

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
INDEX OF REPORTS

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GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)             | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | R, RM<br>(4) | RATE<br>TOU-RD<br>(5) | PRE-PAY<br>RATE<br>(6) | TOU-REQ<br>RATE<br>(7) | RATE<br>GS<br>(8) | RATE<br>PLS<br>(9) | RATE<br>PLM<br>(10) | RATE<br>PLL<br>(11) |
|-----------------------------|-------------------------------------|------------------------------|--------------|-----------------------|------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|
| --- RATE BASE ---           |                                     |                              |              |                       |                        |                        |                   |                    |                     |                     |
| 1                           | GROSS PLANT                         | 39,637,050                   | 19,014,607   | 233,060               | 727,292                | 58,813                 | 1,457,928         | 1,857,596          | 5,421,129           | 1,012,219           |
| 2                           | ACCUMULATED DEPRECIATION            | 12,259,067                   | 5,928,619    | 73,778                | 231,122                | 18,337                 | 492,855           | 583,155            | 1,851,290           | 304,622             |
| 3                           | NUCLEAR FUEL                        | 694,916                      | 321,700      | 3,435                 | 12,518                 | 979                    | 16,484            | 31,143             | 107,291             | 21,592              |
| 4                           | ACCUM. DEPR. OF NUCLEAR FUEL        | 386,918                      | 179,117      | 1,913                 | 6,970                  | 545                    | 9,178             | 17,340             | 59,738              | 12,022              |
| 5                           | NET ELECTRIC PLANT                  | 27,685,981                   | 13,228,570   | 160,804               | 501,718                | 40,910                 | 972,379           | 1,288,244          | 3,817,392           | 717,167             |
| LESS: DEFERRED INCOME TAXES |                                     |                              |              |                       |                        |                        |                   |                    |                     |                     |
| 6                           | ACCOUNT 190                         | (626,130)                    | (299,014)    | (3,496)               | (12,105)               | (917)                  | (24,640)          | (29,478)           | (86,853)            | (16,555)            |
| 7                           | ACCOUNT 281 AND 282                 | 6,222,910                    | 2,967,269    | 36,288                | 111,939                | 9,170                  | 217,143           | 289,678            | 856,436             | 160,561             |
| 8                           | ACCOUNT 283                         | 615,910                      | 302,706      | 3,671                 | 13,540                 | 945                    | 37,306            | 30,077             | 73,087              | 12,939              |
| 9                           | TOTAL DEFERRED INCOME TAX           | 6,212,690                    | 2,970,960    | 36,463                | 113,374                | 9,198                  | 229,809           | 290,278            | 842,670             | 156,945             |
| ADD: OTHER RATE BASE ITEMS  |                                     |                              |              |                       |                        |                        |                   |                    |                     |                     |
| 10                          | PLANT HELD FOR FUTURE USE           | 114,631                      | 53,231       | 594                   | 1,882                  | 160                    | 3,169             | 5,580              | 17,933              | 3,482               |
| 11                          | MATERIALS AND SUPPLIES              | 859,493                      | 420,209      | 5,171                 | 19,255                 | 1,299                  | 55,291            | 43,268             | 103,654             | 18,336              |
| 12                          | PAYABLES ASSOC. W/ CAPITAL M&S      | (1,823)                      | (931)        | (12)                  | (45)                   | (3)                    | (148)             | (98)               | (202)               | (33)                |
| 13                          | MIN BANK BAL., PG. PREPAIDS         | 94,371                       | 45,093       | 548                   | 1,710                  | 139                    | 3,315             | 4,391              | 13,012              | 2,445               |
| 14                          | PREPAID PENSION ASSET               | 1,723,964                    | 861,746      | 10,582                | 41,727                 | 2,706                  | 134,777           | 87,398             | 180,193             | 29,779              |
| 15                          | CUSTOMER DEPOSITS                   | (305,167)                    | (128,338)    | (1,458)               | (5,471)                | (396)                  | (10,035)          | (16,135)           | (45,333)            | (9,184)             |
| 16                          | OPERATING RESERVES                  | (455,362)                    | (221,224)    | (2,597)               | (11,190)               | (674)                  | (34,692)          | (23,789)           | (53,595)            | (9,557)             |
| 17                          | ENVIRONMENTAL CWIP                  | 10,902                       | 5,047        | 54                    | 196                    | 15                     | 259               | 489                | 1,683               | 339                 |
| 18                          | UNAMORTIZED NBV OF RETIRED UNITS    | 489,711                      | 226,704      | 2,421                 | 8,822                  | 690                    | 11,616            | 21,946             | 75,609              | 15,216              |
| 19                          | CUSTOMER USAGE DATA ACCESS COSTS    | 136                          | 56           | 1                     | 2                      | 0                      | 42                | 16                 | 9                   | 0                   |
| 20                          | TOU-FD REVENUE EROSION              | 593                          | 0            | 0                     | 0                      | 0                      | 0                 | 0                  | 2,314               | 0                   |
| 21                          | SOFTWARE & CLOUD COMPUTING          | 20,781                       | 10,602       | 136                   | 510                    | 33                     | 1,675             | 1,114              | 689                 | 381                 |
| 22                          | OPRB RET. DRUG SUBS. TAX REG. ASSET | 6,385                        | 3,350        | 43                    | 163                    | 10                     | 467               | 329                | 591                 | 117                 |
| 23                          | DEFERRED NUCLEAR OUTAGE COST        | 38,610                       | 17,874       | 191                   | 696                    | 54                     | 916               | 1,730              | 5,961               | 1,200               |
| 24                          | TAX REFORM REG. LIABILITY           | (329,360)                    | (160,608)    | (1,971)               | (6,129)                | (497)                  | (12,423)          | (15,692)           | (45,554)            | (8,484)             |
| 25                          | ARO REGULATORY ASSET                | 4,668,676                    | 2,162,525    | 23,124                | 84,174                 | 6,585                  | 111,467           | 209,333            | 720,024             | 144,813             |
| 26                          | ARO LIABILITY                       | (6,432,035)                  | (2,970,793)  | (31,766)              | (115,635)              | (9,046)                | (153,130)         | (287,574)          | (989,140)           | (198,938)           |
| 27                          | ARO REGULATORY LIABILITY            | 85,635                       | 39,643       | 423                   | 1,543                  | 121                    | 2,031             | 3,838              | 13,222              | 2,661               |
| 28                          | CASH WORKING CAPITAL                | (89,469)                     | (34,471)     | (389)                 | (1,508)                | (108)                  | (2,931)           | (4,022)            | (11,473)            | (2,401)             |
| 29                          | TOTAL OTHER RATE BASE ITEMS         | 500,671                      | 329,715      | 5,094                 | 20,702                 | 1,088                  | 111,666           | 32,123             | (10,987)            | (9,830)             |
| 30                          | TOTAL INVESTMENT                    | 21,973,962                   | 10,587,325   | 129,435               | 409,046                | 32,801                 | 854,235           | 1,030,089          | 2,963,736           | 550,392             |
| --- REVENUES ---            |                                     |                              |              |                       |                        |                        |                   |                    |                     |                     |
| 31                          | REVENUE FROM SALES                  | 8,424,324                    | 3,382,828    | 38,387                | 144,109                | 10,452                 | 262,950           | 424,765            | 1,197,107           | 243,088             |
| 32                          | OTHER OPERATING REVENUES            | 248,632                      | 118,951      | 1,460                 | 4,324                  | 362                    | 8,037             | 9,279              | 25,418              | 4,743               |
| 33                          | TOTAL REVENUES                      | 8,672,956                    | 3,501,779    | 39,846                | 148,432                | 10,814                 | 270,986           | 434,043            | 1,222,525           | 247,831             |
| --- EXPENSES ---            |                                     |                              |              |                       |                        |                        |                   |                    |                     |                     |
| 34                          | OPERATIONS & MAINTENANCE            | 4,853,395                    | 1,846,078    | 20,815                | 81,018                 | 5,871                  | 160,738           | 201,182            | 587,893             | 125,348             |
| 35                          | DEPRECIATION EXPENSE                | 1,267,569                    | 602,805      | 7,236                 | 23,268                 | 1,861                  | 44,238            | 58,718             | 175,960             | 33,305              |
| 36                          | NUCLEAR DECOMMISSIONING             | 4,338                        | 2,008        | 21                    | 78                     | 6                      | 103               | 194                | 670                 | 135                 |
| 37                          | TAXES OTHER THAN INCOME TAXES       | 467,207                      | 209,451      | 2,485                 | 8,569                  | 648                    | 17,866            | 23,331             | 65,158              | 12,432              |
| 38                          | AMORT. OF INVESTMENT TAX CREDITS    | (7,585)                      | (3,277)      | (35)                  | (128)                  | (10)                   | (168)             | (317)              | (1,093)             | (220)               |
| 39                          | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 3,364        | 36                    | 172                    | 10                     | 172               | 326                | 1,122               | 226                 |
| 40                          | AMORT. OF RETIRED UNITS             | 67,049                       | 31,039       | 331                   | 1,208                  | 94                     | 1,590             | 3,005              | 10,352              | 2,083               |
| 41                          | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 2,234        | 29                    | 108                    | 7                      | 311               | 220                | 466                 | 78                  |
| 42                          | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (551)        | (6)                   | (24)                   | (2)                    | (48)              | (70)               | (185)               | (35)                |
| 43                          | SUBTOTAL EXPENSES                   | 6,662,236                    | 2,693,151    | 30,912                | 114,228                | 8,486                  | 224,803           | 286,587            | 840,343             | 173,352             |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE G<br>(12) | RATE SCH<br>(13) | RATE TOU-EO<br>(14) | RATE TOU-GSD<br>(15) | RATE TOU-SC<br>(16) | RATE TOU-HLF<br>(17) | RATE TOU-FD<br>(18) |
|-----------------|-------------------------------------|------------------------------|----------------|------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| ---             | RATE BASE ---                       |                              |                |                  |                     |                      |                     |                      |                     |
| 1               | GROSS PLANT                         | 39,637,050                   | 40,479         | 92,272           | 392,450             | 220,738              | 157,464             | 23,815               | 336,610             |
| 2               | ACCUMULATED DEPRECIATION            | 12,259,067                   | 11,896         | 28,216           | 121,465             | 66,841               | 47,341              | 7,194                | 102,575             |
| 3               | NUCLEAR FUEL                        | 694,916                      | 801            | 1,773            | 7,179               | 4,592                | 3,518               | 502                  | 6,559               |
| 4               | ACCUM. DEPR. OF NUCLEAR FUEL        | 386,918                      | 446            | 987              | 3,997               | 2,557                | 1,959               | 279                  | 3,652               |
| 5               | NET ELECTRIC PLANT                  | 27,685,981                   | 28,937         | 64,841           | 274,167             | 155,932              | 111,682             | 16,844               | 236,942             |
|                 | LESS: DEFERRED INCOME TAXES         |                              |                |                  |                     |                      |                     |                      |                     |
| 6               | ACCOUNT 190                         | (626,130)                    | (850)          | (1,465)          | (6,292)             | (3,618)              | (2,632)             | (386)                | (5,359)             |
| 7               | ACCOUNT 281 AND 282                 | 6,222,910                    | 6,474          | 14,557           | 61,524              | 34,920               | 24,996              | 3,774                | 53,204              |
| 8               | ACCOUNT 283                         | 615,910                      | 493            | 1,269            | 5,958               | 2,949                | 1,998               | 304                  | 4,519               |
| 9               | TOTAL DEFERRED INCOME TAX           | 6,212,690                    | 6,317          | 14,361           | 61,191              | 34,252               | 24,363              | 3,693                | 52,364              |
|                 | ADD: OTHER RATE BASE ITEMS          |                              |                |                  |                     |                      |                     |                      |                     |
| 10              | PLANT HELD FOR FUTURE USE           | 114,631                      | 142            | 288              | 1,240               | 732                  | 578                 | 81                   | 1,118               |
| 11              | MATERIALS AND SUPPLIES              | 859,493                      | 705            | 1,789            | 8,512               | 4,222                | 2,864               | 430                  | 6,399               |
| 12              | PAYABLES ASSOC. W/ CAPITAL M&S      | (1,823)                      | (1)            | (4)              | (18)                | (8)                  | (5)                 | (1)                  | (13)                |
| 13              | MIN BANK BAL., PG. PREPAIDS         | 94,371                       | 99             | 221              | 935                 | 532                  | 381                 | 57                   | 808                 |
| 14              | PREPAID PENSION ASSET               | 1,723,964                    | 1,136          | 3,191            | 16,376              | 7,143                | 4,496               | 701                  | 11,150              |
| 15              | CUSTOMER DEPOSITS                   | (305,167)                    | 0              | 0                | (2,862)             | (2,008)              | (838)               | (197)                | (2,634)             |
| 16              | OPERATING RESERVES                  | (455,362)                    | (389)          | (918)            | (4,609)             | (2,256)              | (1,540)             | (219)                | (3,297)             |
| 17              | ENVIRONMENTAL CWP                   | 10,902                       | 13             | 28               | 113                 | 72                   | 55                  | 8                    | 103                 |
| 18              | UNAMORTIZED NBV OF RETIRED UNITS    | 489,711                      | 565            | 1,249            | 5,059               | 3,236                | 2,479               | 354                  | 4,622               |
| 19              | CUSTOMER USAGE DATA ACCESS COSTS    | 136                          | 0              | 0                | 2                   | 0                    | 0                   | 0                    | 1                   |
| 20              | TOU-FD REVENUE EROSION              | 593                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 593                 |
| 21              | SOFTWARE & CLOUD COMPUTING          | 20,781                       | 15             | 41               | 208                 | 92                   | 58                  | 9                    | 144                 |
| 22              | OPRB RET. DRUG SUBS. TAX REG. ASSET | 6,385                        | 5              | 12               | 60                  | 27                   | 18                  | 3                    | 44                  |
| 23              | DEFERRED NUCLEAR OUTAGE COST        | 38,610                       | 45             | 98               | 399                 | 255                  | 195                 | 28                   | 364                 |
| 24              | TAX REFORM REG. LIABILITY           | (329,360)                    | (342)          | (776)            | (3,308)             | (1,852)              | (1,317)             | (200)                | (2,831)             |
| 25              | ARO REGULATORY ASSET                | 4,668,676                    | 5,372          | 11,900           | 48,214              | 30,806               | 23,586              | 3,366                | 44,018              |
| 26              | ARO LIABILITY                       | (6,432,035)                  | (7,380)        | (16,348)         | (66,235)            | (42,319)             | (32,402)            | (4,624)              | (60,470)            |
| 27              | ARO REGULATORY LIABILITY            | 85,635                       | 99             | 218              | 885                 | 566                  | 434                 | 62                   | 808                 |
| 28              | CASH WORKING CAPITAL                | (89,469)                     | (96)           | (190)            | (732)               | (501)                | (316)               | (56)                 | (705)               |
| 29              | TOTAL OTHER RATE BASE ITEMS         | 500,671                      | (14)           | 810              | 4,237               | (1,261)              | (1,274)             | (199)                | 221                 |
| 30              | TOTAL INVESTMENT                    | 21,973,962                   | 22,607         | 51,291           | 217,212             | 120,420              | 86,045              | 12,952               | 184,799             |
| ---             | REVENUES ---                        |                              |                |                  |                     |                      |                     |                      |                     |
| 31              | REVENUE FROM SALES                  | 8,424,324                    | 9,464          | 20,556           | 75,430              | 53,021               | 22,563              | 5,232                | 69,704              |
| 32              | OTHER OPERATING REVENUES            | 248,632                      | 225            | 437              | 1,870               | 1,038                | 719                 | 109                  | 1,601               |
| 33              | TOTAL REVENUES                      | 8,672,956                    | 9,689          | 20,993           | 77,300              | 54,059               | 23,281              | 5,342                | 71,305              |
| ---             | EXPENSES ---                        |                              |                |                  |                     |                      |                     |                      |                     |
| 34              | OPERATIONS & MAINTENANCE            | 4,853,395                    | 5,088          | 9,463            | 38,056              | 25,348               | 20,439              | 3,069                | 37,591              |
| 35              | DEPRECIATION EXPENSE                | 1,267,569                    | 1,300          | 2,980            | 12,578              | 7,229                | 5,231               | 782                  | 10,887              |
| 36              | NUCLEAR DECOMMISSIONING             | 4,338                        | 5              | 11               | 45                  | 29                   | 22                  | 3                    | 41                  |
| 37              | TAXES OTHER THAN INCOME TAXES       | 467,207                      | 498            | 1,125            | 4,510               | 2,688                | 1,504               | 286                  | 3,952               |
| 38              | AMORT. OF INVESTMENT TAX CREDITS    | (7,585)                      | (8)            | (18)             | (73)                | (47)                 | (36)                | (5)                  | (67)                |
| 39              | AMORT. OF ENVIRONMENTAL CWP         | 7,268                        | 8              | 19               | 75                  | 48                   | 37                  | 5                    | 69                  |
| 40              | AMORT. OF RETIRED UNITS             | 67,049                       | 77             | 171              | 693                 | 443                  | 339                 | 48                   | 633                 |
| 41              | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 3              | 8                | 40                  | 18                   | 12                  | 2                    | 29                  |
| 42              | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (1)            | (3)              | (12)                | (8)                  | (2)                 | (1)                  | (10)                |
| 43              | SUBTOTAL EXPENSES                   | 6,662,236                    | 6,970          | 13,755           | 55,912              | 35,748               | 27,545              | 4,190                | 53,124              |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RTP-DA<br>(19) | RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------|-------------------------------------|------------------------------|----------------|----------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| ---             | RATE BASE ---                       |                              |                |                |                  |                     |                         |                  |                 |                  |
| 1               | GROSS PLANT                         | 39,637,050                   | 3,167,621      | 1,728,026      | 877,282          | 409,735             | 140,265                 | 75,523           | 57,414          | 917,267          |
| 2               | ACCUMULATED DEPRECIATION            | 12,259,067                   | 949,815        | 520,390        | 264,137          | 116,604             | 41,736                  | 25,704           | 19,926          | 275,212          |
| 3               | NUCLEAR FUEL                        | 694,916                      | 62,537         | 40,174         | 18,044           | 424                 | 211                     | 528              | 679             | 20,746           |
| 4               | ACCUM. DEPR. OF NUCLEAR FUEL        | 386,918                      | 34,820         | 22,368         | 10,047           | 236                 | 118                     | 294              | 378             | 11,551           |
| 5               | NET ELECTRIC PLANT                  | 27,685,981                   | 2,245,523      | 1,225,442      | 621,143          | 293,319             | 98,623                  | 50,052           | 37,789          | 651,249          |
|                 | LESS: DEFERRED INCOME TAXES         |                              |                |                |                  |                     |                         |                  |                 |                  |
| 6               | ACCOUNT 190                         | (626,130)                    | (50,223)       | (29,336)       | (14,111)         | (3,604)             | (1,549)                 | (1,355)          | (1,200)         | (15,484)         |
| 7               | ACCOUNT 281 AND 282                 | 6,222,910                    | 501,869        | 274,415        | 139,165          | 62,955              | 20,980                  | 10,546           | 8,085           | 145,874          |
| 8               | ACCOUNT 283                         | 615,910                      | 46,195         | 27,052         | 11,237           | 5,938               | 2,961                   | 2,917            | 2,138           | 11,402           |
| 9               | TOTAL DEFERRED INCOME TAX           | 6,212,690                    | 497,841        | 272,131        | 136,292          | 65,290              | 22,392                  | 12,108           | 9,022           | 141,791          |
|                 | ADD: OTHER RATE BASE ITEMS          |                              |                |                |                  |                     |                         |                  |                 |                  |
| 10              | PLANT HELD FOR FUTURE USE           | 114,631                      | 10,024         | 6,108          | 3,041            | 28                  | 14                      | 31               | 106             | 3,221            |
| 11              | MATERIALS AND SUPPLIES              | 859,493                      | 57,884         | 31,334         | 15,792           | 7,525               | 4,017                   | 4,079            | 3,256           | 16,667           |
| 12              | PAYABLES ASSOC. W/ CAPITAL M&S      | (1,823)                      | (110)          | (53)           | (29)             | (22)                | (12)                    | (12)             | (9)             | (29)             |
| 13              | MIN BANK BAL., PG. PREPAIDS         | 94,371                       | 7,654          | 4,177          | 2,117            | 1,000               | 336                     | 171              | 129             | 2,220            |
| 14              | PREPAID PENSION ASSET               | 1,723,964                    | 121,741        | 72,665         | 26,106           | 17,543              | 10,303                  | 11,526           | 8,358           | 25,213           |
| 15              | CUSTOMER DEPOSITS                   | (305,167)                    | (36,825)       | (32,083)       | 0                | 0                   | 0                       | 0                | (6,435)         | (6,435)          |
| 16              | OPERATING RESERVES                  | (455,362)                    | (29,359)       | (17,070)       | (8,081)          | (1,000)             | (1,588)                 | (2,564)          | (2,291)         | (9,229)          |
| 17              | ENVIRONMENTAL CWIP                  | 10,902                       | 981            | 630            | 283              | 7                   | 3                       | 8                | 11              | 325              |
| 18              | UNAMORTIZED NBV OF RETIRED UNITS    | 489,711                      | 44,070         | 28,311         | 12,716           | 299                 | 149                     | 372              | 479             | 14,619           |
| 19              | CUSTOMER USAGE DATA ACCESS COSTS    | 136                          | 1              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 20              | TUO-FD REVENUE EROSION              | 593                          | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 21              | SOFTWARE & CLOUD COMPUTING          | 20,781                       | 1,264          | 615            | 334              | 247                 | 132                     | 131              | 102             | 334              |
| 22              | OPRB RET. DRUG SUBS. TAX REG. ASSET | 6,385                        | 390            | 188            | 103              | 76                  | 33                      | 27               | 29              | 103              |
| 23              | DEFERRED NUCLEAR OUTAGE COST        | 38,610                       | 3,475          | 2,232          | 1,003            | 24                  | 12                      | 29               | 38              | 1,153            |
| 24              | TAX REFORM REG. LIABILITY           | (329,360)                    | (26,913)       | (14,711)       | (7,368)          | (3,530)             | (1,211)                 | (655)            | (488)           | (7,665)          |
| 25              | ARO REGULATORY ASSET                | 4,668,676                    | 419,651        | 269,283        | 121,046          | 3,305               | 1,579                   | 3,621            | 4,600           | 139,064          |
| 26              | ARO LIABILITY                       | (6,432,035)                  | (576,501)      | (369,930)      | (166,288)        | (4,541)             | (2,169)                 | (4,974)          | (6,319)         | (191,040)        |
| 27              | ARO REGULATORY LIABILITY            | 85,635                       | 7,707          | 4,951          | 2,224            | 52                  | 26                      | 65               | 84              | 2,556            |
| 28              | CASH WORKING CAPITAL                | (89,469)                     | (11,440)       | (11,192)       | (1,614)          | (578)               | (239)                   | (365)            | (182)           | (2,059)          |
| 29              | TOTAL OTHER RATE BASE ITEMS         | 500,671                      | (6,307)        | (24,547)       | 1,385            | 20,437              | 11,387                  | 11,489           | 7,274           | (10,982)         |
| 30              | TOTAL INVESTMENT                    | 21,973,962                   | 1,741,375      | 928,764        | 486,236          | 248,466             | 87,618                  | 49,433           | 36,041          | 498,476          |
| ---             | REVENUES ---                        |                              |                |                |                  |                     |                         |                  |                 |                  |
| 31              | REVENUE FROM SALES                  | 8,424,324                    | 969,814        | 851,580        | 146,607          | 75,496              | 28,857                  | 31,908           | 16,529          | 171,866          |
| 32              | OTHER OPERATING REVENUES            | 248,632                      | 18,044         | 8,588          | 4,090            | 852                 | 358                     | 274              | 409             | 4,404            |
| 33              | TOTAL REVENUES                      | 8,672,956                    | 987,858        | 860,168        | 150,698          | 76,347              | 29,214                  | 32,182           | 16,938          | 176,271          |
| ---             | EXPENSES ---                        |                              |                |                |                  |                     |                         |                  |                 |                  |
| 34              | OPERATIONS & MAINTENANCE            | 4,853,395                    | 646,592        | 657,076        | 92,524           | 26,322              | 11,285                  | 19,785           | 9,574           | 122,644          |
| 35              | DEPRECIATION EXPENSE                | 1,267,569                    | 102,593        | 57,921         | 28,642           | 17,075              | 5,569                   | 2,250            | 1,781           | 30,491           |
| 36              | NUCLEAR DECOMMISSIONING             | 4,338                        | 390            | 251            | 113              | 3                   | 1                       | 3                | 4               | 129              |
| 37              | TAXES OTHER THAN INCOME TAXES       | 467,207                      | 43,803         | 30,834         | 9,345            | 4,974               | 1,708                   | 1,474            | 931             | 9,742            |
| 38              | AMORT. OF INVESTMENT TAX CREDITS    | (7,585)                      | (637)          | (409)          | (184)            | (4)                 | (2)                     | (5)              | (7)             | (211)            |
| 39              | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 654            | 420            | 189              | 4                   | 2                       | 6                | 7               | 217              |
| 40              | AMORT. OF RETIRED UNITS             | 67,049                       | 6,034          | 3,876          | 1,741            | 41                  | 20                      | 51               | 66              | 2,002            |
| 41              | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 260            | 125            | 69               | 50                  | 22                      | 18               | 19              | 68               |
| 42              | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (124)          | (94)           | (20)             | (15)                | (6)                     | (4)              | (3)             | (19)             |
| 43              | SUBTOTAL EXPENSES                   | 6,662,236                    | 799,565        | 749,999        | 132,419          | 48,450              | 18,600                  | 23,577           | 12,373          | 165,063          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOLPEV<br>(30) | RATE TOURN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------|-------------------------------------|------------------------------|-----------------|---------------------------|------------------|---------------------|--------------------|------------------|------------------------------|---------------------------------|
| ---             | RATE BASE ---                       |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 1               | GROSS PLANT                         | 39,637,050                   | 21,634          | 91,578                    | 19,184           | 73,727              | 362,009            | 7,196            | 38,994,931                   | 642,119                         |
| 2               | ACCUMULATED DEPRECIATION            | 12,259,067                   | 7,549           | 28,752                    | 6,043            | 22,663              | 108,604            | 2,357            | 12,058,798                   | 200,269                         |
| 3               | NUCLEAR FUEL                        | 694,916                      | 295             | 1,465                     | 251              | 1,258               | 8,149              | 88               | 694,916                      | 0                               |
| 4               | ACCUM. DEPR. OF NUCLEAR FUEL        | 386,918                      | 164             | 816                       | 140              | 701                 | 4,537              | 49               | 386,918                      | 0                               |
| 5               | NET ELECTRIC PLANT                  | 27,685,981                   | 14,215          | 63,476                    | 13,253           | 51,621              | 257,017            | 4,878            | 27,244,131                   | 441,850                         |
|                 | LESS: DEFERRED INCOME TAXES         |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 6               | ACCOUNT 190                         | (626,130)                    | (519)           | (1,405)                   | (273)            | (1,143)             | (6,109)            | (116)            | (619,886)                    | (6,243)                         |
| 7               | ACCOUNT 281 AND 282                 | 6,222,910                    | 2,958           | 14,213                    | 2,956            | 11,579              | 57,576             | 1,082            | 6,102,185                    | 120,725                         |
| 8               | ACCOUNT 283                         | 615,910                      | 960             | 1,541                     | 1,541            | 1,092               | 4,538              | 170              | 610,251                      | 5,659                           |
| 9               | TOTAL DEFERRED INCOME TAX           | 6,212,690                    | 3,399           | 14,349                    | 3,029            | 11,528              | 56,005             | 1,136            | 6,092,550                    | 120,140                         |
|                 | ADD: OTHER RATE BASE ITEMS          |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 10              | PLANT HELD FOR FUTURE USE           | 114,631                      | 46              | 231                       | 36               | 223                 | 1,288              | 16               | 114,631                      | 0                               |
| 11              | MATERIALS AND SUPPLIES              | 859,493                      | 1,468           | 2,118                     | 453              | 1,516               | 6,601              | 245              | 844,358                      | 15,135                          |
| 12              | PAYABLES ASSOC. W/ CAPITAL M&S      | (1,823)                      | (4)             | (5)                       | (1)              | (3)                 | (12)               | (1)              | (1,823)                      | 0                               |
| 13              | MIN BANK BAL., PG. PREPAIDS         | 94,371                       | 48              | 216                       | 45               | 176                 | 876                | 17               | 92,868                       | 1,503                           |
| 14              | PREPAID PENSION ASSET               | 1,723,964                    | 3,844           | 4,546                     | 1,073            | 2,981               | 10,164             | 596              | 1,709,761                    | 14,203                          |
| 15              | CUSTOMER DEPOSITS                   | (305,167)                    | 0               | (632)                     | (102)            | (477)               | (3,012)            | (79)             | (305,167)                    | 0                               |
| 16              | OPERATING RESERVES                  | (455,362)                    | (1,108)         | (1,080)                   | (209)            | (782)               | (3,670)            | (145)            | (448,720)                    | (6,642)                         |
| 17              | ENVIRONMENTAL CWIP                  | 10,902                       | 5               | 23                        | 4                | 20                  | 128                | 1                | 10,902                       | 0                               |
| 18              | UNAMORTIZED NBV OF RETIRED UNITS    | 489,711                      | 208             | 1,032                     | 177              | 887                 | 5,743              | 62               | 489,711                      | 0                               |
| 19              | CUSTOMER USAGE DATA ACCESS COSTS    | 136                          | 1               | 1                         | 0                | 0                   | 0                  | 0                | 136                          | 0                               |
| 20              | TOL-ED REVENUE EROSION              | 593                          | 0               | 0                         | 0                | 0                   | 0                  | 0                | 593                          | 0                               |
| 21              | SOFTWARE & CLOUD COMPUTING          | 20,781                       | 46              | 55                        | 12               | 37                  | 133                | 7                | 20,781                       | 0                               |
| 22              | OPRB RET. DRUG SUBS. TAX REG. ASSET | 6,385                        | 14              | 16                        | 3                | 12                  | 41                 | 2                | 6,385                        | 0                               |
| 23              | DEFERRED NUCLEAR OUTAGE COST        | 38,610                       | 16              | 81                        | 14               | 70                  | 453                | 5                | 38,610                       | 0                               |
| 24              | TAX REFORM REG. LIABILITY           | (329,360)                    | (184)           | (776)                     | (164)            | (623)               | (3,028)            | (61)             | (329,360)                    | (0)                             |
| 25              | ARO REGULATORY ASSET                | 4,668,676                    | 1,997           | 9,855                     | 1,692            | 8,455               | 54,626             | 595              | 4,668,676                    | 0                               |
| 26              | ARO LIABILITY                       | (6,432,035)                  | (2,743)         | (13,538)                  | (2,324)          | (11,615)            | (75,044)           | (817)            | (6,413,644)                  | (18,391)                        |
| 27              | ARO REGULATORY LIABILITY            | 85,635                       | 36              | 181                       | 31               | 155                 | 1,004              | 11               | 85,635                       | 0                               |
| 28              | CASH WORKING CAPITAL                | (89,469)                     | (60)            | (185)                     | (33)             | (130)               | (884)              | (18)             | (88,879)                     | (589)                           |
| 29              | TOTAL OTHER RATE BASE ITEMS         | 500,671                      | 3,631           | 2,140                     | 707              | 900                 | (4,591)            | 436              | 495,452                      | 5,219                           |
| 30              | TOTAL INVESTMENT                    | 21,973,962                   | 14,448          | 51,266                    | 10,931           | 40,993              | 196,420            | 4,179            | 21,647,033                   | 326,929                         |
| ---             | REVENUES ---                        |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 31              | REVENUE FROM SALES                  | 8,424,324                    | 2,115           | 16,724                    | 2,714            | 12,601              | 80,139             | 2,064            | 8,368,668                    | 55,656                          |
| 32              | OTHER OPERATING REVENUES            | 248,632                      | 139             | 388                       | 67               | 428                 | 1,758              | 30               | 218,402                      | 30,229                          |
| 33              | TOTAL REVENUES                      | 8,672,956                    | 2,254           | 17,113                    | 2,781            | 13,030              | 81,897             | 2,094            | 8,587,071                    | 85,886                          |
| ---             | EXPENSES ---                        |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 34              | OPERATIONS & MAINTENANCE            | 4,853,395                    | 4,383           | 10,393                    | 2,016            | 7,116               | 49,879             | 798              | 4,828,381                    | 25,014                          |
| 35              | DEPRECIATION EXPENSE                | 1,267,569                    | 688             | 2,887                     | 590              | 2,332               | 12,020             | 220              | 1,253,438                    | 14,131                          |
| 36              | NUCLEAR DECOMMISSIONING             | 4,338                        | 2               | 9                         | 2                | 8                   | 51                 | 1                | 4,338                        | 0                               |
| 37              | TAXES OTHER THAN INCOME TAXES       | 467,207                      | 260             | 1,026                     | 197              | 791                 | 4,119              | 102              | 463,607                      | 3,400                           |
| 38              | AMORT. OF INVESTMENT TAX CREDITS    | (7,585)                      | (3)             | (15)                      | (3)              | (13)                | (83)               | (1)              | (7,079)                      | (506)                           |
| 39              | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 3               | 15                        | 3                | 13                  | 85                 | 1                | 7,268                        | 0                               |
| 40              | AMORT. OF RETIRED UNITS             | 67,049                       | 29              | 141                       | 24               | 121                 | 786                | 8                | 67,049                       | 0                               |
| 41              | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 9               | 11                        | 2                | 8                   | 27                 | 1                | 4,256                        | 0                               |
| 42              | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (0)             | (2)                       | (0)              | (2)                 | (10)               | (0)              | (1,260)                      | 0                               |
| 43              | SUBTOTAL EXPENSES                   | 6,662,236                    | 5,370           | 14,465                    | 2,831            | 10,375              | 66,875             | 1,129            | 6,620,199                    | 42,038                          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)       | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | RATE TOU-RD<br>(5) | RATE PRE-PAY<br>(6) | RATE TOU-REO<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|-----------------|-------------------------------|------------------------------|-------------------|--------------------|---------------------|---------------------|----------------|-----------------|------------------|------------------|
| 44              | INCOME TAXES                  | 164,173                      | 38,682            | 233                | 2,244               | 75                  | (1,676)        | 21,163          | 50,200           | 10,205           |
| 45              | TOTAL EXPENSES                | 6,826,409                    | 2,731,834         | 31,146             | 116,472             | 8,561               | 223,127        | 307,750         | 890,542          | 183,557          |
| --- RETURN ---  |                               |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 46              | OPERATING INCOME              | 1,846,547                    | 769,946           | 8,701              | 31,960              | 2,253               | 47,859         | 126,294         | 331,982          | 64,275           |
| 47              | INTEREST ON CUSTOMER DEPOSITS | (6,786)                      | (2,854)           | (32)               | (122)               | (9)                 | (223)          | (359)           | (1,008)          | (204)            |
| 48              | NET INCOME                    | 1,839,760                    | 767,092           | 8,668              | 31,839              | 2,244               | 47,636         | 125,935         | 330,974          | 64,070           |
| 49              | RETURN ON INVESTMENT          | 8.37%                        | 7.25%             | 6.70%              | 7.78%               | 6.84%               | 5.58%          | 12.23%          | 11.17%           | 11.64%           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE<br>NO.<br>(1) | LINE DESCRIPTION<br>(2)       | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|--------------------|-------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| 44                 | INCOME TAXES                  | 164,173                            | 333               | 1,027               | 2,006                  | 2,743                   | (2,429)                | 88                      | 1,701                  |
| 45                 | TOTAL EXPENSES                | 6,826,409                          | 7,304             | 14,782              | 57,918                 | 38,491                  | 25,116                 | 4,278                   | 54,826                 |
| --- RETURN ---     |                               |                                    |                   |                     |                        |                         |                        |                         |                        |
| 46                 | OPERATING INCOME              | 1,846,547                          | 2,386             | 6,211               | 19,382                 | 15,568                  | (1,835)                | 1,063                   | 16,479                 |
| 47                 | INTEREST ON CUSTOMER DEPOSITS | (6,786)                            | 0                 | 0                   | (64)                   | (45)                    | (19)                   | (4)                     | (59)                   |
| 48                 | NET INCOME                    | 1,839,760                          | 2,386             | 6,211               | 19,319                 | 15,523                  | (1,854)                | 1,059                   | 16,421                 |
| 49                 | RETURN ON INVESTMENT          | 8.37%                              | 10.55%            | 12.11%              | 8.89%                  | 12.89%                  | -2.15%                 | 8.18%                   | 8.89%                  |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)       | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------|-------------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| 44              | INCOME TAXES                  | 164,173                      | 20,324              | 13,287              | (3,002)          | 3,183               | 1,319                   | 1,405            | 591             | (4,989)          |
| 45              | TOTAL EXPENSES                | 6,826,409                    | 819,889             | 763,286             | 129,417          | 51,633              | 19,919                  | 24,982           | 12,964          | 160,074          |
| --- RETURN ---  |                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 46              | OPERATING INCOME              | 1,846,547                    | 167,969             | 96,882              | 21,281           | 24,714              | 9,296                   | 7,200            | 3,974           | 16,196           |
| 47              | INTEREST ON CUSTOMER DEPOSITS | (6,786)                      | (819)               | (713)               | 0                | 0                   | 0                       | 0                | (14)            | (143)            |
| 48              | NET INCOME                    | 1,839,760                    | 167,150             | 96,169              | 21,281           | 24,714              | 9,296                   | 7,200            | 3,960           | 16,053           |
| 49              | RETURN ON INVESTMENT          | 8.37%                        | 9.60%               | 10.35%              | 4.38%            | 9.95%               | 10.61%                  | 14.57%           | 10.99%          | 3.22%            |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)       | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | APS, FS, IOP<br>(28) | RATE SAS<br>(29) | TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------|-------------------------------|------------------------------|-----------------|----------------------|------------------|-----------------|---------------------|------------------|------------------------------|---------------------------------|
| 44              | INCOME TAXES                  | 164,173                      | (1,014)         | (133)                | (184)            | 29              | 717                 | 179              | 158,306                      | 5,867                           |
| 45              | TOTAL EXPENSES                | 6,826,409                    | 4,356           | 14,332               | 2,647            | 10,404          | 67,532              | 1,308            | 6,778,504                    | 47,905                          |
| --- RETURN ---  |                               |                              |                 |                      |                  |                 |                     |                  |                              |                                 |
| 46              | OPERATING INCOME              | 1,846,547                    | (2,102)         | 2,781                | 134              | 2,626           | 14,305              | 786              | 1,808,566                    | 37,980                          |
| 47              | INTEREST ON CUSTOMER DEPOSITS | (6,786)                      | 0               | (14)                 | (2)              | (11)            | (67)                | (2)              | (6,786)                      | 0                               |
| 48              | NET INCOME                    | 1,839,760                    | (2,102)         | 2,767                | 132              | 2,615           | 14,238              | 784              | 1,801,780                    | 37,980                          |
| 49              | RETURN ON INVESTMENT          | 8.37%                        | -14.55%         | 5.40%                | 1.21%            | 6.38%           | 7.25%               | 18.76%           | 8.32%                        | 11.62%                          |

GEORGIA POWER COMPANY  
SECTION 1 - SCHEDULE 1.00  
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

|    |     |  |
|----|-----|--|
| 1  | (A) | From Schedule 2.00.  |
| 2  | (B) | From Schedule 2.01.  |
| 3  | (C) | From Schedule 2.03.  |
| 4  | (C) |  |
| 5  | (D) | Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel. |
| 6  | (C) |  |
| 7  | (C) |  |
| 8  | (C) |  |
| 10 | (C) |  |
| 11 | (E) | From Schedule 2.02.  |
| 12 | (F) | Allocated per Total Plant Materials and Supplies from Schedule 2.02.   |
| 13 | (C) |  |
| 14 | (C) |  |
| 15 | (G) | Allocated on Total Revenue for applicable rates.   |
| 16 | (C) |  |
| 17 | (H) | Allocated per Level A demand allocator from Schedule 2.60.   |
| 18 | (H) |  |
| 19 | (I) | Allocated per Customer Assistance Expense from Schedule 2.20.  |
| 20 | (J) | Allocated on Base Revenue for TOU-FD rate.   |
| 21 | (K) | Allocated per Intangible Gross Plant from Schedule 2.00.   |
| 22 | (L) | Allocated per total headcount from Schedule 2.60.  |
| 23 | (H) |  |
| 24 | (M) | Allocated per Accumulated Deferred Income Taxes from Schedule 2.03.  |
| 25 | (N) | Allocated per net plant ARO.   |
| 26 | (C) |  |
| 27 | (H) |  |
| 28 | (O) | From Schedule 1.02.  |
| 31 | (P) | From Schedule 2.10.  |
| 32 | (P) |  |
| 34 | (Q) | From Schedule 2.20.  |
| 35 | (R) | From Schedule 2.30.  |
| 36 | (H) |  |
| 37 | (S) | From Schedule 2.40.  |
| 38 | (S) |  |
| 39 | (H) |  |
| 40 | (H) |  |
| 41 | (L) |  |
| 42 | (T) | Direct assignment to rate or rate group - revenues reflect annualized base revenue for the period.                         |
| 44 | (U) | From Schedule 1.05.  |
| 47 | (V) | Allocated per Customer Deposits.   |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | RATE TOU-RD<br>(5) | RATE PRE-PAY<br>(6) | RATE TOU-REO<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|-----------------|-------------------------------------|------------------------------|-------------------|--------------------|---------------------|---------------------|----------------|-----------------|------------------|------------------|
| 1               | TOTAL EXPENSES                      | 6,826,409                    | 2,731,834         | 31,146             | 116,472             | 8,561               | 223,127        | 307,750         | 890,542          | 183,557          |
| 2               | LESS:                               |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 3               | NUCLEAR FUEL EXPENSE                | 127,968                      | 42,686            | 445                | 1,766               | 138                 | 2,141          | 5,118           | 17,240           | 4,019            |
| 4               | DEPRECIATION EXPENSE                | 1,267,569                    | 602,805           | 7,236              | 23,268              | 1,861               | 44,238         | 58,718          | 175,960          | 33,305           |
| 5               | DEFERRED INCOME TAXES               | (125,434)                    | (60,386)          | (738)              | (2,334)             | (187)               | (4,873)        | (5,879)         | (16,915)         | (3,143)          |
| 6               | AMORT. OF INVESTMENT TAX CREDITS    | (7,585)                      | (3,277)           | (35)               | (128)               | (10)                | (168)          | (317)           | (1,093)          | (220)            |
| 7               | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 3,364             | 36                 | 131                 | 10                  | 172            | 326             | 1,122            | 226              |
| 8               | AMORT. OF RETIRED UNITS             | 67,049                       | 31,039            | 331                | 1,208               | 94                  | 1,590          | 3,005           | 10,352           | 2,083            |
| 9               | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 2,234             | 29                 | 108                 | 7                   | 311            | 220             | 466              | 78               |
| 10              | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (551)             | (6)                | (24)                | (2)                 | (48)           | (70)            | (185)            | (35)             |
| 10              | CWC ALLOCATOR                       | 5,486,578                    | 2,113,919         | 23,849             | 92,476              | 6,649               | 179,764        | 246,630         | 703,595          | 147,243          |
| 11              | CASH WORKING CAPITAL                | (89,469)                     | (34,471)          | (389)              | (1,508)             | (108)               | (2,931)        | (4,022)         | (11,473)         | (2,401)          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE G<br>(12) | RATE SCH<br>(13) | RATE TOU-EO<br>(14) | RATE TOU-GSD<br>(15) | RATE TOU-SC<br>(16) | RATE TOU-HLF<br>(17) | RATE TOU-FD<br>(18) |
|-----------------|-------------------------------------|------------------------------|----------------|------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| 1               | TOTAL EXPENSES                      | 6,826,409                    | 7,304          | 14,782           | 57,918              | 38,491               | 25,116              | 4,278                | 54,826              |
| 2               | LESS:                               |                              |                |                  |                     |                      |                     |                      |                     |
| 3               | NUCLEAR FUEL EXPENSE                | 127,968                      | 166            | 264              | 954                 | 771                  | 670                 | 100                  | 1,117               |
| 4               | DEPRECIATION EXPENSE                | 1,267,569                    | 1,300          | 2,980            | 12,578              | 7,229                | 5,231               | 782                  | 10,887              |
| 5               | DEFERRED INCOME TAXES               | (125,434)                    | (129)          | (293)            | (1,239)             | (687)                | (491)               | (74)                 | (1,055)             |
| 6               | AMORT. OF INVESTMENT TAX CREDITS    | (7,585)                      | (8)            | (18)             | (73)                | (47)                 | (36)                | (5)                  | (67)                |
| 7               | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 8              | 19               | 75                  | 48                   | 37                  | 5                    | 69                  |
| 8               | AMORT. OF RETIRED UNITS             | 67,049                       | 77             | 171              | 693                 | 443                  | 339                 | 48                   | 633                 |
| 9               | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 3              | 8                | 40                  | 18                   | 12                  | 2                    | 29                  |
| 10              | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (1)            | (3)              | (12)                | (8)                  | (2)                 | (1)                  | (10)                |
| 11              | CWC ALLOCATOR                       | 5,486,578                    | 5,887          | 11,654           | 44,902              | 30,724               | 19,357              | 3,420                | 43,222              |
|                 | CASH WORKING CAPITAL                | (89,469)                     | (96)           | (190)            | (732)               | (501)                | (316)               | (56)                 | (705)               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------|-------------------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| 1               | TOTAL EXPENSES                      | 6,826,409                    | 819,889             | 763,286             | 129,417          | 51,633              | 19,919                  | 24,982           | 12,964          | 160,074          |
| 2               | LESS:                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 3               | NUCLEAR FUEL EXPENSE                | 127,968                      | 19,552              | 20,434              | 2,755            | 466                 | 161                     | 562              | 119             | 4,089            |
| 4               | DEPRECIATION EXPENSE                | 1,267,569                    | 102,593             | 57,921              | 28,642           | 17,075              | 5,569                   | 2,250            | 1,781           | 30,491           |
| 5               | DEFERRED INCOME TAXES               | (125,434)                    | (9,965)             | (5,344)             | (2,773)          | (1,416)             | (499)                   | (283)            | (206)           | (2,846)          |
| 6               | AMORT. OF INVESTMENT TAX CREDITS    | (7,585)                      | (637)               | (409)               | (184)            | (4)                 | (2)                     | (5)              | (7)             | (211)            |
| 7               | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 654                 | 420                 | 189              | 4                   | 2                       | 6                | 7               | 217              |
| 8               | AMORT. OF RETIRED UNITS             | 67,049                       | 6,034               | 3,876               | 1,741            | 41                  | 20                      | 51               | 66              | 2,002            |
| 9               | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 260                 | 125                 | 69               | 50                  | 22                      | 18               | 19              | 68               |
| 10              | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (124)               | (94)                | (20)             | (15)                | (6)                     | (4)              | (3)             | (19)             |
| 10              | CWC ALLOCATOR                       | 5,486,578                    | 701,521             | 686,357             | 98,998           | 35,432              | 14,652                  | 22,388           | 11,188          | 126,283          |
| 11              | CASH WORKING CAPITAL                | (89,469)                     | (11,440)            | (11,192)            | (1,614)          | (578)               | (239)                   | (365)            | (182)           | (2,059)          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------|-------------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| 1               | TOTAL EXPENSES                      | 6,826,409                    | 4,356           | 14,332                    | 2,647            | 10,404               | 67,592              | 1,308            | 6,778,504                    | 47,905                          |
| 2               | LESS:                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 3               | NUCLEAR FUEL EXPENSE                | 127,968                      | 52              | 270                       | 48               | 177                  | 1,675               | 15               | 127,968                      | 0                               |
| 4               | DEPRECIATION EXPENSE                | 1,267,569                    | 688             | 2,887                     | 590              | 2,332                | 12,020              | 220              | 1,253,438                    | 14,131                          |
| 5               | DEFERRED INCOME TAXES               | (125,434)                    | (82)            | (293)                     | (62)             | (234)                | (1,122)             | (24)             | (123,572)                    | (1,862)                         |
| 6               | AMORT. OF INVESTMENT TAX CREDITS    | (7,585)                      | (3)             | (15)                      | (3)              | (13)                 | (83)                | (1)              | (7,079)                      | (506)                           |
| 7               | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 3               | 15                        | 3                | 13                   | 85                  | 1                | 7,268                        | 0                               |
| 8               | AMORT. OF RETIRED UNITS             | 67,049                       | 29              | 141                       | 24               | 121                  | 786                 | 8                | 67,049                       | 0                               |
| 9               | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 9               | 11                        | 2                | 8                    | 27                  | 1                | 4,256                        | 0                               |
| 10              | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (0)             | (2)                       | (0)              | (2)                  | (10)                | (0)              | (1,260)                      | 0                               |
| 10              | CWC ALLOCATOR                       | 5,486,578                    | 3,661           | 11,317                    | 2,046            | 8,002                | 54,213              | 1,087            | 5,450,435                    | 36,143                          |
| 11              | CASH WORKING CAPITAL                | (89,469)                     | (60)            | (185)                     | (33)             | (130)                | (884)               | (18)             | (88,879)                     | (589)                           |

GEORGIA POWER COMPANY  
SECTION 1 - SCHEDULE 1.02  
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) From Schedule 1.00.
- 2 (B) Allocated per Total FR Fuel Expense from Schedule 2.20.
- 3 (A)
- 4 (C) Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00.
- 5 (A)
- 6 (A)
- 7 (A)
- 8 (A)
- 9 (A)
- 11 (D) Allocated per CWC allocator on line 10.

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.              | LINE DESCRIPTION                    | TOTAL ELECTRIC SYSTEM (3) | RATE R, RM (4) | RATE TOURD (5) | RATE PRE-PAY (6) | RATE TOUR-REO (7) | RATE GS (8) | RATE PLS (9) | RATE PLM (10) | RATE PLL (11) |
|-----------------------|-------------------------------------|---------------------------|----------------|----------------|------------------|-------------------|-------------|--------------|---------------|---------------|
| STATE TAX CALCULATION |                                     |                           |                |                |                  |                   |             |              |               |               |
| 1                     | REVENUE                             | 8,672,956                 | 3,501,779      | 39,846         | 148,432          | 10,814            | 270,986     | 434,043      | 1,222,525     | 247,831       |
| 2                     | LESS:                               |                           |                |                |                  |                   |             |              |               |               |
| 3                     | O&M EXPENSES                        | 4,853,395                 | 1,846,078      | 20,815         | 81,018           | 5,871             | 160,738     | 201,182      | 587,893       | 125,348       |
| 4                     | DEPRECIATION & NUCLEAR DECOMM.      | 1,271,906                 | 604,813        | 7,257          | 23,346           | 1,867             | 44,341      | 58,912       | 176,630       | 33,440        |
| 5                     | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                     | 2,234          | 29             | 108              | 7                 | 311         | 220          | 466           | 78            |
| 6                     | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                     | 3,364          | 36             | 131              | 10                | 172         | 326          | 1,122         | 226           |
| 7                     | AMORT. OF RETIRED UNITS             | 67,049                    | 31,039         | 331            | 1,208            | 94                | 1,590       | 3,005        | 10,352        | 2,083         |
| 8                     | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                   | (551)          | (6)            | (24)             | (2)               | (48)        | (70)         | (185)         | (35)          |
| 9                     | TAXES OTHER THAN INC. TAX           | 467,207                   | 209,451        | 2,485          | 8,569            | 648               | 17,866      | 23,331       | 65,158        | 12,432        |
| 10                    | INTEREST EXPENSE                    | 338,843                   | 163,259        | 1,996          | 6,308            | 506               | 13,172      | 15,884       | 45,701        | 8,487         |
|                       | NET INCOME BEFORE INC. TAXES        | 1,664,292                 | 642,092        | 6,903          | 27,769           | 1,812             | 32,843      | 131,255      | 335,388       | 65,772        |
| PLUS:                 |                                     |                           |                |                |                  |                   |             |              |               |               |
| 11                    | NON-DEDUCTIBLE DEPRECIATION         | 59,359                    | 28,600         | 350            | 1,105            | 89                | 2,308       | 2,783        | 8,006         | 1,487         |
| 12                    | OTHER NON-DEDUCTIBLE ITEMS          | 16,193                    | 7,802          | 95             | 301              | 24                | 630         | 759          | 2,184         | 406           |
| LESS:                 |                                     |                           |                |                |                  |                   |             |              |               |               |
| 13                    | SPECIAL DIVIDENDS DEDUCTION         | (1,287)                   | (620)          | (8)            | (24)             | (2)               | (50)        | (60)         | (174)         | (32)          |
| 14                    | STATE INCOME TAX DEDUCTION          | 94,671                    | 36,926         | 400            | 1,588            | 105               | 1,948       | 7,333        | 18,800        | 3,681         |
| 15                    | INCOME SUBJECT TO STATE TAX         | 1,646,459                 | 642,188        | 6,956          | 27,612           | 1,822             | 33,882      | 127,524      | 326,952       | 64,016        |
| 16                    | STATE INCOME TAX RATE               | 5.75%                     | 5.75%          | 5.75%          | 5.75%            | 5.75%             | 5.75%       | 5.75%        | 5.75%         | 5.75%         |
| 17                    | TAX ON ORDINARY INCOME              | 94,671                    | 36,926         | 400            | 1,588            | 105               | 1,948       | 7,333        | 18,800        | 3,681         |
| 18                    | STATE TAX CREDITS                   | (83,427)                  | (40,196)       | (491)          | (1,553)          | (125)             | (3,243)     | (3,911)      | (11,252)      | (2,090)       |
| 19                    | PRIOR YEAR ADJUSTMENT               | (123)                     | (59)           | (1)            | (2)              | (0)               | (5)         | (6)          | (17)          | (3)           |
| 20                    | TAX RATE DIFFERENTIAL               | 2,177                     | 1,049          | 13             | 41               | 3                 | 85          | 102          | 294           | 55            |
| 21                    | NET STATE INCOME TAX                | 13,298                    | (2,281)        | (79)           | 73               | (17)              | (1,215)     | 3,518        | 7,825         | 1,643         |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.              | LINE DESCRIPTION                    | TOTAL ELECTRIC SYSTEM (3) | RATE G (12) | RATE SCH (13) | RATE TOU-EO (14) | RATE TOU-GSD (15) | RATE TOU-SC (16) | RATE TOU-HLF (17) | RATE TOU-FD (18) |
|-----------------------|-------------------------------------|---------------------------|-------------|---------------|------------------|-------------------|------------------|-------------------|------------------|
| STATE TAX CALCULATION |                                     |                           |             |               |                  |                   |                  |                   |                  |
| 1                     | REVENUE                             | 8,672,956                 | 9,689       | 20,993        | 77,300           | 54,059            | 23,281           | 5,342             | 71,305           |
| 2                     | LESS:                               |                           |             |               |                  |                   |                  |                   |                  |
| 3                     | O&M EXPENSES                        | 4,853,395                 | 5,088       | 9,463         | 38,056           | 25,348            | 20,439           | 3,069             | 37,591           |
| 4                     | DEPRECIATION & NUCLEAR DECOMM.      | 1,271,906                 | 1,305       | 2,991         | 12,623           | 7,258             | 5,253            | 785               | 10,928           |
| 5                     | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                     | 3           | 8             | 40               | 18                | 12               | 2                 | 29               |
| 6                     | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                     | 8           | 19            | 75               | 48                | 37               | 5                 | 69               |
| 7                     | AMORT. OF RETIRED UNITS             | 67,049                    | 77          | 171           | 693              | 443               | 339              | 48                | 633              |
| 8                     | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                   | (1)         | (3)           | (12)             | (8)               | (2)              | (1)               | (10)             |
| 9                     | TAXES OTHER THAN INC. TAX           | 467,207                   | 498         | 1,125         | 4,510            | 2,688             | 1,504            | 286               | 3,952            |
| 10                    | INTEREST EXPENSE                    | 338,843                   | 349         | 791           | 3,349            | 1,857             | 1,327            | 200               | 2,850            |
|                       | NET INCOME BEFORE INC. TAXES        | 1,664,292                 | 2,362       | 6,429         | 17,965           | 16,407            | (5,627)          | 947               | 15,264           |
| 11                    | PLUS:                               |                           |             |               |                  |                   |                  |                   |                  |
| 12                    | NON-DEDUCTIBLE DEPRECIATION         | 59,359                    | 61          | 139           | 587              | 325               | 232              | 35                | 499              |
|                       | OTHER NON-DEDUCTIBLE ITEMS          | 16,193                    | 17          | 38            | 160              | 89                | 63               | 10                | 136              |
| 13                    | LESS:                               |                           |             |               |                  |                   |                  |                   |                  |
| 14                    | SPECIAL DIVIDENDS DEDUCTION         | (1,287)                   | (1)         | (3)           | (13)             | (7)               | (5)              | (1)               | (11)             |
| 15                    | STATE INCOME TAX DEDUCTION          | 94,671                    | 133         | 359           | 1,018            | 915               | (290)            | 54                | 865              |
| 16                    | INCOME SUBJECT TO STATE TAX         | 1,646,459                 | 2,309       | 6,249         | 17,707           | 15,913            | (5,037)          | 938               | 15,046           |
|                       | STATE INCOME TAX RATE               | 5.75%                     | 5.75%       | 5.75%         | 5.75%            | 5.75%             | 5.75%            | 5.75%             | 5.75%            |
| 17                    | TAX ON ORDINARY INCOME              | 94,671                    | 133         | 359           | 1,018            | 915               | (290)            | 54                | 865              |
| 18                    | STATE TAX CREDITS                   | (83,427)                  | (86)        | (195)         | (825)            | (457)             | (327)            | (49)              | (702)            |
| 19                    | PRIOR YEAR ADJUSTMENT               | (123)                     | (0)         | (0)           | (1)              | (1)               | (0)              | (0)               | (1)              |
| 20                    | TAX RATE DIFFERENTIAL               | 2,177                     | 2           | 5             | 22               | 12                | 9                | 1                 | 18               |
| 21                    | NET STATE INCOME TAX                | 13,298                    | 49          | 169           | 214              | 469               | (608)            | 6                 | 181              |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.              | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------------|-------------------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| STATE TAX CALCULATION |                                     |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 1                     | REVENUE                             | 8,672,956                    | 987,858             | 860,168             | 150,698          | 76,347              | 29,214                  | 32,182           | 16,938          | 176,271          |
| 2                     | LESS:                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 3                     | O&M EXPENSES                        | 4,853,395                    | 646,592             | 657,076             | 92,524           | 26,322              | 11,285                  | 19,785           | 9,574           | 122,644          |
| 4                     | DEPRECIATION & NUCLEAR DECOMM.      | 1,271,906                    | 102,984             | 58,172              | 28,755           | 17,077              | 5,570                   | 2,253            | 1,786           | 30,621           |
| 5                     | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 260                 | 125                 | 69               | 50                  | 22                      | 18               | 19              | 68               |
| 6                     | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 654                 | 420                 | 189              | 4                   | 2                       | 6                | 7               | 217              |
| 7                     | AMORT. OF RETIRED UNITS             | 67,049                       | 6,034               | 3,876               | 1,741            | 41                  | 20                      | 51               | 66              | 2,002            |
| 8                     | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (124)               | (94)                | (20)             | (15)                | (6)                     | (4)              | (3)             | (19)             |
| 9                     | TAXES OTHER THAN INC. TAX           | 467,207                      | 43,803              | 30,834              | 9,345            | 4,974               | 1,708                   | 1,474            | 931             | 9,742            |
| 10                    | INTEREST EXPENSE                    | 338,843                      | 26,852              | 14,322              | 7,498            | 3,831               | 1,351                   | 762              | 556             | 7,687            |
| 11                    | NET INCOME BEFORE INC. TAXES        | 1,664,292                    | 160,803             | 95,438              | 10,596           | 24,061              | 9,261                   | 7,837            | 4,003           | 3,310            |
| PLUS:                 |                                     |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 12                    | NON-DEDUCTIBLE DEPRECIATION         | 59,359                       | 4,704               | 2,509               | 1,313            | 671                 | 237                     | 134              | 97              | 1,347            |
| 13                    | OTHER NON-DEDUCTIBLE ITEMS          | 16,193                       | 1,283               | 684                 | 358              | 183                 | 65                      | 36               | 27              | 367              |
| LESS:                 |                                     |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 14                    | SPECIAL DIVIDENDS DEDUCTION         | (1,287)                      | (102)               | (54)                | (28)             | (15)                | (5)                     | (3)              | (2)             | (29)             |
| 15                    | STATE INCOME TAX DEDUCTION          | 94,671                       | 9,075               | 5,366               | 669              | 1,356               | 520                     | 436              | 224             | 275              |
| 16                    | INCOME SUBJECT TO STATE TAX         | 1,646,459                    | 157,818             | 93,320              | 11,628           | 23,575              | 9,048                   | 7,574            | 3,904           | 4,778            |
| 17                    | STATE INCOME TAX RATE               | 5.75%                        | 5.75%               | 5.75%               | 5.75%            | 5.75%               | 5.75%                   | 5.75%            | 5.75%           | 5.75%            |
| 18                    | TAX ON ORDINARY INCOME              | 94,671                       | 9,075               | 5,366               | 669              | 1,356               | 520                     | 436              | 224             | 275              |
| 19                    | STATE TAX CREDITS                   | (83,427)                     | (6,611)             | (3,526)             | (1,846)          | (943)               | (333)                   | (188)            | (137)           | (1,893)          |
| 20                    | PRIOR YEAR ADJUSTMENT               | (123)                        | (10)                | (5)                 | (3)              | (1)                 | (0)                     | (0)              | (0)             | (3)              |
| 21                    | TAX RATE DIFFERENTIAL               | 2,177                        | 173                 | 92                  | 48               | 25                  | 9                       | 5                | 4               | 49               |
| 22                    | NET STATE INCOME TAX                | 13,298                       | 2,626               | 1,927               | (1,132)          | 435                 | 196                     | 252              | 91              | (1,571)          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOLPEV<br>(30) | RATE TOLRN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|----------|-------------------------------------|------------------------------|-----------------|---------------------------|------------------|---------------------|--------------------|------------------|------------------------------|---------------------------------|
| 1        | REVENUE                             | 8,672,956                    | 2,254           | 17,113                    | 2,781            | 13,030              | 81,897             | 2,094            | 8,587,071                    | 85,886                          |
| 2        | LESS:                               |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 3        | O&M EXPENSES                        | 4,853,395                    | 4,383           | 10,393                    | 2,016            | 7,116               | 49,879             | 798              | 4,828,381                    | 25,014                          |
| 4        | DEPRECIATION & NUCLEAR DECOMM.      | 1,271,906                    | 690             | 2,896                     | 591              | 2,340               | 12,071             | 221              | 1,257,776                    | 14,131                          |
| 5        | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 9               | 11                        | 2                | 8                   | 27                 | 1                | 4,256                        | 0                               |
| 6        | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 3               | 15                        | 3                | 13                  | 85                 | 1                | 7,268                        | 0                               |
| 7        | AMORT. OF RETIRED UNITS             | 67,049                       | 29              | 141                       | 24               | 121                 | 786                | 8                | 67,049                       | 0                               |
| 8        | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (0)             | (2)                       | (0)              | (2)                 | (10)               | (0)              | (1,260)                      | 0                               |
| 9        | TAXES OTHER THAN INC. TAX           | 467,207                      | 260             | 1,026                     | 197              | 791                 | 4,119              | 102              | 463,807                      | 3,400                           |
| 10       | INTEREST EXPENSE                    | 338,843                      | 223             | 791                       | 169              | 632                 | 3,029              | 64               | 333,802                      | 5,041                           |
| 11       | NET INCOME BEFORE INC. TAXES        | 1,664,292                    | (3,342)         | 1,842                     | (220)            | 2,010               | 11,910             | 899              | 1,625,991                    | 38,301                          |
| 12       | PLUS:                               |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 13       | NON-DEDUCTIBLE DEPRECIATION         | 59,359                       | 39              | 138                       | 30               | 111                 | 531                | 11               | 58,476                       | 883                             |
| 14       | OTHER NON-DEDUCTIBLE ITEMS          | 16,193                       | 11              | 38                        | 8                | 30                  | 145                | 3                | 15,952                       | 241                             |
| 15       | LESS:                               |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 16       | SPECIAL DIVIDENDS DEDUCTION         | (1,287)                      | (1)             | (3)                       | (1)              | (2)                 | (12)               | (0)              | (1,268)                      | (19)                            |
| 17       | STATE INCOME TAX DEDUCTION          | 94,671                       | (179)           | 110                       | (10)             | 117                 | 685                | 50               | 92,527                       | 2,145                           |
| 18       | INCOME SUBJECT TO STATE TAX         | 1,646,459                    | (3,112)         | 1,912                     | (172)            | 2,036               | 11,912             | 864              | 1,609,160                    | 37,299                          |
| 19       | STATE INCOME TAX RATE               | 5.75%                        | 5.75%           | 5.75%                     | 5.75%            | 5.75%               | 5.75%              | 5.75%            | 5.75%                        | 5.75%                           |
| 20       | TAX ON ORDINARY INCOME              | 94,671                       | (179)           | 110                       | (10)             | 117                 | 685                | 50               | 92,527                       | 2,145                           |
| 21       | STATE TAX CREDITS                   | (83,427)                     | (55)            | (195)                     | (42)             | (156)               | (746)              | (16)             | (82,186)                     | (1,241)                         |
| 22       | PRIOR YEAR ADJUSTMENT               | (123)                        | (0)             | (0)                       | (0)              | (0)                 | (1)                | (0)              | (122)                        | (2)                             |
| 23       | TAX RATE DIFFERENTIAL               | 2,177                        | 1               | 5                         | 1                | 4                   | 19                 | 0                | 2,145                        | 32                              |
| 24       | NET STATE INCOME TAX                | 13,298                       | (232)           | (80)                      | (50)             | (35)                | (42)               | 34               | 12,364                       | 934                             |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)         | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | RATE TOURD<br>(5) | RATE PRE-PAY<br>(6) | RATE TOUR-RO<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|-------------------------|-------------------------------------|------------------------------|-------------------|-------------------|---------------------|---------------------|----------------|-----------------|------------------|------------------|
| FEDERAL TAX CALCULATION |                                     |                              |                   |                   |                     |                     |                |                 |                  |                  |
| 22                      | REVENUE                             | 8,672,956                    | 3,501,779         | 39,846            | 148,432             | 10,814              | 270,986        | 434,043         | 1,222,525        | 247,831          |
| 23                      | LESS:                               |                              |                   |                   |                     |                     |                |                 |                  |                  |
| 23                      | O & M EXPENSES                      | 4,853,395                    | 1,846,078         | 20,815            | 81,018              | 5,871               | 160,738        | 201,182         | 587,893          | 125,348          |
| 24                      | DEPRECIATION & NUCLEAR DECOMM.      | 1,271,906                    | 604,813           | 7,257             | 23,346              | 1,867               | 44,341         | 58,912          | 176,630          | 33,440           |
| 25                      | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 2,234             | 29                | 108                 | 7                   | 311            | 220             | 466              | 78               |
| 26                      | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 3,364             | 36                | 131                 | 10                  | 172            | 326             | 1,122            | 226              |
| 27                      | AMORT. OF RETIRED UNITS             | 67,049                       | 31,039            | 331               | 1,208               | 94                  | 1,590          | 3,005           | 10,352           | 2,083            |
| 28                      | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (551)             | (6)               | (24)                | (2)                 | (48)           | (70)            | (185)            | (35)             |
| 29                      | TAXES OTHER THAN INC. TAX           | 467,207                      | 209,451           | 2,485             | 8,569               | 648                 | 17,866         | 23,331          | 65,158           | 12,432           |
| 30                      | INTEREST EXPENSE                    | 338,843                      | 163,259           | 1,996             | 6,308               | 506                 | 13,172         | 15,884          | 45,701           | 8,487            |
| 31                      | NET INCOME BEFORE INC. TAXES        | 1,664,292                    | 642,092           | 6,903             | 27,769              | 1,812               | 32,843         | 131,255         | 335,388          | 65,772           |
| 32                      | PLUS:                               |                              |                   |                   |                     |                     |                |                 |                  |                  |
| 32                      | NON-DEDUCTIBLE DEPRECIATION         | 60,966                       | 29,374            | 359               | 1,135               | 91                  | 2,370          | 2,858           | 8,223            | 1,527            |
| 33                      | OTHER NON-DEDUCTIBLE ITEMS          | 16,193                       | 7,802             | 95                | 301                 | 24                  | 630            | 759             | 2,184            | 406              |
| 34                      | LESS:                               |                              |                   |                   |                     |                     |                |                 |                  |                  |
| 34                      | SPECIAL DIVIDENDS DEDUCTION         | (1,287)                      | (620)             | (8)               | (24)                | (2)                 | (50)           | (60)            | (174)            | (32)             |
| 35                      | STATE INCOME TAX DEDUCTION          | 94,671                       | 36,926            | 400               | 1,588               | 105                 | 1,948          | 7,333           | 18,800           | 3,681            |
| 36                      | INCOME SUBJECT TO FED. TAX          | 1,648,066                    | 642,963           | 6,965             | 27,641              | 1,825               | 33,944         | 127,600         | 327,169          | 64,056           |
| 37                      | FEDERAL INCOME TAX RATE             | 21.00%                       | 21.00%            | 21.00%            | 21.00%              | 21.00%              | 21.00%         | 21.00%          | 21.00%           | 21.00%           |
| 38                      | TAX ON ORDINARY INCOME              | 346,094                      | 135,022           | 1,463             | 5,805               | 383                 | 7,128          | 26,796          | 68,705           | 13,452           |
| 39                      | TAX RATE DIFFERENTIAL               | (207,541)                    | (99,996)          | (1,222)           | (3,865)             | (310)               | (8,068)        | (9,729)         | (27,992)         | (5,198)          |
| 40                      | PRIOR YEAR ADJUSTMENT               | (3,751)                      | (1,807)           | (22)              | (70)                | (6)                 | (146)          | (176)           | (506)            | (94)             |
| 41                      | STATE TAX CREDITS                   | 17,520                       | 8,441             | 103               | 326                 | 26                  | 681            | 821             | 2,363            | 439              |
| 42                      | FEDERAL TAX CREDITS                 | (1,447)                      | (697)             | (9)               | (27)                | (2)                 | (56)           | (68)            | (195)            | (36)             |
| 43                      | NET FEDERAL INCOME TAX              | 150,875                      | 40,963            | 313               | 2,171               | 92                  | (461)          | 17,644          | 42,375           | 8,562            |
| 44                      | TOTAL INCOME TAXES                  | 164,173                      | 38,682            | 233               | 2,244               | 75                  | (1,676)        | 21,163          | 50,200           | 10,205           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)         | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE G<br>(12) | RATE SCH<br>(13) | RATE TOU-EO<br>(14) | RATE TOU-GSD<br>(15) | RATE TOU-SC<br>(16) | RATE TOU-HLF<br>(17) | RATE TOU-FD<br>(18) |
|-------------------------|-------------------------------------|------------------------------|----------------|------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| FEDERAL TAX CALCULATION |                                     |                              |                |                  |                     |                      |                     |                      |                     |
| 22                      | REVENUE                             | 8,672,956                    | 9,689          | 20,993           | 77,300              | 54,059               | 23,281              | 5,342                | 71,305              |
| 23                      | LESS:                               |                              |                |                  |                     |                      |                     |                      |                     |
| 23                      | O & M EXPENSES                      | 4,853,395                    | 5,088          | 9,463            | 38,056              | 25,348               | 20,439              | 3,069                | 37,591              |
| 24                      | DEPRECIATION & NUCLEAR DECOMM.      | 1,271,906                    | 1,305          | 2,991            | 12,623              | 7,258                | 5,253               | 785                  | 10,928              |
| 25                      | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 3              | 8                | 40                  | 18                   | 12                  | 2                    | 29                  |
| 26                      | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 8              | 19               | 75                  | 48                   | 37                  | 5                    | 69                  |
| 27                      | AMORT. OF RETIRED UNITS             | 67,049                       | 77             | 171              | 693                 | 443                  | 339                 | 48                   | 633                 |
| 28                      | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (1)            | (3)              | (12)                | (8)                  | (2)                 | (1)                  | (10)                |
| 29                      | TAXES OTHER THAN INC. TAX           | 467,207                      | 498            | 1,125            | 4,510               | 2,688                | 1,504               | 286                  | 3,952               |
| 30                      | INTEREST EXPENSE                    | 338,843                      | 349            | 791              | 3,349               | 1,857                | 1,327               | 200                  | 2,850               |
| 31                      | NET INCOME BEFORE INC. TAXES        | 1,664,292                    | 2,362          | 6,429            | 17,965              | 16,407               | (5,627)             | 947                  | 15,264              |
| 32                      | PLUS:                               |                              |                |                  |                     |                      |                     |                      |                     |
| 32                      | NON-DEDUCTIBLE DEPRECIATION         | 60,966                       | 63             | 142              | 603                 | 334                  | 239                 | 36                   | 513                 |
| 33                      | OTHER NON-DEDUCTIBLE ITEMS          | 16,193                       | 17             | 38               | 160                 | 89                   | 63                  | 10                   | 136                 |
| 34                      | LESS:                               |                              |                |                  |                     |                      |                     |                      |                     |
| 34                      | SPECIAL DIVIDENDS DEDUCTION         | (1,287)                      | (1)            | (3)              | (13)                | (7)                  | (5)                 | (1)                  | (11)                |
| 35                      | STATE INCOME TAX DEDUCTION          | 94,671                       | 133            | 359              | 1,018               | 915                  | (290)               | 54                   | 865                 |
| 36                      | INCOME SUBJECT TO FED. TAX          | 1,648,066                    | 2,310          | 6,253            | 17,723              | 15,922               | (5,030)             | 939                  | 15,059              |
| 37                      | FEDERAL INCOME TAX RATE             | 21.00%                       | 21.00%         | 21.00%           | 21.00%              | 21.00%               | 21.00%              | 21.00%               | 21.00%              |
| 38                      | TAX ON ORDINARY INCOME              | 346,094                      | 485            | 1,313            | 3,722               | 3,344                | (1,056)             | 197                  | 3,162               |
| 39                      | TAX RATE DIFFERENTIAL               | (207,541)                    | (214)          | (484)            | (2,052)             | (1,137)              | (813)               | (122)                | (1,745)             |
| 40                      | PRIOR YEAR ADJUSTMENT               | (3,751)                      | (4)            | (9)              | (37)                | (21)                 | (15)                | (2)                  | (32)                |
| 41                      | STATE TAX CREDITS                   | 17,520                       | 18             | 41               | 173                 | 96                   | 69                  | 10                   | 147                 |
| 42                      | FEDERAL TAX CREDITS                 | (1,447)                      | (1)            | (3)              | (14)                | (8)                  | (6)                 | (1)                  | (12)                |
| 43                      | NET FEDERAL INCOME TAX              | 150,875                      | 284            | 857              | 1,792               | 2,274                | (1,821)             | 82                   | 1,521               |
| 44                      | TOTAL INCOME TAXES                  | 164,173                      | 333            | 1,027            | 2,006               | 2,743                | (2,429)             | 88                   | 1,701               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)         | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-------------------------|-------------------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| FEDERAL TAX CALCULATION |                                     |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 22                      | REVENUE                             | 8,672,956                    | 987,858             | 860,168             | 150,698          | 76,347              | 29,214                  | 32,182           | 16,938          | 176,271          |
| 23                      | LESS:                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 23                      | O & M EXPENSES                      | 4,853,395                    | 646,592             | 657,076             | 92,524           | 26,322              | 11,285                  | 19,785           | 9,574           | 122,644          |
| 24                      | DEPRECIATION & NUCLEAR DECOMM.      | 1,271,906                    | 102,984             | 58,172              | 28,755           | 17,077              | 5,570                   | 2,253            | 1,786           | 30,621           |
| 25                      | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 260                 | 125                 | 69               | 50                  | 22                      | 18               | 19              | 68               |
| 26                      | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 654                 | 420                 | 189              | 4                   | 2                       | 6                | 7               | 217              |
| 27                      | AMORT. OF RETIRED UNITS             | 67,049                       | 6,034               | 3,876               | 1,741            | 41                  | 20                      | 51               | 66              | 2,002            |
| 28                      | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (124)               | (94)                | (20)             | (15)                | (6)                     | (4)              | (3)             | (19)             |
| 29                      | TAXES OTHER THAN INC. TAX           | 467,207                      | 43,803              | 30,834              | 9,345            | 4,974               | 1,708                   | 1,474            | 931             | 9,742            |
| 30                      | INTEREST EXPENSE                    | 338,843                      | 26,852              | 14,322              | 7,498            | 3,831               | 1,351                   | 762              | 556             | 7,687            |
| 31                      | NET INCOME BEFORE INC. TAXES        | 1,664,292                    | 160,803             | 95,438              | 10,596           | 24,061              | 9,261                   | 7,837            | 4,003           | 3,310            |
| 32                      | PLUS:                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 32                      | NON-DEDUCTIBLE DEPRECIATION         | 60,966                       | 4,831               | 2,577               | 1,349            | 689                 | 243                     | 137              | 100             | 1,383            |
| 33                      | OTHER NON-DEDUCTIBLE ITEMS          | 16,193                       | 1,283               | 684                 | 358              | 183                 | 65                      | 36               | 27              | 367              |
| 34                      | LESS:                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 34                      | SPECIAL DIVIDENDS DEDUCTION         | (1,287)                      | (102)               | (54)                | (28)             | (15)                | (5)                     | (3)              | (2)             | (29)             |
| 35                      | STATE INCOME TAX DEDUCTION          | 94,671                       | 9,075               | 5,366               | 669              | 1,356               | 520                     | 436              | 224             | 275              |
| 36                      | INCOME SUBJECT TO FED. TAX          | 1,648,066                    | 157,946             | 93,388              | 11,664           | 23,593              | 9,054                   | 7,578            | 3,907           | 4,814            |
| 37                      | FEDERAL INCOME TAX RATE             | 21.00%                       | 21.00%              | 21.00%              | 21.00%           | 21.00%              | 21.00%                  | 21.00%           | 21.00%          | 21.00%           |
| 38                      | TAX ON ORDINARY INCOME              | 346,094                      | 33,169              | 19,611              | 2,449            | 4,954               | 1,901                   | 1,591            | 820             | 1,011            |
| 39                      | TAX RATE DIFFERENTIAL               | (207,541)                    | (16,447)            | (8,772)             | (4,592)          | (2,347)             | (828)                   | (467)            | (340)           | (4,708)          |
| 40                      | PRIOR YEAR ADJUSTMENT               | (3,751)                      | (297)               | (159)               | (83)             | (42)                | (15)                    | (8)              | (6)             | (85)             |
| 41                      | STATE TAX CREDITS                   | 17,520                       | 1,388               | 740                 | 388              | 198                 | 70                      | 39               | 29              | 397              |
| 42                      | FEDERAL TAX CREDITS                 | (1,447)                      | (115)               | (61)                | (32)             | (16)                | (6)                     | (3)              | (2)             | (33)             |
| 43                      | NET FEDERAL INCOME TAX              | 150,875                      | 17,698              | 11,360              | (1,870)          | 2,747               | 1,123                   | 1,152            | 500             | (3,418)          |
| 44                      | TOTAL INCOME TAXES                  | 164,173                      | 20,324              | 13,287              | (3,002)          | 3,183               | 1,319                   | 1,405            | 591             | (4,989)          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION<br>(2)             | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|----------|-------------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| 22       | REVENUE                             | 8,672,956                    | 2,254           | 17,113                    | 2,781            | 13,030               | 81,897              | 2,094            | 8,587,071                    | 85,886                          |
| 23       | LESS:                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 24       | O & M EXPENSES                      | 4,853,395                    | 4,383           | 10,393                    | 2,016            | 7,116                | 49,879              | 798              | 4,828,381                    | 25,014                          |
| 25       | DEPRECIATION & NUCLEAR DECOMM.      | 1,271,906                    | 690             | 2,896                     | 591              | 2,340                | 12,071              | 221              | 1,257,776                    | 14,131                          |
| 26       | AMORT. OF DEF. HEALTHCARE COSTS     | 4,256                        | 9               | 11                        | 2                | 8                    | 27                  | 1                | 4,256                        | 0                               |
| 27       | AMORT. OF ENVIRONMENTAL CWIP        | 7,268                        | 3               | 15                        | 3                | 13                   | 85                  | 1                | 7,268                        | 0                               |
| 28       | AMORT. OF RETIRED UNITS             | 67,049                       | 29              | 141                       | 24               | 121                  | 786                 | 8                | 67,049                       | 0                               |
| 29       | AMORT. OF STATE TAX EXPENSE SAVINGS | (1,260)                      | (0)             | (2)                       | (0)              | (2)                  | (10)                | (0)              | (1,260)                      | 0                               |
| 30       | TAXES OTHER THAN INC. TAX           | 467,207                      | 260             | 1,026                     | 197              | 791                  | 4,119               | 102              | 463,807                      | 3,400                           |
| 31       | INTEREST EXPENSE                    | 338,843                      | 223             | 791                       | 169              | 632                  | 3,029               | 64               | 333,802                      | 5,041                           |
| 32       | NET INCOME BEFORE INC. TAXES        | 1,664,292                    | (3,342)         | 1,842                     | (220)            | 2,010                | 11,910              | 899              | 1,625,991                    | 38,301                          |
| 33       | PLUS:                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 34       | NON-DEDUCTIBLE DEPRECIATION         | 60,966                       | 40              | 142                       | 30               | 114                  | 545                 | 12               | 60,059                       | 907                             |
| 35       | OTHER NON-DEDUCTIBLE ITEMS          | 16,193                       | 11              | 38                        | 8                | 30                   | 145                 | 3                | 15,952                       | 241                             |
| 36       | LESS:                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 37       | SPECIAL DIVIDENDS DEDUCTION         | (1,287)                      | (1)             | (3)                       | (1)              | (2)                  | (12)                | (0)              | (1,268)                      | (19)                            |
| 38       | STATE INCOME TAX DEDUCTION          | 94,671                       | (179)           | 110                       | (10)             | 117                  | 685                 | 50               | 92,527                       | 2,145                           |
| 39       | INCOME SUBJECT TO FED. TAX          | 1,648,066                    | (3,111)         | 1,915                     | (172)            | 2,039                | 11,927              | 864              | 1,610,743                    | 37,323                          |
| 40       | FEDERAL INCOME TAX RATE             | 21.00%                       | 21.00%          | 21.00%                    | 21.00%           | 21.00%               | 21.00%              | 21.00%           | 21.00%                       | 21.00%                          |
| 41       | TAX ON ORDINARY INCOME              | 346,094                      | (653)           | 402                       | (36)             | 428                  | 2,505               | 182              | 338,256                      | 7,838                           |
| 42       | TAX RATE DIFFERENTIAL               | (207,541)                    | (136)           | (484)                     | (103)            | (387)                | (1,855)             | (39)             | (204,453)                    | (3,088)                         |
| 43       | PRIOR YEAR ADJUSTMENT               | (3,751)                      | (2)             | (9)                       | (2)              | (7)                  | (34)                | (1)              | (3,695)                      | (56)                            |
| 44       | STATE TAX CREDITS                   | 17,520                       | 12              | 41                        | 9                | 33                   | 157                 | 3                | 17,259                       | 261                             |
| 45       | FEDERAL TAX CREDITS                 | (1,447)                      | (1)             | (3)                       | (1)              | (3)                  | (13)                | (0)              | (1,426)                      | (22)                            |
| 46       | NET FEDERAL INCOME TAX              | 150,875                      | (782)           | (53)                      | (133)            | 64                   | 760                 | 144              | 145,942                      | 4,933                           |
| 47       | TOTAL INCOME TAXES                  | 164,173                      | (1,014)         | (133)                     | (184)            | 29                   | 717                 | 179              | 158,306                      | 5,867                           |

GEORGIA POWER COMPANY  
SECTION 1 - SCHEDULE 1.05  
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

|        |   |
|--------|---|
| 1 (A)  | From Schedule 1.00.   |
| 2 (A)  |   |
| 3 (A)  |   |
| 4 (A)  |   |
| 5 (A)  |   |
| 6 (A)  |   |
| 7 (A)  |   |
| 8 (A)  |   |
| 9 (B)  | Interest expense associated with Total Investment from Schedule 1.00. |
| 11 (C) | Allocated per Total Investment from Schedule 1.00.                    |
| 12 (C) |   |
| 13 (C) |   |
| 14 (D) | Tax on Ordinary Income from line 17.                                  |
| 16 (E) | State Income Tax Rate.  |
| 17 (F) | Line 15 times line 16.  |
| 18 (C) |   |
| 19 (C) |   |
| 20 (C) |   |
| 21 (G) | Sum of lines 17-20.   |
| 22 (A) |   |
| 23 (A) |   |
| 24 (A) |   |
| 25 (A) |   |
| 26 (A) |   |
| 27 (A) |   |
| 28 (A) |   |
| 29 (A) |   |
| 30 (B) |   |
| 32 (C) |   |
| 33 (C) |   |
| 34 (C) |   |
| 35 (H) | State Income Tax Deduction from line 14.                              |
| 37 (I) | Federal Income Tax Rate.  |
| 38 (J) | Line 36 times line 37.  |
| 39 (C) |   |
| 40 (C) |   |
| 41 (C) |   |
| 42 (C) |   |
| 43 (K) | Sum of lines 38-42.   |
| 44 (L) | Line 21 + line 43.  |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | R, RM<br>(4) | TOU-RD<br>(5) | PRE-PAY<br>(6) | RATE-TOU-REO<br>(7) | RATE-PLS<br>(8) | RATE-PLM<br>(9) | RATE-PLS<br>(10) | RATE-PLM<br>(11) |
|---------------------------------|-----------------------------|------------------------------|--------------|---------------|----------------|---------------------|-----------------|-----------------|------------------|------------------|
| PRODUCTION PLANT                |                             |                              |              |               |                |                     |                 |                 |                  |                  |
| LAND                            |                             |                              |              |               |                |                     |                 |                 |                  |                  |
| 1                               | STEAM                       | 46,934                       | 21,728       | 232           | 845            | 66                  | 1,113           | 2,103           | 7,246            | 1,458            |
| 2                               | NUCLEAR                     | 1,095                        | 507          | 5             | 20             | 2                   | 26              | 49              | 169              | 34               |
| 3                               | HYDRO                       | 35,728                       | 16,540       | 177           | 644            | 50                  | 848             | 1,601           | 5,516            | 1,110            |
| 4                               | OTHER                       | 36,971                       | 17,115       | 183           | 666            | 52                  | 877             | 1,657           | 5,708            | 1,149            |
| 5                               | TOTAL LAND                  | 120,729                      | 55,889       | 597           | 2,175          | 170                 | 2,864           | 5,410           | 18,640           | 3,751            |
| EQUIPMENT                       |                             |                              |              |               |                |                     |                 |                 |                  |                  |
| 6                               | STEAM                       | 8,988,340                    | 4,161,006    | 44,430        | 161,918        | 12,668              | 213,212         | 402,812         | 1,387,748        | 279,281          |
| 7                               | NUCLEAR                     | 5,102,775                    | 2,362,247    | 25,223        | 91,923         | 7,192               | 121,043         | 228,681         | 787,839          | 158,551          |
| 8                               | HYDRO                       | 808,558                      | 374,309      | 3,997         | 14,566         | 1,140               | 19,180          | 36,235          | 124,837          | 25,123           |
| 9                               | OTHER                       | 3,427,922                    | 1,586,901    | 16,944        | 61,751         | 4,831               | 81,314          | 153,622         | 529,252          | 106,511          |
| 10                              | TOTAL EQUIPMENT             | 18,327,595                   | 8,484,463    | 90,594        | 330,158        | 25,831              | 434,749         | 821,350         | 2,829,676        | 569,466          |
| 11                              | PRODUCTION PLANT            | 18,448,324                   | 8,540,352    | 91,191        | 332,333        | 26,001              | 437,612         | 826,760         | 2,848,316        | 573,217          |
| 12                              | SCHERER 4 TSA               | 0                            | 0            | 0             | 0              | 0                   | 0               | 0               | 0                | 0                |
| 13                              | DALTON / TRI-COUNTY         | 18,259                       | 0            | 0             | 0              | 0                   | 0               | 0               | 0                | 0                |
| 14                              | WHOLESALE BLOCK POWER SALES | 337,009                      | 0            | 0             | 0              | 0                   | 0               | 0               | 0                | 0                |
| 15                              | TOTAL PRODUCTION PLANT      | 18,803,592                   | 8,540,352    | 91,191        | 332,333        | 26,001              | 437,612         | 826,760         | 2,848,316        | 573,217          |
| TRANSMISSION PLANT              |                             |                              |              |               |                |                     |                 |                 |                  |                  |
| ACCOUNT 350 - LAND              |                             |                              |              |               |                |                     |                 |                 |                  |                  |
| SUBSTATIONS                     |                             |                              |              |               |                |                     |                 |                 |                  |                  |
| 16                              | LEVEL B-2                   | 30,891                       | 14,342       | 161           | 496            | 43                  | 868             | 1,525           | 4,851            | 936              |
| 17                              | LEVEL C                     | 14,415                       | 6,703        | 76            | 226            | 20                  | 419             | 727             | 2,275            | 435              |
| 18                              | LEVEL D                     | 0                            | 0            | 0             | 0              | 0                   | 0               | 0               | 0                | 0                |
| 19                              | LEVEL E                     | 112                          | 44           | 1             | 1              | 0                   | 3               | 5               | 15               | 4                |
| 20                              | LEVEL F                     | 51                           | 24           | 0             | 1              | 0                   | 1               | 2               | 8                | 1                |
| 21                              | TOTAL SUBSTATIONS           | 45,469                       | 21,113       | 238           | 724            | 63                  | 1,292           | 2,259           | 7,149            | 1,376            |
| LINES                           |                             |                              |              |               |                |                     |                 |                 |                  |                  |
| 22                              | LEVEL B-2                   | 337,686                      | 156,789      | 1,762         | 5,425          | 469                 | 9,488           | 16,674          | 53,036           | 10,233           |
| 23                              | LEVEL D                     | 38,464                       | 14,463       | 164           | 487            | 43                  | 905             | 1,569           | 5,015            | 1,256            |
| 24                              | TOTAL LINES                 | 376,159                      | 171,252      | 1,927         | 5,912          | 512                 | 10,393          | 18,243          | 58,051           | 11,489           |
| 25                              | TOTAL ACCOUNT 350           | 421,628                      | 192,365      | 2,165         | 6,636          | 575                 | 11,685          | 20,503          | 65,200           | 12,865           |
| ACCOUNTS 352 & 353              |                             |                              |              |               |                |                     |                 |                 |                  |                  |
| 26                              | LEVEL B-1                   | 447,523                      | 207,174      | 2,212         | 8,062          | 631                 | 10,616          | 20,056          | 69,095           | 13,905           |
| 27                              | LEVEL B-2                   | 1,551,554                    | 720,372      | 8,098         | 24,927         | 2,153               | 43,594          | 76,610          | 243,674          | 47,016           |
| 28                              | LEVEL C                     | 876,191                      | 407,461      | 4,631         | 13,711         | 1,213               | 25,493          | 44,192          | 138,255          | 26,427           |
| 29                              | LEVEL D                     | 2,676                        | 1,006        | 11            | 34             | 3                   | 63              | 109             | 349              | 87               |
| 30                              | LEVEL E                     | 16,465                       | 6,464        | 73            | 217            | 19                  | 404             | 701             | 2,239            | 541              |
| 31                              | LEVEL F                     | 3,118                        | 1,448        | 19            | 55             | 5                   | 87              | 146             | 470              | 85               |
| 32                              | TOTAL ACCOUNTS 352 & 353    | 2,897,547                    | 1,343,924    | 15,044        | 47,007         | 4,024               | 80,258          | 141,815         | 454,082          | 88,062           |
| ACCOUNT 354 - TOWERS & FIXTURES |                             |                              |              |               |                |                     |                 |                 |                  |                  |
| 33                              | LEVEL B-2                   | 1,050,054                    | 487,530      | 5,480         | 16,870         | 1,457               | 29,503          | 51,848          | 164,913          | 31,820           |
| 34                              | LEVEL D                     | 46,131                       | 17,346       | 197           | 584            | 52                  | 1,085           | 1,882           | 6,015            | 1,506            |
| 35                              | TOTAL ACCOUNT 354           | 1,096,185                    | 504,876      | 5,677         | 17,454         | 1,509               | 30,589          | 53,730          | 170,928          | 33,326           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2)          | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|---------------------------------|-----------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| PRODUCTION PLANT                |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| LAND                            |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 1                               | STEAM                       | 46,934                             | 54                | 120                 | 485                    | 310                     | 238                    | 34                      | 443                    |
| 2                               | NUCLEAR                     | 1,095                              | 1                 | 3                   | 11                     | 7                       | 6                      | 1                       | 10                     |
| 3                               | HYDRO                       | 35,728                             | 41                | 91                  | 369                    | 236                     | 181                    | 26                      | 337                    |
| 4                               | OTHER                       | 36,971                             | 43                | 94                  | 382                    | 244                     | 187                    | 27                      | 349                    |
| 5                               | TOTAL LAND                  | 120,729                            | 139               | 308                 | 1,247                  | 798                     | 611                    | 87                      | 1,139                  |
| EQUIPMENT                       |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 6                               | STEAM                       | 8,988,340                          | 10,361            | 22,929              | 92,857                 | 59,398                  | 45,503                 | 6,491                   | 84,832                 |
| 7                               | NUCLEAR                     | 5,102,775                          | 5,882             | 13,017              | 52,716                 | 33,721                  | 25,832                 | 3,685                   | 48,160                 |
| 8                               | HYDRO                       | 808,558                            | 932               | 2,063               | 8,353                  | 5,343                   | 4,093                  | 584                     | 7,631                  |
| 9                               | OTHER                       | 3,427,922                          | 3,952             | 8,745               | 35,413                 | 22,653                  | 17,353                 | 2,475                   | 32,353                 |
| 10                              | TOTAL EQUIPMENT             | 18,327,595                         | 21,127            | 46,754              | 189,339                | 121,116                 | 92,782                 | 13,235                  | 172,975                |
| 11                              | PRODUCTION PLANT            | 18,448,324                         | 21,266            | 47,062              | 190,586                | 121,914                 | 93,393                 | 13,322                  | 174,115                |
| 12                              | SCHERER 4 TSA               | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 13                              | DALTON / TRI-COUNTY         | 18,259                             | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 14                              | WHOLESALE BLOCK POWER SALES | 337,009                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 15                              | TOTAL PRODUCTION PLANT      | 18,803,592                         | 21,266            | 47,062              | 190,586                | 121,914                 | 93,393                 | 13,322                  | 174,115                |
| TRANSMISSION PLANT              |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| ACCOUNT 350 - LAND              |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| SUBSTATIONS                     |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 16                              | LEVEL B-2                   | 30,891                             | 39                | 81                  | 337                    | 196                     | 156                    | 22                      | 304                    |
| 17                              | LEVEL C                     | 14,415                             | 18                | 38                  | 159                    | 91                      | 73                     | 10                      | 143                    |
| 18                              | LEVEL D                     | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 19                              | LEVEL E                     | 112                                | 0                 | 0                   | 1                      | 1                       | 0                      | 0                       | 1                      |
| 20                              | LEVEL F                     | 51                                 | 0                 | 0                   | 1                      | 0                       | 0                      | 0                       | 0                      |
| 21                              | TOTAL SUBSTATIONS           | 45,469                             | 58                | 119                 | 498                    | 289                     | 229                    | 32                      | 448                    |
| LINES                           |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 22                              | LEVEL B-2                   | 337,686                            | 425               | 881                 | 3,684                  | 2,147                   | 1,706                  | 238                     | 3,318                  |
| 23                              | LEVEL D                     | 38,464                             | 156               | 82                  | 343                    | 378                     | 110                    | 22                      | 308                    |
| 24                              | TOTAL LINES                 | 376,159                            | 581               | 962                 | 4,028                  | 2,525                   | 1,816                  | 260                     | 3,627                  |
| 25                              | TOTAL ACCOUNT 350           | 421,628                            | 638               | 1,081               | 4,525                  | 2,813                   | 2,045                  | 292                     | 4,074                  |
| ACCOUNTS 352 & 353              |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 26                              | LEVEL B-1                   | 447,523                            | 516               | 1,142               | 4,623                  | 2,957                   | 2,266                  | 323                     | 4,224                  |
| 27                              | LEVEL B-2                   | 1,551,554                          | 1,952             | 4,047               | 16,927                 | 9,863                   | 7,837                  | 1,094                   | 15,245                 |
| 28                              | LEVEL C                     | 876,191                            | 1,124             | 2,299               | 9,681                  | 5,526                   | 4,428                  | 615                     | 8,693                  |
| 29                              | LEVEL D                     | 2,676                              | 11                | 6                   | 24                     | 26                      | 8                      | 2                       | 21                     |
| 30                              | LEVEL E                     | 16,465                             | 70                | 36                  | 153                    | 154                     | 49                     | 10                      | 138                    |
| 31                              | LEVEL F                     | 3,118                              | 3                 | 8                   | 33                     | 17                      | 11                     | 2                       | 29                     |
| 32                              | TOTAL ACCOUNTS 352 & 353    | 2,897,547                          | 3,676             | 7,538               | 31,442                 | 18,544                  | 14,598                 | 2,045                   | 28,349                 |
| ACCOUNT 354 - TOWERS & FIXTURES |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 33                              | LEVEL B-2                   | 1,050,054                          | 1,321             | 2,739               | 11,456                 | 6,675                   | 5,304                  | 740                     | 10,317                 |
| 34                              | LEVEL D                     | 46,131                             | 187               | 98                  | 412                    | 453                     | 132                    | 26                      | 370                    |
| 35                              | TOTAL ACCOUNT 354           | 1,096,185                          | 1,508             | 2,837               | 11,868                 | 7,128                   | 5,436                  | 766                     | 10,687                 |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)  | GROSS PLANT<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RTP-DA<br>(19) | RATE<br>(20) | RATE<br>(21) | RATE OL<br>GOV<br>(22) | RATE OL<br>NON-GOV<br>(23) | RATE<br>EOL<br>(24) | RATE<br>UD<br>(25) | RATE<br>FPA<br>(26) |
|------------------|-----------------------------|------------------------------|----------------|--------------|--------------|------------------------|----------------------------|---------------------|--------------------|---------------------|
| PRODUCTION PLANT |                             |                              |                |              |              |                        |                            |                     |                    |                     |
| LAND             |                             |                              |                |              |              |                        |                            |                     |                    |                     |
| 1                | STEAM                       | 46,934                       | 4,224          | 2,713        | 1,219        | 29                     | 14                         | 36                  | 46                 | 1,401               |
| 2                | NUCLEAR                     | 1,095                        | 99             | 63           | 28           | 1                      | 0                          | 1                   | 1                  | 33                  |
| 3                | HYDRO                       | 35,728                       | 3,215          | 2,065        | 928          | 22                     | 11                         | 27                  | 35                 | 1,067               |
| 4                | OTHER                       | 36,971                       | 3,327          | 2,137        | 960          | 23                     | 11                         | 28                  | 36                 | 1,104               |
| 5                | TOTAL LAND                  | 120,729                      | 10,865         | 6,979        | 3,135        | 74                     | 37                         | 92                  | 118                | 3,604               |
| EQUIPMENT        |                             |                              |                |              |              |                        |                            |                     |                    |                     |
| 6                | STEAM                       | 8,988,340                    | 808,881        | 519,626      | 233,390      | 5,490                  | 2,732                      | 6,827               | 8,788              | 268,331             |
| 7                | NUCLEAR                     | 5,102,775                    | 459,210        | 294,997      | 132,498      | 3,117                  | 1,551                      | 3,876               | 4,989              | 152,335             |
| 8                | HYDRO                       | 808,558                      | 72,764         | 46,744       | 20,995       | 494                    | 246                        | 614                 | 791                | 24,138              |
| 9                | OTHER                       | 3,427,922                    | 308,487        | 198,172      | 89,009       | 2,094                  | 1,042                      | 2,604               | 3,352              | 102,335             |
| 10               | TOTAL EQUIPMENT             | 18,327,595                   | 1,649,342      | 1,059,538    | 475,892      | 11,194                 | 5,570                      | 13,921              | 17,919             | 547,139             |
| 11               | PRODUCTION PLANT            | 18,448,324                   | 1,660,207      | 1,066,518    | 479,027      | 11,267                 | 5,606                      | 14,012              | 18,037             | 550,743             |
| 12               | SCHERER 4 TSA               | 0                            | 0              | 0            | 0            | 0                      | 0                          | 0                   | 0                  | 0                   |
| 13               | DALTON / TRI-COUNTY         | 18,259                       | 0              | 0            | 0            | 0                      | 0                          | 0                   | 0                  | 0                   |
| 14               | WHOLESALE BLOCK POWER SALES | 337,009                      | 0              | 0            | 0            | 0                      | 0                          | 0                   | 0                  | 0                   |
| 15               | TOTAL PRODUCTION PLANT      | 18,803,592                   | 1,660,207      | 1,066,518    | 479,027      | 11,267                 | 5,606                      | 14,012              | 18,037             | 550,743             |

TRANSMISSION PLANT

|                                 |                          |           |         |         |        |     |     |     |       |        |
|---------------------------------|--------------------------|-----------|---------|---------|--------|-----|-----|-----|-------|--------|
| ACCOUNT 350 - LAND              |                          |           |         |         |        |     |     |     |       |        |
| SUBSTATIONS                     |                          |           |         |         |        |     |     |     |       |        |
| 16                              | LEVEL B-2                | 30,891    | 2,690   | 1,629   | 824    | 3   | 2   | 4   | 28    | 859    |
| 17                              | LEVEL C                  | 14,415    | 1,247   | 731     | 387    | 0   | 0   | 0   | 13    | 395    |
| 18                              | LEVEL D                  | 0         | 0       | 0       | 0      | 0   | 0   | 0   | 0     | 0      |
| 19                              | LEVEL E                  | 112       | 17      | 7       | 2      | 0   | 0   | 0   | 0     | 7      |
| 20                              | LEVEL F                  | 51        | 6       | 2       | 1      | 0   | 0   | 0   | 0     | 1      |
| 21                              | TOTAL SUBSTATIONS        | 45,469    | 3,961   | 2,369   | 1,215  | 4   | 2   | 5   | 40    | 1,262  |
| LINES                           |                          |           |         |         |        |     |     |     |       |        |
| 22                              | LEVEL B-2                | 337,686   | 29,409  | 17,811  | 9,013  | 37  | 19  | 47  | 301   | 9,396  |
| 23                              | LEVEL D                  | 38,464    | 6,350   | 2,818   | 770    | 0   | 0   | 0   | 27    | 2,210  |
| 24                              | TOTAL LINES              | 376,159   | 35,759  | 20,629  | 9,782  | 37  | 19  | 47  | 328   | 11,606 |
| 25                              | TOTAL ACCOUNT 350        | 421,628   | 39,720  | 22,999  | 10,998 | 41  | 20  | 51  | 369   | 12,868 |
| ACCOUNTS 352 & 353              |                          |           |         |         |        |     |     |     |       |        |
| 26                              | LEVEL B-1                | 447,523   | 40,274  | 25,872  | 11,620 | 273 | 136 | 340 | 438   | 13,360 |
| 27                              | LEVEL B-2                | 1,551,554 | 135,122 | 81,835  | 41,408 | 172 | 86  | 214 | 1,384 | 43,170 |
| 28                              | LEVEL C                  | 876,191   | 75,814  | 44,433  | 23,547 | 0   | 0   | 0   | 766   | 24,007 |
| 29                              | LEVEL D                  | 2,676     | 442     | 196     | 54     | 0   | 0   | 0   | 2     | 154    |
| 30                              | LEVEL E                  | 16,465    | 2,531   | 1,081   | 344    | 0   | 0   | 0   | 12    | 988    |
| 31                              | LEVEL F                  | 3,118     | 385     | 97      | 79     | 17  | 8   | 21  | 2     | 43     |
| 32                              | TOTAL ACCOUNTS 352 & 353 | 2,897,547 | 254,567 | 153,515 | 77,053 | 463 | 230 | 575 | 2,604 | 81,722 |
| ACCOUNT 354 - TOWERS & FIXTURES |                          |           |         |         |        |     |     |     |       |        |
| 33                              | LEVEL B-2                | 1,050,054 | 91,447  | 55,384  | 28,024 | 116 | 58  | 145 | 937   | 29,216 |
| 34                              | LEVEL D                  | 46,131    | 7,615   | 3,360   | 923    | 0   | 0   | 0   | 33    | 2,651  |
| 35                              | TOTAL ACCOUNT 354        | 1,096,185 | 99,063  | 58,764  | 28,947 | 116 | 58  | 145 | 969   | 31,867 |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOLPEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|---------------------------------|-----------------------------|------------------------------|-----------------|---------------------------|------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|
| PRODUCTION PLANT                |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| LAND                            |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| 1                               | STEAM                       | 46,934                       | 20              | 99                        | 17               | 85                  | 550                 | 6                | 46,934                       | 0                               |
| 2                               | NUCLEAR                     | 1,095                        | 0               | 2                         | 0                | 2                   | 13                  | 0                | 1,095                        | 0                               |
| 3                               | HYDRO                       | 35,728                       | 15              | 75                        | 13               | 65                  | 419                 | 5                | 35,728                       | 0                               |
| 4                               | OTHER                       | 36,971                       | 16              | 78                        | 13               | 67                  | 434                 | 5                | 36,971                       | 0                               |
| 5                               | TOTAL LAND                  | 120,729                      | 51              | 254                       | 44               | 219                 | 1,416               | 15               | 120,729                      | 0                               |
| EQUIPMENT                       |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| 6                               | STEAM                       | 8,988,340                    | 3,821           | 18,947                    | 3,243            | 16,274              | 105,403             | 1,139            | 8,988,340                    | 0                               |
| 7                               | NUCLEAR                     | 5,102,775                    | 2,169           | 10,756                    | 1,841            | 9,239               | 59,839              | 647              | 5,102,775                    | 0                               |
| 8                               | HYDRO                       | 808,558                      | 344             | 1,704                     | 292              | 1,464               | 9,482               | 102              | 808,558                      | 0                               |
| 9                               | OTHER                       | 3,427,922                    | 1,457           | 7,226                     | 1,237            | 6,207               | 40,198              | 435              | 3,427,922                    | 0                               |
| 10                              | TOTAL EQUIPMENT             | 18,327,595                   | 7,791           | 38,634                    | 6,613            | 33,184              | 214,922             | 2,323            | 18,327,595                   | 0                               |
| PRODUCTION PLANT                |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| 11                              | SCHERER 4 TSA               | 0                            | 0               | 0                         | 0                | 0                   | 0                   | 0                | 0                            | 0                               |
| 12                              | DALTON / TRI-COUNTY         | 18,259                       | 0               | 0                         | 0                | 0                   | 0                   | 0                | 18,259                       | 0                               |
| 13                              | WHOLESALE BLOCK POWER SALES | 337,009                      | 0               | 0                         | 0                | 0                   | 0                   | 0                | 337,009                      | 0                               |
| 14                              | WHOLESALE BLOCK POWER SALES | 18,803,592                   | 7,843           | 38,888                    | 6,657            | 33,402              | 216,337             | 2,339            | 18,448,324                   | 0                               |
| 15                              | TOTAL PRODUCTION PLANT      | 18,803,592                   | 7,843           | 38,888                    | 6,657            | 33,402              | 216,337             | 2,339            | 18,448,324                   | 0                               |
| TRANSMISSION PLANT              |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| ACCOUNT 350 - LAND              |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| SUBSTATIONS                     |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| 16                              | LEVEL B-2                   | 30,891                       | 12              | 61                        | 9                | 61                  | 345                 | 4                | 30,891                       | 0                               |
| 17                              | LEVEL C                     | 14,415                       | 5               | 28                        | 4                | 29                  | 159                 | 2                | 14,415                       | 0                               |
| 18                              | LEVEL D                     | 0                            | 0               | 0                         | 0                | 0                   | 0                   | 0                | 0                            | 0                               |
| 19                              | LEVEL E                     | 112                          | 0               | 0                         | 0                | 0                   | 1                   | 0                | 112                          | 0                               |
| 20                              | LEVEL F                     | 51                           | 0               | 0                         | 0                | 0                   | 0                   | 0                | 51                           | 0                               |
| 21                              | TOTAL SUBSTATIONS           | 45,469                       | 17              | 90                        | 14               | 90                  | 506                 | 6                | 45,469                       | 0                               |
| LINES                           |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| 22                              | LEVEL B-2                   | 337,696                      | 129             | 672                       | 103              | 665                 | 3,770               | 47               | 337,696                      | 0                               |
| 23                              | LEVEL D                     | 38,464                       | 12              | 62                        | 9                | 62                  | 842                 | 2                | 38,464                       | 0                               |
| 24                              | TOTAL LINES                 | 376,159                      | 141             | 734                       | 113              | 728                 | 4,612               | 48               | 376,159                      | 0                               |
| 25                              | TOTAL ACCOUNT 350           | 421,628                      | 158             | 824                       | 126              | 818                 | 5,118               | 55               | 421,628                      | 0                               |
| ACCOUNTS 352 & 353              |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| 26                              | LEVEL B-1                   | 447,523                      | 190             | 943                       | 161              | 810                 | 5,248               | 57               | 447,523                      | 0                               |
| 27                              | LEVEL B-2                   | 1,551,554                    | 594             | 3,088                     | 475              | 3,056               | 17,324              | 214              | 1,551,554                    | 0                               |
| 28                              | LEVEL C                     | 876,191                      | 328             | 1,723                     | 258              | 1,759               | 9,683               | 123              | 876,191                      | 0                               |
| 29                              | LEVEL D                     | 2,676                        | 1               | 4                         | 1                | 4                   | 59                  | 0                | 2,676                        | 0                               |
| 30                              | LEVEL E                     | 16,465                       | 5               | 28                        | 4                | 28                  | 195                 | 1                | 16,465                       | 0                               |
| 31                              | LEVEL F                     | 3,118                        | 1               | 13                        | 5                | 7                   | 19                  | 1                | 3,118                        | 0                               |
| 32                              | TOTAL ACCOUNTS 352 & 353    | 2,897,547                    | 1,120           | 5,800                     | 904              | 5,664               | 32,528              | 396              | 2,897,547                    | 0                               |
| ACCOUNT 354 - TOWERS & FIXTURES |                             |                              |                 |                           |                  |                     |                     |                  |                              |                                 |
| 33                              | LEVEL B-2                   | 1,050,054                    | 402             | 2,090                     | 322              | 2,068               | 11,724              | 145              | 1,050,054                    | 0                               |
| 34                              | LEVEL D                     | 46,131                       | 14              | 74                        | 11               | 75                  | 1,009               | 2                | 46,131                       | 0                               |
| 35                              | TOTAL ACCOUNT 354           | 1,096,185                    | 416             | 2,164                     | 333              | 2,143               | 12,734              | 147              | 1,096,185                    | 0                               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | GROSS PLANT<br>(2)             | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>R, RM<br>(4) | RATE<br>TOU-RD<br>(5) | RATE<br>PRE-PAY<br>(6) | RATE<br>TOU-REO<br>(7) | RATE<br>GS<br>(8) | RATE<br>PLS<br>(9) | RATE<br>PLM<br>(10) | RATE<br>PLL<br>(11) |
|-----------------|--------------------------------|------------------------------------|----------------------|-----------------------|------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|
| 36              | ACCOUNT 355 - POLES & FIXTURES |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 37              | LEVEL B-2                      | 706,035                            | 327,806              | 3,685                 | 11,343                 | 980                    | 19,838            | 34,862             | 110,884             | 21,395              |
| 38              | LEVEL D                        | 145,400                            | 54,673               | 621                   | 1,839                  | 163                    | 3,420             | 5,932              | 18,958              | 4,748               |
| 39              | TOTAL ACCOUNT 355              | 851,435                            | 382,479              | 4,306                 | 13,183                 | 1,142                  | 23,258            | 40,793             | 129,842             | 26,143              |
| 40              | ACCOUNT 356 - OVHD. CONDUCTORS |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 41              | LEVEL B-2                      | 1,447,754                          | 672,178              | 7,556                 | 23,260                 | 2,009                  | 40,678            | 71,485             | 227,372             | 43,871              |
| 42              | LEVEL D                        | 223,403                            | 84,004               | 955                   | 2,826                  | 250                    | 5,255             | 9,114              | 29,129              | 7,295               |
| 43              | TOTAL ACCOUNT 356              | 1,671,157                          | 756,182              | 8,510                 | 26,086                 | 2,259                  | 45,933            | 80,599             | 256,501             | 51,166              |
| 44              | ACCOUNT 357 - UNDG. CONDUIT    |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 45              | LEVEL B-2                      | 9,870                              | 4,582                | 52                    | 159                    | 14                     | 277               | 487                | 1,550               | 299                 |
| 46              | LEVEL D                        | 2,009                              | 756                  | 9                     | 25                     | 2                      | 47                | 82                 | 262                 | 66                  |
| 47              | TOTAL ACCOUNT 357              | 11,879                             | 5,338                | 60                    | 184                    | 16                     | 325               | 569                | 1,812               | 365                 |
| 48              | ACCOUNT 358 - UNDG. CONDUCTORS |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 49              | LEVEL B-2                      | 21,583                             | 10,021               | 113                   | 347                    | 30                     | 606               | 1,066              | 3,390               | 654                 |
| 50              | LEVEL D                        | 3,232                              | 1,215                | 14                    | 41                     | 4                      | 76                | 132                | 421                 | 106                 |
| 51              | TOTAL ACCOUNT 358              | 24,815                             | 11,236               | 126                   | 388                    | 34                     | 682               | 1,198              | 3,811               | 760                 |
| 52              | ACCOUNT 359 - ROADS & TRAILS   |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 53              | LEVEL B-2                      | 9,157                              | 4,252                | 48                    | 147                    | 13                     | 257               | 452                | 1,438               | 277                 |
| 54              | LEVEL D                        | 113                                | 42                   | 0                     | 1                      | 0                      | 3                 | 5                  | 15                  | 4                   |
| 55              | TOTAL ACCOUNT 359              | 9,270                              | 4,294                | 48                    | 149                    | 13                     | 260               | 457                | 1,453               | 281                 |
| 56              | ACCOUNT 360 - LAND             |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 57              | LEVEL B-2                      | 6,983,917                          | 3,200,694            | 35,938                | 111,086                | 9,571                  | 192,989           | 339,664            | 1,083,629           | 212,968             |
| 58              | LEVEL D                        | (267,843)                          | (124,357)            | (1,398)               | (4,303)                | (372)                  | (7,526)           | (13,225)           | (42,065)            | (8,116)             |
| 59              | TOTAL ACCOUNT 360              | 6,716,074                          | 3,076,338            | 34,540                | 106,783                | 9,199                  | 185,464           | 326,439            | 1,041,564           | 204,851             |
| 60              | SCHERER 4 TSA                  | 267,843                            | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 61              | DALTON / TRI-COUNTY            | 0                                  | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 62              | WHOLESALE BLOCK POWER SALES    | 5,747                              | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 63              | TOTAL TRANSMISSION PLANT       | 6,989,664                          | 3,076,338            | 34,540                | 106,783                | 9,199                  | 185,464           | 326,439            | 1,041,564           | 204,851             |
| 64              | DISTRIBUTION PLANT             |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 65              | ACCOUNT 360 - LAND             |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 66              | SUBSTATIONS                    |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 67              | LEVEL C                        | 98,397                             | 45,758               | 520                   | 1,540                  | 136                    | 2,863             | 4,963              | 15,526              | 2,968               |
| 68              | LEVEL D                        | 7                                  | 3                    | 0                     | 0                      | 0                      | 0                 | 0                  | 1                   | 0                   |
| 69              | LEVEL E                        | 2,711                              | 1,063                | 12                    | 36                     | 3                      | 67                | 115                | 368                 | 89                  |
| 70              | LEVEL F                        | 2,858                              | 1,327                | 17                    | 50                     | 5                      | 80                | 134                | 431                 | 78                  |
| 71              | LEVEL G                        | 130                                | 68                   | 1                     | 3                      | 0                      | 4                 | 7                  | 22                  | 3                   |
| 72              | TOTAL SUBSTATIONS              | 104,103                            | 48,219               | 550                   | 1,629                  | 144                    | 3,014             | 5,219              | 16,348              | 3,137               |
| 73              | LINES - LEVEL F                | 60,168                             | 49,392               | 639                   | 1,868                  | 152                    | 3,995             | 1,477              | 770                 | 11                  |
| 74              | TOTAL ACCOUNT 360              | 164,271                            | 97,611               | 1,190                 | 3,497                  | 296                    | 7,009             | 6,696              | 17,117              | 3,148               |
| 75              | ACCOUNT 361 - STRUCTURES       |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 76              | LEVEL C                        | 243,443                            | 113,210              | 1,287                 | 3,810                  | 337                    | 7,083             | 12,278             | 38,413              | 7,343               |
| 77              | LEVEL D                        | 902                                | 339                  | 4                     | 11                     | 1                      | 21                | 37                 | 118                 | 29                  |
| 78              | LEVEL E                        | 19,251                             | 7,548                | 86                    | 254                    | 22                     | 472               | 819                | 2,614               | 632                 |
| 79              | LEVEL F                        | 2,468                              | 1,146                | 15                    | 43                     | 4                      | 69                | 116                | 372                 | 67                  |
| 80              | LEVEL G                        | 1,148                              | 599                  | 8                     | 23                     | 2                      | 36                | 60                 | 193                 | 25                  |
| 81              | TOTAL ACCOUNT 361              | 267,212                            | 122,842              | 1,399                 | 4,141                  | 367                    | 7,682             | 13,310             | 41,710              | 8,096               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)    | GROSS PLANT<br>(2)             | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|--------------------|--------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| 36                 | ACCOUNT 355 - POLES & FIXTURES |                                    |                   |                     |                        |                         |                        |                         |                        |
| 37                 | LEVEL B-2                      | 706,035                            | 888               | 1,842               | 7,703                  | 4,488                   | 3,566                  | 498                     | 6,937                  |
| 38                 | LEVEL D                        | 145,400                            | 588               | 308                 | 1,298                  | 1,428                   | 416                    | 82                      | 1,166                  |
| 38                 | TOTAL ACCOUNT 355              | 851,435                            | 1,476             | 2,150               | 9,001                  | 5,917                   | 3,982                  | 580                     | 8,103                  |
| 39                 | ACCOUNT 356 - OVHD. CONDUCTORS |                                    |                   |                     |                        |                         |                        |                         |                        |
| 40                 | LEVEL B-2                      | 1,447,754                          | 1,822             | 3,776               | 15,795                 | 9,204                   | 7,313                  | 1,020                   | 14,225                 |
| 41                 | LEVEL D                        | 223,403                            | 903               | 474                 | 1,994                  | 2,194                   | 639                    | 127                     | 1,792                  |
| 41                 | TOTAL ACCOUNT 356              | 1,671,157                          | 2,725             | 4,250               | 17,789                 | 11,398                  | 7,952                  | 1,147                   | 16,017                 |
| 42                 | ACCOUNT 357 - UNDG. CONDUIT    |                                    |                   |                     |                        |                         |                        |                         |                        |
| 43                 | LEVEL B-2                      | 9,870                              | 12                | 26                  | 108                    | 63                      | 50                     | 7                       | 97                     |
| 44                 | LEVEL D                        | 2,009                              | 8                 | 4                   | 18                     | 20                      | 6                      | 1                       | 16                     |
| 44                 | TOTAL ACCOUNT 357              | 11,879                             | 21                | 30                  | 126                    | 82                      | 56                     | 8                       | 113                    |
| 45                 | ACCOUNT 358 - UNDG. CONDUCTORS |                                    |                   |                     |                        |                         |                        |                         |                        |
| 46                 | LEVEL B-2                      | 21,583                             | 27                | 56                  | 235                    | 137                     | 109                    | 15                      | 212                    |
| 47                 | LEVEL D                        | 3,232                              | 13                | 7                   | 29                     | 32                      | 9                      | 2                       | 26                     |
| 47                 | TOTAL ACCOUNT 358              | 24,815                             | 40                | 63                  | 264                    | 169                     | 118                    | 17                      | 238                    |
| 48                 | ACCOUNT 359 - ROADS & TRAILS   |                                    |                   |                     |                        |                         |                        |                         |                        |
| 49                 | LEVEL B-2                      | 9,157                              | 12                | 24                  | 100                    | 58                      | 46                     | 6                       | 90                     |
| 50                 | LEVEL D                        | 113                                | 0                 | 0                   | 1                      | 1                       | 0                      | 0                       | 1                      |
| 50                 | TOTAL ACCOUNT 359              | 9,270                              | 12                | 24                  | 101                    | 59                      | 47                     | 7                       | 91                     |
| 51                 | TOTAL TRANSMISSION PLANT       | 6,983,917                          | 10,097            | 17,973              | 75,116                 | 46,111                  | 34,233                 | 4,862                   | 67,673                 |
| 52                 | REMOVE SCHERER 4 TSA           | (267,843)                          | (337)             | (699)               | (2,922)                | (1,703)                 | (1,353)                | (189)                   | (2,632)                |
| 53                 | TRANSMISSION PLANT             | 6,716,074                          | 9,760             | 17,275              | 72,194                 | 44,409                  | 32,881                 | 4,673                   | 65,041                 |
| 54                 | SCHERER 4 TSA                  | 267,843                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 55                 | DALTON / TRI-COUNTY            | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 56                 | WHOLESALE BLOCK POWER SALES    | 5,747                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 57                 | TOTAL TRANSMISSION PLANT       | 6,989,664                          | 9,760             | 17,275              | 72,194                 | 44,409                  | 32,881                 | 4,673                   | 65,041                 |
| DISTRIBUTION PLANT |                                |                                    |                   |                     |                        |                         |                        |                         |                        |
| ACCOUNT 360 - LAND |                                |                                    |                   |                     |                        |                         |                        |                         |                        |
| 58                 | SUBSTATIONS                    |                                    |                   |                     |                        |                         |                        |                         |                        |
| 59                 | LEVEL C                        | 98,397                             | 126               | 258                 | 1,087                  | 621                     | 497                    | 69                      | 976                    |
| 60                 | LEVEL D                        | 7                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 61                 | LEVEL E                        | 2,711                              | 11                | 6                   | 25                     | 23                      | 8                      | 2                       | 23                     |
| 62                 | LEVEL F                        | 2,858                              | 3                 | 8                   | 30                     | 16                      | 10                     | 2                       | 26                     |
| 63                 | LEVEL G                        | 130                                | 0                 | 0                   | 2                      | 1                       | 0                      | 0                       | 1                      |
| 64                 | TOTAL SUBSTATIONS              | 104,103                            | 141               | 272                 | 1,144                  | 663                     | 516                    | 73                      | 1,026                  |
| 65                 | LINES - LEVEL F                | 60,168                             | 0                 | 24                  | 162                    | 13                      | 1                      | 0                       | 67                     |
| 65                 | TOTAL ACCOUNT 360              | 164,271                            | 141               | 296                 | 1,306                  | 675                     | 517                    | 73                      | 1,094                  |
| 66                 | ACCOUNT 361 - STRUCTURES       |                                    |                   |                     |                        |                         |                        |                         |                        |
| 67                 | LEVEL C                        | 243,443                            | 312               | 639                 | 2,690                  | 1,535                   | 1,230                  | 171                     | 2,415                  |
| 68                 | LEVEL D                        | 902                                | 4                 | 2                   | 8                      | 9                       | 3                      | 1                       | 7                      |
| 69                 | LEVEL E                        | 19,251                             | 81                | 43                  | 179                    | 179                     | 57                     | 11                      | 161                    |
| 70                 | LEVEL F                        | 2,468                              | 2                 | 7                   | 26                     | 14                      | 9                      | 2                       | 23                     |
| 71                 | LEVEL G                        | 1,148                              | 1                 | 3                   | 14                     | 6                       | 1                      | 1                       | 12                     |
| 71                 | TOTAL ACCOUNT 361              | 267,212                            | 400               | 693                 | 2,917                  | 1,744                   | 1,300                  | 185                     | 2,618                  |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)    | GROSS PLANT<br>(2)             | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>RTP-DA<br>(19) | RATE<br>RTP-HA<br>(20) | RATE<br>SLM<br>(21) | RATE OL<br>GOV<br>(22) | RATE OL<br>NON-GOV<br>(23) | RATE<br>EOL<br>(24) | RATE<br>UD<br>(25) | RATE<br>FPA<br>(26) |
|--------------------|--------------------------------|------------------------------------|------------------------|------------------------|---------------------|------------------------|----------------------------|---------------------|--------------------|---------------------|
| 36                 | ACCOUNT 355 - POLES & FIXTURES |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 37                 | LEVEL B-2                      | 706,035                            | 61,487                 | 37,239                 | 18,843              | 78                     | 39                         | 97                  | 630                | 19,644              |
| 38                 | LEVEL D                        | 145,400                            | 24,002                 | 10,653                 | 2,909               | 0                      | 0                          | 0                   | 103                | 8,355               |
| 38                 | TOTAL ACCOUNT 355              | 851,435                            | 85,490                 | 47,892                 | 21,752              | 78                     | 39                         | 97                  | 733                | 28,000              |
| 39                 | ACCOUNT 356 - OVHD. CONDUCTORS |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 40                 | LEVEL B-2                      | 1,447,754                          | 126,082                | 76,360                 | 38,638              | 161                    | 80                         | 200                 | 1,292              | 40,282              |
| 41                 | LEVEL D                        | 223,403                            | 36,879                 | 16,368                 | 4,470               | 0                      | 0                          | 0                   | 158                | 12,838              |
| 41                 | TOTAL ACCOUNT 356              | 1,671,157                          | 162,961                | 92,728                 | 43,108              | 161                    | 80                         | 200                 | 1,450              | 53,119              |
| 42                 | ACCOUNT 357 - UNDG. CONDUIT    |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 43                 | LEVEL B-2                      | 9,870                              | 860                    | 521                    | 263                 | 1                      | 1                          | 1                   | 9                  | 275                 |
| 44                 | LEVEL D                        | 2,009                              | 332                    | 147                    | 40                  | 0                      | 0                          | 0                   | 1                  | 115                 |
| 44                 | TOTAL ACCOUNT 357              | 11,879                             | 1,191                  | 668                    | 304                 | 1                      | 1                          | 1                   | 10                 | 390                 |
| 45                 | ACCOUNT 358 - UNDG. CONDUCTORS |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 46                 | LEVEL B-2                      | 21,583                             | 1,880                  | 1,138                  | 576                 | 2                      | 1                          | 3                   | 19                 | 601                 |
| 47                 | LEVEL D                        | 3,232                              | 534                    | 237                    | 65                  | 0                      | 0                          | 0                   | 2                  | 186                 |
| 47                 | TOTAL ACCOUNT 358              | 24,815                             | 2,413                  | 1,375                  | 641                 | 2                      | 1                          | 3                   | 22                 | 786                 |
| 48                 | ACCOUNT 359 - ROADS & TRAILS   |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 49                 | LEVEL B-2                      | 9,157                              | 798                    | 483                    | 244                 | 1                      | 1                          | 1                   | 8                  | 255                 |
| 50                 | LEVEL D                        | 113                                | 19                     | 8                      | 2                   | 0                      | 0                          | 0                   | 0                  | 6                   |
| 50                 | TOTAL ACCOUNT 359              | 9,270                              | 816                    | 491                    | 247                 | 1                      | 1                          | 1                   | 8                  | 261                 |
| 51                 | TOTAL TRANSMISSION PLANT       | 6,983,917                          | 646,221                | 378,431                | 183,049             | 863                    | 429                        | 1,074               | 6,164              | 209,014             |
| 52                 | REMOVE SCHERER 4 TSA           | (267,843)                          | (23,326)               | (14,127)               | (7,148)             | (30)                   | (15)                       | (37)                | (239)              | (7,452)             |
| 53                 | TRANSMISSION PLANT             | 6,716,074                          | 622,895                | 364,304                | 175,901             | 834                    | 415                        | 1,037               | 5,926              | 201,562             |
| 54                 | SCHERER 4 TSA                  | 267,843                            | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 55                 | DALTON / TRI-COUNTY            | 0                                  | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 56                 | WHOLESALE BLOCK POWER SALES    | 5,747                              | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 57                 | TOTAL TRANSMISSION PLANT       | 6,989,664                          | 622,895                | 364,304                | 175,901             | 834                    | 415                        | 1,037               | 5,926              | 201,562             |
| DISTRIBUTION PLANT |                                |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| ACCOUNT 360 - LAND |                                |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 58                 | SUBSTATIONS                    |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 59                 | LEVEL C                        | 98,397                             | 8,514                  | 4,990                  | 2,644               | 0                      | 0                          | 0                   | 86                 | 2,696               |
| 60                 | LEVEL D                        | 7                                  | 1                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 61                 | LEVEL E                        | 2,711                              | 416                    | 178                    | 57                  | 0                      | 0                          | 2                   | 162                | 162                 |
| 62                 | LEVEL F                        | 2,858                              | 353                    | 89                     | 73                  | 16                     | 8                          | 19                  | 2                  | 40                  |
| 63                 | LEVEL G                        | 130                                | 10                     | 1                      | 3                   | 1                      | 0                          | 1                   | 0                  | 1                   |
| 64                 | TOTAL SUBSTATIONS              | 104,103                            | 9,294                  | 5,258                  | 2,777               | 17                     | 8                          | 20                  | 90                 | 2,900               |
| 65                 | LINES - LEVEL F                | 60,168                             | 47                     | 1                      | 30                  | 103                    | 277                        | 464                 | 350                | 6                   |
| 65                 | TOTAL ACCOUNT 360              | 164,271                            | 9,341                  | 5,259                  | 2,807               | 120                    | 285                        | 484                 | 440                | 2,905               |
| 66                 | ACCOUNT 361 - STRUCTURES       |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 67                 | LEVEL C                        | 243,443                            | 21,064                 | 12,345                 | 6,542               | 0                      | 0                          | 0                   | 213                | 6,670               |
| 68                 | LEVEL D                        | 902                                | 149                    | 66                     | 18                  | 0                      | 0                          | 0                   | 1                  | 52                  |
| 69                 | LEVEL E                        | 19,251                             | 2,955                  | 1,262                  | 402                 | 0                      | 0                          | 0                   | 14                 | 1,153               |
| 70                 | LEVEL F                        | 2,468                              | 304                    | 77                     | 63                  | 14                     | 7                          | 17                  | 2                  | 34                  |
| 71                 | LEVEL G                        | 1,148                              | 86                     | 5                      | 27                  | 7                      | 3                          | 9                   | 1                  | 11                  |
| 71                 | TOTAL ACCOUNT 361              | 267,212                            | 24,559                 | 13,757                 | 7,052               | 21                     | 10                         | 25                  | 231                | 7,921               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)    | GROSS PLANT<br>(2)              | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>TC<br>(27) | RATE<br>APS, FS, IOP<br>(28) | RATE<br>SAS<br>(29) | RATE<br>TOLPEV<br>(30) | RATE<br>TOLRN<br>(31) | RATE<br>OGS<br>(32) | TOTAL<br>RETAIL<br>SERVICE<br>(33) | TOTAL<br>ALL OTHER<br>SERVICE<br>(34) |
|--------------------|---------------------------------|------------------------------------|--------------------|------------------------------|---------------------|------------------------|-----------------------|---------------------|------------------------------------|---------------------------------------|
| 36                 | ACCOUNT 355 - POLES & FIXTURES  |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 37                 | LEVEL B-2                       | 706,035                            | 270                | 1,405                        | 216                 | 1,391                  | 7,883                 | 97                  | 706,035                            | 0                                     |
| 38                 | LEVEL D                         | 145,400                            | 44                 | 233                          | 35                  | 236                    | 3,182                 | 6                   | 145,400                            | 0                                     |
|                    | TOTAL ACCOUNT 355               | 851,435                            | 314                | 1,638                        | 251                 | 1,627                  | 11,065                | 104                 | 851,435                            | 0                                     |
| 39                 | ACCOUNT 356 - OVHD. CONDUCTORS  |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 40                 | LEVEL B-2                       | 1,447,754                          | 555                | 2,882                        | 444                 | 2,852                  | 16,165                | 200                 | 1,447,754                          | 0                                     |
| 41                 | LEVEL D                         | 223,403                            | 68                 | 358                          | 53                  | 362                    | 4,888                 | 9                   | 223,403                            | 0                                     |
|                    | TOTAL ACCOUNT 356               | 1,671,157                          | 622                | 3,240                        | 497                 | 3,214                  | 21,053                | 209                 | 1,671,157                          | 0                                     |
| 42                 | ACCOUNT 357 - UND.G. CONDUIT    |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 43                 | LEVEL B-2                       | 9,870                              | 4                  | 20                           | 3                   | 19                     | 110                   | 1                   | 9,870                              | 0                                     |
| 44                 | LEVEL D                         | 2,009                              | 1                  | 3                            | 0                   | 3                      | 44                    | 0                   | 2,009                              | 0                                     |
|                    | TOTAL ACCOUNT 357               | 11,879                             | 4                  | 23                           | 4                   | 23                     | 154                   | 1                   | 11,879                             | 0                                     |
| 45                 | ACCOUNT 358 - UND.G. CONDUCTORS |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 46                 | LEVEL B-2                       | 21,583                             | 8                  | 43                           | 7                   | 43                     | 241                   | 3                   | 21,583                             | 0                                     |
| 47                 | LEVEL D                         | 3,232                              | 1                  | 5                            | 1                   | 5                      | 71                    | 0                   | 3,232                              | 0                                     |
|                    | TOTAL ACCOUNT 358               | 24,815                             | 9                  | 48                           | 7                   | 48                     | 312                   | 3                   | 24,815                             | 0                                     |
| 48                 | ACCOUNT 359 - ROADS & TRAILS    |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 49                 | LEVEL B-2                       | 9,157                              | 4                  | 18                           | 3                   | 18                     | 102                   | 1                   | 9,157                              | 0                                     |
| 50                 | LEVEL D                         | 113                                | 0                  | 0                            | 0                   | 0                      | 2                     | 0                   | 113                                | 0                                     |
|                    | TOTAL ACCOUNT 359               | 9,270                              | 4                  | 18                           | 3                   | 18                     | 105                   | 1                   | 9,270                              | 0                                     |
| 51                 | TOTAL TRANSMISSION PLANT        | 6,983,917                          | 2,648              | 13,755                       | 2,125               | 13,555                 | 83,088                | 916                 | 6,983,917                          | 0                                     |
| 52                 | REMOVE SCHERER 4 TSA            | (267,843)                          | (103)              | (533)                        | (82)                | (528)                  | (2,991)               | (37)                | (267,843)                          | 0                                     |
| 53                 | TRANSMISSION PLANT              | 6,716,074                          | 2,545              | 13,222                       | 2,042               | 13,027                 | 80,077                | 879                 | 6,716,074                          | 0                                     |
| 54                 | SCHERER 4 TSA                   | 267,843                            | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 0                                  | 267,843                               |
| 55                 | DALTON / TRI-COUNTY             | 0                                  | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 0                                  | 0                                     |
| 56                 | WHOLESALE BLOCK POWER SALES     | 5,747                              | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 0                                  | 5,747                                 |
| 57                 | TOTAL TRANSMISSION PLANT        | 6,989,664                          | 2,545              | 13,222                       | 2,042               | 13,027                 | 80,077                | 879                 | 6,716,074                          | 273,590                               |
| DISTRIBUTION PLANT |                                 |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 58                 | ACCOUNT 360 - LAND              |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 59                 | SUBSTATIONS                     |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 60                 | LEVEL C                         | 98,397                             | 37                 | 193                          | 29                  | 197                    | 1,087                 | 14                  | 98,397                             | 0                                     |
| 61                 | LEVEL D                         | 7                                  | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 7                                  | 0                                     |
| 62                 | LEVEL E                         | 2,711                              | 1                  | 5                            | 1                   | 5                      | 32                    | 0                   | 2,711                              | 0                                     |
| 63                 | LEVEL F                         | 2,858                              | 1                  | 12                           | 4                   | 6                      | 18                    | 1                   | 2,858                              | 0                                     |
| 64                 | LEVEL G                         | 130                                | 0                  | 1                            | 0                   | 0                      | 0                     | 0                   | 130                                | 0                                     |
| 65                 | TOTAL SUBSTATIONS               | 104,103                            | 39                 | 211                          | 34                  | 209                    | 1,138                 | 15                  | 104,103                            | 0                                     |
| 66                 | LINES - LEVEL F                 | 60,168                             | 114                | 59                           | 7                   | 130                    | 60,168                | 6                   | 60,168                             | 0                                     |
| 67                 | TOTAL ACCOUNT 360               | 164,271                            | 153                | 270                          | 41                  | 339                    | 1,140                 | 21                  | 164,271                            | 0                                     |
| 68                 | ACCOUNT 361 - STRUCTURES        |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 69                 | LEVEL C                         | 243,443                            | 91                 | 479                          | 72                  | 489                    | 2,690                 | 34                  | 243,443                            | 0                                     |
| 70                 | LEVEL D                         | 902                                | 0                  | 1                            | 0                   | 1                      | 20                    | 0                   | 902                                | 0                                     |
| 71                 | LEVEL E                         | 19,251                             | 6                  | 32                           | 5                   | 33                     | 228                   | 1                   | 19,251                             | 0                                     |
|                    | LEVEL F                         | 2,468                              | 1                  | 10                           | 4                   | 5                      | 15                    | 1                   | 2,468                              | 0                                     |
|                    | LEVEL G                         | 1,148                              | 0                  | 5                            | 2                   | 3                      | 4                     | 0                   | 1,148                              | 0                                     |
|                    | TOTAL ACCOUNT 361               | 267,212                            | 99                 | 528                          | 82                  | 531                    | 2,957                 | 37                  | 267,212                            | 0                                     |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RATE<br>R, RM<br>(4) | RATE<br>TOU-RD<br>(5) | RATE<br>PRE-PAY<br>(6) | RATE<br>TOU-REO<br>(7) | RATE<br>GS<br>(8) | RATE<br>PLS<br>(9) | RATE<br>PLM<br>(10) | RATE<br>PLL<br>(11) |
|---------------------------------|--------------------|------------------------------|----------------------|-----------------------|------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|
| ACCOUNT 362 - STATION EQUIPMENT |                    |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 72                              | LEVEL C            | 1,509,209                    | 701,837              | 7,977                 | 23,617                 | 2,089                  | 43,912            | 76,119             | 238,140             | 45,519              |
| 73                              | LEVEL D            | 6,182                        | 2,324                | 26                    | 78                     | 7                      | 145               | 252                | 806                 | 202                 |
| 74                              | LEVEL E            | 178,798                      | 70,104               | 797                   | 2,359                  | 209                    | 4,386             | 7,606              | 24,280              | 5,867               |
| 75                              | LEVEL F            | 35,527                       | 16,498               | 214                   | 626                    | 59                     | 994               | 1,665              | 5,353               | 966                 |
| 76                              | LEVEL G            | 8,721                        | 4,549                | 59                    | 173                    | 16                     | 274               | 459                | 1,464               | 191                 |
| 77                              | TOTAL ACCOUNT 362  | 1,738,436                    | 795,313              | 9,072                 | 26,853                 | 2,380                  | 49,711            | 86,102             | 270,043             | 52,745              |
| ACCOUNT 364 - POLES             |                    |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 78                              | LEVEL F            | 371,998                      | 305,375              | 3,953                 | 11,549                 | 940                    | 24,702            | 9,129              | 4,758               | 65                  |
| 79                              | CUSTOMER           | 576,466                      | 267,700              | 3,468                 | 10,159                 | 961                    | 16,125            | 27,020             | 86,852              | 15,672              |
| 80                              | DEMAND             | 948,464                      | 573,075              | 7,421                 | 21,708                 | 1,901                  | 40,827            | 36,149             | 91,610              | 15,738              |
| 81                              | LEVEL G            | 95,475                       | 78,410               | 1,015                 | 2,966                  | 241                    | 6,340             | 2,344              | 1,217               | 14                  |
| 82                              | CUSTOMER           | 147,953                      | 77,183               | 1,000                 | 2,929                  | 277                    | 4,649             | 7,790              | 24,832              | 3,233               |
| 83                              | DEMAND             | 243,428                      | 155,593              | 2,015                 | 5,895                  | 518                    | 10,989            | 10,134             | 26,049              | 3,247               |
| 84                              | TOTAL LEVEL G      | 1,191,892                    | 728,669              | 9,436                 | 27,603                 | 2,419                  | 51,816            | 46,283             | 117,659             | 18,985              |
| ACCOUNT 365 - OVHD. CONDUCTORS  |                    |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 85                              | LEVEL F            | 500,148                      | 410,574              | 5,315                 | 15,528                 | 1,264                  | 33,211            | 12,274             | 6,397               | 88                  |
| 86                              | CUSTOMER           | 652,428                      | 302,976              | 3,925                 | 11,497                 | 1,087                  | 18,250            | 30,581             | 98,297              | 17,738              |
| 87                              | DEMAND             | 1,162,576                    | 713,550              | 9,239                 | 27,025                 | 2,351                  | 51,461            | 42,854             | 104,694             | 17,826              |
| 88                              | LEVEL G            | 121,112                      | 99,465               | 1,288                 | 3,762                  | 306                    | 8,042             | 2,973              | 1,543               | 18                  |
| 89                              | CUSTOMER           | 157,987                      | 82,418               | 1,068                 | 3,128                  | 296                    | 4,965             | 8,319              | 26,516              | 3,452               |
| 90                              | DEMAND             | 279,099                      | 181,883              | 2,355                 | 6,890                  | 602                    | 13,007            | 11,292             | 28,060              | 3,470               |
| 91                              | TOTAL LEVEL G      | 1,431,676                    | 895,433              | 11,595                | 33,915                 | 2,953                  | 64,468            | 54,146             | 132,754             | 21,295              |
| ACCOUNT 366 - UND.G. CONDUIT    |                    |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 92                              | LEVEL F            | 49,269                       | 40,445               | 524                   | 1,530                  | 125                    | 3,272             | 1,209              | 630                 | 9                   |
| 93                              | CUSTOMER           | 371,042                      | 172,305              | 2,232                 | 6,539                  | 618                    | 10,379            | 17,391             | 55,903              | 10,088              |
| 94                              | DEMAND             | 420,311                      | 212,751              | 2,756                 | 8,068                  | 743                    | 13,650            | 18,601             | 56,533              | 10,096              |
| 95                              | LEVEL G            | 17,695                       | 14,532               | 188                   | 550                    | 45                     | 1,175             | 434                | 226                 | 3                   |
| 96                              | CUSTOMER           | 49,710                       | 25,932               | 336                   | 984                    | 93                     | 1,562             | 2,617              | 8,343               | 1,086               |
| 97                              | DEMAND             | 67,405                       | 40,465               | 524                   | 1,534                  | 138                    | 2,737             | 3,052              | 8,569               | 1,089               |
| 98                              | TOTAL LEVEL G      | 487,717                      | 253,215              | 3,280                 | 9,602                  | 881                    | 16,388            | 21,652             | 65,101              | 11,185              |
| ACCOUNT 367 - UND.G. CONDUCTORS |                    |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 99                              | LEVEL F            | 233,496                      | 191,678              | 2,481                 | 7,249                  | 590                    | 15,505            | 5,730              | 2,986               | 41                  |
| 100                             | CUSTOMER           | 1,758,448                    | 816,592              | 10,579                | 30,988                 | 2,931                  | 49,188            | 82,422             | 264,934             | 47,807              |
| 101                             | DEMAND             | 1,991,944                    | 1,008,270            | 13,060                | 38,237                 | 3,521                  | 64,692            | 88,152             | 267,920             | 47,848              |
| 102                             | LEVEL G            | 15,331                       | 12,590               | 163                   | 476                    | 39                     | 1,018             | 376                | 195                 | 2                   |
| 103                             | CUSTOMER           | 115,453                      | 60,229               | 780                   | 2,286                  | 216                    | 3,628             | 6,079              | 19,377              | 2,523               |
| 104                             | DEMAND             | 130,784                      | 72,819               | 943                   | 2,762                  | 255                    | 4,646             | 6,455              | 19,573              | 2,525               |
| 105                             | TOTAL LEVEL G      | 2,122,728                    | 1,081,089            | 14,003                | 40,999                 | 3,776                  | 69,338            | 94,607             | 287,493             | 50,373              |

| LINE NO.<br>(1) | GROSS PLANT<br>(2)              | TOTAL ELECTRIC SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|-----------------|---------------------------------|------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| 72              | ACCOUNT 362 - STATION EQUIPMENT | 1,509,209                    | 1,936             | 3,960               | 16,675                 | 9,519                   | 7,627                  | 1,059                   | 14,973                 |
| 73              | LEVEL C                         | 6,182                        | 25                | 13                  | 55                     | 61                      | 18                     | 4                       | 50                     |
| 74              | LEVEL D                         | 178,798                      | 754               | 395                 | 1,664                  | 1,666                   | 533                    | 106                     | 1,495                  |
| 75              | LEVEL E                         | 35,527                       | 35                | 95                  | 377                    | 198                     | 125                    | 23                      | 325                    |
| 76              | LEVEL F                         | 8,721                        | 6                 | 26                  | 104                    | 47                      | 10                     | 6                       | 90                     |
| 77              | LEVEL G                         | 1,738,436                    | 2,756             | 4,489               | 18,875                 | 11,491                  | 8,313                  | 1,198                   | 16,932                 |
| 78              | TOTAL ACCOUNT 362               |                              |                   |                     |                        |                         |                        |                         |                        |
| 79              | ACCOUNT 364 - POLES             |                              |                   |                     |                        |                         |                        |                         |                        |
| 80              | LEVEL F                         | 371,998                      | 2                 | 150                 | 1,000                  | 79                      | 9                      | 2                       | 417                    |
| 81              | CUSTOMER                        | 576,466                      | 570               | 1,542               | 6,110                  | 3,207                   | 2,034                  | 373                     | 5,275                  |
| 82              | DEMAND                          | 948,464                      | 572               | 1,693               | 7,110                  | 3,286                   | 2,043                  | 376                     | 5,693                  |
| 83              | TOTAL LEVEL F                   |                              |                   |                     |                        |                         |                        |                         |                        |
| 84              | LEVEL G                         | 95,475                       | 0                 | 38                  | 257                    | 19                      | 2                      | 1                       | 107                    |
| 85              | CUSTOMER                        | 147,953                      | 101               | 443                 | 1,761                  | 802                     | 167                    | 108                     | 1,521                  |
| 86              | DEMAND                          | 243,428                      | 102               | 481                 | 2,018                  | 821                     | 169                    | 108                     | 1,628                  |
| 87              | TOTAL LEVEL G                   | 1,191,892                    | 674               | 2,174               | 9,128                  | 4,107                   | 2,212                  | 484                     | 7,321                  |
| 88              | TOTAL ACCOUNT 364               |                              |                   |                     |                        |                         |                        |                         |                        |
| 89              | ACCOUNT 365 - OVHD. CONDUCTORS  |                              |                   |                     |                        |                         |                        |                         |                        |
| 90              | LEVEL F                         | 500,148                      | 3                 | 202                 | 1,345                  | 106                     | 12                     | 3                       | 561                    |
| 91              | CUSTOMER                        | 632,428                      | 645               | 1,746               | 6,915                  | 3,629                   | 2,302                  | 423                     | 5,970                  |
| 92              | DEMAND                          | 1,152,576                    | 648               | 1,948               | 8,260                  | 3,735                   | 2,314                  | 426                     | 6,531                  |
| 93              | TOTAL LEVEL F                   |                              |                   |                     |                        |                         |                        |                         |                        |
| 94              | LEVEL G                         | 121,112                      | 1                 | 49                  | 326                    | 24                      | 2                      | 1                       | 136                    |
| 95              | CUSTOMER                        | 157,987                      | 108               | 473                 | 1,881                  | 857                     | 178                    | 115                     | 1,624                  |
| 96              | DEMAND                          | 279,099                      | 109               | 522                 | 2,206                  | 881                     | 181                    | 116                     | 1,760                  |
| 97              | TOTAL LEVEL G                   | 1,431,676                    | 757               | 2,469               | 10,466                 | 4,616                   | 2,495                  | 541                     | 8,291                  |
| 98              | TOTAL ACCOUNT 365               |                              |                   |                     |                        |                         |                        |                         |                        |
| 99              | ACCOUNT 366 - UNDG. CONDUIT     |                              |                   |                     |                        |                         |                        |                         |                        |
| 100             | LEVEL F                         | 49,269                       | 0                 | 20                  | 132                    | 10                      | 1                      | 0                       | 55                     |
| 101             | CUSTOMER                        | 371,042                      | 367               | 993                 | 3,933                  | 2,064                   | 1,309                  | 240                     | 3,395                  |
| 102             | DEMAND                          | 420,311                      | 367               | 1,013               | 4,065                  | 2,074                   | 1,310                  | 241                     | 3,451                  |
| 103             | TOTAL LEVEL F                   |                              |                   |                     |                        |                         |                        |                         |                        |
| 104             | LEVEL G                         | 17,695                       | 0                 | 7                   | 48                     | 4                       | 0                      | 0                       | 20                     |
| 105             | CUSTOMER                        | 49,710                       | 34                | 149                 | 592                    | 270                     | 56                     | 36                      | 511                    |
| 106             | DEMAND                          | 67,405                       | 34                | 156                 | 639                    | 273                     | 56                     | 36                      | 531                    |
| 107             | TOTAL LEVEL G                   | 487,717                      | 401               | 1,169               | 4,705                  | 2,348                   | 1,367                  | 277                     | 3,982                  |
| 108             | TOTAL ACCOUNT 366               |                              |                   |                     |                        |                         |                        |                         |                        |
| 109             | ACCOUNT 367 - UNDG. CONDUCTORS  |                              |                   |                     |                        |                         |                        |                         |                        |
| 110             | LEVEL F                         | 233,496                      | 1                 | 94                  | 628                    | 50                      | 6                      | 1                       | 262                    |
| 111             | CUSTOMER                        | 1,758,448                    | 1,739             | 4,705               | 18,638                 | 9,782                   | 6,205                  | 1,139                   | 16,092                 |
| 112             | DEMAND                          | 1,991,944                    | 1,740             | 4,799               | 19,265                 | 9,831                   | 6,211                  | 1,141                   | 16,354                 |
| 113             | TOTAL LEVEL F                   |                              |                   |                     |                        |                         |                        |                         |                        |
| 114             | LEVEL G                         | 15,331                       | 0                 | 6                   | 41                     | 3                       | 0                      | 0                       | 17                     |
| 115             | CUSTOMER                        | 115,453                      | 79                | 346                 | 1,375                  | 626                     | 130                    | 84                      | 1,187                  |
| 116             | DEMAND                          | 130,784                      | 79                | 352                 | 1,416                  | 629                     | 131                    | 84                      | 1,204                  |
| 117             | TOTAL LEVEL G                   | 2,122,728                    | 1,819             | 5,151               | 20,681                 | 10,460                  | 6,341                  | 1,225                   | 17,558                 |
| 118             | TOTAL ACCOUNT 367               |                              |                   |                     |                        |                         |                        |                         |                        |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RTP-DA<br>(19) | RATE<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|---------------------------------|--------------------|------------------------------|----------------|--------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| ACCOUNT 362 - STATION EQUIPMENT |                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| 72                              | LEVEL C            | 1,509,209                    | 130,587        | 76,535       | 40,559           | 0                   | 0                       | 0                | 1,319           | 41,352           |
| 73                              | LEVEL D            | 6,182                        | 1,020          | 453          | 124              | 0                   | 0                       | 0                | 4               | 355              |
| 74                              | LEVEL E            | 178,798                      | 27,449         | 11,725       | 3,730            | 0                   | 0                       | 0                | 132             | 10,713           |
| 75                              | LEVEL F            | 35,527                       | 4,383          | 1,110        | 905              | 195                 | 96                      | 241              | 28              | 492              |
| 76                              | LEVEL G            | 8,721                        | 650            | 42           | 204              | 54                  | 26                      | 66               | 8               | 84               |
| 77                              | TOTAL ACCOUNT 362  | 1,738,436                    | 164,089        | 89,865       | 45,522           | 249                 | 122                     | 307              | 1,491           | 52,996           |
| ACCOUNT 364 - POLES             |                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| 78                              | LEVEL F            | 371,998                      | 292            | 8            | 183              | 639                 | 1,711                   | 2,867            | 2,163           | 35               |
| 79                              | CUSTOMER           | 576,466                      | 71,125         | 18,010       | 14,682           | 3,170               | 1,551                   | 3,906            | 450             | 7,978            |
| 80                              | DEMAND             | 948,464                      | 71,417         | 18,018       | 14,865           | 3,809               | 3,262                   | 6,773            | 2,613           | 8,013            |
| 81                              | LEVEL G            | 95,475                       | 54             | 0            | 45               | 164                 | 439                     | 736              | 556             | 7                |
| 82                              | CUSTOMER           | 147,953                      | 11,028         | 704          | 3,461            | 914                 | 447                     | 1,126            | 130             | 1,424            |
| 83                              | DEMAND             | 243,428                      | 11,082         | 705          | 3,506            | 1,078               | 886                     | 1,863            | 685             | 1,431            |
| 84                              | TOTAL ACCOUNT 364  | 1,191,892                    | 82,499         | 18,722       | 18,371           | 4,887               | 4,148                   | 8,636            | 3,299           | 9,444            |
| ACCOUNT 365 - OVHD. CONDUCTORS  |                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| 85                              | LEVEL F            | 500,148                      | 393            | 11           | 246              | 859                 | 2,300                   | 3,855            | 2,909           | 47               |
| 86                              | CUSTOMER           | 652,428                      | 80,497         | 20,383       | 16,616           | 3,587               | 1,756                   | 4,421            | 509             | 9,029            |
| 87                              | DEMAND             | 1,152,576                    | 80,890         | 20,394       | 16,863           | 4,447               | 4,055                   | 8,276            | 3,418           | 9,076            |
| 88                              | LEVEL G            | 121,112                      | 68             | 0            | 57               | 208                 | 557                     | 934              | 705             | 8                |
| 89                              | CUSTOMER           | 157,987                      | 11,776         | 752          | 3,696            | 976                 | 478                     | 1,203            | 139             | 1,521            |
| 90                              | DEMAND             | 279,099                      | 11,844         | 752          | 3,753            | 1,184               | 1,035                   | 2,137            | 843             | 1,529            |
| 91                              | TOTAL ACCOUNT 365  | 1,431,676                    | 92,734         | 21,146       | 20,616           | 5,631               | 5,090                   | 10,412           | 4,261           | 10,605           |
| ACCOUNT 366 - UND.G. CONDUIT    |                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| 92                              | LEVEL F            | 49,269                       | 39             | 1            | 24               | 85                  | 227                     | 380              | 287             | 5                |
| 93                              | CUSTOMER           | 371,042                      | 45,780         | 11,592       | 9,450            | 2,040               | 988                     | 2,514            | 290             | 5,135            |
| 94                              | DEMAND             | 420,311                      | 45,818         | 11,593       | 9,474            | 2,125               | 1,225                   | 2,894            | 576             | 5,140            |
| 95                              | LEVEL G            | 17,695                       | 10             | 0            | 8                | 30                  | 81                      | 136              | 103             | 1                |
| 96                              | CUSTOMER           | 49,710                       | 3,705          | 237          | 1,163            | 307                 | 150                     | 378              | 44              | 479              |
| 97                              | DEMAND             | 67,405                       | 3,715          | 237          | 1,171            | 337                 | 232                     | 515              | 147             | 480              |
| 98                              | TOTAL ACCOUNT 366  | 487,717                      | 49,534         | 11,830       | 10,645           | 2,462               | 1,457                   | 3,409            | 723             | 5,619            |
| ACCOUNT 367 - UND.G. CONDUCTORS |                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| 99                              | LEVEL F            | 233,496                      | 183            | 5            | 115              | 401                 | 1,074                   | 1,800            | 1,358           | 22               |
| 100                             | CUSTOMER           | 1,758,448                    | 216,960        | 54,937       | 44,785           | 9,669               | 4,732                   | 11,915           | 1,373           | 24,336           |
| 101                             | DEMAND             | 1,991,944                    | 217,143        | 54,942       | 44,900           | 10,070              | 5,805                   | 13,715           | 2,731           | 24,358           |
| 102                             | LEVEL G            | 15,331                       | 9              | 0            | 7                | 26                  | 71                      | 118              | 89              | 1                |
| 103                             | CUSTOMER           | 115,453                      | 8,605          | 550          | 2,701            | 713                 | 349                     | 879              | 101             | 1,111            |
| 104                             | DEMAND             | 130,784                      | 8,614          | 550          | 2,708            | 740                 | 420                     | 997              | 190             | 1,112            |
| 105                             | TOTAL ACCOUNT 367  | 2,122,728                    | 225,757        | 55,491       | 47,608           | 10,809              | 6,225                   | 14,712           | 2,921           | 25,471           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|---------------------------------|--------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| ACCOUNT 362 - STATION EQUIPMENT |                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 72                              | LEVEL C            | 1,509,209                    | 565             | 2,968                     | 445              | 3,029                | 16,679              | 212              | 1,509,209                    | 0                               |
| 73                              | LEVEL D            | 6,182                        | 2               | 10                        | 1                | 10                   | 135                 | 0                | 6,182                        | 0                               |
| 74                              | LEVEL E            | 178,798                      | 56              | 299                       | 44               | 303                  | 2,117               | 8                | 178,798                      | 0                               |
| 75                              | LEVEL F            | 35,527                       | 12              | 150                       | 52               | 76                   | 222                 | 13               | 35,527                       | 0                               |
| 76                              | LEVEL G            | 8,721                        | 3               | 41                        | 14               | 21                   | 30                  | 4                | 8,721                        | 0                               |
| 77                              | TOTAL ACCOUNT 362  | 1,738,436                    | 639             | 3,467                     | 556              | 3,439                | 19,183              | 237              | 1,738,436                    | 0                               |
| ACCOUNT 364 - POLES             |                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 78                              | LEVEL F            | 371,998                      | 704             | 366                       | 43               | 806                  | 15                  | 34               | 371,998                      | 0                               |
| 79                              | CUSTOMER           | 576,466                      | 202             | 2,432                     | 840              | 1,234                | 3,602               | 214              | 576,466                      | 0                               |
| 80                              | TOTAL LEVEL F      | 948,464                      | 906             | 2,799                     | 883              | 2,040                | 3,618               | 248              | 948,464                      | 0                               |
| 81                              | LEVEL G            | 95,475                       | 181             | 94                        | 11               | 207                  | 3                   | 9                | 95,475                       | 0                               |
| 82                              | CUSTOMER           | 147,953                      | 58              | 701                       | 242              | 356                  | 502                 | 62               | 147,953                      | 0                               |
| 83                              | DEMAND             | 243,428                      | 239             | 795                       | 253              | 563                  | 505                 | 70               | 243,428                      | 0                               |
| 84                              | TOTAL LEVEL G      | 1,191,892                    | 1,145           | 3,593                     | 1,136            | 2,603                | 4,123               | 318              | 1,191,892                    | 0                               |
| ACCOUNT 365 - OVHD. CONDUCTORS  |                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 85                              | LEVEL F            | 500,148                      | 946             | 492                       | 58               | 1,084                | 21                  | 46               | 500,148                      | 0                               |
| 86                              | CUSTOMER           | 652,428                      | 229             | 2,753                     | 951              | 1,397                | 4,077               | 242              | 652,428                      | 0                               |
| 87                              | TOTAL LEVEL F      | 1,152,576                    | 1,175           | 3,245                     | 1,008            | 2,480                | 4,098               | 288              | 1,152,576                    | 0                               |
| 88                              | LEVEL G            | 121,112                      | 229             | 119                       | 14               | 263                  | 3                   | 11               | 121,112                      | 0                               |
| 89                              | CUSTOMER           | 157,987                      | 62              | 748                       | 259              | 380                  | 536                 | 66               | 157,987                      | 0                               |
| 90                              | DEMAND             | 279,099                      | 291             | 867                       | 273              | 642                  | 540                 | 77               | 279,099                      | 0                               |
| 91                              | TOTAL LEVEL G      | 1,431,676                    | 1,467           | 4,113                     | 1,281            | 3,123                | 4,637               | 364              | 1,431,676                    | 0                               |
| ACCOUNT 366 - UND.G. CONDUIT    |                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 92                              | LEVEL F            | 49,269                       | 93              | 49                        | 6                | 107                  | 2                   | 5                | 49,269                       | 0                               |
| 93                              | CUSTOMER           | 371,042                      | 130             | 1,566                     | 541              | 794                  | 2,319               | 137              | 371,042                      | 0                               |
| 94                              | TOTAL LEVEL F      | 420,311                      | 223             | 1,614                     | 546              | 901                  | 2,321               | 142              | 420,311                      | 0                               |
| 95                              | LEVEL G            | 17,695                       | 33              | 17                        | 2                | 38                   | 0                   | 2                | 17,695                       | 0                               |
| 96                              | CUSTOMER           | 49,710                       | 20              | 235                       | 81               | 120                  | 169                 | 21               | 49,710                       | 0                               |
| 97                              | DEMAND             | 67,405                       | 53              | 253                       | 83               | 158                  | 169                 | 22               | 67,405                       | 0                               |
| 98                              | TOTAL LEVEL G      | 487,717                      | 276             | 1,867                     | 630              | 1,059                | 2,490               | 164              | 487,717                      | 0                               |
| ACCOUNT 367 - UND.G. CONDUCTORS |                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 99                              | LEVEL F            | 233,496                      | 442             | 230                       | 27               | 506                  | 10                  | 21               | 233,496                      | 0                               |
| 100                             | CUSTOMER           | 1,758,448                    | 616             | 7,420                     | 2,563            | 3,764                | 10,989              | 651              | 1,758,448                    | 0                               |
| 101                             | TOTAL LEVEL F      | 1,991,944                    | 1,058           | 7,650                     | 2,589            | 4,270                | 10,999              | 673              | 1,991,944                    | 0                               |
| 102                             | LEVEL G            | 15,331                       | 29              | 15                        | 2                | 33                   | 0                   | 1                | 15,331                       | 0                               |
| 103                             | CUSTOMER           | 115,453                      | 45              | 547                       | 189              | 278                  | 392                 | 48               | 115,453                      | 0                               |
| 104                             | DEMAND             | 130,784                      | 74              | 562                       | 191              | 311                  | 392                 | 49               | 130,784                      | 0                               |
| 105                             | TOTAL LEVEL G      | 2,122,728                    | 1,133           | 8,212                     | 2,780            | 4,581                | 11,391              | 722              | 2,122,728                    | 0                               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2)            | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>R, RM<br>(4) | RATE<br>TOU-RD<br>(5) | RATE<br>PRE-PAY<br>(6) | RATE<br>TOU-REO<br>(7) | RATE<br>GS<br>(8) | RATE<br>PLS<br>(9) | RATE<br>PLM<br>(10) | RATE<br>PLL<br>(11) |
|---------------------------------|-------------------------------|------------------------------------|----------------------|-----------------------|------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|
| ACCOUNT 368 - LINE TRANSFORMERS |                               |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 106                             | LEVEL F                       |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 107                             | CUSTOMER                      | 36,499                             | 29,962               | 388                   | 1,133                  | 92                     | 2,424             | 896                | 467                 | 6                   |
| 108                             | DEMAND                        | 167,420                            | 77,747               | 1,007                 | 2,950                  | 279                    | 4,683             | 7,847              | 25,224              | 4,552               |
|                                 | TOTAL LEVEL F                 | 203,919                            | 107,709              | 1,395                 | 4,083                  | 371                    | 7,107             | 8,743              | 25,691              | 4,558               |
|                                 | LEVEL G                       |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 109                             | CUSTOMER                      |                                    | 226,916              | 6,291                 | 7,565                  | 609                    | 8,256             | 2,263              | 722                 | 8                   |
| 110                             | PAD MOUNTED SINGLE PHASE      | 254,214                            | 0                    | 0                     | 0                      | 0                      | 136,464           | 99,438             | 105,912             | 1,950               |
| 111                             | PAD MOUNTED THREE PHASE       | 386,635                            | 141,705              | 1,486                 | 6,618                  | 474                    | 12,604            | 2,940              | 406                 | 0                   |
| 112                             | OVERHEAD SINGLE PHASE         | 169,464                            | 0                    | 0                     | 0                      | 0                      | 21,726            | 14,810             | 9,314               | 24                  |
| 113                             | OVERHEAD THREE PHASE          | 51,154                             | 0                    | 0                     | 0                      | 0                      | 179,050           | 119,450            | 116,355             | 1,982               |
| 114                             | TOTAL LEVEL G CUSTOMER        | 861,466                            | 368,621              | 7,776                 | 14,183                 | 1,083                  | 23,297            | 39,036             | 124,431             | 16,200              |
| 115                             | DEMAND                        | 741,376                            | 386,755              | 5,011                 | 14,677                 | 1,388                  | 202,347           | 158,486            | 240,786             | 18,182              |
| 116                             | TOTAL LEVEL G                 | 1,602,843                          | 755,376              | 12,787                | 28,861                 | 2,471                  | 209,454           | 167,229            | 266,477             | 22,740              |
|                                 | TOTAL ACCOUNT 368             | 1,806,762                          | 863,085              | 14,182                | 32,944                 | 2,843                  |                   |                    |                     |                     |
| ACCOUNT 369 - SERVICES          |                               |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 117                             | POWER PANELS                  | 274                                | 274                  | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 118                             | OVERHEAD SERVICE              |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 119                             | 2 AND 3 WIRE                  | 301,775                            | 252,343              | 2,646                 | 11,785                 | 843                    | 22,444            | 5,235              | 724                 | 0                   |
| 120                             | 4 WIRE                        | 24,121                             | 0                    | 0                     | 0                      | 0                      | 10,244            | 6,983              | 4,392               | 11                  |
|                                 | TOTAL OVERHEAD SERVICE        | 325,896                            | 252,343              | 2,646                 | 11,785                 | 843                    | 32,688            | 12,218             | 5,116               | 11                  |
| 121                             | PAD SERVICE                   |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 122                             | 2 AND 3 WIRE                  | 816,618                            | 728,928              | 20,207                | 24,303                 | 1,957                  | 26,522            | 7,269              | 2,319               | 26                  |
| 123                             | 4 WIRE                        | 57,516                             | 0                    | 0                     | 0                      | 0                      | 20,301            | 14,793             | 15,756              | 290                 |
| 124                             | TOTAL PAD SERVICE             | 874,135                            | 728,928              | 20,207                | 24,303                 | 1,957                  | 46,823            | 22,062             | 18,075              | 316                 |
|                                 | TOTAL ACCOUNT 369             | 1,200,305                          | 981,545              | 22,853                | 36,087                 | 2,801                  | 79,511            | 34,280             | 23,191              | 327                 |
| ACCOUNT 370 - METERS            |                               |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 125                             | SINGLE PHASE METERS           | 378,061                            | 332,578              | 4,305                 | 12,578                 | 1,024                  | 19,908            | 4,964              | 1,002               | 9                   |
| 126                             | THREE PHASE METERS            | 162,170                            | 0                    | 0                     | 0                      | 0                      | 61,868            | 44,030             | 37,032              | 568                 |
| 127                             | TOTAL ACCOUNT 370             | 540,231                            | 332,578              | 4,305                 | 12,578                 | 1,024                  | 81,775            | 48,995             | 38,034              | 577                 |
| 128                             | ACCOUNT 371 - INSTALLATIONS   | 3,065                              | 1,495                | 18                    | 57                     | 5                      | 115               | 146                | 426                 | 80                  |
| 129                             | ACCOUNT 372 - LEASED PROP.    | 798                                | 0                    | 0                     | 0                      | 0                      | 453               | 167                | 87                  | 1                   |
| 130                             | ACCOUNT 373 - STREET LIGHTING | 436,068                            | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 131                             | TOTAL DISTRIBUTION PLANT      | 11,391,159                         | 6,152,875            | 91,333                | 228,276                | 19,744                 | 637,718           | 573,614            | 1,260,092           | 189,552             |
| GENERAL PLANT                   |                               |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 132                             | PRODUCTION                    | 548,101                            | 253,734              | 2,709                 | 9,874                  | 772                    | 13,001            | 24,563             | 84,624              | 17,030              |
| 133                             | TRANSMISSION                  | 195,758                            | 89,668               | 1,007                 | 3,112                  | 268                    | 5,406             | 9,515              | 30,359              | 5,971               |
| 134                             | DISTRIBUTION                  | 621,924                            | 335,929              | 4,986                 | 12,463                 | 1,078                  | 34,818            | 31,318             | 68,797              | 10,349              |
| 135                             | CUSTOMER ACCOUNTING           | 268,138                            | 207,605              | 2,688                 | 17,973                 | 639                    | 16,921            | 6,241              | 3,570               | 342                 |
| 136                             | CUSTOMER ASSISTANCE           | 104,702                            | 43,028               | 557                   | 1,627                  | 132                    | 32,472            | 11,945             | 6,905               | 129                 |
| 137                             | SALES                         | 141,870                            | 29,945               | 387                   | 1,147                  | 92                     | 49,471            | 17,249             | 14,678              | 531                 |
| 138                             | GENERAL PLANT                 | 1,880,492                          | 959,910              | 12,335                | 46,196                 | 2,983                  | 152,090           | 100,832            | 208,933             | 34,352              |
| 139                             | SCHERER 4 TSA                 | 9,263                              | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 140                             | DALTON / TRI-COUNTY           | 2                                  | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 141                             | WHOLESALE BLOCK POWER SALES   | 3,236                              | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 142                             | TOTAL GENERAL PLANT           | 1,892,993                          | 959,910              | 12,335                | 46,196                 | 2,983                  | 152,090           | 100,832            | 208,933             | 34,352              |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 200 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2)          | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|---------------------------------|-----------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| ACCOUNT 368 - LINE TRANSFORMERS |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 106                             | LEVEL F                     | 36,499                             | 0                 | 15                  | 98                     | 8                       | 1                      | 0                       | 41                     |
| 107                             | CUSTOMER                    | 167,420                            | 166               | 448                 | 1,774                  | 931                     | 591                    | 108                     | 1,532                  |
| 108                             | DEMAND                      | 203,919                            | 166               | 463                 | 1,873                  | 939                     | 592                    | 109                     | 1,573                  |
|                                 | TOTAL LEVEL F               |                                    |                   |                     |                        |                         |                        |                         |                        |
|                                 | LEVEL G                     |                                    |                   |                     |                        |                         |                        |                         |                        |
| 109                             | CUSTOMER                    | 254,214                            | 0                 | 37                  | 149                    | 7                       | 1                      | 0                       | 66                     |
| 110                             | PAD MOUNTED SINGLE PHASE    | 386,635                            | 43                | 2,179               | 12,276                 | 2,018                   | 284                    | 99                      | 7,635                  |
| 111                             | PAD MOUNTED THREE PHASE     | 169,464                            | 1                 | 36                  | 180                    | 3                       | 0                      | 0                       | 63                     |
| 112                             | OVERHEAD SINGLE PHASE       | 51,154                             | 2                 | 239                 | 2,768                  | 123                     | 9                      | 0                       | 881                    |
| 113                             | OVERHEAD THREE PHASE        | 861,466                            | 46                | 2,490               | 15,374                 | 2,152                   | 294                    | 99                      | 8,645                  |
| 114                             | TOTAL LEVEL G CUSTOMER      | 741,376                            | 507               | 2,220               | 8,826                  | 4,020                   | 838                    | 540                     | 7,621                  |
| 115                             | DEMAND                      | 1,602,843                          | 553               | 4,710               | 24,200                 | 6,172                   | 1,132                  | 638                     | 16,266                 |
| 116                             | TOTAL LEVEL G               | 1,806,762                          | 719               | 5,173               | 26,073                 | 7,111                   | 1,723                  | 747                     | 17,839                 |
|                                 | TOTAL ACCOUNT 368           |                                    |                   |                     |                        |                         |                        |                         |                        |
| ACCOUNT 369 - SERVICES          |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 117                             | POWER PANELS                | 274                                | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
|                                 | OVERHEAD SERVICE            |                                    |                   |                     |                        |                         |                        |                         |                        |
| 118                             | 2 AND 3 WIRE                | 301,775                            | 1                 | 64                  | 321                    | 6                       | 0                      | 0                       | 112                    |
| 119                             | 4 WIRE                      | 24,121                             | 1                 | 113                 | 1,305                  | 58                      | 4                      | 0                       | 416                    |
| 120                             | TOTAL OVERHEAD SERVICE      | 325,896                            | 2                 | 176                 | 1,626                  | 64                      | 4                      | 0                       | 528                    |
|                                 | PAD SERVICE                 |                                    |                   |                     |                        |                         |                        |                         |                        |
| 121                             | 2 AND 3 WIRE                | 816,618                            | 1                 | 118                 | 479                    | 23                      | 3                      | 0                       | 211                    |
| 122                             | 4 WIRE                      | 57,516                             | 6                 | 324                 | 1,826                  | 300                     | 42                     | 15                      | 1,136                  |
| 123                             | TOTAL PAD SERVICE           | 874,135                            | 7                 | 442                 | 2,306                  | 323                     | 45                     | 15                      | 1,347                  |
| 124                             | TOTAL ACCOUNT 369           | 1,200,305                          | 9                 | 619                 | 3,932                  | 387                     | 50                     | 15                      | 1,874                  |
| ACCOUNT 370 - METERS            |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 125                             | SINGLE PHASE METERS         | 378,061                            | 1                 | 68                  | 315                    | 11                      | 1                      | 0                       | 119                    |
| 126                             | THREE PHASE METERS          | 162,170                            | 15                | 845                 | 6,854                  | 690                     | 80                     | 22                      | 2,968                  |
| 127                             | TOTAL ACCOUNT 370           | 540,231                            | 16                | 913                 | 7,169                  | 701                     | 81                     | 22                      | 3,087                  |
| ACCOUNT 371 - INSTALLATIONS     |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 128                             |                             | 3,065                              | 3                 | 7                   | 31                     | 17                      | 12                     | 2                       | 26                     |
| ACCOUNT 372 - LEASED PROP.      |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 129                             |                             | 798                                | 0                 | 3                   | 18                     | 1                       | 0                      | 0                       | 8                      |
| ACCOUNT 373 - STREET LIGHTING   |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 130                             |                             | 436,068                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 131                             | TOTAL DISTRIBUTION PLANT    | 11,391,159                         | 7,696             | 23,155              | 105,301                | 43,658                  | 24,412                 | 4,768                   | 80,629                 |
| GENERAL PLANT                   |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 132                             | PRODUCTION                  | 548,101                            | 632               | 1,398               | 5,662                  | 3,622                   | 2,775                  | 396                     | 5,173                  |
| 133                             | TRANSMISSION                | 195,758                            | 284               | 504                 | 2,104                  | 1,294                   | 958                    | 136                     | 1,896                  |
| 134                             | DISTRIBUTION                | 621,924                            | 420               | 1,264               | 5,749                  | 2,384                   | 1,333                  | 260                     | 4,402                  |
| 135                             | CUSTOMER ACCOUNTING         | 268,138                            | 8                 | 105                 | 686                    | 154                     | 79                     | 10                      | 285                    |
| 136                             | CUSTOMER ASSISTANCE         | 104,702                            | 3                 | 191                 | 1,464                  | 167                     | 16                     | 3                       | 536                    |
| 137                             | SALES                       | 141,870                            | 5                 | 222                 | 3,119                  | 667                     | 59                     | 4                       | 673                    |
| 138                             | GENERAL PLANT               | 1,880,492                          | 1,352             | 3,683               | 18,784                 | 8,288                   | 5,221                  | 810                     | 12,964                 |
| 139                             | SCHERER 4 TSA               | 9,263                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 140                             | DALTON / TRI-COUNTY         | 2                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 141                             | WHOLESALE BLOCK POWER SALES | 3,236                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 142                             | TOTAL GENERAL PLANT         | 1,892,993                          | 1,352             | 3,683               | 18,784                 | 8,288                   | 5,221                  | 810                     | 12,964                 |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2)            | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|---------------------------------|-------------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| ACCOUNT 368 - LINE TRANSFORMERS |                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 106                             | LEVEL F                       |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 107                             | CUSTOMER                      | 36,499                       | 29                  | 1                   | 18               | 63                  | 168                     | 281              | 212             | 3                |
| 108                             | DEMAND                        | 167,420                      | 20,657              | 5,230               | 4,264            | 921                 | 451                     | 1,134            | 131             | 2,317            |
|                                 | TOTAL LEVEL F                 | 203,919                      | 20,685              | 5,231               | 4,282            | 983                 | 618                     | 1,416            | 343             | 2,320            |
|                                 | LEVEL G                       |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 109                             | CUSTOMER                      | 254,214                      | 39                  | 0                   | 22               | 0                   | 34                      | 0                | 379             | 6                |
| 110                             | PAD MOUNTED SINGLE PHASE      | 386,635                      | 7,715               | 62                  | 6,135            | 0                   | 0                       | 0                | 0               | 852              |
| 111                             | PAD MOUNTED THREE PHASE       | 169,464                      | 0                   | 0                   | 3                | 0                   | 335                     | 0                | 1,968           | 0                |
| 112                             | OVERHEAD SINGLE PHASE         | 51,154                       | 44                  | 0                   | 110              | 0                   | 0                       | 0                | 0               | 12               |
| 113                             | OVERHEAD THREE PHASE          | 861,466                      | 7,799               | 62                  | 6,270            | 0                   | 369                     | 0                | 2,346           | 870              |
| 114                             | TOTAL LEVEL G CUSTOMER        | 741,376                      | 55,259              | 3,529               | 17,345           | 4,580               | 2,241                   | 5,644            | 650             | 7,137            |
| 115                             | DEMAND                        | 1,602,843                    | 63,059              | 3,591               | 23,615           | 4,580               | 2,610                   | 5,644            | 2,997           | 8,006            |
| 116                             | TOTAL LEVEL G                 | 1,806,762                    | 83,744              | 8,822               | 27,897           | 5,563               | 3,228                   | 7,060            | 3,340           | 10,327           |
|                                 | TOTAL ACCOUNT 368             |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| ACCOUNT 369 - SERVICES          |                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 117                             | POWER PANELS                  | 274                          | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 118                             | OVERHEAD SERVICE              |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 119                             | 2 AND 3 WIRE                  | 301,775                      | 1                   | 0                   | 5                | 0                   | 596                     | 0                | 3,504           | 0                |
| 120                             | 4 WIRE                        | 24,121                       | 21                  | 0                   | 52               | 0                   | 0                       | 0                | 0               | 6                |
|                                 | TOTAL OVERHEAD SERVICE        | 325,896                      | 22                  | 0                   | 57               | 0                   | 596                     | 0                | 3,504           | 6                |
| 121                             | PAD SERVICE                   |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 122                             | 2 AND 3 WIRE                  | 816,618                      | 127                 | 0                   | 70               | 0                   | 109                     | 0                | 1,216           | 20               |
| 123                             | 4 WIRE                        | 57,516                       | 1,148               | 9                   | 913              | 0                   | 0                       | 0                | 0               | 127              |
| 124                             | TOTAL PAD SERVICE             | 874,135                      | 1,275               | 9                   | 983              | 0                   | 109                     | 0                | 1,216           | 147              |
|                                 | TOTAL ACCOUNT 369             | 1,200,305                    | 1,296               | 9                   | 1,039            | 0                   | 705                     | 0                | 4,720           | 152              |
| ACCOUNT 370 - METERS            |                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 125                             | SINGLE PHASE METERS           | 378,061                      | 48                  | 3                   | 21               | 0                   | 0                       | 0                | 0               | 7                |
| 126                             | THREE PHASE METERS            | 162,170                      | 2,601               | 190                 | 1,580            | 0                   | 0                       | 0                | 0               | 339              |
| 127                             | TOTAL ACCOUNT 370             | 540,231                      | 2,649               | 193                 | 1,601            | 0                   | 0                       | 0                | 0               | 345              |
| 128                             | ACCOUNT 371 - INSTALLATIONS   | 3,065                        | 249                 | 136                 | 69               | 32                  | 11                      | 6                | 5               | 72               |
| 129                             | ACCOUNT 372 - LEASED PROP.    | 798                          | 6                   | 0                   | 3                | 0                   | 0                       | 0                | 40              | 1                |
| 130                             | ACCOUNT 373 - STREET LIGHTING | 436,068                      | 0                   | 0                   | 0                | 338,694             | 97,374                  | 0                | 0               | 0                |
| 131                             | TOTAL DISTRIBUTION PLANT      | 11,391,159                   | 736,455             | 225,230             | 183,230          | 368,468             | 118,656                 | 45,051           | 21,469          | 125,859          |
| GENERAL PLANT                   |                               |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 132                             | PRODUCTION                    | 548,101                      | 49,325              | 31,686              | 14,232           | 335                 | 167                     | 416              | 536             | 16,363           |
| 133                             | TRANSMISSION                  | 195,758                      | 18,156              | 10,619              | 5,127            | 24                  | 12                      | 30               | 173             | 5,875            |
| 134                             | DISTRIBUTION                  | 621,924                      | 40,208              | 12,297              | 10,004           | 20,117              | 6,478                   | 2,460            | 1,172           | 6,872            |
| 135                             | CUSTOMER ACCOUNTING           | 268,138                      | 3,012               | 214                 | 234              | 349                 | 935                     | 1,567            | 1,471           | 395              |
| 136                             | CUSTOMER ASSISTANCE           | 104,702                      | 645                 | 78                  | 233              | 1                   | 3                       | 6                | 2,743           | 100              |
| 137                             | SALES                         | 141,870                      | 2,722               | 534                 | 309              | 1,684               | 4,436                   | 7,424            | 3,152           | 508              |
| 138                             | GENERAL PLANT                 | 1,880,492                    | 114,069             | 55,428              | 30,138           | 22,511              | 12,032                  | 11,903           | 9,246           | 30,113           |
| 139                             | SCHERER 4 TSA                 | 9,263                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 140                             | DALTON / TRI-COUNTY           | 2                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 141                             | WHOLESALE BLOCK POWER SALES   | 3,236                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 142                             | TOTAL GENERAL PLANT           | 1,892,993                    | 114,069             | 55,428              | 30,138           | 22,511              | 12,032                  | 11,903           | 9,246           | 30,113           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | GROSS PLANT<br>(2)            | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|---------------------------------|-------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| ACCOUNT 368 - LINE TRANSFORMERS |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 106                             | LEVEL F                       | 36,499                       | 69              | 36                        | 4                | 79                   | 2                   | 3                | 36,499                       | 0                               |
| 107                             | CUSTOMER DEMAND               | 167,420                      | 59              | 706                       | 244              | 358                  | 1,046               | 62               | 167,420                      | 0                               |
| 108                             | TOTAL LEVEL F                 | 203,919                      | 128             | 742                       | 248              | 437                  | 1,048               | 65               | 203,919                      | 0                               |
| LEVEL G                         |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 109                             | CUSTOMER                      | 254,214                      | 21              | 70                        | 2                | 745                  | 1                   | 4                | 254,214                      | 0                               |
| 110                             | PAD MOUNTED SINGLE PHASE      | 386,635                      | 43              | 2,494                     | 339              | 0                    | 272                 | 426              | 386,635                      | 0                               |
| 111                             | PAD MOUNTED THREE PHASE       | 169,464                      | 128             | 136                       | 5                | 365                  | 0                   | 9                | 169,464                      | 0                               |
| 112                             | OVERHEAD SINGLE PHASE         | 51,154                       | 1               | 808                       | 188              | 0                    | 14                  | 81               | 51,154                       | 0                               |
| 113                             | OVERHEAD THREE PHASE          | 861,466                      | 193             | 3,507                     | 534              | 1,110                | 287                 | 520              | 861,466                      | 0                               |
| 114                             | TOTAL LEVEL G CUSTOMER        | 741,376                      | 292             | 3,511                     | 1,214            | 1,783                | 2,517               | 308              | 741,376                      | 0                               |
| 115                             | DEMAND                        | 1,602,843                    | 485             | 7,018                     | 1,748            | 2,893                | 2,803               | 828              | 1,602,843                    | 0                               |
| 116                             | TOTAL LEVEL G                 | 1,806,762                    | 613             | 7,761                     | 1,996            | 3,330                | 3,851               | 894              | 1,806,762                    | 0                               |
| TOTAL ACCOUNT 368               |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| ACCOUNT 369 - SERVICES          |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 117                             | POWER PANELS                  | 274                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 274                          | 0                               |
| OVERHEAD SERVICE                |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 118                             | 2 AND 3 WIRE                  | 301,775                      | 228             | 243                       | 8                | 649                  | 1                   | 16               | 301,775                      | 0                               |
| 119                             | 4 WIRE                        | 24,121                       | 0               | 381                       | 89               | 0                    | 6                   | 38               | 24,121                       | 0                               |
| 120                             | TOTAL OVERHEAD SERVICE        | 325,896                      | 228             | 624                       | 97               | 649                  | 7                   | 54               | 325,896                      | 0                               |
| PAD SERVICE                     |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 121                             | 2 AND 3 WIRE                  | 816,618                      | 69              | 223                       | 7                | 2,394                | 4                   | 12               | 816,618                      | 0                               |
| 122                             | 4 WIRE                        | 57,516                       | 6               | 371                       | 50               | 0                    | 40                  | 63               | 57,516                       | 0                               |
| 123                             | TOTAL PAD SERVICE             | 874,135                      | 75              | 594                       | 57               | 2,394                | 44                  | 76               | 874,135                      | 0                               |
| 124                             | TOTAL ACCOUNT 369             | 1,200,305                    | 303             | 1,218                     | 154              | 3,043                | 51                  | 130              | 1,200,305                    | 0                               |
| ACCOUNT 370 - METERS            |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 125                             | SINGLE PHASE METERS           | 378,061                      | 0               | 201                       | 7                | 878                  | 2                   | 13               | 378,061                      | 0                               |
| 126                             | THREE PHASE METERS            | 162,170                      | 0               | 1,748                     | 353              | 0                    | 165                 | 224              | 162,170                      | 0                               |
| 127                             | TOTAL ACCOUNT 370             | 540,231                      | 0               | 1,949                     | 360              | 878                  | 167                 | 236              | 540,231                      | 0                               |
| ACCOUNT 371 - INSTALLATIONS     |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 128                             | ACCOUNT 371 - INSTALLATIONS   | 3,065                        | 2               | 7                         | 2                | 6                    | 28                  | 1                | 3,065                        | 0                               |
| ACCOUNT 372 - LEASED PROP.      |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 129                             | ACCOUNT 372 - LEASED PROP.    | 798                          | 0               | 7                         | 1                | 0                    | 0                   | 1                | 798                          | 0                               |
| ACCOUNT 373 - STREET LIGHTING   |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 130                             | ACCOUNT 373 - STREET LIGHTING | 436,068                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 436,068                      | 0                               |
| 131                             | TOTAL DISTRIBUTION PLANT      | 11,391,159                   | 5,829           | 32,992                    | 9,020            | 22,931               | 50,020              | 3,125            | 11,391,159                   | 0                               |
| GENERAL PLANT                   |                               |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 132                             | PRODUCTION                    | 548,101                      | 233             | 1,155                     | 198              | 992                  | 6,427               | 69               | 548,101                      | 0                               |
| 133                             | TRANSMISSION                  | 195,758                      | 74              | 385                       | 60               | 380                  | 2,334               | 26               | 195,758                      | 0                               |
| 134                             | DISTRIBUTION                  | 621,924                      | 318             | 1,801                     | 492              | 1,252                | 2,731               | 171              | 621,924                      | 0                               |
| 135                             | CUSTOMER ACCOUNTING           | 268,138                      | 1,640           | 256                       | 29               | 548                  | 149                 | 31               | 268,138                      | 0                               |
| 136                             | CUSTOMER ASSISTANCE           | 104,702                      | 893             | 506                       | 79               | 114                  | 54                  | 72               | 104,702                      | 0                               |
| 137                             | SALES                         | 141,870                      | 1,022           | 890                       | 272              | 80                   | 299                 | 289              | 141,870                      | 0                               |
| 138                             | GENERAL PLANT                 | 1,880,492                    | 4,180           | 4,994                     | 1,130            | 3,366                | 11,994              | 658              | 1,880,492                    | 0                               |
| 139                             | SCHERER 4 TSA                 | 9,263                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 9,263                        | 0                               |
| 140                             | DALTON / TRI-COUNTY           | 2                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 2                            | 0                               |
| 141                             | WHOLESALE BLOCK POWER SALES   | 3,236                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 3,236                        | 0                               |
| 142                             | TOTAL GENERAL PLANT           | 1,892,993                    | 4,180           | 4,994                     | 1,130            | 3,366                | 11,994              | 658              | 1,880,492                    | 12,501                          |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)            | GROSS PLANT<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RATE<br>R, RM<br>(4) | RATE<br>TOU-RD<br>(5) | RATE<br>PRE-PAY<br>(6) | RATE<br>TOU-REO<br>(7) | RATE<br>GS<br>(8) | RATE<br>PLS<br>(9) | RATE<br>PLM<br>(10) | RATE<br>PLL<br>(11) |
|----------------------------|-----------------------------|------------------------------|----------------------|-----------------------|------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|
| -----INTANGIBLE PLANT----- |                             |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 143                        | PRODUCTION                  | 162,238                      | 75,105               | 802                   | 2,923                  | 229                    | 3,848             | 7,271              | 25,049              | 5,041               |
| 144                        | TRANSMISSION                | 60,612                       | 27,764               | 312                   | 964                    | 83                     | 1,674             | 2,946              | 9,400               | 1,849               |
| 145                        | DISTRIBUTION                | 183,865                      | 99,314               | 1,474                 | 3,685                  | 319                    | 10,293            | 9,259              | 20,339              | 3,060               |
| 146                        | CUSTOMER ACCOUNTING         | 79,272                       | 61,376               | 795                   | 5,313                  | 189                    | 5,003             | 1,845              | 1,055               | 101                 |
| 147                        | CUSTOMER ASSISTANCE         | 30,954                       | 12,721               | 165                   | 481                    | 39                     | 9,600             | 3,531              | 2,041               | 38                  |
| 148                        | SALES                       | 41,942                       | 8,853                | 115                   | 339                    | 27                     | 14,625            | 5,100              | 4,339               | 157                 |
| 149                        | INTANGIBLE PLANT            | 558,882                      | 285,132              | 3,662                 | 13,705                 | 886                    | 45,044            | 29,952             | 62,224              | 10,246              |
| 150                        | SCHERER 4 TSA               | 0                            | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 151                        | DALTON / TRI-COUNTY         | 1                            | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 152                        | WHOLESALE BLOCK POWER SALES | 759                          | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 153                        | TOTAL INTANGIBLE PLANT      | 559,641                      | 285,132              | 3,662                 | 13,705                 | 886                    | 45,044            | 29,952             | 62,224              | 10,246              |
| 154                        | GROSS PLANT                 | 38,994,931                   | 19,014,607           | 233,060               | 727,292                | 58,813                 | 1,457,928         | 1,857,596          | 5,421,129           | 1,012,219           |
| 155                        | SCHERER 4 TSA               | 277,106                      | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 156                        | DALTON / TRI-COUNTY         | 18,262                       | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 157                        | WHOLESALE BLOCK POWER SALES | 346,751                      | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 158                        | TOTAL GROSS PLANT           | 39,637,050                   | 19,014,607           | 233,060               | 727,292                | 58,813                 | 1,457,928         | 1,857,596          | 5,421,129           | 1,012,219           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                    | GROSS PLANT<br>(2)          | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|------------------------------------|-----------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| -----<br>INTANGIBLE PLANT<br>----- |                             |                                    |                   |                     |                        |                         |                        |                         |                        |
| 143                                | PRODUCTION                  | 162,238                            | 187               | 414                 | 1,676                  | 1,072                   | 821                    | 117                     | 1,531                  |
| 144                                | TRANSMISSION                | 60,612                             | 88                | 156                 | 652                    | 401                     | 297                    | 42                      | 587                    |
| 145                                | DISTRIBUTION                | 183,865                            | 124               | 374                 | 1,700                  | 705                     | 394                    | 77                      | 1,301                  |
| 146                                | CUSTOMER ACCOUNTING         | 79,272                             | 2                 | 31                  | 203                    | 46                      | 23                     | 3                       | 84                     |
| 147                                | CUSTOMER ASSISTANCE         | 30,954                             | 1                 | 56                  | 433                    | 49                      | 5                      | 1                       | 158                    |
| 148                                | SALES                       | 41,942                             | 2                 | 66                  | 922                    | 197                     | 18                     | 1                       | 199                    |
| 149                                | INTANGIBLE PLANT            | 558,882                            | 404               | 1,097               | 5,585                  | 2,470                   | 1,558                  | 242                     | 3,861                  |
| 150                                | SCHERER 4 TSA               | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 151                                | DALTON / TRI-COUNTY         | 1                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 152                                | WHOLESALE BLOCK POWER SALES | 759                                | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 153                                | TOTAL INTANGIBLE PLANT      | 559,641                            | 404               | 1,097               | 5,585                  | 2,470                   | 1,558                  | 242                     | 3,861                  |
| 154                                | GROSS PLANT                 | 38,994,931                         | 40,479            | 92,272              | 392,450                | 220,738                 | 157,464                | 23,815                  | 336,610                |
| 155                                | SCHERER 4 TSA               | 277,106                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 156                                | DALTON / TRI-COUNTY         | 18,262                             | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 157                                | WHOLESALE BLOCK POWER SALES | 346,751                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 158                                | TOTAL GROSS PLANT           | 39,637,050                         | 40,479            | 92,272              | 392,450                | 220,738                 | 157,464                | 23,815                  | 336,610                |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)            | GROSS PLANT<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|----------------------------|-----------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| -----INTANGIBLE PLANT----- |                             |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 143                        | PRODUCTION                  | 162,238                      | 14,600              | 9,379               | 4,213            |                     | 49                      | 123              | 159             | 4,843            |
| 144                        | TRANSMISSION                | 60,612                       | 5,622               | 3,288               | 1,587            |                     | 4                       | 9                | 53              | 1,819            |
| 145                        | DISTRIBUTION                | 183,865                      | 11,887              | 3,635               | 2,958            | 5,947               | 1,915                   | 727              | 347             | 2,031            |
| 146                        | CUSTOMER ACCOUNTING         | 79,272                       | 891                 | 63                  | 69               | 103                 | 276                     | 463              | 435             | 117              |
| 147                        | CUSTOMER ASSISTANCE         | 30,954                       | 191                 | 23                  | 69               |                     | 1                       | 2                | 811             | 30               |
| 148                        | SALES                       | 41,942                       | 805                 | 158                 | 91               | 498                 | 1,312                   | 2,195            | 932             | 150              |
| 149                        | INTANGIBLE PLANT            | 558,882                      | 33,995              | 16,546              | 8,987            | 6,655               | 3,557                   | 3,519            | 2,736           | 8,991            |
| 150                        | SCHERER 4 TSA               | 0                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 151                        | DALTON / TRI-COUNTY         | 1                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 152                        | WHOLESALE BLOCK POWER SALES | 759                          | 0                   | 0                   | 0                |                     | 0                       | 0                | 0               | 0                |
| 153                        | TOTAL INTANGIBLE PLANT      | 559,641                      | 33,995              | 16,546              | 8,987            | 6,655               | 3,557                   | 3,519            | 2,736           | 8,991            |
| 154                        | GROSS PLANT                 | 38,994,931                   | 3,167,621           | 1,728,026           | 877,282          | 409,735             | 140,265                 | 75,523           | 57,414          | 917,267          |
| 155                        | SCHERER 4 TSA               | 277,106                      | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 156                        | DALTON / TRI-COUNTY         | 18,262                       | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 157                        | WHOLESALE BLOCK POWER SALES | 346,751                      | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 158                        | TOTAL GROSS PLANT           | 39,637,050                   | 3,167,621           | 1,728,026           | 877,282          | 409,735             | 140,265                 | 75,523           | 57,414          | 917,267          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)  | GROSS PLANT<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|------------------|-----------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| INTANGIBLE PLANT |                             |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 143              | PRODUCTION                  | 162,238                      | 69              | 342                       | 59               | 294                  | 1,903               | 21               | 162,238                      | 0                               |
| 144              | TRANSMISSION                | 60,612                       | 23              | 119                       | 18               | 118                  | 723                 | 8                | 60,612                       | 0                               |
| 145              | DISTRIBUTION                | 183,865                      | 94              | 533                       | 146              | 370                  | 807                 | 50               | 183,865                      | 0                               |
| 146              | CUSTOMER ACCOUNTING         | 79,272                       | 485             | 76                        | 9                | 162                  | 44                  | 9                | 79,272                       | 0                               |
| 147              | CUSTOMER ASSISTANCE         | 30,954                       | 264             | 150                       | 23               | 34                   | 16                  | 21               | 30,954                       | 0                               |
| 148              | SALES                       | 41,942                       | 302             | 263                       | 81               | 24                   | 88                  | 86               | 41,942                       | 0                               |
| 149              | INTANGIBLE PLANT            | 558,882                      | 1,237           | 1,482                     | 335              | 1,001                | 3,581               | 195              | 558,882                      | 0                               |
| 150              | SCHERER 4 TSA               | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 151              | DALTON / TRI-COUNTY         | 1                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 1                               |
| 152              | WHOLESALE BLOCK POWER SALES | 759                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 759                             |
| 153              | TOTAL INTANGIBLE PLANT      | 559,641                      | 1,237           | 1,482                     | 335              | 1,001                | 3,581               | 195              | 558,882                      | 759                             |
| 154              | GROSS PLANT                 | 38,994,931                   | 21,634          | 91,578                    | 19,184           | 73,727               | 362,009             | 7,196            | 38,994,931                   | 0                               |
| 155              | SCHERER 4 TSA               | 277,106                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 277,106                         |
| 156              | DALTON / TRI-COUNTY         | 18,262                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 18,262                          |
| 157              | WHOLESALE BLOCK POWER SALES | 346,751                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 346,751                         |
| 158              | TOTAL GROSS PLANT           | 39,637,050                   | 21,634          | 91,578                    | 19,184           | 73,727               | 362,009             | 7,196            | 38,994,931                   | 642,119                         |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.00  
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (A)
- 3 (A)
- 4 (A)
- 6 (A)
- 7 (A)
- 8 (A)
- 9 (A)
- 12 (B) Direct assignment to Scherer 4 TSA.
- 13 (C) Direct assignment to City of Dalton / Tri-County EMC.
- 14 (D) Direct assignment to Wholesale Block Power Sales.
- 16 (E) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 17 (F) Allocated per Level C demand allocator from Schedule 2.60.
- 18 (G) Allocated per Level D demand allocator from Schedule 2.60.
- 19 (H) Allocated per Level E demand allocator from Schedule 2.60.
- 20 (I) Allocated per Level F demand allocator from Schedule 2.60.
- 22 (E)
- 23 (G)
- 26 (J) Allocated per Level B-1 demand allocator from Schedule 2.60.
- 27 (E)
- 28 (F)
- 29 (G)
- 30 (H)
- 31 (I)
- 33 (E)
- 34 (G)
- 36 (E)
- 37 (G)
- 39 (E)
- 40 (G)
- 42 (E)
- 43 (G)
- 45 (E)
- 46 (G)
- 48 (E)
- 49 (G)
- 52 (E)
- 54 (B)
- 55 (C)
- 56 (D)

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.00  
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

|     |     |  |
|-----|-----|--|
| 58  | (F) |  |
| 59  | (G) |  |
| 60  | (H) |  |
| 61  | (I) |  |
| 62  | (K) | Allocated per Level G demand allocator from Schedule 2.60.                                 |
| 64  | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 66  | (F) |  |
| 67  | (G) |  |
| 68  | (H) |  |
| 69  | (I) |  |
| 70  | (K) |  |
| 72  | (F) |  |
| 73  | (G) |  |
| 74  | (H) |  |
| 75  | (I) |  |
| 76  | (K) |  |
| 78  | (L) |  |
| 79  | (I) |  |
| 81  | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60.        |
| 82  | (K) |  |
| 85  | (L) |  |
| 86  | (I) |  |
| 88  | (M) |  |
| 89  | (K) |  |
| 92  | (L) |  |
| 93  | (I) |  |
| 95  | (M) |  |
| 96  | (K) |  |
| 99  | (L) |  |
| 100 | (I) |  |
| 102 | (M) |  |
| 103 | (K) |  |
| 106 | (L) |  |
| 107 | (I) |  |
| 109 | (N) | Allocated per the number of Padmounted Single Phase Customers from Schedule 2.60.          |
| 110 | (O) | Allocated per the number of Padmounted Three Phase Customers from Schedule 2.60.           |
| 111 | (P) | Allocated per the number of Overhead Single Phase Customers from Schedule 2.60.            |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.00  
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 112 (Q) Allocated per the number of Overhead Three Phase Customers from Schedule 2.60.
- 114 (K)
- 117 (R) Direct assignment to Rate R.
- 118 (P)
- 119 (Q)
- 121 (N)
- 122 (O)
- 125 (S) Allocated per the number of single phase metered customers from Schedule 2.60.
- 126 (T) Allocated per the number of three phase metered customers from Schedule 2.60.
- 128 (U) Allocated per EV Charging Stations from Schedule 2.10.
- 129 (V) Allocated per the average total number of customers excluding Rates R, RM, TOU-RD, Flat-R, Pre-Pay, TOU-REO, TOU-PEV, OL - Gov., OL - Non-Gov., TOU-EO.
- 130 (W) Direct assignment to Rate OL - Gov. and OL - Non-Gov.
- 132 (X) Allocated per Production Gross Plant.
- 133 (Y) Allocated per Transmission Gross Plant.
- 134 (Z) Allocated per Distribution Gross Plant.
- 135 (AA) Allocated per Customer Accounting Expense from Schedule 2.20.
- 136 (AB) Allocated per Customer Assistance Expense from Schedule 2.20.
- 137 (AC) Allocated per Sales Expense from Schedule 2.20.
- 139 (B)
- 140 (C)
- 141 (D)
- 143 (X)
- 144 (Y)
- 145 (Z)
- 146 (AA)
- 147 (AB)
- 148 (AC)
- 150 (B)
- 151 (C)
- 152 (D)

| LINE NO.<br>(1) | ACCUMULATED DEPRECIATION<br>(2)           | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | RATE TOU-RD<br>(5) | RATE PRE-PAY<br>(6) | RATE TOU-REQ<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|-----------------|---|------------------------------|-------------------|--------------------|---------------------|---------------------|----------------|-----------------|------------------|------------------|
| PRODUCTION      |   |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 1               | STEAM                                     | 2,560,694                    | 1,185,432         | 12,658             | 46,129              | 3,609               | 60,742         | 114,757         | 395,357          | 79,565           |
| 2               | NUCLEAR                                   | 2,885,998                    | 1,336,026         | 14,266             | 51,989              | 4,068               | 68,459         | 129,336         | 445,582          | 89,672           |
| 3               | HYDRO                                     | 463,013                      | 214,344           | 2,289              | 8,341               | 653                 | 10,983         | 20,750          | 71,487           | 14,387           |
| 4               | OTHER                                     | 209,099                      | 96,799            | 1,034              | 3,767               | 295                 | 4,960          | 9,371           | 32,284           | 6,497            |
| 5               | PRODUCTION ACCUM. DEPRECIATION            | 6,118,804                    | 2,832,601         | 30,245             | 110,226             | 8,624               | 145,144        | 274,214         | 944,709          | 190,121          |
| 6               | SCHERER 4 TSA                             | 0                            | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 7               | DALTON / TRI-COUNTY                       | 3,528                        | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 8               | WHOLESALE BLOCK POWER SALES               | 137,240                      | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 9               | TOTAL PRODUCTION ACCUM. DEPR.             | 6,259,572                    | 2,832,601         | 30,245             | 110,226             | 8,624               | 145,144        | 274,214         | 944,709          | 190,121          |
| TRANSMISSION    |   |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 10              | ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS | 78,707                       | 35,832            | 403                | 1,237               | 107                 | 2,175          | 3,817           | 12,146           | 2,404            |
| 11              | LEVEL B-1                                 | 129,603                      | 59,998            | 641                | 2,335               | 183                 | 3,074          | 5,808           | 20,010           | 4,027            |
| 12              | ALL OTHER LEVELS                          | 477,336                      | 221,472           | 2,500              | 7,588               | 661                 | 13,568         | 23,722          | 75,007           | 14,448           |
| 13              | TOTAL SUBSTATIONS                         | 606,940                      | 281,470           | 3,141              | 9,922               | 844                 | 16,643         | 29,530          | 95,017           | 18,475           |
| 14              | LINES: ACCOUNT 354                        | 216,319                      | 99,631            | 1,120              | 3,444               | 298                 | 6,036          | 10,603          | 33,731           | 6,576            |
| 15              | ACCOUNT 355                               | 171,895                      | 77,218            | 869                | 2,661               | 231                 | 4,696          | 8,236           | 26,214           | 5,278            |
| 16              | ACCOUNT 356                               | 314,054                      | 142,107           | 1,599              | 4,902               | 425                 | 8,632          | 15,147          | 48,203           | 9,616            |
| 17              | ACCOUNT 357                               | 2,229                        | 1,002             | 11                 | 35                  | 3                   | 61             | 107             | 340              | 68               |
| 18              | ACCOUNT 358                               | 4,658                        | 2,109             | 24                 | 73                  | 6                   | 128            | 225             | 715              | 143              |
| 19              | ACCOUNT 359                               | 1,865                        | 864               | 10                 | 30                  | 3                   | 52             | 92              | 292              | 57               |
| 20              | TRANSMISSION ACCUM. DEPRECIATION          | 1,398,667                    | 640,233           | 7,178              | 22,305              | 1,916               | 38,422         | 67,756          | 216,658          | 42,616           |
| 21              | REMOVE SCHERER 4 TSA                      | (50,838)                     | (23,604)          | (265)              | (817)               | (71)                | (1,428)        | (2,510)         | (7,984)          | (1,541)          |
| 22              | TRANSMISSION ACCUM. DEPRECIATION          | 1,345,829                    | 616,629           | 6,912              | 21,488              | 1,845               | 36,994         | 65,246          | 208,674          | 41,076           |
| 23              | SCHERER 4 TSA                             | 50,838                       | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 24              | DALTON / TRI-COUNTY                       | 0                            | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 25              | WHOLESALE BLOCK POWER SALES               | 2,072                        | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 26              | TOTAL TRANSMISSION ACCUM. DEPR.           | 1,398,739                    | 616,629           | 6,912              | 21,488              | 1,845               | 36,994         | 65,246          | 208,674          | 41,076           |
| DISTRIBUTION    |   |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 27              | ACCOUNT 360                               | 3,670                        | 3,013             | 39                 | 114                 | 9                   | 244            | 90              | 47               | 1                |
| 28              | ACCOUNT 361                               | 57,756                       | 26,551            | 302                | 895                 | 79                  | 1,660          | 2,877           | 9,015            | 1,750            |
| 29              | ACCOUNT 362                               | 399,145                      | 182,604           | 2,083              | 6,165               | 546                 | 11,414         | 19,769          | 62,002           | 12,110           |
| 30              | ACCOUNT 363                               | 329,862                      | 201,663           | 2,611              | 7,639               | 670                 | 14,340         | 12,809          | 32,563           | 5,254            |
| 31              | ACCOUNT 365                               | 381,765                      | 238,772           | 3,092              | 9,044               | 788                 | 17,191         | 14,438          | 35,400           | 5,679            |
| 32              | ACCOUNT 366                               | 158,551                      | 82,317            | 1,066              | 3,121               | 286                 | 5,327          | 7,039           | 21,164           | 3,636            |
| 33              | ACCOUNT 367                               | 543,337                      | 276,717           | 3,584              | 10,494              | 967                 | 17,748         | 24,216          | 73,587           | 12,894           |
| 34              | ACCOUNT 368                               | 668,548                      | 319,364           | 5,248              | 12,190              | 1,052               | 77,503         | 61,879          | 98,603           | 8,414            |
| 35              | ALL OTHER                                 | 448,509                      | 366,748           | 8,541              | 13,488              | 1,047               | 29,717         | 12,812          | 8,667            | 122              |
| 36              | POWER PANELS                              | 102                          | 102               | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 37              | TOTAL ACCOUNT 369                         | 448,611                      | 366,850           | 8,541              | 13,488              | 1,047               | 29,717         | 12,812          | 8,667            | 122              |
| 38              | ACCOUNT 370                               |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 39              | SINGLE PHASE METERS                       | 147,967                      | 130,165           | 1,685              | 4,923               | 401                 | 7,792          | 1,943           | 392              | 3                |
| 40              | THREE PHASE METERS                        | 63,471                       | 0                 | 0                  | 0                   | 0                   | 24,214         | 17,233          | 14,494           | 222              |
| 41              | TOTAL ACCOUNT 370                         | 211,437                      | 130,165           | 1,685              | 4,923               | 401                 | 32,005         | 19,176          | 14,886           | 226              |
| 42              | ACCOUNT 371                               | 142                          | 69                | 1                  | 3                   | 0                   | 5              | 7               | 20               | 4                |
| 43              | ACCOUNT 372                               | 798                          | 0                 | 0                  | 0                   | 0                   | 453            | 167             | 87               | 1                |
| 44              | ACCOUNT 373                               | 114,429                      | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 44              | TOTAL DISTRIBUTION ACCUM. DEPR.           | 3,318,050                    | 1,828,086         | 28,253             | 88,076              | 5,844               | 207,608        | 175,279         | 356,041          | 50,091           |



| LINE NO.<br>(1) | ACCUMULATED DEPRECIATION<br>(2)           | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|-----------------|---|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| PRODUCTION      |   |                                    |                   |                     |                        |                         |                        |                         |                        |
| 1               | STEAM                                     | 2,560,694                          | 2,952             | 6,532               | 26,454                 | 16,922                  | 12,963                 | 1,849                   | 24,168                 |
| 2               | NUCLEAR                                   | 2,885,998                          | 3,327             | 7,362               | 29,815                 | 19,072                  | 14,610                 | 2,084                   | 27,238                 |
| 3               | HYDRO                                     | 463,013                            | 534               | 1,181               | 4,783                  | 3,060                   | 2,344                  | 334                     | 4,370                  |
| 4               | OTHER                                     | 209,099                            | 241               | 533                 | 2,160                  | 1,382                   | 1,059                  | 151                     | 1,973                  |
| 5               | PRODUCTION ACCUM. DEPRECIATION            | 6,118,804                          | 7,054             | 15,609              | 63,212                 | 40,435                  | 30,976                 | 4,419                   | 57,749                 |
| 6               | SCHERER 4 TSA                             | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 7               | DALTON / TRI-COUNTY                       | 3,528                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 8               | WHOLESALE BLOCK POWER SALES               | 137,240                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 9               | TOTAL PRODUCTION ACCUM. DEPR.             | 6,259,572                          | 7,054             | 15,609              | 63,212                 | 40,435                  | 30,976                 | 4,419                   | 57,749                 |
| TRANSMISSION    |   |                                    |                   |                     |                        |                         |                        |                         |                        |
| 10              | ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS | 78,707                             | 121               | 201                 | 843                    | 528                     | 380                    | 54                      | 759                    |
| 11              | LEVEL B-1                                 | 129,603                            | 149               | 331                 | 1,339                  | 856                     | 656                    | 94                      | 1,223                  |
| 12              | ALL OTHER LEVELS                          | 477,336                            | 616               | 1,246               | 5,225                  | 3,037                   | 2,403                  | 335                     | 4,700                  |
| 13              | TOTAL SUBSTATIONS                         | 606,940                            | 765               | 1,577               | 6,564                  | 3,893                   | 3,059                  | 429                     | 5,924                  |
| 14              | LINE: ACCOUNT 354                         | 216,319                            | 298               | 560                 | 2,342                  | 1,407                   | 1,073                  | 151                     | 2,109                  |
| 15              | ACCOUNT 355                               | 171,895                            | 298               | 434                 | 1,817                  | 1,194                   | 804                    | 117                     | 1,636                  |
| 16              | ACCOUNT 356                               | 314,054                            | 512               | 799                 | 3,343                  | 2,142                   | 1,494                  | 216                     | 3,010                  |
| 17              | ACCOUNT 357                               | 2,229                              | 4                 | 6                   | 24                     | 15                      | 10                     | 2                       | 21                     |
| 18              | ACCOUNT 358                               | 4,658                              | 8                 | 12                  | 50                     | 32                      | 22                     | 3                       | 45                     |
| 19              | ACCOUNT 359                               | 1,865                              | 2                 | 5                   | 20                     | 12                      | 9                      | 1                       | 18                     |
| 20              | TRANSMISSION ACCUM. DEPRECIATION          | 1,396,667                          | 2,008             | 3,593               | 15,002                 | 9,224                   | 6,852                  | 973                     | 13,521                 |
| 21              | REMOVE SCHERER 4 TSA                      | (50,838)                           | (64)              | (133)               | (555)                  | (323)                   | (257)                  | (36)                    | (500)                  |
| 22              | TRANSMISSION ACCUM. DEPRECIATION          | 1,345,829                          | 1,944             | 3,461               | 14,448                 | 8,901                   | 6,595                  | 937                     | 13,022                 |
| 23              | SCHERER 4 TSA                             | 50,838                             | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 24              | DALTON / TRI-COUNTY                       | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 25              | WHOLESALE BLOCK POWER SALES               | 2,072                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 26              | TOTAL TRANSMISSION ACCUM. DEPR.           | 1,398,739                          | 1,944             | 3,461               | 14,448                 | 8,901                   | 6,595                  | 937                     | 13,022                 |
| DISTRIBUTION    |   |                                    |                   |                     |                        |                         |                        |                         |                        |
| 27              | ACCOUNT 360                               | 3,670                              | 0                 | 1                   | 10                     | 1                       | 0                      | 0                       | 4                      |
| 28              | ACCOUNT 361                               | 57,756                             | 87                | 150                 | 630                    | 377                     | 281                    | 40                      | 566                    |
| 29              | ACCOUNT 362                               | 399,145                            | 633               | 1,031               | 4,334                  | 2,638                   | 1,909                  | 275                     | 3,888                  |
| 30              | ACCOUNT 364                               | 329,862                            | 187               | 602                 | 2,526                  | 1,137                   | 612                    | 134                     | 2,026                  |
| 31              | ACCOUNT 365                               | 381,765                            | 202               | 658                 | 2,791                  | 1,231                   | 665                    | 144                     | 2,211                  |
| 32              | ACCOUNT 366                               | 158,551                            | 130               | 380                 | 1,529                  | 763                     | 444                    | 90                      | 1,294                  |
| 33              | ACCOUNT 367                               | 543,337                            | 466               | 1,318               | 5,294                  | 2,677                   | 1,623                  | 314                     | 4,494                  |
| 34              | ACCOUNT 368                               | 668,548                            | 266               | 1,914               | 9,648                  | 2,631                   | 638                    | 276                     | 6,601                  |
| 35              | ALL OTHER                                 | 448,509                            | 3                 | 231                 | 1,470                  | 145                     | 19                     | 5                       | 701                    |
| 36              | POWER PANELS                              | 102                                | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 37              | TOTAL ACCOUNT 369                         | 448,611                            | 3                 | 231                 | 1,470                  | 145                     | 19                     | 5                       | 701                    |
| 38              | ACCOUNT 370                               | 147,967                            | 0                 | 27                  | 123                    | 4                       | 0                      | 0                       | 47                     |
| 39              | SINGLE PHASE METERS                       | 63,471                             | 6                 | 331                 | 2,683                  | 270                     | 31                     | 8                       | 1,162                  |
| 40              | THREE PHASE METERS                        | 211,437                            | 6                 | 357                 | 2,806                  | 274                     | 32                     | 8                       | 1,208                  |
| 41              | TOTAL ACCOUNT 370                         | 142                                | 0                 | 0                   | 1                      | 1                       | 1                      | 0                       | 1                      |
| 42              | ACCOUNT 371                               | 798                                | 0                 | 3                   | 18                     | 1                       | 0                      | 0                       | 8                      |
| 43              | ACCOUNT 372                               | 114,429                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 44              | ACCOUNT 373                               | 3,318,050                          | 1,980             | 6,646               | 31,057                 | 11,877                  | 6,223                  | 1,287                   | 23,001                 |
| 45              | TOTAL DISTRIBUTION ACCUM. DEPR.           |                                    |                   |                     |                        |                         |                        |                         |                        |

| LINE NO.<br>(1) | ACCUMULATED DEPRECIATION<br>(2)           | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE-OL GOV<br>(22) | RATE-OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------|---|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| PRODUCTION      |   |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 1               | STEAM                                     | 2,560,694                    | 230,443             | 148,036             | 66,491           | 1,564               | 778                     | 1,945            | 2,504           | 76,445           |
| 2               | NUCLEAR                                   | 2,885,998                    | 259,718             | 166,843             | 74,937           | 1,763               | 877                     | 2,192            | 2,822           | 86,157           |
| 3               | HYDRO                                     | 463,013                      | 41,668              | 26,767              | 12,023           | 283                 | 141                     | 352              | 455             | 13,822           |
| 4               | OTHER                                     | 209,099                      | 18,817              | 12,088              | 5,429            | 128                 | 64                      | 159              | 204             | 6,242            |
| 5               | PRODUCTION ACCUM. DEPRECIATION            | 6,118,804                    | 550,645             | 353,735             | 158,880          | 3,737               | 1,859                   | 4,648            | 5,982           | 182,666          |
| 6               | SCHERER 4 TSA                             | 0                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 7               | DALTON / TRI-COUNTY                       | 3,528                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 8               | WHOLESALE BLOCK POWER SALES               | 137,240                      | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 9               | TOTAL PRODUCTION ACCUM. DEPR.             | 6,259,572                    | 550,645             | 353,735             | 158,880          | 3,737               | 1,859                   | 4,648            | 5,982           | 182,666          |
| TRANSMISSION    |   |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 10              | ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS | 78,707                       | 7,482               | 4,316               | 2,047            | 8                   | 4                       | 10               | 69              | 2,428            |
| 11              | LEVEL B-1                                 | 129,603                      | 11,663              | 7,492               | 3,365            | 79                  | 39                      | 98               | 127             | 3,869            |
| 12              | ALL OTHER LEVELS                          | 477,336                      | 41,751              | 24,869              | 12,748           | 37                  | 18                      | 46               | 422             | 13,319           |
| 13              | TOTAL SUBSTATIONS                         | 606,940                      | 53,414              | 32,361              | 16,113           | 116                 | 58                      | 144              | 549             | 17,188           |
| 14              | LINES: ACCOUNT 354                        | 216,319                      | 19,549              | 11,596              | 5,712            | 23                  | 11                      | 29               | 191             | 6,289            |
| 15              | ACCOUNT 355                               | 171,895                      | 17,259              | 9,669               | 4,392            | 16                  | 8                       | 20               | 148             | 5,653            |
| 16              | ACCOUNT 356                               | 314,054                      | 30,625              | 17,426              | 8,101            | 30                  | 15                      | 38               | 272             | 9,983            |
| 17              | ACCOUNT 357                               | 2,229                        | 224                 | 125                 | 57               | 0                   | 0                       | 0                | 2               | 73               |
| 18              | ACCOUNT 358                               | 4,658                        | 453                 | 258                 | 120              | 0                   | 0                       | 1                | 4               | 148              |
| 19              | ACCOUNT 359                               | 1,865                        | 164                 | 99                  | 50               | 0                   | 0                       | 0                | 2               | 53               |
| 20              | TRANSMISSION ACCUM. DEPRECIATION          | 1,396,667                    | 129,170             | 75,851              | 36,592           | 194                 | 96                      | 241              | 1,237           | 41,814           |
| 21              | REMOVE SCHERER 4 TSA                      | (50,838)                     | (4,427)             | (2,681)             | (1,357)          | (6)                 | (3)                     | (7)              | (45)            | (1,414)          |
| 22              | TRANSMISSION ACCUM. DEPRECIATION          | 1,345,829                    | 124,742             | 73,170              | 35,235           | 188                 | 94                      | 234              | 1,191           | 40,399           |
| 23              | SCHERER 4 TSA                             | 50,838                       | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 24              | DALTON / TRI-COUNTY                       | 0                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 25              | WHOLESALE BLOCK POWER SALES               | 2,072                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 26              | TOTAL TRANSMISSION ACCUM. DEPR.           | 1,398,739                    | 124,742             | 73,170              | 35,235           | 188                 | 94                      | 234              | 1,191           | 40,399           |
| DISTRIBUTION    |   |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 27              | ACCOUNT 360                               | 3,670                        | 3                   | 0                   | 2                | 6                   | 17                      | 28               | 21              | 0                |
| 28              | ACCOUNT 361                               | 57,756                       | 5,308               | 2,973               | 1,524            | 4                   | 2                       | 6                | 50              | 1,712            |
| 29              | ACCOUNT 362                               | 399,145                      | 37,675              | 20,633              | 10,452           | 57                  | 28                      | 71               | 342             | 12,168           |
| 30              | ACCOUNT 364                               | 329,862                      | 22,832              | 5,182               | 5,084            | 1,352               | 1,148                   | 2,390            | 913             | 2,614            |
| 31              | ACCOUNT 365                               | 381,765                      | 24,728              | 5,639               | 5,497            | 1,501               | 1,357                   | 2,777            | 1,136           | 2,828            |
| 32              | ACCOUNT 366                               | 158,551                      | 16,103              | 3,846               | 3,461            | 800                 | 474                     | 1,108            | 235             | 1,827            |
| 33              | ACCOUNT 367                               | 543,337                      | 57,785              | 14,204              | 12,186           | 2,767               | 1,593                   | 3,766            | 748             | 6,520            |
| 34              | ACCOUNT 368                               | 668,548                      | 30,987              | 3,264               | 10,322           | 2,058               | 1,195                   | 2,612            | 1,236           | 3,821            |
| 35              | ALL OTHER                                 | 448,509                      | 484                 | 3                   | 388              | 0                   | 264                     | 0                | 1,764           | 57               |
| 36              | POWER PANELS                              | 102                          | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 37              | TOTAL ACCOUNT 369                         | 448,611                      | 484                 | 3                   | 388              | 0                   | 264                     | 0                | 1,764           | 57               |
| 38              | ACCOUNT 370                               | 147,967                      | 19                  | 1                   | 8                | 0                   | 0                       | 0                | 0               | 3                |
| 39              | SINGLE PHASE METERS                       | 63,471                       | 1,018               | 74                  | 618              | 0                   | 0                       | 0                | 0               | 132              |
| 40              | THREE PHASE METERS                        | 211,437                      | 1,037               | 75                  | 627              | 0                   | 0                       | 0                | 0               | 135              |
| 41              | TOTAL ACCOUNT 370                         | 142                          | 11                  | 6                   | 3                | 1                   | 1                       | 0                | 0               | 3                |
| 42              | ACCOUNT 371                               | 798                          | 6                   | 0                   | 3                | 0                   | 0                       | 0                | 1               | 1                |
| 43              | ACCOUNT 372                               | 114,429                      | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 40              | 0                |
| 44              | ACCOUNT 373                               | 3,318,050                    | 196,960             | 55,826              | 49,550           | 88,877              | 25,552                  | 0                | 0               | 0                |
| 44              | TOTAL DISTRIBUTION ACCUM. DEPR.           |                              |                     |                     | 97,426           | 97,426              | 31,630                  | 12,757           | 6,485           | 31,685           |

| LINE NO.<br>(1) | ACCUMULATED DEPRECIATION<br>(2)           | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOU-PEV<br>(30) | RATE TOU-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------|---|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| PRODUCTION      |   |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 1               | STEAM                                     | 2,560,694                    | 1,089           | 5,398                     | 924              | 4,636                | 30,028              | 325              | 2,560,694                    | 0                               |
| 2               | NUCLEAR                                   | 2,885,998                    | 1,227           | 6,084                     | 1,041            | 5,225                | 33,843              | 366              | 2,885,998                    | 0                               |
| 3               | HYDRO                                     | 463,013                      | 197             | 976                       | 167              | 838                  | 5,430               | 59               | 463,013                      | 0                               |
| 4               | OTHER                                     | 209,099                      | 89              | 441                       | 75               | 379                  | 2,452               | 27               | 209,099                      | 0                               |
| 5               | PRODUCTION ACCUM. DEPRECIATION            | 6,118,804                    | 2,601           | 12,898                    | 2,208            | 11,079               | 71,753              | 776              | 6,118,804                    | 0                               |
| 6               | SCHERER 4 TSA                             | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 7               | DALTON / TRI-COUNTY                       | 3,528                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 3,528                           |
| 8               | WHOLESALE BLOCK POWER SALES               | 137,240                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 137,240                         |
| 9               | TOTAL PRODUCTION ACCUM. DEPR.             | 6,259,572                    | 2,601           | 12,898                    | 2,208            | 11,079               | 71,753              | 776              | 6,118,804                    | 140,768                         |
| TRANSMISSION    |   |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 10              | ACCOUNT 350 - EASEMENTS & ROW SUBSTATIONS | 78,707                       | 30              | 154                       | 24               | 152                  | 965                 | 10               | 78,707                       | 0                               |
| 11              | LEVEL B-1                                 | 129,603                      | 55              | 273                       | 47               | 235                  | 1,520               | 16               | 129,603                      | 0                               |
| 12              | ALL OTHER LEVELS                          | 477,336                      | 181             | 946                       | 145              | 946                  | 5,315               | 66               | 477,336                      | 0                               |
| 13              | TOTAL SUBSTATIONS                         | 606,940                      | 236             | 1,219                     | 191              | 1,180                | 6,835               | 83               | 606,940                      | 0                               |
| 14              | LINES: ACCOUNT 354                        | 216,319                      | 82              | 427                       | 66               | 423                  | 2,513               | 29               | 216,319                      | 0                               |
| 15              | ACCOUNT 355                               | 171,895                      | 63              | 331                       | 51               | 328                  | 2,234               | 21               | 171,895                      | 0                               |
| 16              | ACCOUNT 356                               | 314,054                      | 117             | 609                       | 93               | 604                  | 3,956               | 39               | 314,054                      | 0                               |
| 17              | ACCOUNT 357                               | 2,229                        | 1               | 4                         | 1                | 4                    | 29                  | 0                | 2,229                        | 0                               |
| 18              | ACCOUNT 358                               | 4,658                        | 2               | 9                         | 1                | 9                    | 59                  | 1                | 4,658                        | 0                               |
| 19              | ACCOUNT 359                               | 1,865                        | 1               | 4                         | 1                | 4                    | 21                  | 0                | 1,865                        | 0                               |
| 20              | TRANSMISSION ACCUM. DEPRECIATION          | 1,396,667                    | 531             | 2,757                     | 427              | 2,705                | 16,611              | 183              | 1,396,667                    | 0                               |
| 21              | REMOVE SCHERER 4 TSA                      | (50,838)                     | (19)            | (101)                     | (16)             | (100)                | (568)               | (7)              | (50,838)                     | 0                               |
| 22              | TRANSMISSION ACCUM. DEPRECIATION          | 1,345,829                    | 512             | 2,655                     | 412              | 2,605                | 16,044              | 176              | 1,345,829                    | 0                               |
| 23              | SCHERER 4 TSA                             | 50,838                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 50,838                          |
| 24              | DALTON / TRI-COUNTY                       | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 25              | WHOLESALE BLOCK POWER SALES               | 2,072                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 2,072                           |
| 26              | TOTAL TRANSMISSION ACCUM. DEPR.           | 1,398,739                    | 512             | 2,655                     | 412              | 2,605                | 16,044              | 176              | 1,345,829                    | 52,910                          |
| DISTRIBUTION    |   |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 27              | ACCOUNT 360                               | 3,670                        | 7               | 4                         | 0                | 8                    | 0                   | 0                | 3,670                        | 0                               |
| 28              | ACCOUNT 361                               | 57,756                       | 21              | 114                       | 18               | 115                  | 639                 | 8                | 57,756                       | 0                               |
| 29              | ACCOUNT 362                               | 399,145                      | 147             | 796                       | 128              | 790                  | 4,404               | 54               | 399,145                      | 0                               |
| 30              | ACCOUNT 364                               | 329,862                      | 317             | 994                       | 314              | 720                  | 1,141               | 88               | 329,862                      | 0                               |
| 31              | ACCOUNT 365                               | 381,765                      | 391             | 1,097                     | 342              | 833                  | 1,237               | 97               | 381,765                      | 0                               |
| 32              | ACCOUNT 366                               | 158,551                      | 90              | 607                       | 205              | 344                  | 809                 | 53               | 158,551                      | 0                               |
| 33              | ACCOUNT 367                               | 543,337                      | 290             | 2,102                     | 712              | 1,173                | 2,916               | 185              | 543,337                      | 0                               |
| 34              | ACCOUNT 368                               | 668,548                      | 227             | 2,872                     | 739              | 1,232                | 1,425               | 331              | 668,548                      | 0                               |
| 35              | ALL OTHER                                 | 448,509                      | 113             | 455                       | 58               | 1,137                | 19                  | 49               | 448,509                      | 0                               |
| 36              | POWER PANELS                              | 102                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 102                          | 0                               |
| 37              | TOTAL ACCOUNT 369                         | 448,611                      | 113             | 455                       | 58               | 1,137                | 19                  | 49               | 448,611                      | 0                               |
| 38              | ACCOUNT 370                               | 147,967                      | 0               | 79                        | 3                | 344                  | 1                   | 5                | 147,967                      | 0                               |
| 39              | SINGLE PHASE METERS                       | 63,471                       | 0               | 684                       | 138              | 0                    | 65                  | 88               | 63,471                       | 0                               |
| 40              | THREE PHASE METERS                        | 211,437                      | 0               | 763                       | 141              | 344                  | 65                  | 93               | 211,437                      | 0                               |
| 41              | TOTAL ACCOUNT 370                         | 142                          | 0               | 0                         | 0                | 0                    | 1                   | 0                | 142                          | 0                               |
| 42              | ACCOUNT 371                               | 798                          | 0               | 7                         | 1                | 0                    | 798                 | 1                | 798                          | 0                               |
| 43              | ACCOUNT 372                               | 114,429                      | 0               | 0                         | 1                | 0                    | 0                   | 0                | 114,429                      | 0                               |
| 44              | ACCOUNT 373                               | 114,429                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 114,429                      | 0                               |
| 44              | TOTAL DISTRIBUTION ACCUM. DEPR.           | 3,318,050                    | 1,603           | 9,811                     | 2,656            | 6,695                | 12,658              | 959              | 3,318,050                    | 0                               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO.         | ACCUMULATED DEPRECIATION (2)     | TOTAL ELECTRIC SYSTEM (3) | R, RM (4) | RATE (5) | PRE-PAY (6) | TOU-REO (7) | RATE (8) | RATE PLS (9) | RATE PLM (10) | RATE PLL (11) |
|------------------|----------------------------------|---------------------------|-----------|----------|-------------|-------------|----------|--------------|---------------|---------------|
| GENERAL PLANT    |                                  |                           |           |          |             |             |          |              |               |               |
| 45               | PRODUCTION                       | 243,591                   | 112,766   | 1,204    | 4,388       | 343         | 5,778    | 10,916       | 37,609        | 7,569         |
| 46               | TRANSMISSION                     | 86,770                    | 39,746    | 446      | 1,380       | 119         | 2,396    | 4,218        | 13,457        | 2,647         |
| 47               | DISTRIBUTION                     | 276,500                   | 149,350   | 2,217    | 5,541       | 479         | 15,479   | 13,923       | 30,586        | 4,601         |
| 48               | CUSTOMER ACCOUNTING              | 119,211                   | 92,299    | 1,195    | 7,991       | 284         | 7,523    | 2,775        | 1,587         | 152           |
| 49               | CUSTOMER ASSISTANCE              | 46,549                    | 19,130    | 248      | 723         | 59          | 14,437   | 5,311        | 3,070         | 57            |
| 50               | SALES                            | 63,074                    | 13,313    | 172      | 510         | 41          | 21,994   | 7,669        | 6,526         | 236           |
| 51               | GENERAL PLANT ACCUM. DEPR.       | 835,694                   | 426,604   | 5,482    | 20,533      | 1,326       | 67,608   | 44,812       | 92,835        | 15,262        |
| 52               | SCHERER 4 TSA                    | 4,379                     | 0         | 0        | 0           | 0           | 0        | 0            | 0             | 0             |
| 53               | DALTON / TRI-COUNTY              | 1                         | 0         | 0        | 0           | 0           | 0        | 0            | 0             | 0             |
| 54               | WHOLESALE BLOCK POWER SALES      | 1,527                     | 0         | 0        | 0           | 0           | 0        | 0            | 0             | 0             |
| 55               | TOTAL GENERAL PLANT ACCUM. DEPR. | 841,602                   | 426,604   | 5,482    | 20,533      | 1,326       | 67,608   | 44,812       | 92,835        | 15,262        |
| INTANGIBLE PLANT |                                  |                           |           |          |             |             |          |              |               |               |
| 56               | PRODUCTION                       | 127,790                   | 59,158    | 632      | 2,302       | 180         | 3,031    | 5,727        | 19,730        | 3,971         |
| 57               | TRANSMISSION                     | 47,774                    | 21,883    | 246      | 760         | 65          | 1,319    | 2,322        | 7,409         | 1,457         |
| 58               | DISTRIBUTION                     | 144,920                   | 78,278    | 1,162    | 2,904       | 251         | 8,113    | 7,298        | 16,031        | 2,412         |
| 59               | CUSTOMER ACCOUNTING              | 62,481                    | 48,376    | 626      | 4,188       | 149         | 3,943    | 1,454        | 832           | 80            |
| 60               | CUSTOMER ASSISTANCE              | 24,398                    | 10,026    | 130      | 379         | 31          | 7,567    | 2,783        | 1,609         | 30            |
| 61               | SALES                            | 33,058                    | 6,978     | 90       | 267         | 21          | 11,528   | 4,019        | 3,420         | 124           |
| 62               | INTANGIBLE PLANT ACCUM. DEPR.    | 440,421                   | 224,699   | 2,886    | 10,800      | 698         | 35,501   | 23,604       | 49,031        | 8,073         |
| 63               | SCHERER 4 TSA                    | 0                         | 0         | 0        | 0           | 0           | 0        | 0            | 0             | 0             |
| 64               | DALTON / TRI-COUNTY              | 0                         | 0         | 0        | 0           | 0           | 0        | 0            | 0             | 0             |
| 65               | WHOLESALE BLOCK POWER SALES      | 682                       | 0         | 0        | 0           | 0           | 0        | 0            | 0             | 0             |
| 66               | TOTAL INTAN. PLANT ACCUM. DEPR.  | 441,104                   | 224,699   | 2,886    | 10,800      | 698         | 35,501   | 23,604       | 49,031        | 8,073         |
| 67               | ACCUMULATED DEPRECIATION         | 12,058,798                | 5,928,619 | 73,778   | 231,122     | 18,337      | 492,855  | 583,155      | 1,651,290     | 304,622       |
| 68               | SCHERER 4 TSA                    | 55,217                    | 0         | 0        | 0           | 0           | 0        | 0            | 0             | 0             |
| 69               | DALTON / TRI-COUNTY              | 3,530                     | 0         | 0        | 0           | 0           | 0        | 0            | 0             | 0             |
| 70               | WHOLESALE BLOCK POWER SALES      | 141,521                   | 0         | 0        | 0           | 0           | 0        | 0            | 0             | 0             |
| 71               | TOTAL ACCUMULATED DEPRECIATION   | 12,259,067                | 5,928,619 | 73,778   | 231,122     | 18,337      | 492,855  | 583,155      | 1,651,290     | 304,622       |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)  | ACCUMULATED DEPRECIATION<br>(2)  | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|------------------|----------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| GENERAL PLANT    |                                  |                                    |                   |                     |                        |                         |                        |                         |                        |
| 45               | PRODUCTION                       | 243,591                            | 281               | 621                 | 2,516                  | 1,610                   | 1,233                  | 176                     | 2,299                  |
| 46               | TRANSMISSION                     | 86,770                             | 126               | 223                 | 933                    | 574                     | 425                    | 60                      | 840                    |
| 47               | DISTRIBUTION                     | 276,500                            | 187               | 562                 | 2,556                  | 1,060                   | 593                    | 116                     | 1,957                  |
| 48               | CUSTOMER ACCOUNTING              | 119,211                            | 3                 | 47                  | 305                    | 69                      | 35                     | 5                       | 127                    |
| 49               | CUSTOMER ASSISTANCE              | 46,549                             | 1                 | 85                  | 651                    | 74                      | 7                      | 1                       | 238                    |
| 50               | SALES                            | 63,074                             | 2                 | 99                  | 1,387                  | 296                     | 26                     | 2                       | 299                    |
| 51               | GENERAL PLANT ACCUM. DEPR.       | 835,694                            | 601               | 1,637               | 8,348                  | 3,682                   | 2,319                  | 360                     | 5,760                  |
| 52               | SCHERER 4 TSA                    | 4,379                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 53               | DALTON / TRI-COUNTY              | 1                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 54               | WHOLESALE BLOCK POWER SALES      | 1,527                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 55               | TOTAL GENERAL PLANT ACCUM. DEPR. | 841,602                            | 601               | 1,637               | 8,348                  | 3,682                   | 2,319                  | 360                     | 5,760                  |
| INTANGIBLE PLANT |                                  |                                    |                   |                     |                        |                         |                        |                         |                        |
| 56               | PRODUCTION                       | 127,790                            | 147               | 326                 | 1,320                  | 844                     | 647                    | 92                      | 1,206                  |
| 57               | TRANSMISSION                     | 47,774                             | 69                | 123                 | 514                    | 316                     | 234                    | 33                      | 463                    |
| 58               | DISTRIBUTION                     | 144,920                            | 98                | 295                 | 1,340                  | 555                     | 311                    | 61                      | 1,026                  |
| 59               | CUSTOMER ACCOUNTING              | 62,481                             | 2                 | 24                  | 160                    | 36                      | 18                     | 2                       | 66                     |
| 60               | CUSTOMER ASSISTANCE              | 24,398                             | 1                 | 44                  | 341                    | 39                      | 4                      | 1                       | 125                    |
| 61               | SALES                            | 33,058                             | 1                 | 52                  | 727                    | 155                     | 14                     | 1                       | 157                    |
| 62               | INTANGIBLE PLANT ACCUM. DEPR.    | 440,421                            | 318               | 864                 | 4,401                  | 1,946                   | 1,227                  | 190                     | 3,042                  |
| 63               | SCHERER 4 TSA                    | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 64               | DALTON / TRI-COUNTY              | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 65               | WHOLESALE BLOCK POWER SALES      | 682                                | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 66               | TOTAL INTAN. PLANT ACCUM. DEPR.  | 441,104                            | 318               | 864                 | 4,401                  | 1,946                   | 1,227                  | 190                     | 3,042                  |
| 67               | ACCUMULATED DEPRECIATION         | 12,058,798                         | 11,896            | 28,216              | 121,465                | 66,841                  | 47,341                 | 7,194                   | 102,575                |
| 68               | SCHERER 4 TSA                    | 55,217                             | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 69               | DALTON / TRI-COUNTY              | 3,530                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 70               | WHOLESALE BLOCK POWER SALES      | 141,521                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 71               | TOTAL ACCUMULATED DEPRECIATION   | 12,259,067                         | 11,896            | 28,216              | 121,465                | 66,841                  | 47,341                 | 7,194                   | 102,575                |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. (1)     | ACCUMULATED DEPRECIATION (2)     | TOTAL ELECTRIC SYSTEM (3) | RATE RTP-DA (19) | RATE RTP-HA (20) | RATE SLM (21) | RATE OL GOV (22) | RATE OL NON-GOV (23) | RATE EOL (24) | RATE UD (25) | RATE FPA (26) |
|------------------|----------------------------------|---------------------------|------------------|------------------|---------------|------------------|----------------------|---------------|--------------|---------------|
| GENERAL PLANT    |                                  |                           |                  |                  |               |                  |                      |               |              |               |
| 45               | PRODUCTION                       | 243,591                   | 21,321           | 14,082           | 6,325         | 149              | 74                   | 185           | 238          | 7,272         |
| 46               | TRANSMISSION                     | 86,770                    | 8,048            | 4,707            | 2,273         | 11               | 5                    | 13            | 77           | 2,604         |
| 47               | DISTRIBUTION                     | 276,500                   | 17,876           | 5,467            | 4,448         | 8,944            | 2,880                | 1,094         | 521          | 3,055         |
| 48               | CUSTOMER ACCOUNTING              | 119,211                   | 1,339            | 95               | 104           | 155              | 416                  | 697           | 654          | 176           |
| 49               | CUSTOMER ASSISTANCE              | 46,549                    | 287              | 35               | 104           | 1                | 2                    | 3             | 1,219        | 44            |
| 50               | SALES                            | 63,074                    | 1,210            | 237              | 137           | 749              | 1,972                | 3,301         | 1,401        | 226           |
| 51               | GENERAL PLANT ACCUM. DEPR.       | 835,694                   | 50,681           | 24,623           | 13,390        | 10,008           | 5,349                | 5,292         | 4,110        | 13,377        |
| 52               | SCHERER 4 TSA                    | 4,379                     | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 53               | DALTON / TRI-COUNTY              | 1                         | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 54               | WHOLESALE BLOCK POWER SALES      | 1,527                     | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 55               | TOTAL GENERAL PLANT ACCUM. DEPR. | 841,602                   | 50,681           | 24,623           | 13,390        | 10,008           | 5,349                | 5,292         | 4,110        | 13,377        |
| INTANGIBLE PLANT |                                  |                           |                  |                  |               |                  |                      |               |              |               |
| 56               | PRODUCTION                       | 127,790                   | 11,500           | 7,388            | 3,318         | 78               | 39                   | 97            | 125          | 3,815         |
| 57               | TRANSMISSION                     | 47,774                    | 4,431            | 2,591            | 1,251         | 6                | 3                    | 7             | 42           | 1,434         |
| 58               | DISTRIBUTION                     | 144,920                   | 9,369            | 2,865            | 2,331         | 4,688            | 1,510                | 573           | 273          | 1,601         |
| 59               | CUSTOMER ACCOUNTING              | 62,481                    | 702              | 50               | 55            | 81               | 218                  | 365           | 343          | 92            |
| 60               | CUSTOMER ASSISTANCE              | 24,398                    | 150              | 18               | 54            | 0                | 1                    | 1             | 639          | 23            |
| 61               | SALES                            | 33,058                    | 634              | 124              | 72            | 392              | 1,034                | 1,730         | 734          | 118           |
| 62               | INTANGIBLE PLANT ACCUM. DEPR.    | 440,421                   | 26,787           | 13,037           | 7,081         | 5,246            | 2,804                | 2,774         | 2,156        | 7,084         |
| 63               | SCHERER 4 TSA                    | 0                         | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 64               | DALTON / TRI-COUNTY              | 0                         | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 65               | WHOLESALE BLOCK POWER SALES      | 682                       | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 66               | TOTAL INTAN. PLANT ACCUM. DEPR.  | 441,104                   | 26,787           | 13,037           | 7,081         | 5,246            | 2,804                | 2,774         | 2,156        | 7,084         |
| 67               | ACCUMULATED DEPRECIATION         | 12,058,798                | 949,815          | 520,390          | 264,137       | 116,604          | 41,736               | 25,704        | 19,926       | 275,212       |
| 68               | SCHERER 4 TSA                    | 55,217                    | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 69               | DALTON / TRI-COUNTY              | 3,530                     | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 70               | WHOLESALE BLOCK POWER SALES      | 141,521                   | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 71               | TOTAL ACCUMULATED DEPRECIATION   | 12,259,067                | 949,815          | 520,390          | 264,137       | 116,604          | 41,736               | 25,704        | 19,926       | 275,212       |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)  | ACCUMULATED DEPRECIATION<br>(2)  | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|------------------|----------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| GENERAL PLANT    |                                  |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 45               | PRODUCTION                       | 243,591                      | 104             | 513                       | 88               | 441                  | 2,857               | 31               | 243,591                      | 0                               |
| 46               | TRANSMISSION                     | 86,770                       | 33              | 171                       | 26               | 168                  | 1,035               | 11               | 86,770                       | 0                               |
| 47               | DISTRIBUTION                     | 276,500                      | 141             | 801                       | 219              | 557                  | 1,214               | 76               | 276,500                      | 0                               |
| 48               | CUSTOMER ACCOUNTING              | 119,211                      | 729             | 114                       | 13               | 244                  | 66                  | 14               | 119,211                      | 0                               |
| 49               | CUSTOMER ASSISTANCE              | 46,549                       | 397             | 225                       | 35               | 50                   | 24                  | 32               | 46,549                       | 0                               |
| 50               | SALES                            | 63,074                       | 454             | 396                       | 121              | 36                   | 133                 | 129              | 63,074                       | 0                               |
| 51               | GENERAL PLANT ACCUM. DEPR.       | 835,694                      | 1,858           | 2,220                     | 502              | 1,496                | 5,328               | 293              | 835,694                      | 0                               |
| 52               | SCHERER 4 TSA                    | 4,379                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 4,379                           |
| 53               | DALTON / TRI-COUNTY              | 1                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 1                               |
| 54               | WHOLESALE BLOCK POWER SALES      | 1,527                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 1,527                           |
| 55               | TOTAL GENERAL PLANT ACCUM. DEPR. | 841,602                      | 1,858           | 2,220                     | 502              | 1,496                | 5,328               | 293              | 835,694                      | 5,907                           |
| INTANGIBLE PLANT |                                  |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 56               | PRODUCTION                       | 127,790                      | 54              | 269                       | 46               | 231                  | 1,499               | 16               | 127,790                      | 0                               |
| 57               | TRANSMISSION                     | 47,774                       | 18              | 94                        | 15               | 93                   | 570                 | 6                | 47,774                       | 0                               |
| 58               | DISTRIBUTION                     | 144,920                      | 74              | 420                       | 115              | 292                  | 636                 | 40               | 144,920                      | 0                               |
| 59               | CUSTOMER ACCOUNTING              | 62,481                       | 382             | 60                        | 7                | 128                  | 35                  | 7                | 62,481                       | 0                               |
| 60               | CUSTOMER ASSISTANCE              | 24,398                       | 208             | 118                       | 18               | 26                   | 12                  | 17               | 24,398                       | 0                               |
| 61               | SALES                            | 33,058                       | 238             | 207                       | 63               | 19                   | 70                  | 67               | 33,058                       | 0                               |
| 62               | INTANGIBLE PLANT ACCUM. DEPR.    | 440,421                      | 975             | 1,168                     | 264              | 789                  | 2,821               | 154              | 440,421                      | 0                               |
| 63               | SCHERER 4 TSA                    | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 64               | DALTON / TRI-COUNTY              | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 65               | WHOLESALE BLOCK POWER SALES      | 682                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 682                             |
| 66               | TOTAL INTAN. PLANT ACCUM. DEPR.  | 441,104                      | 975             | 1,168                     | 264              | 789                  | 2,821               | 154              | 440,421                      | 683                             |
| 67               | ACCUMULATED DEPRECIATION         | 12,058,798                   | 7,549           | 28,752                    | 6,043            | 22,663               | 108,604             | 2,357            | 12,058,798                   | 0                               |
| 68               | SCHERER 4 TSA                    | 55,217                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 55,217                          |
| 69               | DALTON / TRI-COUNTY              | 3,530                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 3,530                           |
| 70               | WHOLESALE BLOCK POWER SALES      | 141,521                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 141,521                         |
| 71               | TOTAL ACCUMULATED DEPRECIATION   | 12,259,067                   | 7,549           | 28,752                    | 6,043            | 22,663               | 108,604             | 2,357            | 12,058,798                   | 200,269                         |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.01  
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (A)
- 3 (A)
- 4 (A)
- 6 (B) Direct assignment to Scherer 4 TSA.
- 7 (C) Direct assignment to City of Dalton / Tri-County EMC.
- 8 (D) Direct assignment to Wholesale Block Power Sales.
- 10 (E) Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00.
- 11 (F) Allocated per Level B-1 demand allocator from Schedule 2.60.
- 12 (G) Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00.
- 14 (H) Allocated per Transmission Account 354 from Schedule 2.00.
- 15 (I) Allocated per Transmission Account 355 from Schedule 2.00.
- 16 (J) Allocated per Transmission Account 356 from Schedule 2.00.
- 17 (K) Allocated per Transmission Account 357 from Schedule 2.00.
- 18 (L) Allocated per Transmission Account 358 from Schedule 2.00.
- 19 (M) Allocated per Transmission Account 359 from Schedule 2.00.
- 21 (N) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 23 (B)
- 24 (C)
- 25 (D)
- 27 (O) Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00.
- 28 (P) Allocated per Distribution Account 361 from Schedule 2.00.
- 29 (Q) Allocated per Distribution Account 362 from Schedule 2.00.
- 30 (R) Allocated per Distribution Account 364 from Schedule 2.00.
- 31 (S) Allocated per Distribution Account 365 from Schedule 2.00.
- 32 (T) Allocated per Distribution Account 366 from Schedule 2.00.
- 33 (U) Allocated per Distribution Account 367 from Schedule 2.00.
- 34 (V) Allocated per Distribution Account 368 from Schedule 2.00.
- 35 (W) Allocated per Distribution Account 369 - Total Pad Service and Total Overhead Service from Schedule 2.00.
- 36 (X) Allocated per Distribution Account 369 - Power Panels from Schedule 2.00.
- 38 (Y) Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00.
- 39 (Z) Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00.
- 41 (AA) Allocated per Distribution Account 371 from Schedule 2.00.
- 42 (AB) Allocated per Distribution Account 372 from Schedule 2.00.
- 43 (AC) Allocated per Distribution Account 373 from Schedule 2.00.



GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.01  
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 45 (AD) Allocated per Production Gross Plant from Schedule 2.00.
- 46 (AE) Allocated per Transmission Gross Plant from Schedule 2.00.
- 47 (AF) Allocated per Distribution Gross Plant from Schedule 2.00.
- 48 (AG) Allocated per Customer Accounting Expense from Schedule 2.20.
- 49 (AH) Allocated per Customer Assistance Expense from Schedule 2.20.
- 50 (AI) Allocated per Sales Expense from Schedule 2.20.
- 52 (B)
- 53 (C)
- 54 (D)
- 56 (AD)
- 57 (AE)
- 58 (AF)
- 59 (AG)
- 60 (AH)
- 61 (AI)
- 63 (B)
- 64 (C)
- 65 (D)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)            | MATERIALS AND SUPPLIES<br>(2)    | TOTAL ELECTRIC SYSTEM<br>(3) | RATE<br>R, RM<br>(4) | RATE<br>TOU-RD<br>(5) | RATE<br>PRE-PAY<br>(6) | RATE<br>TOU-REO<br>(7) | RATE<br>GS<br>(8) | RATE<br>PLS<br>(9) | RATE<br>PLM<br>(10) | RATE<br>PLL<br>(11) |
|----------------------------|----------------------------------|------------------------------|----------------------|-----------------------|------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|
| FUEL INVENTORY             |                                  |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 1                          | COAL                             | 121,161                      | 56,089               | 599                   | 2,183                  | 171                    | 2,874             | 5,430              | 18,707              | 3,765               |
| 2                          | OIL                              | 87,954                       | 40,717               | 435                   | 1,584                  | 124                    | 2,086             | 3,942              | 13,580              | 2,733               |
| 3                          | GAS                              | 13,939                       | 6,453                | 69                    | 331                    | 20                     | 331               | 625                | 2,152               | 433                 |
| 4                          | ALLOWANCE INVENTORY              | 7,226                        | 3,345                | 36                    | 130                    | 10                     | 171               | 324                | 1,116               | 225                 |
| 5                          | FUEL INVENTORY                   | 230,280                      | 106,604              | 1,138                 | 4,148                  | 325                    | 5,462             | 10,320             | 35,554              | 7,155               |
| 6                          | SCHERER 4 TSA                    | 0                            | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 7                          | DALTON / TRI-COUNTY              | 0                            | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 8                          | WHOLESALE BLOCK POWER SALES      | 8,102                        | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 9                          | TOTAL FUEL INVENTORY             | 238,382                      | 106,604              | 1,138                 | 4,148                  | 325                    | 5,462             | 10,320             | 35,554              | 7,155               |
| PLANT MATERIALS & SUPPLIES |                                  |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 10                         | PRODUCTION                       | 178,072                      | 82,436               | 880                   | 3,208                  | 251                    | 4,224             | 7,980              | 27,493              | 5,533               |
| 11                         | TRANSMISSION                     | 63,064                       | 28,887               | 324                   | 1,003                  | 86                     | 1,742             | 3,065              | 9,780               | 1,924               |
| 12                         | DISTRIBUTION                     | 204,060                      | 110,222              | 1,636                 | 4,089                  | 354                    | 11,424            | 10,276             | 22,573              | 3,396               |
| 13                         | CUSTOMER ACCOUNTING              | 87,979                       | 68,117               | 882                   | 5,897                  | 210                    | 5,552             | 2,048              | 1,171               | 112                 |
| 14                         | CUSTOMER ASSISTANCE              | 34,354                       | 14,118               | 183                   | 534                    | 43                     | 10,654            | 3,919              | 2,266               | 42                  |
| 15                         | SALES                            | 46,549                       | 9,825                | 127                   | 376                    | 30                     | 16,232            | 5,660              | 4,816               | 174                 |
| 16                         | PLANT MATERIALS & SUPPLIES       | 614,078                      | 313,605              | 4,032                 | 15,107                 | 975                    | 49,828            | 32,948             | 68,100              | 11,181              |
| 17                         | SCHERER 4 TSA                    | 4,205                        | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 18                         | DALTON / TRI-COUNTY              | 16                           | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 19                         | WHOLESALE BLOCK POWER SALES      | 2,812                        | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 20                         | TOTAL PLANT MATERIALS & SUPPLIES | 621,111                      | 313,605              | 4,032                 | 15,107                 | 975                    | 49,828            | 32,948             | 68,100              | 11,181              |
| 21                         | MATERIALS & SUPPLIES             | 844,358                      | 420,209              | 5,171                 | 19,255                 | 1,299                  | 55,291            | 43,268             | 103,654             | 18,336              |
| 22                         | SCHERER 4 TSA                    | 4,205                        | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 23                         | DALTON / TRI-COUNTY              | 16                           | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 24                         | WHOLESALE BLOCK POWER SALES      | 10,914                       | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 25                         | TOTAL MATERIALS & SUPPLIES       | 859,493                      | 420,209              | 5,171                 | 19,255                 | 1,299                  | 55,291            | 43,268             | 103,654             | 18,336              |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)            | MATERIALS AND SUPPLIES<br>(2)    | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|----------------------------|----------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| FUEL INVENTORY             |                                  |                                    |                   |                     |                        |                         |                        |                         |                        |
| 1                          | COAL                             | 121,161                            | 140               | 309                 | 1,252                  | 801                     | 613                    | 87                      | 1,144                  |
| 2                          | OIL                              | 87,954                             | 101               | 224                 | 909                    | 581                     | 445                    | 64                      | 830                    |
| 3                          | GAS                              | 13,939                             | 16                | 36                  | 144                    | 92                      | 71                     | 10                      | 132                    |
| 4                          | ALLOWANCE INVENTORY              | 7,226                              | 8                 | 18                  | 75                     | 48                      | 37                     | 5                       | 68                     |
| 5                          | FUEL INVENTORY                   | 230,280                            | 265               | 587                 | 2,379                  | 1,522                   | 1,166                  | 166                     | 2,173                  |
| 6                          | SCHERER 4 TSA                    | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 7                          | DALTON / TRI-COUNTY              | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 8                          | WHOLESALE BLOCK POWER SALES      | 8,102                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 9                          | TOTAL FUEL INVENTORY             | 238,382                            | 265               | 587                 | 2,379                  | 1,522                   | 1,166                  | 166                     | 2,173                  |
| PLANT MATERIALS & SUPPLIES |                                  |                                    |                   |                     |                        |                         |                        |                         |                        |
| 10                         | PRODUCTION                       | 178,072                            | 205               | 454                 | 1,840                  | 1,177                   | 901                    | 129                     | 1,681                  |
| 11                         | TRANSMISSION                     | 63,064                             | 92                | 162                 | 678                    | 417                     | 309                    | 44                      | 611                    |
| 12                         | DISTRIBUTION                     | 204,060                            | 138               | 415                 | 1,886                  | 782                     | 437                    | 85                      | 1,444                  |
| 13                         | CUSTOMER ACCOUNTING              | 87,979                             | 3                 | 34                  | 225                    | 51                      | 26                     | 3                       | 94                     |
| 14                         | CUSTOMER ASSISTANCE              | 34,354                             | 1                 | 63                  | 480                    | 55                      | 5                      | 1                       | 176                    |
| 15                         | SALES                            | 46,549                             | 2                 | 73                  | 1,023                  | 219                     | 20                     | 1                       | 221                    |
| 16                         | PLANT MATERIALS & SUPPLIES       | 614,078                            | 440               | 1,201               | 6,133                  | 2,700                   | 1,698                  | 264                     | 4,226                  |
| 17                         | SCHERER 4 TSA                    | 4,205                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 18                         | DALTON / TRI-COUNTY              | 16                                 | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 19                         | WHOLESALE BLOCK POWER SALES      | 2,812                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 20                         | TOTAL PLANT MATERIALS & SUPPLIES | 621,111                            | 440               | 1,201               | 6,133                  | 2,700                   | 1,698                  | 264                     | 4,226                  |
| 21                         | MATERIALS & SUPPLIES             | 844,358                            | 705               | 1,789               | 8,512                  | 4,222                   | 2,864                  | 430                     | 6,399                  |
| 22                         | SCHERER 4 TSA                    | 4,205                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 23                         | DALTON / TRI-COUNTY              | 16                                 | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 24                         | WHOLESALE BLOCK POWER SALES      | 10,914                             | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 25                         | TOTAL MATERIALS & SUPPLIES       | 859,493                            | 705               | 1,789               | 8,512                  | 4,222                   | 2,864                  | 430                     | 6,399                  |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                       | MATERIALS AND SUPPLIES<br>(2)    | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|---------------------------------------|----------------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| <b>FUEL INVENTORY</b>                 |                                  |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 1                                     | COAL                             | 121,161                      | 10,904              | 7,004               | 3,146            | 74                  | 37                      | 92               | 118             | 3,617            |
| 2                                     | OIL                              | 87,954                       | 7,915               | 5,085               | 2,284            | 54                  | 27                      | 67               | 86              | 2,626            |
| 3                                     | GAS                              | 13,939                       | 1,254               | 806                 | 362              | 9                   | 4                       | 11               | 14              | 416              |
| 4                                     | ALLOWANCE INVENTORY              | 7,226                        | 650                 | 418                 | 188              | 4                   | 2                       | 5                | 7               | 216              |
| 5                                     | FUEL INVENTORY                   | 230,280                      | 20,723              | 13,313              | 5,979            | 141                 | 70                      | 175              | 225             | 6,875            |
| 6                                     | SCHERER 4 TSA                    | 0                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 7                                     | DALTON / TRI-COUNTY              | 0                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 8                                     | WHOLESALE BLOCK POWER SALES      | 8,102                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 9                                     | TOTAL FUEL INVENTORY             | 238,382                      | 20,723              | 13,313              | 5,979            | 141                 | 70                      | 175              | 225             | 6,875            |
| <b>PLANT MATERIALS &amp; SUPPLIES</b> |                                  |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 10                                    | PRODUCTION                       | 178,072                      | 16,025              | 10,295              | 4,624            | 109                 | 54                      | 135              | 174             | 5,316            |
| 11                                    | TRANSMISSION                     | 63,064                       | 5,849               | 3,421               | 1,652            | 8                   | 4                       | 10               | 56              | 1,893            |
| 12                                    | DISTRIBUTION                     | 204,060                      | 13,193              | 4,035               | 3,282            | 6,601               | 2,126                   | 807              | 385             | 2,255            |
| 13                                    | CUSTOMER ACCOUNTING              | 87,979                       | 988                 | 70                  | 77               | 115                 | 307                     | 514              | 483             | 130              |
| 14                                    | CUSTOMER ASSISTANCE              | 34,354                       | 212                 | 26                  | 76               | 0                   | 1                       | 2                | 900             | 33               |
| 15                                    | SALES                            | 46,549                       | 893                 | 175                 | 101              | 552                 | 1,456                   | 2,436            | 1,034           | 167              |
| 16                                    | PLANT MATERIALS & SUPPLIES       | 614,078                      | 37,160              | 18,021              | 9,812            | 7,385               | 3,947                   | 3,904            | 3,031           | 9,793            |
| 17                                    | SCHERER 4 TSA                    | 4,205                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 18                                    | DALTON / TRI-COUNTY              | 16                           | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 19                                    | WHOLESALE BLOCK POWER SALES      | 2,812                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 20                                    | TOTAL PLANT MATERIALS & SUPPLIES | 621,111                      | 37,160              | 18,021              | 9,812            | 7,385               | 3,947                   | 3,904            | 3,031           | 9,793            |
| 21                                    | MATERIALS & SUPPLIES             | 844,358                      | 57,884              | 31,334              | 15,792           | 7,525               | 4,017                   | 4,079            | 3,256           | 16,667           |
| 22                                    | SCHERER 4 TSA                    | 4,205                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 23                                    | DALTON / TRI-COUNTY              | 16                           | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 24                                    | WHOLESALE BLOCK POWER SALES      | 10,914                       | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 25                                    | TOTAL MATERIALS & SUPPLIES       | 859,493                      | 57,884              | 31,334              | 15,792           | 7,525               | 4,017                   | 4,079            | 3,256           | 16,667           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                       | MATERIALS AND SUPPLIES<br>(2)    | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|---------------------------------------|----------------------------------|------------------------------|-----------------|----------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| <b>FUEL INVENTORY</b>                 |                                  |                              |                 |                      |                  |                      |                     |                  |                              |                                 |
| 1                                     | COAL                             | 121,161                      | 52              | 255                  | 44               | 219                  | 1,421               | 15               | 121,161                      | 0                               |
| 2                                     | OIL                              | 87,954                       | 37              | 185                  | 32               | 159                  | 1,031               | 11               | 87,954                       | 0                               |
| 3                                     | GAS                              | 13,939                       | 6               | 29                   | 5                | 163                  | 25                  | 2                | 13,939                       | 0                               |
| 4                                     | ALLOWANCE INVENTORY              | 7,226                        | 3               | 15                   | 3                | 13                   | 85                  | 1                | 7,226                        | 0                               |
| 5                                     | FUEL INVENTORY                   | 230,280                      | 98              | 485                  | 83               | 417                  | 2,700               | 29               | 230,280                      | 0                               |
| 6                                     | SCHERER 4 TSA                    | 0                            | 0               | 0                    | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 7                                     | DALTON / TRI-COUNTY              | 0                            | 0               | 0                    | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 8                                     | WHOLESALE BLOCK POWER SALES      | 8,102                        | 0               | 0                    | 0                | 0                    | 0                   | 0                | 0                            | 8,102                           |
| 9                                     | TOTAL FUEL INVENTORY             | 238,382                      | 98              | 485                  | 83               | 417                  | 2,700               | 29               | 230,280                      | 8,102                           |
| <b>PLANT MATERIALS &amp; SUPPLIES</b> |                                  |                              |                 |                      |                  |                      |                     |                  |                              |                                 |
| 10                                    | PRODUCTION                       | 178,072                      | 76              | 375                  | 64               | 322                  | 2,088               | 23               | 178,072                      | 0                               |
| 11                                    | TRANSMISSION                     | 63,064                       | 24              | 124                  | 19               | 122                  | 752                 | 8                | 63,064                       | 0                               |
| 12                                    | DISTRIBUTION                     | 204,060                      | 104             | 591                  | 162              | 411                  | 896                 | 56               | 204,060                      | 0                               |
| 13                                    | CUSTOMER ACCOUNTING              | 87,979                       | 538             | 84                   | 10               | 180                  | 49                  | 10               | 87,979                       | 0                               |
| 14                                    | CUSTOMER ASSISTANCE              | 34,354                       | 293             | 166                  | 26               | 37                   | 18                  | 24               | 34,354                       | 0                               |
| 15                                    | SALES                            | 46,549                       | 335             | 292                  | 89               | 26                   | 98                  | 95               | 46,549                       | 0                               |
| 16                                    | PLANT MATERIALS & SUPPLIES       | 614,078                      | 1,370           | 1,633                | 370              | 1,099                | 3,901               | 216              | 614,078                      | 0                               |
| 17                                    | SCHERER 4 TSA                    | 4,205                        | 0               | 0                    | 0                | 0                    | 0                   | 0                | 0                            | 4,205                           |
| 18                                    | DALTON / TRI-COUNTY              | 16                           | 0               | 0                    | 0                | 0                    | 0                   | 0                | 0                            | 16                              |
| 19                                    | WHOLESALE BLOCK POWER SALES      | 2,812                        | 0               | 0                    | 0                | 0                    | 0                   | 0                | 0                            | 2,812                           |
| 20                                    | TOTAL PLANT MATERIALS & SUPPLIES | 621,111                      | 1,370           | 1,633                | 370              | 1,099                | 3,901               | 216              | 614,078                      | 7,033                           |
| 21                                    | MATERIALS & SUPPLIES             | 844,358                      | 1,468           | 2,118                | 453              | 1,516                | 6,601               | 245              | 844,358                      | 0                               |
| 22                                    | SCHERER 4 TSA                    | 4,205                        | 0               | 0                    | 0                | 0                    | 0                   | 0                | 0                            | 4,205                           |
| 23                                    | DALTON / TRI-COUNTY              | 16                           | 0               | 0                    | 0                | 0                    | 0                   | 0                | 0                            | 16                              |
| 24                                    | WHOLESALE BLOCK POWER SALES      | 10,914                       | 0               | 0                    | 0                | 0                    | 0                   | 0                | 0                            | 10,914                          |
| 25                                    | TOTAL MATERIALS & SUPPLIES       | 859,493                      | 1,468           | 2,118                | 453              | 1,516                | 6,601               | 245              | 844,358                      | 15,135                          |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.02  
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (A)
- 3 (A)
- 4 (A)
- 6 (B) Direct assignment to Scherer 4 TSA.
- 7 (C) Direct assignment to City of Dalton / Tri-County EMC.
- 8 (D) Direct assignment to Wholesale Block Power Sales.
- 10 (E) Allocated per Production Gross Plant from Schedule 2.00.
- 11 (F) Allocated per Transmission Gross Plant from Schedule 2.00.
- 12 (G) Allocated per Distribution Gross Plant from Schedule 2.00.
- 13 (H) Allocated per Customer Accounting Expense from Schedule 2.20.
- 14 (I) Allocated per Customer Assistance Expense from Schedule 2.20.
- 15 (J) Allocated per Sales Expense from Schedule 2.20.
- 17 (B)
- 18 (C)
- 19 (D)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)              | OTHER RATE BASE ITEMS<br>(2)       | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | RATE TOU-RD<br>(5) | RATE PRE-PAY<br>(6) | RATE TOU-REO<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|------------------------------|------------------------------------|------------------------------|-------------------|--------------------|---------------------|---------------------|----------------|-----------------|------------------|------------------|
| PLANT HELD FOR FUTURE USE    |                                    |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 1                            | PRODUCTION TRANSMISSION            | 22,952                       | 10,625            | 113                | 413                 | 32                  | 544            | 1,029           | 3,544            | 713              |
| 2                            | LEVEL B-2                          | 70,444                       | 32,706            | 368                | 1,132               | 98                  | 1,979          | 3,478           | 11,063           | 2,135            |
| 3                            | LEVEL C                            | 883                          | 411               | 5                  | 14                  | 1                   | 26             | 45              | 139              | 27               |
| 4                            | TOTAL TRANSMISSION                 | 71,327                       | 33,117            | 372                | 1,146               | 99                  | 2,005          | 3,523           | 11,203           | 2,161            |
| 5                            | DISTRIBUTION                       | 19,822                       | 9,218             | 105                | 310                 | 27                  | 577            | 1,000           | 3,128            | 598              |
| 6                            | LEVEL C                            | 0                            | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 7                            | LEVEL E                            | 0                            | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 8                            | LEVEL F                            | 0                            | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 9                            | TOTAL DISTRIBUTION                 | 19,822                       | 9,218             | 105                | 310                 | 27                  | 577            | 1,000           | 3,128            | 598              |
| 10                           | TOTAL GENERAL PLANT                | 530                          | 270               | 3                  | 13                  | 1                   | 43             | 28              | 59               | 10               |
| 11                           | PLANT HELD FOR FUTURE USE          | 114,631                      | 53,231            | 594                | 1,882               | 160                 | 3,169          | 5,580           | 17,933           | 3,482            |
| 12                           | SCHERER 4 TSA                      | 0                            | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 13                           | DALTON / TRI-COUNTY                | 0                            | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 14                           | WHOLESALE BLOCK POWER SALES        | 0                            | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 14                           | TOTAL PLANT HELD FOR FUTURE USE    | 114,631                      | 53,231            | 594                | 1,882               | 160                 | 3,169          | 5,580           | 17,933           | 3,482            |
| MIN. BANK BAL., PC, PREPAIDS |                                    |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 15                           | MIN. BANK BAL., PC, PREPAIDS       | 92,868                       | 45,093            | 548                | 1,710               | 139                 | 3,315          | 4,391           | 13,012           | 2,445            |
| 16                           | SCHERER 4 TSA                      | 591                          | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 17                           | DALTON / TRI-COUNTY                | 38                           | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 18                           | WHOLESALE BLOCK POWER SALES        | 873                          | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 19                           | TOTAL MIN. BANK BAL., PC, PREPAIDS | 94,371                       | 45,093            | 548                | 1,710               | 139                 | 3,315          | 4,391           | 13,012           | 2,445            |
| PREPAID PENSION ASSET        |                                    |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 20                           | PREPAID PENSION ASSET              | 1,709,761                    | 861,746           | 10,582             | 41,727              | 2,706               | 134,777        | 87,398          | 180,193          | 29,779           |
| 21                           | SCHERER 4 TSA                      | 4,422                        | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 22                           | DALTON / TRI-COUNTY                | 288                          | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 23                           | WHOLESALE BLOCK POWER SALES        | 9,493                        | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 24                           | TOTAL PREPAID PENSION ASSET        | 1,723,964                    | 861,746           | 10,582             | 41,727              | 2,706               | 134,777        | 87,398          | 180,193          | 29,779           |
| OPERATING RESERVES           |                                    |                              |                   |                    |                     |                     |                |                 |                  |                  |
| 25                           | PRODUCTION                         | (172,210)                    | (79,722)          | (851)              | (3,102)             | (243)               | (4,085)        | (7,718)         | (26,588)         | (5,351)          |
| 26                           | TRANSMISSION                       | (123,212)                    | (56,438)          | (634)              | (1,959)             | (169)               | (3,402)        | (5,989)         | (19,108)         | (3,758)          |
| 27                           | DISTRIBUTION                       | (10,602)                     | (5,726)           | (85)               | (212)               | (18)                | (594)          | (534)           | (1,173)          | (176)            |
| 28                           | CUSTOMER ACCOUNTING                | (77,155)                     | (59,737)          | (773)              | (5,172)             | (184)               | (4,869)        | (1,796)         | (1,027)          | (98)             |
| 29                           | CUSTOMER ASSISTANCE                | (28,848)                     | (11,855)          | (153)              | (448)               | (36)                | (8,947)        | (3,291)         | (1,902)          | (36)             |
| 30                           | SALES                              | (36,694)                     | (7,745)           | (100)              | (297)               | (24)                | (12,795)       | (4,461)         | (3,796)          | (137)            |
| 31                           | OPERATING RESERVES                 | (448,720)                    | (221,224)         | (2,597)            | (11,190)            | (674)               | (34,692)       | (23,789)        | (53,595)         | (9,557)          |
| 32                           | SCHERER 4 TSA                      | (3,225)                      | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 33                           | DALTON / TRI-COUNTY                | (2)                          | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 34                           | WHOLESALE BLOCK POWER SALES        | (3,414)                      | 0                 | 0                  | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 35                           | TOTAL OPERATING RESERVES           | (455,362)                    | (221,224)         | (2,597)            | (11,190)            | (674)               | (34,692)       | (23,789)        | (53,595)         | (9,557)          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)              | OTHER RATE BASE ITEMS<br>(2)       | TOTAL ELECTRIC SYSTEM<br>(3) | RATE G<br>(12) | RATE SCH<br>(13) | RATE TOU-EO<br>(14) | RATE TOU-GSD<br>(15) | RATE TOU-SC<br>(16) | RATE TOU-HLF<br>(17) | RATE TOU-FD<br>(18) |
|------------------------------|------------------------------------|------------------------------|----------------|------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| PLANT HELD FOR FUTURE USE    |                                    |                              |                |                  |                     |                      |                     |                      |                     |
| 1                            | PRODUCTION TRANSMISSION            | 22,952                       | 26             | 59               | 237                 | 152                  | 116                 | 17                   | 217                 |
| 2                            | LEVEL B-2                          | 70,444                       | 89             | 184              | 769                 | 448                  | 356                 | 50                   | 692                 |
| 3                            | LEVEL C                            | 883                          | 1              | 2                | 10                  | 6                    | 4                   | 1                    | 9                   |
| 4                            | TOTAL TRANSMISSION                 | 71,327                       | 90             | 186              | 778                 | 453                  | 360                 | 50                   | 701                 |
| 5                            | DISTRIBUTION                       | 19,822                       | 25             | 52               | 219                 | 125                  | 100                 | 14                   | 197                 |
| 6                            | LEVEL C                            | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 7                            | LEVEL E                            | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 8                            | LEVEL F                            | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 9                            | TOTAL DISTRIBUTION                 | 19,822                       | 25             | 52               | 219                 | 125                  | 100                 | 14                   | 197                 |
| 10                           | TOTAL GENERAL PLANT                | 530                          | 0              | 1                | 5                   | 2                    | 1                   | 0                    | 4                   |
| 11                           | PLANT HELD FOR FUTURE USE          | 114,631                      | 142            | 298              | 1,240               | 732                  | 578                 | 81                   | 1,118               |
| 12                           | SCHERER 4 TSA                      | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 13                           | DALTON / TRI-COUNTY                | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 14                           | WHOLESALE BLOCK POWER SALES        | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
|                              | TOTAL PLANT HELD FOR FUTURE USE    | 114,631                      | 142            | 298              | 1,240               | 732                  | 578                 | 81                   | 1,118               |
| MIN. BANK BAL., PC, PREPAIDS |                                    |                              |                |                  |                     |                      |                     |                      |                     |
| 15                           | MIN. BANK BAL., PC, PREPAIDS       | 92,868                       | 99             | 221              | 935                 | 532                  | 381                 | 57                   | 808                 |
| 16                           | SCHERER 4 TSA                      | 591                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 17                           | DALTON / TRI-COUNTY                | 38                           | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 18                           | WHOLESALE BLOCK POWER SALES        | 873                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 19                           | TOTAL MIN. BANK BAL., PC, PREPAIDS | 94,371                       | 99             | 221              | 935                 | 532                  | 381                 | 57                   | 808                 |
| PREPAID PENSION ASSET        |                                    |                              |                |                  |                     |                      |                     |                      |                     |
| 20                           | PREPAID PENSION ASSET              | 1,709,761                    | 1,136          | 3,191            | 16,376              | 7,143                | 4,496               | 701                  | 11,150              |
| 21                           | SCHERER 4 TSA                      | 4,422                        | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 22                           | DALTON / TRI-COUNTY                | 288                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 23                           | WHOLESALE BLOCK POWER SALES        | 9,493                        | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 24                           | TOTAL PREPAID PENSION ASSET        | 1,723,964                    | 1,136          | 3,191            | 16,376              | 7,143                | 4,496               | 701                  | 11,150              |
| OPERATING RESERVES           |                                    |                              |                |                  |                     |                      |                     |                      |                     |
| 25                           | PRODUCTION                         | (172,210)                    | (199)          | (439)            | (1,779)             | (1,138)              | (872)               | (124)                | (1,625)             |
| 26                           | TRANSMISSION                       | (123,212)                    | (179)          | (317)            | (1,324)             | (815)                | (603)               | (86)                 | (1,193)             |
| 27                           | DISTRIBUTION                       | (10,602)                     | (7)            | (22)             | (98)                | (41)                 | (23)                | (4)                  | (75)                |
| 28                           | CUSTOMER ACCOUNTING                | (77,155)                     | (2)            | (30)             | (198)               | (44)                 | (23)                | (3)                  | (82)                |
| 29                           | CUSTOMER ASSISTANCE                | (28,848)                     | (1)            | (53)             | (403)               | (46)                 | (4)                 | (1)                  | (148)               |
| 30                           | SALES                              | (36,694)                     | (1)            | (57)             | (807)               | (172)                | (15)                | (1)                  | (174)               |
| 31                           | OPERATING RESERVES                 | (448,720)                    | (389)          | (918)            | (4,609)             | (2,256)              | (1,540)             | (219)                | (3,297)             |
| 32                           | SCHERER 4 TSA                      | (3,225)                      | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 33                           | DALTON / TRI-COUNTY                | (2)                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 34                           | WHOLESALE BLOCK POWER SALES        | (3,414)                      | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 35                           | TOTAL OPERATING RESERVES           | (455,362)                    | (389)          | (918)            | (4,609)             | (2,256)              | (1,540)             | (219)                | (3,297)             |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)              | OTHER RATE BASE ITEMS<br>(2)       | TOTAL ELECTRIC SYSTEM<br>(3) | RTP-DA<br>(19) | RATE<br>(20) | RTP-HA<br>(21) | RATE<br>(22) | RATE OL GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|------------------------------|------------------------------------|------------------------------|----------------|--------------|----------------|--------------|---------------------|------------------|-----------------|------------------|
| PLANT HELD FOR FUTURE USE    |                                    |                              |                |              |                |              |                     |                  |                 |                  |
| 1                            | PRODUCTION TRANSMISSION            | 22,952                       | 2,065          | 1,327        | 596            | 14           | 7                   | 17               | 22              | 685              |
| 2                            | LEVEL B-2                          | 70,444                       | 6,135          | 3,715        | 1,880          | 8            | 4                   | 10               | 63              | 1,960            |
| 3                            | LEVEL C                            | 883                          | 76             | 45           | 24             | 0            | 0                   | 0                | 1               | 24               |
| 4                            | TOTAL TRANSMISSION                 | 71,327                       | 6,211          | 3,760        | 1,904          | 8            | 4                   | 10               | 64              | 1,984            |
| 5                            | DISTRIBUTION                       | 19,822                       | 1,715          | 1,005        | 533            | 0            | 0                   | 0                | 17              | 543              |
| 6                            | LEVEL C                            | 0                            | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 7                            | LEVEL E                            | 0                            | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 8                            | LEVEL F                            | 0                            | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 9                            | TOTAL DISTRIBUTION                 | 19,822                       | 1,715          | 1,005        | 533            | 0            | 0                   | 0                | 17              | 543              |
| 10                           | TOTAL GENERAL PLANT                | 530                          | 32             | 16           | 8              | 6            | 3                   | 3                | 3               | 8                |
| 11                           | PLANT HELD FOR FUTURE USE          | 114,631                      | 10,024         | 6,108        | 3,041          | 28           | 14                  | 31               | 106             | 3,221            |
| 12                           | SCHERER 4 TSA                      | 0                            | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 13                           | DALTON / TRI-COUNTY                | 0                            | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 14                           | WHOLESALE BLOCK POWER SALES        | 0                            | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 15                           | TOTAL PLANT HELD FOR FUTURE USE    | 114,631                      | 10,024         | 6,108        | 3,041          | 28           | 14                  | 31               | 106             | 3,221            |
| MIN. BANK BAL., PC, PREPAIDS |                                    |                              |                |              |                |              |                     |                  |                 |                  |
| 16                           | MIN. BANK BAL., PC, PREPAIDS       | 92,868                       | 7,654          | 4,177        | 2,117          | 1,000        | 336                 | 171              | 129             | 2,220            |
| 17                           | SCHERER 4 TSA                      | 591                          | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 18                           | DALTON / TRI-COUNTY                | 38                           | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 19                           | WHOLESALE BLOCK POWER SALES        | 873                          | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 20                           | TOTAL MIN. BANK BAL., PC, PREPAIDS | 94,371                       | 7,654          | 4,177        | 2,117          | 1,000        | 336                 | 171              | 129             | 2,220            |
| PREPAID PENSION ASSET        |                                    |                              |                |              |                |              |                     |                  |                 |                  |
| 21                           | PREPAID PENSION ASSET              | 1,709,761                    | 121,741        | 72,665       | 26,106         | 17,543       | 10,303              | 11,526           | 8,358           | 25,213           |
| 22                           | SCHERER 4 TSA                      | 4,422                        | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 23                           | DALTON / TRI-COUNTY                | 288                          | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 24                           | WHOLESALE BLOCK POWER SALES        | 9,493                        | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 25                           | TOTAL PREPAID PENSION ASSET        | 1,723,964                    | 121,741        | 72,665       | 26,106         | 17,543       | 10,303              | 11,526           | 8,358           | 25,213           |
| OPERATING RESERVES           |                                    |                              |                |              |                |              |                     |                  |                 |                  |
| 26                           | PRODUCTION                         | (172,210)                    | (15,498)       | (9,956)      | (4,472)        | (105)        | (52)                | (131)            | (168)           | (5,141)          |
| 27                           | TRANSMISSION                       | (123,212)                    | (11,428)       | (6,683)      | (3,227)        | (15)         | (8)                 | (19)             | (109)           | (3,698)          |
| 28                           | DISTRIBUTION                       | (10,602)                     | (885)          | (210)        | (171)          | (343)        | (110)               | (42)             | (20)            | (117)            |
| 29                           | CUSTOMER ACCOUNTING                | (77,155)                     | (867)          | (62)         | (67)           | (101)        | (269)               | (451)            | (423)           | (114)            |
| 30                           | CUSTOMER ASSISTANCE                | (28,848)                     | (178)          | (21)         | (64)           | (0)          | (1)                 | (2)              | (756)           | (27)             |
| 31                           | SALES                              | (36,694)                     | (704)          | (138)        | (80)           | (436)        | (1,147)             | (1,920)          | (815)           | (131)            |
| 32                           | OPERATING RESERVES                 | (448,720)                    | (29,359)       | (17,070)     | (8,081)        | (1,000)      | (1,588)             | (2,564)          | (2,291)         | (9,229)          |
| 33                           | SCHERER 4 TSA                      | (3,225)                      | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 34                           | DALTON / TRI-COUNTY                | (2)                          | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 35                           | WHOLESALE BLOCK POWER SALES        | (3,414)                      | 0              | 0            | 0              | 0            | 0                   | 0                | 0               | 0                |
| 36                           | TOTAL OPERATING RESERVES           | (455,362)                    | (29,359)       | (17,070)     | (8,081)        | (1,000)      | (1,588)             | (2,564)          | (2,291)         | (9,229)          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)              | OTHER RATE BASE ITEMS<br>(2)       | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|------------------------------|------------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| PLANT HELD FOR FUTURE USE    |                                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 1                            | PRODUCTION TRANSMISSION            | 22,952                       | 10              | 48                        | 8                | 42                   | 269                 | 3                | 22,952                       | 0                               |
| 2                            | LEVEL B-2                          | 70,444                       | 27              | 140                       | 22               | 139                  | 787                 | 10               | 70,444                       | 0                               |
| 3                            | LEVEL C                            | 883                          | 0               | 2                         | 0                | 2                    | 10                  | 0                | 883                          | 0                               |
| 4                            | TOTAL TRANSMISSION                 | 71,327                       | 27              | 142                       | 22               | 141                  | 796                 | 10               | 71,327                       | 0                               |
| 5                            | DISTRIBUTION                       | 19,822                       | 7               | 39                        | 6                | 40                   | 219                 | 3                | 19,822                       | 0                               |
| 6                            | LEVEL C                            | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 7                            | LEVEL E                            | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 8                            | LEVEL F                            | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 9                            | TOTAL DISTRIBUTION                 | 19,822                       | 7               | 39                        | 6                | 40                   | 219                 | 3                | 19,822                       | 0                               |
| 10                           | TOTAL GENERAL PLANT                | 530                          | 1               | 1                         | 0                | 1                    | 3                   | 0                | 530                          | 0                               |
| 11                           | PLANT HELD FOR FUTURE USE          | 114,631                      | 46              | 231                       | 36               | 223                  | 1,288               | 16               | 114,631                      | 0                               |
| 12                           | SCHERER 4 TSA                      | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 13                           | DALTON / TRI-COUNTY                | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 14                           | WHOLESALE BLOCK POWER SALES        | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 15                           | TOTAL PLANT HELD FOR FUTURE USE    | 114,631                      | 46              | 231                       | 36               | 223                  | 1,288               | 16               | 114,631                      | 0                               |
| MIN. BANK BAL., PC, PREPAIDS |                                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 16                           | MIN. BANK BAL., PC, PREPAIDS       | 92,868                       | 48              | 216                       | 45               | 176                  | 876                 | 17               | 92,868                       | 0                               |
| 17                           | SCHERER 4 TSA                      | 591                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 591                             |
| 18                           | DALTON / TRI-COUNTY                | 38                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 38                              |
| 19                           | WHOLESALE BLOCK POWER SALES        | 873                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 873                             |
| 20                           | TOTAL MIN. BANK BAL., PC, PREPAIDS | 94,371                       | 48              | 216                       | 45               | 176                  | 876                 | 17               | 92,868                       | 1,503                           |
| PREPAID PENSION ASSET        |                                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 21                           | PREPAID PENSION ASSET              | 1,709,761                    | 3,844           | 4,546                     | 1,073            | 2,981                | 10,164              | 596              | 1,709,761                    | 0                               |
| 22                           | SCHERER 4 TSA                      | 4,422                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 4,422                           |
| 23                           | DALTON / TRI-COUNTY                | 288                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 288                             |
| 24                           | WHOLESALE BLOCK POWER SALES        | 9,493                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 9,493                           |
| 25                           | TOTAL PREPAID PENSION ASSET        | 1,723,964                    | 3,844           | 4,546                     | 1,073            | 2,981                | 10,164              | 596              | 1,709,761                    | 14,203                          |
| OPERATING RESERVES           |                                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 26                           | PRODUCTION                         | (172,210)                    | (73)            | (363)                     | (62)             | (312)                | (2,019)             | (22)             | (172,210)                    | 0                               |
| 27                           | TRANSMISSION                       | (123,212)                    | (47)            | (243)                     | (37)             | (239)                | (1,469)             | (16)             | (123,212)                    | 0                               |
| 28                           | DISTRIBUTION                       | (10,602)                     | (5)             | (31)                      | (8)              | (21)                 | (47)                | (3)              | (10,602)                     | 0                               |
| 29                           | CUSTOMER ACCOUNTING                | (77,155)                     | (472)           | (74)                      | (8)              | (158)                | (43)                | (9)              | (77,155)                     | 0                               |
| 30                           | CUSTOMER ASSISTANCE                | (28,848)                     | (246)           | (140)                     | (22)             | (31)                 | (15)                | (20)             | (28,848)                     | 0                               |
| 31                           | SALES                              | (36,694)                     | (264)           | (230)                     | (70)             | (21)                 | (77)                | (75)             | (36,694)                     | 0                               |
| 32                           | OPERATING RESERVES                 | (448,720)                    | (1,108)         | (1,080)                   | (209)            | (782)                | (3,670)             | (145)            | (448,720)                    | 0                               |
| 33                           | SCHERER 4 TSA                      | (3,225)                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (3,225)                         |
| 34                           | DALTON / TRI-COUNTY                | (2)                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (2)                             |
| 35                           | WHOLESALE BLOCK POWER SALES        | (3,414)                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (3,414)                         |
| 36                           | TOTAL OPERATING RESERVES           | (455,362)                    | (1,108)         | (1,080)                   | (209)            | (782)                | (3,670)             | (145)            | (448,720)                    | (6,642)                         |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | OTHER RATE BASE ITEMS<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | RATE TOUR-RO<br>(5) | RATE PRE-PAY<br>(6) | RATE TOUR-RO<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|---------------------------------|------------------------------|------------------------------|-------------------|---------------------|---------------------|---------------------|----------------|-----------------|------------------|------------------|
| NUCLEAR FUEL                    |                              |                              |                   |                     |                     |                     |                |                 |                  |                  |
| 36                              | NUCLEAR FUEL                 | 694,916                      | 321,700           | 3,435               | 12,518              | 979                 | 16,484         | 31,143          | 107,291          | 21,592           |
| 37                              | NUCLEAR FUEL AMORTIZATION    | (386,918)                    | (179,117)         | (1,913)             | (6,970)             | (545)               | (9,178)        | (17,340)        | (59,738)         | (12,022)         |
| 38                              | NET NUCLEAR FUEL             | 307,998                      | 142,583           | 1,522               | 5,548               | 434                 | 7,306          | 13,803          | 47,553           | 9,570            |
| ARO LIABILITY                   |                              |                              |                   |                     |                     |                     |                |                 |                  |                  |
| 39                              | ARO LIABILITY                | (6,413,644)                  | (2,370,793)       | (31,766)            | (115,635)           | (9,046)             | (153,130)      | (287,574)       | (989,140)        | (198,938)        |
| 40                              | SCHERER 4 TSA                | 0                            | 0                 | 0                   | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 41                              | DALTON / TRI-COUNTY          | (4,137)                      | 0                 | 0                   | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 42                              | WHOLESALE BLOCK POWER SALES  | (14,254)                     | 0                 | 0                   | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 43                              | TOTAL ARO LIABILITY          | (6,432,035)                  | (2,370,793)       | (31,766)            | (115,635)           | (9,046)             | (153,130)      | (287,574)       | (989,140)        | (198,938)        |
| ACCUMULATED DEFERRED INC. TAXES |                              |                              |                   |                     |                     |                     |                |                 |                  |                  |
| ACCOUNT 281 AND 282             |                              |                              |                   |                     |                     |                     |                |                 |                  |                  |
| LIBERALIZED DEPRECIATION        |                              |                              |                   |                     |                     |                     |                |                 |                  |                  |
| 44                              | PRODUCTION                   | 2,350,164                    | 1,087,970         | 11,617              | 42,336              | 3,312               | 55,748         | 105,322         | 362,852          | 73,023           |
| 45                              | TRANSMISSION                 | 1,193,532                    | 546,704           | 6,138               | 18,977              | 1,635               | 32,959         | 58,012          | 185,099          | 36,405           |
| 46                              | DISTRIBUTION                 | 1,704,964                    | 920,928           | 13,670              | 34,167              | 2,955               | 95,450         | 85,855          | 188,604          | 28,371           |
| 47                              | GENERAL PLANT                | 136,470                      | 69,662            | 895                 | 3,353               | 216                 | 11,037         | 7,318           | 15,163           | 2,493            |
| 48                              | NUCLEAR FUEL                 | 14,662                       | 6,787             | 72                  | 264                 | 21                  | 348            | 657             | 2,264            | 456              |
| 49                              | TOTAL LIBERALIZED DEPR.      | 5,399,793                    | 2,632,052         | 32,393              | 99,097              | 8,140               | 195,543        | 257,165         | 753,981          | 140,748          |
| OTHER BASIS DIFFERENCES         |                              |                              |                   |                     |                     |                     |                |                 |                  |                  |
| 50                              | PRODUCTION                   | 503,894                      | 233,270           | 2,491               | 9,077               | 710                 | 11,953         | 22,582          | 77,798           | 15,657           |
| 51                              | TRANSMISSION                 | 63,291                       | 28,991            | 325                 | 1,006               | 87                  | 1,748          | 3,076           | 9,815            | 1,930            |
| 52                              | DISTRIBUTION                 | 128,271                      | 69,285            | 1,028               | 2,571               | 222                 | 7,181          | 6,459           | 14,189           | 2,134            |
| 53                              | GENERAL PLANT                | 9,685                        | 4,944             | 64                  | 238                 | 15                  | 783            | 519             | 1,076            | 177              |
| 54                              | NUCLEAR FUEL                 | (2,749)                      | (1,273)           | (14)                | (50)                | (4)                 | (65)           | (123)           | (424)            | (85)             |
| 55                              | TOTAL OTHER BASIS DIFF.      | 702,392                      | 335,217           | 3,895               | 12,842              | 1,031               | 21,600         | 32,514          | 102,455          | 19,813           |
| 56                              | ACCOUNT 281 AND 282          | 6,102,185                    | 2,367,269         | 36,288              | 111,939             | 9,170               | 217,143        | 289,678         | 856,436          | 160,561          |
| 57                              | SCHERER 4 TSA                | 65,969                       | 0                 | 0                   | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 58                              | DALTON / TRI-COUNTY          | 3,228                        | 0                 | 0                   | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 59                              | WHOLESALE BLOCK POWER SALES  | 51,528                       | 0                 | 0                   | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 60                              | TOTAL ACCOUNT 281 AND 282    | 6,222,910                    | 2,367,269         | 36,288              | 111,939             | 9,170               | 217,143        | 289,678         | 856,436          | 160,561          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | OTHER RATE BASE ITEMS<br>(2) | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|---------------------------------|------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| NUCLEAR FUEL                    |                              |                                    |                   |                     |                        |                         |                        |                         |                        |
| 36                              | NUCLEAR FUEL                 | 694,916                            | 801               | 1,773               | 7,179                  | 4,592                   | 3,518                  | 502                     | 6,559                  |
| 37                              | NUCLEAR FUEL AMORTIZATION    | (386,918)                          | (446)             | (987)               | (3,997)                | (2,557)                 | (1,959)                | (279)                   | (3,652)                |
| 38                              | NET NUCLEAR FUEL             | 307,998                            | 355               | 786                 | 3,182                  | 2,035                   | 1,559                  | 222                     | 2,907                  |
| ARO LIABILITY                   |                              |                                    |                   |                     |                        |                         |                        |                         |                        |
| 39                              | ARO LIABILITY                | (6,413,644)                        | (7,380)           | (16,348)            | (66,235)               | (42,319)                | (32,402)               | (4,624)                 | (60,470)               |
| 40                              | SCHERER 4 TSA                | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 41                              | DALTON / TRI-COUNTY          | (4,137)                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 42                              | WHOLESALE BLOCK POWER SALES  | (14,254)                           | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 43                              | TOTAL ARO LIABILITY          | (6,432,035)                        | (7,380)           | (16,348)            | (66,235)               | (42,319)                | (32,402)               | (4,624)                 | (60,470)               |
| ACCUMULATED DEFERRED INC. TAXES |                              |                                    |                   |                     |                        |                         |                        |                         |                        |
| ACCOUNT 281 AND 282             |                              |                                    |                   |                     |                        |                         |                        |                         |                        |
| LIBERALIZED DEPRECIATION        |                              |                                    |                   |                     |                        |                         |                        |                         |                        |
| 44                              | PRODUCTION                   | 2,350,164                          | 2,709             | 5,995               | 24,279                 | 15,531                  | 11,897                 | 1,697                   | 22,181                 |
| 45                              | TRANSMISSION                 | 1,193,532                          | 1,734             | 3,070               | 12,830                 | 7,892                   | 5,843                  | 830                     | 11,559                 |
| 46                              | DISTRIBUTION                 | 1,704,964                          | 1,152             | 3,466               | 15,761                 | 6,535                   | 3,654                  | 714                     | 12,068                 |
| 47                              | GENERAL PLANT                | 136,470                            | 98                | 267                 | 1,363                  | 601                     | 379                    | 59                      | 941                    |
| 48                              | NUCLEAR FUEL                 | 14,662                             | 17                | 37                  | 151                    | 97                      | 74                     | 11                      | 138                    |
| 49                              | TOTAL LIBERALIZED DEPR.      | 5,399,793                          | 5,711             | 12,836              | 54,384                 | 30,656                  | 21,848                 | 3,311                   | 46,887                 |
| OTHER BASIS DIFFERENCES         |                              |                                    |                   |                     |                        |                         |                        |                         |                        |
| 50                              | PRODUCTION                   | 503,894                            | 581               | 1,285               | 5,206                  | 3,330                   | 2,551                  | 364                     | 4,756                  |
| 51                              | TRANSMISSION                 | 63,291                             | 92                | 163                 | 680                    | 418                     | 310                    | 44                      | 613                    |
| 52                              | DISTRIBUTION                 | 128,271                            | 87                | 261                 | 1,186                  | 492                     | 275                    | 54                      | 908                    |
| 53                              | GENERAL PLANT                | 9,685                              | 7                 | 19                  | 97                     | 43                      | 27                     | 4                       | 67                     |
| 54                              | NUCLEAR FUEL                 | (2,749)                            | (3)               | (7)                 | (28)                   | (18)                    | (14)                   | (2)                     | (26)                   |
| 55                              | TOTAL OTHER BASIS DIFF.      | 702,392                            | 763               | 1,721               | 7,140                  | 4,265                   | 3,149                  | 464                     | 6,317                  |
| 56                              | ACCOUNT 281 AND 282          | 6,102,185                          | 6,474             | 14,557              | 61,524                 | 34,920                  | 24,996                 | 3,774                   | 53,204                 |
| 57                              | SCHERER 4 TSA                | 65,969                             | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 58                              | DALTON / TRI-COUNTY          | 3,228                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 59                              | WHOLESALE BLOCK POWER SALES  | 51,528                             | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 60                              | TOTAL ACCOUNT 281 AND 282    | 6,222,910                          | 6,474             | 14,557              | 61,524                 | 34,920                  | 24,996                 | 3,774                   | 53,204                 |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                 | OTHER RATE BASE ITEMS<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|---------------------------------|------------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| NUCLEAR FUEL                    |                              |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 36                              | NUCLEAR FUEL                 | 694,916                      | 62,537              | 40,174              | 18,044           | 424                 | 211                     | 528              | 679             | 20,746           |
| 37                              | NUCLEAR FUEL AMORTIZATION    | (386,918)                    | (34,820)            | (22,368)            | (10,047)         | (236)               | (118)                   | (294)            | (378)           | (11,551)         |
| 38                              | NET NUCLEAR FUEL             | 307,998                      | 27,717              | 17,806              | 7,997            | 188                 | 94                      | 234              | 301             | 9,195            |
| ARO LIABILITY                   |                              |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 39                              | ARO LIABILITY                | (6,413,644)                  | (576,501)           | (369,930)           | (166,288)        | (4,541)             | (2,169)                 | (4,974)          | (6,319)         | (191,040)        |
| 40                              | SCHERER 4 TSA                | 0                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 41                              | DALTON / TRI-COUNTY          | (4,137)                      | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 42                              | WHOLESALE BLOCK POWER SALES  | (14,254)                     | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 43                              | TOTAL ARO LIABILITY          | (6,432,035)                  | (576,501)           | (369,930)           | (166,288)        | (4,541)             | (2,169)                 | (4,974)          | (6,319)         | (191,040)        |
| ACCUMULATED DEFERRED INC. TAXES |                              |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| ACCOUNT 281 AND 282             |                              |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| LIBERALIZED DEPRECIATION        |                              |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 44                              | PRODUCTION                   | 2,350,164                    | 211,497             | 135,866             | 61,024           | 1,435               | 714                     | 1,785            | 2,298           | 70,160           |
| 45                              | TRANSMISSION                 | 1,193,532                    | 110,696             | 64,742              | 31,260           | 148                 | 74                      | 184              | 1,053           | 35,820           |
| 46                              | DISTRIBUTION                 | 1,704,964                    | 110,228             | 33,711              | 27,425           | 55,150              | 17,760                  | 6,743            | 3,213           | 18,888           |
| 47                              | GENERAL PLANT                | 136,470                      | 8,278               | 4,022               | 2,187            | 1,634               | 873                     | 864              | 671             | 2,185            |
| 48                              | NUCLEAR FUEL                 | 14,662                       | 1,319               | 848                 | 381              | 9                   | 4                       | 11               | 14              | 438              |
| 49                              | TOTAL LIBERALIZED DEPR.      | 5,399,793                    | 442,019             | 239,188             | 122,276          | 58,376              | 19,425                  | 9,587            | 7,250           | 127,441          |
| OTHER BASIS DIFFERENCES         |                              |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 50                              | PRODUCTION                   | 503,894                      | 45,347              | 29,131              | 13,084           | 308                 | 153                     | 383              | 493             | 15,043           |
| 51                              | TRANSMISSION                 | 63,291                       | 5,870               | 3,433               | 1,658            | 8                   | 4                       | 10               | 56              | 1,899            |
| 52                              | DISTRIBUTION                 | 128,271                      | 8,293               | 2,536               | 2,063            | 4,149               | 1,336                   | 507              | 242             | 1,417            |
| 53                              | GENERAL PLANT                | 9,685                        | 587                 | 265                 | 155              | 116                 | 62                      | 61               | 48              | 155              |
| 54                              | NUCLEAR FUEL                 | (2,749)                      | (247)               | (159)               | (71)             | (2)                 | (1)                     | (2)              | (3)             | (82)             |
| 55                              | TOTAL OTHER BASIS DIFF.      | 702,392                      | 59,850              | 35,227              | 16,889           | 4,579               | 1,554                   | 959              | 835             | 18,433           |
| 56                              | ACCOUNT 281 AND 282          | 6,102,185                    | 501,869             | 274,415             | 139,165          | 62,955              | 20,980                  | 10,546           | 8,085           | 145,874          |
| 57                              | SCHERER 4 TSA                | 65,969                       | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 58                              | DALTON / TRI-COUNTY          | 3,228                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 59                              | WHOLESALE BLOCK POWER SALES  | 51,528                       | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 60                              | TOTAL ACCOUNT 281 AND 282    | 6,222,910                    | 501,869             | 274,415             | 139,165          | 62,955              | 20,980                  | 10,546           | 8,085           | 145,874          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                        | OTHER RATE BASE ITEMS<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|--|------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| <b>NUCLEAR FUEL</b>                    |                              |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 36                                     | NUCLEAR FUEL                 | 694,916                      | 295             | 1,465                     | 251              | 1,258                | 8,149               | 88               | 694,916                      | 0                               |
| 37                                     | NUCLEAR FUEL AMORTIZATION    | (386,918)                    | (164)           | (816)                     | (140)            | (701)                | (4,537)             | (49)             | (386,918)                    | 0                               |
| 38                                     | NET NUCLEAR FUEL             | 307,998                      | 131             | 649                       | 111              | 558                  | 3,612               | 39               | 307,998                      | 0                               |
| <b>ARO LIABILITY</b>                   |                              |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 39                                     | ARO LIABILITY                | (6,413,644)                  | (2,743)         | (13,538)                  | (2,324)          | (11,615)             | (75,044)            | (817)            | (6,413,644)                  | 0                               |
| 40                                     | SCHERER 4 TSA                | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 41                                     | DALTON / TRI-COUNTY          | (4,137)                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (4,137)                         |
| 42                                     | WHOLESALE BLOCK POWER SALES  | (14,254)                     | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (14,254)                        |
| 43                                     | TOTAL ARO LIABILITY          | (6,432,035)                  | (2,743)         | (13,538)                  | (2,324)          | (11,615)             | (75,044)            | (817)            | (6,413,644)                  | (18,391)                        |
| <b>ACCUMULATED DEFERRED INC. TAXES</b> |                              |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| <b>ACCOUNT 281 AND 282</b>             |                              |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| <b>LIBERALIZED DEPRECIATION</b>        |                              |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 44                                     | PRODUCTION                   | 2,350,164                    | 999             | 4,954                     | 848              | 4,255                | 27,560              | 298              | 2,350,164                    | 0                               |
| 45                                     | TRANSMISSION                 | 1,193,532                    | 452             | 2,350                     | 363              | 2,315                | 14,231              | 156              | 1,193,532                    | 0                               |
| 46                                     | DISTRIBUTION                 | 1,704,964                    | 872             | 4,938                     | 1,350            | 3,432                | 7,487               | 468              | 1,704,964                    | 0                               |
| 47                                     | GENERAL PLANT                | 136,470                      | 303             | 362                       | 82               | 244                  | 870                 | 48               | 136,470                      | 0                               |
| 48                                     | NUCLEAR FUEL                 | 14,662                       | 6               | 31                        | 5                | 27                   | 172                 | 2                | 14,662                       | 0                               |
| 49                                     | TOTAL LIBERALIZED DEPR.      | 5,399,793                    | 2,633           | 12,635                    | 2,648            | 10,273               | 50,319              | 972              | 5,399,793                    | 0                               |
| <b>OTHER BASIS DIFFERENCES</b>         |                              |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 50                                     | PRODUCTION                   | 503,894                      | 214             | 1,062                     | 182              | 912                  | 5,909               | 64               | 503,894                      | 0                               |
| 51                                     | TRANSMISSION                 | 63,291                       | 24              | 125                       | 19               | 123                  | 755                 | 8                | 63,291                       | 0                               |
| 52                                     | DISTRIBUTION                 | 128,271                      | 66              | 372                       | 102              | 258                  | 563                 | 35               | 128,271                      | 0                               |
| 53                                     | GENERAL PLANT                | 9,685                        | 22              | 26                        | 6                | 17                   | 62                  | 3                | 9,685                        | 0                               |
| 54                                     | NUCLEAR FUEL                 | (2,749)                      | (1)             | (6)                       | (1)              | (5)                  | (32)                | (0)              | (2,749)                      | 0                               |
| 55                                     | TOTAL OTHER BASIS DIFF.      | 702,392                      | 324             | 1,578                     | 307              | 1,306                | 7,256               | 110              | 702,392                      | 0                               |
| 56                                     | ACCOUNT 281 AND 282          | 6,102,185                    | 2,958           | 14,213                    | 2,956            | 11,579               | 57,576              | 1,082            | 6,102,185                    | 0                               |
| 57                                     | SCHERER 4 TSA                | 65,969                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 65,969                          |
| 58                                     | DALTON / TRI-COUNTY          | 3,228                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 3,228                           |
| 59                                     | WHOLESALE BLOCK POWER SALES  | 51,528                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 51,528                          |
| 60                                     | TOTAL ACCOUNT 281 AND 282    | 6,222,910                    | 2,958           | 14,213                    | 2,956            | 11,579               | 57,576              | 1,082            | 6,102,185                    | 120,725                         |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OTHER RATE BASE ITEMS<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | RATE TOUR-RO<br>(5) | RATE PRE-PAY<br>(6) | RATE TOUR-RO<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|-----------------|---------------------------------------|------------------------------|-------------------|---------------------|---------------------|---------------------|----------------|-----------------|------------------|------------------|
| 61              | ACCOUNT 283                           |                              |                   |                     |                     |                     |                |                 |                  |                  |
| 62              | PREMIUM ON REACQUIRED DEBT            | 62,942                       | 30,784            | 376                 | 1,189               | 95                  | 2,484          | 2,995           | 8,617            | 1,600            |
| 63              | ADD. PENSION DEDUCTIONS               | 367,548                      | 185,250           | 2,275               | 8,970               | 582                 | 28,973         | 18,788          | 38,736           | 6,402            |
| 64              | NUCLEAR OUTAGE                        | 10,362                       | 4,797             | 51                  | 187                 | 15                  | 246            | 464             | 1,600            | 322              |
| 65              | DEFERRED REVENUES                     | 739                          | 339               | 4                   | 12                  | 1                   | 20             | 36              | 115              | 23               |
| 66              | LEVELIZED PURCHASE POWER              | (1,843)                      | (853)             | (9)                 | (33)                | (3)                 | (44)           | (83)            | (285)            | (57)             |
| 67              | STORM DAMAGE                          | 48,976                       | 26,253            | 386                 | 971                 | 84                  | 2,672          | 2,462           | 5,527            | 849              |
| 68              | REG. ASSET - BRANCH UNITS 1-4         | 11,514                       | 5,330             | 57                  | 207                 | 16                  | 273            | 516             | 1,778            | 358              |
| 69              | REG. ASSET - HAMMOND, MCINTOSH, HYDRO | 118,339                      | 54,783            | 585                 | 2,132               | 167                 | 2,807          | 5,303           | 18,271           | 3,677            |
| 70              | REG. ASSET - MITCHELL UNIT 3          | 821                          | 380               | 4                   | 15                  | 1                   | 19             | 37              | 127              | 25               |
| 71              | REG. ASSET - ENV. DECERTIFICATION     | 2,912                        | 1,348             | 14                  | 52                  | 4                   | 69             | 131             | 450              | 90               |
| 72              | RESERVE FOR STATE TAX REFORM          | (3,842)                      | (1,873)           | (23)                | (71)                | (6)                 | (145)          | (183)           | (531)            | (99)             |
| 73              | EMISSION ALLOWANCES                   | 1,936                        | 896               | 10                  | 35                  | 3                   | 46             | 87              | 299              | 60               |
| 74              | REG. ASSET - OPRB RET. DRUG SUBS. TAX | 3,602                        | 1,890             | 24                  | 92                  | 6                   | 263            | 186             | 394              | 66               |
| 75              | REG. ASSET - CUST USAGE DATA COSTS    | 36                           | 15                | 0                   | 1                   | 0                   | 11             | 4               | 2                | 0                |
| 76              | REG. ASSET - CLOUD COMPUTING          | 2,859                        | 1,458             | 19                  | 70                  | 5                   | 230            | 153             | 318              | 52               |
| 77              | CUSTOMER ADVANCES FOR CONSTRUCTION    | (16,650)                     | (8,091)           | (102)               | (288)               | (25)                | (620)          | (819)           | (2,330)          | (429)            |
| 78              | ACCOUNT 283                           | 610,251                      | 302,706           | 3,671               | 13,540              | 945                 | 37,306         | 30,077          | 73,087           | 12,939           |
| 79              | SCHERER 4 TSA                         | 2,486                        | 0                 | 0                   | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 80              | DALTON / TRI-COUNTY                   | 101                          | 0                 | 0                   | 0                   | 0                   | 0              | 0               | 0                | 0                |
| 81              | WHOLESALE BLOCK POWER SALES           | 3,071                        | 0                 | 0                   | 0                   | 0                   | 0              | 0               | 0                | 0                |
|                 | TOTAL ACCOUNT 283                     | 615,910                      | 302,706           | 3,671               | 13,540              | 945                 | 37,306         | 30,077          | 73,087           | 12,939           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OTHER RATE BASE ITEMS<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RATE G<br>(12) | RATE SCH<br>(13) | RATE TOU-EO<br>(14) | RATE TOU-GSD<br>(15) | RATE TOU-SC<br>(16) | RATE TOU-HLF<br>(17) | RATE TOU-FD<br>(18) |
|-----------------|---------------------------------------|------------------------------|----------------|------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| 61              | ACCOUNT 283                           | 62,942                       | 66             | 149              | 632                 | 350                  | 250                 | 38                   | 537                 |
| 62              | PREMIUM ON REACQUIRED DEBT            | 367,548                      | 244            | 686              | 3,520               | 1,536                | 967                 | 151                  | 2,397               |
| 63              | ADD. PENSION DEDUCTIONS               | 10,362                       | 12             | 26               | 107                 | 68                   | 52                  | 7                    | 98                  |
| 64              | NUCLEAR OUTAGE                        | 739                          | 1              | 2                | 8                   | 5                    | 4                   | 1                    | 7                   |
| 65              | DEFERRED REVENUES                     | (1,843)                      | (2)            | (5)              | (19)                | (12)                 | (9)                 | (1)                  | (17)                |
| 66              | LEVELIZED PURCHASE POWER              | 48,976                       | 35             | 101              | 456                 | 195                  | 112                 | 21                   | 353                 |
| 67              | STORM DAMAGE                          | 11,514                       | 13             | 29               | 119                 | 76                   | 58                  | 8                    | 109                 |
| 68              | REG. ASSET - BRANCH UNITS 1-4         | 118,339                      | 136            | 302              | 1,223               | 782                  | 599                 | 85                   | 1,117               |
| 69              | REG. ASSET - HAMMOND, MCINTOSH, HYDRO | 821                          | 1              | 2                | 8                   | 5                    | 4                   | 1                    | 8                   |
| 70              | REG. ASSET - MITCHELL UNIT 3          | 2,912                        | 3              | 7                | 30                  | 19                   | 15                  | 2                    | 27                  |
| 71              | REG. ASSET - ENV. DECERTIFICATION     | (3,842)                      | (4)            | (9)              | (39)                | (22)                 | (15)                | (2)                  | (33)                |
| 72              | RESERVE FOR STATE TAX REFORM          | 1,936                        | 2              | 5                | 20                  | 13                   | 10                  | 1                    | 18                  |
| 73              | EMISSION ALLOWANCES                   | 3,602                        | 3              | 7                | 34                  | 15                   | 10                  | 2                    | 25                  |
| 74              | REG. ASSET - OPRB RET. DRUG SUBS. TAX | 36                           | 0              | 0                | 1                   | 0                    | 0                   | 0                    | 0                   |
| 75              | REG. ASSET - CUST USAGE DATA COSTS    | 2,859                        | 2              | 6                | 29                  | 13                   | 8                   | 1                    | 20                  |
| 76              | REG. ASSET - CLOUD COMPUTING          | (16,650)                     | (20)           | (40)             | (170)               | (94)                 | (66)                | (10)                 | (146)               |
| 77              | CUSTOMER ADVANCES FOR CONSTRUCTION    | 610,251                      | 493            | 1,269            | 5,958               | 2,949                | 1,998               | 304                  | 4,519               |
| 78              | ACCOUNT 283                           | 2,486                        | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 79              | SCHERER 4 TSA                         | 101                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 80              | DALTON / TRI-COUNTY                   | 3,071                        | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 81              | WHOLESale BLOCK POWER SALES           | 615,910                      | 493            | 1,269            | 5,958               | 2,949                | 1,998               | 304                  | 4,519               |
|                 | TOTAL ACCOUNT 283                     |                              |                |                  |                     |                      |                     |                      |                     |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OTHER RATE BASE ITEMS<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RTP-DA<br>(19) | RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------|---------------------------------------|------------------------------|----------------|----------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| 61              | ACCOUNT 283                           | 62,942                       | 5,063          | 2,701          | 1,414            | 722                 | 255                     | 144              | 105             | 1,449            |
| 62              | PREMIUM ON REACQUIRED DEBT            | 367,548                      | 26,171         | 15,621         | 5,612            | 3,771               | 2,215                   | 2,478            | 1,797           | 5,420            |
| 63              | NUCLEAR OUTAGE                        | 10,362                       | 932            | 599            | 269              | 6                   | 3                       | 8                | 10              | 309              |
| 64              | DEFERRED REVENUES                     | 739                          | 69             | 40             | 19               | 0                   | 0                       | 0                | 1               | 22               |
| 65              | LEVELIZED PURCHASE POWER              | (1,843)                      | (166)          | (107)          | (48)             | (1)                 | (1)                     | (1)              | (2)             | (55)             |
| 66              | STORM DAMAGE                          | 48,976                       | 3,235          | 1,053          | 813              | 1,505               | 485                     | 184              | 90              | 588              |
| 67              | REG. ASSET - BRANCH UNITS 1-4         | 11,514                       | 1,036          | 666            | 299              | 7                   | 3                       | 9                | 11              | 344              |
| 68              | REG. ASSET - HAMMOND, MCINTOSH, HYDRO | 118,339                      | 10,650         | 6,841          | 3,073            | 72                  | 36                      | 90               | 116             | 3,533            |
| 69              | REG. ASSET - MITCHELL UNIT 3          | 821                          | 74             | 47             | 21               | 1                   | 0                       | 1                | 1               | 24               |
| 70              | REG. ASSET - ENV. DECERTIFICATION     | 2,912                        | 262            | 168            | 76               | 2                   | 1                       | 2                | 3               | 87               |
| 71              | RESERVE FOR STATE TAX REFORM          | (3,842)                      | (314)          | (172)          | (86)             | (41)                | (14)                    | (8)              | (6)             | (89)             |
| 72              | EMISSION ALLOWANCES                   | 1,936                        | 174            | 112            | 50               | 1                   | 1                       | 1                | 2               | 58               |
| 73              | REG. ASSET - OPRB RET. DRUG SUBS. TAX | 3,602                        | 220            | 106            | 58               | 43                  | 19                      | 15               | 16              | 58               |
| 74              | REG. ASSET - CUST USAGE DATA COSTS    | 36                           | 0              | 0              | 0                | 0                   | 0                       | 0                | 1               | 0                |
| 75              | REG. ASSET - CLOUD COMPUTING          | 2,859                        | 174            | 85             | 46               | 34                  | 18                      | 18               | 14              | 46               |
| 76              | CUSTOMER ADVANCES FOR CONSTRUCTION    | (16,650)                     | (1,385)        | (708)          | (379)            | (184)               | (60)                    | (24)             | (20)            | (392)            |
| 77              | ACCOUNT 283                           | 610,251                      | 46,195         | 27,052         | 11,237           | 5,938               | 2,961                   | 2,917            | 2,138           | 11,402           |
| 78              | SCHERER 4 TSA                         | 2,486                        | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 79              | DALTON / TRI-COUNTY                   | 101                          | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 80              | WHOLESALE BLOCK POWER SALES           | 3,071                        | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 81              | TOTAL ACCOUNT 283                     | 615,910                      | 46,195         | 27,052         | 11,237           | 5,938               | 2,961                   | 2,917            | 2,138           | 11,402           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OTHER RATE BASE ITEMS<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------|---------------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| 61              | ACCOUNT 283                           | 62,942                       | 42              | 149                       | 32               | 119                  | 571                 | 12               | 62,942                       | 0                               |
| 62              | PREMIUM ON REACQUIRED DEBT            | 367,548                      | 826             | 977                       | 231              | 641                  | 2,185               | 128              | 367,548                      | 0                               |
| 63              | ADD. PENSION DEDUCTIONS               | 10,362                       | 4               | 22                        | 4                | 19                   | 122                 | 1                | 10,362                       | 0                               |
| 64              | NUCLEAR OUTAGE                        | 739                          | 0               | 1                         | 0                | 1                    | 9                   | 0                | 739                          | 0                               |
| 65              | DEFERRED REVENUES                     | (1,843)                      | (1)             | (4)                       | (1)              | (3)                  | (22)                | (0)              | (1,843)                      | 0                               |
| 66              | LEVELIZED PURCHASE POWER              | 48,976                       | 25              | 140                       | 38               | 98                   | 234                 | 13               | 48,976                       | 0                               |
| 67              | STORM DAMAGE                          | 11,514                       | 5               | 24                        | 4                | 21                   | 135                 | 1                | 11,514                       | 0                               |
| 68              | REG. ASSET - BRANCH UNITS 1-4         | 118,339                      | 50              | 249                       | 43               | 214                  | 1,388               | 15               | 118,339                      | 0                               |
| 69              | REG. ASSET - HAMMOND, MCINTOSH, HYDRO | 821                          | 0               | 2                         | 0                | 1                    | 10                  | 0                | 821                          | 0                               |
| 70              | REG. ASSET - MITCHELL UNIT 3          | 2,912                        | 1               | 6                         | 1                | 5                    | 34                  | 0                | 2,912                        | 0                               |
| 71              | RESERVE FOR STATE TAX REFORM          | (3,842)                      | (2)             | (9)                       | (2)              | (7)                  | (35)                | (1)              | (3,842)                      | (0)                             |
| 72              | EMISSION ALLOWANCES                   | 1,936                        | 1               | 4                         | 1                | 4                    | 23                  | 0                | 1,936                        | 0                               |
| 73              | REG. ASSET - OPRB RET. DRUG SUBS. TAX | 3,602                        | 8               | 9                         | 2                | 7                    | 23                  | 1                | 3,602                        | 0                               |
| 74              | REG. ASSET - CUST USAGE DATA COSTS    | 36                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 36                           | 0                               |
| 75              | REG. ASSET - CLOUD COMPUTING          | 2,859                        | 6               | 8                         | 2                | 5                    | 18                  | 1                | 2,859                        | 0                               |
| 76              | CUSTOMER ADVANCES FOR CONSTRUCTION    | (16,650)                     | (7)             | (38)                      | (8)              | (33)                 | (156)               | (3)              | (16,650)                     | 0                               |
| 77              | ACCOUNT 283                           | 610,251                      | 960             | 1,541                     | 346              | 1,092                | 4,538               | 170              | 610,251                      | 0                               |
| 78              | SCHERER 4 TSA                         | 2,486                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 2,486                           |
| 79              | DALTON / TRI-COUNTY                   | 101                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 101                             |
| 80              | WHOLESALE BLOCK POWER SALES           | 3,071                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 3,071                           |
| 81              | TOTAL ACCOUNT 283                     | 615,910                      | 960             | 1,541                     | 346              | 1,092                | 4,538               | 170              | 610,251                      | 5,659                           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OTHER RATE BASE ITEMS<br>(2)     | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | TOU-RD<br>(5) | RATE PRE-PAY<br>(6) | TOU-REQ<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|-----------------|----------------------------------|------------------------------|-------------------|---------------|---------------------|----------------|----------------|-----------------|------------------|------------------|
| 82              | ACCOUNT 190                      |                              |                   |               |                     |                |                |                 |                  |                  |
| 83              | INJURIES & DAMAGES RESERVE       |                              |                   |               |                     |                |                |                 |                  |                  |
| 84              | PRODUCTION                       | (438)                        | (203)             | (2)           | (8)                 | (1)            | (10)           | (20)            | (68)             | (14)             |
| 85              | TRANSMISSION                     | (307)                        | (141)             | (2)           | (5)                 | (0)            | (8)            | (15)            | (48)             | (9)              |
| 86              | DISTRIBUTION                     | (654)                        | (353)             | (5)           | (13)                | (1)            | (37)           | (33)            | (72)             | (11)             |
| 87              | CUSTOMER ACCOUNTING              | (297)                        | (230)             | (3)           | (20)                | (1)            | (19)           | (7)             | (4)              | (0)              |
| 88              | CUSTOMER ASSISTANCE              | (139)                        | (57)              | (1)           | (2)                 | (0)            | (43)           | (16)            | (9)              | (0)              |
| 89              | SALES                            | (63)                         | (13)              | (0)           | (1)                 | (0)            | (22)           | (8)             | (7)              | (0)              |
| 90              | TOTAL I & D RESERVE              | (1,898)                      | (997)             | (13)          | (48)                | (9)            | (139)          | (98)            | (207)            | (35)             |
| 91              | ACCURAL FOR UNCOLLECTIBLES       | (3,733)                      | (3,064)           | (40)          | (116)               | (3)            | (248)          | (92)            | (48)             | (1)              |
| 92              | HEALTH REIMBURSEMENT ACCRUAL     | (511)                        | (268)             | (3)           | (13)                | (1)            | (37)           | (26)            | (56)             | (9)              |
| 93              | OTHER DEFERRED COSTS             | (115,900)                    | (57,140)          | (671)         | (2,890)             | (174)          | (8,961)        | (6,144)         | (13,843)         | (2,488)          |
| 94              | FEDERAL IMPACT OF STATE DEFERRED | (222,653)                    | (108,141)         | (1,323)       | (4,034)             | (334)          | (7,591)        | (10,546)        | (31,517)         | (5,925)          |
| 95              | RETAIL RATE REFUND PSC           | (619)                        | (271)             | (3)           | (12)                | (1)            | (24)           | (35)            | (91)             | (17)             |
| 96              | TAX CREDIT CARRY FORWARD         | (181,014)                    | (83,797)          | (895)         | (3,261)             | (255)          | (4,294)        | (8,112)         | (27,948)         | (5,624)          |
| 97              | TAX REFORM - TRD                 | (15,316)                     | (7,448)           | (91)          | (281)               | (23)           | (545)          | (727)           | (2,150)          | (403)            |
| 98              | TAX REFORM UNPROTECTED ADITS     | (67,519)                     | (32,925)          | (404)         | (1,256)             | (102)          | (2,546)        | (3,217)         | (9,339)          | (1,739)          |
| 99              | CAPITALIZED PPA SPC              | (10,722)                     | (4,964)           | (53)          | (193)               | (15)           | (254)          | (481)           | (1,655)          | (333)            |
| 100             | ACCOUNT 190                      | (619,886)                    | (299,014)         | (3,496)       | (12,105)            | (917)          | (24,640)       | (29,478)        | (86,853)         | (16,555)         |
| 101             | SCHERER 4 TSA                    | (3,147)                      | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 102             | DALTON / TRI-COUNTY              | (139)                        | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 103             | WHOLESALE BLOCK POWER SALES      | (2,957)                      | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 104             | TOTAL ACCOUNT 190                | (626,130)                    | (299,014)         | (3,496)       | (12,105)            | (917)          | (24,640)       | (29,478)        | (86,853)         | (16,555)         |
| 105             | ACCOUNT. DEFERRED INC. TAXES     | 6,082,550                    | 2,970,960         | 36,463        | 113,374             | 9,198          | 229,809        | 290,278         | 842,670          | 156,945          |
| 106             | SCHERER 4 TSA                    | 65,308                       | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 107             | DALTON / TRI-COUNTY              | 3,190                        | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 108             | WHOLESALE BLOCK POWER SALES      | 51,642                       | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 109             | TOTAL ACCOUNT. DEF. INC. TAXES   | 6,212,690                    | 2,970,960         | 36,463        | 113,374             | 9,198          | 229,809        | 290,278         | 842,670          | 156,945          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS (2)        | TOTAL ELECTRIC SYSTEM (3) | RATE G (12) | RATE SCH (13) | RATE TOU-EO (14) | RATE TOU-GSD (15) | RATE TOU-SC (16) | RATE TOU-HLF (17) | RATE TOU-FD (18) |
|----------|----------------------------------|---------------------------|-------------|---------------|------------------|-------------------|------------------|-------------------|------------------|
| 82       | ACCOUNT 190                      |                           |             |               |                  |                   |                  |                   |                  |
| 83       | INJURIES & DAMAGES RESERVE       |                           |             |               |                  |                   |                  |                   |                  |
| 84       | PRODUCTION                       | (438)                     | (1)         | (1)           | (5)              | (3)               | (2)              | (0)               | (4)              |
| 85       | TRANSMISSION                     | (307)                     | (0)         | (1)           | (3)              | (2)               | (1)              | (0)               | (3)              |
| 86       | DISTRIBUTION                     | (654)                     | (0)         | (1)           | (6)              | (3)               | (1)              | (0)               | (5)              |
| 87       | CUSTOMER ACCOUNTING              | (297)                     | (0)         | (0)           | (1)              | (0)               | (0)              | (0)               | (0)              |
| 88       | CUSTOMER ASSISTANCE              | (139)                     | (0)         | (0)           | (2)              | (0)               | (0)              | (0)               | (1)              |
| 89       | SALES                            | (63)                      | (0)         | (0)           | (1)              | (0)               | (0)              | (0)               | (0)              |
| 90       | TOTAL I & D RESERVE              | (1,898)                   | (1)         | (4)           | (18)             | (8)               | (5)              | (1)               | (13)             |
| 91       | ACCURAL FOR UNCOLLECTIBLES       | (3,733)                   | (0)         | (2)           | (10)             | (1)               | (0)              | (0)               | (4)              |
| 92       | HEALTH REIMBURSEMENT ACCRUAL     | (511)                     | (0)         | (1)           | (5)              | (2)               | (1)              | (0)               | (4)              |
| 93       | OTHER DEFERRED COSTS             | (115,900)                 | (100)       | (237)         | (1,190)          | (583)             | (398)            | (57)              | (852)            |
| 94       | FEDERAL IMPACT OF STATE DEFERRED | (222,653)                 | (240)       | (535)         | (2,249)          | (1,286)           | (923)            | (139)             | (1,958)          |
| 95       | RETAIL RATE REFUND PSC           | (619)                     | (1)         | (2)           | (6)              | (4)               | (1)              | (0)               | (5)              |
| 96       | TAX CREDIT CARRY FORWARD         | (181,014)                 | (209)       | (462)         | (1,870)          | (1,196)           | (916)            | (131)             | (1,708)          |
| 97       | TAX REFORM - TRD                 | (15,316)                  | (16)        | (37)          | (154)            | (88)              | (63)             | (9)               | (134)            |
| 98       | TAX REFORM UNPROTECTED ADITS     | (67,519)                  | (70)        | (159)         | (678)            | (380)             | (270)            | (41)              | (580)            |
| 99       | CAPITALIZED PPA SPC              | (10,722)                  | (12)        | (27)          | (111)            | (71)              | (54)             | (8)               | (101)            |
| 100      | ACCOUNT 190                      | (619,886)                 | (650)       | (1,465)       | (6,292)          | (3,618)           | (2,632)          | (386)             | (5,359)          |
| 101      | SCHERER 4 TSA                    | (3,147)                   | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 102      | DALTON / TRI-COUNTY              | (139)                     | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 103      | WHOLESALE BLOCK POWER SALES      | (2,957)                   | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 104      | TOTAL ACCOUNT 190                | (626,130)                 | (650)       | (1,465)       | (6,292)          | (3,618)           | (2,632)          | (386)             | (5,359)          |
| 105      | ACCUM. DEFERRED INC. TAXES       | 6,082,550                 | 6,317       | 14,361        | 61,191           | 34,252            | 24,363           | 3,693             | 52,364           |
| 106      | SCHERER 4 TSA                    | 65,308                    | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 107      | DALTON / TRI-COUNTY              | 3,190                     | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 108      | WHOLESALE BLOCK POWER SALES      | 51,642                    | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 109      | TOTAL ACCUM. DEF. INC. TAXES     | 6,212,690                 | 6,317       | 14,361        | 61,191           | 34,252            | 24,363           | 3,693             | 52,364           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OTHER RATE BASE ITEMS<br>(2)     | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------|----------------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| 82              | ACCOUNT 190                      |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 83              | INJURIES & DAMAGES RESERVE       |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 84              | PRODUCTION                       | (438)                        | (39)                | (25)                | (11)             | (0)                 | (0)                     | (0)              | (0)             | (13)             |
| 85              | DISTRIBUTION                     | (307)                        | (28)                | (17)                | (8)              | (0)                 | (0)                     | (0)              | (0)             | (9)              |
| 86              | CUSTOMER ACCOUNTING              | (654)                        | (42)                | (13)                | (11)             | (21)                | (7)                     | (3)              | (1)             | (7)              |
| 87              | CUSTOMER ASSISTANCE              | (297)                        | (3)                 | (0)                 | (0)              | (0)                 | (1)                     | (2)              | (2)             | (0)              |
| 88              | SALES                            | (139)                        | (1)                 | (0)                 | (0)              | (0)                 | (0)                     | (0)              | (4)             | (0)              |
| 89              | TOTAL I & D RESERVE              | (63)                         | (1)                 | (0)                 | (0)              | (2)                 | (2)                     | (3)              | (1)             | (0)              |
| 90              | ACCUMULATED FOR UNCOLLECTIBLES   | (1,898)                      | (116)               | (55)                | (31)             | (23)                | (10)                    | (8)              | (9)             | (30)             |
| 91              | HEALTH REIMBURSEMENT ACCRUAL     | (3,733)                      | (3)                 | (0)                 | (2)              | (6)                 | (17)                    | (29)             | (22)            | (0)              |
| 92              | OTHER DEFERRED COSTS             | (511)                        | (31)                | (15)                | (8)              | (6)                 | (3)                     | (2)              | (2)             | (8)              |
| 93              | FEDERAL IMPACT OF STATE DEFERRED | (115,900)                    | (7,583)             | (4,409)             | (2,087)          | (258)               | (410)                   | (662)            | (592)           | (2,384)          |
| 94              | RETAIL RATE REFUND PSC           | (222,653)                    | (18,397)            | (10,021)            | (5,135)          | (2,305)             | (747)                   | (345)            | (267)           | (5,390)          |
| 95              | TAX CREDIT CARRY FORWARD         | (619)                        | (61)                | (46)                | (10)             | (7)                 | (3)                     | (2)              | (2)             | (9)              |
| 96              | TAX REFORM - TRD                 | (181,014)                    | (16,290)            | (10,465)            | (4,700)          | (111)               | (55)                    | (137)            | (177)           | (5,404)          |
| 97              | TAX REFORM UNPROTECTED ADITS     | (15,316)                     | (1,260)             | (689)               | (349)            | (158)               | (53)                    | (26)             | (20)            | (366)            |
| 98              | CAPITALIZED PPA SPC              | (67,519)                     | (5,517)             | (3,016)             | (1,510)          | (723)               | (248)                   | (134)            | (100)           | (1,571)          |
| 99              | ACCOUNT 190                      | (10,722)                     | (965)               | (620)               | (278)            | (7)                 | (3)                     | (8)              | (10)            | (320)            |
| 100             | SCHERER 4 TSA                    | (619,886)                    | (50,223)            | (29,336)            | (14,111)         | (3,604)             | (1,549)                 | (1,355)          | (1,200)         | (15,484)         |
| 101             | DALTON / TRI-COUNTY              | (3,147)                      | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 102             | WHOLESALE BLOCK POWER SALES      | (139)                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 103             | TOTAL ACCOUNT 190                | (2,957)                      | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 104             | ACCUM. DEFERRED INC. TAXES       | (626,130)                    | (50,223)            | (29,336)            | (14,111)         | (3,604)             | (1,549)                 | (1,355)          | (1,200)         | (15,484)         |
| 105             | SCHERER 4 TSA                    | 6,092,550                    | 497,841             | 272,131             | 136,292          | 65,290              | 22,392                  | 12,108           | 9,022           | 141,791          |
| 106             | DALTON / TRI-COUNTY              | 65,308                       | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 107             | WHOLESALE BLOCK POWER SALES      | 3,190                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 108             | TOTAL ACCUM. DEF. INC. TAXES     | 51,642                       | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 109             |                                  | 6,212,690                    | 497,841             | 272,131             | 136,292          | 65,290              | 22,392                  | 12,108           | 9,022           | 141,791          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OTHER RATE BASE ITEMS<br>(2)     | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------|----------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| 82              | ACCOUNT 190                      |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 83              | INJURIES & DAMAGES RESERVE       |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 84              | PRODUCTION                       | (438)                        | (0)             | (1)                       | (0)              | (1)                  | (5)                 | (0)              | (438)                        | 0                               |
| 85              | DISTRIBUTION                     | (307)                        | (0)             | (1)                       | (0)              | (1)                  | (4)                 | (0)              | (307)                        | 0                               |
| 86              | CUSTOMER ACCOUNTING              | (654)                        | (0)             | (2)                       | (1)              | (1)                  | (3)                 | (0)              | (654)                        | 0                               |
| 87              | CUSTOMER ASSISTANCE              | (297)                        | (2)             | (0)                       | (0)              | (1)                  | (0)                 | (0)              | (297)                        | 0                               |
| 88              | SALES                            | (139)                        | (1)             | (1)                       | (0)              | (0)                  | (0)                 | (0)              | (139)                        | 0                               |
| 89              | TOTAL I & D RESERVE              | (63)                         | (0)             | (0)                       | (0)              | (0)                  | (0)                 | (0)              | (63)                         | 0                               |
| 90              | ACCUMULATED FOR UNCOLLECTIBLES   | (1,898)                      | (4)             | (5)                       | (1)              | (3)                  | (12)                | (1)              | (1,898)                      | 0                               |
| 91              | HEALTH REIMBURSEMENT ACCRUAL     | (3,733)                      | (7)             | (4)                       | (0)              | (8)                  | (0)                 | (0)              | (3,733)                      | 0                               |
| 92              | OTHER DEFERRED COSTS             | (511)                        | (1)             | (1)                       | (0)              | (1)                  | (3)                 | (0)              | (511)                        | 0                               |
| 93              | FEDERAL IMPACT OF STATE DEFERRED | (115,900)                    | (286)           | (279)                     | (54)             | (202)                | (948)               | (37)             | (115,900)                    | 0                               |
| 94              | RETAIL RATE REFUND PSC           | (222,653)                    | (94)            | (516)                     | (107)            | (424)                | (2,127)             | (38)             | (222,653)                    | 0                               |
| 95              | TAX CREDIT CARRY FORWARD         | (619)                        | (0)             | (1)                       | (0)              | (1)                  | (5)                 | (0)              | (619)                        | 0                               |
| 96              | TAX REFORM - TRD                 | (181,014)                    | (77)            | (382)                     | (65)             | (328)                | (2,123)             | (23)             | (181,014)                    | 0                               |
| 97              | TAX REFORM UNPROTECTED ADITS     | (15,316)                     | (7)             | (36)                      | (7)              | (29)                 | (145)               | (3)              | (15,316)                     | 0                               |
| 98              | CAPITALIZED PPA SPC              | (67,519)                     | (38)            | (159)                     | (34)             | (128)                | (621)               | (13)             | (67,519)                     | 0                               |
| 99              | ACCOUNT 190                      | (10,722)                     | (5)             | (23)                      | (4)              | (19)                 | (126)               | (1)              | (10,722)                     | 0                               |
| 100             | SCHERER 4 TSA                    | (619,886)                    | (519)           | (1,405)                   | (273)            | (1,143)              | (6,109)             | (116)            | (619,886)                    | 0                               |
| 101             | DALTON / TRI-COUNTY              | (3,147)                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (3,147)                         |
| 102             | WHOLESALE BLOCK POWER SALES      | (139)                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (139)                           |
| 103             | TOTAL ACCOUNT 190                | (2,957)                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (2,957)                         |
| 104             | ACCUM. DEFERRED INC. TAXES       | (626,130)                    | (519)           | (1,405)                   | (273)            | (1,143)              | (6,109)             | (116)            | (619,886)                    | (6,243)                         |
| 105             | SCHERER 4 TSA                    | 6,092,550                    | 3,399           | 14,349                    | 3,029            | 11,528               | 56,005              | 1,136            | 6,092,550                    | 0                               |
| 106             | DALTON / TRI-COUNTY              | 65,308                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 65,308                          |
| 107             | WHOLESALE BLOCK POWER SALES      | 3,190                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 3,190                           |
| 108             | TOTAL ACCUM. DEF. INC. TAXES     | 51,642                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 51,642                          |
| 109             |                                  | 6,212,690                    | 3,399           | 14,349                    | 3,029            | 11,528               | 56,005              | 1,136            | 6,092,550                    | 120,140                         |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.03  
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (B) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 3 (C) Allocated per Level C demand allocator from Schedule 2.60.
- 5 (C)
- 6 (D) Allocated per Level E demand allocator from Schedule 2.60.
- 7 (E) Allocated per Level F demand allocator from Schedule 2.60.
- 9 (F) Allocated per General Gross Plant from Schedule 2.00.
- 11 (G) Direct assignment to Scherer 4 TSA.
- 12 (H) Direct assignment to City of Dalton / Tri-County EMC.
- 13 (I) Direct assignment to Wholesale Block Power Sales.
- 15 (J) Allocated per Net Electric Plant excluding Scherer 4 TSA, City of Dalton / Tri-County EMC and Wholesale Block Power Sales from Schedule 1.00.
- 16 (G)
- 17 (H)
- 18 (I)
- 20 (K) Allocated per Total Salaries and Wages from Schedule 2.60.
- 21 (G)
- 22 (H)
- 23 (I)
- 25 (L) Allocated per Production Gross Plant from Schedule 2.00.
- 26 (M) Allocated per Transmission Gross Plant from Schedule 2.00.
- 27 (N) Allocated per Distribution Gross Plant from Schedule 2.00.
- 28 (O) Allocated per Customer Accounting Expense from Schedule 2.20.
- 29 (P) Allocated per Customer Assistance Expense from Schedule 2.20.
- 30 (Q) Allocated per Sales Expense from Schedule 2.20.
- 32 (G)
- 33 (H)
- 34 (I)
- 36 (A)
- 37 (A)
- 39 (R) Allocated per net plant ARO.
- 40 (G)
- 41 (H)
- 42 (I)
- 44 (L)
- 45 (M)
- 46 (N)
- 47 (F)
- 48 (A)
- 50 (S) Allocated per Production Gross Plant Equipment from Schedule 2.00.
- 51 (M)

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.03  
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

|    |     |   |
|----|-----|---|
| 52 | (N) |   |
| 53 | (F) |   |
| 54 | (A) |   |
| 57 | (G) |   |
| 58 | (H) |   |
| 59 | (I) |   |
| 61 | (T) | Allocated per Rate Base less Premium on Reacquired Debt   |
| 62 | (K) |   |
| 63 | (A) |   |
| 64 | (M) |   |
| 65 | (A) |   |
| 66 | (U) | Allocated per Storm Damage Reserves per Total 5% Transmission and 95% Distribution Gross Plant. |
| 67 | (A) |   |
| 68 | (A) |   |
| 69 | (A) |   |
| 70 | (A) |   |
| 71 | (V) | Allocated per Accumulated Deferred Income Taxes less Tax Reform.                                |
| 72 | (A) |   |
| 73 | (W) | Allocated per Total Headcount from Schedule 2.60.   |
| 74 | (P) |   |
| 75 | (X) | Allocated per Intangible Gross Plant from Schedule 2.00.  |
| 76 | (Y) | Allocated per CIAC Reserves per Total 66% Transmission and 34% Distribution Gross Plant.        |
| 78 | (G) |   |
| 79 | (H) |   |
| 80 | (I) |   |
| 82 | (L) |   |
| 83 | (M) |   |
| 84 | (N) |   |
| 85 | (O) |   |
| 86 | (P) |   |
| 87 | (Q) |   |



GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.03  
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 89 (Z) Allocated per Total Number of Customers from Schedule 2.60.
- 90 (W)
- 91 (AA) Allocated per Total Operating Reserves.
- 92 (AB) Allocated per Total of Accounts 281, 282, and 283.
- 93 (AC) Direct assignment to rate or rate group - revenues reflect annualized revenue for the period.
- 94 (L)
- 95 (AD) Allocated per Total of Accounts 281 and 282.
- 96 (V)
- 97 (A)
- 99 (G)
- 100 (H)
- 101 (I)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.                | OPERATING REVENUE                       | TOTAL ELECTRIC SYSTEM | R, RM     | TOU-RD | RATE    | PRE-PAY | TOU-REO | RATE    | PLS       | RATE    | PLM | RATE |
|-------------------------|---|-----------------------|-----------|--------|---------|---------|---------|---------|-----------|---------|-----|------|
| (1)                     | (2)                                     | (3)                   | (4)       | (5)    | (6)     | (7)     | (8)     | (9)     | (10)      | (11)    |     |      |
| SALES OF ELECTRICITY    |   |                       |           |        |         |         |         |         |           |         |     |      |
| 1                       | RETAIL BASE REVENUE                     | 5,670,810             | 2,480,338 | 28,986 | 106,781 | 7,530   | 217,681 | 316,729 | 833,140   | 158,316 |     |      |
| 2                       | RETAIL FUEL REVENUE                     | 2,559,592             | 846,937   | 8,823  | 35,056  | 2,741   | 42,490  | 101,578 | 342,164   | 79,782  |     |      |
| 3                       | TOTAL RETAIL REVENUE FROM SALES         | 8,230,402             | 3,327,275 | 37,808 | 141,837 | 10,272  | 260,171 | 418,307 | 1,175,304 | 238,099 |     |      |
| 4                       | SCG FUEL REVENUE                        | 24,671                | 9,721     | 101    | 400     | 32      | 484     | 1,158   | 3,901     | 906     |     |      |
| 5                       | SCG VOM REVENUE                         | 2,825                 | 1,113     | 12     | 46      | 4       | 55      | 133     | 447       | 104     |     |      |
| 6                       | SCG CAPACITY REVENUE                    | 970                   | 449       | 5      | 17      | 1       | 23      | 43      | 150       | 30      |     |      |
| 7                       | GENERATOR IMBALANCE FUEL                | 387                   | 152       | 2      | 6       | 0       | 8       | 18      | 61        | 14      |     |      |
| 8                       | GENERATOR IMBALANCE VOM                 | 36                    | 14        | 0      | 1       | 0       | 1       | 2       | 6         | 1       |     |      |
| 9                       | SEMINOLE EMC FUEL REV                   | 6,035                 | 2,378     | 25     | 98      | 8       | 119     | 283     | 954       | 222     |     |      |
| 10                      | SEMINOLE EMC VOM REV                    | 382                   | 150       | 2      | 6       | 0       | 7       | 18      | 60        | 14      |     |      |
| 11                      | SEMINOLE EMC CAPACITY REV CREDIT        | 1,617                 | 748       | 8      | 29      | 2       | 38      | 72      | 250       | 50      |     |      |
| 12                      | ENERGY UNITED REPL. FUEL REVENUE        | 47,529                | 18,727    | 194    | 771     | 61      | 933     | 2,231   | 7,515     | 1,746   |     |      |
| 13                      | ENERGY UNITED REPL. VOM REVENUE         | 3,517                 | 1,386     | 14     | 57      | 5       | 69      | 165     | 556       | 129     |     |      |
| 14                      | ENERGY UNITED REPL. CAP. REVENUE        | 6,106                 | 2,826     | 30     | 110     | 9       | 145     | 274     | 943       | 190     |     |      |
| 15                      | FLINT EMC RESERVE REPL. BLOCK FUEL REV. | 3                     | 1         | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
| 16                      | FLINT EMC RESERVE REPL. BLOCK CAP. REV. | 73                    | 34        | 0      | 1       | 0       | 2       | 3       | 11        | 2       |     |      |
| 17                      | ECONOMY ENERGY FUEL REVENUE             | 17,235                | 6,791     | 70     | 280     | 22      | 338     | 809     | 2,725     | 633     |     |      |
| 18                      | ECONOMY ENERGY OTHER REVENUE            | 1,848                 | 728       | 8      | 30      | 2       | 36      | 87      | 292       | 68      |     |      |
| 19                      | ECONOMY ENERGY RETAIL REVENUE           | 4,390                 | 1,730     | 18     | 71      | 6       | 86      | 206     | 694       | 161     |     |      |
| 20                      | WHOLESale BLOCK FUEL REVENUE            | 8,318                 | 0         | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
| 21                      | WHOLESale BLOCK VOM REVENUE             | 1,250                 | 0         | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
| 22                      | WHOLESale BLOCK CAPACITY REVENUE        | 45,117                | 0         | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
| 23                      | DALTON / TRI-COUNTY VOM REVENUE         | 580                   | 0         | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
| 24                      | DALTON CAPACITY REVENUE                 | 391                   | 0         | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
| 25                      | POWER POOL FUEL REVENUE                 | 13,305                | 5,242     | 54     | 216     | 17      | 261     | 625     | 2,104     | 489     |     |      |
| 26                      | PUR. POWER VOM REVENUE                  | 520                   | 205       | 2      | 8       | 1       | 10      | 24      | 82        | 19      |     |      |
| 27                      | PUR. POWER CAPACITY REVENUE             | 6,818                 | 3,156     | 34     | 123     | 10      | 162     | 306     | 1,053     | 212     |     |      |
| 28                      | TOTAL FUEL REVENUE                      | 2,681,465             | 891,679   | 9,287  | 36,899  | 2,888   | 44,720  | 106,909 | 360,118   | 83,953  |     |      |
| 29                      | TOTAL OTHER REVENUE                     | 5,742,859             | 2,491,149 | 29,100 | 107,210 | 7,564   | 218,230 | 317,856 | 836,989   | 159,136 |     |      |
| 30                      | TOTAL SALES OF ELECTRICITY              | 8,424,324             | 3,382,828 | 38,387 | 144,109 | 10,452  | 262,950 | 424,765 | 1,197,107 | 243,088 |     |      |
| OTHER OPERATING REVENUE |   |                       |           |        |         |         |         |         |           |         |     |      |
| 31                      | ACCOUNT 449 - REV. SUBJ. TO REF.        |                       |           | (6)    | (18)    | (2)     | (31)    | (55)    | (174)     | (34)    |     |      |
| 32                      | OPEN ACCESS TRANS. TARIFF               | (1,122)               | (514)     | 24     | 73      | 6       | 127     | 224     | 715       | 141     |     |      |
| 33                      | SCHERER 4 TRANSMISSION                  | 4,607                 | 2,110     | 18     | 55      | 5       | 96      | 169     | 541       | 106     |     |      |
| 34                      | ACCOUNT 449 - REV. SUBJ. TO REF.        | 3,486                 | 1,597     | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
| 35                      | SCHERER 4 TSA                           | (23)                  | 0         | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
| 36                      | DALTON / TRI-COUNTY                     | 0                     | 0         | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
| 37                      | WHOLESale BLOCK POWER SALES             | 0                     | 0         | 0      | 0       | 0       | 0       | 0       | 0         | 0       |     |      |
|                         | TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.  | 3,462                 | 1,597     | 18     | 55      | 5       | 96      | 169     | 541       | 106     |     |      |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)         | OPERATING REVENUE<br>(2)                | TOTAL ELECTRIC SYSTEM<br>(3) | RATE G<br>(12) | RATE SCH<br>(13) | RATE TOU-EO<br>(14) | RATE TOU-GSD<br>(15) | RATE TOU-SC<br>(16) | RATE TOU-HLF<br>(17) | RATE TOU-FD<br>(18) |
|-------------------------|---|------------------------------|----------------|------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| SALES OF ELECTRICITY    |   |                              |                |                  |                     |                      |                     |                      |                     |
| 1                       | RETAIL BASE REVENUE                     | 5,670,810                    | 5,955          | 14,976           | 55,267              | 36,745               | 8,440               | 3,125                | 46,124              |
| 2                       | RETAIL FUEL REVENUE                     | 2,559,592                    | 3,304          | 5,243            | 18,928              | 15,308               | 13,299              | 1,983                | 22,176              |
| 3                       | TOTAL RETAIL REVENUE FROM SALES         | 8,230,402                    | 9,260          | 20,219           | 74,195              | 52,052               | 21,739              | 5,109                | 68,300              |
| 4                       | SCG FUEL REVENUE                        | 24,671                       | 37             | 60               | 216                 | 174                  | 150                 | 23                   | 253                 |
| 5                       | SCG VOM REVENUE                         | 2,825                        | 4              | 7                | 25                  | 20                   | 17                  | 3                    | 29                  |
| 6                       | SCG CAPACITY REVENUE                    | 970                          | 1              | 2                | 10                  | 6                    | 5                   | 1                    | 9                   |
| 7                       | GENERATOR IMBALANCE FUEL                | 387                          | 1              | 1                | 3                   | 3                    | 2                   | 0                    | 4                   |
| 8                       | GENERATOR IMBALANCE VOM                 | 36                           | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 9                       | SEMINOLE EMC FUEL REV                   | 6,035                        | 9              | 15               | 53                  | 43                   | 37                  | 6                    | 62                  |
| 10                      | SEMINOLE EMC VOM REV                    | 382                          | 1              | 1                | 3                   | 3                    | 2                   | 0                    | 4                   |
| 11                      | SEMINOLE EMC CAPACITY REV CREDIT        | 1,617                        | 2              | 4                | 17                  | 11                   | 8                   | 1                    | 15                  |
| 12                      | ENERGY UNITED REPL. FUEL REVENUE        | 47,529                       | 72             | 115              | 416                 | 335                  | 289                 | 44                   | 487                 |
| 13                      | ENERGY UNITED REPL. VOM REVENUE         | 3,517                        | 5              | 9                | 31                  | 25                   | 21                  | 3                    | 36                  |
| 14                      | ENERGY UNITED REPL. CAP. REVENUE        | 6,106                        | 7              | 16               | 63                  | 40                   | 31                  | 4                    | 58                  |
| 15                      | FLINT EMC RESERVE REPL. BLOCK FUEL REV. | 3                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 16                      | FLINT EMC RESERVE REPL. BLOCK CAP. REV. | 73                           | 0              | 0                | 1                   | 0                    | 0                   | 0                    | 1                   |
| 17                      | ECONOMY ENERGY FUEL REVENUE             | 17,235                       | 26             | 42               | 151                 | 122                  | 105                 | 16                   | 177                 |
| 18                      | ECONOMY ENERGY OTHER REVENUE            | 1,848                        | 3              | 4                | 16                  | 13                   | 11                  | 2                    | 19                  |
| 19                      | ECONOMY ENERGY RETAIL REVENUE           | 4,390                        | 7              | 11               | 38                  | 31                   | 27                  | 4                    | 45                  |
| 20                      | WHOLESALE BLOCK FUEL REVENUE            | 8,318                        | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 21                      | WHOLESALE BLOCK VOM REVENUE             | 1,250                        | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 22                      | WHOLESALE BLOCK CAPACITY REVENUE        | 45,117                       | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 23                      | DALTON / TRI-COUNTY VOM REVENUE         | 580                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 24                      | DALTON CAPACITY REVENUE                 | 391                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 25                      | POWER POOL FUEL REVENUE                 | 13,305                       | 20             | 32               | 116                 | 94                   | 81                  | 12                   | 136                 |
| 26                      | PUR. POWER VOM REVENUE                  | 520                          | 1              | 1                | 5                   | 4                    | 3                   | 0                    | 5                   |
| 27                      | PUR. POWER CAPACITY REVENUE             | 6,818                        | 8              | 17               | 70                  | 45                   | 35                  | 5                    | 64                  |
| 28                      | TOTAL FUEL REVENUE                      | 2,681,465                    | 3,477          | 5,518            | 19,922              | 16,109               | 13,989              | 2,087                | 23,340              |
| 29                      | TOTAL OTHER REVENUE                     | 5,742,859                    | 5,987          | 15,038           | 55,508              | 36,912               | 8,574               | 3,145                | 46,364              |
| 30                      | TOTAL SALES OF ELECTRICITY              | 8,424,324                    | 9,464          | 20,556           | 75,430              | 53,021               | 22,563              | 5,232                | 69,704              |
| OTHER OPERATING REVENUE |   |                              |                |                  |                     |                      |                     |                      |                     |
| 31                      | ACCOUNT 449 - REV. SUBJ. TO REF.        | (1,122)                      | (2)            | (3)              | (12)                | (7)                  | (5)                 | (1)                  | (11)                |
| 32                      | OPEN ACCESS TRANS. TARIFF               | 4,607                        | 7              | 12               | 50                  | 30                   | 23                  | 3                    | 45                  |
| 33                      | SCHERER 4 TRANSMISSION                  | 3,486                        | 5              | 9                | 37                  | 23                   | 17                  | 2                    | 34                  |
| 34                      | ACCOUNT 449 - REV. SUBJ. TO REF.        | (23)                         | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 35                      | SCHERER 4 TSA                           | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 36                      | DALTON / TRI-COUNTY                     | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 37                      | WHOLESALE BLOCK POWER SALES             | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 37                      | TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.  | 3,462                        | 5              | 9                | 37                  | 23                   | 17                  | 2                    | 34                  |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)         | OPERATING REVENUE<br>(2)                | TOTAL ELECTRIC SYSTEM<br>(3) | RTP-DA<br>(19) | RATE<br>(20) | RTP-HA<br>(21) | RATE<br>(22) | RATE OL<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-------------------------|---|------------------------------|----------------|--------------|----------------|--------------|-----------------|------------------|-----------------|------------------|
| SALES OF ELECTRICITY    |   |                              |                |              |                |              |                 |                  |                 |                  |
| 1                       | RETAIL BASE REVENUE                     | 5,670,810                    | 558,960        | 423,113      | 88,427         | 65,723       | 25,479          | 20,098           | 14,017          | 85,663           |
| 2                       | RETAIL FUEL REVENUE                     | 2,559,592                    | 395,769        | 417,893      | 54,691         | 9,254        | 3,138           | 11,149           | 2,322           | 81,190           |
| 3                       | TOTAL RETAIL REVENUE FROM SALES         | 8,230,402                    | 954,730        | 841,006      | 143,118        | 74,977       | 28,617          | 31,247           | 16,339          | 166,843          |
| 4                       | SCG FUEL REVENUE                        | 24,671                       | 2,751          | 1,945        | 620            | 102          | 47              | 131              | 35              | 917              |
| 5                       | SCG VOM REVENUE                         | 2,825                        | 315            | 223          | 71             | 12           | 5               | 15               | 4               | 105              |
| 6                       | SCG CAPACITY REVENUE                    | 970                          | 87             | 56           | 25             | 1            | 0               | 1                | 1               | 29               |
| 7                       | GENERATOR IMBALANCE FUEL                | 387                          | 43             | 31           | 10             | 2            | 1               | 2                | 1               | 14               |
| 8                       | GENERATOR IMBALANCE VOM                 | 36                           | 4              | 3            | 1              | 0            | 0               | 0                | 0               | 1                |
| 9                       | SEMINOLE EMC FUEL REV                   | 6,035                        | 673            | 476          | 152            | 25           | 12              | 32               | 9               | 224              |
| 10                      | SEMINOLE EMC VOM REV                    | 382                          | 43             | 30           | 10             | 2            | 1               | 2                | 1               | 14               |
| 11                      | SEMINOLE EMC CAPACITY REV CREDIT        | 1,617                        | 145            | 93           | 42             | 1            | 0               | 1                | 2               | 48               |
| 12                      | ENERGY UNITED REPL. FUEL REVENUE        | 47,529                       | 5,300          | 3,748        | 1,195          | 197          | 91              | 252              | 68              | 1,766            |
| 13                      | ENERGY UNITED REPL. VOM REVENUE         | 3,517                        | 392            | 277          | 88             | 15           | 7               | 19               | 5               | 131              |
| 14                      | ENERGY UNITED REPL. CAP. REVENUE        | 6,106                        | 549            | 353          | 159            | 4            | 2               | 5                | 6               | 182              |
| 15                      | FLINT EMC RESERVE REPL. BLOCK FUEL REV. | 3                            | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 16                      | FLINT EMC RESERVE REPL. BLOCK CAP. REV. | 73                           | 7              | 4            | 2              | 0            | 0               | 0                | 0               | 2                |
| 17                      | ECONOMY ENERGY FUEL REVENUE             | 17,235                       | 1,922          | 1,359        | 433            | 72           | 33              | 91               | 24              | 640              |
| 18                      | ECONOMY ENERGY OTHER REVENUE            | 1,848                        | 206            | 146          | 46             | 8            | 4               | 10               | 3               | 69               |
| 19                      | ECONOMY ENERGY RETAIL REVENUE           | 4,390                        | 490            | 346          | 110            | 18           | 8               | 23               | 6               | 163              |
| 20                      | WHOLESALE BLOCK FUEL REVENUE            | 8,318                        | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 21                      | WHOLESALE BLOCK VOM REVENUE             | 1,250                        | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 22                      | WHOLESALE BLOCK CAPACITY REVENUE        | 45,117                       | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 23                      | DALTON / TRI-COUNTY VOM REVENUE         | 580                          | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 24                      | DALTON CAPACITY REVENUE                 | 391                          | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 25                      | POWER POOL FUEL REVENUE                 | 13,305                       | 1,484          | 1,049        | 335            | 55           | 25              | 70               | 19              | 494              |
| 26                      | PUR. POWER VOM REVENUE                  | 520                          | 58             | 41           | 13             | 2            | 1               | 3                | 1               | 19               |
| 27                      | PUR. POWER CAPACITY REVENUE             | 6,818                        | 614            | 394          | 177            | 4            | 2               | 5                | 7               | 204              |
| 28                      | TOTAL FUEL REVENUE                      | 2,681,465                    | 408,433        | 426,847      | 57,546         | 9,725        | 3,355           | 11,750           | 2,483           | 85,409           |
| 29                      | TOTAL OTHER REVENUE                     | 5,742,859                    | 561,381        | 424,734      | 89,061         | 65,770       | 25,501          | 20,158           | 14,045          | 86,458           |
| 30                      | TOTAL SALES OF ELECTRICITY              | 8,424,324                    | 969,814        | 851,580      | 146,607        | 75,496       | 28,857          | 31,908           | 16,529          | 171,866          |
| OTHER OPERATING REVENUE |   |                              |                |              |                |              |                 |                  |                 |                  |
| 31                      | ACCOUNT 449 - REV. SUBJ. TO REF.        |                              |                |              |                | (0)          | (0)             | (0)              | (1)             | (34)             |
| 32                      | OPEN ACCESS TRANS. TARIFF               | (1,122)                      | (104)          | (61)         | (29)           |              |                 |                  |                 |                  |
| 33                      | SCHERER 4 TRANSMISSION                  | 4,607                        | 427            | 250          | 121            | 1            | 0               | 1                | 4               | 138              |
| 34                      | ACCOUNT 449 - REV. SUBJ. TO REF.        | 3,486                        | 323            | 189          | 91             | 0            | 0               | 1                | 3               | 105              |
| 35                      | SCHERER 4 TSA                           | (23)                         | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 36                      | DALTON / TRI-COUNTY                     | 0                            | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 37                      | WHOLESALE BLOCK POWER SALES             | 0                            | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
|                         | TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.  | 3,462                        | 323            | 189          | 91             | 0            | 0               | 1                | 3               | 105              |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)         | OPERATING REVENUE<br>(2)                | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-REV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-------------------------|---|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| SALES OF ELECTRICITY    |   |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 1                       | RETAIL BASE REVENUE                     | 5,670,810                    | 1,024           | 11,032                    | 1,706            | 8,870                | 44,827              | 1,748            | 5,670,810                    | 0                               |
| 2                       | RETAIL FUEL REVENUE                     | 2,559,592                    | 1,009           | 5,356                     | 949              | 3,503                | 33,260              | 297              | 2,559,592                    | 0                               |
| 3                       | TOTAL RETAIL REVENUE FROM SALES         | 8,230,402                    | 2,033           | 16,388                    | 2,655            | 12,373               | 78,087              | 2,045            | 8,230,402                    | 0                               |
| 4                       | SCG FUEL REVENUE                        | 24,671                       | 15              | 61                        | 11               | 40                   | 376                 | 3                | 24,671                       | 0                               |
| 5                       | SCG VOM REVENUE                         | 2,825                        | 2               | 7                         | 1                | 5                    | 43                  | 0                | 2,825                        | 0                               |
| 6                       | SCG CAPACITY REVENUE                    | 970                          | 0               | 2                         | 0                | 2                    | 11                  | 0                | 970                          | 0                               |
| 7                       | GENERATOR IMBALANCE FUEL                | 387                          | 0               | 1                         | 0                | 1                    | 6                   | 0                | 387                          | 0                               |
| 8                       | GENERATOR IMBALANCE VOM                 | 36                           | 0               | 0                         | 0                | 0                    | 1                   | 0                | 36                           | 0                               |
| 9                       | SEMINOLE EMC FUEL REV                   | 6,035                        | 4               | 15                        | 3                | 10                   | 92                  | 1                | 6,035                        | 0                               |
| 10                      | SEMINOLE EMC VOM REV                    | 382                          | 0               | 1                         | 0                | 1                    | 6                   | 0                | 382                          | 0                               |
| 11                      | SEMINOLE EMC CAPACITY REV CREDIT        | 1,617                        | 1               | 3                         | 1                | 3                    | 19                  | 0                | 1,617                        | 0                               |
| 12                      | ENERGY UNITED REPL. FUEL REVENUE        | 47,529                       | 29              | 118                       | 21               | 77                   | 724                 | 6                | 47,529                       | 0                               |
| 13                      | ENERGY UNITED REPL. VOM REVENUE         | 3,517                        | 2               | 9                         | 2                | 6                    | 54                  | 0                | 3,517                        | 0                               |
| 14                      | ENERGY UNITED REPL. CAP. REVENUE        | 6,106                        | 3               | 13                        | 2                | 11                   | 72                  | 1                | 6,106                        | 0                               |
| 15                      | FLINT EMC RESERVE REPL. BLOCK FUEL REV. | 3                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 3                            | 0                               |
| 16                      | FLINT EMC RESERVE REPL. BLOCK CAP. REV. | 73                           | 0               | 0                         | 0                | 0                    | 1                   | 0                | 73                           | 0                               |
| 17                      | ECONOMY ENERGY FUEL REVENUE             | 17,235                       | 11              | 43                        | 8                | 28                   | 263                 | 2                | 17,235                       | 0                               |
| 18                      | ECONOMY ENERGY OTHER REVENUE            | 1,848                        | 1               | 5                         | 1                | 3                    | 28                  | 0                | 1,848                        | 0                               |
| 19                      | ECONOMY ENERGY RETAIL REVENUE           | 4,390                        | 3               | 11                        | 2                | 7                    | 67                  | 1                | 4,390                        | 0                               |
| 20                      | WHOLESALE BLOCK FUEL REVENUE            | 8,318                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 8,318                           |
| 21                      | WHOLESALE BLOCK VOM REVENUE             | 1,250                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 1,250                           |
| 22                      | WHOLESALE BLOCK CAPACITY REVENUE        | 45,117                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 45,117                          |
| 23                      | DALTON / TRI-COUNTY VOM REVENUE         | 580                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 580                             |
| 24                      | DALTON CAPACITY REVENUE                 | 391                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 391                             |
| 25                      | POWER POOL FUEL REVENUE                 | 13,305                       | 8               | 33                        | 6                | 22                   | 203                 | 2                | 13,305                       | 0                               |
| 26                      | PUR. POWER VOM REVENUE                  | 520                          | 0               | 1                         | 0                | 1                    | 8                   | 0                | 520                          | 0                               |
| 27                      | PUR. POWER CAPACITY REVENUE             | 6,818                        | 3               | 14                        | 2                | 12                   | 80                  | 1                | 6,818                        | 0                               |
| 28                      | TOTAL FUEL REVENUE                      | 2,681,465                    | 1,079           | 5,637                     | 999              | 3,688                | 34,990              | 313              | 2,673,147                    | 8,318                           |
| 29                      | TOTAL OTHER REVENUE                     | 5,742,859                    | 1,036           | 11,087                    | 1,716            | 8,913                | 45,149              | 1,751            | 5,695,521                    | 47,338                          |
| 30                      | TOTAL SALES OF ELECTRICITY              | 8,424,324                    | 2,115           | 16,724                    | 2,714            | 12,601               | 80,139              | 2,064            | 8,368,668                    | 55,656                          |
| OTHER OPERATING REVENUE |   |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 31                      | ACCOUNT 449 - REV. SUBJ. TO REF.        | (1,122)                      | (0)             | (2)                       | (0)              | (2)                  | (13)                | (0)              | (1,122)                      | 0                               |
| 32                      | OPEN ACCESS TRANS. TARIFF               | 4,607                        | 2               | 9                         | 1                | 9                    | 55                  | 1                | 4,607                        | 0                               |
| 33                      | SCHERER 4 TRANSMISSION                  | 3,486                        | 1               | 7                         | 1                | 7                    | 42                  | 0                | 3,486                        | 0                               |
| 34                      | ACCOUNT 449 - REV. SUBJ. TO REF.        | (23)                         | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (23)                            |
| 35                      | SCHERER 4 TSA                           | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 36                      | DALTON / TRI-COUNTY                     | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 37                      | WHOLESALE BLOCK POWER SALES             | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 37                      | TOTAL ACCOUNT 449 - REV. SUBJ. TO REF.  | 3,462                        | 1               | 7                         | 1                | 7                    | 42                  | 0                | 3,466                        | (23)                            |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OPERATING REVENUE<br>(2)               | TOTAL ELECTRIC SYSTEM<br>(3) | RATE<br>R, RM<br>(4) | RATE<br>TOU-RD<br>(5) | RATE<br>PRE-PAY<br>(6) | RATE<br>TOU-REO<br>(7) | RATE<br>GS<br>(8) | RATE<br>PLS<br>(9) | RATE<br>PLM<br>(10) | RATE<br>PLL<br>(11) |
|-----------------|--|------------------------------|----------------------|-----------------------|------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|
| 38              | ACCOUNT 450 - LATE PAYMENT FEES        | 16,009                       | 13,140               | 170                   | 497                    | 40                     | 1,063             | 393                | 205                 | 3                   |
| 39              | ACCOUNT 451 - MISC. SERVICE            |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 40              | DISTRIBUTION                           | 2,464                        | 1,331                | 20                    | 49                     | 4                      | 138               | 124                | 273                 | 41                  |
| 41              | ACCOUNT ESTABLISHMENT CHARGES          | 18,282                       | 16,319               | 211                   | 617                    | 50                     | 588               | 216                | 108                 | 1                   |
| 42              | CURRENT DIVERSION FEE                  | 64                           | 54                   | 1                     | 2                      | 0                      | 3                 | 1                  | 1                   | 0                   |
| 43              | METER TAMPERING CHARGE                 | 5                            | 4                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 44              | DISCONNECT/RECONNECT CHARGES           | 9,321                        | 8,070                | 104                   | 305                    | 25                     | 448               | 166                | 82                  | 1                   |
| 45              | RETURN CHECK CHARGES                   | 5,221                        | 4,710                | 61                    | 178                    | 14                     | 139               | 51                 | 25                  | 0                   |
| 46              | FIBER MAINTENANCE AGREEMENT            | 27,996                       | 12,824               | 144                   | 445                    | 38                     | 773               | 1,361              | 4,342               | 854                 |
| 47              | COST TO COLLECT FEE                    | 330                          | 274                  | 4                     | 10                     | 1                      | 22                | 8                  | 4                   | 0                   |
|                 | TOTAL ACCOUNT 451 - MISC. SERVICE      | 63,682                       | 43,587               | 545                   | 1,608                  | 133                    | 2,112             | 1,927              | 4,835               | 898                 |
| 48              | ACCOUNT 453 - SALES OF WATER           |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 49              | SALES OF WATER & WATER POWER           | 343                          | 175                  | 2                     | 8                      | 1                      | 28                | 18                 | 38                  | 6                   |
|                 | TOTAL ACCOUNT 453 - SALES OF WATER     | 343                          | 175                  | 2                     | 8                      | 1                      | 28                | 18                 | 38                  | 6                   |
| 50              | ACCOUNT 454 - RENT                     |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 51              | PRODUCTION                             | 0                            | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 52              | TRANSMISSION                           | 2,371                        | 1,086                | 12                    | 38                     | 3                      | 65                | 115                | 368                 | 72                  |
| 53              | DISTRIBUTION                           | 18,909                       | 10,213               | 152                   | 379                    | 33                     | 1,059             | 952                | 2,092               | 315                 |
| 54              | RENT OF ELEC PROP                      | 142                          | 72                   | 1                     | 3                      | 0                      | 11                | 8                  | 16                  | 3                   |
| 55              | VARIOUS CUST - LAND & BUILDING RENTALS | 2,400                        | 1,225                | 16                    | 59                     | 4                      | 194               | 129                | 267                 | 44                  |
| 56              | ACCOUNT 454 - RENT                     | 23,820                       | 12,596               | 180                   | 479                    | 40                     | 1,330             | 1,204              | 2,742               | 433                 |
| 57              | SCHERER 4 TSA                          | 33                           | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 58              | DALTON / TRI-COUNTY                    | 0                            | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 59              | WHOLESALE BLOCK POWER SALES            | 0                            | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
|                 | TOTAL ACCOUNT 454 - RENT               | 23,853                       | 12,596               | 180                   | 479                    | 40                     | 1,330             | 1,204              | 2,742               | 433                 |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OPERATING REVENUE<br>(2)                 | TOTAL ELECTRIC SYSTEM<br>(3) | RATE G<br>(12) | RATE SCH<br>(13) | RATE TOU-EO<br>(14) | RATE TOU-GSD<br>(15) | RATE TOU-SC<br>(16) | RATE TOU-HLF<br>(17) | RATE TOU-FD<br>(18) |
|-----------------|--|------------------------------|----------------|------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| 38              | ACCOUNT 450 - LATE PAYMENT FEES          | 16,009                       | 0              | 6                | 43                  | 4                    | 0                   | 0                    | 18                  |
| 39              | ACCOUNT 451 - MISC. SERVICE DISTRIBUTION | 2,464                        | 2              | 5                | 23                  | 9                    | 5                   | 1                    | 17                  |
| 40              | ACCOUNT ESTABLISHMENT CHARGES            | 18,282                       | 0              | 4                | 22                  | 2                    | 0                   | 0                    | 10                  |
| 41              | CURRENT DIVERSION FEE                    | 64                           | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 42              | METER TAMPERING CHARGE                   | 5                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 43              | DISCONNECT/RECONNECT CHARGES             | 9,321                        | 0              | 3                | 17                  | 1                    | 0                   | 0                    | 8                   |
| 44              | RETURN CHECK CHARGES                     | 5,221                        | 0              | 1                | 5                   | 0                    | 0                   | 0                    | 2                   |
| 45              | FIBER MAINTENANCE AGREEMENT              | 27,996                       | 41             | 72               | 301                 | 185                  | 137                 | 19                   | 271                 |
| 46              | COST TO COLLECT FEE                      | 330                          | 0              | 0                | 1                   | 0                    | 0                   | 0                    | 0                   |
| 47              | TOTAL ACCOUNT 451 - MISC. SERVICE        | 63,682                       | 42             | 84               | 370                 | 198                  | 143                 | 21                   | 309                 |
| 48              | ACCOUNT 453 - SALES OF WATER             | 343                          | 0              | 1                | 3                   | 2                    | 1                   | 0                    | 2                   |
| 49              | SALES OF WATER & WATER POWER             | 343                          | 0              | 1                | 3                   | 2                    | 1                   | 0                    | 2                   |
| 50              | TOTAL ACCOUNT 453 - SALES OF WATER       |                              |                |                  |                     |                      |                     |                      |                     |
| 50              | ACCOUNT 454 - RENT                       |                              |                |                  |                     |                      |                     |                      |                     |
| 51              | PRODUCTION                               | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 51              | TRANSMISSION                             | 2,371                        | 3              | 6                | 25                  | 16                   | 12                  | 2                    | 23                  |
| 52              | DISTRIBUTION                             | 18,909                       | 13             | 38               | 175                 | 72                   | 41                  | 8                    | 134                 |
| 53              | RENT OF ELEC PROP                        | 142                          | 0              | 0                | 1                   | 1                    | 0                   | 0                    | 1                   |
| 54              | VARIOUS CUST - LAND & BUILDING RENTALS   | 2,400                        | 2              | 5                | 24                  | 11                   | 7                   | 1                    | 17                  |
| 55              | ACCOUNT 454 - RENT                       | 23,820                       | 18             | 50               | 226                 | 99                   | 59                  | 11                   | 174                 |
| 56              | SCHERER 4 TSA                            | 33                           | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 57              | DALTON / TRI-COUNTY                      | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 58              | WHOLESALE BLOCK POWER SALES              | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 59              | TOTAL ACCOUNT 454 - RENT                 | 23,853                       | 18             | 50               | 226                 | 99                   | 59                  | 11                   | 174                 |

| LINE NO.<br>(1) | OPERATING REVENUE<br>(2)                 | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------|--|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| 38              | ACCOUNT 450 - LATE PAYMENT FEES          | 16,009                       | 14                  | 1                   | 8                | 28                  | 74                      | 123              | 93              | 2                |
| 39              | ACCOUNT 451 - MISC. SERVICE DISTRIBUTION | 2,464                        | 159                 | 49                  | 40               | 80                  | 26                      | 10               | 5               | 27               |
| 40              | ACCOUNT ESTABLISHMENT CHARGES            | 18,282                       | 6                   | 0                   | 4                | 1                   | 0                       | 0                | 51              | 1                |
| 41              | CURRENT DIVERSION FEE                    | 64                           | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 42              | METER TAMPERING CHARGE                   | 5                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 43              | DISCONNECT/RECONNECT CHARGES             | 9,321                        | 4                   | 0                   | 3                | 0                   | 0                       | 0                | 40              | 0                |
| 44              | RETURN CHECK CHARGES                     | 5,221                        | 4                   | 0                   | 3                | 0                   | 0                       | 0                | 0               | 0                |
| 45              | FIBER MAINTENANCE AGREEMENT              | 27,996                       | 1                   | 0                   | 1                | 0                   | 0                       | 0                | 12              | 0                |
| 46              | COST TO COLLECT FEE                      | 330                          | 2,597               | 1,519               | 733              | 3                   | 2                       | 4                | 25              | 840              |
| 47              | TOTAL ACCOUNT 451 - MISC. SERVICE        | 63,682                       | 2,768               | 1,568               | 782              | 85                  | 27                      | 14               | 135             | 869              |
| 48              | ACCOUNT 453 - SALES OF WATER             | 343                          | 21                  | 10                  | 5                | 4                   | 2                       | 2                | 2               | 5                |
| 49              | SALES OF WATER & WATER POWER             | 343                          | 21                  | 10                  | 5                | 4                   | 2                       | 2                | 2               | 5                |
| 50              | ACCOUNT 454 - RENT PRODUCTION            | 0                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 51              | TRANSMISSION                             | 2,371                        | 220                 | 129                 | 62               | 0                   | 0                       | 0                | 2               | 71               |
| 52              | DISTRIBUTION                             | 18,909                       | 1,222               | 374                 | 304              | 612                 | 197                     | 75               | 36              | 209              |
| 53              | RENT OF ELEC PROP                        | 142                          | 9                   | 4                   | 2                | 2                   | 1                       | 1                | 1               | 2                |
| 54              | VARIOUS CUST - LAND & BUILDING RENTALS   | 2,400                        | 146                 | 71                  | 38               | 29                  | 15                      | 15               | 12              | 38               |
| 55              | ACCOUNT 454 - RENT                       | 23,820                       | 1,596               | 577                 | 407              | 642                 | 213                     | 91               | 50              | 321              |
| 56              | SCHERER 4 TSA                            | 33                           | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 57              | DALTON / TRI-COUNTY                      | 0                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 58              | WHOLESALE BLOCK POWER SALES              | 0                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 59              | TOTAL ACCOUNT 454 - RENT                 | 23,853                       | 1,596               | 577                 | 407              | 642                 | 213                     | 91               | 50              | 321              |



| LINE NO.<br>(1) | OPERATING REVENUE<br>(2)                 | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOU-PEV<br>(30) | RATE TOU-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------|--|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| 38              | ACCOUNT 450 - LATE PAYMENT FEES          | 16,009                       | 30              | 16                        | 2                | 35                   | 1                   | 1                | 16,009                       | 0                               |
| 39              | ACCOUNT 451 - MISC. SERVICE DISTRIBUTION | 2,464                        |                 |                           |                  |                      |                     |                  |                              |                                 |
| 40              | ACCOUNT ESTABLISHMENT CHARGES            | 18,282                       | 17              | 7                         | 2                | 5                    | 11                  | 1                | 2,464                        | 0                               |
| 41              | CURRENT DIVERSION FEE                    | 64                           | 0               | 8                         | 1                | 43                   | 0                   | 1                | 18,282                       | 0                               |
| 42              | METER TAMPERING CHARGE                   | 5                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 64                           | 0                               |
| 43              | DISCONNECT/RECONNECT CHARGES             | 9,321                        | 13              | 6                         | 1                | 21                   | 0                   | 0                | 5                            | 0                               |
| 44              | RETURN CHECK CHARGES                     | 5,221                        | 4               | 2                         | 0                | 12                   | 0                   | 0                | 9,321                        | 0                               |
| 45              | FIBER MAINTENANCE AGREEMENT              | 27,996                       | 11              | 55                        | 9                | 54                   | 334                 | 4                | 5,221                        | 0                               |
| 46              | COST TO COLLECT FEE                      | 330                          | 1               | 0                         | 0                | 1                    | 0                   | 0                | 27,996                       | 0                               |
| 47              | TOTAL ACCOUNT 451 - MISC. SERVICE        | 63,682                       | 46              | 79                        | 12               | 137                  | 345                 | 6                | 330                          | 0                               |
| 48              | ACCOUNT 453 - SALES OF WATER             | 343                          | 1               | 1                         | 0                | 1                    | 2                   | 0                | 343                          | 0                               |
| 49              | SALES OF WATER & WATER POWER             |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
|                 | TOTAL ACCOUNT 453 - SALES OF WATER       | 343                          | 1               | 1                         | 0                | 1                    | 2                   | 0                | 343                          | 0                               |
| 50              | ACCOUNT 454 - RENT                       |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 51              | PRODUCTION                               | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 52              | TRANSMISSION                             | 2,371                        | 1               | 5                         | 1                | 5                    | 28                  | 0                | 2,371                        | 0                               |
| 53              | DISTRIBUTION                             | 18,909                       | 10              | 55                        | 15               | 38                   | 83                  | 5                | 18,909                       | 0                               |
| 54              | RENT OF ELEC PROP                        | 142                          | 0               | 0                         | 0                | 0                    | 1                   | 0                | 142                          | 0                               |
| 55              | VARIOUS CUST - LAND & BUILDING RENTALS   | 2,400                        | 5               | 6                         | 1                | 4                    | 15                  | 1                | 2,400                        | 0                               |
| 56              | ACCOUNT 454 - RENT                       | 23,820                       | 16              | 66                        | 17               | 47                   | 128                 | 6                | 23,820                       | 0                               |
| 57              | SCHERER 4.TSA                            | 33                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 33                              |
| 58              | DALTON / TRI-COUNTY                      | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 59              | WHOLESALE BLOCK POWER SALES              | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
|                 | TOTAL ACCOUNT 454 - RENT                 | 23,853                       | 16              | 66                        | 17               | 47                   | 128                 | 6                | 23,820                       | 33                              |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OPERATING REVENUE<br>(2)                | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | TOU-RD<br>(5) | RATE PRE-PAY<br>(6) | TOU-REQ<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|-----------------|---|------------------------------|-------------------|---------------|---------------------|----------------|----------------|-----------------|------------------|------------------|
|                 | ACCOUNT 456 - OTHER                     |                              |                   |               |                     |                |                |                 |                  |                  |
| 60              | OTHER ELECTRIC REVENUE                  |                              |                   |               |                     |                |                |                 |                  |                  |
| 61              | TRANSMISSION                            | 1,133                        | 519               | 6             | 18                  | 2              | 31             | 55              | 176              | 35               |
| 62              | DISTRIBUTION                            | 1,133                        | 612               | 9             | 23                  | 2              | 63             | 57              | 125              | 19               |
| 63              | RATE ADMIN CHARGES                      | 6,473                        | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 64              | WIRELESS CO-LOCATION                    | 1,494                        | 763               | 10            | 37                  | 2              | 121            | 80              | 166              | 27               |
| 65              | OPEN ACCESS TRANS. TARIFF               | 46,478                       | 21,290            | 239           | 739                 | 64             | 1,283          | 2,259           | 7,208            | 1,418            |
| 66              | AMEA ANCILLARY                          | 241                          | 110               | 1             | 4                   | 0              | 7              | 12              | 37               | 7                |
| 67              | TRANS. - SCHERER 4                      | 26,947                       | 12,343            | 139           | 428                 | 37             | 744            | 1,310           | 4,179            | 822              |
| 68              | RECREATION FACILITIES                   | 10                           | 5                 | 0             | 0                   | 0              | 1              | 1               | 1                | 0                |
| 69              | MISCELLANEOUS - TRANSMISSION            | 26,232                       | 12,016            | 135           | 417                 | 36             | 724            | 1,275           | 4,068            | 800              |
| 70              | EV CHARGING STATION                     | 325                          | 158               | 2             | 6                   | 0              | 12             | 15              | 45               | 8                |
| 71              | FILM SCOUTING REVENUE                   | 40                           | 20                | 1             | 1                   | 0              | 3              | 2               | 4                | 1                |
| 72              | ENHANCED CUSTOMER ENERGY                | 111                          | 23                | 0             | 1                   | 0              | 39             | 13              | 11               | 0                |
| 73              | REDUCED MONTHLY FEES                    | 3,234                        | 0                 | 0             | 0                   | 0              | 312            | 457             | 1,119            | 180              |
| 74              | COMMUNITY SOLAR FEES                    | 128                          | 121               | 2             | 5                   | 0              | 0              | 0               | 0                | 0                |
| 75              | SOLAR APPLICATION FEES                  | 132                          | 103               | 1             | 9                   | 0              | 8              | 3               | 2                | 0                |
| 76              | RENEWABLES RNR-9 APPLICATION/RETEST FEE | 107                          | 83                | 1             | 7                   | 0              | 7              | 2               | 1                | 0                |
| 77              | VENDOR COMP.                            | 68                           | 0                 | 0             | 0                   | 0              | 0              | 0               | 5                | 3                |
| 78              | PRICE PROTECTION PRODUCTS               | (2,879)                      | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 79              | EQUIP. CARRYING CHARGE - PROD.          | 288                          | 133               | 1             | 5                   | 0              | 7              | 13              | 45               | 9                |
| 80              | EQUIP. CARRYING CHARGE - TRANS.         | 6,152                        | 2,818             | 32            | 98                  | 8              | 170            | 299             | 954              | 188              |
| 81              | ADMIN. FEE - MEAG                       | 28                           | 21                | 0             | 2                   | 0              | 2              | 1               | 0                | 0                |
| 82              | SCHERER 4 TSA                           | 30,220                       | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 83              | DALTON / TRI-COUNTY                     | 0                            | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 84              | WHOLESALE BLOCK POWER SALES             | 0                            | 0                 | 0             | 0                   | 0              | 0              | 0               | 0                | 0                |
| 85              | SALES TAX COLLECTION FEE                | 251                          | 116               | 1             | 5                   | 0              | 6              | 11              | 39               | 8                |
| 86              | FUEL INVENTORY                          | 255                          | 130               | 2             | 6                   | 0              | 21             | 14              | 28               | 5                |
| 87              | MATERIALS & SUPPLIES                    | 2,406                        | 973               | 11            | 41                  | 3              | 76             | 122             | 344              | 70               |
| 88              | REVENUE                                 | 2,912                        | 1,219             | 14            | 52                  | 4              | 103            | 147             | 411              | 82               |
|                 | TOTAL ACCOUNT 456                       | 151,008                      | 52,359            | 592           | 1,852               | 157            | 3,638          | 6,002           | 18,559           | 3,599            |
| 89              | GAIN ON TIMBER SALES - EPIS             | 383                          | 177               | 2             | 7                   | 1              | 9              | 17              | 59               | 12               |
| 90              | GAIN ON TIMBER SALES - PHFFU            | 166                          | 77                | 1             | 3                   | 0              | 5              | 8               | 26               | 5                |
| 91              | REGULATORY ADJUSTMENTS                  | (10,275)                     | (4,756)           | (51)          | (185)               | (14)           | (244)          | (460)           | (1,586)          | (319)            |
| 92              | TOTAL OTHER OPERATING REVENUE           | 248,632                      | 118,951           | 1,460         | 4,324               | 362            | 8,037          | 9,279           | 25,418           | 4,743            |
| 93              | TOTAL OPERATING REVENUE                 | 8,672,956                    | 3,501,779         | 39,846        | 148,432             | 10,814         | 270,986        | 434,043         | 1,222,525        | 247,831          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OPERATING REVENUE<br>(2)                | TOTAL ELECTRIC SYSTEM<br>(3) | RATE G<br>(12) | RATE SCH<br>(13) | RATE TOU-EO<br>(14) | RATE TOU-GSD<br>(15) | RATE TOU-SC<br>(16) | RATE TOU-HLF<br>(17) | RATE TOU-FD<br>(18) |
|-----------------|---|------------------------------|----------------|------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
|                 | ACCOUNT 456 - OTHER                     |                              |                |                  |                     |                      |                     |                      |                     |
| 60              | OTHER ELECTRIC REVENUE                  |                              |                |                  |                     |                      |                     |                      |                     |
| 61              | TRANSMISSION                            | 1,133                        | 2              | 3                | 12                  | 7                    | 6                   | 1                    | 11                  |
| 62              | DISTRIBUTION                            | 1,133                        | 1              | 2                | 10                  | 4                    | 2                   | 0                    | 8                   |
| 63              | RATE ADMIN CHARGES                      | 6,473                        | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 64              | WIRELESS CO-LOCATION                    | 1,494                        | 1              | 3                | 15                  | 7                    | 4                   | 1                    | 10                  |
| 65              | OPEN ACCESS TRANS. TARIFF               | 46,478                       | 68             | 120              | 500                 | 307                  | 228                 | 32                   | 450                 |
| 66              | AMEA ANCILLARY                          | 241                          | 0              | 1                | 3                   | 2                    | 1                   | 0                    | 2                   |
| 67              | TRANS. - SCHERER 4                      | 26,947                       | 39             | 69               | 290                 | 178                  | 132                 | 19                   | 261                 |
| 68              | RECREATION FACILITIES                   | 10                           | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 69              | MISCELLANEOUS - TRANSMISSION            | 26,232                       | 38             | 67               | 282                 | 173                  | 128                 | 18                   | 254                 |
| 70              | EV CHARGING STATION                     | 325                          | 0              | 1                | 3                   | 2                    | 1                   | 0                    | 3                   |
| 71              | FILM SCOUTING REVENUE                   | 40                           | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 72              | ENHANCED CUSTOMER ENERGY                | 111                          | 0              | 0                | 2                   | 1                    | 0                   | 0                    | 1                   |
| 73              | REDUCED MONTHLY FEES                    | 3,234                        | 9              | 22               | 77                  | 34                   | 4                   | 5                    | 68                  |
| 74              | COMMUNITY SOLAR FEES                    | 128                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 75              | SOLAR APPLICATION FEES                  | 132                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 76              | RENEWABLES RNF-9 APPLICATION/RETEST FEE | 107                          | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 77              | VENDOR COMP.                            | 68                           | 0              | 0                | 0                   | 1                    | 1                   | 0                    | 0                   |
| 78              | PRICE PROTECTION PRODUCTS               | (2,879)                      | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 79              | EQUIP. CARRYING CHARGE - PROD.          | 288                          | 0              | 1                | 3                   | 2                    | 1                   | 0                    | 3                   |
| 80              | EQUIP. CARRYING CHARGE - TRANS.         | 6,152                        | 9              | 16               | 66                  | 41                   | 30                  | 4                    | 60                  |
| 81              | ADMIN. FEE - MEAG                       | 28                           | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 82              | SCHERER 4 TSA                           | 30,220                       | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 83              | DALTON / TRI-COUNTY                     | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 84              | WHOLESALE BLOCK POWER SALES             | 0                            | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 85              | FUEL INVENTORY                          | 251                          | 0              | 1                | 3                   | 2                    | 1                   | 0                    | 2                   |
| 86              | MATERIALS & SUPPLIES                    | 255                          | 0              | 0                | 3                   | 1                    | 1                   | 0                    | 2                   |
| 87              | REVENUE                                 | 2,406                        | 3              | 6                | 22                  | 15                   | 6                   | 1                    | 20                  |
| 88              | TOTAL SALES TAX COLLECTION FEE          | 2,912                        | 3              | 7                | 27                  | 18                   | 8                   | 2                    | 24                  |
|                 | TOTAL ACCOUNT 456                       | 151,008                      | 170            | 312              | 1,291               | 777                  | 547                 | 83                   | 1,155               |
| 89              | GAIN ON TIMBER SALES - EPIS             | 383                          | 0              | 1                | 4                   | 3                    | 2                   | 0                    | 4                   |
| 90              | GAIN ON TIMBER SALES - PHFFU            | 166                          | 0              | 0                | 2                   | 1                    | 1                   | 0                    | 2                   |
| 91              | REGULATORY ADJUSTMENTS                  | (10,275)                     | (12)           | (26)             | (106)               | (68)                 | (52)                | (7)                  | (97)                |
| 92              | TOTAL OTHER OPERATING REVENUE           | 248,632                      | 225            | 437              | 1,870               | 1,038                | 719                 | 109                  | 1,601               |
| 93              | TOTAL OPERATING REVENUE                 | 8,672,956                    | 9,689          | 20,993           | 77,300              | 54,059               | 23,281              | 5,342                | 71,305              |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OPERATING REVENUE<br>(2)                | TOTAL ELECTRIC SYSTEM<br>(3) | RTP-DA<br>(19) | RATE<br>(20) | RTP-HA<br>(21) | RATE<br>(22) | RATE OL<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------|---|------------------------------|----------------|--------------|----------------|--------------|-----------------|------------------|-----------------|------------------|
| 60              | ACCOUNT 456 - OTHER                     |                              |                |              |                |              |                 |                  |                 |                  |
| 61              | OTHER ELECTRIC REVENUE                  |                              |                |              |                |              |                 |                  |                 |                  |
| 62              | TRANSMISSION                            | 1,133                        | 105            | 61           | 30             | 0            | 0               | 0                | 1               | 34               |
| 63              | DISTRIBUTION                            | 1,133                        | 73             | 22           | 18             | 37           | 12              | 4                | 2               | 13               |
| 64              | RATE ADMIN CHARGES                      | 6,473                        | 4,725          | 1,748        | 0              | 0            | 0               | 0                | 0               | 0                |
| 65              | WIRELESS CO-LOCATION                    | 1,494                        | 91             | 44           | 24             | 18           | 10              | 9                | 7               | 24               |
| 66              | OPEN ACCESS TRANS. TARIFF               | 46,478                       | 4,311          | 2,521        | 1,217          | 6            | 3               | 7                | 41              | 1,395            |
| 67              | AMEA ANCILLARY                          | 241                          | 22             | 13           | 6              | 0            | 2               | 0                | 0               | 7                |
| 68              | TRANS. - SCHERER 4                      | 26,947                       | 2,499          | 1,462        | 706            | 3            | 2               | 4                | 24              | 809              |
| 69              | RECREATION FACILITIES                   | 10                           | 1              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 70              | MISCELLANEOUS - TRANSMISSION            | 26,232                       | 2,433          | 1,423        | 687            | 3            | 2               | 4                | 23              | 787              |
| 71              | EV CHARGING STATION                     | 325                          | 26             | 14           | 7              | 3            | 1               | 1                | 0               | 8                |
| 72              | FILM SCOUTING REVENUE                   | 40                           | 2              | 1            | 1              | 0            | 0               | 0                | 0               | 1                |
| 73              | ENHANCED CUSTOMER ENERGY                | 111                          | 2              | 0            | 0              | 1            | 3               | 6                | 2               | 0                |
| 74              | REDUCED MONTHLY FEES                    | 3,234                        | 496            | 201          | 131            | 0            | 0               | 0                | 21              | 57               |
| 75              | COMMUNITY SOLAR FEES                    | 128                          | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 76              | SOLAR APPLICATION FEES                  | 132                          | 1              | 0            | 0              | 0            | 0               | 1                | 1               | 0                |
| 77              | RENEWABLES RNF-9 APPLICATION/RETEST FEE | 107                          | 1              | 0            | 0              | 0            | 0               | 1                | 1               | 0                |
| 78              | VENDOR COMP.                            | 68                           | 20             | 29           | 0              | 0            | 0               | 0                | 0               | 5                |
| 79              | PRICE PROTECTION PRODUCTS               | (2,879)                      | (1,525)        | (1,354)      | 0              | 0            | 0               | 0                | 0               | 0                |
| 80              | EQUIP. CARRYING CHARGE - PROD.          | 288                          | 26             | 17           | 7              | 0            | 0               | 0                | 0               | 9                |
| 81              | EQUIP. CARRYING CHARGE - TRANS.         | 6,152                        | 571            | 334          | 161            | 1            | 0               | 1                | 5               | 185              |
| 82              | ADMIN. FEE - MEAG                       | 28                           | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 83              | SCHERER 4 TSA                           | 30,220                       | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 84              | DALTON / TRI-COUNTY                     | 0                            | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 85              | WHOLESALE BLOCK POWER SALES             | 0                            | 0              | 0            | 0              | 0            | 0               | 0                | 0               | 0                |
| 86              | SALES TAX COLLECTION FEE                | 251                          | 23             | 15           | 7              | 0            | 0               | 0                | 0               | 7                |
| 87              | FUEL INVENTORY                          | 255                          | 15             | 7            | 4              | 3            | 2               | 2                | 1               | 4                |
| 88              | MATERIALS & SUPPLIES                    | 2,406                        | 279            | 246          | 42             | 22           | 8               | 9                | 5               | 49               |
| 89              | REVENUE                                 | 2,912                        | 317            | 268          | 52             | 25           | 10              | 11               | 6               | 60               |
| 90              | TOTAL SALES TAX COLLECTION FEE          | 151,008                      | 14,198         | 6,806        | 3,049          | 99           | 44              | 50               | 136             | 3,393            |
| 91              | TOTAL ACCOUNT 456                       |                              |                |              |                |              |                 |                  |                 |                  |
| 92              | GAIN ON TIMBER SALES - EPIS             | 383                          | 34             | 22           | 10             | 0            | 0               | 0                | 0               | 11               |
| 93              | GAIN ON TIMBER SALES - PHFFU            | 166                          | 15             | 9            | 4              | 0            | 0               | 0                | 0               | 5                |
| 94              | REGULATORY ADJUSTMENTS                  | (10,275)                     | (925)          | (594)        | (267)          | (6)          | (3)             | (8)              | (10)            | (307)            |
| 95              | TOTAL OTHER OPERATING REVENUE           | 248,632                      | 18,044         | 8,588        | 4,090          | 852          | 358             | 274              | 409             | 4,404            |
| 96              | TOTAL OPERATING REVENUE                 | 8,672,956                    | 987,858        | 860,168      | 150,698        | 76,347       | 29,214          | 32,182           | 16,938          | 176,271          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OPERATING REVENUE<br>(2)                | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOLPEV<br>(30) | RATE TOLRN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------|---|------------------------------|-----------------|---------------------------|------------------|---------------------|--------------------|------------------|------------------------------|---------------------------------|
|                 | ACCOUNT 456 - OTHER                     |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
|                 | OTHER ELECTRIC REVENUE                  |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 60              | TRANSMISSION                            | 1,133                        | 0               | 2                         | 0                |                     | 14                 | 0                | 1,133                        | 0                               |
| 61              | DISTRIBUTION                            | 1,133                        | 1               | 3                         | 1                | 2                   | 5                  | 0                | 1,133                        | 0                               |
| 62              | RATE ADMIN CHARGES                      | 6,473                        | 0               | 0                         | 0                | 0                   | 0                  | 0                | 6,473                        | 0                               |
| 63              | WIRELESS CO-LOCATION                    | 1,494                        | 3               | 4                         | 1                | 3                   | 10                 | 1                | 1,494                        | 0                               |
| 64              | OPEN ACCESS TRANS. TARIFF               | 46,478                       | 18              | 92                        | 14               | 90                  | 554                | 6                | 46,478                       | 0                               |
| 65              | AMEA ANCILLARY                          | 241                          | 0               | 0                         | 0                | 0                   | 3                  | 0                | 241                          | 0                               |
| 66              | TRANS. - SCHERER 4                      | 26,947                       | 10              | 53                        | 8                | 52                  | 321                | 4                | 26,947                       | 0                               |
| 67              | RECREATION FACILITIES                   | 10                           | 0               | 0                         | 0                | 0                   | 0                  | 0                | 10                           | 0                               |
| 68              | MISCELLANEOUS - TRANSMISSION            | 26,232                       | 10              | 52                        | 8                | 51                  | 313                | 3                | 26,232                       | 0                               |
| 69              | EV CHARGING STATION                     | 325                          | 0               | 1                         | 0                | 1                   | 3                  | 0                | 325                          | 0                               |
| 70              | FILM SCOUTING REVENUE                   | 40                           | 0               | 0                         | 0                | 0                   | 0                  | 0                | 40                           | 0                               |
| 71              | ENHANCED CUSTOMER ENERGY                | 111                          | 1               | 1                         | 0                | 0                   | 0                  | 0                | 111                          | 0                               |
| 72              | REDUCED MONTHLY FEES                    | 3,234                        | 0               | 13                        | 2                | 0                   | 26                 | 1                | 3,234                        | 0                               |
| 73              | COMMUNITY SOLAR FEES                    | 128                          | 0               | 0                         | 0                | 0                   | 0                  | 0                | 128                          | 0                               |
| 74              | SOLAR APPLICATION FEES                  | 132                          | 1               | 0                         | 0                | 0                   | 0                  | 0                | 132                          | 0                               |
| 75              | RENEWABLES RNF-9 APPLICATION/RETEST FEE | 107                          | 1               | 0                         | 0                | 0                   | 0                  | 0                | 107                          | 0                               |
| 76              | VENDOR COMP.                            | 68                           | 0               | 0                         | 0                | 0                   | 2                  | 0                | 68                           | 0                               |
| 77              | PRICE PROTECTION PRODUCTS               | (2,879)                      | 0               | 0                         | 0                | 0                   | 0                  | 0                | (2,879)                      | 0                               |
| 78              | EQUIP. CARRYING CHARGE - PROD.          | 288                          | 0               | 1                         | 0                | 1                   | 3                  | 0                | 288                          | 0                               |
| 79              | EQUIP. CARRYING CHARGE - TRANS.         | 6,152                        | 2               | 12                        | 2                | 12                  | 73                 | 1                | 6,152                        | 0                               |
| 80              | ADMIN. FEE - MEAG                       | 28                           | 0               | 0                         | 0                | 0                   | 0                  | 0                | 28                           | 0                               |
| 81              | SCHERER 4 TSA                           | 30,220                       | 0               | 0                         | 0                | 0                   | 0                  | 0                | 0                            | 30,220                          |
| 82              | DALTON / TRI-COUNTY                     | 0                            | 0               | 0                         | 0                | 0                   | 0                  | 0                | 0                            | 0                               |
| 83              | WHOLESALE BLOCK POWER SALES             | 0                            | 0               | 0                         | 0                | 0                   | 0                  | 0                | 0                            | 0                               |
|                 | SALES TAX COLLECTION FEE                |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 84              | FUEL INVENTORY                          | 251                          | 0               | 1                         | 0                | 0                   | 3                  | 0                | 251                          | 0                               |
| 85              | MATERIALS & SUPPLIES                    | 255                          | 1               | 1                         | 0                | 0                   | 2                  | 0                | 255                          | 0                               |
| 86              | REVENUE                                 | 2,406                        | 1               | 5                         | 1                | 4                   | 23                 | 1                | 2,406                        | 0                               |
| 87              | TOTAL SALES TAX COLLECTION FEE          | 2,912                        | 1               | 6                         | 1                | 5                   | 27                 | 1                | 2,912                        | 0                               |
| 88              | TOTAL ACCOUNT 456                       | 151,008                      | 49              | 240                       | 38               | 220                 | 1,355              | 17               | 120,788                      | 30,220                          |
|                 |   |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 89              | GAIN ON TIMBER SALES - EPIS             | 383                          | 0               | 1                         | 0                | 1                   | 4                  | 0                | 383                          | 0                               |
| 90              | GAIN ON TIMBER SALES - PHIFFU           | 166                          | 0               | 0                         | 0                | 0                   | 2                  | 0                | 166                          | 0                               |
| 91              | REGULATORY ADJUSTMENTS                  | (10,275)                     | (4)             | (22)                      | (4)              | (19)                | (120)              | (1)              | (10,275)                     | 0                               |
|                 |   |                              |                 |                           |                  |                     |                    |                  |                              |                                 |
| 92              | TOTAL OTHER OPERATING REVENUE           | 248,632                      | 139             | 388                       | 67               | 428                 | 1,758              | 30               | 218,402                      | 30,229                          |
| 93              | TOTAL OPERATING REVENUE                 | 8,672,956                    | 2,254           | 17,113                    | 2,781            | 13,030              | 81,897             | 2,094            | 8,587,071                    | 85,886                          |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.10  
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Direct assignment to rate or rate group - revenues reflect annualized revenue for the period.
- 2 (A)
- 4 (B) Allocated per energy at generation from Schedule 2.60.
- 5 (B)
- 6 (C) Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20.
- 7 (B)
- 8 (B)
- 9 (B)
- 10 (B)
- 11 (C)
- 12 (B)
- 13 (B)
- 14 (C)
- 15 (B)
- 16 (C)
- 17 (B)
- 18 (B)
- 19 (B)
- 20 (D) Direct assignment to Wholesale Block Power Sales.
- 21 (D)
- 22 (D)
- 23 (E) Direct assignment to City of Dalton / Tri-County EMC.
- 24 (E)
- 25 (B)
- 26 (B)
- 27 (F) Allocated per Purchased Power demand-related Generation O&M Expenses from Schedule 2.20.
- 31 (G) Allocated per Transmission Gross Plant from Schedule 2.00.
- 32 (G)

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.10  
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

|        |  |
|--------|--|
| 34 (H) | Direct assignment to Scherer 4 TSA.  |
| 35 (E) |  |
| 36 (D) |  |
| 38 (I) | Allocated per the average number of customers from Schedule 2.60.                          |
| 39 (J) | Allocated per Distribution Gross Plant from Schedule 2.00.                                 |
| 40 (K) | Allocated per number of occurrences and average number of customers to rate or rate group. |
| 41 (K) |  |
| 42 (K) |  |
| 43 (K) |  |
| 44 (K) |  |
| 45 (G) |  |
| 46 (K) |  |
| 48 (L) | Allocated per General Gross Plant from Schedule 2.00.                                      |
| 50 (M) | Allocated per Production Gross Plant from Schedule 2.00.                                   |
| 51 (G) |  |
| 52 (N) | Allocated per Distribution Gross Plant from Schedule 2.00.                                 |
| 53 (L) |  |
| 54 (L) |  |
| 56 (H) |  |
| 57 (E) |  |
| 58 (D) |  |
| 60 (G) |  |
| 61 (N) |  |
| 62 (O) | Allocated per RTP number of customers times rate monthly fees.                             |
| 63 (L) |  |
| 64 (G) |  |
| 65 (G) |  |
| 66 (G) |  |
| 67 (L) |  |
| 68 (G) |  |
| 69 (P) | Allocated per Gross Plant from Schedule 2.00.  |
| 70 (L) |  |
| 71 (Q) | Allocated per Sales Expense from Schedule 2.20.  |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.10  
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 72 (R) Direct assignment to rate or rate group - revenues reflect annualized base revenue for the period.
- 73 (S) Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class.
- 74 (T) Allocated per Customer Accounting Expense from Schedule 2.20.
- 75 (T)
- 76 (U) Allocated per total retail revenue from sales.
- 77 (V) Allocated per RTP retail revenue from sales.
- 78 (M)
- 79 (G)
- 80 (T)
- 81 (H)
- 82 (E)
- 83 (D)
- 84 (W) Allocated per Total Fuel Inventory from Schedule 2.02.
- 85 (X) Allocated per Total Plant Materials and Supplies from Schedule 2.02.
- 86 (U)
- 89 (M)
- 90 (Y) Allocated per Plant Held for Future Use.
- 91 (Z) Allocated per Level A demand allocator from Schedule 2.60.



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE                 | TOTAL ELECTRIC SYSTEM | RATE R, RM | RATE TOUR-RO | RATE PRE-PAY | RATE TOUR-RO | RATE GS | RATE PLS | RATE PLM | RATE PLL |
|----------|--|-----------------------|------------|--------------|--------------|--------------|---------|----------|----------|----------|
| (1)      | (2)                                    | (3)                   | (4)        | (5)          | (6)          | (7)          | (8)     | (9)      | (10)     | (11)     |
|          | PRODUCTION                             |                       |            |              |              |              |         |          |          |          |
|          | ENERGY COMPONENT                       |                       |            |              |              |              |         |          |          |          |
| 1        | TOTAL FR FUEL EXPENSE                  | 2,673,147             | 891,679    | 9,287        | 36,899       | 2,888        | 44,720  | 106,909  | 360,118  | 83,953   |
| 2        | VARIABLE O&M EXPENSE                   | 138,163               | 54,439     | 564          | 2,243        | 178          | 2,713   | 6,485    | 21,845   | 5,074    |
| 3        | REMOVE INCREMENTAL RTP                 | (204,501)             | (91,744)   | (974)        | (3,606)      | (283)        | (4,678) | (9,255)  | (31,731) | (6,594)  |
| 4        | ASSIGN INCREMENTAL RTP                 | 204,501               | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 5        | WHOLESALE BLOCKS FUEL EXPENSE          | 8,318                 | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 6        | WHOLESALE BLOCKS VOM EXPENSE           | 1,451                 | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 7        | DALTON / TRI-COUNTY FUEL EXPENSE       | 0                     | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 8        | DALTON / TRI-COUNTY VOM EXPENSE        | 150                   | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 9        | TOTAL ENERGY COMPONENT                 | 2,821,230             | 854,374    | 8,877        | 35,533       | 2,783        | 42,755  | 104,139  | 350,232  | 82,433   |
| 10       | DEMAND COMPONENT                       | 527,227               | 244,071    | 2,606        | 9,498        | 743          | 12,506  | 23,628   | 81,401   | 16,382   |
| 11       | REMOVE INCREMENTAL RTP                 | (27,436)              | (12,701)   | (136)        | (494)        | (39)         | (651)   | (1,230)  | (4,236)  | (852)    |
| 12       | ASSIGN INCREMENTAL RTP                 | 27,436                | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 13       | DALTON / TRI-COUNTY                    | 0                     | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 14       | WHOLESALE BLOCK POWER SALES            | 5,077                 | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 15       | TOTAL DEMAND COMPONENT                 | 532,304               | 231,370    | 2,470        | 9,003        | 704          | 11,856  | 22,398   | 77,165   | 15,529   |
| 16       | GENERATION EXPENSE                     | 3,338,537             | 1,085,744  | 11,347       | 44,537       | 3,487        | 54,611  | 126,537  | 427,397  | 97,962   |
| 17       | DALTON / TRI-COUNTY GENERATION EXPENSE | 150                   | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 18       | WHOLESALE BLOCKS GEN. EXPENSE          | 14,846                | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 19       | TOTAL GENERATION EXPENSE               | 3,353,534             | 1,085,744  | 11,347       | 44,537       | 3,487        | 54,611  | 126,537  | 427,397  | 97,962   |
|          | ACCOUNT 555 - PURCHASED POWER          |                       |            |              |              |              |         |          |          |          |
| 20       | DEMAND COMPONENT                       | 232,290               | 107,535    | 1,148        | 4,185        | 327          | 5,510   | 10,410   | 35,864   | 7,218    |
| 21       | ENERGY RELATED (EXCL. FUEL)            | 46,373                | 18,272     | 189          | 753          | 60           | 911     | 2,177    | 7,332    | 1,703    |
| 22       | PURCHASED POWER                        | 278,662               | 125,806    | 1,338        | 4,937        | 387          | 6,421   | 12,587   | 43,196   | 8,921    |
| 23       | SCHERER 4 TSA                          | 0                     | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 24       | DALTON / TRI-COUNTY                    | 0                     | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 25       | WHOLESALE BLOCK POWER SALES            | 4,687                 | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 26       | TOTAL ACCOUNT 555 (EXCL. FUEL)         | 283,349               | 125,806    | 1,338        | 4,937        | 387          | 6,421   | 12,587   | 43,196   | 8,921    |
|          | OTHER PRODUCTION EXPENSES:             |                       |            |              |              |              |         |          |          |          |
| 27       | ACCOUNT 556                            | 11,294                | 5,228      | 56           | 203          | 16           | 268     | 506      | 1,744    | 351      |
| 28       | SCHERER 4 TSA                          | 0                     | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 29       | DALTON / TRI-COUNTY                    | 0                     | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 30       | WHOLESALE BLOCK POWER SALES            | 0                     | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 31       | TOTAL ACCOUNT 556                      | 11,294                | 5,228      | 56           | 203          | 16           | 268     | 506      | 1,744    | 351      |
| 32       | ACCOUNT 557                            | 16,138                | 7,471      | 80           | 291          | 23           | 383     | 723      | 2,492    | 501      |
| 33       | TOTAL OTHER PRODUCTION                 | 27,431                | 12,699     | 136          | 494          | 39           | 651     | 1,229    | 4,235    | 852      |
|          | PRODUCTION EXPENSE                     | 3,644,631             | 1,224,249  | 12,820       | 49,968       | 3,913        | 61,682  | 140,353  | 474,828  | 107,735  |
| 34       | SCHERER 4 TSA                          | 0                     | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 35       | DALTON / TRI-COUNTY                    | 150                   | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 36       | WHOLESALE BLOCK POWER SALES            | 19,533                | 0          | 0            | 0            | 0            | 0       | 0        | 0        | 0        |
| 37       | TOTAL PRODUCTION EXPENSE               | 3,664,314             | 1,224,249  | 12,820       | 49,968       | 3,913        | 61,682  | 140,353  | 474,828  | 107,735  |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE                 | TOTAL ELECTRIC SYSTEM | RATE G | RATE SCH | RATE TOU-EO | RATE TOU-GSD | RATE TOU-SC | RATE TOU-HLF | RATE TOU-FD |
|----------|--|-----------------------|--------|----------|-------------|--------------|-------------|--------------|-------------|
| (1)      | (2)                                    | (3)                   | (12)   | (13)     | (14)        | (15)         | (16)        | (17)         | (18)        |
|          | PRODUCTION                             |                       |        |          |             |              |             |              |             |
|          | ENERGY COMPONENT                       |                       |        |          |             |              |             |              |             |
| 1        | TOTAL FR FUEL EXPENSE                  | 2,673,147             | 3,477  | 5,518    | 19,922      | 16,109       | 13,989      | 2,087        | 23,340      |
| 2        | VARIABLE O&M EXPENSE                   | 138,163               | 210    | 335      | 1,209       | 975          | 839         | 127          | 1,416       |
| 3        | REMOVE INCREMENTAL RTP                 | (204,501)             | (251)  | (516)    | (2,046)     | (1,370)      | (1,078)     | (156)        | (1,964)     |
| 4        | ASSIGN INCREMENTAL RTP                 | 204,501               | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 5        | WHOLESALE BLOCKS FUEL EXPENSE          | 8,318                 | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 6        | WHOLESALE BLOCKS VOM EXPENSE           | 1,451                 | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 7        | DALTON / TRI-COUNTY FUEL EXPENSE       | 0                     | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 8        | DALTON / TRI-COUNTY VOM EXPENSE        | 150                   | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 9        | TOTAL ENERGY COMPONENT                 | 2,821,230             | 3,436  | 5,336    | 19,086      | 15,713       | 13,750      | 2,058        | 22,791      |
| 10       | DEMAND COMPONENT                       | 527,227               | 608    | 1,345    | 5,447       | 3,484        | 2,669       | 381          | 4,976       |
| 11       | REMOVE INCREMENTAL RTP                 | (27,436)              | (32)   | (70)     | (283)       | (181)        | (139)       | (20)         | (259)       |
| 12       | ASSIGN INCREMENTAL RTP                 | 27,436                | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 13       | DALTON / TRI-COUNTY                    | 0                     | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 14       | WHOLESALE BLOCK POWER SALES            | 5,077                 | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 15       | TOTAL DEMAND COMPONENT                 | 532,304               | 576    | 1,275    | 5,163       | 3,303        | 2,530       | 361          | 4,717       |
| 16       | GENERATION EXPENSE                     | 3,338,537             | 4,012  | 6,611    | 24,249      | 19,016       | 16,280      | 2,419        | 27,508      |
| 17       | DALTON / TRI-COUNTY GENERATION EXPENSE | 150                   | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 18       | WHOLESALE BLOCKS GEN. EXPENSE          | 14,846                | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 19       | TOTAL GENERATION EXPENSE               | 3,353,534             | 4,012  | 6,611    | 24,249      | 19,016       | 16,280      | 2,419        | 27,508      |
| 20       | ACCOUNT 555 - PURCHASED POWER          |                       |        |          |             |              |             |              |             |
| 21       | DEMAND COMPONENT                       | 232,290               | 268    | 593      | 2,400       | 1,535        | 1,176       | 168          | 2,192       |
| 22       | ENERGY RELATED (EXCL. FUEL)            | 46,373                | 70     | 112      | 406         | 327          | 282         | 43           | 475         |
| 23       | PURCHASED POWER                        | 278,662               | 338    | 705      | 2,806       | 1,862        | 1,458       | 210          | 2,667       |
| 24       | SCHERER 4 TSA                          | 0                     | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 25       | DALTON / TRI-COUNTY                    | 0                     | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 26       | WHOLESALE BLOCK POWER SALES            | 4,687                 | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 27       | TOTAL ACCOUNT 555 (EXCL. FUEL)         | 283,349               | 338    | 705      | 2,806       | 1,862        | 1,458       | 210          | 2,667       |
| 28       | OTHER PRODUCTION EXPENSES:             |                       |        |          |             |              |             |              |             |
| 29       | ACCOUNT 556                            | 11,294                | 13     | 29       | 117         | 75           | 57          | 8            | 107         |
| 30       | SCHERER 4 TSA                          | 0                     | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 31       | DALTON / TRI-COUNTY                    | 0                     | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 32       | WHOLESALE BLOCK POWER SALES            | 11,294                | 13     | 29       | 117         | 75           | 57          | 8            | 107         |
| 33       | TOTAL ACCOUNT 556                      | 16,138                | 19     | 41       | 167         | 107          | 82          | 12           | 152         |
| 34       | ACCOUNT 557                            | 27,431                | 32     | 70       | 283         | 181          | 139         | 20           | 259         |
| 35       | TOTAL OTHER PRODUCTION                 |                       |        |          |             |              |             |              |             |
| 36       | PRODUCTION EXPENSE                     | 3,644,631             | 4,382  | 7,386    | 27,338      | 21,060       | 17,876      | 2,649        | 30,435      |
| 37       | SCHERER 4 TSA                          | 0                     | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 38       | DALTON / TRI-COUNTY                    | 150                   | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 39       | WHOLESALE BLOCK POWER SALES            | 19,533                | 0      | 0        | 0           | 0            | 0           | 0            | 0           |
| 40       | TOTAL PRODUCTION EXPENSE               | 3,664,314             | 4,382  | 7,386    | 27,338      | 21,060       | 17,876      | 2,649        | 30,435      |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | OPER. & MAINT. EXPENSE<br>(2)                  | TOTAL ELECTRIC SYSTEM<br>(3) | RTP-DA<br>(19) | RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------|--|------------------------------|----------------|----------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
|                 | PRODUCTION                                     |                              |                |                |                  |                     |                         |                  |                 |                  |
|                 | ENERGY COMPONENT                               |                              |                |                |                  |                     |                         |                  |                 |                  |
| 1               | TOTAL FR FUEL EXPENSE                          | 2,673,147                    | 408,433        | 426,847        | 57,546           | 9,725               | 3,355                   | 11,750           | 2,483           | 85,409           |
| 2               | VARIABLE O&M EXPENSE                           | 138,163                      | 15,408         | 10,894         | 3,475            | 574                 | 265                     | 732              | 196             | 5,133            |
| 3               | REMOVE INCREMENTAL RTP                         | (204,501)                    | (19,318)       | (12,716)       | (5,275)          | (275)               | (131)                   | (348)            | (219)           | (6,415)          |
| 4               | ASSIGN INCREMENTAL RTP                         | 204,501                      | 78,417         | 126,084        | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 5               | WHOLESALE BLOCKS FUEL EXPENSE                  | 8,318                        | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 6               | WHOLESALE BLOCKS VOM EXPENSE                   | 1,451                        | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 7               | DALTON / TRI-COUNTY FUEL EXPENSE               | 0                            | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 8               | DALTON / TRI-COUNTY VOM EXPENSE                | 150                          | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 9               | TOTAL ENERGY COMPONENT                         | 2,821,230                    | 482,941        | 551,109        | 55,745           | 10,024              | 3,488                   | 12,134           | 2,461           | 84,127           |
| 10              | DEMAND COMPONENT                               | 527,227                      | 47,446         | 30,480         | 13,690           | 322                 | 160                     | 400              | 515             | 15,739           |
| 11              | REMOVE INCREMENTAL RTP                         | (27,436)                     | (2,469)        | (1,586)        | (712)            | (17)                | (8)                     | (21)             | (27)            | (819)            |
| 12              | ASSIGN INCREMENTAL RTP                         | 27,436                       | 12,528         | 14,909         | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 13              | DALTON / TRI-COUNTY                            | 0                            | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 14              | WHOLESALE BLOCK POWER SALES                    | 5,077                        | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 15              | TOTAL DEMAND COMPONENT                         | 532,304                      | 57,505         | 43,802         | 12,977           | 305                 | 152                     | 380              | 489             | 14,920           |
| 16              | GENERATION EXPENSE                             | 3,338,537                    | 540,446        | 594,911        | 68,723           | 10,329              | 3,641                   | 12,513           | 2,949           | 99,047           |
| 17              | DALTON / TRI-COUNTY GENERATION EXPENSE         | 150                          | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 18              | WHOLESALE BLOCKS GEN. EXPENSE                  | 14,846                       | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 19              | TOTAL GENERATION EXPENSE                       | 3,353,534                    | 540,446        | 594,911        | 68,723           | 10,329              | 3,641                   | 12,513           | 2,949           | 99,047           |
| 20              | ACCOUNT 555 - PURCHASED POWER DEMAND COMPONENT | 232,290                      | 20,904         | 13,429         | 6,032            | 142                 | 71                      | 176              | 227             | 6,935            |
| 21              | ENERGY RELATED (EXCL. FUEL)                    | 46,373                       | 5,172          | 3,656          | 1,166            | 193                 | 89                      | 246              | 66              | 1,723            |
| 22              | PURCHASED POWER                                | 278,662                      | 26,076         | 17,085         | 7,198            | 334                 | 189                     | 422              | 293             | 8,657            |
| 23              | SCHERER 4 TSA                                  | 0                            | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 24              | DALTON / TRI-COUNTY                            | 0                            | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 25              | WHOLESALE BLOCK POWER SALES                    | 4,687                        | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 26              | TOTAL ACCOUNT 555 (EXCL. FUEL)                 | 283,349                      | 26,076         | 17,085         | 7,198            | 334                 | 159                     | 422              | 293             | 8,657            |
| 27              | OTHER PRODUCTION EXPENSES:                     |                              |                |                |                  |                     |                         |                  |                 |                  |
| 28              | ACCOUNT 556                                    | 11,294                       | 1,016          | 653            | 293              | 7                   | 3                       | 9                | 11              | 337              |
| 29              | SCHERER 4 TSA                                  | 0                            | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 30              | DALTON / TRI-COUNTY                            | 0                            | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 31              | WHOLESALE BLOCK POWER SALES                    | 11,294                       | 1,016          | 653            | 293              | 7                   | 3                       | 9                | 11              | 337              |
| 32              | TOTAL ACCOUNT 556                              | 16,138                       | 1,452          | 933            | 419              | 10                  | 5                       | 12               | 16              | 482              |
| 33              | ACCOUNT 557                                    | 27,431                       | 2,469          | 1,586          | 712              | 17                  | 8                       | 21               | 27              | 819              |
| 34              | TOTAL OTHER PRODUCTION                         |                              |                |                |                  |                     |                         |                  |                 |                  |
| 35              | PRODUCTION EXPENSE                             | 3,644,631                    | 568,990        | 613,582        | 76,633           | 10,680              | 3,809                   | 12,956           | 3,269           | 108,523          |
| 36              | SCHERER 4 TSA                                  | 0                            | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 37              | DALTON / TRI-COUNTY                            | 150                          | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 38              | WHOLESALE BLOCK POWER SALES                    | 19,533                       | 0              | 0              | 0                | 0                   | 0                       | 0                | 0               | 0                |
|                 | TOTAL PRODUCTION EXPENSE                       | 3,664,314                    | 568,990        | 613,582        | 76,633           | 10,680              | 3,809                   | 12,956           | 3,269           | 108,523          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)               | OPER. & MAINT. EXPENSE<br>(2)          | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-------------------------------|--|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| PRODUCTION                    |  |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| ENERGY COMPONENT              |  |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 1                             | TOTAL FR FUEL EXPENSE                  | 2,673,147                    | 1,079           | 5,637                     | 999              | 3,688                | 34,990              | 313              | 2,673,147                    | 0                               |
| 2                             | VARIABLE O&M EXPENSE                   | 138,163                      | 85              | 342                       | 61               | 225                  | 2,105               | 19               | 138,163                      | 0                               |
| 3                             | REMOVE INCREMENTAL RTP                 | (204,501)                    | (95)            | (447)                     | (77)             | (363)                | (2,547)             | (26)             | (204,501)                    | 0                               |
| 4                             | ASSIGN INCREMENTAL RTP                 | 204,501                      | 0               | 0                         | 0                | 0                    | 0                   | 0                | 204,501                      | 0                               |
| 5                             | WHOLESALE BLOCKS FUEL EXPENSE          | 8,318                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 8,318                           |
| 6                             | WHOLESALE BLOCKS VOM EXPENSE           | 1,451                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 1,451                           |
| 7                             | DALTON / TRI-COUNTY FUEL EXPENSE       | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 8                             | DALTON / TRI-COUNTY VOM EXPENSE        | 150                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 150                             |
| 9                             | TOTAL ENERGY COMPONENT                 | 2,821,230                    | 1,069           | 5,532                     | 982              | 3,550                | 34,548              | 305              | 2,811,310                    | 9,920                           |
| 10                            | DEMAND COMPONENT                       | 527,227                      | 224             | 1,111                     | 190              | 955                  | 6,183               | 67               | 527,227                      | 0                               |
| 11                            | REMOVE INCREMENTAL RTP                 | (27,436)                     | (12)            | (58)                      | (10)             | (50)                 | (322)               | (3)              | (27,436)                     | 0                               |
| 12                            | ASSIGN INCREMENTAL RTP                 | 27,436                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 27,436                       | 0                               |
| 13                            | DALTON / TRI-COUNTY                    | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 14                            | WHOLESALE BLOCK POWER SALES            | 5,077                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 5,077                           |
| 15                            | TOTAL DEMAND COMPONENT                 | 532,304                      | 212             | 1,054                     | 180              | 905                  | 5,861               | 63               | 527,227                      | 5,077                           |
| 16                            | GENERATION EXPENSE                     | 3,338,537                    | 1,281           | 6,586                     | 1,163            | 4,455                | 40,409              | 369              | 3,338,537                    | 0                               |
| 17                            | DALTON / TRI-COUNTY GENERATION EXPENSE | 150                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 150                             |
| 18                            | WHOLESALE BLOCKS GEN. EXPENSE          | 14,846                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 14,846                          |
| 19                            | TOTAL GENERATION EXPENSE               | 3,353,534                    | 1,281           | 6,586                     | 1,163            | 4,455                | 40,409              | 369              | 3,338,537                    | 14,997                          |
| ACCOUNT 555 - PURCHASED POWER |  |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 20                            | DEMAND COMPONENT                       | 232,290                      | 99              | 490                       | 84               | 421                  | 2,724               | 29               | 232,290                      | 0                               |
| 21                            | ENERGY RELATED (EXCL. FUEL)            | 46,373                       | 29              | 115                       | 20               | 76                   | 706                 | 6                | 46,373                       | 0                               |
| 22                            | PURCHASED POWER                        | 278,662                      | 127             | 604                       | 104              | 496                  | 3,430               | 36               | 278,662                      | 0                               |
| 23                            | SCHERER 4 TSA                          | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 24                            | DALTON / TRI-COUNTY                    | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 25                            | WHOLESALE BLOCK POWER SALES            | 4,687                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 4,687                           |
| 26                            | TOTAL ACCOUNT 555 (EXCL. FUEL)         | 283,349                      | 127             | 604                       | 104              | 496                  | 3,430               | 36               | 278,662                      | 4,687                           |
| OTHER PRODUCTION EXPENSES:    |  |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 27                            | ACCOUNT 556                            | 11,294                       | 5               | 24                        | 4                | 20                   | 132                 | 1                | 11,294                       | 0                               |
| 28                            | SCHERER 4 TSA                          | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 29                            | DALTON / TRI-COUNTY                    | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 30                            | WHOLESALE BLOCK POWER SALES            | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 31                            | TOTAL ACCOUNT 556                      | 11,294                       | 5               | 24                        | 4                | 20                   | 132                 | 1                | 11,294                       | 0                               |
| 32                            | ACCOUNT 557                            | 16,138                       | 7               | 34                        | 6                | 29                   | 189                 | 2                | 16,138                       | 0                               |
| 33                            | TOTAL OTHER PRODUCTION                 | 27,431                       | 12              | 58                        | 10               | 50                   | 322                 | 3                | 27,431                       | 0                               |
| PRODUCTION EXPENSE            |  |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 34                            | PRODUCTION EXPENSE                     | 3,644,631                    | 1,420           | 7,248                     | 1,277            | 5,001                | 44,161              | 408              | 3,644,631                    | 0                               |
| 35                            | SCHERER 4 TSA                          | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 36                            | DALTON / TRI-COUNTY                    | 150                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 150                             |
| 37                            | WHOLESALE BLOCK POWER SALES            | 19,533                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 19,533                          |
| 38                            | TOTAL PRODUCTION EXPENSE               | 3,664,314                    | 1,420           | 7,248                     | 1,277            | 5,001                | 44,161              | 408              | 3,644,631                    | 19,684                          |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)      | OPER. & MAINT. EXPENSE<br>(2)      | TOTAL ELECTRIC SYSTEM<br>(3) | R, RM<br>(4) | RATE<br>(5) | TOU-RD<br>(6) | PRE-PAY<br>(7) | RATE<br>(8) | PLS<br>(9) | RATE<br>(10) | PLL<br>(11) |
|----------------------|------------------------------------|------------------------------|--------------|-------------|---------------|----------------|-------------|------------|--------------|-------------|
| TRANSMISSION EXPENSE |                                    |                              |              |             |               |                |             |            |              |             |
| OPERATIONS           |                                    |                              |              |             |               |                |             |            |              |             |
| 39                   | 560-SUPERVISION                    | 6,683                        | 3,127        | 35          | 110           | 9              | 186         | 329        | 1,055        | 202         |
| 40                   | 561-LOAD DISPATCHING               | 19,927                       | 9,252        | 104         | 320           | 28             | 560         | 984        | 3,129        | 604         |
| 41                   | 562-STATION EXPENSE                | 3,173                        | 1,472        | 16          | 51            | 4              | 88          | 155        | 497          | 96          |
| 42                   | 563-OVERHEAD LINES                 | 1,137                        | 516          | 6           | 18            | 2              | 31          | 55         | 175          | 35          |
| 43                   | 564-UNDERGROUND LINES              | 0                            | 0            | 0           | 0             | 0              | 0           | 0          | 0            | 0           |
| 44                   | 565-TRANS. BY OTHERS               | 998                          | 464          | 5           | 16            | 1              | 28          | 49         | 157          | 30          |
| 45                   | 566-MISCELLANEOUS                  | 17,337                       | 7,941        | 89          | 276           | 24             | 479         | 843        | 2,689        | 529         |
| 46                   | 567-RENTS                          | (26,946)                     | (12,333)     | (139)       | (424)         | (37)           | (752)       | (1,317)    | (4,180)      | (821)       |
| 47                   | TOTAL OPERATIONS                   | 22,308                       | 10,438       | 117         | 367           | 31             | 620         | 1,098      | 3,522        | 676         |
| MAINTENANCE          |                                    |                              |              |             |               |                |             |            |              |             |
| 48                   | 568-SUPERVISION                    | 14,710                       | 6,720        | 76          | 233           | 20             | 406         | 714        | 2,276        | 449         |
| 49                   | 569-STRUCTURES                     | 3,443                        | 1,597        | 18          | 56            | 5              | 95          | 169        | 540          | 105         |
| 50                   | 570-STATION EXPENSE                | 21,388                       | 9,920        | 111         | 347           | 30             | 593         | 1,047      | 3,352        | 650         |
| 51                   | 571-OVERHEAD LINES                 | 61,805                       | 28,070       | 316         | 969           | 84             | 1,704       | 2,991      | 9,518        | 1,890       |
| 52                   | 572-UNDERGROUND LINES              | 20                           | 570          | 6           | 20            | 2              | 35          | 61         | 193          | 39          |
| 53                   | 573-MISCELLANEOUS                  | 4                            | 2            | 0           | 0             | 0              | 0           | 0          | 1            | 0           |
| 54                   | TOTAL MAINTENANCE                  | 102,612                      | 46,880       | 527         | 1,624         | 140            | 2,833       | 4,982      | 15,880       | 3,132       |
| 55                   | TOTAL TRANSMISSION EXPENSE         | 124,921                      | 57,318       | 643         | 1,991         | 171            | 3,453       | 6,080      | 19,402       | 3,808       |
| 56                   | REMOVE INCREMENTAL RTP             | (30,187)                     | (13,849)     | (155)       | (481)         | (41)           | (834)       | (1,469)    | (4,688)      | (920)       |
| 57                   | ASSIGN INCREMENTAL RTP             | 30,187                       | 0            | 0           | 0             | 0              | 0           | 0          | 0            | 0           |
| 58                   | REMOVE SCHERER 4 EXPENSE           | (1,552)                      | (721)        | (8)         | (25)          | (2)            | (44)        | (77)       | (244)        | (47)        |
| 59                   | REMOVE DALTON / TRI-COUNTY EXPENSE | 0                            | 0            | 0           | 0             | 0              | 0           | 0          | 0            | 0           |
| 60                   | REMOVE WHOLESAL BLOCKS EXP.        | (20)                         | (9)          | (0)         | (0)           | (0)            | (1)         | (1)        | (3)          | (1)         |
| 61                   | TRANSMISSION EXPENSE               | 123,349                      | 42,739       | 480         | 1,484         | 128            | 2,575       | 4,533      | 14,467       | 2,840       |
| 62                   | SCHERER 4 TSA                      | 1,552                        | 0            | 0           | 0             | 0              | 0           | 0          | 0            | 0           |
| 63                   | DALTON / TRI-COUNTY                | 0                            | 0            | 0           | 0             | 0              | 0           | 0          | 0            | 0           |
| 64                   | WHOLESAL BLOCK POWER SALES         | 20                           | 0            | 0           | 0             | 0              | 0           | 0          | 0            | 0           |
| 65                   | TOTAL TRANSMISSION EXPENSE         | 124,921                      | 42,739       | 480         | 1,484         | 128            | 2,575       | 4,533      | 14,467       | 2,840       |
| DISTRIBUTION EXPENSE |                                    |                              |              |             |               |                |             |            |              |             |
| OPERATIONS           |                                    |                              |              |             |               |                |             |            |              |             |
| 66                   | 580 - SUPERVISION & ENG.           | 18,640                       | 10,219       | 139         | 384           | 33             | 1,326       | 1,085      | 2,044        | 289         |
| 67                   | 581 - LOAD DISPATCHING             | 18,063                       | 8,388        | 109         | 318           | 30             | 505         | 847        | 2,721        | 491         |
| 68                   | 582 - STATION EXPENSE              | 2,065                        | 945          | 11          | 32            | 3              | 59          | 102        | 321          | 63          |
| 69                   | 583 - OVERHEAD LINES               | 3,874                        | 2,398        | 31          | 91            | 8              | 172         | 148        | 370          | 59          |
| 70                   | 584 - UNDERGROUND LINES            | 16,006                       | 8,181        | 106         | 310           | 29             | 526         | 713        | 2,162        | 377         |
| 71                   | 585 - STREET LIGHTING              | 3                            | 0            | 0           | 0             | 0              | 0           | 0          | 0            | 0           |
| 72                   | 586 - METER EXPENSE                | 26,405                       | 16,256       | 210         | 615           | 50             | 3,997       | 2,395      | 1,859        | 28          |
| 73                   | 587 - CUST. INSTALLATION           | 1,901                        | 1,571        | 20          | 59            | 5              | 137         | 51         | 26           | 0           |
| 74                   | 588 - MISCELLANEOUS                | 31,931                       | 17,247       | 256         | 640           | 55             | 1,788       | 1,608      | 3,532        | 531         |
| 75                   | 589 - RENTS                        | 3,266                        | 1,764        | 26          | 65            | 6              | 183         | 164        | 361          | 54          |
| 76                   | TOTAL OPERATIONS                   | 122,154                      | 66,969       | 908         | 2,515         | 219            | 8,693       | 7,113      | 13,397       | 1,894       |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)      | OPER. & MAINT. EXPENSE<br>(2)      | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|----------------------|------------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| TRANSMISSION EXPENSE |                                    |                                    |                   |                     |                        |                         |                        |                         |                        |
| OPERATIONS           |                                    |                                    |                   |                     |                        |                         |                        |                         |                        |
| 39                   | 560-SUPERVISION                    | 6,683                              | 8                 | 18                  | 73                     | 42                      | 34                     | 5                       | 66                     |
| 40                   | 561-LOAD DISPATCHING               | 19,927                             | 25                | 52                  | 217                    | 127                     | 101                    | 14                      | 196                    |
| 41                   | 562-STATION EXPENSE                | 3,173                              | 4                 | 8                   | 34                     | 20                      | 16                     | 2                       | 31                     |
| 42                   | 563-OVERHEAD LINES                 | 1,137                              | 2                 | 3                   | 12                     | 8                       | 5                      | 1                       | 11                     |
| 43                   | 564-UNDERGROUND LINES              | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 44                   | 565-TRANS. BY OTHERS               | 998                                | 1                 | 3                   | 11                     | 6                       | 5                      | 1                       | 10                     |
| 45                   | 566-MISCELLANEOUS                  | 17,337                             | 25                | 45                  | 186                    | 115                     | 85                     | 12                      | 168                    |
| 46                   | 567-RENTS                          | (26,946)                           | (40)              | (69)                | (290)                  | (178)                   | (132)                  | (19)                    | (261)                  |
| 47                   | TOTAL OPERATIONS                   | 22,308                             | 25                | 59                  | 244                    | 139                     | 115                    | 16                      | 220                    |
| MAINTENANCE          |                                    |                                    |                   |                     |                        |                         |                        |                         |                        |
| 48                   | 568-SUPERVISION                    | 14,710                             | 22                | 38                  | 158                    | 98                      | 72                     | 10                      | 142                    |
| 49                   | 569-STRUCTURES                     | 3,443                              | 4                 | 9                   | 37                     | 22                      | 17                     | 2                       | 34                     |
| 50                   | 570-STATION EXPENSE                | 21,388                             | 27                | 56                  | 232                    | 137                     | 108                    | 15                      | 209                    |
| 51                   | 571-OVERHEAD LINES                 | 61,805                             | 98                | 158                 | 660                    | 417                     | 297                    | 43                      | 594                    |
| 52                   | 572-UNDERGROUND LINES              | 1,262                              | 2                 | 3                   | 13                     | 9                       | 6                      | 1                       | 12                     |
| 53                   | 573-MISCELLANEOUS                  | 4                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 54                   | TOTAL MAINTENANCE                  | 102,612                            | 153               | 263                 | 1,101                  | 683                     | 499                    | 71                      | 992                    |
| 55                   | TOTAL TRANSMISSION EXPENSE         | 124,921                            | 178               | 322                 | 1,345                  | 822                     | 614                    | 87                      | 1,212                  |
| 56                   | REMOVE INCREMENTAL RTP             | (30,187)                           | (43)              | (78)                | (325)                  | (199)                   | (148)                  | (21)                    | (293)                  |
| 57                   | ASSIGN INCREMENTAL RTP             | 30,187                             | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 58                   | REMOVE SCHERER 4 EXPENSE           | (1,552)                            | (2)               | (4)                 | (17)                   | (10)                    | (8)                    | (1)                     | (15)                   |
| 59                   | REMOVE DALTON / TRI-COUNTY EXPENSE | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 60                   | REMOVE WHOLESAL BLOCKS EXP.        | (20)                               | (0)               | (0)                 | (0)                    | (0)                     | (0)                    | (0)                     | (0)                    |
| 61                   | TRANSMISSION EXPENSE               | 123,349                            | 133               | 240                 | 1,003                  | 613                     | 458                    | 65                      | 903                    |
| 62                   | SCHERER 4 TSA                      | 1,552                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 63                   | DALTON / TRI-COUNTY                | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 64                   | WHOLESAL BLOCK POWER SALES         | 20                                 | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 65                   | TOTAL TRANSMISSION EXPENSE         | 124,921                            | 133               | 240                 | 1,003                  | 613                     | 458                    | 65                      | 903                    |
| DISTRIBUTION EXPENSE |                                    |                                    |                   |                     |                        |                         |                        |                         |                        |
| OPERATIONS           |                                    |                                    |                   |                     |                        |                         |                        |                         |                        |
| 66                   | 580 - SUPERVISION & ENG.           | 18,640                             | 11                | 39                  | 194                    | 68                      | 37                     | 7                       | 134                    |
| 67                   | 581 - LOAD DISPATCHING             | 18,063                             | 18                | 48                  | 191                    | 100                     | 64                     | 12                      | 165                    |
| 68                   | 582 - STATION EXPENSE              | 2,065                              | 3                 | 5                   | 22                     | 14                      | 10                     | 1                       | 20                     |
| 69                   | 583 - OVERHEAD LINES               | 3,874                              | 2                 | 7                   | 29                     | 13                      | 7                      | 2                       | 23                     |
| 70                   | 584 - UNDERGROUND LINES            | 16,006                             | 14                | 39                  | 156                    | 79                      | 47                     | 9                       | 132                    |
| 71                   | 585 - STREET LIGHTING              | 3                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 72                   | 586 - METER EXPENSE                | 26,405                             | 1                 | 45                  | 350                    | 34                      | 4                      | 1                       | 151                    |
| 73                   | 587 - CUST. INSTALLATION           | 1,901                              | 0                 | 1                   | 6                      | 0                       | 0                      | 0                       | 2                      |
| 74                   | 588 - MISCELLANEOUS                | 31,931                             | 22                | 65                  | 295                    | 122                     | 68                     | 13                      | 226                    |
| 75                   | 589 - RENTS                        | 3,266                              | 2                 | 7                   | 30                     | 13                      | 7                      | 1                       | 23                     |
| 76                   | TOTAL OPERATIONS                   | 122,154                            | 73                | 255                 | 1,274                  | 443                     | 245                    | 47                      | 877                    |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)      | OPER. & MAINT. EXPENSE<br>(2)      | TOTAL ELECTRIC SYSTEM<br>(3) | RTP-DA<br>(19) | RATE<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|----------------------|------------------------------------|------------------------------|----------------|--------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| TRANSMISSION EXPENSE |                                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| OPERATIONS           |                                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| 39                   | 560-SUPERVISION                    | 6,683                        | 562            | 351          | 180              | 1                   | 1                       | 1                | 6               | 179              |
| 40                   | 561-LOAD DISPATCHING               | 19,927                       | 1,735          | 1,051        | 532              | 2                   | 2                       | 3                | 18              | 554              |
| 41                   | 562-STATION EXPENSE                | 3,173                        | 279            | 168          | 84               | 1                   | 1                       | 3                | 3               | 89               |
| 42                   | 563-OVERHEAD LINES                 | 1,137                        | 109            | 63           | 29               | 0                   | 0                       | 0                | 1               | 35               |
| 43                   | 564-UNDERGROUND LINES              | 0                            | 0              | 0            | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 44                   | 565-TRANS. BY OTHERS               | 998                          | 87             | 53           | 27               | 0                   | 0                       | 1                | 28              | 0                |
| 45                   | 566-MISCELLANEOUS                  | 17,337                       | 1,608          | 940          | 454              | 2                   | 1                       | 3                | 15              | 520              |
| 46                   | 567-RENTS                          | (26,946)                     | (2,504)        | (1,455)      | (706)            | (2)                 | (1)                     | (3)              | (24)            | (809)            |
| 47                   | TOTAL OPERATIONS                   | 22,308                       | 1,876          | 1,171        | 600              | 4                   | 2                       | 5                | 20              | 597              |
| MAINTENANCE          |                                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| 48                   | 568-SUPERVISION                    | 14,710                       | 1,379          | 802          | 384              | 2                   | 1                       | 2                | 13              | 447              |
| 49                   | 569-STRUCTURES                     | 3,443                        | 302            | 182          | 92               | 1                   | 0                       | 1                | 3               | 97               |
| 50                   | 570-STATION EXPENSE                | 21,388                       | 1,879          | 1,133        | 569              | 3                   | 2                       | 4                | 19              | 603              |
| 51                   | 571-OVERHEAD LINES                 | 61,805                       | 5,935          | 3,405        | 1,602            | 6                   | 3                       | 8                | 54              | 1,930            |
| 52                   | 572-UNDERGROUND LINES              | 1,262                        | 124            | 70           | 32               | 0                   | 0                       | 1                | 40              | 0                |
| 53                   | 573-MISCELLANEOUS                  | 4                            | 0              | 0            | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 54                   | TOTAL MAINTENANCE                  | 102,612                      | 9,620          | 5,593        | 2,679            | 12                  | 6                       | 15               | 90              | 3,117            |
| 55                   | TOTAL TRANSMISSION EXPENSE         | 124,921                      | 11,495         | 6,763        | 3,279            | 16                  | 8                       | 19               | 110             | 3,715            |
| 56                   | REMOVE INCREMENTAL RTP             | (30,187)                     | (2,780)        | (1,635)      | (792)            | (4)                 | (2)                     | (5)              | (27)            | (898)            |
| 57                   | ASSIGN INCREMENTAL RTP             | 30,187                       | 13,321         | 16,866       | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 58                   | REMOVE SCHERER 4 EXPENSE           | (1,552)                      | (135)          | (82)         | (41)             | (0)                 | (0)                     | (0)              | (1)             | (43)             |
| 59                   | REMOVE DALTON / TRI-COUNTY EXPENSE | 0                            | 0              | 0            | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 60                   | REMOVE WHOLESAL BLOCKS EXP.        | (20)                         | (2)            | (1)          | (1)              | (0)                 | (0)                     | (0)              | (0)             | (1)              |
| 61                   | TRANSMISSION EXPENSE               | 123,349                      | 21,900         | 21,912       | 2,445            | 12                  | 6                       | 15               | 82              | 2,773            |
| 62                   | SCHERER 4 TSA                      | 1,552                        | 0              | 0            | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 63                   | DALTON / TRI-COUNTY                | 0                            | 0              | 0            | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 64                   | WHOLESAL BLOCK POWER SALES         | 20                           | 0              | 0            | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 65                   | TOTAL TRANSMISSION EXPENSE         | 124,921                      | 21,900         | 21,912       | 2,445            | 12                  | 6                       | 15               | 82              | 2,773            |
| DISTRIBUTION EXPENSE |                                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| OPERATIONS           |                                    |                              |                |              |                  |                     |                         |                  |                 |                  |
| 66                   | 580 - SUPERVISION & ENG.           | 18,640                       | 1,220          | 333          | 283              | 241                 | 86                      | 72               | 23              | 169              |
| 67                   | 581 - LOAD DISPATCHING             | 18,063                       | 2,229          | 564          | 460              | 99                  | 49                      | 122              | 14              | 250              |
| 68                   | 582 - STATION EXPENSE              | 2,065                        | 195            | 107          | 54               | 0                   | 0                       | 0                | 2               | 63               |
| 69                   | 583 - OVERHEAD LINES               | 3,874                        | 259            | 59           | 58               | 16                  | 14                      | 28               | 11              | 30               |
| 70                   | 584 - UNDERGROUND LINES            | 16,006                       | 1,688          | 413          | 357              | 81                  | 47                      | 111              | 22              | 191              |
| 71                   | 585 - STREET LIGHTING              | 3                            | 0              | 0            | 0                | 2                   | 1                       | 0                | 0               | 0                |
| 72                   | 586 - METER EXPENSE                | 26,405                       | 129            | 9            | 78               | 0                   | 0                       | 0                | 0               | 17               |
| 73                   | 587 - CUST. INSTALLATION           | 1,901                        | 2              | 0            | 1                | 0                   | 0                       | 0                | 12              | 0                |
| 74                   | 588 - MISCELLANEOUS                | 31,931                       | 2,064          | 631          | 514              | 1,033               | 333                     | 126              | 60              | 353              |
| 75                   | 589 - RENTS                        | 3,266                        | 211            | 65           | 53               | 106                 | 34                      | 13               | 6               | 36               |
| 76                   | TOTAL OPERATIONS                   | 122,154                      | 7,997          | 2,181        | 1,858            | 1,578               | 563                     | 473              | 151             | 1,108            |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)             | OPER. & MAINT. EXPENSE<br>(2)      | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------------------|------------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| <b>TRANSMISSION EXPENSE</b> |                                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| <b>OPERATIONS</b>           |                                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 39                          | 560-SUPERVISION                    | 6,683                        | 3               | 13                        | 2                | 13                   | 72                  | 1                | 6,683                        | 0                               |
| 40                          | 561-LOAD DISPATCHING               | 19,927                       | 8               | 40                        | 6                | 39                   | 222                 | 3                | 19,927                       | 0                               |
| 41                          | 562-STATION EXPENSE                | 3,173                        | 1               | 6                         | 1                | 6                    | 36                  | 0                | 3,173                        | 0                               |
| 42                          | 563-OVERHEAD LINES                 | 1,137                        | 0               | 2                         | 0                | 2                    | 14                  | 0                | 1,137                        | 0                               |
| 43                          | 564-UNDERGROUND LINES              | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 44                          | 565-TRANS. BY OTHERS               | 998                          | 0               | 2                         | 0                | 2                    | 11                  | 0                | 998                          | 0                               |
| 45                          | 566-MISCELLANEOUS                  | 17,337                       | 7               | 34                        | 5                | 34                   | 207                 | 2                | 17,337                       | 0                               |
| 46                          | 567-RENTS                          | (26,946)                     | (10)            | (53)                      | (8)              | (53)                 | (322)               | (4)              | (26,946)                     | 0                               |
| 47                          | TOTAL OPERATIONS                   | 22,308                       | 9               | 45                        | 7                | 44                   | 240                 | 3                | 22,308                       | 0                               |
| <b>MAINTENANCE</b>          |                                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 48                          | 568-SUPERVISION                    | 14,710                       | 6               | 29                        | 4                | 28                   | 178                 | 2                | 14,710                       | 0                               |
| 49                          | 569-STRUCTURES                     | 3,443                        | 1               | 7                         | 1                | 7                    | 39                  | 0                | 3,443                        | 0                               |
| 50                          | 570-STATION EXPENSE                | 21,388                       | 8               | 43                        | 7                | 42                   | 240                 | 3                | 21,388                       | 0                               |
| 51                          | 571-OVERHEAD LINES                 | 61,805                       | 23              | 120                       | 18               | 119                  | 766                 | 8                | 61,805                       | 0                               |
| 52                          | 572-UNDERGROUND LINES              | 1,262                        | 0               | 2                         | 0                | 2                    | 16                  | 0                | 1,262                        | 0                               |
| 53                          | 573-MISCELLANEOUS                  | 4                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 4                            | 0                               |
| 54                          | TOTAL MAINTENANCE                  | 102,612                      | 39              | 201                       | 31               | 199                  | 1,238               | 13               | 102,612                      | 0                               |
| 55                          | TOTAL TRANSMISSION EXPENSE         | 124,921                      | 47              | 246                       | 38               | 243                  | 1,479               | 16               | 124,921                      | 0                               |
| 56                          | REMOVE INCREMENTAL RTP             | (30,187)                     | (11)            | (60)                      | (9)              | (59)                 | (358)               | (4)              | (30,187)                     | 0                               |
| 57                          | ASSIGN INCREMENTAL RTP             | 30,187                       | 0               | 0                         | 0                | 0                    | 0                   | 0                | 30,187                       | 0                               |
| 58                          | REMOVE SCHERER 4 EXPENSE           | (1,552)                      | (1)             | (3)                       | (0)              | (3)                  | (17)                | (0)              | (1,552)                      | 0                               |
| 59                          | REMOVE DALTON / TRI-COUNTY EXPENSE | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 60                          | REMOVE WHOLESAL BLOCKS EXP.        | (20)                         | (0)             | (0)                       | (0)              | (0)                  | (0)                 | (0)              | (20)                         | 0                               |
| 61                          | TRANSMISSION EXPENSE               | 123,349                      | 35              | 184                       | 28               | 181                  | 1,104               | 12               | 123,349                      | 0                               |
| 62                          | SCHERER 4 TSA                      | 1,552                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 1,552                        | 0                               |
| 63                          | DALTON / TRI-COUNTY                | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 64                          | WHOLESAL BLOCK POWER SALES         | 20                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 20                              |
| 65                          | TOTAL TRANSMISSION EXPENSE         | 124,921                      | 35              | 184                       | 28               | 181                  | 1,104               | 12               | 123,349                      | 1,572                           |
| <b>DISTRIBUTION EXPENSE</b> |                                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| <b>OPERATIONS</b>           |                                    |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 66                          | 580 - SUPERVISION & ENG.           | 18,640                       | 7               | 64                        | 17               | 37                   | 71                  | 6                | 18,640                       | 0                               |
| 67                          | 581 - LOAD DISPATCHING             | 18,063                       | 6               | 76                        | 26               | 39                   | 113                 | 7                | 18,063                       | 0                               |
| 68                          | 582 - STATION EXPENSE              | 2,065                        | 1               | 4                         | 1                | 4                    | 23                  | 0                | 2,065                        | 0                               |
| 69                          | 583 - OVERHEAD LINES               | 3,874                        | 4               | 11                        | 4                | 8                    | 11                  | 1                | 3,874                        | 0                               |
| 70                          | 584 - UNDERGROUND LINES            | 16,006                       | 9               | 62                        | 21               | 35                   | 85                  | 5                | 16,006                       | 0                               |
| 71                          | 585 - STREET LIGHTING              | 3                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 3                            | 0                               |
| 72                          | 586 - METER EXPENSE                | 26,405                       | 0               | 95                        | 18               | 43                   | 8                   | 12               | 26,405                       | 0                               |
| 73                          | 587 - CUST. INSTALLATION           | 1,901                        | 0               | 2                         | 0                | 4                    | 0                   | 0                | 1,901                        | 0                               |
| 74                          | 588 - MISCELLANEOUS                | 31,931                       | 16              | 92                        | 25               | 64                   | 140                 | 9                | 31,931                       | 0                               |
| 75                          | 589 - RENTS                        | 3,266                        | 2               | 9                         | 3                | 7                    | 14                  | 1                | 3,266                        | 0                               |
| 76                          | TOTAL OPERATIONS                   | 122,154                      | 44              | 416                       | 115              | 240                  | 468                 | 41               | 122,154                      | 0                               |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE (2)      | TOTAL ELECTRIC SYSTEM (3) | RATE R, RM (4) | RATE TOUR-RO (5) | RATE PRE-PAY (6) | RATE TOUR-RO (7) | RATE GS (8) | RATE PLS (9) | RATE PLM (10) | RATE PLL (11) |
|----------|---------------------------------|---------------------------|----------------|------------------|------------------|------------------|-------------|--------------|---------------|---------------|
| 77       | MAINTENANCE                     | 19,255                    | 10,860         | 140              | 408              | 36               | 827         | 777          | 1,966         | 321           |
| 78       | 590 - SUPERVISION & ENG.        | 2,204                     | 1,013          | 12               | 34               | 3                | 63          | 110          | 344           | 67            |
| 79       | 591 - STRUCTURES                | 14,270                    | 6,528          | 74               | 220              | 20               | 408         | 707          | 2,217         | 433           |
| 80       | 592 - STATION EQUIPMENT         | 143,156                   | 88,620         | 1,148            | 3,357            | 293              | 6,345       | 5,480        | 13,664        | 2,198         |
| 81       | 593 - OVERHEAD LINES            | 24,357                    | 12,450         | 161              | 472              | 43               | 800         | 1,085        | 3,290         | 574           |
| 82       | 594 - UNDERGROUND LINES         | 4,400                     | 2,102          | 35               | 80               | 7                | 510         | 407          | 649           | 55            |
| 83       | 595 - LINE TRANSFORMERS         | 8,193                     | 0              | 0                | 0                | 0                | 0           | 0            | 0             | 0             |
| 84       | 596 - STREET LIGHTING           | 2,933                     | 1,806          | 23               | 68               | 6                | 444         | 266          | 207           | 3             |
| 85       | 597 - METERS                    | (280)                     | (151)          | (2)              | (6)              | (0)              | (16)        | (14)         | (31)          | (5)           |
| 86       | 598 - MISCELLANEOUS             | 218,490                   | 123,228        | 1,591            | 4,635            | 407              | 9,382       | 8,818        | 22,305        | 3,647         |
| 87       | MAINTENANCE                     |                           |                |                  |                  |                  |             |              |               |               |
| 87       | TOTAL DISTRIBUTION EXPENSE      | 340,644                   | 190,197        | 2,499            | 7,149            | 626              | 18,074      | 15,931       | 35,702        | 5,541         |
| -----    |                                 |                           |                |                  |                  |                  |             |              |               |               |
|          | CUSTOMER ACCOUNTING EXPENSE     |                           |                |                  |                  |                  |             |              |               |               |
| 88       | 901 - SUPERVISION               | 10,664                    | 8,257          | 107              | 715              | 25               | 673         | 248          | 142           | 14            |
| 89       | 902 - METER READING             | 26,146                    | 21,793         | 282              | 825              | 67               | 1,766       | 653          | 341           | 5             |
| 90       | 903 - CUST. ACCTS. & COLLECTION | 96,553                    | 76,685         | 993              | 2,900            | 236              | 6,269       | 2,309        | 1,372         | 176           |
| 91       | 903 - PRE-PAY PROGRAM COSTS     | 5,415                     | 0              | 0                | 5,415            | 0                | 0           | 0            | 0             | 0             |
| 92       | 904 - UNCOLLECTIBLE             | 15,356                    | 12,603         | 163              | 477              | 39               | 1,020       | 377          | 197           | 3             |
| 93       | 905 - MISCELLANEOUS             | 329                       | 255            | 3                | 22               | 1                | 21          | 8            | 4             | 0             |
| 94       | TOTAL CUSTOMER ACCOUNTING       | 154,463                   | 119,593        | 1,548            | 10,353           | 368              | 9,748       | 3,595        | 2,056         | 197           |
| -----    |                                 |                           |                |                  |                  |                  |             |              |               |               |
|          | CUSTOMER ASSISTANCE EXPENSE     |                           |                |                  |                  |                  |             |              |               |               |
| 95       | 908 - CUSTOMER ASSISTANCE       | 78,384                    | 30,957         | 401              | 1,171            | 95               | 25,037      | 9,210        | 5,329         | 100           |
| 96       | 909 - INF. & INST. ADVER.       | 734                       | 609            | 8                | 23               | 2                | 51          | 19           | 9             | 0             |
| 97       | 910 - MISCELLANEOUS             | 2,300                     | 1,893          | 25               | 72               | 6                | 163         | 60           | 31            | 0             |
| 98       | TOTAL CUSTOMER ASSISTANCE       | 81,418                    | 33,459         | 433              | 1,265            | 103              | 25,251      | 9,289        | 5,369         | 100           |
| -----    |                                 |                           |                |                  |                  |                  |             |              |               |               |
|          | SALES EXPENSE                   |                           |                |                  |                  |                  |             |              |               |               |
| 99       | 912 - DEMO. & SELLING           | 28,917                    | 5,934          | 77               | 224              | 18               | 10,235      | 3,554        | 2,987         | 100           |
| 100      | 913 - ADVERTISING               | 0                         | 0              | 0                | 0                | 0                | 0           | 0            | 0             | 0             |
| 101      | 916 - MISCELLANEOUS             | 567                       | 289            | 4                | 14               | 1                | 46          | 30           | 63            | 10            |
| 102      | TOTAL SALES                     | 29,484                    | 6,223          | 81               | 238              | 19               | 10,281      | 3,585        | 3,050         | 110           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)             | OPER. & MAINT. EXPENSE<br>(2)   | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|-----------------------------|---------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| MAINTENANCE                 |                                 |                                    |                   |                     |                        |                         |                        |                         |                        |
| 77                          | 590 - SUPERVISION & ENG.        | 19,255                             | 12                | 36                  | 153                    | 70                      | 40                     | 8                       | 123                    |
| 78                          | 591 - STRUCTURES                | 2,204                              | 3                 | 6                   | 24                     | 14                      | 11                     | 2                       | 22                     |
| 79                          | 592 - STATION EQUIPMENT         | 14,270                             | 23                | 37                  | 155                    | 94                      | 68                     | 10                      | 139                    |
| 80                          | 593 - OVERHEAD LINES            | 143,156                            | 78                | 253                 | 1,069                  | 476                     | 257                    | 56                      | 852                    |
| 81                          | 594 - UNDERGROUND LINES         | 24,357                             | 21                | 59                  | 237                    | 120                     | 72                     | 14                      | 201                    |
| 82                          | 595 - LINE TRANSFORMERS         | 4,400                              | 2                 | 13                  | 63                     | 17                      | 4                      | 2                       | 43                     |
| 83                          | 596 - STREET LIGHTING           | 8,193                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 84                          | 597 - METERS                    | 2,933                              | 0                 | 5                   | 39                     | 4                       | 0                      | 0                       | 17                     |
| 85                          | 598 - MISCELLANEOUS             | (280)                              | (0)               | (1)                 | (3)                    | (1)                     | (1)                    | (0)                     | (2)                    |
| 86                          | MAINTENANCE                     | 218,490                            | 139               | 408                 | 1,738                  | 794                     | 452                    | 91                      | 1,395                  |
| 87                          | TOTAL DISTRIBUTION EXPENSE      | 340,644                            | 211               | 663                 | 3,012                  | 1,237                   | 696                    | 138                     | 2,271                  |
| CUSTOMER ACCOUNTING EXPENSE |                                 |                                    |                   |                     |                        |                         |                        |                         |                        |
| 88                          | 901 - SUPERVISION               | 10,664                             | 0                 | 4                   | 27                     | 6                       | 3                      | 0                       | 11                     |
| 89                          | 902 - METER READING             | 26,146                             | 0                 | 11                  | 72                     | 6                       | 1                      | 0                       | 30                     |
| 90                          | 903 - CUST. ACCTS. & COLLECTION | 96,553                             | 4                 | 39                  | 254                    | 73                      | 41                     | 5                       | 105                    |
| 91                          | 903 - PRE-PAY PROGRAM COSTS     | 5,415                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 92                          | 904 - UNCOLLECTIBLE             | 15,366                             | 0                 | 6                   | 41                     | 3                       | 0                      | 0                       | 17                     |
| 93                          | 905 - MISCELLANEOUS             | 329                                | 0                 | 0                   | 1                      | 0                       | 0                      | 0                       | 0                      |
| 94                          | TOTAL CUSTOMER ACCOUNTING       | 154,463                            | 4                 | 60                  | 395                    | 89                      | 46                     | 6                       | 164                    |
| CUSTOMER ASSISTANCE EXPENSE |                                 |                                    |                   |                     |                        |                         |                        |                         |                        |
| 95                          | 908 - CUSTOMER ASSISTANCE       | 78,384                             | 2                 | 147                 | 1,130                  | 129                     | 13                     | 2                       | 413                    |
| 96                          | 909 - INF. & INST. ADVER.       | 734                                | 0                 | 0                   | 2                      | 0                       | 0                      | 0                       | 1                      |
| 97                          | 910 - MISCELLANEOUS             | 2,300                              | 0                 | 1                   | 7                      | 1                       | 0                      | 0                       | 3                      |
| 98                          | TOTAL CUSTOMER ASSISTANCE       | 81,418                             | 2                 | 148                 | 1,138                  | 130                     | 13                     | 2                       | 417                    |
| SALES EXPENSE               |                                 |                                    |                   |                     |                        |                         |                        |                         |                        |
| 99                          | 912 - DEMO. & SELLING           | 28,917                             | 1                 | 45                  | 642                    | 136                     | 11                     | 1                       | 136                    |
| 100                         | 913 - ADVERTISING               | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 101                         | 916 - MISCELLANEOUS             | 567                                | 0                 | 1                   | 6                      | 2                       | 2                      | 0                       | 4                      |
| 102                         | TOTAL SALES                     | 29,484                             | 1                 | 46                  | 648                    | 139                     | 12                     | 1                       | 140                    |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                    | OPER. & MAINT. EXPENSE<br>(2)   | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>RTP-DA<br>(19) | RATE<br>RTP-HA<br>(20) | RATE<br>SLM<br>(21) | RATE OL<br>GOV<br>(22) | RATE OL<br>NON-GOV<br>(23) | RATE<br>EOL<br>(24) | RATE<br>UD<br>(25) | RATE<br>FPA<br>(26) |
|------------------------------------|---------------------------------|------------------------------------|------------------------|------------------------|---------------------|------------------------|----------------------------|---------------------|--------------------|---------------------|
| <b>MAINTENANCE</b>                 |                                 |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 77                                 | 590 - SUPERVISION & ENG.        | 19,255                             | 1,341                  | 355                    | 307                 | 683                    | 233                        | 119                 | 45                 | 184                 |
| 78                                 | 591 - STRUCTURES                | 2,204                              | 203                    | 113                    | 56                  | 0                      | 0                          | 0                   | 2                  | 65                  |
| 79                                 | 592 - STATION EQUIPMENT         | 14,270                             | 1,347                  | 738                    | 374                 | 2                      | 1                          | 3                   | 12                 | 435                 |
| 80                                 | 593 - OVERHEAD LINES            | 143,156                            | 9,562                  | 2,175                  | 2,127               | 574                    | 504                        | 1,039               | 413                | 1,094               |
| 81                                 | 594 - UNDERGROUND LINES         | 24,357                             | 2,569                  | 628                    | 544                 | 124                    | 72                         | 169                 | 34                 | 290                 |
| 82                                 | 595 - LINE TRANSFORMERS         | 4,400                              | 204                    | 21                     | 68                  | 14                     | 8                          | 17                  | 8                  | 25                  |
| 83                                 | 596 - STREET LIGHTING           | 8,193                              | 0                      | 0                      | 0                   | 6,364                  | 1,830                      | 0                   | 0                  | 0                   |
| 84                                 | 597 - METERS                    | 2,933                              | 14                     | 1                      | 9                   | 0                      | 0                          | 0                   | 0                  | 2                   |
| 85                                 | 598 - MISCELLANEOUS             | (280)                              | (18)                   | (6)                    | (4)                 | (9)                    | (3)                        | (1)                 | (1)                | (3)                 |
| 86                                 | MAINTENANCE                     | 218,490                            | 15,221                 | 4,027                  | 3,482               | 7,751                  | 2,644                      | 1,346               | 514                | 2,093               |
| 87                                 | TOTAL DISTRIBUTION EXPENSE      | 340,644                            | 23,219                 | 6,208                  | 5,339               | 9,329                  | 3,207                      | 1,819               | 664                | 3,201               |
| <b>CUSTOMER ACCOUNTING EXPENSE</b> |                                 |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 88                                 | 901 - SUPERVISION               | 10,664                             | 120                    | 9                      | 9                   | 14                     | 37                         | 62                  | 58                 | 16                  |
| 89                                 | 902 - METER READING             | 26,146                             | 22                     | 2                      | 13                  | 0                      | 0                          | 0                   | 154                | 3                   |
| 90                                 | 903 - CUST. ACCTS. & COLLECTION | 96,553                             | 1,576                  | 112                    | 105                 | 161                    | 430                        | 720                 | 543                | 207                 |
| 91                                 | 903 - PRE-PAY PROGRAM COSTS     | 5,415                              | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 92                                 | 904 - UNCOLLECTIBLE             | 15,356                             | 13                     | 1                      | 8                   | 26                     | 71                         | 118                 | 89                 | 2                   |
| 93                                 | 905 - MISCELLANEOUS             | 329                                | 4                      | 0                      | 0                   | 0                      | 1                          | 2                   | 2                  | 0                   |
| 94                                 | TOTAL CUSTOMER ACCOUNTING       | 154,463                            | 1,735                  | 123                    | 135                 | 201                    | 538                        | 903                 | 847                | 228                 |
| <b>CUSTOMER ASSISTANCE EXPENSE</b> |                                 |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 95                                 | 908 - CUSTOMER ASSISTANCE       | 78,384                             | 499                    | 60                     | 180                 | 0                      | 0                          | 0                   | 2,114              | 77                  |
| 96                                 | 909 - INF. & INST. ADVER.       | 734                                | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 5                  | 0                   |
| 97                                 | 910 - MISCELLANEOUS             | 2,300                              | 2                      | 0                      | 1                   | 1                      | 3                          | 4                   | 14                 | 0                   |
| 98                                 | TOTAL CUSTOMER ASSISTANCE       | 81,418                             | 502                    | 61                     | 181                 | 1                      | 3                          | 4                   | 2,133              | 78                  |
| <b>SALES EXPENSE</b>               |                                 |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 99                                 | 912 - DEMO. & SELLING           | 28,917                             | 531                    | 94                     | 55                  | 343                    | 918                        | 1,539               | 652                | 97                  |
| 100                                | 913 - ADVERTISING               | 0                                  | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 101                                | 916 - MISCELLANEOUS             | 567                                | 34                     | 17                     | 9                   | 7                      | 4                          | 4                   | 3                  | 9                   |
| 102                                | TOTAL SALES                     | 29,484                             | 566                    | 111                    | 64                  | 350                    | 922                        | 1,543               | 655                | 106                 |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)                    | OPER. & MAINT. EXPENSE<br>(2)   | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|------------------------------------|---------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| <b>MAINTENANCE</b>                 |                                 |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 77                                 | 590 - SUPERVISION & ENG.        | 19,255                       | 16              | 56                        | 17               | 40                   | 77                  | 5                | 19,255                       | 0                               |
| 78                                 | 591 - STRUCTURES                | 2,204                        | 5               | 4                         | 1                | 4                    | 24                  | 0                | 2,204                        | 0                               |
| 79                                 | 592 - STATION EQUIPMENT         | 14,270                       | 5               | 28                        | 5                | 28                   | 157                 | 2                | 14,270                       | 0                               |
| 80                                 | 593 - OVERHEAD LINES            | 143,156                      | 142             | 420                       | 132              | 312                  | 478                 | 37               | 143,156                      | 0                               |
| 81                                 | 594 - UNDERGROUND LINES         | 24,357                       | 13              | 94                        | 32               | 53                   | 130                 | 8                | 24,357                       | 0                               |
| 82                                 | 595 - LINE TRANSFORMERS         | 4,400                        | 1               | 19                        | 5                | 8                    | 9                   | 2                | 4,400                        | 0                               |
| 83                                 | 596 - STREET LIGHTING           | 8,193                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 8,193                        | 0                               |
| 84                                 | 597 - METERS                    | 2,933                        | 0               | 11                        | 2                | 5                    | 1                   | 1                | 2,933                        | 0                               |
| 85                                 | 598 - MISCELLANEOUS             | (280)                        | (0)             | (1)                       | (0)              | (1)                  | (1)                 | (0)              | (280)                        | 0                               |
| 86                                 | MAINTENANCE                     | 218,490                      | 179             | 632                       | 193              | 450                  | 876                 | 56               | 218,490                      | 0                               |
| 87                                 | TOTAL DISTRIBUTION EXPENSE      | 340,644                      | 223             | 1,048                     | 307              | 690                  | 1,344               | 97               | 340,644                      | 0                               |
| <b>CUSTOMER ACCOUNTING EXPENSE</b> |                                 |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 88                                 | 901 - SUPERVISION               | 10,664                       | 65              | 10                        | 1                | 22                   | 6                   | 1                | 10,664                       | 0                               |
| 89                                 | 902 - METER READING             | 26,146                       | 10              | 26                        | 3                | 58                   | 1                   | 2                | 26,146                       | 0                               |
| 90                                 | 903 - CUST. ACCTS. & COLLECTION | 96,553                       | 838             | 95                        | 11               | 202                  | 78                  | 13               | 96,553                       | 0                               |
| 91                                 | 903 - PRE-PAY PROGRAM COSTS     | 5,415                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 5,415                        | 0                               |
| 92                                 | 904 - UNCOLLECTIBLE             | 15,356                       | 29              | 15                        | 2                | 33                   | 1                   | 1                | 15,356                       | 0                               |
| 93                                 | 905 - MISCELLANEOUS             | 329                          | 2               | 0                         | 0                | 1                    | 0                   | 0                | 329                          | 0                               |
| 94                                 | TOTAL CUSTOMER ACCOUNTING       | 154,463                      | 945             | 147                       | 17               | 316                  | 86                  | 18               | 154,463                      | 0                               |
| <b>CUSTOMER ASSISTANCE EXPENSE</b> |                                 |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 95                                 | 908 - CUSTOMER ASSISTANCE       | 78,384                       | 688             | 391                       | 61               | 82                   | 42                  | 56               | 78,384                       | 0                               |
| 96                                 | 909 - INF. & INST. ADVER.       | 734                          | 1               | 1                         | 0                | 2                    | 0                   | 0                | 734                          | 0                               |
| 97                                 | 910 - MISCELLANEOUS             | 2,300                        | 5               | 2                         | 0                | 5                    | 0                   | 0                | 2,300                        | 0                               |
| 98                                 | TOTAL CUSTOMER ASSISTANCE       | 81,418                       | 695             | 394                       | 61               | 88                   | 42                  | 56               | 81,418                       | 0                               |
| <b>SALES EXPENSE</b>               |                                 |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 99                                 | 912 - DEMO. & SELLING           | 28,917                       | 211             | 183                       | 56               | 16                   | 58                  | 60               | 28,917                       | 0                               |
| 100                                | 913 - ADVERTISING               | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 101                                | 916 - MISCELLANEOUS             | 567                          | 1               | 2                         | 0                | 1                    | 4                   | 0                | 567                          | 0                               |
| 102                                | TOTAL SALES                     | 29,484                       | 212             | 185                       | 57               | 17                   | 62                  | 60               | 29,484                       | 0                               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.                            | OPER. & MAINT. EXPENSE (2)       | TOTAL ELECTRIC SYSTEM (3) | RATE R, RM (4) | RATE TOURD (5) | RATE PRE-PAY (6) | RATE TOUR-REQ (7) | RATE GS (8) | RATE PLS (9) | RATE PLM (10) | RATE PLL (11) |
|-------------------------------------|----------------------------------|---------------------------|----------------|----------------|------------------|-------------------|-------------|--------------|---------------|---------------|
| ADMIN. & GENERAL EXPENSES           |                                  |                           |                |                |                  |                   |             |              |               |               |
| A & G EXPENSES EXCL. ACCT 928       |                                  |                           |                |                |                  |                   |             |              |               |               |
| 103                                 | PRODUCTION                       | 116,119                   | 53,756         | 574            | 2,092            | 164               | 2,754       | 5,204        | 17,928        | 3,608         |
| 104                                 | TRANSMISSION                     | 63,621                    | 29,142         | 327            | 1,012            | 87                | 1,757       | 3,092        | 9,867         | 1,941         |
| 105                                 | DISTRIBUTION                     | 161,615                   | 87,295         | 1,296          | 3,239            | 280               | 9,048       | 8,138        | 17,878        | 2,689         |
| 106                                 | CUSTOMER ACCOUNTING              | 51,811                    | 40,115         | 519            | 3,473            | 124               | 3,270       | 1,206        | 690           | 66            |
| 107                                 | CUSTOMER ASSISTANCE              | 20,061                    | 8,244          | 107            | 312              | 25                | 6,222       | 2,289        | 1,323         | 25            |
| 108                                 | SALES                            | 28,092                    | 5,930          | 77             | 227              | 18                | 9,796       | 3,416        | 2,906         | 105           |
| 109                                 | TOTAL A&G EXP. EXCL. ACCT 928    | 441,321                   | 224,482        | 2,900          | 10,354           | 698               | 32,847      | 23,345       | 50,592        | 8,434         |
| ACCOUNT 928 - REGULATORY COMMISSION |                                  |                           |                |                |                  |                   |             |              |               |               |
| 110                                 | FERC DOCKET                      | (1,628)                   | (658)          | (7)            | (28)             | (2)               | (51)        | (83)         | (232)         | (47)          |
| 111                                 | RETAIL DOCKET                    | 1,103                     | 446            | 5              | 19               | 1                 | 35          | 56           | 158           | 32            |
| 112                                 | RETAIL NON-DOCKET                | 847                       | 412            | 5              | 16               | 1                 | 30          | 40           | 119           | 22            |
| 113                                 | RETAIL OTHER                     | 5,122                     | 2,371          | 25             | 92               | 7                 | 122         | 230          | 791           | 159           |
| 114                                 | TOTAL ACCOUNT 928                | 5,445                     | 2,571          | 28             | 99               | 8                 | 135         | 243          | 535           | 166           |
| 115                                 | SOUTHERN NUCLEAR A&G             | 229                       | 106            | 1              | 4                | 0                 | 5           | 10           | 35            | 7             |
| 116                                 | ADMINISTRATIVE & GENERAL         | 446,994                   | 227,159        | 2,929          | 10,457           | 706               | 32,987      | 23,598       | 51,462        | 8,607         |
| 117                                 | SCHERER 4 TSA                    | 1,124                     | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 118                                 | DALTON / TRI-COUNTY              | 18                        | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 119                                 | WHOLESALE BLOCK POWER SALES      | 2,616                     | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 120                                 | TOTAL ADMIN. & GENERAL           | 450,752                   | 227,159        | 2,929          | 10,457           | 706               | 32,987      | 23,598       | 51,462        | 8,607         |
| O&M ADJUSTMENTS                     |                                  |                           |                |                |                  |                   |             |              |               |               |
| 121                                 | EPRI EXPENSE                     | 7,398                     | 2,458          | 26             | 102              | 8                 | 139         | 297          | 958           | 217           |
| 122                                 | TOTAL O&M ADJUSTMENTS            | 7,398                     | 2,458          | 26             | 102              | 8                 | 139         | 297          | 958           | 217           |
| 123                                 | OPERATIONS & MAINTENANCE EXPENSE | 4,828,381                 | 1,846,078      | 20,815         | 81,018           | 5,871             | 160,738     | 201,182      | 587,893       | 125,348       |
| 124                                 | SCHERER 4 TSA                    | 2,676                     | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 125                                 | DALTON / TRI-COUNTY              | 169                       | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 126                                 | WHOLESALE BLOCK POWER SALES      | 22,169                    | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 127                                 | TOTAL OPER. & MAINT. EXPENSE     | 4,853,395                 | 1,846,078      | 20,815         | 81,018           | 5,871             | 160,738     | 201,182      | 587,893       | 125,348       |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.                            | OPER. & MAINT. EXPENSE (2)       | TOTAL ELECTRIC SYSTEM (3) | RATE G (12) | RATE SCH (13) | RATE TOU-EO (14) | RATE TOU-GSD (15) | RATE TOU-SC (16) | RATE TOU-HLF (17) | RATE TOU-FD (18) |
|-------------------------------------|----------------------------------|---------------------------|-------------|---------------|------------------|-------------------|------------------|-------------------|------------------|
| ADMIN. & GENERAL EXPENSES           |                                  |                           |             |               |                  |                   |                  |                   |                  |
| A & G EXPENSES EXCL. ACCT 928       |                                  |                           |             |               |                  |                   |                  |                   |                  |
| 103                                 | PRODUCTION                       | 116,119                   | 134         | 296           | 1,200            | 767               | 588              | 84                | 1,096            |
| 104                                 | TRANSMISSION                     | 63,621                    | 92          | 164           | 684              | 421               | 311              | 44                | 616              |
| 105                                 | DISTRIBUTION                     | 161,615                   | 109         | 329           | 1,494            | 619               | 346              | 68                | 1,144            |
| 106                                 | CUSTOMER ACCOUNTING              | 51,811                    | 2           | 20            | 133              | 30                | 15               | 2                 | 55               |
| 107                                 | CUSTOMER ASSISTANCE              | 20,061                    | 1           | 37            | 280              | 32                | 3                | 1                 | 103              |
| 108                                 | SALES                            | 28,092                    | 1           | 44            | 618              | 132               | 12               | 1                 | 133              |
| 109                                 | TOTAL A&G EXP. EXCL. ACCT 928    | 441,321                   | 339         | 889           | 4,408            | 2,001             | 1,276            | 199               | 3,147            |
| ACCOUNT 928 - REGULATORY COMMISSION |                                  |                           |             |               |                  |                   |                  |                   |                  |
| 110                                 | FERC DOCKET                      | (1,628)                   | (2)         | (4)           | (15)             | (10)              | (4)              | (1)               | (14)             |
| 111                                 | RETAIL DOCKET                    | 1,103                     | 1           | 3             | 10               | 7                 | 3                | 1                 | 9                |
| 112                                 | RETAIL NON-DOCKET                | 847                       | 1           | 2             | 9                | 5                 | 3                | 1                 | 7                |
| 113                                 | RETAIL OTHER                     | 5,122                     | 6           | 13            | 53               | 34                | 26               | 4                 | 48               |
| 114                                 | TOTAL ACCOUNT 928                | 5,445                     | 6           | 14            | 57               | 35                | 28               | 4                 | 51               |
| 115                                 | SOUTHERN NUCLEAR A&G             | 229                       | 0           | 1             | 2                | 2                 | 1                | 0                 | 2                |
| 116                                 | ADMINISTRATIVE & GENERAL         | 446,994                   | 345         | 904           | 4,467            | 2,038             | 1,305            | 203               | 3,200            |
| 117                                 | SCHERER 4 TSA                    | 1,124                     | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 118                                 | DALTON / TRI-COUNTY              | 18                        | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 119                                 | WHOLESALE BLOCK POWER SALES      | 2,616                     | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 120                                 | TOTAL ADMIN. & GENERAL           | 450,752                   | 345         | 904           | 4,467            | 2,038             | 1,305            | 203               | 3,200            |
| O&M ADJUSTMENTS                     |                                  |                           |             |               |                  |                   |                  |                   |                  |
| 121                                 | EPRI EXPENSE                     | 7,398                     | 9           | 15            | 55               | 43                | 33               | 5                 | 61               |
| 122                                 | TOTAL O&M ADJUSTMENTS            | 7,398                     | 9           | 15            | 55               | 43                | 33               | 5                 | 61               |
| 123                                 | OPERATIONS & MAINTENANCE EXPENSE | 4,828,381                 | 5,088       | 9,463         | 38,056           | 25,348            | 20,439           | 3,069             | 37,591           |
| 124                                 | SCHERER 4 TSA                    | 2,676                     | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 125                                 | DALTON / TRI-COUNTY              | 169                       | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 126                                 | WHOLESALE BLOCK POWER SALES      | 22,169                    | 0           | 0             | 0                | 0                 | 0                | 0                 | 0                |
| 127                                 | TOTAL OPER. & MAINT. EXPENSE     | 4,853,395                 | 5,088       | 9,463         | 38,056           | 25,348            | 20,439           | 3,069             | 37,591           |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.                            | OPER. & MAINT. EXPENSE (2)       | TOTAL ELECTRIC SYSTEM (3) | RATE RTP-DA (19) | RATE RTP-HA (20) | RATE SLM (21) | RATE OL GOV (22) | RATE OL NON-GOV (23) | RATE EOL (24) | RATE UD (25) | RATE FPA (26) |
|-------------------------------------|----------------------------------|---------------------------|------------------|------------------|---------------|------------------|----------------------|---------------|--------------|---------------|
| ADMIN. & GENERAL EXPENSES           |                                  |                           |                  |                  |               |                  |                      |               |              |               |
| A & G EXPENSES EXCL. ACCT 928       |                                  |                           |                  |                  |               |                  |                      |               |              |               |
| 103                                 | PRODUCTION                       | 116,119                   | 10,450           | 6,713            | 3,015         | 71               | 35                   | 88            | 114          | 3,467         |
| 104                                 | TRANSMISSION                     | 63,621                    | 5,901            | 3,451            | 1,666         | 8                | 4                    | 10            | 56           | 1,909         |
| 105                                 | DISTRIBUTION                     | 161,615                   | 10,449           | 3,196            | 2,600         | 5,228            | 1,683                | 639           | 305          | 1,786         |
| 106                                 | CUSTOMER ACCOUNTING              | 51,811                    | 582              | 41               | 45            | 67               | 181                  | 303           | 284          | 76            |
| 107                                 | CUSTOMER ASSISTANCE              | 20,061                    | 124              | 15               | 45            | 0                | 1                    | 1             | 525          | 19            |
| 108                                 | SALES                            | 28,092                    | 539              | 106              | 61            | 333              | 878                  | 1,470         | 624          | 101           |
| 109                                 | TOTAL A&G EXP. EXCL. ACCT 928    | 441,321                   | 28,044           | 13,522           | 7,432         | 5,708            | 2,782                | 2,511         | 1,908        | 7,358         |
| ACCOUNT 928 - REGULATORY COMMISSION |                                  |                           |                  |                  |               |                  |                      |               |              |               |
| 110                                 | FERC DOCKET                      | (1,628)                   | (189)            | (166)            | (28)          | (15)             | (6)                  | (6)           | (3)          | (33)          |
| 111                                 | RETAIL DOCKET                    | 1,103                     | 128              | 113              | 19            | 10               | 4                    | 4             | 2            | 22            |
| 112                                 | RETAIL NON-DOCKET                | 847                       | 70               | 38               | 19            | 9                | 3                    | 2             | 1            | 20            |
| 113                                 | RETAIL OTHER                     | 5,122                     | 461              | 296              | 133           | 3                | 2                    | 4             | 5            | 153           |
| 114                                 | TOTAL ACCOUNT 928                | 5,445                     | 470              | 280              | 143           | 8                | 3                    | 3             | 5            | 162           |
| 115                                 | SOUTHERN NUCLEAR A&G             | 229                       | 21               | 13               | 6             | 0                | 0                    | 0             | 0            | 7             |
| 116                                 | ADMINISTRATIVE & GENERAL         | 446,994                   | 28,534           | 13,815           | 7,581         | 5,715            | 2,785                | 2,515         | 1,913        | 7,527         |
| 117                                 | SCHERER 4 TSA                    | 1,124                     | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 118                                 | DALTON / TRI-COUNTY              | 18                        | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 119                                 | WHOLESALE BLOCK POWER SALES      | 2,616                     | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 120                                 | TOTAL ADMIN. & GENERAL           | 450,752                   | 28,534           | 13,815           | 7,581         | 5,715            | 2,785                | 2,515         | 1,913        | 7,527         |
| O&M ADJUSTMENTS                     |                                  |                           |                  |                  |               |                  |                      |               |              |               |
| 121                                 | EPRI EXPENSE                     | 7,398                     | 1,146            | 1,265            | 145           | 33               | 14                   | 31            | 10           | 209           |
| 122                                 | TOTAL O&M ADJUSTMENTS            | 7,398                     | 1,146            | 1,265            | 145           | 33               | 14                   | 31            | 10           | 209           |
| 123                                 | OPERATIONS & MAINTENANCE EXPENSE | 4,828,381                 | 646,592          | 657,076          | 92,524        | 26,322           | 11,285               | 19,785        | 9,574        | 122,644       |
| 124                                 | SCHERER 4 TSA                    | 2,676                     | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 125                                 | DALTON / TRI-COUNTY              | 169                       | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 126                                 | WHOLESALE BLOCK POWER SALES      | 22,169                    | 0                | 0                | 0             | 0                | 0                    | 0             | 0            | 0             |
| 127                                 | TOTAL OPER. & MAINT. EXPENSE     | 4,853,395                 | 646,592          | 657,076          | 92,524        | 26,322           | 11,285               | 19,785        | 9,574        | 122,644       |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.                            | OPER. & MAINT. EXPENSE (2)       | TOTAL ELECTRIC SYSTEM (3) | RATE TC (27) | RATE APS, FS, IOP (28) | RATE SAS (29) | RATE TOL-PEV (30) | RATE TOL-RN (31) | RATE OGS (32) | TOTAL RETAIL SERVICE (33) | TOTAL ALL OTHER SERVICE (34) |
|-------------------------------------|----------------------------------|---------------------------|--------------|------------------------|---------------|-------------------|------------------|---------------|---------------------------|------------------------------|
| ADMIN. & GENERAL EXPENSES           |                                  |                           |              |                        |               |                   |                  |               |                           |                              |
| A & G EXPENSES EXCL. ACCT 928       |                                  |                           |              |                        |               |                   |                  |               |                           |                              |
| 103                                 | PRODUCTION                       | 116,119                   | 49           | 245                    | 42            | 210               | 1,362            | 15            | 116,119                   | 0                            |
| 104                                 | TRANSMISSION                     | 63,621                    | 24           | 125                    | 19            | 123               | 759              | 8             | 63,621                    | 0                            |
| 105                                 | DISTRIBUTION                     | 161,615                   | 83           | 468                    | 128           | 325               | 710              | 44            | 161,615                   | 0                            |
| 106                                 | CUSTOMER ACCOUNTING              | 51,811                    | 317          | 49                     | 6             | 106               | 29               | 6             | 51,811                    | 0                            |
| 107                                 | CUSTOMER ASSISTANCE              | 20,061                    | 171          | 97                     | 15            | 22                | 10               | 14            | 20,061                    | 0                            |
| 108                                 | SALES                            | 28,092                    | 202          | 176                    | 54            | 16                | 59               | 57            | 28,092                    | 0                            |
| 109                                 | TOTAL A&G EXP. EXCL. ACCT 928    | 441,321                   | 847          | 1,161                  | 264           | 803               | 2,928            | 145           | 441,321                   | 0                            |
| ACCOUNT 928 - REGULATORY COMMISSION |                                  |                           |              |                        |               |                   |                  |               |                           |                              |
| 110                                 | FERC DOCKET                      | (1,628)                   | (0)          | (3)                    | (1)           | (2)               | (15)             | (0)           | (1,628)                   | 0                            |
| 111                                 | RETAIL DOCKET                    | 1,103                     | 0            | 2                      | 0             | 2                 | 10               | 0             | 1,103                     | 0                            |
| 112                                 | RETAIL NON-DOCKET                | 847                       | 0            | 2                      | 0             | 2                 | 8                | 0             | 847                       | 0                            |
| 113                                 | RETAIL OTHER                     | 5,122                     | 2            | 11                     | 2             | 9                 | 60               | 1             | 5,122                     | 0                            |
| 114                                 | TOTAL ACCOUNT 928                | 5,445                     | 2            | 12                     | 2             | 10                | 63               | 1             | 5,445                     | 0                            |
| 115                                 | SOUTHERN NUCLEAR A&G             | 229                       | 0            | 0                      | 0             | 0                 | 3                | 0             | 229                       | 0                            |
| 116                                 | ADMINISTRATIVE & GENERAL         | 446,994                   | 849          | 1,173                  | 266           | 813               | 2,994            | 145           | 446,994                   | 0                            |
| 117                                 | SCHERER 4 TSA                    | 1,124                     | 0            | 0                      | 0             | 0                 | 0                | 0             | 0                         | 1,124                        |
| 118                                 | DALTON / TRI-COUNTY              | 18                        | 0            | 0                      | 0             | 0                 | 0                | 0             | 0                         | 18                           |
| 119                                 | WHOLESALE BLOCK POWER SALES      | 2,616                     | 0            | 0                      | 0             | 0                 | 0                | 0             | 0                         | 2,616                        |
| 120                                 | TOTAL ADMIN. & GENERAL           | 450,752                   | 849          | 1,173                  | 266           | 813               | 2,994            | 145           | 446,994                   | 3,758                        |
| O&M ADJUSTMENTS                     |                                  |                           |              |                        |               |                   |                  |               |                           |                              |
| 121                                 | EPRI EXPENSE                     | 7,398                     | 3            | 15                     | 3             | 10                | 87               | 1             | 7,398                     | 0                            |
| 122                                 | TOTAL O&M ADJUSTMENTS            | 7,398                     | 3            | 15                     | 3             | 10                | 87               | 1             | 7,398                     | 0                            |
| 123                                 | OPERATIONS & MAINTENANCE EXPENSE | 4,828,381                 | 4,383        | 10,393                 | 2,016         | 7,116             | 49,879           | 798           | 4,828,381                 | 0                            |
| 124                                 | SCHERER 4 TSA                    | 2,676                     | 0            | 0                      | 0             | 0                 | 0                | 0             | 0                         | 2,676                        |
| 125                                 | DALTON / TRI-COUNTY              | 169                       | 0            | 0                      | 0             | 0                 | 0                | 0             | 0                         | 169                          |
| 126                                 | WHOLESALE BLOCK POWER SALES      | 22,169                    | 0            | 0                      | 0             | 0                 | 0                | 0             | 0                         | 22,169                       |
| 127                                 | TOTAL OPER. & MAINT. EXPENSE     | 4,853,395                 | 4,383        | 10,393                 | 2,016         | 7,116             | 49,879           | 798           | 4,828,381                 | 25,014                       |



GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.20  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Direct offset to Fuel Revenues from Schedule 2.10.
- 2 (B) Allocated per Energy at Generation from Schedule 2.60.
- 3 (C) Allocated per Variable O&M and Production Demand Component from Schedule 2.20.
- 4 (D) Direct assignment of incremental RTP costs.
- 5 (E) Direct assignment to Wholesale Block Power Sales.
- 6 (E)
- 7 (F) Direct assignment to City of Dalton / Tri-County EMC.
- 8 (F)
- 10 (G) Allocated per Level A demand allocator from Schedule 2.60.
- 11 (H) Allocated per production demand component.
- 12 (D)
- 13 (F)
- 14 (E)
- 17 (F)
- 18 (E)
- 20 (G)
- 21 (B)
- 23 (I) Direct assignment to Scherer 4 TSA.
- 24 (F)
- 25 (E)
- 27 (G)
- 28 (I)
- 29 (F)
- 30 (E)
- 32 (J) Allocated per Total Generation and Purchased Power demand components.
- 35 (I)
- 36 (F)
- 37 (E)
- 39 (K) Allocated per the sum of Transmission Accounts 561 through 567.
- 40 (L) Allocated per Level B-2 demand allocator from Schedule 2.60.

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.20  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 41 (M) Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00.
- 42 (N) Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00.
- 43 (O) Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00.
- 44 (L)
- 45 (P) Allocated per Total Transmission Gross Plant from Schedule 2.00.
- 46 (Q) Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00.
- 48 (R) Allocated per the sum of Transmission Accounts 569 through 573.
- 49 (M)
- 50 (M)
- 51 (N)
- 52 (O)
- 53 (P)
- 56 (S) Allocated per total Transmission Operations and Maintenance Expense, excluding Scherer 4 TSA, Wholesale Blocks and Dalton / Tri-County EMC.
- 57 (D)
- 58 (L)
- 59 (L)
- 60 (L)
- 62 (I)
- 63 (F)
- 64 (E)
- 66 (T) Allocated per the sum of Distribution Accounts 581 through 589.
- 67 (U) Allocated per Level F demand allocator from Schedule 2.60.
- 68 (V) Allocated per Distribution Account 362 from Schedule 2.00.
- 69 (W) Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00.
- 70 (X) Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00.
- 71 (Y) Allocated per Distribution Account 373 from Schedule 2.00.
- 72 (Z) Allocated per Distribution Account 370 from Schedule 2.00.
- 73 (AA) Direct assignment to rate or rate group.
- 74 (AB) Allocated per Total Distribution Gross Plant from Schedule 2.00.
- 75 (AB)
- 77 (AC) Allocated per the sum of Distribution Accounts 591 through 598.
- 78 (AD) Allocated per Distribution Account 361 from Schedule 2.00.

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.20  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

|     |      |  |
|-----|------|--|
| 79  | (V)  |  |
| 80  | (W)  |  |
| 81  | (X)  |  |
| 82  | (AE) | Allocated per Distribution Account 368 from Schedule 2.00.   |
| 83  | (Y)  |  |
| 84  | (Z)  |  |
| 85  | (AB) |  |
| 88  | (AF) | Allocated per Accounts 902 through 904.  |
| 89  | (AG) | Allocated per Total Meters from Schedule 2.60.   |
| 90  | (AH) | Allocated per Weighted Customers from Schedule 2.60.   |
| 91  | (AI) | Direct assignment to Pre-Pay rate.   |
| 92  | (AJ) | Allocated per Total Retail customers from Schedule 2.60.   |
| 93  | (AF) |  |
| 95  | (AK) | Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class.     |
| 96  | (AK) |  |
| 97  | (AK) |  |
| 99  | (AK) |  |
| 100 | (AK) |  |
| 101 | (AL) | Allocated per General Gross Plant from Schedule 2.00.  |
| 103 | (AM) | Allocated per Production Gross Plant from Schedule 2.00.   |
| 104 | (P)  |  |
| 105 | (AB) |  |
| 106 | (AN) | Allocated per Customer Accounting Expense from Schedule 2.20.  |
| 107 | (AO) | Allocated per Customer Assistance Expense from Schedule 2.20.  |
| 108 | (AP) | Allocated per Sales Expense from Schedule 2.20.  |
| 110 | (AQ) | Allocated per Total Retail Revenue from Sales from Schedule 2.10.  |
| 111 | (AQ) |  |
| 112 | (AR) | Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01. |
| 113 | (AM) |  |
| 115 | (G)  |  |
| 117 | (I)  |  |
| 118 | (F)  |  |
| 119 | (E)  |  |
| 121 | (AS) | Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales.  |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | DEPRECIATION EXPENSE<br>(2)    | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>R, RM<br>(4) | RATE<br>TOU-RD<br>(5) | RATE<br>PRE-PAY<br>(6) | RATE<br>TOU-REO<br>(7) | RATE<br>GS<br>(8) | RATE<br>PLS<br>(9) | RATE<br>PLM<br>(10) | RATE<br>PLL<br>(11) |
|-----------------|--------------------------------|------------------------------------|----------------------|-----------------------|------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|
| PRODUCTION      |                                |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 1               | PRODUCTION                     | 730,431                            | 338,141              | 3,611                 | 13,158                 | 1,029                  | 17,327            | 32,734             | 112,774             | 22,696              |
| 2               | SCHERER 4 TSA                  | 0                                  | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 3               | DALTON / TRI-COUNTY            | 496                                | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 4               | WHOLESALE BLOCK POWER SALES    | 7,874                              | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 5               | TOTAL PRODUCTION DEPR. EXPENSE | 738,801                            | 338,141              | 3,611                 | 13,158                 | 1,029                  | 17,327            | 32,734             | 112,774             | 22,696              |
| TRANSMISSION    |                                |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 6               | ACCOUNT 350 - EASEMENTS & ROW  | 3,227                              | 1,469                | 17                    | 51                     | 4                      | 89                | 157                | 498                 | 99                  |
| 7               | SUBSTATIONS                    | 9,822                              | 4,547                | 49                    | 177                    | 14                     | 233               | 440                | 1,516               | 305                 |
| 8               | LEVEL B-1                      | 54,306                             | 25,197               | 284                   | 863                    | 75                     | 1,544             | 2,699              | 8,534               | 1,644               |
| 9               | OTHER SUBSTATIONS              | 64,128                             | 29,744               | 333                   | 1,040                  | 89                     | 1,777             | 3,139              | 10,050              | 1,949               |
| 10              | TOTAL SUBSTATIONS              | 24,504                             | 11,286               | 127                   | 390                    | 34                     | 684               | 1,201              | 3,821               | 745                 |
| 11              | LINES: ACCOUNT 354             | 18,194                             | 8,173                | 92                    | 282                    | 24                     | 497               | 872                | 2,775               | 559                 |
| 12              | ACCOUNT 355                    | 35,849                             | 16,222               | 183                   | 560                    | 48                     | 985               | 1,729              | 5,502               | 1,098               |
| 13              | ACCOUNT 356                    | 254                                | 114                  | 1                     | 4                      | 0                      | 7                 | 12                 | 39                  | 8                   |
| 14              | ACCOUNT 357                    | 529                                | 240                  | 3                     | 8                      | 1                      | 15                | 26                 | 81                  | 16                  |
| 15              | ACCOUNT 358                    | 185                                | 86                   | 1                     | 3                      | 0                      | 5                 | 9                  | 29                  | 6                   |
| 16              | TRANSMISSION DEPRECIATION EXP. | 146,872                            | 67,333               | 756                   | 2,338                  | 201                    | 4,059             | 7,144              | 22,795              | 4,478               |
| 17              | REMOVE SCHERER 4 TSA           | (5,360)                            | (2,488)              | (28)                  | (86)                   | (7)                    | (151)             | (265)              | (842)               | (162)               |
| 18              | TRANSMISSION DEPRECIATION EXP. | 141,513                            | 64,845               | 728                   | 2,251                  | 194                    | 3,908             | 6,880              | 21,953              | 4,316               |
| 19              | SCHERER 4 TSA                  | 5,360                              | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 20              | DALTON / TRI-COUNTY            | 114                                | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 21              | WHOLESALE BLOCK POWER SALES    | 0                                  | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 22              | TOTAL TRANSMISSION DEPR. EXP.  | 146,987                            | 64,845               | 728                   | 2,251                  | 194                    | 3,908             | 6,880              | 21,953              | 4,316               |
| DISTRIBUTION    |                                |                                    |                      |                       |                        |                        |                   |                    |                     |                     |
| 23              | ACCOUNT 360                    | 844                                | 693                  | 9                     | 26                     | 2                      | 56                | 21                 | 11                  | 0                   |
| 24              | ACCOUNT 361                    | 7,026                              | 3,230                | 37                    | 109                    | 10                     | 202               | 350                | 1,097               | 213                 |
| 25              | ACCOUNT 362                    | 44,228                             | 20,234               | 231                   | 683                    | 61                     | 1,265             | 2,191              | 6,870               | 1,342               |
| 26              | ACCOUNT 364                    | 31,010                             | 18,958               | 245                   | 718                    | 63                     | 1,348             | 1,204              | 3,061               | 494                 |
| 27              | ACCOUNT 365                    | 37,773                             | 23,625               | 306                   | 895                    | 78                     | 1,701             | 1,429              | 3,503               | 562                 |
| 28              | ACCOUNT 366                    | 12,872                             | 6,683                | 87                    | 253                    | 23                     | 432               | 571                | 1,718               | 295                 |
| 29              | ACCOUNT 367                    | 56,067                             | 28,555               | 370                   | 1,083                  | 100                    | 1,831             | 2,499              | 7,593               | 1,330               |
| 30              | ACCOUNT 368                    | 47,655                             | 22,764               | 374                   | 869                    | 75                     | 5,524             | 4,411              | 7,028               | 600                 |
| 31              | ACCOUNT 369                    | 32,063                             | 26,219               | 610                   | 964                    | 75                     | 2,124             | 916                | 619                 | 9                   |
| 32              | ACCOUNT 370                    | 14,488                             | 8,919                | 115                   | 337                    | 27                     | 2,193             | 1,314              | 1,020               | 15                  |
| 33              | ACCOUNT 371                    | 82                                 | 40                   | 0                     | 2                      | 0                      | 3                 | 4                  | 11                  | 2                   |
| 34              | ACCOUNT 372                    | 21                                 | 0                    | 0                     | 0                      | 0                      | 12                | 4                  | 2                   | 0                   |
| 35              | ACCOUNT 373                    | 19,178                             | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 36              | TOTAL DISTRIBUTION DEPR. EXP.  | 303,307                            | 159,920              | 2,385                 | 5,939                  | 514                    | 16,692            | 14,913             | 32,535              | 4,863               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | DEPRECIATION EXPENSE<br>(2)    | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|-----------------|--------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| PRODUCTION      |                                |                                    |                   |                     |                        |                         |                        |                         |                        |
| 1               | PRODUCTION                     | 730,431                            | 842               | 1,863               | 7,546                  | 4,827                   | 3,698                  | 527                     | 6,894                  |
| 2               | SCHERER 4 TSA                  | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 3               | DALTON / TRI-COUNTY            | 496                                | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 4               | WHOLESALE BLOCK POWER SALES    | 7,874                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 5               | TOTAL PRODUCTION DEPR. EXPENSE | 738,801                            | 842               | 1,863               | 7,546                  | 4,827                   | 3,698                  | 527                     | 6,894                  |
| TRANSMISSION    |                                |                                    |                   |                     |                        |                         |                        |                         |                        |
| 6               | ACCOUNT 350 - EASEMENTS & ROW  | 3,227                              | 5                 | 8                   | 35                     | 22                      | 16                     | 2                       | 31                     |
| 7               | SUBSTATIONS                    |                                    |                   |                     |                        |                         |                        |                         |                        |
| 8               | LEVEL B-1                      | 9,822                              | 11                | 25                  | 101                    | 65                      | 50                     | 7                       | 93                     |
| 9               | OTHER SUBSTATIONS              | 54,306                             | 70                | 142                 | 594                    | 345                     | 273                    | 38                      | 535                    |
| 10              | TOTAL SUBSTATIONS              | 64,128                             | 81                | 167                 | 696                    | 410                     | 323                    | 45                      | 627                    |
| 11              | LINES: ACCOUNT 354             | 24,504                             | 34                | 63                  | 265                    | 159                     | 122                    | 17                      | 239                    |
| 12              | ACCOUNT 355                    | 18,194                             | 32                | 46                  | 192                    | 126                     | 85                     | 12                      | 173                    |
| 13              | ACCOUNT 356                    | 35,849                             | 58                | 91                  | 382                    | 245                     | 171                    | 25                      | 344                    |
| 14              | ACCOUNT 357                    | 254                                | 0                 | 1                   | 3                      | 2                       | 1                      | 0                       | 2                      |
| 15              | ACCOUNT 358                    | 529                                | 1                 | 1                   | 6                      | 4                       | 3                      | 0                       | 5                      |
| 16              | ACCOUNT 359                    | 185                                | 0                 | 0                   | 2                      | 1                       | 1                      | 0                       | 2                      |
| 17              | TRANSMISSION DEPRECIATION EXP. | 146,872                            | 212               | 378                 | 1,580                  | 969                     | 720                    | 102                     | 1,424                  |
| 18              | REMOVE SCHERER 4 TSA           | (5,360)                            | (7)               | (14)                | (58)                   | (34)                    | (27)                   | (4)                     | (53)                   |
| 19              | TRANSMISSION DEPRECIATION EXP. | 141,513                            | 205               | 364                 | 1,522                  | 935                     | 693                    | 99                      | 1,371                  |
| 20              | SCHERER 4 TSA                  | 5,360                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 21              | DALTON / TRI-COUNTY            | 114                                | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 22              | WHOLESALE BLOCK POWER SALES    | 146,987                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
|                 | TOTAL TRANSMISSION DEPR. EXP.  |                                    | 205               | 364                 | 1,522                  | 935                     | 693                    | 99                      | 1,371                  |
| DISTRIBUTION    |                                |                                    |                   |                     |                        |                         |                        |                         |                        |
| 23              | ACCOUNT 360                    | 844                                | 0                 | 0                   | 2                      | 0                       | 0                      | 0                       | 1                      |
| 24              | ACCOUNT 361                    | 7,026                              | 11                | 18                  | 77                     | 46                      | 34                     | 5                       | 69                     |
| 25              | ACCOUNT 362                    | 44,228                             | 70                | 114                 | 480                    | 292                     | 211                    | 30                      | 431                    |
| 26              | ACCOUNT 364                    | 31,010                             | 18                | 57                  | 237                    | 107                     | 58                     | 13                      | 190                    |
| 27              | ACCOUNT 365                    | 37,773                             | 20                | 65                  | 276                    | 122                     | 66                     | 14                      | 219                    |
| 28              | ACCOUNT 366                    | 12,872                             | 11                | 31                  | 124                    | 62                      | 36                     | 7                       | 105                    |
| 29              | ACCOUNT 367                    | 56,067                             | 48                | 136                 | 546                    | 276                     | 167                    | 32                      | 464                    |
| 30              | ACCOUNT 368                    | 47,655                             | 19                | 136                 | 688                    | 188                     | 45                     | 20                      | 471                    |
| 31              | ACCOUNT 369                    | 32,063                             | 0                 | 17                  | 105                    | 10                      | 1                      | 0                       | 50                     |
| 32              | ACCOUNT 370                    | 14,488                             | 0                 | 24                  | 192                    | 19                      | 2                      | 1                       | 83                     |
| 33              | ACCOUNT 371                    | 82                                 | 0                 | 0                   | 1                      | 0                       | 0                      | 0                       | 1                      |
| 34              | ACCOUNT 372                    | 21                                 | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 35              | ACCOUNT 373                    | 19,178                             | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 36              | TOTAL DISTRIBUTION DEPR. EXP.  | 303,307                            | 197               | 599                 | 2,729                  | 1,122                   | 622                    | 123                     | 2,083                  |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1) | DEPRECIATION EXPENSE<br>(2)    | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>RTP-DA<br>(19) | RATE<br>RTP-HA<br>(20) | RATE<br>SLM<br>(21) | RATE OL<br>GOV<br>(22) | RATE OL<br>NON-GOV<br>(23) | RATE<br>EOL<br>(24) | RATE<br>UD<br>(25) | RATE<br>FPA<br>(26) |
|-----------------|--------------------------------|------------------------------------|------------------------|------------------------|---------------------|------------------------|----------------------------|---------------------|--------------------|---------------------|
| PRODUCTION      |                                |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 1               | PRODUCTION                     | 730,431                            | 65,733                 | 42,227                 | 18,966              | 446                    | 222                        | 555                 | 714                | 21,806              |
| 2               | SCHERER 4 TSA                  | 0                                  | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 3               | DALTON / TRI-COUNTY            | 496                                | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 4               | WHOLESALE BLOCK POWER SALES    | 7,874                              | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 5               | TOTAL PRODUCTION DEPR. EXPENSE | 738,801                            | 65,733                 | 42,227                 | 18,966              | 446                    | 222                        | 555                 | 714                | 21,806              |
| TRANSMISSION    |                                |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 6               | ACCOUNT 350 - EASEMENTS & ROW  | 3,227                              | 307                    | 177                    | 84                  | 0                      | 0                          | 0                   | 3                  | 100                 |
| 7               | SUBSTATIONS                    | 9,822                              | 884                    | 568                    | 255                 | 6                      | 3                          | 7                   | 10                 | 293                 |
| 8               | LEVEL B-1                      | 54,306                             | 4,750                  | 2,829                  | 1,450               | 4                      | 2                          | 5                   | 48                 | 1,515               |
| 9               | OTHER SUBSTATIONS              | 64,128                             | 5,634                  | 3,397                  | 1,705               | 10                     | 5                          | 13                  | 58                 | 1,809               |
| 10              | TOTAL SUBSTATIONS              | 24,504                             | 2,214                  | 1,314                  | 647                 | 3                      | 1                          | 3                   | 22                 | 712                 |
| 11              | LINES: ACCOUNT 354             | 18,194                             | 1,827                  | 1,023                  | 465                 | 2                      | 1                          | 2                   | 16                 | 598                 |
| 12              | ACCOUNT 355                    | 35,849                             | 3,496                  | 1,989                  | 925                 | 3                      | 2                          | 4                   | 31                 | 1,140               |
| 13              | ACCOUNT 356                    | 254                                | 26                     | 14                     | 7                   | 0                      | 0                          | 0                   | 0                  | 8                   |
| 14              | ACCOUNT 357                    | 529                                | 51                     | 29                     | 14                  | 0                      | 0                          | 0                   | 0                  | 17                  |
| 15              | ACCOUNT 358                    | 185                                | 16                     | 10                     | 5                   | 0                      | 0                          | 0                   | 0                  | 5                   |
| 16              | TRANSMISSION DEPRECIATION EXP. | 146,872                            | 13,571                 | 7,954                  | 3,851               | 18                     | 9                          | 23                  | 130                | 4,389               |
| 17              | REMOVE SCHERER 4 TSA           | (5,360)                            | (467)                  | (283)                  | (143)               | (1)                    | (0)                        | (1)                 | (5)                | (149)               |
| 18              | TRANSMISSION DEPRECIATION EXP. | 141,513                            | 13,104                 | 7,671                  | 3,708               | 18                     | 9                          | 22                  | 125                | 4,239               |
| 19              | SCHERER 4 TSA                  | 5,360                              | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 20              | DALTON / TRI-COUNTY            | 0                                  | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 21              | WHOLESALE BLOCK POWER SALES    | 114                                | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 22              | TOTAL TRANSMISSION DEPR. EXP.  | 146,987                            | 13,104                 | 7,671                  | 3,708               | 18                     | 9                          | 22                  | 125                | 4,239               |
| DISTRIBUTION    |                                |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 23              | ACCOUNT 360                    | 844                                | 1                      | 0                      | 0                   | 1                      | 4                          | 7                   | 5                  | 0                   |
| 24              | ACCOUNT 361                    | 7,026                              | 646                    | 362                    | 185                 | 1                      | 0                          | 1                   | 6                  | 208                 |
| 25              | ACCOUNT 362                    | 44,228                             | 4,175                  | 2,286                  | 1,158               | 6                      | 3                          | 8                   | 38                 | 1,348               |
| 26              | ACCOUNT 364                    | 31,010                             | 2,146                  | 487                    | 478                 | 127                    | 108                        | 225                 | 86                 | 246                 |
| 27              | ACCOUNT 365                    | 37,773                             | 2,447                  | 558                    | 544                 | 149                    | 134                        | 275                 | 112                | 280                 |
| 28              | ACCOUNT 366                    | 12,872                             | 1,307                  | 312                    | 281                 | 65                     | 38                         | 90                  | 19                 | 148                 |
| 29              | ACCOUNT 367                    | 56,067                             | 5,963                  | 1,466                  | 1,257               | 286                    | 164                        | 389                 | 77                 | 673                 |
| 30              | ACCOUNT 368                    | 47,655                             | 2,209                  | 233                    | 736                 | 147                    | 85                         | 186                 | 88                 | 272                 |
| 31              | ACCOUNT 369                    | 32,063                             | 35                     | 0                      | 28                  | 0                      | 19                         | 0                   | 126                | 4                   |
| 32              | ACCOUNT 370                    | 14,488                             | 71                     | 5                      | 43                  | 0                      | 0                          | 0                   | 0                  | 9                   |
| 33              | ACCOUNT 371                    | 82                                 | 7                      | 4                      | 2                   | 1                      | 0                          | 0                   | 0                  | 2                   |
| 34              | ACCOUNT 372                    | 21                                 | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 1                  | 0                   |
| 35              | ACCOUNT 373                    | 19,178                             | 0                      | 0                      | 0                   | 14,895                 | 0                          | 0                   | 0                  | 0                   |
| 36              | TOTAL DISTRIBUTION DEPR. EXP.  | 303,307                            | 19,006                 | 5,713                  | 4,713               | 15,678                 | 4,839                      | 1,179               | 559                | 3,191               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)     | DEPRECIATION EXPENSE<br>(2)    | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>TC<br>(27) | RATE<br>APS, FS, IOP<br>(28) | RATE<br>SAS<br>(29) | RATE<br>TOLPEV<br>(30) | RATE<br>TOLRN<br>(31) | RATE<br>OGS<br>(32) | TOTAL<br>RETAIL<br>SERVICE<br>(33) | TOTAL<br>ALL OTHER<br>SERVICE<br>(34) |
|---------------------|--------------------------------|------------------------------------|--------------------|------------------------------|---------------------|------------------------|-----------------------|---------------------|------------------------------------|---------------------------------------|
| <b>PRODUCTION</b>   |                                |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 1                   | PRODUCTION                     | 730,431                            | 311                | 1,540                        | 264                 | 1,323                  | 8,566                 | 93                  | 730,431                            | 0                                     |
| 2                   | SCHERER 4 TSA                  | 0                                  | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 0                                  | 0                                     |
| 3                   | DALTON / TRI-COUNTY            | 496                                | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 0                                  | 496                                   |
| 4                   | WHOLESALE BLOCK POWER SALES    | 7,874                              | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 0                                  | 7,874                                 |
| 5                   | TOTAL PRODUCTION DEPR. EXPENSE | 738,801                            | 311                | 1,540                        | 264                 | 1,323                  | 8,566                 | 93                  | 730,431                            | 8,371                                 |
| <b>TRANSMISSION</b> |                                |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 6                   | ACCOUNT 350 - EASEMENTS & ROW  | 3,227                              | 1                  | 6                            | 1                   | 6                      | 40                    | 0                   | 3,227                              | 0                                     |
| 7                   | SUBSTATIONS                    |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 8                   | LEVEL B-1                      | 9,822                              | 4                  | 21                           | 4                   | 18                     | 115                   | 1                   | 9,822                              | 0                                     |
| 9                   | OTHER SUBSTATIONS              | 54,306                             | 21                 | 108                          | 16                  | 108                    | 605                   | 8                   | 54,306                             | 0                                     |
| 10                  | TOTAL SUBSTATIONS              | 64,128                             | 25                 | 128                          | 20                  | 125                    | 720                   | 9                   | 64,128                             | 0                                     |
| 11                  | LINES: ACCOUNT 354             | 24,504                             | 9                  | 48                           | 7                   | 48                     | 285                   | 3                   | 24,504                             | 0                                     |
| 12                  | ACCOUNT 355                    | 18,194                             | 7                  | 35                           | 5                   | 35                     | 236                   | 2                   | 18,194                             | 0                                     |
| 13                  | ACCOUNT 356                    | 35,849                             | 13                 | 69                           | 11                  | 69                     | 452                   | 4                   | 35,849                             | 0                                     |
| 14                  | ACCOUNT 357                    | 254                                | 0                  | 0                            | 0                   | 0                      | 3                     | 0                   | 254                                | 0                                     |
| 15                  | ACCOUNT 358                    | 529                                | 0                  | 1                            | 0                   | 1                      | 7                     | 0                   | 529                                | 0                                     |
| 16                  | ACCOUNT 359                    | 185                                | 0                  | 0                            | 0                   | 0                      | 2                     | 0                   | 185                                | 0                                     |
| 17                  | TRANSMISSION DEPRECIATION EXP. | 146,872                            | 56                 | 289                          | 45                  | 285                    | 1,744                 | 19                  | 146,872                            | 0                                     |
| 18                  | REMOVE SCHERER 4 TSA           | (5,360)                            | (2)                | (11)                         | (2)                 | (11)                   | (60)                  | (1)                 | (5,360)                            | 0                                     |
| 19                  | TRANSMISSION DEPRECIATION EXP. | 141,513                            | 54                 | 279                          | 43                  | 275                    | 1,684                 | 19                  | 141,513                            | 0                                     |
| 20                  | SCHERER 4 TSA                  | 5,360                              | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 0                                  | 5,360                                 |
| 21                  | DALTON / TRI-COUNTY            | 114                                | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 0                                  | 0                                     |
| 22                  | WHOLESALE BLOCK POWER SALES    | 114                                | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 0                                  | 114                                   |
|                     | TOTAL TRANSMISSION DEPR. EXP.  | 146,987                            | 54                 | 279                          | 43                  | 275                    | 1,684                 | 19                  | 141,513                            | 5,474                                 |
| <b>DISTRIBUTION</b> |                                |                                    |                    |                              |                     |                        |                       |                     |                                    |                                       |
| 23                  | ACCOUNT 360                    | 844                                | 2                  | 1                            | 0                   | 2                      | 0                     | 0                   | 844                                | 0                                     |
| 24                  | ACCOUNT 361                    | 7,026                              | 3                  | 14                           | 2                   | 14                     | 78                    | 1                   | 7,026                              | 0                                     |
| 25                  | ACCOUNT 362                    | 44,228                             | 16                 | 88                           | 14                  | 87                     | 488                   | 6                   | 44,228                             | 0                                     |
| 26                  | ACCOUNT 364                    | 31,010                             | 30                 | 93                           | 30                  | 68                     | 107                   | 8                   | 31,010                             | 0                                     |
| 27                  | ACCOUNT 365                    | 37,773                             | 39                 | 109                          | 34                  | 82                     | 122                   | 10                  | 37,773                             | 0                                     |
| 28                  | ACCOUNT 366                    | 12,872                             | 7                  | 49                           | 17                  | 28                     | 66                    | 4                   | 12,872                             | 0                                     |
| 29                  | ACCOUNT 367                    | 56,067                             | 30                 | 217                          | 73                  | 121                    | 301                   | 19                  | 56,067                             | 0                                     |
| 30                  | ACCOUNT 368                    | 47,655                             | 16                 | 205                          | 53                  | 88                     | 102                   | 24                  | 47,655                             | 0                                     |
| 31                  | ACCOUNT 369                    | 32,063                             | 8                  | 33                           | 81                  | 1                      | 1                     | 3                   | 32,063                             | 0                                     |
| 32                  | ACCOUNT 370                    | 14,488                             | 0                  | 52                           | 10                  | 24                     | 4                     | 6                   | 14,488                             | 0                                     |
| 33                  | ACCOUNT 371                    | 82                                 | 0                  | 0                            | 0                   | 0                      | 1                     | 0                   | 82                                 | 0                                     |
| 34                  | ACCOUNT 372                    | 21                                 | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 21                                 | 0                                     |
| 35                  | ACCOUNT 373                    | 19,178                             | 0                  | 0                            | 0                   | 0                      | 0                     | 0                   | 19,178                             | 0                                     |
| 36                  | TOTAL DISTRIBUTION DEPR. EXP.  | 303,307                            | 150                | 861                          | 236                 | 595                    | 1,270                 | 82                  | 303,307                            | 0                                     |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.         | DEPRECIATION EXPENSE (2)          | TOTAL ELECTRIC SYSTEM (3) | RATE R, RM (4) | RATE TOURD (5) | RATE PRE-PAY (6) | RATE TOUR-REO (7) | RATE GS (8) | RATE PLS (9) | RATE PLM (10) | RATE PLL (11) |
|------------------|-----------------------------------|---------------------------|----------------|----------------|------------------|-------------------|-------------|--------------|---------------|---------------|
| GENERAL PLANT    |                                   |                           |                |                |                  |                   |             |              |               |               |
| 37               | PRODUCTION                        | 11,373                    | 5,265          | 56             | 205              | 16                | 270         | 510          | 1,756         | 353           |
| 38               | TRANSMISSION                      | 4,115                     | 1,885          | 21             | 65               | 6                 | 114         | 200          | 638           | 126           |
| 39               | DISTRIBUTION                      | 12,971                    | 7,006          | 104            | 260              | 22                | 726         | 653          | 1,435         | 216           |
| 40               | CUSTOMER ACCOUNTING               | 5,592                     | 4,330          | 56             | 375              | 13                | 353         | 130          | 74            | 7             |
| 41               | CUSTOMER ASSISTANCE               | 2,184                     | 897            | 12             | 34               | 3                 | 677         | 249          | 144           | 3             |
| 42               | SALES                             | 2,959                     | 625            | 8              | 24               | 2                 | 1,032       | 360          | 306           | 11            |
| 43               | GENERAL PLANT DEPRECIATION EXP.   | 39,194                    | 20,008         | 257            | 963              | 62                | 3,171       | 2,102        | 4,354         | 716           |
| 44               | SCHERER 4 TSA                     | 161                       | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 45               | DALTON / TRI-COUNTY               | 0                         | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 46               | WHOLESALE BLOCK POWER SALES       | 125                       | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 47               | TOTAL GENERAL PLANT DEPR. EXP.    | 39,480                    | 20,008         | 257            | 963              | 62                | 3,171       | 2,102        | 4,354         | 716           |
| INTANGIBLE PLANT |                                   |                           |                |                |                  |                   |             |              |               |               |
| 48               | PRODUCTION                        | 11,357                    | 5,258          | 56             | 205              | 16                | 269         | 509          | 1,753         | 353           |
| 49               | TRANSMISSION                      | 4,223                     | 1,935          | 22             | 67               | 6                 | 117         | 205          | 655           | 129           |
| 50               | DISTRIBUTION                      | 12,811                    | 6,920          | 103            | 257              | 22                | 717         | 645          | 1,417         | 213           |
| 51               | CUSTOMER ACCOUNTING               | 5,523                     | 4,277          | 55             | 370              | 13                | 349         | 129          | 74            | 7             |
| 52               | CUSTOMER ASSISTANCE               | 2,157                     | 886            | 11             | 34               | 3                 | 669         | 246          | 142           | 3             |
| 53               | SALES                             | 2,922                     | 617            | 8              | 24               | 2                 | 1,019       | 355          | 302           | 11            |
| 54               | TOTAL INTANGIBLE PLANT DEPR. EXP. | 38,995                    | 19,892         | 255            | 956              | 62                | 3,140       | 2,089        | 4,344         | 716           |
| 55               | DEPRECIATION EXPENSE              | 1,253,438                 | 602,805        | 7,236          | 23,268           | 1,861             | 44,238      | 58,718       | 175,960       | 33,305        |
| 56               | SCHERER 4 TSA                     | 5,520                     | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 57               | DALTON / TRI-COUNTY               | 496                       | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 58               | WHOLESALE BLOCK POWER SALES       | 8,114                     | 0              | 0              | 0                | 0                 | 0           | 0            | 0             | 0             |
| 59               | TOTAL DEPRECIATION EXPENSE        | 1,267,569                 | 602,805        | 7,236          | 23,268           | 1,861             | 44,238      | 58,718       | 175,960       | 33,305        |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)  | DEPRECIATION EXPENSE<br>(2)       | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|------------------|-----------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| GENERAL PLANT    |                                   |                                    |                   |                     |                        |                         |                        |                         |                        |
| 37               | PRODUCTION                        | 11,373                             | 13                | 29                  | 117                    | 75                      | 58                     | 8                       | 107                    |
| 38               | TRANSMISSION                      | 4,115                              | 6                 | 11                  | 44                     | 27                      | 20                     | 3                       | 40                     |
| 39               | DISTRIBUTION                      | 12,971                             | 9                 | 26                  | 120                    | 50                      | 28                     | 5                       | 92                     |
| 40               | CUSTOMER ACCOUNTING               | 5,592                              | 0                 | 2                   | 14                     | 3                       | 2                      | 0                       | 6                      |
| 41               | CUSTOMER ASSISTANCE               | 2,184                              | 0                 | 4                   | 31                     | 3                       | 0                      | 0                       | 11                     |
| 42               | SALES                             | 2,959                              | 0                 | 5                   | 65                     | 14                      | 1                      | 0                       | 14                     |
| 43               | GENERAL PLANT DEPRECIATION EXP.   | 39,194                             | 28                | 77                  | 392                    | 173                     | 109                    | 17                      | 270                    |
| 44               | SCHERER 4 TSA                     | 161                                | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 45               | DALTON / TRI-COUNTY               | 0                                  | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 46               | WHOLESALE BLOCK POWER SALES       | 125                                | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 47               | TOTAL GENERAL PLANT DEPR. EXP.    | 39,480                             | 28                | 77                  | 392                    | 173                     | 109                    | 17                      | 270                    |
| INTANGIBLE PLANT |                                   |                                    |                   |                     |                        |                         |                        |                         |                        |
| 48               | PRODUCTION                        | 11,357                             | 13                | 29                  | 117                    | 75                      | 57                     | 8                       | 107                    |
| 49               | TRANSMISSION                      | 4,223                              | 6                 | 11                  | 45                     | 28                      | 21                     | 3                       | 41                     |
| 50               | DISTRIBUTION                      | 12,811                             | 9                 | 26                  | 118                    | 49                      | 27                     | 5                       | 91                     |
| 51               | CUSTOMER ACCOUNTING               | 5,523                              | 0                 | 2                   | 14                     | 3                       | 2                      | 0                       | 6                      |
| 52               | CUSTOMER ASSISTANCE               | 2,157                              | 0                 | 4                   | 30                     | 3                       | 0                      | 0                       | 11                     |
| 53               | SALES                             | 2,922                              | 0                 | 5                   | 64                     | 14                      | 1                      | 0                       | 14                     |
| 54               | TOTAL INTANGIBLE PLANT DEPR. EXP. | 38,995                             | 28                | 77                  | 390                    | 172                     | 109                    | 17                      | 270                    |
| 55               | DEPRECIATION EXPENSE              | 1,253,438                          | 1,300             | 2,980               | 12,578                 | 7,229                   | 5,231                  | 782                     | 10,887                 |
| 56               | SCHERER 4 TSA                     | 5,520                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 57               | DALTON / TRI-COUNTY               | 496                                | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 58               | WHOLESALE BLOCK POWER SALES       | 8,114                              | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 59               | TOTAL DEPRECIATION EXPENSE        | 1,267,569                          | 1,300             | 2,980               | 12,578                 | 7,229                   | 5,231                  | 782                     | 10,887                 |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)  | DEPRECIATION EXPENSE<br>(2)       | TOTAL<br>ELECTRIC<br>SYSTEM<br>(3) | RATE<br>RTP-DA<br>(19) | RATE<br>RTP-HA<br>(20) | RATE<br>SLM<br>(21) | RATE OL<br>GOV<br>(22) | RATE OL<br>NON-GOV<br>(23) | RATE<br>EOL<br>(24) | RATE<br>UD<br>(25) | RATE<br>FPA<br>(26) |
|------------------|-----------------------------------|------------------------------------|------------------------|------------------------|---------------------|------------------------|----------------------------|---------------------|--------------------|---------------------|
| GENERAL PLANT    |                                   |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 37               | PRODUCTION                        | 11,373                             | 1,023                  | 657                    | 295                 | 7                      | 3                          | 9                   | 11                 | 340                 |
| 38               | TRANSMISSION                      | 4,115                              | 382                    | 223                    | 108                 | 1                      | 0                          | 1                   | 4                  | 124                 |
| 39               | DISTRIBUTION                      | 12,971                             | 839                    | 256                    | 209                 | 420                    | 135                        | 51                  | 24                 | 143                 |
| 40               | CUSTOMER ACCOUNTING               | 5,592                              | 63                     | 4                      | 5                   | 7                      | 19                         | 33                  | 31                 | 8                   |
| 41               | CUSTOMER ASSISTANCE               | 2,184                              | 13                     | 2                      | 5                   | 0                      | 0                          | 0                   | 57                 | 2                   |
| 42               | SALES                             | 2,959                              | 57                     | 11                     | 6                   | 35                     | 93                         | 155                 | 66                 | 11                  |
| 43               | GENERAL PLANT DEPRECIATION EXP.   | 39,194                             | 2,377                  | 1,154                  | 628                 | 469                    | 251                        | 248                 | 193                | 627                 |
| 44               | SCHERER 4 TSA                     | 161                                | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 45               | DALTON / TRI-COUNTY               | 0                                  | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 46               | WHOLESALE BLOCK POWER SALES       | 125                                | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 47               | TOTAL GENERAL PLANT DEPR. EXP.    | 39,480                             | 2,377                  | 1,154                  | 628                 | 469                    | 251                        | 248                 | 193                | 627                 |
| INTANGIBLE PLANT |                                   |                                    |                        |                        |                     |                        |                            |                     |                    |                     |
| 48               | PRODUCTION                        | 11,357                             | 1,022                  | 657                    | 295                 | 7                      | 3                          | 9                   | 11                 | 339                 |
| 49               | TRANSMISSION                      | 4,223                              | 392                    | 229                    | 111                 | 1                      | 0                          | 1                   | 4                  | 127                 |
| 50               | DISTRIBUTION                      | 12,811                             | 828                    | 253                    | 206                 | 414                    | 133                        | 51                  | 24                 | 142                 |
| 51               | CUSTOMER ACCOUNTING               | 5,523                              | 62                     | 4                      | 5                   | 7                      | 19                         | 32                  | 30                 | 8                   |
| 52               | CUSTOMER ASSISTANCE               | 2,157                              | 13                     | 2                      | 5                   | 0                      | 0                          | 0                   | 56                 | 2                   |
| 53               | SALES                             | 2,922                              | 56                     | 11                     | 6                   | 35                     | 91                         | 153                 | 65                 | 10                  |
| 54               | TOTAL INTANGIBLE PLANT DEPR. EXP. | 38,995                             | 2,373                  | 1,156                  | 628                 | 464                    | 248                        | 245                 | 191                | 628                 |
| 55               | DEPRECIATION EXPENSE              | 1,253,438                          | 102,593                | 57,921                 | 28,642              | 17,075                 | 5,569                      | 2,250               | 1,781              | 30,491              |
| 56               | SCHERER 4 TSA                     | 5,520                              | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 57               | DALTON / TRI-COUNTY               | 496                                | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 58               | WHOLESALE BLOCK POWER SALES       | 8,114                              | 0                      | 0                      | 0                   | 0                      | 0                          | 0                   | 0                  | 0                   |
| 59               | TOTAL DEPRECIATION EXPENSE        | 1,267,569                          | 102,593                | 57,921                 | 28,642              | 17,075                 | 5,569                      | 2,250               | 1,781              | 30,491              |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)         | DEPRECIATION EXPENSE<br>(2)       | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-------------------------|-----------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| <b>GENERAL PLANT</b>    |                                   |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 37                      | PRODUCTION                        | 11,373                       | 5               | 24                        | 4                | 21                   | 133                 | 1                | 11,373                       | 0                               |
| 38                      | TRANSMISSION                      | 4,115                        | 2               | 8                         | 1                | 8                    | 49                  | 1                | 4,115                        | 0                               |
| 39                      | DISTRIBUTION                      | 12,971                       | 7               | 38                        | 10               | 26                   | 57                  | 4                | 12,971                       | 0                               |
| 40                      | CUSTOMER ACCOUNTING               | 5,592                        | 34              | 5                         | 1                | 11                   | 3                   | 1                | 5,592                        | 0                               |
| 41                      | CUSTOMER ASSISTANCE               | 2,184                        | 19              | 11                        | 2                | 2                    | 1                   | 2                | 2,184                        | 0                               |
| 42                      | SALES                             | 2,959                        | 21              | 19                        | 6                | 2                    | 6                   | 6                | 2,959                        | 0                               |
| 43                      | GENERAL PLANT DEPRECIATION EXP.   | 39,194                       | 87              | 104                       | 24               | 70                   | 250                 | 14               | 39,194                       | 0                               |
| 44                      | SCHERER 4 TSA                     | 161                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 161                             |
| 45                      | DALTON / TRI-COUNTY               | 0                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 0                               |
| 46                      | WHOLESALE BLOCK POWER SALES       | 125                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 125                             |
| 47                      | TOTAL GENERAL PLANT DEPR. EXP.    | 39,480                       | 87              | 104                       | 24               | 70                   | 250                 | 14               | 39,194                       | 286                             |
| <b>INTANGIBLE PLANT</b> |                                   |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 48                      | PRODUCTION                        | 11,357                       | 5               | 24                        | 4                | 21                   | 133                 | 1                | 11,357                       | 0                               |
| 49                      | TRANSMISSION                      | 4,223                        | 2               | 8                         | 1                | 8                    | 50                  | 1                | 4,223                        | 0                               |
| 50                      | DISTRIBUTION                      | 12,811                       | 7               | 37                        | 10               | 26                   | 56                  | 4                | 12,811                       | 0                               |
| 51                      | CUSTOMER ACCOUNTING               | 5,523                        | 34              | 5                         | 1                | 11                   | 3                   | 1                | 5,523                        | 0                               |
| 52                      | CUSTOMER ASSISTANCE               | 2,157                        | 18              | 10                        | 2                | 2                    | 1                   | 1                | 2,157                        | 0                               |
| 53                      | SALES                             | 2,922                        | 21              | 18                        | 6                | 2                    | 6                   | 6                | 2,922                        | 0                               |
| 54                      | TOTAL INTANGIBLE PLANT DEPR. EXP. | 38,995                       | 86              | 103                       | 23               | 70                   | 250                 | 14               | 38,995                       | 0                               |
| 55                      | DEPRECIATION EXPENSE              | 1,253,438                    | 688             | 2,887                     | 590              | 2,332                | 12,020              | 220              | 1,253,438                    | 0                               |
| 56                      | SCHERER 4 TSA                     | 5,520                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 5,520                           |
| 57                      | DALTON / TRI-COUNTY               | 496                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 496                             |
| 58                      | WHOLESALE BLOCK POWER SALES       | 8,114                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 8,114                           |
| 59                      | TOTAL DEPRECIATION EXPENSE        | 1,267,569                    | 688             | 2,887                     | 590              | 2,332                | 12,020              | 220              | 1,253,438                    | 14,131                          |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.30  
ANALYSIS OF DEPRECIATION EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Level A demand allocator from Schedule 2.60.
- 2 (B) Direct assignment to Scherer 4 TSA.
- 3 (C) Direct assignment to City of Dalton / Tri-County EMC.
- 4 (D) Direct assignment to Wholesale Block Power Sales.
- 6 (E) Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00.
- 7 (F) Allocated per Level B-1 demand allocator from Schedule 2.60.
- 8 (G) Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00.
- 10 (H) Allocated per Transmission Account 354 from Schedule 2.00.
- 11 (I) Allocated per Transmission Account 355 from Schedule 2.00.
- 12 (J) Allocated per Transmission Account 356 from Schedule 2.00.
- 13 (K) Allocated per Transmission Account 357 from Schedule 2.00.
- 14 (L) Allocated per Transmission Account 358 from Schedule 2.00.
- 15 (M) Allocated per Transmission Account 359 from Schedule 2.00.
- 17 (N) Allocated per Level B-2 demand allocator from Schedule 2.60.
- 19 (B)
- 20 (C)
- 21 (D)
- 23 (O) Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00.
- 24 (P) Allocated per Distribution Account 361 from Schedule 2.00.
- 25 (Q) Allocated per Distribution Account 362 from Schedule 2.00.
- 26 (R) Allocated per Distribution Account 364 from Schedule 2.00.
- 27 (S) Allocated per Distribution Account 365 from Schedule 2.00.
- 28 (T) Allocated per Distribution Account 366 from Schedule 2.00.
- 29 (U) Allocated per Distribution Account 367 from Schedule 2.00.
- 30 (V) Allocated per Distribution Account 368 from Schedule 2.00.
- 31 (W) Allocated per Distribution Account 369 from Schedule 2.00.
- 32 (X) Allocated per Distribution Account 370 from Schedule 2.00.
- 33 (Y) Allocated per Distribution Account 371 from Schedule 2.00.
- 34 (Z) Allocated per Distribution Account 372 from Schedule 2.00.
- 35 (AA) Allocated per Distribution Account 373 from Schedule 2.00.
- 37 (AB) Allocated per Production Gross Plant from Schedule 2.00.
- 38 (AC) Allocated per Transmission Gross Plant from Schedule 2.00.
- 39 (AD) Allocated per Distribution Gross Plant from Schedule 2.00.
- 40 (AE) Allocated per Customer Accounting Expense from Schedule 2.20.
- 41 (AF) Allocated per Customer Assistance Expense from Schedule 2.20.
- 42 (AG) Allocated per Sales Expense from Schedule 2.20.

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.30  
ANALYSIS OF DEPRECIATION EXPENSE

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

- 44 (B)
- 45 (C)
- 46 (D)
- 48 (AB)
- 49 (AC)
- 50 (AD)
- 51 (AE)
- 52 (AF)
- 53 (AG)
- 56 (B)
- 57 (C)
- 58 (D)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)           | TAXES OTHER THAN INCOME TAXES<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RATE R, RM<br>(4) | RATE TOURD<br>(5) | RATE PRE-PAY<br>(6) | RATE TOUR-REO<br>(7) | RATE GS<br>(8) | RATE PLS<br>(9) | RATE PLM<br>(10) | RATE PLL<br>(11) |
|---------------------------|--------------------------------------|------------------------------|-------------------|-------------------|---------------------|----------------------|----------------|-----------------|------------------|------------------|
| PROPERTY TAXES            |                                      |                              |                   |                   |                     |                      |                |                 |                  |                  |
| 1                         | PRODUCTION                           | 104,748                      | 48,492            | 518               | 1,887               | 148                  | 2,485          | 4,694           | 16,173           | 3,255            |
| 2                         | TRANSMISSION                         | 36,774                       | 16,845            | 189               | 585                 | 50                   | 1,016          | 1,787           | 5,703            | 1,122            |
| 3                         | DISTRIBUTION                         | 60,887                       | 32,888            | 488               | 1,220               | 106                  | 3,409          | 3,066           | 6,735            | 1,013            |
| 4                         | GENERAL PLANT                        | 10,658                       | 5,440             | 70                | 262                 | 17                   | 862            | 571             | 1,184            | 195              |
| 5                         | NUCLEAR FUEL                         | 4,225                        | 1,956             | 21                | 76                  | 6                    | 100            | 189             | 652              | 131              |
| 6                         | FUEL COAL, OIL, GAS, & PROPANE       | 1,575                        | 729               | 8                 | 28                  | 2                    | 37             | 71              | 243              | 49               |
| 7                         | MATERIALS & SUPPLIES                 | 3,290                        | 1,680             | 22                | 81                  | 5                    | 267            | 177             | 365              | 60               |
| 8                         | PLANT HELD FOR FUTURE USE            | 662                          | 307               | 3                 | 11                  | 1                    | 18             | 32              | 104              | 20               |
| 9                         | PROPERTY TAX                         | 222,819                      | 108,337           | 1,319             | 4,150               | 335                  | 8,194          | 10,588          | 31,159           | 5,844            |
| 10                        | SCHERER 4 TSA                        | 2,153                        | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 11                        | DALTON / TRI-COUNTY                  | 66                           | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 12                        | WHOLESALE BLOCK POWER SALES          | 877                          | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 13                        | TOTAL PROPERTY TAX                   | 225,915                      | 108,337           | 1,319             | 4,150               | 335                  | 8,194          | 10,588          | 31,159           | 5,844            |
| PAYROLL TAX               |                                      |                              |                   |                   |                     |                      |                |                 |                  |                  |
| 14                        | FED. INSURANCE CONTRIBUTION ACT      | 25,184                       | 12,693            | 156               | 615                 | 40                   | 1,985          | 1,287           | 2,654            | 439              |
| 15                        | FEDERAL UNEMPLOYMENT COMP.           | 169                          | 85                | 1                 | 4                   | 0                    | 13             | 9               | 18               | 3                |
| 16                        | GEORGIA UNEMPLOYMENT COMP.           | 16                           | 8                 | 0                 | 0                   | 0                    | 1              | 1               | 2                | 0                |
| 17                        | PAYROLL ALLOCATION -OPR. INCOME      | 11,848                       | 5,972             | 73                | 289                 | 19                   | 934            | 606             | 1,249            | 206              |
| 18                        | PAYROLL TAX                          | 37,217                       | 18,758            | 230               | 908                 | 59                   | 2,934          | 1,902           | 3,922            | 648              |
| 19                        | SCHERER 4 TSA                        | 126                          | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 20                        | DALTON / TRI-COUNTY                  | 5                            | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 21                        | WHOLESALE BLOCK POWER SALES          | 172                          | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 22                        | TOTAL PAYROLL TAXES                  | 37,520                       | 18,758            | 230               | 908                 | 59                   | 2,934          | 1,902           | 3,922            | 648              |
| REVENUE TAX & FEES        |                                      |                              |                   |                   |                     |                      |                |                 |                  |                  |
| 23                        | MUNICIPAL FRANCHISE FEES             | 203,728                      | 82,338            | 936               | 3,510               | 254                  | 6,737          | 10,838          | 30,070           | 5,938            |
| 24                        | MISCELLANEOUS LICENSES               | 21                           | 8                 | 0                 | 0                   | 0                    | 1              | 1               | 3                | 1                |
| 25                        | TOTAL REVENUE TAXES                  | 203,749                      | 82,346            | 936               | 3,510               | 254                  | 6,738          | 10,839          | 30,073           | 5,938            |
| OTHER TAXES               |                                      |                              |                   |                   |                     |                      |                |                 |                  |                  |
| 26                        | GEORGIA OCCUPATION TAX               | 8                            | 3                 | 0                 | 0                   | 0                    | 0              | 0               | 1                | 0                |
| 27                        | ALABAMA FRANCHISE TAX                | 15                           | 7                 | 0                 | 0                   | 0                    | 0              | 1               | 2                | 0                |
| 28                        | TOTAL OTHER TAXES                    | 23                           | 10                | 0                 | 0                   | 0                    | 1              | 1               | 3                | 1                |
| 29                        | TAXES OTHER THAN INC. TAXES          | 463,807                      | 209,451           | 2,485             | 8,569               | 648                  | 17,866         | 23,331          | 65,158           | 12,432           |
| 30                        | SCHERER 4 TSA                        | 2,279                        | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 31                        | DALTON / TRI-COUNTY                  | 71                           | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 32                        | WHOLESALE BLOCK POWER SALES          | 1,049                        | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 33                        | TOTAL TAXES OTHER THAN INC. TAXES    | 467,207                      | 209,451           | 2,485             | 8,569               | 648                  | 17,866         | 23,331          | 65,158           | 12,432           |
| AMOR. OF INV. TAX CREDITS |                                      |                              |                   |                   |                     |                      |                |                 |                  |                  |
| 34                        | AMOR. OF INV. TAX CREDITS            | (7,079)                      | (3,277)           | (35)              | (128)               | (10)                 | (168)          | (317)           | (1,093)          | (220)            |
| 35                        | SCHERER 4 TSA                        | (45)                         | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 36                        | DALTON / TRI-COUNTY                  | (165)                        | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 37                        | WHOLESALE BLOCK POWER SALES          | (296)                        | 0                 | 0                 | 0                   | 0                    | 0              | 0               | 0                | 0                |
| 38                        | TOTAL AMOR. OF INV. TAX CREDIT       | (7,585)                      | (3,277)           | (35)              | (128)               | (10)                 | (168)          | (317)           | (1,093)          | (220)            |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)           | TAXES OTHER THAN INCOME TAXES<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RATE<br>G<br>(12) | RATE<br>SCH<br>(13) | RATE<br>TOU-EO<br>(14) | RATE<br>TOU-GSD<br>(15) | RATE<br>TOU-SC<br>(16) | RATE<br>TOU-HLF<br>(17) | RATE<br>TOU-FD<br>(18) |
|---------------------------|--------------------------------------|------------------------------|-------------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| PROPERTY TAXES            |                                      |                              |                   |                     |                        |                         |                        |                         |                        |
| 1                         | PRODUCTION                           | 104,748                      | 121               | 267                 | 1,082                  | 692                     | 530                    | 76                      | 989                    |
| 2                         | TRANSMISSION                         | 36,774                       | 53                | 95                  | 395                    | 243                     | 180                    | 26                      | 356                    |
| 3                         | DISTRIBUTION                         | 60,887                       | 41                | 124                 | 233                    | 233                     | 130                    | 25                      | 431                    |
| 4                         | GENERAL PLANT                        | 10,658                       | 8                 | 21                  | 106                    | 47                      | 30                     | 5                       | 73                     |
| 5                         | NUCLEAR FUEL                         | 4,225                        | 5                 | 11                  | 44                     | 28                      | 21                     | 3                       | 40                     |
| 6                         | FUEL COAL, OIL, GAS, & PROPANE       | 1,575                        | 2                 | 4                   | 16                     | 10                      | 8                      | 1                       | 15                     |
| 7                         | MATERIALS & SUPPLIES                 | 3,290                        | 2                 | 6                   | 33                     | 14                      | 9                      | 1                       | 23                     |
| 8                         | PLANT HELD FOR FUTURE USE            | 662                          | 1                 | 2                   | 7                      | 4                       | 3                      | 0                       | 6                      |
| 9                         | PROPERTY TAX                         | 222,819                      | 233               | 529                 | 2,247                  | 1,273                   | 912                    | 137                     | 1,933                  |
| 10                        | SCHERER 4 TSA                        | 2,153                        | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 11                        | DALTON / TRI-COUNTY                  | 66                           | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 12                        | WHOLESALE BLOCK POWER SALES          | 877                          | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 13                        | TOTAL PROPERTY TAX                   | 225,915                      | 233               | 529                 | 2,247                  | 1,273                   | 912                    | 137                     | 1,933                  |
| PAYROLL TAX               |                                      |                              |                   |                     |                        |                         |                        |                         |                        |
| 14                        | FED. INSURANCE CONTRIBUTION ACT      | 25,184                       | 17                | 47                  | 241                    | 105                     | 66                     | 10                      | 164                    |
| 15                        | FEDERAL UNEMPLOYMENT COMP.           | 169                          | 0                 | 0                   | 2                      | 1                       | 0                      | 0                       | 1                      |
| 16                        | GEORGIA UNEMPLOYMENT COMP.           | 16                           | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 17                        | PAYROLL ALLOCATION - OPR. INCOME     | 11,848                       | 8                 | 22                  | 113                    | 50                      | 31                     | 5                       | 77                     |
| 18                        | PAYROLL TAX                          | 37,217                       | 25                | 69                  | 356                    | 155                     | 98                     | 15                      | 243                    |
| 19                        | SCHERER 4 TSA                        | 126                          | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 20                        | DALTON / TRI-COUNTY                  | 5                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 21                        | WHOLESALE BLOCK POWER SALES          | 172                          | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 22                        | TOTAL PAYROLL TAXES                  | 37,520                       | 25                | 69                  | 356                    | 155                     | 98                     | 15                      | 243                    |
| REVENUE TAX & FEES        |                                      |                              |                   |                     |                        |                         |                        |                         |                        |
| 23                        | MUNICIPAL FRANCHISE FEES             | 203,728                      | 241               | 526                 | 1,906                  | 1,259                   | 494                    | 133                     | 1,775                  |
| 24                        | MISCELLANEOUS LICENSES               | 21                           | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 25                        | TOTAL REVENUE TAXES                  | 203,749                      | 241               | 526                 | 1,907                  | 1,260                   | 494                    | 133                     | 1,776                  |
| OTHER TAXES               |                                      |                              |                   |                     |                        |                         |                        |                         |                        |
| 26                        | GEORGIA OCCUPATION TAX               | 8                            | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 27                        | ALABAMA FRANCHISE TAX                | 15                           | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 28                        | TOTAL OTHER TAXES                    | 23                           | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 29                        | TAXES OTHER THAN INC. TAXES          | 463,807                      | 498               | 1,125               | 4,510                  | 2,688                   | 1,504                  | 286                     | 3,952                  |
| 30                        | SCHERER 4 TSA                        | 2,279                        | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 31                        | DALTON / TRI-COUNTY                  | 71                           | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 32                        | WHOLESALE BLOCK POWER SALES          | 1,049                        | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 33                        | TOTAL TAXES OTHER THAN INC. TAXES    | 467,207                      | 498               | 1,125               | 4,510                  | 2,688                   | 1,504                  | 286                     | 3,952                  |
| AMOR. OF INV. TAX CREDITS |                                      |                              |                   |                     |                        |                         |                        |                         |                        |
| 34                        | AMOR. OF INV. TAX CREDITS            | (7,079)                      | (8)               | (18)                | (73)                   | (47)                    | (36)                   | (5)                     | (67)                   |
| 35                        | SCHERER 4 TSA                        | (45)                         | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 36                        | DALTON / TRI-COUNTY                  | (165)                        | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 37                        | WHOLESALE BLOCK POWER SALES          | (296)                        | 0                 | 0                   | 0                      | 0                       | 0                      | 0                       | 0                      |
| 38                        | TOTAL AMOR. OF INV. TAX CREDIT       | (7,585)                      | (8)               | (18)                | (73)                   | (47)                    | (36)                   | (5)                     | (67)                   |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)           | TAXES OTHER THAN INCOME TAXES<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|---------------------------|--------------------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| PROPERTY TAXES            |                                      |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 1                         | PRODUCTION                           | 104,748                      | 9,427               | 6,056               | 2,720            | 64                  | 32                      | 80               | 102             | 3,127            |
| 2                         | TRANSMISSION                         | 36,774                       | 3,411               | 1,995               | 963              | 5                   | 2                       | 6                | 32              | 1,104            |
| 3                         | DISTRIBUTION                         | 60,887                       | 3,936               | 1,204               | 1,711            | 1,970               | 634                     | 241              | 115             | 673              |
| 4                         | GENERAL PLANT                        | 10,658                       | 646                 | 314                 | 171              | 128                 | 68                      | 67               | 52              | 171              |
| 5                         | NUCLEAR FUEL                         | 4,225                        | 380                 | 244                 | 110              | 3                   | 1                       | 3                | 4               | 126              |
| 6                         | FUEL COAL, OIL, GAS, & PROPANE       | 1,575                        | 142                 | 91                  | 41               | 1                   | 0                       | 1                | 2               | 47               |
| 7                         | MATERIALS & SUPPLIES                 | 3,290                        | 199                 | 97                  | 53               | 40                  | 21                      | 21               | 16              | 52               |
| 8                         | PLANT HELD FOR FUTURE USE            | 662                          | 58                  | 35                  | 18               | 0                   | 0                       | 0                | 1               | 19               |
| 9                         | PROPERTY TAX                         | 222,819                      | 18,199              | 10,036              | 5,054            | 2,209               | 760                     | 419              | 325             | 5,318            |
| 10                        | SCHERER 4 TSA                        | 2,153                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 11                        | DALTON / TRI-COUNTY                  | 66                           | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 12                        | WHOLESALE BLOCK POWER SALES          | 877                          | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 13                        | TOTAL PROPERTY TAX                   | 225,915                      | 18,199              | 10,036              | 5,054            | 2,209               | 760                     | 419              | 325             | 5,318            |
| PAYROLL TAX               |                                      |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 14                        | FED. INSURANCE CONTRIBUTION ACT      | 25,184                       | 1,793               | 1,070               | 385              | 258                 | 152                     | 170              | 123             | 371              |
| 15                        | FEDERAL UNEMPLOYMENT COMP.           | 169                          | 12                  | 7                   | 3                | 2                   | 1                       | 1                | 1               | 2                |
| 16                        | GEORGIA UNEMPLOYMENT COMP.           | 16                           | 1                   | 1                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 17                        | PAYROLL ALLOCATION - OPR. INCOME     | 11,848                       | 844                 | 504                 | 181              | 122                 | 71                      | 80               | 58              | 175              |
| 18                        | PAYROLL TAX                          | 37,217                       | 2,650               | 1,582               | 568              | 382                 | 224                     | 251              | 182             | 549              |
| 19                        | SCHERER 4 TSA                        | 126                          | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 20                        | DALTON / TRI-COUNTY                  | 5                            | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 21                        | WHOLESALE BLOCK POWER SALES          | 172                          | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 22                        | TOTAL PAYROLL TAXES                  | 37,520                       | 2,650               | 1,582               | 568              | 382                 | 224                     | 251              | 182             | 549              |
| REVENUE TAX & FEES        |                                      |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 23                        | MUNICIPAL FRANCHISE FEES             | 203,728                      | 22,949              | 19,213              | 3,722            | 2,383               | 724                     | 804              | 425             | 3,874            |
| 24                        | MISCELLANEOUS LICENSES               | 21                           | 2                   | 2                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 25                        | TOTAL REVENUE TAXES                  | 203,749                      | 22,951              | 19,215              | 3,722            | 2,384               | 725                     | 805              | 425             | 3,874            |
| OTHER TAXES               |                                      |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 26                        | GEORGIA OCCUPATION TAX               | 8                            | 1                   | 1                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 27                        | ALABAMA FRANCHISE TAX                | 15                           | 1                   | 1                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 28                        | TOTAL OTHER TAXES                    | 23                           | 2                   | 2                   | 1                | 0                   | 0                       | 0                | 0               | 1                |
| 29                        | TAXES OTHER THAN INC. TAXES          | 463,807                      | 43,803              | 30,834              | 9,345            | 4,974               | 1,708                   | 1,474            | 931             | 9,742            |
| 30                        | SCHERER 4 TSA                        | 2,279                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 31                        | DALTON / TRI-COUNTY                  | 71                           | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 32                        | WHOLESALE BLOCK POWER SALES          | 1,049                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 33                        | TOTAL TAXES OTHER THAN INC. TAXES    | 467,207                      | 43,803              | 30,834              | 9,345            | 4,974               | 1,708                   | 1,474            | 931             | 9,742            |
| AMOR. OF INV. TAX CREDITS |                                      |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 34                        | AMOR. OF INV. TAX CREDITS            | (7,079)                      | (637)               | (409)               | (184)            | (4)                 | (2)                     | (5)              | (7)             | (211)            |
| 35                        | SCHERER 4 TSA                        | (45)                         | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 36                        | DALTON / TRI-COUNTY                  | (165)                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 37                        | WHOLESALE BLOCK POWER SALES          | (296)                        | 0                   | 0                   | 0                | 0                   | 0                       | 0                | 0               | 0                |
| 38                        | TOTAL AMOR. OF INV. TAX CREDIT       | (7,585)                      | (637)               | (409)               | (184)            | (4)                 | (2)                     | (5)              | (7)             | (211)            |



GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO.<br>(1)           | TAXES OTHER THAN INCOME TAXES<br>(2) | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|---------------------------|--------------------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| PROPERTY TAXES            |                                      |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 1                         | PRODUCTION                           | 104,748                      | 45              | 221                       | 38               | 190                  | 1,228               | 13               | 104,748                      | 0                               |
| 2                         | TRANSMISSION                         | 36,774                       | 14              | 72                        | 11               | 71                   | 438                 | 5                | 36,774                       | 0                               |
| 3                         | DISTRIBUTION                         | 60,887                       | 31              | 176                       | 48               | 123                  | 267                 | 17               | 60,887                       | 0                               |
| 4                         | GENERAL PLANT                        | 10,658                       | 24              | 28                        | 6                | 19                   | 68                  | 4                | 10,658                       | 0                               |
| 5                         | NUCLEAR FUEL                         | 4,225                        | 2               | 9                         | 2                | 8                    | 50                  | 1                | 4,225                        | 0                               |
| 6                         | FUEL COAL, OIL, GAS, & PROPANE       | 1,575                        | 1               | 3                         | 1                | 3                    | 18                  | 0                | 1,575                        | 0                               |
| 7                         | MATERIALS & SUPPLIES                 | 3,290                        | 7               | 9                         | 2                | 6                    | 21                  | 1                | 3,290                        | 0                               |
| 8                         | PLANT HELD FOR FUTURE USE            | 662                          | 0               | 1                         | 0                | 1                    | 7                   | 0                | 662                          | 0                               |
| 9                         | PROPERTY TAX                         | 222,819                      | 123             | 520                       | 108              | 420                  | 2,098               | 41               | 222,819                      | 0                               |
| 10                        | SCHERER 4 TSA                        | 2,153                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 2,153                           |
| 11                        | DALTON / TRI-COUNTY                  | 66                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 66                              |
| 12                        | WHOLESALE BLOCK POWER SALES          | 877                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 877                             |
| 13                        | TOTAL PROPERTY TAX                   | 225,915                      | 123             | 520                       | 108              | 420                  | 2,098               | 41               | 222,819                      | 3,096                           |
| PAYROLL TAX               |                                      |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 14                        | FED. INSURANCE CONTRIBUTION ACT      | 25,184                       | 57              | 67                        | 16               | 44                   | 150                 | 9                | 25,184                       | 0                               |
| 15                        | FEDERAL UNEMPLOYMENT COMP.           | 169                          | 0               | 0                         | 0                | 0                    | 1                   | 0                | 169                          | 0                               |
| 16                        | GEORGIA UNEMPLOYMENT COMP.           | 16                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 16                           | 0                               |
| 17                        | PAYROLL ALLOCATION - OPR. INCOME     | 11,848                       | 27              | 31                        | 7                | 21                   | 70                  | 4                | 11,848                       | 0                               |
| 18                        | PAYROLL TAX                          | 37,217                       | 84              | 99                        | 23               | 65                   | 221                 | 13               | 37,217                       | 0                               |
| 19                        | SCHERER 4 TSA                        | 126                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 126                             |
| 20                        | DALTON / TRI-COUNTY                  | 5                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 5                               |
| 21                        | WHOLESALE BLOCK POWER SALES          | 172                          | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 172                             |
| 22                        | TOTAL PAYROLL TAXES                  | 37,520                       | 84              | 99                        | 23               | 65                   | 221                 | 13               | 37,217                       | 303                             |
| REVENUE TAX & FEES        |                                      |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 23                        | MUNICIPAL FRANCHISE FEES             | 203,728                      | 53              | 407                       | 66               | 306                  | 1,799               | 48               | 203,728                      | 0                               |
| 24                        | MISCELLANEOUS LICENSES               | 21                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 21                           | 0                               |
| 25                        | TOTAL REVENUE TAXES                  | 203,749                      | 53              | 407                       | 66               | 306                  | 1,799               | 48               | 203,749                      | 0                               |
| OTHER TAXES               |                                      |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 26                        | GEORGIA OCCUPATION TAX               | 8                            | 0               | 0                         | 0                | 0                    | 0                   | 0                | 8                            | 0                               |
| 27                        | ALABAMA FRANCHISE TAX                | 15                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 15                           | 0                               |
| 28                        | TOTAL OTHER TAXES                    | 23                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 23                           | 0                               |
| 29                        | TAXES OTHER THAN INC. TAXES          | 463,807                      | 260             | 1,026                     | 197              | 791                  | 4,119               | 102              | 463,807                      | 0                               |
| 30                        | SCHERER 4 TSA                        | 2,279                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 2,279                           |
| 31                        | DALTON / TRI-COUNTY                  | 71                           | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 71                              |
| 32                        | WHOLESALE BLOCK POWER SALES          | 1,049                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | 1,049                           |
| 33                        | TOTAL TAXES OTHER THAN INC. TAXES    | 467,207                      | 260             | 1,026                     | 197              | 791                  | 4,119               | 102              | 463,807                      | 3,400                           |
| AMOR. OF INV. TAX CREDITS |                                      |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 34                        | AMOR. OF INV. TAX CREDITS            | (7,079)                      | (3)             | (15)                      | (3)              | (13)                 | (83)                | (1)              | (7,079)                      | 0                               |
| 35                        | SCHERER 4 TSA                        | (45)                         | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (45)                            |
| 36                        | DALTON / TRI-COUNTY                  | (165)                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (165)                           |
| 37                        | WHOLESALE BLOCK POWER SALES          | (296)                        | 0               | 0                         | 0                | 0                    | 0                   | 0                | 0                            | (296)                           |
| 38                        | TOTAL AMOR. OF INV. TAX CREDIT       | (7,585)                      | (3)             | (15)                      | (3)              | (13)                 | (83)                | (1)              | (7,079)                      | (506)                           |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.40  
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Scherer 4 TSA amounts, Wholesale Block Power Sales, and the City of Dalton / Tri-County EMC amounts are assigned to "Total All Other Service;" remaining amounts are allocated as indicated in the footnotes.

- 1 (A) Allocated per Production Gross Plant from Schedule 2.00.
- 2 (B) Allocated per Transmission Gross Plant from Schedule 2.00.
- 3 (C) Allocated per Distribution Gross Plant from Schedule 2.00.
- 4 (D) Allocated per General Gross Plant from Schedule 2.00.
- 5 (E) Allocated per Level A demand allocator from Schedule 2.60.
- 6 (F) Allocated per Total Fuel Inventory from Schedule 2.02.
- 7 (G) Allocated per Plant Materials and Supplies from Schedule 2.02.
- 8 (H) Allocated per Plant Held for Future Use.
- 10 (I) Direct assignment to Scherer 4 TSA.
- 11 (J) Direct assignment to City of Dalton / Tri-County EMC.
- 12 (K) Direct assignment to Wholesale Block Power Sales.
- 14 (L) Allocated per Total Salaries and Wages from Schedule 2.60.
- 15 (L)
- 16 (L)
- 17 (L)
- 19 (I)
- 20 (J)
- 21 (K)
- 23 (M) Direct assignment to rate or rate group.
- 24 (N) Allocated per Total Retail Revenue from Sales from Schedule 2.10.
- 26 (N)
- 27 (O) Allocated per Production and Transmission Gross Plant from  
Schedule 2.00.
- 30 (I)
- 31 (J)
- 32 (K)
- 34 (A)
- 35 (I)
- 36 (J)
- 37 (K)

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO.<br>(1)             | LINE ALLOCATORS<br>(2)     | TOTAL ELECTRIC SYSTEM<br>(3) | RATE<br>R, RM<br>(4) | RATE<br>TOU-RD<br>(5) | RATE<br>PRE-PAY<br>(6) | RATE<br>TOU-REO<br>(7) | RATE<br>GS<br>(8) | RATE<br>PLS<br>(9) | RATE<br>PLM<br>(10) | RATE<br>PLL<br>(11) |
|-----------------------------|----------------------------|------------------------------|----------------------|-----------------------|------------------------|------------------------|-------------------|--------------------|---------------------|---------------------|
| 1                           | ENERGY AT GENERATION       | 100,000,000                  | 39,401,569           | 408,446               | 1,623,147              | 128,821                | 1,963,698         | 4,694,046          | 15,810,912          | 3,672,588           |
| DEMAND BY LEVEL             |                            |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 2                           | LEVEL A                    | 100,000,000                  | 46,293,377           | 494,304               | 1,801,424              | 140,940                | 2,372,098         | 4,481,493          | 15,439,431          | 3,107,152           |
| 3                           | LEVEL B-1                  | 100,000,000                  | 46,293,377           | 494,304               | 1,801,424              | 140,940                | 2,372,098         | 4,481,493          | 15,439,431          | 3,107,152           |
| 4                           | LEVEL B-2                  | 100,000,000                  | 46,429,049           | 521,903               | 1,606,608              | 138,763                | 2,809,711         | 4,937,646          | 15,705,174          | 3,030,281           |
| 5                           | LEVEL C                    | 100,000,000                  | 46,503,657           | 528,531               | 1,564,889              | 138,413                | 2,909,574         | 5,043,665          | 15,779,146          | 3,016,115           |
| 6                           | LEVEL D                    | 100,000,000                  | 37,601,936           | 427,279               | 1,265,098              | 111,897                | 2,352,456         | 4,079,706          | 13,038,679          | 3,265,550           |
| 7                           | LEVEL E                    | 100,000,000                  | 39,208,615           | 445,536               | 1,319,154              | 116,678                | 2,452,973         | 4,254,026          | 13,579,819          | 3,281,217           |
| 8                           | LEVEL F                    | 100,000,000                  | 46,438,230           | 601,589               | 1,762,213              | 166,678                | 2,797,212         | 4,687,185          | 15,066,360          | 2,718,718           |
| 9                           | LEVEL G                    | 100,000,000                  | 52,167,188           | 675,857               | 1,979,760              | 187,254                | 3,142,464         | 5,265,335          | 16,783,765          | 2,185,088           |
| AVERAGE NUMBER OF CUSTOMERS |                            |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 10                          | LEVELS B-2 THRU F          | 1,666                        | 46                   | 0                     | 0                      | 0                      | 88                | 19                 | 191                 | 91                  |
| 11                          | LEVELS F & G               | 2,657,480                    | 2,181,538            | 28,238                | 82,507                 | 6,716                  | 176,463           | 65,216             | 33,989              | 467                 |
| 12                          | LEVEL G                    | 2,656,282                    | 2,181,514            | 28,238                | 82,507                 | 6,716                  | 176,386           | 65,204             | 33,851              | 388                 |
| 13                          | TOTAL ALL LEVELS           | 2,657,948                    | 2,181,560            | 28,238                | 82,507                 | 6,716                  | 176,474           | 65,223             | 34,042              | 479                 |
| LEVEL G                     |                            |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 14                          | PAD MOUNTED SINGLE PHASE   | 1,333,295                    | 1,190,123            | 32,993                | 39,679                 | 3,196                  | 43,303            | 11,869             | 3,787               | 42                  |
| 15                          | PAD MOUNTED THREE PHASE    | 63,270                       | 0                    | 0                     | 0                      | 0                      | 22,331            | 16,272             | 17,332              | 319                 |
| 16                          | OVERHEAD SINGLE PHASE      | 1,202,612                    | 1,005,618            | 10,544                | 46,963                 | 3,361                  | 89,442            | 20,863             | 2,885               | 1                   |
| 17                          | OVERHEAD THREE PHASE       | 57,105                       | 0                    | 0                     | 0                      | 0                      | 24,253            | 16,533             | 10,398              | 26                  |
| 18                          | SINGLE PHASE METERED CUSTS | 2,479,911                    | 2,181,560            | 28,238                | 82,507                 | 6,716                  | 130,585           | 32,565             | 6,574               | 57                  |
| 19                          | THREE PHASE METERED CUSTS  | 120,286                      | 0                    | 0                     | 0                      | 0                      | 45,889            | 32,658             | 27,468              | 422                 |
| 20                          | TOTAL UNMETERED CUSTS      | 57,751                       | 0                    | 0                     | 0                      | 0                      | 0                 | 0                  | 0                   | 0                   |
| 21                          | TOTAL CUSTOMERS            | 2,657,948                    | 2,181,560            | 28,238                | 82,507                 | 6,716                  | 176,474           | 65,223             | 34,042              | 479                 |
| 22                          | WEIGHTED CUSTOMERS         | 2,746,778                    | 2,181,560            | 28,238                | 82,507                 | 6,716                  | 178,341           | 65,696             | 39,044              | 4,995               |
| 23                          | TOTAL METERS               | 2,615,983                    | 2,180,458            | 28,241                | 82,507                 | 6,719                  | 176,649           | 65,379             | 34,114              | 479                 |
| 24                          | RETAIL MWH SALES           | 82,944,041                   | 26,071,642           | 270,264               | 1,074,019              | 85,239                 | 1,299,376         | 3,106,016          | 10,465,105          | 2,446,558           |
| SALARIES AND WAGES          |                            |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 25                          | PRODUCTION                 | 110,230                      | 51,029               | 545                   | 1,986                  | 155                    | 2,615             | 4,940              | 17,019              | 3,425               |
| 26                          | TRANSMISSION               | 40,990                       | 14,203               | 159                   | 493                    | 42                     | 856               | 1,506              | 4,808               | 944                 |
| 27                          | DISTRIBUTION               | 124,343                      | 69,426               | 912                   | 2,610                  | 228                    | 6,598             | 5,815              | 13,032              | 2,023               |
| 28                          | CUSTOMER ACCOUNTING        | 53,609                       | 41,507               | 537                   | 3,593                  | 128                    | 3,383             | 1,248              | 714                 | 68                  |
| 29                          | CUSTOMER ASSISTANCE        | 20,933                       | 8,603                | 111                   | 325                    | 26                     | 6,492             | 2,388              | 1,381               | 26                  |
| 30                          | SALES                      | 28,364                       | 5,987                | 77                    | 229                    | 18                     | 9,891             | 3,449              | 2,935               | 106                 |
| 31                          | TOTAL SALARIES AND WAGES   | 378,470                      | 190,755              | 2,342                 | 9,237                  | 599                    | 29,834            | 19,346             | 39,887              | 6,592               |
| HEADCOUNT                   |                            |                              |                      |                       |                        |                        |                   |                    |                     |                     |
| 32                          | PRODUCTION                 | 1,354                        | 627                  | 7                     | 24                     | 2                      | 32                | 61                 | 209                 | 42                  |
| 33                          | TRANSMISSION               | 973                          | 446                  | 5                     | 15                     | 1                      | 27                | 47                 | 151                 | 30                  |
| 34                          | DISTRIBUTION               | 2,008                        | 1,084                | 16                    | 40                     | 3                      | 112               | 101                | 222                 | 33                  |
| 35                          | CUSTOMER ACCOUNTING        | 911                          | 705                  | 9                     | 61                     | 2                      | 57                | 21                 | 12                  | 1                   |
| 36                          | CUSTOMER ASSISTANCE        | 427                          | 176                  | 2                     | 7                      | 1                      | 133               | 49                 | 28                  | 1                   |
| 37                          | SALES                      | 194                          | 41                   | 1                     | 2                      | 0                      | 68                | 24                 | 20                  | 1                   |
| 38                          | TOTAL HEADCOUNT            | 5,866                        | 3,078                | 40                    | 149                    | 10                     | 429               | 303                | 642                 | 108                 |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO.<br>(1)             | LINE ALLOCATORS<br>(2)     | TOTAL ELECTRIC SYSTEM<br>(3) | RATE G<br>(12) | RATE SCH<br>(13) | RATE TOU-EO<br>(14) | RATE TOU-GSD<br>(15) | RATE TOU-SC<br>(16) | RATE TOU-HLF<br>(17) | RATE TOU-FD<br>(18) |
|-----------------------------|----------------------------|------------------------------|----------------|------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| 1                           | ENERGY AT GENERATION       | 100,000,000                  | 151,996        | 242,251          | 875,215             | 705,568              | 607,323             | 91,656               | 1,024,609           |
| DEMAND BY LEVEL             |                            |                              |                |                  |                     |                      |                     |                      |                     |
| 2                           | LEVEL A                    | 100,000,000                  | 115,276        | 255,099          | 1,033,080           | 660,838              | 506,239             | 72,214               | 943,796             |
| 3                           | LEVEL B-1                  | 100,000,000                  | 115,276        | 255,099          | 1,033,080           | 660,838              | 506,239             | 72,214               | 943,796             |
| 4                           | LEVEL B-2                  | 100,000,000                  | 125,840        | 260,839          | 1,091,000           | 635,709              | 505,106             | 70,482               | 982,551             |
| 5                           | LEVEL C                    | 100,000,000                  | 128,306        | 262,363          | 1,104,907           | 630,738              | 505,338             | 70,165               | 992,098             |
| 6                           | LEVEL D                    | 100,000,000                  | 404,396        | 212,101          | 892,605             | 982,243              | 286,059             | 56,723               | 802,038             |
| 7                           | LEVEL E                    | 100,000,000                  | 421,675        | 221,164          | 930,745             | 931,861              | 298,282             | 59,147               | 836,308             |
| 8                           | LEVEL F                    | 100,000,000                  | 98,893         | 267,549          | 1,059,898           | 556,263              | 352,858             | 64,790               | 915,111             |
| 9                           | LEVEL G                    | 100,000,000                  | 68,427         | 299,415          | 1,190,552           | 542,220              | 112,980             | 72,789               | 1,027,945           |
| AVERAGE NUMBER OF CUSTOMERS |                            |                              |                |                  |                     |                      |                     |                      |                     |
| 10                          | LEVELS B-2 THRU F          | 1,666                        | 3              | 3                | 11                  | 53                   | 15                  | 0                    | 1                   |
| 11                          | LEVELS F & G               | 2,657,480                    | 15             | 1,073            | 7,144               | 565                  | 65                  | 16                   | 2,981               |
| 12                          | LEVEL G                    | 2,656,282                    | 13             | 1,070            | 7,140               | 530                  | 51                  | 16                   | 2,980               |
| 13                          | TOTAL ALL LEVELS           | 2,657,948                    | 16             | 1,073            | 7,151               | 583                  | 66                  | 16                   | 2,981               |
| LEVEL G                     |                            |                              |                |                  |                     |                      |                     |                      |                     |
| 14                          | PAD MOUNTED SINGLE PHASE   | 1,333,295                    | 1              | 193              | 783                 | 37                   | 5                   | 0                    | 344                 |
| 15                          | PAD MOUNTED THREE PHASE    | 63,270                       | 7              | 357              | 2,009               | 330                  | 46                  | 16                   | 1,249               |
| 16                          | OVERHEAD SINGLE PHASE      | 1,202,612                    | 4              | 254              | 1,281               | 24                   | 0                   | 0                    | 446                 |
| 17                          | OVERHEAD THREE PHASE       | 57,105                       | 2              | 267              | 3,090               | 137                  | 10                  | 0                    | 984                 |
| 18                          | SINGLE PHASE METERED CUSTS | 2,479,911                    | 5              | 447              | 2,067               | 72                   | 7                   | 0                    | 779                 |
| 19                          | THREE PHASE METERED CUSTS  | 120,286                      | 11             | 626              | 5,084               | 511                  | 59                  | 16                   | 2,202               |
| 20                          | TOTAL UNMETERED CUSTS      | 57,751                       | 0              | 0                | 0                   | 0                    | 0                   | 0                    | 0                   |
| 21                          | TOTAL CUSTOMERS            | 2,657,948                    | 16             | 1,073            | 7,151               | 583                  | 66                  | 16                   | 2,981               |
| 22                          | WEIGHTED CUSTOMERS         | 2,746,778                    | 111            | 1,111            | 7,238               | 2,086                | 1,173               | 151                  | 3,000               |
| 23                          | TOTAL METERS               | 2,615,983                    | 16             | 1,079            | 7,156               | 584                  | 66                  | 16                   | 2,982               |
| 24                          | RETAIL MWH SALES           | 82,944,041                   | 101,456        | 160,311          | 579,138             | 469,483              | 410,013             | 60,648               | 677,976             |
| SALARIES AND WAGES          |                            |                              |                |                  |                     |                      |                     |                      |                     |
| 25                          | PRODUCTION                 | 110,230                      | 127            | 281              | 1,139               | 728                  | 558                 | 80                   | 1,040               |
| 26                          | TRANSMISSION               | 40,990                       | 44             | 80               | 333                 | 204                  | 152                 | 22                   | 300                 |
| 27                          | DISTRIBUTION               | 124,343                      | 77             | 242              | 1,100               | 452                  | 254                 | 50                   | 829                 |
| 28                          | CUSTOMER ACCOUNTING        | 53,609                       | 2              | 21               | 137                 | 31                   | 16                  | 2                    | 57                  |
| 29                          | CUSTOMER ASSISTANCE        | 20,933                       | 1              | 38               | 293                 | 33                   | 3                   | 1                    | 107                 |
| 30                          | SALES                      | 28,364                       | 1              | 44               | 624                 | 133                  | 12                  | 1                    | 134                 |
| 31                          | TOTAL SALARIES AND WAGES   | 378,470                      | 252            | 706              | 3,625               | 1,581                | 995                 | 155                  | 2,468               |
| HEADCOUNT                   |                            |                              |                |                  |                     |                      |                     |                      |                     |
| 32                          | PRODUCTION                 | 1,354                        | 2              | 3                | 14                  | 9                    | 7                   | 1                    | 13                  |
| 33                          | TRANSMISSION               | 973                          | 1              | 3                | 10                  | 6                    | 5                   | 1                    | 9                   |
| 34                          | DISTRIBUTION               | 2,008                        | 1              | 4                | 19                  | 8                    | 4                   | 1                    | 14                  |
| 35                          | CUSTOMER ACCOUNTING        | 911                          | 0              | 0                | 2                   | 1                    | 0                   | 0                    | 1                   |
| 36                          | CUSTOMER ASSISTANCE        | 427                          | 1              | 1                | 6                   | 1                    | 0                   | 0                    | 2                   |
| 37                          | SALES                      | 194                          | 0              | 0                | 4                   | 1                    | 0                   | 0                    | 1                   |
| 38                          | TOTAL HEADCOUNT            | 5,866                        | 4              | 11               | 56                  | 25                   | 16                  | 3                    | 40                  |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO.<br>(1)             | LINE ALLOCATORS<br>(2)     | TOTAL ELECTRIC SYSTEM<br>(3) | RATE RTP-DA<br>(19) | RATE RTP-HA<br>(20) | RATE SLM<br>(21) | RATE OL GOV<br>(22) | RATE OL NON-GOV<br>(23) | RATE EOL<br>(24) | RATE UD<br>(25) | RATE FPA<br>(26) |
|-----------------------------|----------------------------|------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-----------------|------------------|
| 1                           | ENERGY AT GENERATION       | 100,000,000                  | 11,152,070          | 7,884,762           | 2,514,814        | 415,289             | 191,643                 | 529,631          | 142,057         | 3,715,118        |
| DEMAND BY LEVEL             |                            |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 2                           | LEVEL A                    | 100,000,000                  | 8,999,230           | 5,781,108           | 2,596,586        | 61,075              | 30,390                  | 75,955           | 97,771          | 2,985,329        |
| 3                           | LEVEL B-1                  | 100,000,000                  | 8,999,230           | 5,781,108           | 2,596,586        | 61,075              | 30,390                  | 75,955           | 97,771          | 2,985,329        |
| 4                           | LEVEL B-2                  | 100,000,000                  | 8,708,813           | 5,274,384           | 2,668,838        | 11,089              | 5,518                   | 13,790           | 89,218          | 2,782,366        |
| 5                           | LEVEL C                    | 100,000,000                  | 8,652,670           | 5,071,197           | 2,687,438        | 0                   | 0                       | 0                | 87,405          | 2,739,964        |
| 6                           | LEVEL D                    | 100,000,000                  | 16,507,891          | 7,326,640           | 2,000,848        | 0                   | 0                       | 0                | 70,660          | 5,746,378        |
| 7                           | LEVEL E                    | 100,000,000                  | 15,351,869          | 6,557,883           | 2,086,341        | 0                   | 0                       | 0                | 73,680          | 5,991,913        |
| 8                           | LEVEL F                    | 100,000,000                  | 12,338,130          | 3,124,151           | 2,546,831        | 549,837             | 269,088                 | 677,614          | 78,069          | 1,383,968        |
| 9                           | LEVEL G                    | 100,000,000                  | 7,453,632           | 475,989             | 2,339,536        | 617,715             | 302,307                 | 761,267          | 87,707          | 962,619          |
| AVERAGE NUMBER OF CUSTOMERS |                            |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 10                          | LEVELS B-2 THRU F          | 1,666                        | 750                 | 149                 | 61               | 0                   | 0                       | 0                | 0               | 109              |
| 11                          | LEVELS F & G               | 2,657,480                    | 2,086               | 1,309               | 1,309            | 4,566               | 12,220                  | 20,482           | 15,455          | 249              |
| 12                          | LEVEL G                    | 2,656,282                    | 1,493               | 11                  | 1,250            | 4,566               | 12,220                  | 20,482           | 15,455          | 185              |
| 13                          | TOTAL ALL LEVELS           | 2,657,948                    | 2,243               | 160                 | 1,311            | 4,566               | 12,220                  | 20,482           | 15,455          | 294              |
| LEVEL G                     |                            |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 14                          | PAD MOUNTED SINGLE PHASE   | 1,333,295                    | 207                 | 0                   | 114              | 0                   | 179                     | 0                | 1,986           | 32               |
| 15                          | PAD MOUNTED THREE PHASE    | 63,270                       | 1,263               | 10                  | 1,004            | 0                   | 0                       | 0                | 0               | 139              |
| 16                          | OVERHEAD SINGLE PHASE      | 1,202,612                    | 3                   | 0                   | 19               | 0                   | 2,375                   | 0                | 13,964          | 1                |
| 17                          | OVERHEAD THREE PHASE       | 57,105                       | 49                  | 0                   | 123              | 0                   | 0                       | 0                | 0               | 13               |
| 18                          | SINGLE PHASE METERED CUSTS | 2,479,911                    | 314                 | 19                  | 139              | 0                   | 0                       | 0                | 0               | 43               |
| 19                          | THREE PHASE METERED CUSTS  | 120,286                      | 1,929               | 141                 | 1,172            | 0                   | 0                       | 0                | 0               | 251              |
| 20                          | TOTAL UNMETERED CUSTS      | 57,751                       | 0                   | 0                   | 0                | 4,566               | 12,220                  | 20,482           | 15,455          | 0                |
| 21                          | TOTAL CUSTOMERS            | 2,657,948                    | 2,243               | 160                 | 1,311            | 4,566               | 12,220                  | 20,482           | 15,455          | 294              |
| 22                          | WEIGHTED CUSTOMERS         | 2,746,778                    | 44,847              | 3,183               | 2,975            | 4,566               | 12,220                  | 20,482           | 15,455          | 5,888            |
| 23                          | TOTAL METERS               | 2,615,983                    | 2,243               | 160                 | 1,312            | 0                   | 0                       | 4                | 15,455          | 294              |
| 24                          | RETAIL MWH SALES           | 82,944,041                   | 13,659,034          | 15,602,930          | 1,677,291        | 274,793             | 126,808                 | 350,451          | 93,998          | 2,503,969        |
| SALARIES AND WAGES          |                            |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 25                          | PRODUCTION                 | 110,230                      | 9,920               | 6,373               | 2,862            | 67                  | 33                      | 84               | 108             | 3,291            |
| 26                          | TRANSMISSION               | 40,990                       | 7,278               | 7,282               | 812              | 4                   | 2                       | 5                | 27              | 921              |
| 27                          | DISTRIBUTION               | 124,343                      | 8,475               | 2,266               | 1,949            | 3,405               | 1,171                   | 664              | 242             | 1,168            |
| 28                          | CUSTOMER ACCOUNTING        | 53,609                       | 602                 | 43                  | 47               | 70                  | 187                     | 313              | 294             | 79               |
| 29                          | CUSTOMER ASSISTANCE        | 20,933                       | 129                 | 16                  | 47               | 0                   | 1                       | 1                | 548             | 20               |
| 30                          | SALES                      | 28,364                       | 544                 | 107                 | 62               | 337                 | 887                     | 1,484            | 630             | 102              |
| 31                          | TOTAL SALARIES AND WAGES   | 378,470                      | 26,948              | 16,085              | 5,779            | 3,883               | 2,281                   | 2,551            | 1,850           | 5,581            |
| HEADCOUNT                   |                            |                              |                     |                     |                  |                     |                         |                  |                 |                  |
| 32                          | PRODUCTION                 | 1,354                        | 122                 | 78                  | 35               | 1                   | 0                       | 1                | 1               | 40               |
| 33                          | TRANSMISSION               | 973                          | 90                  | 53                  | 25               | 0                   | 0                       | 0                | 1               | 29               |
| 34                          | DISTRIBUTION               | 2,008                        | 130                 | 40                  | 32               | 65                  | 21                      | 8                | 4               | 22               |
| 35                          | CUSTOMER ACCOUNTING        | 911                          | 10                  | 1                   | 1                | 1                   | 3                       | 5                | 5               | 1                |
| 36                          | CUSTOMER ASSISTANCE        | 427                          | 3                   | 0                   | 1                | 0                   | 0                       | 0                | 11              | 0                |
| 37                          | SALES                      | 194                          | 4                   | 1                   | 0                | 2                   | 6                       | 10               | 4               | 1                |
| 38                          | TOTAL HEADCOUNT            | 5,866                        | 358                 | 173                 | 95               | 69                  | 31                      | 25               | 26              | 94               |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO.<br>(1)             | LINE ALLOCATORS<br>(2)     | TOTAL ELECTRIC SYSTEM<br>(3) | RATE TC<br>(27) | RATE APS, FS, IOP<br>(28) | RATE SAS<br>(29) | RATE TOL-PEV<br>(30) | RATE TOL-RN<br>(31) | RATE OGS<br>(32) | TOTAL RETAIL SERVICE<br>(33) | TOTAL ALL OTHER SERVICE<br>(34) |
|-----------------------------|----------------------------|------------------------------|-----------------|---------------------------|------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|
| 1                           | ENERGY AT GENERATION       | 100,000,000                  | 61,630          | 247,337                   | 43,861           | 162,872              | 1,523,471           | 13,598           | 100,000,000                  | 0                               |
| DEMAND BY LEVEL             |                            |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 2                           | LEVEL A                    | 100,000,000                  | 42,512          | 210,797                   | 36,085           | 181,058              | 1,172,667           | 12,677           | 100,000,000                  | 0                               |
| 3                           | LEVEL B-1                  | 100,000,000                  | 42,512          | 210,797                   | 36,085           | 181,058              | 1,172,667           | 12,677           | 100,000,000                  | 0                               |
| 4                           | LEVEL B-2                  | 100,000,000                  | 38,308          | 199,055                   | 30,634           | 196,988              | 1,116,536           | 13,801           | 100,000,000                  | 0                               |
| 5                           | LEVEL C                    | 100,000,000                  | 37,411          | 196,638                   | 29,453           | 200,714              | 1,105,141           | 14,064           | 100,000,000                  | 0                               |
| 6                           | LEVEL D                    | 100,000,000                  | 30,244          | 160,131                   | 23,810           | 162,263              | 2,188,122           | 4,246            | 100,000,000                  | 0                               |
| 7                           | LEVEL E                    | 100,000,000                  | 31,536          | 166,973                   | 24,828           | 169,196              | 1,184,153           | 4,427            | 100,000,000                  | 0                               |
| 8                           | LEVEL F                    | 100,000,000                  | 35,059          | 421,959                   | 145,730          | 214,052              | 624,917             | 37,048           | 100,000,000                  | 0                               |
| 9                           | LEVEL G                    | 100,000,000                  | 39,387          | 473,553                   | 163,721          | 240,477              | 339,460             | 41,591           | 100,000,000                  | 0                               |
| AVERAGE NUMBER OF CUSTOMERS |                            |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 10                          | LEVELS B-2 THRU F          | 1,666                        | 0               | 4                         | 0                | 0                    | 64                  | 8                | 1,666                        | 0                               |
| 11                          | LEVELS F & G               | 2,657,480                    | 5,028           | 2,616                     | 306              | 5,758                | 110                 | 244              | 2,657,480                    | 0                               |
| 12                          | LEVEL G                    | 2,656,282                    | 5,028           | 2,613                     | 306              | 5,758                | 70                  | 241              | 2,656,282                    | 0                               |
| 13                          | TOTAL ALL LEVELS           | 2,657,948                    | 5,028           | 2,617                     | 306              | 5,758                | 134                 | 249              | 2,657,948                    | 0                               |
| LEVEL G                     |                            |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 14                          | PAD MOUNTED SINGLE PHASE   | 1,333,295                    | 112             | 365                       | 11               | 3,909                | 6                   | 20               | 1,333,295                    | 0                               |
| 15                          | PAD MOUNTED THREE PHASE    | 63,270                       | 7               | 408                       | 56               | 0                    | 44                  | 70               | 63,270                       | 0                               |
| 16                          | OVERHEAD SINGLE PHASE      | 1,202,612                    | 908             | 969                       | 33               | 2,588                | 2                   | 64               | 1,202,612                    | 0                               |
| 17                          | OVERHEAD THREE PHASE       | 57,105                       | 1               | 902                       | 210              | 0                    | 15                  | 91               | 57,105                       | 0                               |
| 18                          | SINGLE PHASE METERED CUSTS | 2,479,911                    | 0               | 1,320                     | 44               | 5,758                | 11                  | 83               | 2,479,911                    | 0                               |
| 19                          | THREE PHASE METERED CUSTS  | 120,286                      | 0               | 1,297                     | 262              | 0                    | 123                 | 166              | 120,286                      | 0                               |
| 20                          | TOTAL UNMETERED CUSTS      | 57,751                       | 5,028           | 0                         | 0                | 0                    | 0                   | 0                | 57,751                       | 0                               |
| 21                          | TOTAL CUSTOMERS            | 2,657,948                    | 5,028           | 2,617                     | 306              | 5,758                | 134                 | 249              | 2,657,948                    | 0                               |
| 22                          | WEIGHTED CUSTOMERS         | 2,746,778                    | 23,849          | 2,712                     | 306              | 5,758                | 2,208               | 363              | 2,746,778                    | 0                               |
| 23                          | TOTAL METERS               | 2,615,993                    | 992             | 2,635                     | 308              | 5,762                | 134                 | 249              | 2,615,993                    | 0                               |
| 24                          | RETAIL MWH SALES           | 82,944,041                   | 40,780          | 163,768                   | 29,023           | 107,771              | 1,027,063           | 9,118            | 82,944,041                   | 0                               |
| SALARIES AND WAGES          |                            |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 25                          | PRODUCTION                 | 110,230                      | 47              | 232                       | 40               | 200                  | 1,293               | 14               | 110,230                      | 0                               |
| 26                          | TRANSMISSION               | 40,990                       | 12              | 61                        | 9                | 60                   | 367                 | 4                | 40,990                       | 0                               |
| 27                          | DISTRIBUTION               | 124,343                      | 81              | 383                       | 112              | 252                  | 490                 | 35               | 124,343                      | 0                               |
| 28                          | CUSTOMER ACCOUNTING        | 53,609                       | 328             | 51                        | 6                | 110                  | 30                  | 6                | 53,609                       | 0                               |
| 29                          | CUSTOMER ASSISTANCE        | 20,933                       | 179             | 101                       | 16               | 23                   | 11                  | 14               | 20,933                       | 0                               |
| 30                          | SALES                      | 28,364                       | 204             | 178                       | 54               | 16                   | 60                  | 58               | 28,364                       | 0                               |
| 31                          | TOTAL SALARIES AND WAGES   | 378,470                      | 851             | 1,006                     | 237              | 660                  | 2,250               | 132              | 378,470                      | 0                               |
| HEADCOUNT                   |                            |                              |                 |                           |                  |                      |                     |                  |                              |                                 |
| 32                          | PRODUCTION                 | 1,354                        | 1               | 3                         | 0                | 2                    | 16                  | 0                | 1,354                        | 0                               |
| 33                          | TRANSMISSION               | 973                          | 0               | 2                         | 0                | 2                    | 12                  | 0                | 973                          | 0                               |
| 34                          | DISTRIBUTION               | 2,008                        | 1               | 6                         | 2                | 4                    | 9                   | 1                | 2,008                        | 0                               |
| 35                          | CUSTOMER ACCOUNTING        | 911                          | 6               | 1                         | 0                | 2                    | 1                   | 0                | 911                          | 0                               |
| 36                          | CUSTOMER ASSISTANCE        | 427                          | 4               | 2                         | 0                | 0                    | 0                   | 0                | 427                          | 0                               |
| 37                          | SALES                      | 194                          | 1               | 1                         | 0                | 0                    | 0                   | 0                | 194                          | 0                               |
| 38                          | TOTAL HEADCOUNT            | 5,866                        | 13              | 15                        | 3                | 11                   | 37                  | 2                | 5,866                        | 0                               |

GEORGIA POWER COMPANY  
SECTION 2 - SCHEDULE 2.60  
LINE ALLOCATOR TABLE

|    |      |  |
|----|------|--|
| 1  | (A)  | Level A Energy at Generation.  |
| 2  | (B)  | Level A Production Generation (demand component) -- 12-CP.   |
| 3  | (C)  | Level B-1 Step-up Substations (demand component) -- 12-CP.   |
| 4  | (D)  | Level B-2 Transmission Lines (demand component) -- 20% 12-CP,<br>80% 4-CP.                             |
| 5  | (E)  | Level C Transmission Substations (demand component) -- 4-CP.   |
| 6  | (F)  | Level D Subtransmission Lines (demand component) -- 4-CP.  |
| 7  | (G)  | Level E Distribution Substations (demand component) -- 4-CP.   |
| 8  | (H)  | Level F Primary Distribution Lines (demand component) -- NCP.  |
| 9  | (I)  | Level G Line Transformers (demand component) -- NCP.   |
| 10 | (J)  | Average number of customers served at Levels B-2 through F.  |
| 11 | (K)  | Average number of customers served at Levels F and G.  |
| 12 | (L)  | Average number of customers served at Level G.   |
| 14 | (M)  | Number of single phase padmount customers at Level G.  |
| 15 | (N)  | Number of three phase padmount customers at Level G.   |
| 16 | (O)  | Number of single phase overhead customers at Level G.  |
| 17 | (P)  | Number of three phase overhead customers at Level G.   |
| 18 | (Q)  | Total number of single phase metered customers.  |
| 19 | (R)  | Total number of three phase metered customers.   |
| 20 | (S)  | Total number of unmetered customers.   |
| 22 | (T)  | Weighted customers for the allocation of Account 903 - Customer<br>Accounting and Collections Expense. |
| 23 | (U)  | Total Meters for the allocation of Account 902 - Meter Reading<br>Expense.                             |
| 24 | (V)  | Retail MWH sales to rate or rate group.  |
| 25 | (W)  | Allocated per Total demand related Generation O&M Expenses from<br>Schedule 2.20.                      |
| 26 | (X)  | Allocated per Total Transmission O&M Expense from Schedule 2.20.                                       |
| 27 | (Y)  | Allocated per Distribution O&M Expense from Schedule 2.20.   |
| 28 | (Z)  | Allocated per Customer Accounting Expense from Schedule 2.20.  |
| 29 | (AA) | Allocated per Customer Assistance Expense from Schedule 2.20.  |
| 30 | (AB) | Allocated per Sales Expense from Schedule 2.20.  |
| 32 | (AC) | Allocated per Production Gross Plant from Schedule 2.00.   |
| 33 | (AD) | Allocated per Transmission Gross Plant from Schedule 2.00.   |
| 34 | (AE) | Allocated per Distribution Gross Plant from Schedule 2.00.   |
| 35 | (Z)  |  |
| 36 | (AA) |  |
| 37 | (AB) |  |

GEORGIA POWER COMPANY  
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2021  
SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM

