

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION FOR ADJUSTMENT OF ELECTRIC)
RATES OF KENTUCKY POWER COMPANY) CASE NO. 91-066

O R D E R

The Commission's June 19, 1991 Order, Item 2, required Kentucky Power Company ("Kentucky Power") to provide the calculations supporting the amounts of tax deferrals and feedbacks contained in its response to the May 10, 1991 Order, Item 7, page 2. The calculations have not been provided as directed.

In addition, the June 19, 1991 Order, Item 15, directed Kentucky Power to provide information on its leases for years 1986-1989 in a format similar to the response to the May 10, 1991 Order, Item 25, which lists lessor, type of lease, type of equipment, inception date, and lease payments by month. The lease information as requested by the June 19, 1991 Order has not been provided.

IT IS THEREFORE ORDERED AND COMPELLED that Kentucky Power shall provide within 10 days of the date of this Order: 1) the calculations made to determine the deferral and feedback amounts listed in Appendix A, attached hereto and incorporated herein by reference; and 2) the lease information for 1986-1989 as provided for 1990 in response to the May 10, 1991 Order, Item 25.

Done at Frankfort, Kentucky, this 15th day of July, 1991.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:


Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 91-066 DATED 7/15/91

Each line and title listed below corresponds to Kentucky Power's response to the May 10, 1991 Order, Item No. 7, Sheet 2.

a. Line 1, Excess FIT & Rate Change - Feedback, feedback amount.

b. Line 2, FERC Order 144 Deficiency, deferral and feedback amount.

c. Line 3, Liberalized Depreciation - Regular, deferral and feedback amount.

d. Line 4, Liberalized Depreciation - HRJ, deferral and feedback amount.

e. Line 5, Class Life Depreciation (ADR) - Regular, deferral and feedback amount.

f. Line 6, Class Life Depreciation (ADR) - HRJ, deferral amount.

g. Line 7, ACRS Benefit Normalized - Regular, deferral and feedback amount.

h. Line 8, ACRS Benefit Normalized - HRJ, deferral amount.

i. Line 9, Tax Depreciation Dumont Test Center, deferral and feedback amount.

j. Line 10, Deferred FIT Benefit - Property Retired, deferral and feedback amount.

k. Line 11, ABFUDC - Regular, feedback amount.

- l. Line 12, ABFUDC - HRJ Post In-Service, feedback amount.
- m. Line 13, ABFUDC - HRJ, feedback amount.
- n. Line 14, Taxes Capitalized, feedback amount.
- o. Line 15, Pensions Capitalized, feedback amount.
- p. Line 16, Savings Plan Capitalized, feedback amount.
- q. Line 17, Interest Expenses Capitalized for Tax, deferral and feedback amount.
- r. Line 18, Contributions in Aid of Construction - Book Receipts, deferral and feedback amount.
- s. Line 19, Customer Advance Income for Tax, deferral and feedback amount.
- t. Line 20, Deferred Fuel, deferral and feedback amount.
- u. Line 22, Property Tax Differential - HRJ, deferral and feedback amount.
- v. Line 23, Property Tax Differential - Tax, deferral and feedback amount.
- w. Line 24, Percent Repair Allowance, deferral and feedback amount.
- x. Line 25, Clearing Accounts, deferral and feedback amount.
- y. Line 27, Provision for INA Insurance Costs, deferral and feedback amount.
- z. Line 28, Provision for Workers Compensation Costs, deferral amount.

aa. Line 29, Over Funded Pension Trust Fund - Book Income, deferral amount.

ab. Line 31, Book Provision Uncollectible Accounts, feedback amount.

ac. Line 33, Deferred Compensation Book Expense, deferral and feedback amount.

ad. Line 34, Accrued Book Vacation Pay, deferral amount.

ae. Line 35, Paid Accrued Vacation Pay, deferral amount.

af. Line 38, Taxes on Accrued Payroll, deferral and feedback amount.

ag. Line 39, Water Heater Program - Tax Expense, deferral and feedback amount.

ah. Line 40, Advance Rental Income, deferral and feedback amount.

ai. Line 43, 1977-80 IRS Audit Settlement, feedback amount.

aj. Line 44, 1981-82 IRS Audit Settlement, feedback amount.

ak. Line 45, ITC Adjustment - SEC Method - Norm., deferral amount.

al. Line 46, ITC Adjustment - 4% - Utility Operating Income, feedback amount.

am. Line 47, ITC Adjustment - 10% - Utility Operating Income, feedback amount.

an. Line 49, ITC Adjustment - Reallocation Feedback, feedback amount.