

BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION

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PUBLIC SERVICE
COMMISSION

IN THE MATTER OF:

**GENERAL ADJUSTMENT OF ELECTRIC)
RATES OF KENTUCKY POWER COMPANY) CASE NO. 2005 -00341**

**KENTUCKY POWER COMPANY
RESPONSES TO ATTORNEY GENERAL
SECOND SET OF DATA REQUEST**

December 22, 2005

Kentucky Power Company

REQUEST

What does the Other Investments balance of \$4,944,781 on Section IV, page 3, line 14 represent and why has this balance not been deducted from capitalization similar to what the Company has proposed for the \$996,378 Non-Utility Property balance? What is the distinguishing factor for the one balance to be removed from the capitalization and the other balance not?

RESPONSE

The Other Investment balance of \$4,944,781 on Section IV, page 3, line 44 represents the Company's investment in Franklin Reality Company in the amount of \$4,594,074, the Company's investment in Other Investments – Non-associated in the amount of \$806, the Company's investment in Deferred Compensation Benefits in the amount of \$161,679 and the Company's investment in Other Investment- Fiber Optic Links in the amount of \$188,222.

Section V Schedule 3 column 7 demonstrates that the investment in Franklin Reality Company has been deducted from capitalization similar to what the Company has proposed for the \$996,378 Non-Utility Property. The remaining amount of Other Investment in the amount of \$350,707 relates to utility business.

WITNESS: Errol K Wagner

Kentucky Power Company

REQUEST

With regard to the Company's proposed depreciation expense adjustment and its response to AG-1-12, please provide the following information:

- a. As shown on Section V, Schedule 4, line 5, the Company's proposed pro forma adjusted test year jurisdictional depreciation expenses of \$47,698,792 is the result of adding the pro forma jurisdictional depreciation expense adjustment of \$3,654,912 to the test year per books jurisdictional depreciation expenses of \$44,043,880. Please confirm this. If you don't agree, explain your disagreement.
- b. As shown on Section V, WP S-4, page 8, the Company is proposing total annualized jurisdictional depreciation expenses of \$44,603,968 x .99, or \$44,157,928. Please confirm this. If you don't agree, explain your disagreement.
- c. Comparing the Company's proposed total annualized jurisdictional depreciation expenses of \$44,157,928 to the per books jurisdictional depreciation expenses included in the test year of \$44,043,880 produces a pro forma test year depreciation adjustment of \$114,048. Please confirm this. If you don't agree, explain your disagreement.
- d. As shown on Section V, WP S-4, page 8, the Company's proposed pro forma depreciation expense adjustment of \$3,654,912 has been calculated by comparing the Company's proposed annualized depreciation expenses to a test year depreciation expense of \$40,912,138, not by comparing its proposed annualized depreciation expenses to the per books test year depreciation expense of \$44,043,880 that is actually included in the test year. Please confirm this. If you don't agree, explain your disagreement.

RESPONSE

- a. The Company's Kentucky Jurisdictional test year depreciation expense was \$40,492,887 and its Kentucky Jurisdictional depletion and amortization expense was \$3,551,003 for a total of \$44,043,880 (please see Section V Schedule 8). The Company's jurisdictional depreciation expense adjustment of \$3,654,912 results in an adjusted test year jurisdictional depreciation expense of \$44,147,789. Adding the test year jurisdictional depletion and amortization expense of \$3,551,003 to the test year adjusted depreciation expense of \$44,147,789 results in the Company's adjusted jurisdictional depreciation, depletion and amortization expense of \$47,698,792.

b. The Company does not agree that it is proposing a total annualized jurisdictional depreciation expense of \$44,603,968 or \$44,157,928. As stated in "a" above, the Company is proposing a total adjusted jurisdictional depreciation expense of \$44,147,789 and a total jurisdictional depletion and amortization expense of \$3,551,003 for a total jurisdictional expense of \$47,698,792.

c. The Company does not agree with the statement in "c" above for the reasons stated in the Company's response in both "a" and "b" above.

d. The Company does agree with calculating the difference between the annualized depreciation on EPIS as of 6/30/05 in the amount of \$44,603,968 (See Section V, Workpaper S-4, Page 8, column 5, line 5) versus the test year book depreciation of \$40,872,885 (\$44,459,757 - \$3,586,872) (See Section V, Schedule 8 Column 3 line 6 - line 5) results in a depreciation adjustment of \$3,731,083. Then when one takes the GP-TOT allocation factor of .99 times the depreciation adjustment of \$3,731,083 the result is \$3,693,772 or a difference of \$38,860 (\$3,693,772 - \$3,654,912) from the amount on Section V, Workpaper S-4, page 8.

WITNESS: Errol K Wagner

Kentucky Power Company

REQUEST

With regard to the response to KPSC-2-12, please provide the following information:

- a. What exactly does KPC's "telecom tower" represent and in what way is this tower used and useful in servicing the Company's electric customers? Is this tower included in rate base and, if so, at what dollar amount?
- b. As shown on Section V, lines 8-9, given that the Company has removed for ratemaking purposes in this case all factored A/R related expenses, why is it appropriate to include in rate base factored A/R prepayments?

RESPONSE

- a. KPC's "telecom tower" represents communication towers the Company has installed so that employees in the field have the ability to communicate with the dispatch employees in performing their job duties in a safe and efficient manner. In fact, during the Commission mandated management audit one of the auditors recommendations was for the Company to install additional communication towers in areas where the Company's existing towers do not cover. These towers are included in rate base at a total investment value of \$1,618,610.
- b. The Company has not removed for ratemaking purposes in this case all factored A/R related expenses.

WITNESS: Ranie Wohnhas

Kentucky Power Company

REQUEST

Please confirm that if one uses a phased-down Kentucky income tax rate of 6.39% rather than the rate of 7.197% used by the Company, the negative state income tax on Section V, Schedule 4, page 2, column 10, line 7 would changed from \$(2,378,229) to \$(2,111,557) and the negative current federal income tax on line 8 of that same exhibit changes from \$(10,733,225) to \$(10,826,561). If you do not agree, provide the numbers you believe to be correct.

RESPONSE

As a matter of mathematics, the calculations indicated are accurate.

WITNESS: Sandra Keller

Kentucky Power Company

REQUEST

Please confirm that if one uses a phased-down Kentucky income tax rate of 6.39% rather than the rate of 7.197% used by the Company, the jurisdictional per books test year state income taxes on Section V, Schedule 4, column (3), line 7 would change from \$1,030,001 to \$914,504 and the current federal income tax on line 8 of the same exhibit would change from \$4,668,094 to \$4,708,518. If you do not agree, provide the numbers you believe to be correct.

RESPONSE

As a matter of mathematics, the calculations indicated are accurate.

WITNESS: Sandra Keller

Kentucky Power Company

REQUEST

With regard to the response to AG-1-26, please provide the following information:

- a. Explain why FERC accounting requires the payroll distribution to O&M to include amounts cleared to O&M from accounts 163 and 184 and why the Company, for ratemaking purposes in this case, has included in payroll O&M amounts cleared to O&M from accounts 152, 163, 184, 186, 188 and 242.
- b. Is the Company's payroll distribution presented on page 355 of its annual FERC Form 1 reports stated in accordance with the Uniform System of Accounts? If not, explain why not.
- c. Is the payroll distribution the Company has proposed for ratemaking purposes in this case that is shown on Section V, WP S-7, page 4 stated in accordance with the Uniform System of Accounts?
- d. Please confirm that the "Analysis of Salaries and Wages" on page 17 of 18 of the Company's response to KPSC-1-23c presents payroll analysis data in accordance with FERC and USOA reporting requirements. In addition, explain why this historic payroll distribution analysis shows data based on FERC and USOA reporting requirements, whereas for ratemaking purposes in this case, the Company is using a different payroll distribution that is not comparable to the payroll distribution data shown for 2002, 2003 and 2004 on page 17 of 18 of the Company's response to KPSC-1-23c.
- e. Please restate the payroll distribution data for the years 2000 through 2004 on page 2 of 4 of the response to AG-1-26a on a comparable basis with the payroll distribution used by the Company for ratemaking purposes in this case (i.e., include in payroll O&M amounts cleared to O&M from accounts 152, 163, 184, 186, 188 and 242).

RESPONSE

a. The FERC Uniform System of Accounts includes instructions on the use of Account 163 and Account 184 as follows:

163 Stores expense undistributed - A. This account shall include the cost of supervision; labor and expenses incurred in the operation of general storerooms, including purchasing, storage, handling and distribution of materials and supplies. B. This account shall be cleared by adding to the cost of materials and supplies issued a suitable loading charge, which will distribute the expense equitably over stores issues.

184 Clearing accounts - This caption shall include undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing accounts shall be cleared not later than the end of the calendar year unless items held therein relate to a future period.

For FERC Form 1 reporting, companies are required to segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts. Thus for FERC Form 1 reporting, the Company shows the original payroll amounts charged to clearing accounts and the subsequent allocation of payroll charged to clearing accounts to O&M, construction and retirement. For ratemaking purposes the Company recognizes that a portion of the payroll amounts originally charged to accounts 152, 186, 188 and 242, in addition to accounts 163 and 184, are cleared to O&M accounts. For ratemaking purposes, O&M payroll would be understated if payroll amounts charged to accounts 152, 186, 188 and 242 were not allocated to O&M.

b. Yes.

c. Yes.

d. Yes, the "Analysis of Salaries and Wages" on page 17 of 18 of the Company's response to KPSC-1-23c presents payroll analysis data in accordance with FERC and USOA reporting requirements. See response to a. above for explanation why this historic payroll distribution analysis shows data based on FERC and USOA reporting requirements, whereas for ratemaking purposes in this case, the Company is using a different payroll distribution that is not comparable to the payroll distribution data shown for 2002, 2003 and 2004 on page 17 of 18 of the Company's response to KPSC-1-23c.

e. Please see attached page 3.

WITNESS: Ranie Wohnhas

LINE NO. (1)	FUNCTION (2)	<u>12 MONTHS ENDED 12/31/2000</u>		<u>12 MONTHS ENDED 12/31/2001</u>		<u>12 MONTHS ENDED 12/31/2002</u>		<u>12 MONTHS ENDED 12/31/2003</u>		<u>12 MONTHS ENDED 12/31/2004</u>	
		<u>TOTAL</u> (3)	<u>Percent</u> (4)	<u>TOTAL</u> (5)	<u>Percent</u> (6)	<u>TOTAL</u> (7)	<u>Percent</u> (8)	<u>TOTAL</u> (9)	<u>Percent</u> (10)	<u>TOTAL</u> (11)	<u>Percent</u> (12)
1	Operation & Maintenance	\$23,079,067	71.05%	\$23,182,376	71.50%	\$20,722,937	66.13%	\$19,678,683	67.92%	\$19,777,494	69.47%
2	Construction	8,149,355	25.09%	7,813,439	24.10%	9,045,265	28.86%	7,927,697	27.36%	7,318,700	25.71%
3	Retirement	1,116,549	3.44%	1,291,478	3.98%	1,518,815	4.85%	1,339,087	4.62%	1,297,186	4.56%
4	All Other	<u>138,052</u>	<u>0.42%</u>	<u>136,258</u>	<u>0.42%</u>	<u>51,521</u>	<u>0.16%</u>	<u>26,732</u>	<u>0.10%</u>	<u>75,793</u>	<u>0.26%</u>
5	Total	<u>\$32,483,023</u>	<u>100.00%</u>	<u>\$32,423,551</u>	<u>100.00%</u>	<u>\$31,338,538</u>	<u>100.00%</u>	<u>\$28,972,199</u>	<u>100.00%</u>	<u>\$28,469,173</u>	<u>100.00%</u>

Kentucky Power Company

REQUEST

With regard to the response to AG-1-28, please provide the following information:

- a. Please confirm that 25% of the Generation ICP is based on corporate performance measurements in the form of corporate (AEP) EPS performance (page 2 of 39). If you don't agree, explain your disagreement.
- b. Please confirm that 25% of the Energy Delivery ICP is based on corporate performance measurements in the form of corporate (AEP) EPS performance (pages 12 and 17 of 39). If you don't agree, explain your disagreement.
- c. Please confirm that 25% of the General Services ICP is based on corporate performance measurements in the form of corporate (AEP) EPS performance (page 21 of 39). If you don't agree, explain your disagreement.
- d. Please confirm that 100% of the LTIP is based on AEP's corporate financial performance. If you don't agree, explain your disagreement. In addition, please specify the various corporate financial performance criteria used.

RESPONSE

Because there is no common stock for Kentucky Power Company, or any other AEP operating company, the EPS performance includes, but is not limited to Kentucky Power.

- a. b. c. We confirm all of the above as stated in the plan documents attached to AG-1-28.
- d. We confirm the above as stated in the plan documents attached to AG 1-28. The LTIP's corporate financial performance criteria is (AEP) EPS (Earnings Per Share) and TSR (Total Shareholder Return).

WITNESS: Timothy C Mosher

Kentucky Power Company

REQUEST

The response to AG-1-30c states that in the test year \$76,368 worth of incentive compensation was charged to KPC from AEPSC for the Senior Office Incentive Plan. In this regard, please provide the following information:

- a. Under what specific incentive compensation plan (Generation ICP, Energy ICP, General Services ICP, or LTIP) was this incentive compensation accrued and charged to KPC?
- b. What portion of the \$76,368 is based on corporate financial performance (e.g., corporate earnings per share) ICP measures?

RESPONSE

- a. The Senior Office Incentive Plan (SOIP) is a part of the Generation, Energy Delivery and General Services ICP plans. A specific portion to each plan is not available.
- b. For the 2004 SOIP, 50% is based upon the corporate (AEP) EPS performance. However, such measure includes the performance of Kentucky Power Company along with the performance of all other AEP operating companies.

WITNESS: Ranie Wohnhas

Kentucky Power Company

REQUEST

The response to AG-1-30b shows that total incentive compensation expenses of \$1,903,817 (\$1,747,661 + \$156,156) are included in the test year O&M expenses. In this regard, please provide the following information:

- a. Provide a break-out of these total incentive compensation O&M expenses by specific ICP (Generation, Energy Delivery, General Services and LTIP).
- b. Provide the portions of the incentive compensation expenses to be provided in response to part (a) above that can be considered to be based on corporate financial performance criteria (AEP's EPS and/or other financial performance criteria). In addition, provide the basis for this derivation.
- c. Reconcile, and specify the difference between, the test year ICP O&M expense break-out (totaling \$1,903,817) to the test year ICP O&M expense break-out (totaling \$1,322,814) shown in the response to AG-1-29, page 2.

RESPONSE

- a. The \$1,747,661 was a typographical error and should have been \$1,765,417. A breakdown of total incentive compensation, including the portion shown as O&M is provided in response to AG 2-10. The portion shown as O&M in that response will not reconcile exactly to the \$1,921,573 (\$1,765,417 + \$156,156). In the rate filing, a portion of the incentive compensation charged to clearing accounts is allocated to O&M. For the response to AG 2-10 the incentive compensation charged to clearing accounts is shown as Non O&M because we can't track what portion of those clearing accounts are actually cleared to O&M.
- b. We have no calculation that separates that portion of the incentive compensation related to the corporate financial performance criteria.
- c. As shown in response a. above, the corrected test year ICP O&M expense amount is \$1,921,573. The difference between the \$1,921,573 and \$1,322,814 is three fold. First, in response AG 1-29, page 2, the information was for only the accruals booked. Second, since some of the incentive programs had no accruals, no amounts were shown. And third, as stated in response to a. above, clearing accounts were not shown as O&M in the AG 1-29 response.

WITNESS: Ranie Wohnhas

Kentucky Power Company

REQUEST

With regard to the response to AG-1-29, page 2, please provide the following information:

- a. Explain the reasons why no ICP charges were incurred since 2001 for the "Safety Focus" plan.
- b. Why are there no charges shown for the LTIP plan? Were no LTIP charges incurred from 2000 through the test year? If so, how much were the annual LTIP charges; where (account no.) were they recorded on the Company's books; and why are they not shown on page 2 of this response?

RESPONSE

a/b. In the original response to AG 1-29, page 2, the expenses are for only the accruals booked. There was no accruals booked for Safety Focus or LTIP for the periods mentioned in this question.

To clarify any confusion, please refer to pages 2 and 3 of this response to see the total incentive compensation booked for Kentucky Power Company (KPC). The pages show incentive compensation booked per year between those booked directly by KPC and those billed to KPC from AEPSC. It is then broken down between O&M and Non-O&M.

For the years of 2000 through 2002, we are unable to retrieve the incentive compensation billed to Kentucky from AEPSC due to the cost components that were used during those years were also used to record severance costs.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Total Incentive Compensation

<u>Period</u>	<u>Company</u>	<u>Commercial Operations</u>	<u>Generation</u>	<u>Energy Delivery</u>	<u>General Services</u>	<u>Safety Focus</u>	<u>LTIP</u>	<u>Total</u>
<u>Test Year</u>								
<u>Kentucky Employees</u>								
Total	0	0	788,883	1,002,232	256,128	388,039	77,200	2,512,482
O&M	0	0	518,057	658,163	168,199	244,323	57,360	1,646,102
Non O&M	0	0	270,826	344,069	87,929	143,716	19,840	866,380
<u>AEPSC</u>								
Total	0	200,343	424,040	429,183	817,616	31,872	305,411	2,208,465
O&M	0	154,480	326,968	330,933	630,446	24,221	235,496	1,702,544
Non O&M	0	45,863	97,072	98,249	187,170	7,651	69,915	505,921
<u>2004</u>								
<u>Kentucky Employees</u>								
Total	0	0	744,411	468,941	170,639	363,089	32,000	1,779,080
O&M	0	0	513,145	323,255	117,627	237,915	23,776	1,215,718
Non O&M	0	0	231,266	145,686	53,012	125,174	8,224	563,362
<u>AEPSC</u>								
Total	0	320,877	425,310	434,827	1,025,701	39,253	77,423	2,323,392
O&M	0	266,096	352,700	360,592	850,590	32,002	64,205	1,926,185
Non O&M	0	54,781	72,610	74,235	175,111	7,251	13,218	397,207
<u>2003</u>								
<u>Kentucky Employees</u>								
Total	0	573,222	(14,583)	1,062,940	197,972	130,672	0	1,950,223
O&M	0	396,746	(10,093)	735,696	137,023	77,250	0	1,336,621
Non O&M	0	176,476	(4,490)	327,244	60,949	53,422	0	613,602
<u>AEPSC</u>								
Total	0	21,181	161,370	406,007	735,234	57,501	0	1,381,293
O&M	0	16,035	122,165	307,366	556,606	41,719	0	1,043,891
Non O&M	0	5,146	39,205	98,641	178,628	15,782	0	337,402

Kentucky Power Company
Total Incentive Compensation

<u>Period</u>	<u>Company</u>	<u>Commercial Operations</u>	<u>Generation</u>	<u>Energy Delivery</u>	<u>General Services</u>	<u>Safety Focus</u>	<u>LTIP</u>	<u>Total</u>
<u>2002</u>								
<u>Kentucky Employees</u>								
Total	0	99,292	0	543,819	(38,886)	0	0	604,225
O&M	0	55,371	0	303,263	(21,685)	0	0	336,949
Non O&M	0	43,921	0	240,556	(17,201)	0	0	267,276

AEPSC

Total

O&M

Non O&M

2001

Kentucky Employees

Total	1,883,354	(656,418)	0	(797,669)	51,098	0	0	480,365
O&M	1,255,365	(430,712)	0	(523,394)	33,528	0	0	334,787
Non O&M	627,989	(225,706)	0	(274,275)	17,570	0	0	145,578

AEPSC

Total

O&M

Non O&M

2000

Kentucky Employees

Total	(1,539,554)	0	0	0	0	0	0	(1,539,554)
O&M	(1,026,202)	0	0	0	0	0	0	(1,026,202)
Non O&M	(513,352)	0	0	0	0	0	0	(513,352)

AEPSC

Total

O&M

Non O&M

Kentucky Power Company

REQUEST

With regard to the response to AG-1-35b, page 2 of 3, please provide the following information:

- a. ML-1 sheets for the years 2006, 2007 and 2008 similar to the one provided for 2005, showing additional net periodic pension costs for KPCo.
- b. Additional KPCo generation net periodic pension costs for 2006, 2007 and 2008 similar to the \$3,300 cost amount shown for 2005.

RESPONSE

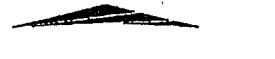
- a. Please see attached pages 2, 3, and 4.
- b. See KPSC Staff-1st Set, Item No. 50, pages 120, 121, and 122 of 139.

WITNESS: Errol K. Wagner, Hugh E. McCoy

AMERICAN ELECTRIC POWER
EAST EXCESS PLAN
ESTIMATED 2008 NET PERIODIC PENSION COST

ML-3

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition Obligation (Assay)	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$1,413	\$8,050	\$0	\$392	\$0	\$0	\$860	\$128	\$2,081
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	1,041,203	63,431,691	2,664,666	16,889	1,131,664	1,292,516	6,408	9,318	6,937,163
Appalachian Power Co - Distribution	16	298,311	0	16	0	0	13	6	42
Appalachian Power Co - Generation	28	271	0	0	0	0	0	0	28,293
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	124	61	8	0	0	0	0	1	136
AEP Texas Central Company - Distribution	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	84	20,931	1,105	0	0	0	0	443	2,153
Columbus Southern Power Co - Distribution	8	171	8	0	0	0	11	4	26
Columbus Southern Power Co - Generation	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	0	0	0	0	0	0	0	0	0
Emwood	0	0	0	0	0	0	0	0	0
Enershop Inc.	1,179	28,060	1,432	0	0	0	804	652	3,797
Indiana Michigan Power Co - Distribution	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Generation	6,270	8,568	727	0	0	0	0	0	6,387
Indiana Michigan Power Co - Nuclear	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Transmission	0	128,794	8,773	8,996	3,091	0	0	2,728	12,634
Kentucky Power Co - Distribution	493	189,572	0	0	0	0	0	3,937	19,116
Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingport Power Co - Transmission	6,841	20,964	1,482	0	0	0	288	444	9,258
Ohio Power Co - Distribution	108	278	20	0	0	0	0	0	142
Ohio Power Co - Generation	0	0	0	0	0	0	0	0	0
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Generation	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Distribution	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Generation	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Generation	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Water Transmission (Bakhtawh)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0	0
Whaling Power Co - Distribution	0	0	0	0	0	0	0	0	0
Whaling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Mays	0	0	0	0	0	0	0	0	0
Windor	0	0	0	0	0	0	0	0	0
Pice River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	62,168	3,269	0	0	0	0	1,317	6,098
Total	\$1,058,780	\$64,193,769	\$2,905,487	\$0	\$0	\$0	\$1,318,269	\$1,147,808	\$6,426,312



TOWERS
PERRIN
HR SERVICES

KPSC Case No. 2005-00341
AG 2nd Set Data Requests
Item No. 11 a.
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AMERICAN ELECTRIC POWER
EAST EXCESS PLAN
ESTIMATED 2007 NET PERIODIC PENSION COST

ML-4

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$1,484	\$5,940	\$0	\$388	\$0	\$0	\$850	\$118	\$2,138
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	1,093,264	52,466,912	0	2,801,168	0	0	1,282,518	1,044,994	6,239,135
Appalachian Power Co - Distribution	31	292,926	0	16,321	0	0	6,409	5,634	28,443
Appalachian Power Co - Generation	15	286	0	15	0	0	13	5	42
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	130	50	0	9	0	0	2	1	142
AEP Texas Central Company - Distribution	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Distribution	89	20,554	0	1,080	0	0	562	409	2,098
Columbus Southern Power Co - Generation	9	168	0	9	0	0	11	3	26
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	0	0	0	0	0	0	0	0	0
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	1,238	25,589	0	1,403	0	0	804	510	3,785
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	5,533	8,403	0	729	0	0	892	167	6,638
Indiana Michigan Power Co - Transmission	0	128,469	0	6,614	0	0	3,091	2,519	12,266
Kentucky Power Co - Distribution	518	186,149	0	8,783	0	0	3,937	3,708	18,600
Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
Memo	7,163	20,576	0	1,462	0	0	289	410	9,554
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	116	271	0	20	0	0	7,101	6	147
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Generation	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Distribution	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Generation	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	0	0	0	0	0	0	0	0	0
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0	0
Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0	0
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	61,046	0	3,193	0	0	1,780	1,216	6,921
Total	\$1,109,819	\$53,216,320	\$0	\$2,841,165	\$0	\$0	\$1,318,259	\$1,069,800	\$8,328,933

AMERICAN ELECTRIC POWER
EAST EXCESS PLAN
ESTIMATED 2008 NET PERIODIC PENSION COST

ML-5

Location	Service Cost	Projected Benefit Obligation	Market-Related Value of Assets	Interest Cost	Expected Return on Assets	Initial Transition (Asset)/ Obligation	Prior Service Cost	Gain/Loss Amortization	Net Periodic Pension Cost
AEP Energy Services, Inc.	\$1,658	\$5,776	\$0	\$385	\$0	\$0	\$860	\$110	\$2,200
AEP Communications	0	0	0	0	0	0	0	0	0
AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0
AEP T & D Services, LLC	0	0	0	0	0	0	0	0	0
American Electric Power Service Corporation	1,147,926	51,001,887	0	2,735,067	0	0	1,292,518	969,543	6,162,256
Appalachian Power Co - Distribution	32	284,748	0	14,935	0	0	6,409	5,413	27,637
Appalachian Power Co - Generation	16	259	0	14	0	0	13	6	42
Appalachian Power Co - Transmission	0	0	0	0	0	0	0	0	0
C3 Communications, Inc.	0	0	0	0	0	0	0	0	0
Cardinal Operating Company	137	49	0	10	0	0	2	1	148
AEP Texas Central Company - Distribution	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Nuclear	0	0	0	0	0	0	0	0	0
AEP Texas Central Company - Transmission	0	0	0	0	0	0	0	0	0
Columbus Southern Power Co - Distribution	104	19,980	0	1,053	0	0	682	380	2,048
Columbus Southern Power Co - Generation	9	183	0	9	0	0	11	3	28
Columbus Southern Power Co - Transmission	0	0	0	0	0	0	0	0	0
Conesville Coal Preparation Company	0	0	0	0	0	0	0	0	0
Cook Coal Terminal	0	0	0	0	0	0	0	0	0
CSW Energy, Inc.	0	0	0	0	0	0	0	0	0
Elmwood	0	0	0	0	0	0	0	0	0
EnerShop Inc.	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Distribution	1,300	24,876	0	1,373	0	0	804	473	3,760
Indiana Michigan Power Co - Generation	0	0	0	0	0	0	0	0	0
Indiana Michigan Power Co - Nuclear	6,810	8,169	0	733	0	0	892	165	6,907
Indiana Michigan Power Co - Transmission	0	122,938	0	8,448	0	0	3,091	2,337	11,918
Kentucky Power Co - Distribution	544	180,852	0	9,518	0	0	3,937	3,440	18,114
Kentucky Power Co - Generation	0	0	0	0	0	0	0	0	0
Kentucky Power Co - Transmission	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Distribution	0	0	0	0	0	0	0	0	0
Kingsport Power Co - Transmission	0	0	0	0	0	0	0	0	0
Memco	7,542	20,001	0	1,445	0	0	289	380	9,876
Ohio Power Co - Distribution	0	0	0	0	0	0	0	0	0
Ohio Power Co - Generation	120	264	0	20	0	0	7,101	5	162
Ohio Power Co - Transmission	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Distribution	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Generation	0	0	0	0	0	0	0	0	0
Public Service Co of Oklahoma - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Distribution	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Generation	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Distribution	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Generation	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Texas - Transmission	0	0	0	0	0	0	0	0	0
Southwestern Electric Power Co - Transmission	0	0	0	0	0	0	0	0	0
Water Transportation (Blackhawk)	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Distribution	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Generation	0	0	0	0	0	0	0	0	0
AEP Texas North Company - Transmission	0	0	0	0	0	0	0	0	0
Wheeling Power Co - Distribution	0	0	0	0	0	0	0	0	0
Wheeling Power Co - Transmission	0	0	0	0	0	0	0	0	0
Cedar Coal Co	0	0	0	0	0	0	0	0	0
Central Coal Company	0	0	0	0	0	0	0	0	0
Central Ohio Coal	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Martinsburg	0	0	0	0	0	0	0	0	0
Southern Ohio Coal - Meigs	0	0	0	0	0	0	0	0	0
Windsor	0	0	0	0	0	0	0	0	0
Price River Coal	0	0	0	0	0	0	0	0	0
Houston Pipeline (HPL)	0	59,341	0	3,112	0	0	1,780	1,128	6,753
Total	\$1,165,099	\$51,729,397	\$0	\$2,774,123	\$0	\$0	\$1,318,259	\$983,373	\$6,240,854

**TOWERS
PERRIN**
HR SERVICES

Kentucky Power Company

REQUEST

Attachment A to the PSC's Merger Order in Case No. 99-149 shows that in Year 5 the total net merger savings are \$7,385,000, with a 55% ratepayer share of \$4,037,000. However, on Section V, WP S-4, page 9, line 1 the Company has assumed an add-back amount of \$4,018,275 for the ratepayer share of the net merger savings. Please explain why this add-back amount should not be \$4,037,000 and reconcile the amounts of \$4,037,000 and \$4,018,275.

RESPONSE

The Company did not assume an add-back amount of \$4,018,275 for the ratepayer share of the net merger savings. The 4,018,275 was calculated by using the monthly billed and accrued kWhs times the monthly net merger savings factor in effect (please see the attached schedule for the corrected calculation of \$4,018,273). The Company should only add back the actual level of net merger savings reflected in the customers' bills during the test year.

WITNESS: Errol K Wagner

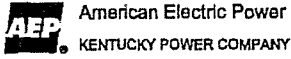
Kentucky Power Company
Net Merger Credit
Revenue Calculations
Twelve Months Ended June 30, 2005

KPSC Case No. 2005-00341
AG Second Set Data Request
Dtated December 12, 2005
Item No. 12
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<u>Ln</u> <u>No</u> (1)	<u>Month</u> (2)	Retail Billed & Accrued <u>KWH</u> (3)	Net Merger Savings <u>Factor</u> (4)	Billing <u>Credit</u> (5) = (Col 3 X Col 4)
1	July ' 04	584,727,430	\$0.000528	\$308,736
2	Aug ' 04	573,653,727	\$0.000550	\$315,510
3	Sept ' 04	500,054,901	\$0.000550	\$275,030
4	Oct ' 04	507,000,251	\$0.000580	\$294,060
5	Nov ' 04	558,490,384	\$0.000580	\$323,924
6	Dec ' 04	703,407,117	\$0.000580	\$407,976
7	Jan ' 05	697,919,336	\$0.000580	\$404,793
8	Feb ' 05	623,893,467	\$0.000580	\$361,858
9	Mar ' 05	666,615,357	\$0.000580	\$386,637
10	Apr ' 05	516,733,261	\$0.000580	\$299,705
11	May ' 05	530,178,259	\$0.000580	\$307,503
12	Jun ' 05	<u>573,347,217</u>	\$0.000580	<u>\$332,541</u>
13	Total Customers Share	<u><u>7,036,020,707</u></u>		<u><u>\$4,018,273</u></u>

FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2004	2003
	SALES OF ELECTRICITY										
4400 002	RESIDENTIAL										
	WITHOUT SPACE HEATING	4,514,797.25	4,518,357.27	0.08-	81,373,341	85,281,155	4.58-	63,424	64,261	5.55	5.30
4400 001	WITH SPACE HEATING	6,406,588.79	6,240,015.92	2.67	117,377,422	119,419,671	1.71-	80,613	79,869	5.46	5.23
	TOTAL RESIDENTIAL	10,921,386.04	10,758,373.19	1.52	198,750,763	204,700,826	2.91-	144,037	144,130	5.50	5.26
										0.00	0.00
	COMMERCIAL										
4420 001	OTHER THAN PUBLIC AUTHORITIES	5,155,229.60	4,964,280.60	3.85	92,655,658	92,314,246	0.37	25,415	24,231	5.56	5.38
4420 006	PUBLIC AUTHS - SCHOOLS	622,929.10	512,219.22	21.61	11,403,800	10,429,222	9.34	750	737	5.46	4.91
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	826,007.48	728,668.01	13.36	15,784,209	14,441,450	9.30	2,156	2,070	5.23	5.05
	TOTAL COMMERCIAL	6,604,166.18	6,205,167.83	6.43	119,842,667	117,184,918	2.27	28,321	27,038	5.51	5.30
										0.00	0.00
	INDUSTRIAL										
4420 002	EXCLUDING MINE POWER	6,000,371.18	4,642,995.37	29.23	193,098,387	149,917,243	28.80	943	938	3.11	3.10
4420 004	MINE POWER	3,533,969.70	3,259,293.80	8.43	72,309,221	71,819,803	0.68	520	512	4.89	4.54
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	9,534,340.88	7,902,289.17	20.65	265,407,608	221,737,046	19.69	1,463	1,450	3.59	3.56
	COMMERCIAL AND INDUSTRIAL	16,138,507.06	14,107,457.00	14.40	385,251,275	338,921,964	13.67	29,784	28,488	4.19	4.16
4440 000	PUBLIC STREET & HIGHWAY LIGHT										
	PUBLIC STREET & HIGHWAY LIGHT	83,672.65	81,085.08	3.19	725,392	733,269	1.07-	442	446	11.53	11.06
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	83,672.65	81,085.08	3.19	725,392	733,269	1.07-	442	446	11.53	11.06
										0.00	0.00
	OTHER SALES TO PUBLIC AUTHS										
4450 001	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	ULTIMATE CUSTOMERS	27,143,565.75	24,946,915.27	8.81	584,727,430	544,356,059	7.42	174,263	173,064	4.64	4.58
4470 XXX	SALES FOR RESALE										
	OTHER ELEC UTILS	277,211.82	247,591.02	11.96	8,516,053	8,043,384	5.88	3	4	3.26	3.08
	TOTAL SALES FOR RESALE	277,211.82	247,591.02	11.96	8,516,053	8,043,384	5.88	3	4	3.26	3.08
										0.00	0.00
	TOTAL SALES OF ELECTRICITY	27,420,777.57	25,194,506.29	8.84	593,243,483	552,399,443	7.39	174,266	173,068	4.62	4.56
	NET OF PROVISION										
4491	PROVISION FOR REFUND										
	PROVISION FOR REVENUE REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
										0.00	0.00
	TOTAL NET OF PROVISION	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER OPERATING REVENUES										
4500	OPERATING REVENUE										
	FORFEITED DISCOUNTS	113,232.52	108,205.70	4.65	0	0	100.00	0	0	0.00	0.00
4510	MISCELLANEOUS SERVICE REVENUES	18,605.51	17,226.85	8.00	0	0	100.00	0	0	0.00	0.00
4530	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4580	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUE	131,838.03	125,432.55	5.11	0	0	100.00	0	0	0.00	0.00
										0.00	0.00
	TOTAL OTHER OPERATING REVENUES	131,838.03	125,432.55	5.11	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	27,552,615.60	25,319,918.84	8.82	593,243,483	552,399,443	7.39	174,266	173,068	4.64	4.58

KPSC Case No. 2005-00341
 AG 2nd Set Data Requests
 Dated December 12, 2005
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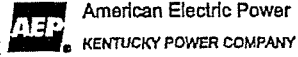
OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE
 1 MONTH BILLED AND ACCRUED - MCSR0194 - FINAL

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August 2004 9-1B

FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2004	2003
	SALES OF ELECTRICITY										
	RESIDENTIAL										
4400 002	WITHOUT SPACE HEATING	4,013,602.21	4,034,242.35	0.51-	73,698,647	78,306,567	5.88-	63,393	64,260	5.45	5.15
4400 001	WITH SPACE HEATING	5,741,414.45	5,511,100.40	4.18	107,485,241	108,921,070	1.32-	80,673	80,010	5.34	5.06
	TOTAL RESIDENTIAL	9,755,016.66	9,545,342.75	2.20	181,183,888	187,227,637	3.23-	144,066	144,270	5.38	5.10
	COMMERCIAL									0.00	0.00
4420 001	OTHER THAN PUBLIC AUTHORITIES	4,909,811.48	4,481,517.46	9.56	89,680,447	85,516,728	4.87	25,473	25,119	5.47	5.24
4420 008	PUBLIC AUTHS - SCHOOLS	799,319.30	727,936.68	9.81	14,805,466	13,947,959	6.15	750	735	5.40	5.22
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	727,795.00	668,305.64	8.90	14,480,899	13,630,324	6.24	2,138	2,086	5.03	4.90
	TOTAL COMMERCIAL	6,436,925.78	5,877,759.78	9.51	118,966,812	113,095,011	5.19	28,361	27,940	5.41	5.20
	INDUSTRIAL									0.00	0.00
4420 002	EXCLUDING MINE POWER	5,441,854.27	4,513,266.24	20.57	182,566,420	161,457,037	13.07	941	931	2.98	2.80
4420 004	MINE POWER	3,726,310.62	3,323,809.16	12.11	90,115,365	84,997,984	6.02	520	520	4.14	3.91
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	9,168,164.89	7,837,075.40	16.98	272,681,785	246,455,021	10.64	1,461	1,451	3.36	3.18
	COMMERCIAL AND INDUSTRIAL	15,605,090.67	13,714,835.18	13.78	391,648,597	359,550,032	8.93	29,822	29,391	3.98	3.81
4440 000	PUBLIC STREET & HIGHWAY LIGHT										
	PUBLIC STREET & HIGHWAY LIGHT	81,657.81	82,316.81	1.63	821,242	819,276	0.24	444	447	10.19	10.05
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	81,657.81	82,316.81	1.63	821,242	819,276	0.24	444	447	10.19	10.05
	OTHER SALES TO PUBLIC AUTHS									0.00	0.00
4450 001	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	ULTIMATE CUSTOMERS	25,443,765.14	23,342,494.74	9.00	573,653,727	547,596,945	4.76	174,332	174,128	4.44	4.26
4470 XXX	SALES FOR RESALE										
	OTHER ELEC UTILS	258,718.83	255,807.15	1.14	7,468,714	8,163,186	8.51-	3	4	3.46	3.13
	TOTAL SALES FOR RESALE	258,718.83	255,807.15	1.14	7,468,714	8,163,186	8.51-	3	4	3.46	3.13
	TOTAL SALES OF ELECTRICITY	25,702,483.97	23,598,301.89	8.92	581,122,441	555,760,131	4.56	174,335	174,132	4.42	4.25
	NET OF PROVISION										
4491	PROVISION FOR REFUND										
	PROVISION FOR REVENUE REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL NET OF PROVISION	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER OPERATING REVENUES										
4500	OPERATING REVENUE										
	FORFEITED DISCOUNTS	108,337.42	134,459.07	19.43-	0	0	100.00	0	0	0.00	0.00
4510	MISCELLANEOUS SERVICE REVENUES	19,033.42	18,036.56	5.53	0	0	100.00	0	0	0.00	0.00
4530	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4560	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUE	127,370.84	152,495.63	16.48-	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	127,370.84	152,495.63	16.48-	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	25,829,854.81	23,750,797.52	8.75	581,122,441	555,760,131	4.56	174,335	174,132	4.44	4.27

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 AG 2nd Set Data Requests
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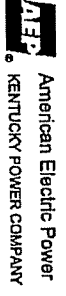


OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE
 1 MONTH BILLED AND ACCRUED - MCSR0194 - FINAL

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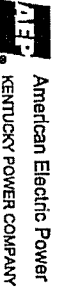
FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2004	2003
	SALES OF ELECTRICITY										
4400 002	RESIDENTIAL										
	WITHOUT SPACE HEATING	3,161,739.37	3,139,466.83	0.71	59,183,015	60,757,008	2.59-	63,335	64,229	5.34	5.17
4400 001	WITH SPACE HEATING	4,719,829.00	4,448,672.32	6.10	90,633,300	87,926,658	3.08	80,746	80,182	5.21	5.06
	TOTAL RESIDENTIAL	7,881,568.37	7,588,139.15	3.87	149,816,315	148,683,666	0.76	144,081	144,411	5.26	5.10
										0.00	0.00
	COMMERCIAL										
4420 001	OTHER THAN PUBLIC AUTHORITIES	4,277,330.63	3,835,301.89	11.53	80,920,066	74,991,009	7.91	25,516	25,179	5.29	5.11
4420 006	PUBLIC AUTHS - SCHOOLS	897,120.80	836,553.63	7.24	17,875,251	17,476,483	2.28	747	739	5.02	4.79
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	700,824.04	570,739.65	22.79	14,200,259	11,687,616	21.50	2,158	2,074	4.94	4.88
	TOTAL COMMERCIAL	5,875,275.47	5,242,595.17	12.07	112,995,576	104,155,108	8.49	28,421	27,992	5.20	5.03
										0.00	0.00
	INDUSTRIAL										
4420 002	EXCLUDING MINE POWER	5,078,217.91	3,890,231.46	30.54	158,998,898	144,378,123	10.13	941	927	3.19	2.69
4420 004	MINE POWER	3,300,823.44	2,902,097.11	13.74	77,365,958	75,881,342	1.96	519	515	4.27	3.82
4420 005	ASSOCIATED COMPANES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	8,379,041.35	6,792,328.57	23.36	236,364,856	220,259,465	7.31	1,460	1,442	3.54	3.08
	COMMERCIAL AND INDUSTRIAL	14,254,316.82	12,034,923.74	18.44	149,360,432	124,434,573	7.69	29,881	29,434	4.08	3.71
	PUBLIC STREET & HIGHWAY LIGHT										
4440 000	PUBLIC STREET & HIGHWAY LIGHT	81,042.45	77,843.60	4.11	878,154	867,522	1.23	444	445	9.23	8.97
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	81,042.45	77,843.60	4.11	878,154	867,522	1.23	444	445	9.23	8.97
										0.00	0.00
	OTHER SALES TO PUBLIC AUTHS										
4450 001	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	ULTIMATE CUSTOMERS	22,216,927.64	19,700,906.49	12.77	500,054,901	473,965,761	5.50	174,406	174,290	4.44	4.16
	SALES FOR RESALE										
4470 XXX	OTHER ELEC UTILS	232,718.95	208,860.07	11.42	6,914,466	6,511,539	6.19	3	4	3.37	3.21
	TOTAL SALES FOR RESALE	232,718.95	208,860.07	11.42	6,914,466	6,511,539	6.19	3	4	3.37	3.21
										0.00	0.00
	TOTAL SALES OF ELECTRICITY	22,449,646.59	19,909,766.56	12.76	506,969,367	480,477,300	5.51	174,409	174,294	4.43	4.14
	NET OF PROVISION										
4491	PROVISION FOR REFUND										
	PROVISION FOR REVENUE REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
										0.00	0.00
	TOTAL NET OF PROVISION	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER OPERATING REVENUES										
4500	OPERATING REVENUE										
	FORFEITED DISCOUNTS	110,878.24	115,906.89	4.34-	0	0	100.00	0	0	0.00	0.00
4510	MISCELLANEOUS SERVICE REVENUES	18,078.00	18,472.39	2.14-	0	0	100.00	0	0	0.00	0.00
4530	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4560	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUE	128,956.24	134,379.28	4.04-	0	0	100.00	0	0	0.00	0.00
										0.00	0.00
	TOTAL OTHER OPERATING REVENUES	128,956.24	134,379.28	4.04-	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	22,578,602.83	20,044,145.84	12.64	506,969,367	480,477,300	5.51	174,409	174,294	4.45	4.17



OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATIONCENTS PER KWH, AVG REV AND KWH USE
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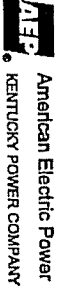
FISCAL ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS			CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2004	2003	
4400 001	RESIDENTIAL WITHOUT SPACE HEATING WITH SPACE HEATING TOTAL RESIDENTIAL	2,882,167.68 4,661,448.20 7,543,615.88	2,210,455.07 3,986,474.72 6,196,929.79	30.39 16.93 21.73	46,745,891 80,011,892 126,757,723	35,473,260 70,913,536 106,386,796	31.78 12.83 19.15	63,308 80,851 144,159	64,181 80,225 144,406	6.17 5.83 5.95	6.23 5.62 5.82	
4420 001	COMMERCIAL OTHER THAN PUBLIC AUTHORITIES PUBLIC AUTHS - SCHOOLS PUBLIC AUTHS-OTHER THAN SCHOOL TOTAL COMMERCIAL	4,386,038.56 788,265.01 722,947.93 5,895,251.50	3,694,328.94 674,211.70 597,055.85 4,965,596.49	18.72 16.62 21.09 18.72	74,974,909 13,938,096 13,166,329 102,079,334	64,897,576 11,979,551 11,274,178 88,151,305	15.53 16.35 16.78 15.80	25,567 767 2,158 28,472	25,212 767 2,070 28,029	5.85 5.64 5.49 5.78	5.69 5.63 5.30 5.63	
4420 002	INDUSTRIAL EXCLUDING MINE POWER MINE POWER ASSOCIATED COMPANIES TOTAL INDUSTRIAL	5,624,223.55 3,761,721.51 0.00 9,385,945.06	4,614,120.98 3,708,885.01 0.00 8,323,005.99	21.89 1.42 100.00 12.77	188,440,018 88,713,246 0 277,153,264	168,185,618 90,990,927 0 259,176,545	12.04 2.50- 100.00 6.94	940 515 0 1,455	923 505 0 1,428	2.98 4.24 0.00 3.39	2.74 4.08 0.00 3.21	
4440 000	COMMERCIAL AND INDUSTRIAL PUBLIC STREET & HIGHWAY LIGHT PUBLIC STREET & HIGHWAY LIGHT TOTAL PUBLIC STREET & HIGHWAY LIGHT	15,281,196.56 82,171.96 82,171.96	13,288,602.48 82,343.66 82,343.66	14.99 1.01 1.01	379,232,598 1,009,930 1,009,930	347,337,850 1,008,571 1,008,571	9.19 0.13 0.13	29,927 444 444	29,457 445 445	4.03 8.24 8.16	3.83 8.16 8.16	
4450 001	OTHER SALES TO PUBLIC AUTHS PUBLIC SCHOOLS OTHER THAN PUBLIC SCHOOLS TOTAL OTHER SALES TO PUBLIC AUTHS	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	100.00 100.00 100.00 100.00	0 0 0 0	0 0 0 0	100.00 100.00 100.00 100.00	0 0 0 0	0 0 0 0	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	
4470 00X	ULTIMATE CUSTOMERS SALES FOR RESALE OTHER ELEC UTILS TOTAL SALES FOR RESALE	22,907,984.40 202,209.71 202,209.71	19,567,875.93 191,046.04 191,046.04	17.07 5.84 5.84	507,000,251 6,432,484 6,432,484	484,723,217 6,514,833 6,514,833	11.50 1.26- 1.26-	174,530 3 3	174,308 4 4	4.52 3.14 3.14	4.38 2.93 2.93	
	TOTAL SALES OF ELECTRICITY NET OF PROVISION	29,110,194.11	19,758,921.97	16.96	513,432,735	461,238,050	11.32	174,533	174,312	4.50	4.28	
4491	PROVISION FOR REFUND PROVISION FOR REVENUE REFUND TOTAL PROVISION FOR REFUND	0.00 0.00 0.00	0.00 0.00 0.00	100.00 100.00 100.00	0 0 0	0 0 0	100.00 100.00 100.00	0 0 0	0 0 0	0.00 0.00 0.00	0.00 0.00 0.00	
	TOTAL NET OF PROVISION	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER OPERATING REVENUES											
4500	OPERATING REVENUE FORESTED DISCOUNTS	116,414.85	139,376.03	2.48-	0	0	100.00	0	0	0.00	0.00	
4510	MISCELLANEOUS SERVICE REVENUES	15,730.84	20,871.15	24.63-	0	0	100.00	0	0	0.00	0.00	
4530	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4560	OTHER ELECTRIC REVENUES TOTAL OPERATING REVENUE	132,145.69	140,247.18	5.78-	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER OPERATING REVENUES	132,145.69	140,247.18	5.78-	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUES	23,242,339.80	19,899,169.15	16.80	513,432,735	461,238,050	11.32	174,533	174,312	4.53	4.31	



OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE
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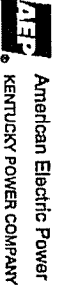
FERC ACT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2004	2003
4400 002	RESIDENTIAL WITHOUT SPACE HEATING	3,472,203.10	3,210,733.76	6.17	53,223,741	55,135,348	3.47-	63,302	64,095	6.53	5.82
4400 001	WITH SPACE HEATING	6,437,369.36	6,108,881.50	5.21	109,647,691	117,387,536	6.59-	81,058	80,371	6.05	5.17
	TOTAL RESIDENTIAL	10,110,572.46	9,552,615.26	6.21	162,871,432	172,522,884	5.59-	144,360	144,466	6.21	5.52
4420 001	COMMERCIAL OTHER THAN PUBLIC AUTHORITIES	5,019,054.57	4,229,591.20	18.67	78,327,165	72,922,991	7.41	29,535	25,216	6.41	5.80
4420 008	PUBLIC AUTHS - SCHOOLS	880,095.13	756,406.75	16.35	14,112,823	13,361,136	5.63	744	744	6.24	5.66
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	800,531.11	664,304.54	20.51	13,296,592	12,348,186	7.68	2,170	2,086	6.02	5.38
	TOTAL COMMERCIAL	6,699,680.81	5,650,302.49	18.57	105,736,580	98,632,313	7.20	28,449	28,046	6.34	5.73
4420 002	INDUSTRIAL EXCLUDING MINE POWER	6,707,009.95	4,771,042.15	40.58	189,735,324	157,684,809	20.33	932	929	3.53	3.03
4420 004	MINE POWER	4,793,686.22	4,015,700.65	18.13	99,053,307	99,191,724	0.14-	525	518	4.79	4.05
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	11,490,696.17	8,786,742.80	30.32	288,788,631	256,876,533	12.42	1,457	1,447	3.97	3.42
4440 000	COMMERCIAL AND INDUSTRIAL PUBLIC STREET & HIGHWAY LIGHT	18,150,376.98	14,437,045.29	25.72	394,525,211	355,508,925	10.97	29,906	29,493	4.60	4.06
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	92,300.81	85,632.28	7.79	1,093,741	1,066,281	2.58	444	445	8.44	8.03
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	28,353,250.25	24,042,292.53	17.93	558,480,364	529,098,091	5.56	174,710	174,404	5.08	4.54
4470 XXX	ULTIMATE CUSTOMERS SALES FOR RESALE	249,163.40	217,253.35	14.69	7,165,752	7,085,007	1.14	3	4	3.48	3.07
	OTHER ELECTILS	249,163.40	217,253.35	14.69	7,165,752	7,085,007	1.14	3	4	3.48	3.07
	TOTAL SALES FOR RESALE	249,163.40	217,253.35	14.69	7,165,752	7,085,007	1.14	3	4	3.48	3.07
	TOTAL SALES OF ELECTRICITY	28,602,413.65	24,259,546.18	17.90	565,656,136	536,183,098	5.50	174,713	174,408	5.06	4.52
4491	NET OF PROVISION PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL NET OF PROVISION	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER OPERATING REVENUES	90,943.27	97,122.66	6.36-	0	0	100.00	0	0	0.00	0.00
4500	FORFEITED DISCOUNTS	14,945.88	14,457.76	3.38	0	0	100.00	0	0	0.00	0.00
4510	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4530	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	RENT FROM ELE PROP-KICH ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4560	OTHER ELECTRIC REVENUES	105,889.15	111,580.42	5.10-	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	105,889.15	111,580.42	5.10-	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	28,708,302.80	24,371,126.60	17.80	565,656,136	536,183,098	5.50	174,713	174,408	5.08	4.55



OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION (CENTS PER KWH), AVG REV AND KWH USE
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FISCAL ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2004	2003
4400 002	RESIDENTIAL WITHOUT SPACE HEATING	5,132,776.75	4,635,143.57	10.74	87,344,974	88,804,431	1.64-	63,339	64,143	5.88	5.22
4400 001	WITH SPACE HEATING	11,622,502.41	10,882,465.66	6.81	207,299,522	220,974,743	6.19-	81,284	80,707	5.61	4.92
	TOTAL RESIDENTIAL	16,755,279.16	15,517,609.23	7.98	294,644,496	309,779,174	4.89-	144,623	144,850	5.69	5.01
4420 001	COMMERCIAL OTHER THAN PUBLIC AUTHORITIES	5,466,367.20	4,903,647.74	11.48	90,635,602	91,026,011	0.43-	25,573	25,249	6.03	5.39
4420 006	PUBLIC AUTHS - SCHOOLS	1,046,074.96	953,483.33	9.71	18,293,136	18,954,849	3.49-	744	746	5.72	5.03
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	947,392.18	778,336.99	21.72	16,270,503	15,492,678	5.02	2,174	2,115	5.82	5.02
	TOTAL COMMERCIAL	7,459,834.34	6,635,468.06	12.42	125,199,241	125,473,538	0.22-	28,491	28,110	5.96	5.29
4420 002	INDUSTRIAL EXCLUDING MINE POWER	6,695,749.71	4,382,610.52	52.78	189,675,193	146,842,343	29.17	937	950	3.53	2.98
4420 004	MINE POWER	4,294,324.66	3,632,473.85	18.22	93,707,156	93,431,514	0.78-	519	536	4.63	3.89
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	10,990,074.37	8,015,084.37	37.12	282,382,349	240,273,857	17.53	1,456	1,486	3.89	3.13
4440 000	COMMERCIAL AND INDUSTRIAL PUBLIC STREET & HIGHWAY LIGHT	18,449,908.71	14,650,552.43	25.93	407,581,590	365,747,395	11.44	29,947	29,596	4.53	4.01
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	93,150.09	84,362.10	10.42	1,181,031	1,145,194	3.13	442	444	7.89	7.37
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4470 XXX	ULTIMATE CUSTOMERS SALES FOR RESALE	35,299,337.96	30,252,523.76	16.68	703,407,117	676,671,763	3.95	175,012	174,890	5.02	4.47
	OTHER ELECTRIC SALES FOR RESALE	348,200.21	246,923.11	41.02	9,942,071	9,247,192	7.51	3	4	1.50	2.67
	TOTAL SALES OF ELECTRICITY	35,647,538.17	30,499,447.07	16.88	713,349,188	685,918,955	4.00	175,015	174,894	5.00	4.45
4481	NET OF PROVISION PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL NET OF PROVISION	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4500	OTHER OPERATING REVENUES	124,078.73	135,784.58	8.62-	0	0	100.00	0	0	0.00	0.00
4510	FORGOTTEN DISCOUNTS	10,647.99	10,154.72	4.86	0	0	100.00	0	0	0.00	0.00
4530	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4580	RENT FROM ELE PROP-NON ASSOC OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	134,726.72	145,939.30	7.68-	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	134,726.72	145,939.30	7.68-	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	35,782,264.89	30,645,386.37	16.76	713,349,188	685,918,955	4.00	175,015	174,894	5.02	4.47

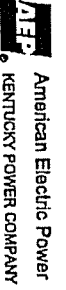


OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE
 1 MONTH BILLED AND ACCRUED - MCSR0194 - FINAL

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PERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2005	2004
4400 002	RESIDENTIAL WITHOUT SPACE HEATING	4,588,933.35	4,825,470.45	4.90-	85,446,307	96,162,984	11.14-	63,371	64,185	5.37	5.02
4400 001	WITH SPACE HEATING	11,317,268.54	12,095,423.94	6.43-	220,094,949	255,494,130	13.86-	81,529	80,911	5.14	4.73
	TOTAL RESIDENTIAL	15,906,201.89	16,920,894.39	6.00-	305,541,256	351,657,114	13.11-	144,900	145,096	5.21	4.81
4420 001	COMMERCIAL OTHER THAN PUBLIC AUTHORITIES	4,037,005.40	4,902,447.24	1.33-	86,154,608	94,660,909	8.99-	25,609	25,262	5.61	5.18
4420 006	PUBLIC AUTHS - SCHOOLS	883,580.41	881,171.49	0.05	16,908,797	18,534,306	8.78-	750	746	5.21	4.75
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	760,114.54	789,488.50	3.60-	14,666,752	16,382,058	10.47-	2,195	2,133	5.18	4.81
	TOTAL COMMERCIAL	6,479,700.35	6,572,107.23	1.42-	117,728,157	129,577,273	9.14-	28,534	28,131	5.50	5.07
4420 002	INDUSTRIAL EXCLUDING MINE POWER	6,586,285.51	4,192,797.04	57.09	184,253,586	146,950,378	25.38	939	946	3.57	2.85
4420 004	MINE POWER	3,900,744.12	3,536,630.84	10.10	89,308,007	94,641,235	5.63-	523	533	4.37	3.74
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	10,487,029.63	7,729,427.88	35.68	273,561,593	241,591,593	13.23	1,462	1,479	3.83	3.20
4440 000	COMMERCIAL AND INDUSTRIAL PUBLIC STREET & HIGHWAY LIGHT	16,965,729.98	14,301,535.11	18.63	391,289,750	371,168,866	5.42	30,016	29,610	4.34	3.85
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	88,129.36	84,846.65	3.87	1,088,330	1,159,956	6.17-	445	443	8.10	7.31
4450 001	OTHER SALES TO PUBLIC AUTHS PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4470 XXX	ULTIMATE CUSTOMERS SALES FOR RESALE OTHER ELEC UTILS	32,960,061.23	31,307,276.15	5.28	697,919,336	723,985,936	3.60-	175,351	175,149	4.72	4.32
	TOTAL SALES OF ELECTRICITY	32,278,429.71	31,595,548.77	5.33	707,037,043	734,292,099	3.71-	175,364	175,153	4.71	4.30
4481	NET OF PROVISION PROVISION FOR REVENUE REFUND TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL NET OF PROVISION	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4550	OTHER OPERATING REVENUES OPERATING REVENUE FORGOTTEN DISCOUNTS	205,157.81	162,251.48	26.44	0	0	100.00	0	0	0.00	0.00
4530	MISCELLANEOUS SERVICE REVENUES	12,148.25	14,753.08	17.66-	0	0	100.00	0	0	0.00	0.00
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4560	RENT FROM ELE PROP-ION ASSOC OTHER ELECTRIC REVENUE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	217,306.06	177,004.56	22.77	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	217,306.06	177,004.56	22.77	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	33,495,735.77	31,772,553.33	5.42	707,037,043	734,292,099	3.71-	175,364	175,153	4.74	4.33



OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE
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FISCAL ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2005	2004
4400 002	RESIDENTIAL WITHOUT SPACE HEATING	3,391,579.40	3,761,735.05	9.84-	68,099,189	78,497,815	13.26-	63,044	64,010	4.98	4.79
4400 001	WITH SPACE HEATING	6,322,810.96	9,635,630.52	13.65-	178,913,239	216,742,058	17.45-	81,371	80,836	4.65	4.45
	TOTAL RESIDENTIAL	11,713,390.36	13,397,375.57	12.57-	247,003,428	295,239,873	16.34-	144,415	144,846	4.74	4.54
4420 001	COMMERCIAL OTHER THAN PUBLIC AUTHORITIES	4,082,647.87	4,250,701.67	3.98-	78,475,583	85,148,968	7.84-	25,565	25,230	5.20	4.99
4420 008	PUBLIC AUTHS - SCHOOLS	831,693.99	887,720.07	6.31-	17,319,873	19,409,790	10.77-	749	747	4.80	4.57
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	652,014.77	736,037.07	11.42-	13,209,085	15,681,847	15.77-	2,188	2,127	4.94	4.69
	TOTAL COMMERCIAL	5,565,356.63	5,874,458.81	5.26-	109,004,541	120,240,605	9.34-	28,502	28,104	5.11	4.89
4420 002	INDUSTRIAL EXCLUDING MINE POWER	5,114,398.51	4,268,070.99	19.83	178,993,430	151,264,211	16.35	938	946	2.91	2.82
4420 004	MINE POWER	3,586,648.28	3,570,659.09	0.45	90,968,801	99,921,913	8.96-	519	531	3.94	3.57
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	8,701,046.79	7,838,730.08	11.00	269,962,231	251,186,124	6.28	1,457	1,477	3.26	3.12
4440 000	COMMERCIAL AND INDUSTRIAL PUBLIC STREET & HIGHWAY LIGHT	19,266,403.42	13,733,188.89	4.03	378,866,772	371,426,729	1.22	29,959	29,581	3.79	3.69
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	75,908.62	76,442.31	0.70-	923,267	943,750	2.17-	441	442	8.22	8.10
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4470 XXX	ULTIMATE CUSTOMERS SALES FOR RESALE	26,055,702.40	27,187,086.77	4.16-	622,893,467	687,610,352	6.55-	174,815	174,869	4.18	4.07
	OTHER ELEC UTILS	268,022.49	262,354.68	2.16	7,903,100	9,095,212	13.11-	3	3	3.39	2.88
	TOTAL SALES FOR RESALE	26,027,679.91	27,187,086.77	4.16-	630,796,567	696,705,564	6.64-	174,818	174,872	4.17	4.06
	TOTAL SALES OF ELECTRICITY	26,323,724.89	27,449,261.45	4.10-	631,796,567	676,705,564	6.64-	174,818	174,872	4.17	4.06
4481	NET OF PROVISION										
	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL NET OF PROVISION	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER OPERATING REVENUES										
4500	OPERATING REVENUE	170,202.17	171,321.54	0.65-	0	0	100.00	0	0	0.00	0.00
4510	FORGOTTEN DISCOUNTS	13,118.34	14,987.09	12.47-	0	0	100.00	0	0	0.00	0.00
4530	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	RENT FROM ELE PROP NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4560	OTHER ELECTRIC REVENUES	183,320.51	186,308.63	1.60-	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	183,320.51	186,308.63	1.60-	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	26,507,045.40	27,635,670.08	4.08-	631,796,567	676,705,564	6.64-	174,818	174,872	4.20	4.08

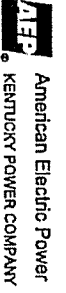


American Electric Power
 KENTUCKY POWER COMPANY

OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION/CENTS PER KWH, AVG REV AND KWH USE
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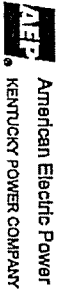
FISC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2005	2004
4400 002	RESIDENTIAL SALES OF ELECTRICITY WITHOUT SPACE HEATING	4,300,685.12	3,405,792.60	26.28	77,646,076	64,320,118	20.72	63,439	63,910	5.54	5.30
4400 001	WITH SPAC HEATING	9,709,841.13	6,895,870.43	40.81	187,028,852	140,497,988	33.13	81,820	80,859	5.19	4.91
	TOTAL RESIDENTIAL	14,010,526.65	10,301,663.03	36.00	264,674,928	204,818,106	29.23	145,259	144,769	5.28	5.03
4420 001	COMMERCIAL OTHER THAN PUBLIC AUTHORITIES	5,110,793.90	4,266,331.99	19.82	89,802,972	79,519,612	12.93	25,696	25,251	5.69	5.16
4420 008	PUBLIC AUTHS - SCHOOLS	976,388.80	788,403.76	23.84	18,445,513	15,282,916	19.91	738	749	5.29	5.13
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	822,622.93	690,637.13	19.11	15,595,976	13,848,518	12.62	2,262	2,127	5.27	4.99
	TOTAL COMMERCIAL	6,909,805.63	5,744,372.88	20.29	123,844,461	108,751,046	13.08	28,716	28,127	5.58	5.28
4420 002	INDUSTRIAL EXCLUDING MINE POWER	5,345,613.26	4,861,231.99	9.96	168,942,169	180,343,236	6.32-	947	945	3.16	2.70
4420 004	MINE POWER	4,237,104.42	3,717,872.69	13.97	108,179,322	99,853,513	8.34	518	596	3.92	3.72
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	9,582,717.68	8,579,104.68	11.70	277,121,491	280,196,749	1.10-	1,465	1,471	3.46	3.06
4440 000	COMMERCIAL AND INDUSTRIAL PUBLIC STREET & HIGHWAY LIGHT	16,492,923.13	14,323,477.56	15.14	400,965,952	388,947,795	3.09	30,181	29,588	4.11	3.68
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	82,896.23	81,336.16	1.92	964,477	989,655	2.54-	445	441	8.59	8.22
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	PUBLIC SCHOOLS OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4470 XXX	LIMITATE CUSTOMERS SALES FOR RESALE	30,585,946.19	24,706,476.75	23.80	666,615,357	594,755,556	12.08	175,888	174,828	4.52	4.15
	TOTAL SALES FOR RESALE	323,467.54	233,053.61	37.94	9,391,684	7,838,730	19.81	3	4	3.42	2.97
	TOTAL SALES OF ELECTRICITY	323,467.54	233,053.61	37.94	9,391,684	7,838,730	19.81	3	4	3.42	2.97
	NET OF PROVISION	30,907,413.73	24,939,530.36	23.93	676,007,041	602,594,286	12.18	175,888	174,832	4.57	4.14
4491	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER OPERATING REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4500	OPERATING REVENUE	91,679.16	97,136.27	5.62-	0	0	100.00	0	0	0.00	0.00
4510	FORGOTTEN DISCOUNTS	16,603.98	20,494.98	18.99-	0	0	100.00	0	0	0.00	0.00
4530	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4590	REBT FROM ELE PROP-ION ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER ELECTRIC REVENUE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	108,283.14	117,631.25	7.95-	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	108,283.14	117,631.25	7.95-	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	31,015,636.87	25,057,161.61	23.78	676,007,041	602,594,286	12.18	175,888	174,832	4.59	4.16



OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION/CENTS PER KWH, AVG REV AND KWH USE
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FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2005	2004
4400 002	RESIDENTIAL SALES OF ELECTRICITY	3,290,834.74	2,914,305.47	14.92	50,045,846	49,714,564	0.67	63,217	63,776	6.58	5.86
4400 001	WITHOUT SPACE HEATING	6,012,409.82	5,229,044.93	14.98	94,933,485	93,976,326	1.02	81,738	80,894	6.33	5.56
	WITH SPACE HEATING	9,303,244.56	8,143,350.40	14.24	144,980,311	143,690,890	0.90	144,955	144,676	6.42	5.67
	TOTAL RESIDENTIAL										
4420 001	COMMERCIAL OTHER THAN PUBLIC AUTHORITIES	4,663,837.72	4,057,397.49	14.95	72,998,286	72,091,641	1.26	25,742	25,298	6.39	5.63
4420 006	PUBLIC AUTHS - SCHOOLS	835,386.08	717,706.41	16.40	13,361,016	12,597,636	6.06	759	751	6.25	5.70
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	785,465.77	645,339.27	21.71	13,062,676	12,084,401	8.10	2,242	2,117	6.01	5.34
	TOTAL COMMERCIAL	6,284,689.57	5,420,443.17	15.94	99,422,978	96,773,678	2.74	28,743	28,166	6.32	5.60
4420 002	INDUSTRIAL EXCLUDING MINE POWER	6,088,834.22	4,585,315.02	32.79	182,772,345	154,300,715	18.45	937	946	3.33	2.97
4420 004	MINE POWER	4,171,839.10	3,434,849.88	21.46	88,792,859	85,023,308	4.43	511	526	4.70	4.04
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	10,260,673.32	8,020,164.90	27.84	272,565,204	239,324,023	13.47	1,448	1,472	3.78	3.35
4440 000	COMMERCIAL AND INDUSTRIAL PUBLIC STREET & HIGHWAY LIGHT	15,545,362.89	13,440,608.07	23.10	370,987,182	336,097,701	10.38	30,191	29,638	4.66	4.00
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	81,435.90	80,814.58	0.77	765,748	847,822	9.68-	451	439	10.63	9.53
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	25,930,043.35	21,664,773.05	19.69	516,733,261	480,636,413	7.51	175,597	174,747	5.02	4.51
4470 00X	ULTIMATE CUSTOMERS SALES FOR RESALE	228,273.78	204,440.55	11.66	6,532,906	6,638,621	1.59-	3	4	3.49	3.08
	OTHER ELEC UTILS	228,273.78	204,440.55	11.66	6,532,906	6,638,621	1.59-	3	4	3.49	3.08
	TOTAL SALES FOR RESALE	228,273.78	204,440.55	11.66	6,532,906	6,638,621	1.59-	3	4	3.49	3.08
	NET OF PROVISION	26,158,317.13	21,869,213.60	19.61	523,266,167	487,275,036	7.39	175,600	174,751	5.00	4.49
4491	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER OPERATING REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4500	OPERATING REVENUE	158,091.34	109,545.43	44.32	0	0	100.00	0	0	0.00	0.00
4510	FORGOTTEN DISCOUNTS	14,477.77	19,788.00	26.84-	0	0	100.00	0	0	0.00	0.00
4530	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4550	RENT FROM ELE PROPRION ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4560	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUE	172,569.11	129,333.43	33.43	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	172,569.11	129,333.43	33.43	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	26,330,886.24	21,998,547.03	19.69	523,266,167	487,275,036	7.39	175,600	174,751	5.03	4.51

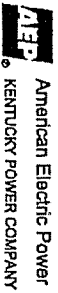


OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE
 1 MONTH BILLED AND ACCRUED - MCSFR0194 - FINAL

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FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			% CHNG	KILOWATT-HOUR SALES			% CHNG	CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR			THIS YR	LAST YR			THIS YR	LAST YR	2005	2004
4400 001	RESIDENTIAL WITHOUT SPACE HEATING WITH SPACE HEATING TOTAL RESIDENTIAL	3,221,373.11 4,971,939.62 6,093,312.71	3,223,303.23 4,755,082.10 7,988,385.33	3.46- 4.56 1.31	50,808,199 85,543,156 136,351,355	54,012,322 62,535,944 135,548,266	5.93- 4.91 0.59	62,922 81,380 144,302	63,625 80,734 144,359	6.14 5.81 5.94	5.99 5.83 5.89	0.00 0.00 0.00	
4420 001	COMMERCIAL OTHER THAN PUBLIC AUTHORITIES PUBLIC AUTHS - SCHOOLS PUBLIC AUTHS-OTHER THAN SCHOOL TOTAL COMMERCIAL	4,830,185.37 860,878.96 790,977.60 6,482,061.93	4,877,832.77 860,166.30 768,850.11 6,486,829.18	0.98- 2.47 2.88 0.07-	79,725,513 14,876,436 14,045,564 108,647,513	84,511,391 15,154,651 14,200,511 113,866,553	5.66- 1.84- 1.09- 4.58-	25,816 754 2,248 28,818	25,307 751 2,131 26,189	6.06 5.79 5.63 5.97	5.77 5.54 5.41 5.70	0.00 0.00 0.00 0.00	
4420 002	INDUSTRIAL EXCLUDING MINE POWER MINE POWER ASSOCIATED COMPANIES TOTAL INDUSTRIAL	6,874,555.56 4,391,436.42 0.00 11,265,991.98	5,730,229.57 4,247,231.47 0.00 9,977,461.04	19.97 3.40 100.00 12.91	189,813,753 94,683,415 0 284,503,168	195,421,199 94,807,494 0 290,228,693	2.87- 0.13- 100.00 1.98-	937 504 0 1,441	950 531 0 1,481	3.62 4.64 0.00 3.96	2.93 4.48 0.00 3.44	0.00 0.00 0.00 4.07	
4440 000	COMMERCIAL AND INDUSTRIAL PUBLIC STREET & HIGHWAY LIGHT PUBLIC STREET & HIGHWAY LIGHT TOTAL PUBLIC STREET & HIGHWAY LIGHT	81,959.43 81,959.43	85,834.08 85,834.08	4.51- 4.51-	676,223 676,223	778,505 778,505	13.14- 13.14-	443 443	439 439	12.12 12.12	11.03 11.03	0.00 0.00	
4450 001	OTHER SALES TO PUBLIC AUTHS PUBLIC SCHOOLS OTHER THAN PUBLIC SCHOOLS TOTAL OTHER SALES TO PUBLIC AUTHS	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	100.00 100.00 100.00 100.00	0 0 0 0	0 0 0 0	100.00 100.00 100.00 100.00	0 0 0 0	0 0 0 0	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	
4470 000	UTILITY CUSTOMERS SALES FOR RESALE OTHER ELEC UTILS TOTAL SALES FOR RESALE	25,923,306.07 235,794.59 235,794.59	24,538,509.63 227,740.80 227,740.80	5.64 3.54 3.54	530,178,559 6,623,821 6,623,821	540,432,017 7,321,580 7,321,580	1.90- 9.53- 9.53-	175,004 3 3	174,468 4 4	4.89 3.56 3.11	4.54 3.11 3.11	0.00 0.00 0.00	
4491	NET OF PROVISION TOTAL SALES OF ELECTRICITY PROVISION FOR REFUND PROVISION FOR REVENUE REFUND TOTAL PROVISION FOR REFUND	26,159,100.66 0.00 0.00 0.00	24,766,250.43 0.00 0.00 0.00	5.62 100.00 100.00 100.00	536,802,080 0 0 0	547,753,597 0 0 0	2.08- 100.00 100.00 100.00	175,007 0 0 0	174,472 0 0 0	4.87 0.00 0.00 0.00	4.52 0.00 0.00 0.00	0.00 0.00 0.00 0.00	
4500	OTHER OPERATING REVENUES OPERATING REVENUE FOREITED DISCOUNTS MISCELLANEOUS SERVICE REVENUES SALES OF WATER AND WATER POWER RENT FROM ELE PROP-IRON ASSOC OTHER ELECTRIC REVENUES TOTAL OPERATING REVENUE	103,109.69 14,925.62 0.00 0.00 0.00 118,035.31	93,201.84 17,639.17 0.00 0.00 0.00 110,841.01	10.63 15.38- 100.00 100.00 100.00 6.49	0 0 0 0 0 0	0 0 0 0 0 0	100.00 100.00 100.00 100.00 100.00 100.00	0 0 0 0 0 0	0 0 0 0 0 0	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	
	TOTAL OTHER OPERATING REVENUES TOTAL OPERATING REVENUES	118,035.31 26,277,135.97	110,841.01 24,877,091.44	6.49 5.63	0 536,802,080	0 547,753,597	100.00 2.08-	0 175,007	0 174,472	0.00 4.90	0.00 4.54	0.00 0.00	



OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION (CENTS PER KWH), AVG REV AND KWH USE
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 June 2005

PERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2005	2004
4400 002	RESIDENTIAL WITHOUT SPACE HEATING	3,577,940.58	3,984,817.88	10.71-	63,505,088	71,231,678	10.85-	62,809	63,487	5.60	5.59
4400 001	WITH SPACE HEATING	5,231,950.61	5,277,187.47	0.86-	95,518,456	95,150,293	0.39	81,533	80,630	5.48	5.55
	TOTAL RESIDENTIAL	8,789,931.19	9,262,005.35	5.10-	159,023,544	166,381,971	4.82-	144,342	144,117	5.53	5.57
4420 001	COMMERCIAL OTHER THAN PUBLIC AUTHORITIES	4,978,878.68	4,964,871.86	0.28	91,289,499	90,262,629	1.14	25,896	25,363	5.45	5.50
4420 006	PUBLIC AUTHS - SCHOOLS	707,698.45	725,956.28	2.52-	13,031,388	12,832,991	1.55	763	750	5.43	5.66
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	817,124.17	824,102.27	0.85-	15,832,896	15,965,806	0.83-	2,263	2,140	5.16	5.16
	TOTAL COMMERCIAL	6,503,701.30	6,514,930.41	0.17-	120,153,783	119,061,426	0.92	28,922	28,233	5.41	5.47
4420 002	INDUSTRIAL EXCLUDING MINE POWER	5,698,805.05	5,454,519.74	4.48	189,476,510	178,041,993	6.42	941	942	3.01	3.06
4420 004	MINE POWER	4,215,649.98	3,258,883.62	29.36	104,088,048	77,638,995	34.07	517	521	4.05	4.20
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL INDUSTRIAL	9,914,455.03	8,713,403.36	13.78	293,564,558	255,680,988	14.82	1,458	1,463	3.18	3.41
4440 000	COMMERCIAL AND INDUSTRIAL PUBLIC STREET & HIGHWAY LIGHT	16,418,156.33	15,228,333.77	7.81	433,718,341	374,782,414	10.40	30,380	29,696	3.97	4.06
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	76,717.45	83,125.81	7.93-	605,332	715,248	15.37-	444	439	12.67	11.65
4450 001	OTHER SALES TO PUBLIC AUTHS PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4470 XXX	ULTIMATE CUSTOMERS SALES FOR RESALE	25,284,804.97	24,573,684.93	2.89	573,347,217	541,839,633	5.81	175,166	174,252	4.41	4.54
	TOTAL SALES FOR RESALE	277,201.95	234,534.74	18.20	7,694,039	7,296,281	5.45	3	4	3.60	3.21
	TOTAL SALES OF ELECTRICITY	277,201.95	234,534.74	18.20	7,694,039	7,296,281	5.45	3	4	3.60	3.21
	NET OF PROVISION	25,562,006.92	24,808,179.67	3.04	581,041,256	549,135,914	5.81	175,169	174,256	4.40	4.52
4481	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER OPERATING REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4500	OPERATING REVENUE FORGOTTEN DISCOUNTS	84,163.38	116,179.96	27.56-	0	0	100.00	0	0	0.00	0.00
4510	MISCELLANEOUS SERVICE REVENUES	14,088.33	17,661.34	20.23-	0	0	100.00	0	0	0.00	0.00
4530	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	RENT FROM FLE PROPRATION ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4580	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	98,251.71	133,841.30	26.53-	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	25,562,006.92	24,982,020.97	2.88	581,041,256	549,135,914	5.81	175,169	174,256	4.42	4.54

Kentucky Power Company

REQUEST

With regard to the response to AG-1-42, describe the nature of Case No. 2004-00049 and the nature of the \$1,750 expense.

RESPONSE

The Public Service Commission initiated this proceeding to determine whether Kentucky Power should be subject to penalties prescribed in KRS278.990 for the alleged violation of 807KAR5:041, Section 3 and 807KAR5:006, Section 25. The Order arose out of an accident in June 2003 in Greenup County, Kentucky involving contact with an energized service line owned and operated by Kentucky Power Company. Kentucky Power agreed to pay to the Kentucky State Treasurer the amount of \$1,750.00 in full settlement of this proceeding. Upon review, it was discovered that the amount of \$1,750.00 was mistakenly charged to Account No 9280002. The correct Account No. is 4263001 and accordingly this expense should not be included in the revenue requirement calculation.

WITNESS: Errol K Wagner

Kentucky Power Company

REQUEST

With regard to the response to AG-1-47, page 2, please provide the following information:

- a. Provide the portion of the total expense amount of \$309,723 that is included in test year above-the-line O&M expenses.
- b. Explain whether the amount of \$309,723 includes the public relations/community relations O&M expenses of \$126,696 allocated to KPCo by AEPSC that are shown in the response to AG-1-74a (2).
- c. The response does not provide descriptions of the nature and purpose of the expenses making up the \$309,723. Please provide an additional breakout of the \$309,723 by type of public relations/community relations' activity and for each type of public relations/community relations' activity, provide a description of the nature and purpose of the activity, including the beneficiaries of each activity.

RESPONSE

- a. The total amount of \$309,723 is included in test year above the line O&M expenses.
- b. The \$309,723 does not include the \$126,696 allocated to KPCo by AEPSC.
- c. These public/community relations' costs are not detailed by any specific activity. Please refer to response AG 1-74a(2) and the description of activities stated in that response is also consistent with the activities Kentucky Power employees perform related to public/community relations.

WITNESS: Ranie K. Wohnhas