

Kentucky Power Company

REQUEST

What is the amount for Account 190 as of June 30, 2005?

RESPONSE

See response to KCTA-1st Set, Item No. 24.

WITNESS - Errol K. Wagner

Kentucky Power Company

REQUEST

Explain why the Company apparently did not include SFAS 109 in determining the amount of Account 282 to rely on.

RESPONSE

SFAS 109 deferred income taxes represent amounts not collected through the ratemaking process. If the SFAS 109 deferred income taxes were included in rate base, an equal and offsetting amount of SFAS 109 regulatory assets would also have to be included in rate base. Please see the attached summary analysis of the deferred income taxes and SFAS 109 regulatory assets.

WITNESS - Errol K. Wagner

Kentucky Power Company
 Accumulated Deferred Federal Income Taxes
 30-Jun-05

	<u>Total</u>	<u>Non-Utility</u>	<u>Ratemaking</u>	<u>SFAS 109</u>
1823301 SFAS 109 Flow Thru Defd FIT	79,419,328			79,419,328
1823302 SFAS 109 Flow Thru Defrd SIT	28,340,000			28,340,000
1901001 Accum Deferred FIT - Other	16,448,032		16,448,032	
1902001 Accum Defrd FIT - Oth Inc & Ded	874,031	874,031		
1903001 Acc Dfd FIT - FAS109 Flow Thru	13,223,791			13,223,791
1904001 Accum Dfd FIT - FAS 109 Excess	959,320			959,320
2811001 Acc Dfd FIT - Accel Amort Prop	(21,376,601)		(21,376,601)	
2821001 Accum Defrd FIT - Utility Prop	(110,227,605)		(110,227,605)	
2823001 Acc Dfrd FIT FAS 109 Flow Thru	(51,622,563)			(51,622,563)
2824001 Acc Dfrd FIT - SFAS 109 Excess	1,781,594			1,781,594
2831001 Accum Deferred FIT - Other	(14,120,023)		(14,120,023)	
2832001 Accum Dfrd FIT - Oth Inc & Ded	(2,491,785)	(2,491,785)		
2833001 Acc Dfd FIT FAS 109 Flow Thru	(37,715,764)			(37,715,764)
2833002 Acc Dfrd SIT FAS 109 Flow Thru	(28,340,000)			(28,340,000)
2543001 SFAS 109 Flow Thru Defd FIT	(3,304,792)			(3,304,792)
2544001 SFAS 109 Exces Deferred FIT	(2,740,914)			(2,740,914)
Total	(130,893,951)	(1,617,754)	(129,276,196)	(0)

Kentucky Power Company

REQUEST

What is the amount of Account 282, including SFAS 109 as of June 30, 2005?

RESPONSE

See response to KCTA-1st Set, Item No. 24.

WITNESS - Errol K. Wagner

Kentucky Power Company

REQUEST

List all the accounts included in "Administrative Expense" on line 25 of Exh. EKW-10.

RESPONSE

The list of accounts in Administrative Expense on line 25 of Exh. EKW-10 include Accounts 9200000 to 9350017.

WITNESS - Errol K. Wagner

Kentucky Power Company

REQUEST

How many total pole attachments did the Company bill for pursuant to its pole attachment tariff in the past year?

RESPONSE

Please see the attached pages.

WITNESS - Errol K. Wagner

Distribution Attachment Services - Summary of 2005 Pole Attachment Rental Income and Lease Payments

AEP OPCo	Legal Entity	State	Type	Customer Number	PARTY	Rate	Quantity on AEP	Amount They Pay	Rental Period Covered
KYPwr	KYPwr	KY	CATV	1	2 - PARTY	\$ 4.97	158	\$ 785.26	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	232	\$ 1,282.96	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	2	2 - PARTY	\$ 4.97	332	\$ 1,650.04	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	1,374	\$ 7,598.22	02/07/04-02/06/05
	KYPwr	KY	CATV	3	2 - PARTY	\$ 4.97	1,031	\$ 5,124.07	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	5,566	\$ 30,779.98	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	4	2 - PARTY	\$ 4.97	1,115	\$ 5,541.55	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	2,705	\$ 14,958.65	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	5	2 - PARTY	\$ 4.97	245	\$ 1,217.65	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	485	\$ 2,682.05	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	6	2 - PARTY	\$ 4.97	197	\$ 979.09	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	779	\$ 4,307.87	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	7	2 - PARTY	\$ 4.97	388	\$ 1,928.36	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	4,967	\$ 27,467.51	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	8	2 - PARTY	\$ 4.97	275	\$ 1,366.75	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	2,169	\$ 11,994.57	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	9	2 - PARTY	\$ 4.97	85	\$ 422.45	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	751	\$ 4,153.03	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	10	2 - PARTY	\$ 4.97	0	\$ -	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	10	\$ 55.30	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	11	2 - PARTY	\$ 4.97	3	\$ 14.91	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	22	\$ 121.66	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	12	2 - PARTY	\$ 4.97	53	\$ 263.41	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	123	\$ 680.19	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	13	2 - PARTY	\$ 4.97	755	\$ 3,752.35	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	7,308	\$ 40,413.24	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	14	2 - PARTY	\$ 4.97	90	\$ 447.30	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	563	\$ 3,113.39	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	15	2 - PARTY	\$ 4.97	76	\$ 377.72	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	319	\$ 1,764.07	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	16	2 - PARTY	\$ 4.97	764	\$ 3,797.08	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	10,720	\$ 59,281.60	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	17	2 - PARTY	\$ 4.97	826	\$ 4,105.22	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	2,102	\$ 11,624.06	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	18	2 - PARTY	\$ 4.97	3	\$ 14.91	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	15	\$ 82.95	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	19	2 - PARTY	\$ 4.97	14	\$ 69.58	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	59	\$ 326.27	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	20	2 - PARTY	\$ 4.97	68	\$ 337.96	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	159	\$ 879.27	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	21	2 - PARTY	\$ 4.97	18	\$ 89.46	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	65	\$ 359.45	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	22	2 - PARTY	\$ 4.97	210	\$ 1,043.70	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	937	\$ 5,181.61	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	23	2 - PARTY	\$ 4.97	102	\$ 506.94	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	720	\$ 3,981.60	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	24	2 - PARTY	\$ 4.97	29	\$ 144.13	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	135	\$ 746.55	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	25	2 - PARTY	\$ 4.97	3,504	\$ 17,414.88	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	13,411	\$ 74,162.83	02/07/04-02/06/05
KYPwr	KY	KY	CATV	26	2 - PARTY	\$ 4.97	315	\$ 1,565.55	02/07/04-02/06/05

Distribution Attachment Services - Summary of 2005 Pole Attachment Rental Income and Lease Payments

					3 - PARTY	\$ 5.53	2,291	\$	12,669.23	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	27	2 - PARTY	\$ 4.97	32	\$	159.04	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	364	\$	2,012.92	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	28	2 - PARTY	\$ 4.97	14	\$	69.58	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	22	\$	121.66	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	29	2 - PARTY	\$ 4.97	29	\$	144.13	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	199	\$	1,100.47	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	30	2 - PARTY	\$ 4.97	0	\$	-	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	121	\$	669.13	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	21	2 - PARTY	\$ 4.97	1,730	\$	8,598.10	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	10,303	\$	56,975.59	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	32	2 - PARTY	\$ 4.97	30	\$	149.10	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	45	\$	248.85	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	33	2 - PARTY	\$ 4.97	5	\$	24.85	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	121	\$	669.13	02/07/04-02/06/05
							81,658	\$	444,570.98	

Kentucky Power Company

REQUEST

List the companies and the number of attachments the Company billed each in the past year pursuant to its pole attachment tariff.

RESPONSE

Please see the attached pages. The attached contains the requested information but omits customer names. Instead, each customer has been assigned an identifying number. The Company considers customer specific information confidential and does not make it public without the customer's consent.

WITNESS - Errol K. Wagner

Distribution Attachment Services - Summary of 2005 Pole Attachment Rental Income and Lease Payments

AEP OPCo	Legal Entity	State	Type	Customer Number	PARTY	Rate	Quantity on AEP	Amount They Pay	Rental Period Covered
KYPwr	KYPwr	KY	CATV	1	2 - PARTY	\$ 4.97	158	\$ 785.26	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	232	\$ 1,282.96	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	2	2 - PARTY	\$ 4.97	332	\$ 1,650.04	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	1,374	\$ 7,598.22	02/07/04-02/06/05
	KYPwr	KY	CATV	3	2 - PARTY	\$ 4.97	1,031	\$ 5,124.07	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	5,566	\$ 30,779.98	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	4	2 - PARTY	\$ 4.97	1,115	\$ 5,541.55	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	2,705	\$ 14,958.65	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	5	2 - PARTY	\$ 4.97	245	\$ 1,217.65	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	485	\$ 2,682.05	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	6	2 - PARTY	\$ 4.97	197	\$ 979.09	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	779	\$ 4,307.87	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	7	2 - PARTY	\$ 4.97	388	\$ 1,928.36	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	4,967	\$ 27,467.51	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	8	2 - PARTY	\$ 4.97	275	\$ 1,366.75	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	2,169	\$ 11,994.57	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	9	2 - PARTY	\$ 4.97	85	\$ 422.45	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	751	\$ 4,153.03	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	10	2 - PARTY	\$ 4.97	0	\$ -	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	10	\$ 55.30	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	11	2 - PARTY	\$ 4.97	3	\$ 14.91	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	22	\$ 121.66	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	12	2 - PARTY	\$ 4.97	53	\$ 263.41	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	123	\$ 680.19	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	13	2 - PARTY	\$ 4.97	755	\$ 3,752.35	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	7,308	\$ 40,413.24	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	14	2 - PARTY	\$ 4.97	90	\$ 447.30	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	563	\$ 3,113.39	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	15	2 - PARTY	\$ 4.97	76	\$ 377.72	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	319	\$ 1,764.07	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	16	2 - PARTY	\$ 4.97	764	\$ 3,797.08	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	10,720	\$ 59,281.60	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	17	2 - PARTY	\$ 4.97	826	\$ 4,105.22	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	2,102	\$ 11,624.06	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	18	2 - PARTY	\$ 4.97	3	\$ 14.91	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	15	\$ 82.95	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	19	2 - PARTY	\$ 4.97	14	\$ 69.58	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	59	\$ 326.27	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	20	2 - PARTY	\$ 4.97	68	\$ 337.96	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	159	\$ 879.27	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	21	2 - PARTY	\$ 4.97	18	\$ 89.46	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	65	\$ 359.45	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	22	2 - PARTY	\$ 4.97	210	\$ 1,043.70	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	937	\$ 5,181.61	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	23	2 - PARTY	\$ 4.97	102	\$ 506.94	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	720	\$ 3,981.60	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	24	2 - PARTY	\$ 4.97	29	\$ 144.13	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	135	\$ 746.55	02/07/04-02/06/05
KYPwr	KYPwr	KY	CATV	25	2 - PARTY	\$ 4.97	3,504	\$ 17,414.88	02/07/04-02/06/05
					3 - PARTY	\$ 5.53	13,411	\$ 74,162.83	02/07/04-02/06/05
KYPwr	KYF	KY	CATV	26	2 - PARTY	\$ 4.97	315	\$ 1,565.55	02/07/04-02/06/05

Distribution Attachment Services - Summary of 2005 Pole Attachment Rental Income and Lease Payments

KYPwr	KYPwr	KY	CATV	27	3 - PARTY \$ 5.53	2,291 \$	12,669.23	02/07/04-02/06/05	
					2 - PARTY \$ 4.97	32 \$	159.04	02/07/04-02/06/05	
					3 - PARTY \$ 5.53	364 \$	2,012.92	02/07/04-02/06/05	
KYPwr	KYPwr	KY	CATV	28	2 - PARTY \$ 4.97	14 \$	69.58	02/07/04-02/06/05	
					3 - PARTY \$ 5.53	22 \$	121.66	02/07/04-02/06/05	
KYPwr	KYPwr	KY	CATV	29	2 - PARTY \$ 4.97	29 \$	144.13	02/07/04-02/06/05	
					3 - PARTY \$ 5.53	199 \$	1,100.47	02/07/04-02/06/05	
KYPwr	KYPwr	KY	CATV	30	2 - PARTY \$ 4.97	0 \$	-	02/07/04-02/06/05	
					3 - PARTY \$ 5.53	121 \$	669.13	02/07/04-02/06/05	
KYPwr	KYPwr	KY	CATV	31	2 - PARTY \$ 4.97	1,730 \$	8,598.10	02/07/04-02/06/05	
					3 - PARTY \$ 5.53	10,303 \$	56,975.59	02/07/04-02/06/05	
KYPwr	KYPwr	KY	CATV	32	2 - PARTY \$ 4.97	30 \$	149.10	02/07/04-02/06/05	
					3 - PARTY \$ 5.53	45 \$	248.85	02/07/04-02/06/05	
KYPwr	KYPwr	KY	CATV	33	2 - PARTY \$ 4.97	5 \$	24.85	02/07/04-02/06/05	
					3 - PARTY \$ 5.53	121 \$	669.13	02/07/04-02/06/05	
						81,658 \$	444,570.98		