

ADJUSTED

KENTUCKY POWER COMPANY
 12 CP CLASS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
TAXES OTHER THAN INCOME								
	T1							
FED INSUR CONT (FICA)	OT1	OML	1814560.	466384.	471989.	938374.	46015.	6474.
FED UNEMPLOYMENT EXCISE	OT2	OML	45454.	11683.	11823.	23506.	1153.	162.
FED ENVIRONMENTAL EXCISE	OT3	GUP	55244.	13988.	11969.	25957.	439.	173.
KY PERSONAL & FRANCHISE	OT4	GUP	4092636.	1036273.	886680.	1922953.	32504.	12835.
KY UNEMPLOYMENT INSURANCE	OT5	OML	28026.	7203.	7290.	14493.	711.	100.
KY PSC MAINTENANCE	OT6	RSAL	291371.	55940.	50913.	106853.	2557.	787.
HV UNEMPLOYMENT INSURANCE	OT7	OML	2928.	753.	762.	1514.	74.	10.
CARRS SITE KY PRS & FRAN	OT8	GUP	-34428.	-8717.	-7459.	-16176.	-273.	-108.
TAXES OTHER THAN INCOME SUMMARY								
	T2							
DEMAND	TOTOTD		5210802.	1329460.	1092039.	2421499.	4341.	1117.
ENERGY	TOTOTE		303386.	52019.	43977.	95996.	1334.	388.
CUSTOMER	TOTOTC		781603.	202027.	297951.	499978.	77503.	18928.
TOTAL	TOTOT		6295791.	1583506.	1433967.	3017473.	83178.	20434.
TOTAL EXP BEFORE INC TAX								
	T6							
DEMAND	TOEBTD		92327226.	23076795.	18717794.	41794589.	58394.	15031.
ENERGY	TOEBTE		81523819.	14265980.	12033402.	26299382.	359468.	106369.
CUSTOMER	TOEBTC		18439957.	4893149.	7357079.	12250228.	1774780.	304721.
TOTAL	TOEBT		192291002.	42235924.	38108275.	80344199.	2192641.	426121.

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DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MM
TAXES OTHER THAN INCOME								
	T1							
FED INSUR CONT (FICA)	OT1	OML	35997.	217268.	221496.	119780.	225310.	3847.
FED UNEMPLOYMENT EXCISE	OT2.	OML	902.	5442.	5548.	3000.	5644.	96.
FED ENVIRONMENTAL EXCISE	OT3	GUP	570.	6775.	8027.	4673.	8499.	131.
KY PERSONAL & FRANCHISE	OT4	GUP	42258.	501949.	594634.	346164.	629627.	9712.
KY UNEMPLOYMENT INSURANCE	OT5	OML	556.	3356.	3421.	1850.	3480.	59.
KY PSC MAINTENANCE	OT6	RSALE	4354.	36078.	44455.	31509.	63966.	813.
NV UNEMPLOYMENT INSURANCE	OT7	OML	58.	351.	357.	193.	364.	6.
CARRS SITE KY PRS & FRAN	OT8	GUP	-355.	-4222.	-5002.	-2912.	-5297.	-82.
TAXES OTHER THAN INCOME SUMMARY								
	T2							
DEMAND	TOTOTD		44746.	644449.	783533.	464354.	833647.	13115.
ENERGY	TOTOTE		2326.	27682.	39810.	37362.	97614.	875.
CUSTOMER	TOTOTC		37268.	94865.	49593.	2541.	333.	593.
TOTAL	TOTOT		84340.	766996.	872936.	504256.	931594.	14583.
TOTAL EXP BEFORE INC TAX								
	T6							
DEMAND	TOEBTD		740149.	11259287.	14011745.	8629739.	15592648.	225644.
ENERGY	TOEBTE		616583.	7491711.	10718654.	9921922.	25774573.	235156.
CUSTOMER	TOEBTC		928314.	2129270.	984751.	49423.	6631.	11838.
TOTAL	TOEBT		2285047.	20880269.	25715151.	18601084.	41373852.	472638.

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DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
INCOME TAXES								
T1								
TOTAL OPERATING REVENUES	TR		252762984.	48654586.	44187656.	92842242.	2189050.	670359.
TOTAL EXP BEFORE INC TAX	TOEBT		192291002.	42235924.	38108275.	80344199.	2192641.	426121.
GROSS OPERATING INCOME	GOI		60471982.	6418662.	6079382.	12498044.	-3591.	244237.
INTEREST	INTEREST RB		-20171822.	-5158795.	-4439112.	-9597907.	-158182.	-71550.
INTEREST SYNC ADJ	INTSYNC RB		-451926.	-115577.	-99453.	-215030.	-3544.	-1603.
NET OPER INCOME BEFORE INC TAX	NOIBIT		39848234.	1144290.	1540816.	2685107.	-165317.	171084.
INCOME ADJUSTMENTS								
T2								
LIBERALIZED DEPRECIATION	IA1	GUP	3373848.	854273.	730953.	1585226.	26795.	10581.
CLASS LIFE DEPRECIATION(ADR)	IA2	GUP	-1459608.	-369579.	-316228.	-685807.	-11592.	-4578.
ACRS DEPRECIATION NORMALIZED	IA3	GUP	-6879299.	-1741868.	-1490417.	-3232286.	-54635.	-21575.
EXCESS TAX VS S/L BK DEPREC	IA4	GUP	1351932.	342315.	292899.	635214.	10737.	4240.
ABFUDC	IA5	TOT107	-719409.	-172067.	-146654.	-318721.	-5013.	-1611.
INTEREST CAPITALIZED	IA6	GUP	691181.	175010.	149746.	324756.	5489.	2168.
TAXES CHARGED TO RETIREMENT	IA7	GUP	-55298.	-14002.	-11980.	-25982.	-439.	-173.
PENSIONS CHARGED RETIREMENT	IA8	GUP	-9158.	-2319.	-1984.	-4303.	-73.	-29.
SAVINGS PLAN CHRGD RETIREMNT	IA9	GUP	-13903.	-3520.	-3012.	-6532.	-110.	-44.
CUSTOMER ADVANCES	IA10	TOTCUST	186045.	52219.	82456.	134676.	28192.	50.
PERCENT REPAIR ALLOWANCE	IA11	GUP	-693912.	-175702.	-150338.	-326039.	-5511.	-2176.
REMOVAL COST	IA12	GUP	-2596188.	-657366.	-562471.	-1219837.	-20619.	-8142.
DEFERRED FUEL (NET)	IA13	FUELR	628782.	106121.	92732.	198852.	2731.	808.
ACCRUED UTILITY REVENUES-NET	IA14	URSALE	0.	0.	0.	0.	0.	0.
CLEARING ACCOUNTS	IA15	GUP	-77558.	-19638.	-16803.	-36441.	-616.	-243.
INA INSURANCE	IA16	GUP	-316124.	-80044.	-68489.	-148533.	-2511.	-991.
BOOK PROV UNCOLLECTIBLE ACCT	IA17	DIR604	455000.	149300.	135883.	285183.	4965.	0.
CONTRIBUTION IN AID OF CONST	IA18	GUP	725576.	183719.	157198.	340917.	5763.	2276.
AOFUDC - HR/J POST-IN-SERVIC	IA19	BTPD.	11319.	2380.	1852.	4232.	0.	0.
NET ACCTS REC WRITTEN OFF	IA20	DIR604	-460785.	-151198.	-137611.	-288809.	-5028.	0.
ACCRUED MGMT INCENTIVE BONUS	IA21	OML	179640.	46172.	46727.	92898.	4555.	641.
WATER HEATER PROGRAM	IA22	GUP	-74717.	-18919.	-16188.	-35106.	-593.	-234.
POST RETIREMENT BENEFIT PYMT	IA23	GUP	-758480.	-192050.	-164327.	-356377.	-6024.	-2379.
TAXES ON ACCRUED PAYROLL NET	IA24	OML	6791.	1745.	1766.	3512.	172.	24.
ADVANCE RENTAL INCOME (NET)	IA25	TOR	-3838.	-810.	-683.	-1492.	-17.	-3.
TAX GAIN-ROCKPORT #1 & #2	IA26	PPD	372365.	78310.	60913.	139223.	0.	0.
BK AMORT LOSS REACQUIRE DEBT	IA27	GUP	568685.	143994.	123207.	267201.	4517.	1784.
NON-DEDUCT MEAL & TRAVEL EXP	IA28	OML	33185.	8529.	8632.	17161.	842.	118.
DEFERRED VACATION ACCRUAL	IA29	OML	863292.	221886.	224553.	446439.	21892.	3080.
OVR FUND PENSION TRUST BOOK	IA30	OML	166644.	42831.	43346.	86178.	4226.	595.
BOOK AMOR DUMONT TEST CENTER	IA31	BTPD	41939.	8820.	6861.	15681.	0.	0.
KY SEC 481 3-YR ADJ PROP TAX	IA32	GUP	1116636.	282737.	241922.	524659.	8868.	3502.
DEFERRED COMPENSATION BK EXP	IA33	OML	35929.	9235.	9346.	18580.	911.	128.
NON-DEDUCT-DED COMP INSR PRM	IA34	OML	20691.	5318.	5382.	10700.	525.	74.
P/Y DEFERRED COMP CSV EARN.	IA35	OML	-31434.	-8079.	-8176.	-16256.	-797.	-112.
DEFERED COMPENSATION PAYMENT	IA36	OML	-14305.	-3677.	-3721.	-7398.	-363.	-51.
TOTAL INCOME ADJUSTMENTS	TOTIA		-3334536.	-895924.	-682708.	-1578632.	17237.	-12274.

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INCOME TAXES								
	T1							
TOTAL OPERATING REVENUES	TR		3740711.	31221975.	38517145.	27326018.	55555169.	700314.
TOTAL EXP BEFORE INC TAX	TOEBT		2285047.	20880269.	25715151.	18601084.	41373852.	472638.
GROSS OPERATING INCOME	GOI		1455664.	10341707.	12801994.	8724934.	14181317.	227676.
INTEREST								
INTEREST	INTEREST RB		-213251.	-2497001.	-2910991.	-1648199.	-3025449.	-49291.
INTEREST SYNC ADJ	INTSYNC RB		-4778.	-55942.	-65217.	-36926.	-67782.	-1104.
NET OPER INCOME BEFORE INC TAX	NOIBIT		1237636.	7788763.	9825786.	7039808.	11088087.	177281.
INCOME ADJUSTMENTS								
	T2							
LIBERALIZED DEPRECIATION	IA1	GUP	34836.	413792.	490199.	285367.	519046.	8006.
CLASS LIFE DEPRECIATION(ADR)	IA2	GUP	-15071.	-179016.	-212072.	-123457.	-224552.	-3464.
ACRS DEPRECIATION NORMALIZED	IA3	GUP	-71031.	-843724.	-999519.	-581865.	-1058339.	-16325.
EXCESS TAX VS S/L BK DEPREC	IA4	GUP	13959.	165810.	196427.	114349.	207987.	3208.
ABFUDC	IA5	TOT107	-7027.	-84692.	-104603.	-67369.	-128737.	-1636.
INTEREST CAPITALIZED	IA6	GUP	7137.	84771.	100424.	58462.	106334.	1640.
TAXES CHARGED TO RETIREMENT	IA7	GUP	-571.	-6782.	-8034.	-4677.	-8507.	-131.
PENSIONS CHARGED RETIREMENT	IA8	GUP	-95.	-1123.	-1331.	-775.	-1409.	-22.
SAVINGS PLAN CHRGD RETIREMNT	IA9	GUP	-144.	-1705.	-2020.	-1176.	-2139.	-33.
CUSTOMER ADVANCES	IA10	TOTCUST	11062.	11113.	818.	63.	10.	62.
PERCENT REPAIR ALLOWANCE	IA11	GUP	-7165.	-85106.	-100821.	-58692.	-106754.	-1647.
REMOVAL COST	IA12	GUP	-26807.	-318414.	-377210.	-219591.	-399408.	-6161.
DEFERRED FUEL (NET)	IA13	FUELR	4667.	56674.	82109.	77862.	203299.	1780.
ACCRUED UTILITY REVENUES-NET	IA14	URSALE	0.	0.	0.	0.	0.	0.
CLEARING ACCOUNTS	IA15	GUP	-801.	-9512.	-11269.	-6560.	-11932.	-184.
INA INSURANCE	IA16	GUP	-3264.	-38772.	-45931.	-26738.	-48634.	-750.
BOOK PROV UNCOLLECTIBLE ACCT	IA17	DIR604	8456.	70064.	86331.	0.	0.	0.
CONTRIBUTION IN AID OF CONST	IA18	GUP	7492.	88990.	105422.	61371.	111626.	1722.
AOFUDC - HR/J POST-IN-SERVIC	IA19	BTPD	69.	1245.	1746.	1343.	2659.	24.
NET ACCTS REC WRITTEN OFF	IA20	DIR604	-8564.	-70955.	-87429.	0.	0.	0.
ACCRUED MGMT INCENTIVE BONUS	IA21	OML	3564.	21509.	21928.	11858.	22306.	381.
WATER HEATER PROGRAM	IA22	GUP	-771.	-9164.	-10856.	-6320.	-11495.	-177.
POST RETIREMENT BENEFIT PYMT	IA23	GUP	-7832.	-93025.	-110202.	-64154.	-116688.	-1800.
TAXES ON ACCRUED PAYROLL NET	IA24	OML	135.	813.	829.	448.	843.	14.
ADVANCE RENTAL INCOME (NET)	IA25	TOR	-36.	-432.	-559.	-411.	-880.	-8.
TAX GAIN-ROCKPORT #1 & #2	IA26	PPD	2267.	40966.	57454.	44175.	87487.	793.
BK AMORT LOSS REACQUIRE DEBT	IA27	GUP	5872.	69747.	82626.	48101.	87489.	1350.
NON-DEDUCT MEAL & TRAVEL EXP	IA28	OML	658.	3973.	4051.	2191.	4121.	70.
DEFERRED VACATION ACCRUAL	IA29	OML	17126.	103367.	105378.	56986.	107193.	1830.
OVR FUND PENSION TRUST BOOK	IA30	OML	3306.	19953.	20342.	11000.	20692.	353.
BOOK AMOR DUMONT TEST CENTER	IA31	BTPD	255.	4614.	6471.	4975.	9854.	89.
KY SEC 481 3-YR ADJ PROP TAX	IA32	GUP	11530.	136952.	162240.	94447.	171788.	2650.
DEFERRED COMPENSATION BK EXP	IA33	OML	713.	4302.	4386.	2372.	4461.	76.
NON-DEDUCT-DED COMP INSR PRM	IA34	OML	410.	2477.	2526.	1366.	2569.	44.
P/Y DEFERRED COMP CSV EARN	IA35	OML	-624.	-3764.	-3837.	-2075.	-3903.	-67.
DEFERED COMPENSATION PAYMENT	IA36	OML	-284.	-1713.	-1746.	-944.	-1776.	-30.
TOTAL INCOME ADJUSTMENTS	TOTIA		-16571.	-446766.	-545731.	-280069.	-455389.	-8341.

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DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
INCOME TAXES								
	T1							
KY ACRS ADJ	KYACRS	GUP	2168740.	549134.	469863.	1018997.	17224.	6802.
KY HR/J ADJ	KYHRJ	BTPD	373371.	78521.	61078.	139599.	0.	0.
STATE TAXABLE INCOME	STOI		39055809.	876022.	1389049.	2265071.	-130856.	165612.
STATE INCOME TAX (8.25%) TOTAL	T2 SIT		3222104.	72272.	114597.	186868.	-10796.	13663.
TAXABLE OPERATING INCOME	TOI		33291594.	176095.	743511.	919606.	-137285.	145147.
CURRENT FIT (34%)	GCFIT		11319142.	59872.	252794.	312666.	-46677.	49350.
FEEDBACK PRIOR ITC NORM	FDBITC	GUP	-1298154.	-328698.	-281248.	-609947.	-10310.	-4071.
CURRENT FIT & ITC	CFIT		10020988.	-268826.	-28454.	-297280.	-56987.	45279.

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DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MM
INCOME TAXES	T1							
KY ACRS ADJ	KYACRS	GUP	22393.	265989.	315104.	183436.	333648.	5147.
KY HR/J ADJ	KYHRJ	BTPD	2273.	41077.	57609.	44294.	87724.	795.
STATE TAXABLE INCOME	STOI		1245731.	7649062.	9652769.	6979470.	11054069.	174881.
STATE INCOME TAX (8.25%) TOTAL	T2 SIT		102773.	631048.	796353.	575806.	911961.	14428.
TAXABLE OPERATING INCOME	TOI		1118292.	6710949.	8483702.	6175933.	9720737.	154512.
CURRENT FIT (34%)	GCFIT		380219.	2281723.	2884459.	2099817.	3305051.	52534.
FEEDBACK PRIOR ITC NORM	FDBITC	GUP	-13404.	-159214.	-188614.	-109801.	-199713.	-3081.
CURRENT FIT & ITC	CFIT		366815.	2122508.	2695845.	1990017.	3105338.	49453.

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DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
INCOME TAXES								
	T1							
DEFERRED FIT (CURRENT YEAR)	T2 .							
LIBERALIZED DEPRECIATION	DFIT1	GUP	-1572070.	-398055.	-340593.	-738648.	-12485.	-4930.
CLASS LIFE DEPRECIATION(ADR)	DFIT2	GUP	496266.	125657.	107517.	233174.	3941.	1556.
ACRS DEPRECIATION NORMALIZED	DFIT3	GUP	2335613.	591387.	506016.	1097404.	18549.	7325.
AFUDC	DFIT4	TOT107	134698.	32217.	27459.	59676.	939.	302.
CAPITALIZATION OF INTEREST	DFIT5	GUP	-235002.	-59504.	-50914.	-110417.	-1866.	-737.
CUSTOMER ADVANCES	DFIT6	TOTCUST	-63255.	-17754.	-28035.	-45789.	-9585.	-17.
CONTRIBUTION IN AID OF CONST	DFIT7	GUP	-245316.	-62115.	-53148.	-115263.	-1948.	-769.
PERCENT REPAIR ALLOWANCE	DFIT8	GUP	235930.	59738.	51115.	110853.	1874.	740.
POST RETIREMENT BENEFIT-PAY	DFIT9	GUP	257883.	65297.	55871.	121168.	2048.	809.
DUMONT DEPRECIATION NET	DFIT10	BTPD	-4292.	-903.	-702.	-1605.	0.	0.
PROPERTY TAX SEC481 3-YR ADJ	DFIT11	GUP	-379656.	-96131.	-82253.	-178384.	-3015.	-1191.
DEFERRED FUEL EXPENSES NET	DFIT12	FUELR	-213786.	-36081.	-31529.	-67610.	-929.	-275.
NET ACCRUED UTIL REV 4-YR AM	DFIT13	URSALE	0.	0.	0.	0.	0.	0.
NET CHANGE TO CLEARING ACCTS	DFIT14	GUP	26370.	6677.	5713.	12390.	209.	83.
INA INSURANCE COSTS (NET)	DFIT15	GUP	107482.	27215.	23286.	50501.	854.	337.
BOOK PROV UNCOLLECTIBLE ACCT	DFIT16	DIR604	-154700.	-50762.	-46200.	-96962.	-1688.	0.
NET ACCTS RECEIV WRITTEN OFF	DFIT17	DIR604	156667.	51407.	46788.	98195.	1710.	0.
TAXES ACCRUED PAYROLL (NET)	DFIT18	OML	-2309.	-593.	-601.	-1194.	-59.	-8.
MANAGEMENT INCENTIVE BONUS	DFIT19	OML	-61078.	-15698.	-15887.	-31586.	-1549.	-218.
ADVANCE RENTAL INCOME (NET)	DFIT20	TOR	1305.	275.	232.	507.	6.	1.
TAX GAIN ROCKPORT #1 & #2	DFIT21	PPD	-112480.	-23655.	-18400.	-42055.	0.	0.
WATER HEATER PROGRAM	DFIT22	GUP	25404.	6432.	5504.	11936.	202.	80.
OVR FUND PENSION TRST BK-EXP	DFIT23	OML	-56659.	-14563.	-14738.	-29300.	-1437.	-202.
BK AMORT LOSS REACQUIRE DEBT	DFIT24	GUP	-258541.	-65464.	-56014.	-121477.	-2053.	-811.
DEFERRED VACATION ACCRUAL	DFIT25	OML	-300871.	-77331.	-78260.	-155591.	-7630.	-1073.
DEFERRED FIT (CURRENT YEAR)	DFITC		117603.	47695.	12227.	59923.	-13913.	1001.
DEFERRED FIT (PRIOR YEAR)	T3							
TAXES CAPITALIZED	DFIT26	GUP	-86655.	-21941.	-18774.	-40715.	-688.	-272.
PENSIONS CAPITALIZED	DFIT27	GUP	-11641.	-2948.	-2522.	-5470.	-92.	-37.
SAVING PLAN CAPITALIZED	DFIT28	GUP	-5533.	-1401.	-1199.	-2600.	-44.	-17.
ABFUDC	DFIT29	TOT107	-61507.	-14711.	-12538.	-27250.	-429.	-138.
ABFUDC - HR/J POST-IN-SERVIC	DFIT30	BTPD	-502346.	-105645.	-82176.	-187821.	0.	0.
INTEREST CAPITALIZED	DFIT31	GUP	3293.	1290.	2815.	6105.	103.	41.
ADR REPAIR ALLOWANCE	DFIT32	GUP	-431948.	-109371.	-93583.	-202954.	-3431.	-1355.
DFIT PROP RETIREMENT	DFIT33	GUP	-7765.	-1966.	-1682.	-3648.	-62.	-24.
DEFERRED FIT (PRIOR YEAR)	DFITP		-1094402.	-254694.	-209659.	-464353.	-4642.	-1802.

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ADJUSTED

KENTUCKY POWER COMPANY
12 CP CLASS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MW
INCOME TAXES								
	T1							
DEFERRED FIT (CURRENT YEAR)	T2							
LIBERALIZED DEPRECIATION	DFIT1	GUP	-16232.	-192809.	-228412.	-132969.	-241854.	-3731.
CLASS LIFE DEPRECIATION(ADR)	DFIT2	GUP	5124.	60865.	72104.	41975.	76348.	1178.
ACRS DEPRECIATION NORMALIZED	DFIT3	GUP	24116.	286455.	339350.	197551.	359320.	5542.
AFUDC	DFIT4	TOT107	1316.	15857.	19585.	12614.	24104.	306.
CAPITALIZATION OF INTEREST	DFIT5	GUP	-2426.	-28822.	-34144.	-19877.	-36154.	-558.
CUSTOMER ADVANCES	DFIT6	TOTCUST	-3761.	-3778.	-278.	-21.	-3.	-21.
CONTRIBUTION IN AID OF CONST	DFIT7	GUP	-2533.	-30087.	-35643.	-20749.	-37740.	-582.
PERCENT REPAIR ALLOWANCE	DFIT8	GUP	2436.	28936.	34279.	19955.	36296.	560.
POST RETIREMENT BENEFIT-PAY	DFIT9	GUP	2663.	31629.	37469.	21812.	39674.	612.
DUMONT DEPRECIATION NET	DFIT10	BTPD	-26.	-472.	-662.	-509.	-1008.	-9.
PROPERTY TAX SEC481 3-YR ADJ	DFIT11	GUP	-3920.	-46564.	-55162.	-32112.	-58408.	-901.
DEFERRED FUEL EXPENSES NET	DFIT12	FUELR	-1587.	-19269.	-27917.	-26473.	-69122.	-605.
NET ACCRUED UTIL REV 4-YR AM	DFIT13	URSALE	0.	0.	0.	0.	0.	0.
NET CHANGE TO CLEARING ACCTS	DFIT14	GUP	272.	3234.	3831.	2230.	4057.	63.
INA INSURANCE COSTS (NET)	DFIT15	GUP	1110.	13182.	15616.	9091.	16535.	255.
BOOK PROV UNCOLLECTIBLE ACCT	DFIT16	DIR604	-2875.	-23822.	-29353.	0.	0.	0.
NET ACCTS RECEIV WRITTEN OFF	DFIT17	DIR604	2912.	24125.	29726.	0.	0.	0.
TAXES ACCRUED PAYROLL (NET)	DFIT18	OML	-46.	-276.	-282.	-152.	-287.	-5.
MANAGEMENT INCENTIVE BONUS	DFIT19	OML	-1212.	-7313.	-7456.	-4032.	-7584.	-129.
ADVANCE RENTAL INCOME (NET)	DFIT20	TOR	12.	147.	190.	140.	299.	3.
TAX GAIN ROCKPORT #1 & #2	DFIT21	PPD	-685.	-12375.	-17355.	-13344.	-26427.	-240.
WATER HEATER PROGRAM	DFIT22	GUP	262.	3116.	3691.	2149.	3908.	60.
OVR FUND PENSION TRST BK-EXP	DFIT23	OML	-1124.	-6784.	-6916.	-3740.	-7035.	-120.
BK AMORT LOSS REACQUIRE DEBT	DFIT24	GUP	-2670.	-31709.	-37564.	-21868.	-39775.	-614.
DEFERRED VACATION ACCRUAL	DFIT25	OML	-5969.	-36025.	-36726.	-19861.	-37358.	-638.
DEFERRED FIT (CURRENT YEAR)	DFITC		-4842.	27440.	37972.	11810.	-2214.	427.
DEFERRED FIT (PRIOR YEAR)	T3							
TAXES CAPITALIZED	DFIT26	GUP	-895.	-10628.	-12590.	-7329.	-13331.	-206.
PENSIONS CAPITALIZED	DFIT27	GUP	-120.	-1428.	-1691.	-985.	-1791.	-28.
SAVING PLAN CAPITALIZED	DFIT28	GUP	-57.	-679.	-804.	-468.	-851.	-13.
ABFUDC	DFIT29	TOT107	-601.	-7241.	-8943.	-5760.	-11007.	-140.
ABFUDC - HR/J POST-IN-SERVIC	DFIT30	BTPD	-3058.	-55266.	-77510.	-59595.	-118026.	-1070.
INTEREST CAPITALIZED	DFIT31	GUP	134.	1594.	1888.	1099.	1999.	31.
ADR REPAIR ALLOWANCE	DFIT32	GUP	-4460.	-52977.	-62759.	-36535.	-66453.	-1025.
DFIT PROP RETIREMENT	DFIT33	GUP	-80.	-952.	-1128.	-657.	-1195.	-18.
DEFERRED FIT (PRIOR YEAR)	DFITP		-9137.	-127577.	-163538.	-110230.	-210655.	-2469.

ADJUSTED

KENTUCKY POWER COMPANY
12 CP CLASS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
INCOME TAXES								
	T1							
DEFERRED FIT (CURRENT YEAR)	DFITC		117603.	47695.	12227.	59923.	-13913.	1001.
DEFERRED FIT (PRIOR YEAR)	DFITP		-1094402.	-254694.	-209659.	-464353.	-4642.	-1802.
TOTAL DEFERRED FIT	DFIT		-976799.	-206998.	-197432.	-404430.	-18555.	-801.
TOTAL SIT & FIT								
	T2							
DEMAND	TOTITXD		10864959.	-357569.	-93340.	-450909.	-7147.	3490.
ENERGY	TOTITXE		949947.	-15042.	-4060.	-19103.	-2570.	1167.
CUSTOMER	TOTITXC		451387.	-30941.	-13890.	-44831.	-76620.	53484.
TOTAL	TOTITX		12266293.	-403553.	-111290.	-514842.	-86337.	58141.
NET OPERATING INCOME	NOI		48205689.	6822214.	6190672.	13012886.	82746.	186097.
AFUDC OFFSET	AAFDCO		874549.	219105.	205193.	424298.	14454.	2673.
NET OPERATING INCOME	NOIA		49080238.	7041319.	6395864.	13437184.	97200.	188770.

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KENTUCKY POWER COMPANY
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12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MM
INCOME TAXES	T1							
DEFERRED FIT (CURRENT YEAR)	DFITC		-4842.	27440.	37972.	11810.	-2214.	427.
DEFERRED FIT (PRIOR YEAR)	DFITP		-9137.	-127577.	-163538.	-110230.	-210655.	-2469.
TOTAL DEFERRED FIT	DFIT		-13979.	-100137.	-125566.	-98420.	-212869.	-2042.
TOTAL SIT & FIT	T2							
DEMAND	TOTITXD		304400.	2325815.	3025340.	2246534.	3361589.	55847.
ENERGY	TOTITXE		17625.	107384.	187933.	211767.	441762.	3982.
CUSTOMER	TOTITXC		133584.	220220.	153360.	9102.	1079.	2010.
TOTAL	TOTITX		455609.	2653419.	3366632.	2467403.	3804429.	61839.
NET OPERATING INCOME	NOI		1000056.	7688287.	9435362.	6257530.	10376888.	165837.
AFUDC OFFSET	AAFDCO		13125.	104554.	116732.	68297.	128481.	1933.
NET OPERATING INCOME	NOIA		1013181.	7792842.	9552094.	6325828.	10505369.	167770.

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KENTUCKY POWER COMPANY
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12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	T1 T2 T3							
PRODUCTION-DEMAND	AFDCOP	PPD	79988.	16822.	13085.	29907.	0.	0.
TRAN -BULK-DEMAND	AFDCOBT		149408.	31421.	24441.	55862.	0.	0.
-SUBT-DEMAND	AFDCOST		51680.	10144.	8346.	18490.	27.	8.
-TOTAL	AFDCOT	TPD	201088.	41565.	32787.	74352.	27.	8.
DISTRIBUTN-DEMAND	AFDCODD		89892.	31629.	27305.	58934.	213.	55.
-CUSTOMER	AFDCODC		16561.	3914.	5336.	9249.	1863.	873.
-TOTAL	AFDCODP	DP	106453.	35543.	32641.	68184.	2076.	928.
GENERAL PT-DEMAND	AFDCOGD		294792.	79679.	65566.	145245.	270.	70.
-ENERGY	AFDCOGE		65994.	11549.	9742.	21291.	291.	86.
-CUSTOMER	AFDCOCG		126235.	33947.	51372.	85319.	11790.	1582.
-TOTAL	AFDCOGP	GP	487020.	125175.	126680.	251855.	12350.	1738.
AFUDC SUMMARY	T4							
DEMAND	AFDCOD		665760.	169695.	138743.	308438.	511.	133.
ENERGY	AFDCOE		65994.	11549.	9742.	21291.	291.	86.
CUSTOMER	AFDCOC		142796.	37861.	56708.	94569.	13653.	2455.
TOTAL	AFDCO		874549.	219105.	205193.	424298.	14454.	2673.

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 12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MW
ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	T1 T2 T3							
PRODUCTION-DEMAND	AFDCOP	PPD	487.	8800.	12342.	9489.	18793.	170.
TRAN -BULK-DEMAND	AFDCOB		910.	16437.	23053.	17725.	35104.	318.
-SUBT-DEMAND	AFDCOS		300.	5223.	7564.	6262.	13697.	107.
-TOTAL	AFDCOT	TPD	1209.	21661.	30617.	23986.	48801.	426.
DISTRIBUTN-DEMAND	AFDCOD		1173.	13510.	12726.	2589.	405.	286.
-CUSTOMER	AFDCOC		594.	2269.	1598.	84.	10.	19.
-TOTAL	AFDCODP	DP	1768.	15780.	14325.	2673.	415.	305.
GENERAL PT-DEMAND	AFDCOGD		2629.	37843.	44587.	23812.	39567.	769.
-ENERGY	AFDCOE		499.	6065.	8677.	8031.	20863.	190.
-CUSTOMER	AFDCOC		6534.	14406.	6184.	305.	42.	73.
-TOTAL	AFDCOGP	GP	9661.	58314.	59449.	32148.	60472.	1032.
AFUDC SUMMARY	T4							
DEMAND	AFDCOD		5498.	81814.	100273.	59876.	107566.	1651.
ENERGY	AFDCOE		499.	6065.	8677.	8031.	20863.	190.
CUSTOMER	AFDCOC		7128.	16675.	7783.	389.	52.	92.
TOTAL	AFDCO		13125.	104554.	116732.	68297.	128481.	1933.

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KENTUCKY POWER COMPANY
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 12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
ALLOCATION FACTORS DEMAND	T1 T2							
CPG - PRODUCTION *****	CPG CPGU		941059. 1.0000000	197908. 0.2103035	153943. 0.1635849	351851. 0.3738884	0. 0.0	0. 0.0
CPT - TRANSMISSION *****	CPT CPTU		941059. 1.0000000	197908. 0.2103035	153943. 0.1635849	351851. 0.3738884	0. 0.0	0. 0.0
CPST - SUBTRANSMISSION *****	CPST CPSTU		814592. 1.0000000	159892. 0.1962848	131553. 0.1614956	291445. 0.3577803	433. 0.0005316	129. 0.0001584
CPD - DISTRIBUTION *****	CPD CPDU		619758. 1.0000000	201824. 0.3256497	153161. 0.2471303	354985. 0.5727800	0. 0.0	0. 0.0
POHAF - PRI OVERHEAD *****	POHAF POHAFU		619758. 1.0000000	201824. 0.3256497	153161. 0.2471303	354985. 0.5727800	0. 0.0	0. 0.0
PUGAF - PRI UNDERGROUND *****	PUGAF PUGAFU		69702. 1.0000000	26335. 0.3778227	2788. 0.0399989	29123. 0.4178216	0. 0.0	0. 0.0
SOHAF - SEC OVERHEAD *****	SOHAF SOHAFU		1351819. 1.0000000	503253. 0.3722784	522061. 0.3861915	1025314. 0.7584699	7071. 0.0052307	1818. 0.0013449
SUGAF - SEC UNDERGROUND *****	SUGAF SUGAFU		147028. 1.0000000	75523. 0.5136641	9680. 0.0658378	85203. 0.5795019	0. 0.0	0. 0.0

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12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MW
ALLOCATION FACTORS DEMAND	T1 T2							
CPG - PRODUCTION *****	CPG CPGU		5729. 0.0060878	103531. 0.1100154	145201. 0.1542953	111641. 0.1186334	221102. 0.2349502	2004. 0.0021295
CPT - TRANSMISSION *****	CPT CPTU		5729. 0.0060878	103531. 0.1100154	145201. 0.1542953	111641. 0.1186334	221102. 0.2349502	2004. 0.0021295
CPST - SUBTRANSMISSION *****	CPST CPSTU		4727. 0.0058029	82333. 0.1010727	119232. 0.1463702	98697. 0.1211613	215904. 0.2650456	1692. 0.0020771
CPD - DISTRIBUTION *****	CPD CPDU		5584. 0.0090100	99007. 0.1597511	118861. 0.1917861	33814. 0.0545600	5452. 0.0087970	2055. 0.0033158
POHAF - PRI OVERHEAD *****	POHAF POHAFU		5584. 0.0090100	99007. 0.1597511	118861. 0.1917861	33814. 0.0545600	5452. 0.0087970	2055. 0.0033158
PUGAF - PRI UNDERGROUND *****	PUGAF PUGAFU		108. 0.0015495	5837. 0.0837422	28719. 0.4120255	5881. 0.0843735	0. 0.0	34. 0.0004878
SOHAF - SEC OVERHEAD *****	SOHAF SOHAFU		24845. 0.0183789	195476. 0.1446022	92928. 0.0687429	0. 0.0	0. 0.0	4367. 0.0032305
SUGAF - SEC UNDERGROUND *****	SUGAF SUGAFU		492. 0.0033463	12484. 0.0849090	48775. 0.3317395	0. 0.0	0. 0.0	74. 0.0005033

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KENTUCKY POWER COMPANY
12 CP CLASS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	DL	SL
ALLOCATION FACTORS	T1							
ENERGY & CUSTOMER	T2							
ENER - ENERGY	ENER		5681219803.	994247545.	838643427.	1832890972.	25050795.	7413234.
*****	ENERU		1.0000000	0.1750060	0.1476168	0.3226228	0.0044094	0.0013049
TOTCUST - TOTAL CUSTOMERS	TOTCUST		181078.	50825.	80255.	131080.	27439.	49.
*****	TOTCUSTU		1.0000000	0.2806801	0.4432068	0.7238869	0.1515314	0.0002706
OHPCUST - OH PRI CUSTOMER	OHPCUST		180966.	50825.	80255.	131080.	27439.	49.
*****	OHPCUSTU		1.0000000	0.2808539	0.4434811	0.7243350	0.1516252	0.0002708
OHSCUST - OH SEC CUSTOMER	OHSCUST		171538.	44193.	78794.	122987.	27439.	49.
*****	OHSCUSTU		1.0000000	0.2576280	0.4593385	0.7169665	0.1599587	0.0002857
UGPCUST - UG PRI CUSTOMER	UGPCUST		9149.	6632.	1461.	8093.	0.	0.
*****	UGPCUSTU		1.0000000	0.7248880	0.1596896	0.8845775	0.0	0.0
UGSCUST - UG SEC CUSTOMER	UGSCUST		9137.	6632.	1461.	8093.	0.	0.
*****	UGSCUSTU		1.0000000	0.7258400	0.1598993	0.8857393	0.0	0.0
TOTSCUST- SECONDARY CUSTOMERS	TOTSCUST		180675.	50825.	80255.	131080.	27439.	49.
*****	TOTSCUSU		1.0000000	0.2813062	0.4441954	0.7255016	0.1518694	0.0002712
METER - METER COST	METER		17816414.	3456100.	5457340.	8913440.	0.	0.
*****	METERU		1.0000000	0.1939840	0.3063097	0.5002937	0.0	0.0
SERVOH - OH SERVICES	SERVOH		10748801.	3521792.	6279186.	9800978.	0.	0.
*****	SERVOHU		1.0000000	0.3276451	0.5841755	0.9118206	0.0	0.0
SERVUG - UG SERVICES	SERVUG		3003667.	1935603.	426405.	2362008.	0.	0.
*****	SERVUGU		1.0000000	0.6444133	0.1419615	0.7863748	0.0	0.0

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DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	GP	CIP-TOD	MM
ALLOCATION FACTORS	T1							
ENERGY & CUSTOMER	T2							
ENER - ENERGY	ENER		42965864.	522096299.	746966110.	691404214.	1796044809.	16387506.
*****	ENERU		0.0075628	0.0918986	0.1314799	0.1217000	0.3161372	0.0028845
TOTCUST - TOTAL CUSTOMERS	TOTCUST		10767.	10816.	796.	61.	10.	60.
*****	TOTCUSTU		0.0594606	0.0597312	0.0043959	0.0003369	0.0000552	0.0003313
OHPCUST - OH PRI CUSTOMER	OHPCUST		10767.	10816.	731.	23.	1.	60.
*****	OHPCUSTU		0.0594974	0.0597681	0.0040394	0.0001271	0.0000055	0.0003316
OHSCUST - OH SEC CUSTOMER	OHSCUST		10358.	10084.	362.	0.	0.	59.
*****	OHSCUSTU		0.0615490	0.0587858	0.0021103	0.0	0.0	0.0003439
UGPCUST - UG PRI CUSTOMER	UGPCUST		209.	644.	198.	4.	0.	1.
*****	UGPCUSTU		0.0228440	0.0703902	0.0216417	0.0004372	0.0	0.0001093
UGSCUST - UG SEC CUSTOMER	UGSCUST		209.	644.	190.	0.	0.	1.
*****	UGSCUSTU		0.0228740	0.0704827	0.0207946	0.0	0.0	0.0001094
TOTSCUST - SECONDARY CUSTOMERS	TOTSCUST		10767.	10728.	552.	0.	0.	60.
*****	TOTSCUSU		0.0595932	0.0593773	0.0030552	0.0	0.0	0.0003321
METER - METER COST	METER		753690.	4352800.	3538133.	193632.	23739.	40980.
*****	METERU		0.0423031	0.2443140	0.1985884	0.0108682	0.0013324	0.0023001
SERVOH - OH SERVICES	SERVOH		475104.	453774.	16290.	0.	0.	2655.
*****	SERVOHU		0.0442007	0.0422162	0.0015155	0.0	0.0	0.0002470
SERVUG - UG SERVICES	SERVUG		128455.	395812.	116777.	0.	0.	615.
*****	SERVUGU		0.0427661	0.1317763	0.0388781	0.0	0.0	0.0002047

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 12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
ALLOCATION FACTORS	T1							
DIRECT ASSIGNMENT	T2							
DIR371 - INSTALL ON CUST PREM *****	DIR371 DIR371U		1. 1.0000000	0. 0.0	0. 0.0	0. 0.0	1. 1.0000000	0. 0.0
DIR373 - STREET LIGHTING *****	DIR373 DIR373U		1. 1.0000000	0. 0.0	0. 0.0	0. 0.0	0. 0.0	1. 1.0000000
DIR602 - METER READING *****	DIR602 DIR602U		1478864. 1.0000000	457271. 0.3092042	722050. 0.4882464	1179321. 0.7974506	0. 0.0	0. 0.0
DIR603 - CUSTOMER REC & COLL *****	DIR603 DIR603U		2630747. 1.0000000	686942. 0.2611205	1084712. 0.4123209	1771654. 0.6734414	370861. 0.1409717	2649. 0.0010069
DIR604 - UNCOLLECTIBLES *****	DIR604 DIR604U		460785. 1.0000000	151198. 0.3281313	137611. 0.2986447	288809. 0.6267760	5028. 0.0109118	0. 0.0

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DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MW
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ALLOCATION FACTORS	T1							
DIRECT ASSIGNMENT	T2							
DIR371 - INSTALL ON CUST PREM *****	DIR371 DIR371U		0.0	0.0	0.0	0.0	0.0	0.0
DIR373 - STREET LIGHTING *****	DIR373 DIR373U		0.0	0.0	0.0	0.0	0.0	0.0
DIR602 - METER READING *****	DIR602 DIR602U		96870. 0.0655030	162874. 0.1101345	35129. 0.0237540	3529. 0.0023863	578. 0.0003908	563. 0.0003807
DIR603 - CUSTOMER REC & COLL. *****	DIR603 DIR603U		145525. 0.0553170	292375. 0.1111376	43034. 0.0163581	3297. 0.0012533	541. 0.0002056	811. 0.0003083
DIR604 - UNCOLLECTIBLES *****	DIR604 DIR604U		8564. 0.0185857	70955. 0.1539872	87429. 0.1897392	0. 0.0	0. 0.0	0. 0.0

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DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
ALLOCATION FACTORS REVENUE	T1 T2							
BASER - BASE REVENUE *****	BASER BASERU		254884729. 1.0000000	48730426. 0.1911861	44297654. 0.1737949	93028080. 0.3649810	2197538. 0.0086217	675617. 0.0026507
FUELR - FUEL REVENUE *****	FUELR FUELRU		-8804350. 1.0000000	-1485925. 0.1687717	-1298449. 0.1474781	-2784374. 0.3162498	-38240. 0.0043433	-11314. 0.0012850
RSALE - TOTAL REVENUE *****	RSALE RSALEU		246080379. 1.0000000	47244501. 0.1919881	42999205. 0.1747364	90243706. 0.3667245	2159298. 0.0087748	664303. 0.0026995
UBASER - UNBILED BASE REVENUE *****	UBASER UBASERU		-4198373. 1.0000000	-1388941. 0.3308284	-824679. 0.1964282	-2213620. 0.5272566	-28623. 0.0068176	0. 0.0
UFUELR - UNBILED FUEL REVENUE *****	UFUELR UFUELRU		2321. 1.0000000	-3262. -1.4054287	-6370. -2.7445067	-9632. -4.1499354	-375. -0.1615683	0. 0.0
URSALE - UNBILED TOTAL REVENUE *****	URSALE URSALEU		-4196052. 1.0000000	-1392203. 0.3317888	-831049. 0.1980550	-2223252. 0.5298438	-28998. 0.0069108	0. 0.0
RSALEXRS- RSALE EXCLUD RESIDEN *****	RSALEXRS RSALXRSU		155836673. 1.0000000	0.0	0.0	0.0	2159298. 0.0138562	664303. 0.0042628
FORDIS - FORFEITED DISCOUNTS *****	FORDIS FORDISU		244729100. 1.0000000	47244501. 0.1930482	42999205. 0.1757012	90243706. 0.3687494	2159298. 0.0088232	0. 0.0

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12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MM
ALLOCATION FACTORS REVENUE	T1 T2							
BASER - BASE REVENUE *****	BASER BASERU		3742799. 0.0146843	31263259. 0.1226565	38694257. 0.1518108	27701123. 0.1086810	56870150. 0.2231211	711906. 0.0027931
FUELR - FUEL REVENUE *****	FUELR FUELRU		-65351. 0.0074226	-793556. 0.0901323	-1149705. 0.1305837	-1090242. 0.1238299	-2846638. 0.3233218	-24930. 0.0028316
RSALE - TOTAL REVENUE *****	RSALE RSALEU		3677448. 0.0149441	30469703. 0.1238201	37544552. 0.1525703	26610881. 0.1081390	54023512. 0.2195360	686976. 0.0027917
UBASER - UNBILED BASE REVENUE *****	UBASER UBASERU		-56541. 0.0134674	-635278. 0.1513153	-423716. 0.1009239	-230073. 0.0548005	-596648. 0.1421141	-13874. 0.0033046
UFUELR - UNBILED FUEL REVENUE *****	UFUELR UFUELRU		-544. -0.2343817	-2779. -1.1973287	2592. 1.1167600	-79. -0.0340371	13226. 5.6984059	-88. -0.0379147
URSALE - UNBILED TOTAL REVENUE *****	URSALE URSALEU		-57085. 0.0136045	-638057. 0.1520613	-421124. 0.1003620	-230152. 0.0548497	-583422. 0.1390407	-13962. 0.0033274
RSALEXRS- RSALE EXCLUD RESIDEN *****	RSALEXRS RSALXRSU		3677448. 0.0235981	30469703. 0.1955233	37544552. 0.2409224	26610881. 0.1707614	54023512. 0.3466675	686976. 0.0044083
FORDIS - FORFEITED DISCOUNTS *****	FORDIS FORDISU		3677448. 0.0150266	30469703. 0.1245038	37544552. 0.1534127	26610881. 0.1087361	54023512. 0.2207482	0. 0.0

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 12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
ALLOCATION FACTORS	T1							
PLANT	T2							
OMX - TOTAL O&M EXPENSE	OMX		165248593.	35221425.	31994890.	67216316.	1923228.	328997.
*****	OMXU		1.0000000	0.2131421	0.1936167	0.4067588	0.0116384	0.0019909
POMXSUB - PROD O&M LESS PP & F	POMXSUB		19240810.	3817914.	3044137.	6862052.	28544.	8447.
*****	POMXSUBU		1.0000000	0.1984279	0.1582125	0.3566405	0.0014835	0.0004390
GUP - TOTAL GROSS PLANT	GUP		721519289.	182691813.	156318953.	339010766.	5730315.	2262852.
*****	GUPU		1.0000000	0.2532043	0.2166525	0.4698568	0.0079420	0.0031362
NP - TOTAL NET PLANT	NP		510546216.	132301359.	114324872.	246626230.	4606051.	1820938.
*****	NPU		1.0000000	0.2591369	0.2239266	0.4830635	0.0090218	0.0035666
RB - TOTAL RATE BASE	RB		478653001.	122411982.	105334775.	227746757.	3753473.	1697801.
*****	RB		1.0000000	0.2557426	0.2200650	0.4758076	0.0078417	0.0035470
EPIS - TOTAL EPIS	EPIS		709813033.	179914030.	153961857.	333875887.	5653723.	2238241.
*****	EPISU		1.0000000	0.2534668	0.2169048	0.4703716	0.0079651	0.0031533
TOT107 - CHIP	TOT107		10983944.	2627116.	2239121.	4866237.	76546.	24597.
*****	TOT107U		1.0000000	0.2391779	0.2038540	0.4430319	0.0069689	0.0022394
TRANDIST- TOTAL TRANS & DIST P	TRANDIST		473102323.	128430501.	111722171.	240152672.	4729666.	2108234.
*****	TRANDSTU		1.0000000	0.2714645	0.2361480	0.5076125	0.0099971	0.0044562
OHLPP - TOTAL O&M LESS PURCH	OHLPP		65318230.	16591818.	16727232.	33319050.	1625154.	240789.
*****	OHLPPU		1.0000000	0.2540151	0.2560883	0.5101034	0.0248806	0.0036864

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KENTUCKY POWER COMPANY
12 CP CLASS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MM
-----	-----	-----	-----	-----	-----	-----	-----	-----
ALLOCATION FACTORS	T1							
PLANT	T2							
OMX - TOTAL O&M EXPENSE	OMX		1974516.	17509153.	21842440.	16466270.	37579962.	407711.
*****	OMXU		0.0119488	0.1059564	0.1321793	0.0996454	0.2274147	0.0024673
POMXSUB - PROD O&M LESS PP & F	POMXSUB		126683.	1999508.	2821073.	2302453.	5046189.	45861.
*****	POMXSUBU		0.0065841	0.1039202	0.1466193	0.1196651	0.2622649	0.0023835
GUP - TOTAL GROSS PLANT	GUP		7449952.	88491999.	104832225.	61027577.	111001411.	1712193.
*****	GUPU		0.0103254	0.1226468	0.1452937	0.0845820	0.1538440	0.0023730
NP - TOTAL NET PLANT	NP		5566437.	63516485.	73565471.	40795584.	72820234.	1228786.
*****	NPU		0.0109029	0.1244089	0.1440917	0.0799058	0.1426320	0.0024068
RB - TOTAL RATE BASE	RB		5060184.	59250827.	69074306.	39109785.	71790251.	1169616.
*****	RBU		0.0105717	0.1237866	0.1443098	0.0817080	0.1499839	0.0024436
EPIS - TOTAL EPIS	EPIS		7338295.	87120239.	103124402.	59913076.	108863494.	1685677.
*****	EPISU		0.0103383	0.1227369	0.1452839	0.0844068	0.1533693	0.0023748
TOT107 - CHIP	TOT107		107285.	1293084.	1597074.	1028587.	1965552.	24982.
*****	TOT107U		0.0097674	0.1177249	0.1454007	0.0936446	0.1789477	0.0022745
TRANDIST- TOTAL TRANS & DIST P	TRANDIST		5396197.	60724196.	67775467.	33748836.	57285105.	1181950.
*****	TRANDSTU		0.0114060	0.1283532	0.1432575	0.0713352	0.1210840	0.0024983
OMLPP - TOTAL O&M LESS PURCH	OMLPP		1266450.	7739961.	7965968.	4403894.	8613094.	143871.
*****	OMLPPU		0.0193889	0.1184962	0.1219563	0.0674221	0.1318635	0.0022026

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KENTUCKY POWER COMPANY
12 CP CLASS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	TOTAL RETAIL	RS HEAT	RS NON-HEAT	RS TOTAL	OL	SL
ALLOCATION FACTORS	T1							
O&M LABOR	T2							
OMLPT - O&M LABOR PROD TOT *****	OMLPT OMLPTU	POMXSUB	8353233. 1.0000000	1657515. 0.1984279	1321586. 0.1582125	2979101. 0.3566405	12392. 0.0014835	3667. 0.0004390
OMLTP - O&M LABOR TRANS TOT *****	OMLTP OMLTPU		1458535. 1.0000000	301480. 0.2067007	237811. 0.1630479	539291. 0.3697486	199. 0.0001366	59. 0.0000407
OMLDP - O&M LABOR DIST TOT *****	OMLDP OMLDPU	DOMX	7088168. 1.0000000	2287136. 0.3226695	2185443. 0.3083227	4472579. 0.6309922	131846. 0.0186008	68296. 0.0096353
OMLCA - O&M LABOR CUST ACCT *****	OMLCA OMLCAU	OXCA	2940858. 1.0000000	832142. 0.2829588	1251346. 0.4255038	2083488. 0.7084625	245240. 0.0833905	1729. 0.0005881
OMLCS - O&M LABOR CUST SERV *****	OMLCS OMLCSU	OXCS	899255. 1.0000000	252403. 0.2806801	398556. 0.4432068	650959. 0.7238869	136265. 0.1515314	243. 0.0002706
OML - O&M LABOR TOTAL *****	OML OMLU		20740049. 1.0000000	5330675. 0.2570233	5394742. 0.2601123	10725418. 0.5171356	525942. 0.0253588	73996. 0.0035678
OMLPD - O&M LABOR PROD DEM	OMLPD		5542857.	1165682.	906727.	2072410.	0.	0.
OMLPE - O&M LABOR PROD ENER	OMLPE		2810376.	491833.	414859.	906691.	12392.	3667.
OMLBT - O&M LABOR BULK TRANS	OMLBT	OMXBT	1083692.	227904.	177276.	405180.	0.	0.
OMLST - O&M LABOR SUBTRANS	OMLST	OMXST	374843.	73576.	60536.	134112.	199.	59.
OMLDDP - O&M LABOR DIST PRI	OMLDDP		3576283.	1183545.	897617.	2081162.	0.	0.
OMLDDS - O&M LABOR DIST SEC	OMLDDS		1976219.	742486.	750002.	1492488.	11284.	2901.
OMLDPD - O&M LABOR DIST DEM	OMLDPD		5552503.	1926032.	1647618.	3573650.	11284.	2901.
OMLDPC - O&M LABOR DIST CUST	OMLDPC		1535665.	361104.	537825.	898929.	120561.	65395.
OMLD - O&M LABOR - DEMAND	OMLD		12553894.	3393194.	2792157.	6185351.	11484.	2961.
OMLE - O&M LABOR - ENERGY	OMLE		2810376.	491833.	414859.	906691.	12392.	3667.
OMLC - O&M LABOR - CUSTOMER	OMLC		5375778.	1445649.	2187727.	3633375.	502066.	67368.

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KENTUCKY POWER COMPANY
12 CP CLASS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 1990

DETAIL	ITEM IDENT.	ALLOC.	GS FIXED	GS OTHER	LGS	QP	CIP-TOD	MM
ALLOCATION FACTORS	T1							
O&M LABOR	T2							
OMLPT - O&M LABOR PROD TOT *****	OMLPT OMLPTU	POMXSUB	54998. 0.0065841	868069. 0.1039202	1224745. 0.1466193	999590. 0.1196651	2190760. 0.2622649	19910. 0.0023835
OMLTP - O&M LABOR TRANS TOT *****	OMLTP OMLTPU		8773. 0.0060146	157109. 0.1077171	222074. 0.1522586	173978. 0.1192830	353964. 0.2426847	3086. 0.0021160
OMLDP - O&M LABOR DIST TOT *****	OMLDP OMLDPU	DOMX	132449. 0.0186859	1066312. 0.1504355	976354. 0.1377441	190795. 0.0269174	29753. 0.0041975	19785. 0.0027912
OMLCA - O&M LABOR CUST ACCT *****	OMLCA OMLCAU	OXCA	161750. 0.0550010	338128. 0.1149761	104526. 0.0355427	4391. 0.0014930	720. 0.0002448	887. 0.0003015
OMLCS - O&M LABOR CUST SERV *****	OMLCS OMLCSU	OXCS	53470. 0.0594606	53714. 0.0597312	3953. 0.0043959	303. 0.0003369	50. 0.0000552	298. 0.0003313
OML - O&M LABOR TOTAL *****	OML OMLU		411440. 0.0198379	2483333. 0.1197361	2531652. 0.1220659	1369058. 0.0660103	2575246. 0.1241678	43966. 0.0021198
OMLPD - O&M LABOR PROD DEM	OMLPD		33744.	609800.	855237.	657568.	1302295.	11804.
OMLPE - O&M LABOR PROD ENER	OMLPE		21254.	258270.	369508.	342023.	888464.	8107.
OMLBT - O&M LABOR BULK TRANS	OMLBT	OMXBT	6597.	119223.	167209.	128562.	254614.	2308.
OMLST - O&M LABOR SUBTRANS	OMLST	OMXST	2175.	37886.	54866.	45417.	99351.	779.
OMLDDP - O&M LABOR DIST PRI	OMLDDP		33323.	565487.	673370.	182501.	28738.	11702.
OMLDDS - O&M LABOR DIST SEC	OMLDDS		36099.	279186.	148097.	0.	0.	6163.
OMLDPD - O&M LABOR DIST DEM	OMLDPD		69422.	844672.	821468.	182501.	28738.	17865.
OMLDPC - O&M LABOR DIST CUST	OMLDPC		63027.	221640.	154886.	8294.	1015.	1919.
OMLD - O&M LABOR - DEMAND	OMLD		111939.	1611581.	1898779.	1014047.	1684998.	32755.
OMLE - O&M LABOR - ENERGY	OMLE		21254.	258270.	369508.	342023.	888464.	8107.
OMLC - O&M LABOR - CUSTOMER	OMLC		278247.	613482.	263365.	12988.	1784.	3104.

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Kentucky Power Company

REQUEST

Follow-up to Question 179. The TACOS Gold software used to produce the Cost of Service Study in this case was licensed to AEP in September 2001. Did AEP have a license for the TACOS software for any period prior to September 2001? If so, please provide the dates under which the TACOS software was previously licensed by AEP.

RESPONSE

AEP did not have a license for the TACOS software prior to September 2001.

WITNESS – Larry C. Foust

Kentucky Power Company

REQUEST

Follow-up to Question 179. Please confirm that to use the TACOS Gold software, which was used to produce the Cost of Service Study filed in this case, AEP entered the account costs on the "Values" sheet of the software, entered the formulas on the "Formulas" sheet of the software, entered the rate classes on the "Rates" sheet of the software, and entered the other set-up information on the other input sheets of the TACOS software, and then, when all the inputs were entered, the "Calculate" button was pushed, and the TACOS software performed all the necessary calculation(s) to produce the Cost of Service results report that is contained in Mr. Foust's Exhibit LCF-1, page 1-20. If this is not correct, please provide any corrections or an alternative explanation of how the results in Exhibit LCF-1 were created using the TACOS Gold software.

RESPONSE

The above described procedure is used to allow the program to perform the calculations in the cost of service program. After the calculations are performed the reports are run by pushing the "Reports" button, pushing the "Open" button, choosing the desired report and pushing the "Update" button. This loads the calculation results into the report form. The TACOS program allows a user to define a report to show the results of the calculations. Exhibit LCF-1 pages 1 – 20 are the reports the Company defined to show the results of the cost of service calculations. Those reports were provided to the AG in response to KIUC's Data Request No. 92.

WITNESS – Larry C. Foust

Kentucky Power Company

REQUEST

Follow-up to Question 180. On page 3 of his testimony, Mr. Foust states that accounting cost records are gathered and used as the starting point of the Cost of Service Study. These accounting costs were the inputs in the "Values" sheet of the TACOS software. Mr. Foust goes on to state that these accounting costs are then functionalized. Please provide how each of the accounting costs located in the "Values" sheet were functionalized, and which function or functions were assigned to each cost. Please provide all calculations, formulas and workpapers, as well as the final functionalized results.

RESPONSE

The Company records the costs on its books in accordance with the FERC chart of accounts. The FERC chart of accounts is set up on a functional basis. The schedules and workpapers included in Section V of the Company's filing show that functional classification. The costs in the "Values" sheet of the inputs were picked up from the schedules and workpapers included in Section V. In addition, each line on the "Values" sheet has a corresponding line on the "Accounts" sheet. In the fourth column of the "Accounts" sheet is the method that was used to allocate that cost. That method indicates the function also. There are no calculations or workpapers.

WITNESS – Larry C. Foust

Kentucky Power Company

REQUEST

Follow-up to Question 180. On page 4 of his testimony, Mr. Foust states that the functionalized costs are the classified into demand, energy and customer component. Please provide how each of the functionalized accounting costs, identified in response to the previous question, were classified. Please provide all calculations, formulas and workpapers, as well as the final classified functionalized cost results.

RESPONSE

The method used to allocate each of the costs determines how they were classified. Each different method that is shown in the fourth column for each cost on the "Accounts" sheet has its own classification. That classification is shown in the second column of the "Methods" sheet. In addition, the allocation method can be a total of several lines. The totals are defined on the "Totals" sheet. The third column of the "Accounts" sheet shows the total in which each line is included. The total result by classification is shown on page 10 of 20 in Exhibit LCF-1. There are no calculations, formulas or workpapers.

WITNESS – Larry C. Foust

Kentucky Power Company

REQUEST

Follow-up to Question 180. Please provide a step-by-step example of how the Cost of Service Study functionalizes accounting costs identified in the "Values" sheet of the TACOS software. Please provide a step-by-step example for the following accounts, and show where in the cost of service results or workpapers that this result is shown:

- a. "OH_LINES_RBD"
- b. "OM_LABOR_D"
- c. "AG_OTHER_DIST"
- d. "DEPR_EXP_GP"
- e. "KY_RE_PRS_FRANCHISE"
- f. "PROV_WORKERS_COMP"
- g. "DFIT_TAX_AMORT_POLL_CONT"

RESPONSE

- a. OH_LINES_RBD – Functionalized and classified on DIST_OHLINES as found in Column 4 on the Accounts Tab which reflects a 66.1% CPD (Primary Demand) and 33.9% SecDem (Secondary Demand) split as shown on the Methods Tab. Factors are shown on Exhibit LCF-1, Page 12.
- b. OM_LABOR_D – Functionalized and classified on EXP_OM_DIST which is a sum of all accounts included in the EXP_OM_DIST total as found in Column 3 on the Accounts Tab. Factors are shown on Exhibit LCF-1, Page 14.
- c. AG_OTHER_DIST – Functionalized and classified on EXP_OM_DIST which is a sum of all accounts included in the EXP_OM_DIST total as found in Column 3 on the Accounts Tab. Factors are shown on Exhibit LCF-1, Page 14.

- d. DEPR_EXP_GP – Functionalized and classified on RB_GUP_EPIS_G which is a sum of all accounts included in the RB_GUP_EPIS_G total as found in Column 3 on the Accounts Tab. Factors are shown on Exhibit LCF-1, Page 16.
- e. KY_RE_PRS_FRANCHISE -- Functionalized and classified on RB_GUP which is a sum of all accounts included in any account beginning with RB_GUP as found in Column 3 on the Accounts Tab. Factors are shown on Exhibit LCF-1, Page 17.
- f. PROV_WORKERS_COMP – Functionalized and classified on LABOR_M which is a sum of all accounts included in any account beginning with LABOR_M as found in Column 3 on the Accounts Tab. Factors are shown on Exhibit LCF-1, Page 15.
- g. DFIT_TAX_AMORT_POLL_CONT – Functionalized and classified on PROD_DEMAND which reflects a 100% CPG (Generation Demand) allocation as shown on the Methods Tab. Factors are shown on Exhibit LCF-1, Page 15.

WITNESS – Larry C. Foust

Kentucky Power Company

REQUEST

Follow-up to Question 180. Please provide a step-by-step example of how the Cost of Service Study classifies functionalized accounting costs identified in the "Values" sheet of the TACOS software. Please provide a step-by-step example for the following accounts, and show where in the cost of service results or workpapers that this result is shown:

- a. "OH_LINES_RBD"
- b. "OM_LABOR_D"
- c. "AG_OTHER_DIST"
- d. "DEPR_EXP_GP"
- e. "KY_RE_PRS_FRANCHISE"
- f. "PROV_WORKERS_COMP"
- g. "DFIT_TAX_AMORT_POLL_CONT"

RESPONSE

Please see the response to AG-2nd Set, Question No. 65.

WITNESS – Larry C. Foust

Kentucky Power Company

REQUEST

Follow-up to Question 180. The two generally accepted methodologies used to divide distribution line costs into demand and customer components are the "Minimum System" method and the "Zero-Intercept" method. It was unclear from the information provided which method was used in the Company's Cost of Service study, and where in the TACOS software these calculations were made.

- a. Please state which methodology was used to separate distribution line costs into demand and customer components.
- b. Please provide all inputs, calculations, assumptions and workpapers used to divide distribution line costs into demand and customer components.
- c. Please show where in the TACOS software and TACOS software output summaries these calculations and outputs are shown.

RESPONSE

- a. The Company did not use the Minimum System or the Zero-Intercept method. As stated on page 10 of the testimony of Witness Foust, distribution line accounts were classified solely as demand but split into primary and secondary voltage functions.
- b. See response to (a) above. Attached are the workpapers which show the split between secondary and primary.
- c. The "Methods" sheet shows the split between primary and secondary. The output is included in the totals for Distpri and Distsec on page 10 of Exhibit LCF-1.

WITNESS -- Larry C. Foust

Kentucky Power Company Rate Case
 Test Year Ended June 30, 2005
 Balances of Distribution Property Classes
 Determination of Splits between Primary & Secondary

Kentucky Allocators

	Pri	Sec	
364	60.97%	39.03%	Number of connections method
	51.91%	48.09%	Number of poles method
	56.2%	43.8%	Investment method
365	75.22%	24.78%	Based on pri-sec total span length
	60.97%	39.03%	Number of connections method
	66.1%	33.9%	Investment method
366	62.5%	37.5%	Use Allocated determined for Property Class 367
367	55.44%	44.56%	Based on pri-sec total span length
	33.31%	66.69%	Number of spans method
	62.5%	37.5%	Investment method
368			Investment method
369			Number of Customers
370			Weighted Meter Investment

KYPCO Rate Case
 Test Year Ended 6/30/05
 Detail of Property Class 364, Poles and Towers

This Small World detail was prepared as of December 31, 2004

		Provided by Joe Pemberton		Allocation Based on Connectors				Allocation Based on Pole Counts				Allocation Based on Current Replacement Cost		
Height	Pole Usage	Number of poles	Estimated Current Installed Cost per Pole	Primary Connections	Secondary Connections	Primary Portion of Pole	Secondary Portion of Pole	Primary Poles	Secondary Poles	Primary Pole Percentage	Secondary Pole Percentage	Primary Investment	Secondary Investment	Total Investment
0	SO	3496	\$ 439.75	-	12,023	0%	100%	-	3,496	0%	100%	\$ -	\$ 1,537,366.00	\$ 1,537,366
0	PT	3084	\$ 439.75	14,841	7,515	66%	34%	2,047	1,037	66%	34%	\$ 900,304.21	\$ 455,884.79	\$ 1,356,189
0	PO	2901	\$ 439.75	17,916	-	100%	0%	2,901	-	100%	0%	\$ 1,275,714.75	\$ -	\$ 1,275,715
0	PS	673	\$ 439.75	4,115	2,868	59%	41%	397	276	59%	41%	\$ 174,400.90	\$ 121,550.85	\$ 295,952
5	PO	7	\$ 439.75	38	-	100%	0%	7	-	100%	0%	\$ 3,078.25	\$ -	\$ 3,078
5	PT	6	\$ 439.75	32	9	78%	22%	5	1	78%	22%	\$ 2,059.32	\$ 579.18	\$ 2,639
10	PT	1	\$ 439.75	2	-	100%	0%	1	-	100%	0%	\$ 439.75	\$ -	\$ 440
14	SO	2	\$ 439.75	-	6	0%	100%	-	2	0%	100%	\$ -	\$ 879.50	\$ 880
15	SO	2	\$ 439.75	-	6	0%	100%	-	2	0%	100%	\$ -	\$ 879.50	\$ 880
16	PS	1	\$ 439.75	6	2	75%	25%	1	0	75%	25%	\$ 329.81	\$ 109.94	\$ 440
17	PO	1	\$ 439.75	8	-	100%	0%	1	-	100%	0%	\$ 439.75	\$ -	\$ 440
17	SO	9	\$ 439.75	-	27	0%	100%	-	9	0%	100%	\$ -	\$ 3,957.75	\$ 3,958
20	PS	1	\$ 439.75	10	9	53%	47%	1	0	53%	47%	\$ 231.45	\$ 208.30	\$ 440
20	PT	1	\$ 439.75	8	3	73%	27%	1	0	73%	27%	\$ 319.82	\$ 119.93	\$ 440
20	SO	10	\$ 439.75	-	37	0%	100%	-	10	0%	100%	\$ -	\$ 4,397.50	\$ 4,398
20	PO	5	\$ 439.75	36	-	100%	0%	5	-	100%	0%	\$ 2,198.75	\$ -	\$ 2,199
24	SO	4	\$ 439.75	-	14	0%	100%	-	4	0%	100%	\$ -	\$ 1,759.00	\$ 1,759
25	SO	116	\$ 439.75	-	445	0%	100%	-	116	0%	100%	\$ -	\$ 51,011.00	\$ 51,011
25	PO	8	\$ 439.75	54	-	100%	0%	8	-	100%	0%	\$ 3,518.00	\$ -	\$ 3,518
25	PS	8	\$ 439.75	61	61	50%	50%	4	4	50%	50%	\$ 1,759.00	\$ 1,759.00	\$ 3,518
25	PT	6	\$ 439.75	33	27	55%	45%	3	3	55%	45%	\$ 1,451.18	\$ 1,187.33	\$ 2,639
30	PO	1404	\$ 484.63	6,570	-	100%	0%	1,404	-	100%	0%	\$ 680,420.52	\$ -	\$ 680,421
30	PT	828	\$ 484.63	3,012	2,150	58%	42%	483	345	58%	42%	\$ 234,141.07	\$ 167,132.57	\$ 401,274
30	PS	376	\$ 484.63	1,781	1,614	52%	48%	197	179	52%	48%	\$ 95,592.16	\$ 86,628.72	\$ 182,221
30	SO	30847	\$ 484.63	-	97,303	0%	100%	-	30,847	0%	100%	\$ -	\$ 14,949,381.61	\$ 14,949,382
31	PS	1	\$ 549.59	4	9	31%	69%	0	1	31%	69%	\$ 169.10	\$ 380.49	\$ 550
32	PO	1	\$ 549.59	9	-	100%	0%	1	-	100%	0%	\$ 549.59	\$ -	\$ 550
32	SO	7	\$ 549.59	-	33	0%	100%	-	7	0%	100%	\$ -	\$ 3,847.13	\$ 3,847
33	PO	37	\$ 549.59	184	-	100%	0%	37	-	100%	0%	\$ 20,334.83	\$ -	\$ 20,335
33	PS	8	\$ 549.59	38	36	51%	49%	4	4	51%	49%	\$ 2,257.78	\$ 2,138.94	\$ 4,397
33	PT	37	\$ 549.59	123	98	56%	44%	21	16	56%	44%	\$ 11,317.58	\$ 9,017.25	\$ 20,335
33	SO	66	\$ 549.59	-	261	0%	100%	-	66	0%	100%	\$ -	\$ 36,272.94	\$ 36,273
34	SO	1	\$ 549.59	-	3	0%	100%	-	1	0%	100%	\$ -	\$ 549.59	\$ 550
35	SO	21659	\$ 549.59	-	76,522	0%	100%	-	21,659	0%	100%	\$ -	\$ 11,903,569.81	\$ 11,903,570
35	PS	2596	\$ 549.59	11,791	11,454	51%	49%	1,317	1,279	51%	49%	\$ 723,710.04	\$ 703,025.60	\$ 1,426,736
35	PO	10319	\$ 549.59	51,545	-	100%	0%	10,319	-	100%	0%	\$ 5,671,219.21	\$ -	\$ 5,671,219
35	PT	10977	\$ 549.59	41,337	26,908	61%	39%	6,649	4,328	61%	39%	\$ 3,654,185.61	\$ 2,378,663.82	\$ 6,032,849
38	SO	1	\$ 629.71	-	2	0%	100%	-	1	0%	100%	\$ -	\$ 629.71	\$ 630
40	SO	3726	\$ 629.71	-	14,707	0%	100%	-	3,726	0%	100%	\$ -	\$ 2,346,299.46	\$ 2,346,299
40	PO	16410	\$ 629.71	92,035	-	100%	0%	16,410	-	100%	0%	\$ 10,333,541.10	\$ -	\$ 10,333,541
40	PS	4261	\$ 629.71	23,476	19,057	55%	45%	2,352	1,909	55%	45%	\$ 1,480,983.46	\$ 1,202,210.85	\$ 2,683,194

40 PT 28821 \$ 629.71 111,457 62,554 64% 36% 18,460 10,361 64% 36% \$ 11,624,660.60 \$ 6,524,211.31 \$ 18,148,872
KYPCO Rate Case
Test Year Ended 6/30/05
Detail of Property Class 364, Poles and Towers

This Small World detail was prepared as of December 31, 2004

Provided by Joe Pemberton																
Allocation Based on Connectors								Allocation Based on Pole Counts				Allocation Based on Current Replacement Cost				
Pole Height	Usage	Number of poles	Estimated Current Installed Cost per Pole	Primary Connections	Secondary Connections	Primary Portion of Pole	Secondary Portion of Pole	Primary Poles	Secondary Poles	Primary Pole Percentage	Secondary Pole Percentage	Primary Investment	Secondary Investment	Total Investment		
43	PO	1	\$ 756.83	6	-	100%	0%	1	-	100%	0%	\$ 756.83	\$ -	\$ 757		
45	SO	645	\$ 756.83	-	2,715	0%	100%	-	645	0%	100%	\$ -	\$ 488,155.35	\$ 488,155		
45	PO	10352	\$ 756.83	70,326	-	100%	0%	10,352	-	100%	0%	\$ 7,834,704.16	\$ -	\$ 7,834,704		
45	PS	2812	\$ 756.83	19,917	12,840	61%	39%	1,710	1,102	61%	39%	\$ 1,293,997.56	\$ 834,208.40	\$ 2,128,206		
45	PT	16494	\$ 756.83	83,110	41,257	67%	33%	11,022	5,472	67%	33%	\$ 8,342,043.55	\$ 4,141,110.47	\$ 12,483,154		
50	SO	110	\$ 866.47	-	430	0%	100%	-	110	0%	100%	\$ -	\$ 95,311.70	\$ 95,312		
50	PO	3344	\$ 866.47	26,755	-	100%	0%	3,344	-	100%	0%	\$ 2,897,475.68	\$ -	\$ 2,897,476		
50	PS	906	\$ 866.47	7,823	4,055	66%	34%	597	309	66%	34%	\$ 517,025.23	\$ 267,996.59	\$ 785,022		
50	PT	4254	\$ 866.47	28,952	11,769	71%	29%	3,025	1,229	71%	29%	\$ 2,620,662.85	\$ 1,065,300.53	\$ 3,685,963		
55	SO	42	\$ 1,029.35	-	179	0%	100%	-	42	0%	100%	\$ -	\$ 43,232.70	\$ 43,233		
55	PO	1193	\$ 1,029.35	10,472	-	100%	0%	1,193	-	100%	0%	\$ 1,228,014.55	\$ -	\$ 1,228,015		
55	PT	1331	\$ 1,029.35	10,612	4,003	73%	27%	966	365	73%	27%	\$ 994,808.63	\$ 375,256.22	\$ 1,370,065		
55	PS	297	\$ 1,029.35	2,827	1,276	69%	31%	205	92	69%	31%	\$ 210,641.44	\$ 95,075.51	\$ 305,717		
60	SO	7	\$ 1,414.76	-	23	0%	100%	-	7	0%	100%	\$ -	\$ 9,903.32	\$ 9,903		
60	PO	246	\$ 1,414.76	2,282	-	100%	0%	246	-	100%	0%	\$ 348,030.96	\$ -	\$ 348,031		
60	PS	62	\$ 1,414.76	590	268	69%	31%	43	19	69%	31%	\$ 60,316.92	\$ 27,398.20	\$ 87,715		
60	PT	248	\$ 1,414.76	2,272	793	74%	26%	184	64	74%	26%	\$ 260,083.20	\$ 90,777.28	\$ 350,860		
65	PS	22	\$ 1,630.61	213	93	70%	30%	15	7	70%	30%	\$ 24,970.71	\$ 10,902.71	\$ 35,873		
65	PT	97	\$ 1,630.61	848	251	77%	23%	75	22	77%	23%	\$ 122,045.00	\$ 36,124.17	\$ 158,169		
65	PO	130	\$ 1,630.61	1,081	-	100%	0%	130	-	100%	0%	\$ 211,979.30	\$ -	\$ 211,979		
65	SO	3	\$ 1,630.61	-	21	0%	100%	-	3	0%	100%	\$ -	\$ 4,891.83	\$ 4,892		
70	PO	49	\$ 2,235.82	428	-	100%	0%	49	-	100%	0%	\$ 109,555.18	\$ -	\$ 109,555		
70	PS	7	\$ 2,235.82	79	31	72%	28%	5	2	72%	28%	\$ 11,240.08	\$ 4,410.66	\$ 15,651		
70	PT	42	\$ 2,235.82	318	98	76%	24%	32	10	76%	24%	\$ 71,782.72	\$ 22,121.72	\$ 93,904		
70	SO	2	\$ 2,235.82	-	8	0%	100%	-	2	0%	100%	\$ -	\$ 4,471.64	\$ 4,472		
75	PO	18	\$ 2,839.88	180	-	100%	0%	18	-	100%	0%	\$ 51,117.84	\$ -	\$ 51,118		
75	PS	3	\$ 2,839.88	28	15	65%	35%	2	1	65%	35%	\$ 5,547.67	\$ 2,971.97	\$ 8,520		
75	PT	5	\$ 2,839.88	44	3	94%	6%	5	0	94%	6%	\$ 13,293.06	\$ 906.34	\$ 14,199		
80	PS	1	\$ 3,706.26	12	5	71%	29%	1	0	71%	29%	\$ 2,616.18	\$ 1,090.08	\$ 3,706		
80	PT	1	\$ 3,706.26	12	5	71%	29%	1	0	71%	29%	\$ 2,616.18	\$ 1,090.08	\$ 3,706		
80	PO	10	\$ 3,706.26	88	-	100%	0%	10	-	100%	0%	\$ 37,062.60	\$ -	\$ 37,063		
85	PO	2	\$ 5,386.78	12	-	100%	0%	2	-	100%	0%	\$ 10,773.56	\$ -	\$ 10,774		
90	PO	1	\$ 6,749.56	8	-	100%	0%	1	-	100%	0%	\$ 6,749.56	\$ -	\$ 6,750		
Totals		185,462		649,817	415,901	61%	39%	96,267	89,195	52%	48%	\$ 64,189,238.80	\$ 50,118,316.82	\$ 114,307,555.62		
												56.15%	43.85%			

KYPCO Property
Class 365

(1)	(2)	(3)	(4) = (2) + (3)	(5)	(6)	(7) = (5) + (6)	(8)	(9) = (4) * (8)	(10)	(11)	(12) = (10) + (11)	(13)	(14)
Conductor Size/Type	Pri Span Total	Pri Neutral Span Total	Total Primary Span Length	Pri Neutral No. Cnn	Pri No. Cnn	Total Primary Connections	Estimated Cost per Installed Foot	Total Primary Investment	Sec Span Total	Sec Neutral Span Total	Total Secondary Span Length	Sec No. Cnn	Sec Neutral No. Cnn
556AA	104,557	550	105,107	13	1,051	1,064	\$ 1.85	\$ 194,447.68	286	-	286	4	-
1/0AS	573,118	159,395	732,513	1,548	4,438	5,986	\$ 1.14	\$ 835,064.53	116,828	68,114	184,942	1,708	972
3/8AS	-	2,001	2,001	44	-	44	\$ 1.14	\$ 2,280.84	-	-	-	-	-
2ACC	30,592	23,326	53,918	220	307	527	\$ 0.66	\$ 35,586.20	-	17	17	-	1
UnknownAA	727	18,801	19,528	141	14	155	\$ 0.66	\$ 12,888.18	-	-	-	-	-
3/8AW	-	271	271	2	-	2	\$ 0.66	\$ 178.85	-	-	-	-	-
1CU	-	-	-	-	-	-	\$ -	\$ -	-	68	68	-	2
6ACC	2,392,205	2,277,859	4,670,064	13,958	14,799	28,757	\$ 0.66	\$ 3,082,242.13	134,426	88,550	222,976	1,066	683
2/0AL	21	21	42	1	1	2	\$ 1.28	\$ 53.21	76,826	29,918	106,744	1,488	576
1/0CU	49,449	19,607	69,055	221	508	729	\$ 1.28	\$ 88,390.66	11,571	6,016	17,587	190	97
8CU	-	659	659	7	-	7	\$ 0.66	\$ 435.04	549	202	751	8	3
UnknownAL	929	2,371	3,299	16	13	29	\$ 0.66	\$ 2,177.51	12,908	7,796	20,704	173	102
4AS	1,031,827	962,193	1,994,020	5,778	6,290	12,068	\$ 0.66	\$ 1,316,053.42	84,803	51,091	135,894	753	441
4AL	19,617	15,193	34,810	155	197	352	\$ 0.66	\$ 22,974.57	1,911,990	1,570,935	3,482,925	31,292	25,949
159AA	-	989	989	17	-	17	\$ 1.43	\$ 1,414.53	-	-	-	-	-
6ACU	281	-	281	-	2	2	\$ 0.66	\$ 185.45	-	-	-	-	-
2Un	1,088	2,256	3,344	27	12	39	\$ 0.66	\$ 2,207.09	524	611	1,135	11	11
4/0CU	154,270	90,229	244,499	805	1,391	2,196	\$ 1.85	\$ 452,322.33	3,146	2,092	5,238	49	32
159AL	-	10,443	10,443	93	-	93	\$ 1.43	\$ 14,933.29	-	-	-	-	-
336CU	-	-	-	-	-	-	\$ -	\$ -	326	163	488	4	2
1/0AA	4,984,368	2,516,395	7,500,763	18,211	33,911	52,122	\$ 1.14	\$ 8,550,869.46	86,600	55,387	141,987	1,105	702
2A5	999	352	1,351	4	8	12	\$ 0.66	\$ 891.79	536	346	882	6	4
159AS	4,739	122,999	127,737	1,863	78	1,941	\$ 1.43	\$ 182,664.44	442	641	1,083	6	12
2CW	43,043	1,753	44,796	26	450	476	\$ 0.66	\$ 29,565.63	653	156	810	10	2
336AA	32,212	11,043	43,255	75	222	297	\$ 1.85	\$ 80,021.51	594	520	1,113	14	10
1/0AL	277,907	290,928	568,835	2,693	2,727	5,420	\$ 1.14	\$ 648,471.87	5,978,035	2,980,124	8,958,158	89,077	44,415
2AA	17,305,099	13,631,071	30,936,170	107,143	138,767	245,910	\$ 0.66	\$ 20,417,872.05	545,360	331,903	877,263	5,329	3,217
6AL	3,809	4,308	8,118	44	36	80	\$ 0.66	\$ 5,357.56	2,675	1,773	4,448	47	33
3/0CU	3,559	-	3,559	-	36	36	\$ 1.28	\$ 4,555.81	343	171	514	8	4
3/0AA	29,054	20,598	49,652	79	269	348	\$ 1.28	\$ 63,555.05	485	243	728	8	4
336AL	22,160	19,942	42,102	130	335	465	\$ 1.85	\$ 77,888.97	81,290	32,773	114,063	1,750	703
750AA	83	-	83	-	3	3	\$ -	\$ -	-	-	-	-	-
4A5	742	742	1,484	4	4	8	\$ 0.66	\$ 979.72	-	-	-	-	-
350AL	-	-	-	-	-	-	\$ -	\$ -	1,140	583	1,723	31	16
6CC	975,800	770,435	1,746,235	5,753	7,627	13,380	\$ 0.66	\$ 1,152,515.29	182,936	101,731	284,667	1,664	945
2/0AS	12,038	4,895	16,933	10	12	22	\$ 1.28	\$ 21,674.82	2,908	1,572	4,479	28	16
4/0AA	6,308,223	1,393,042	7,701,265	12,225	47,601	59,826	\$ 1.28	\$ 9,857,619.36	8,741	9,332	18,073	113	129
2AS	4,775,023	3,595,697	8,370,720	25,701	35,466	61,187	\$ 0.66	\$ 5,524,675.48	712,817	439,843	1,152,660	7,182	4,356
1/0CC	198	198	395	1	1	2	\$ 1.28	\$ 505.70	139	139	279	2	2
4AA	28,145	21,506	49,651	154	212	366	\$ 0.66	\$ 32,769.59	45,722	38,170	83,892	654	558
4CW	26,295	14,537	40,831	132	302	434	\$ 0.66	\$ 26,948.77	7,928	3,898	11,825	77	34
3/0AS	277,911	18,613	296,525	201	1,734	1,935	\$ 1.28	\$ 379,551.69	5,931	3,105	9,036	90	46
1/0Un	6,146	2,545	8,692	26	42	68	\$ 1.14	\$ 9,908.31	1,294	1,794	3,088	24	27
556AL	4,979,913	12,647	4,992,560	152	45,914	46,066	\$ 1.85	\$ 9,236,235.83	9,778	232	10,010	226	6

KYPCO Property
Class 365

(1)	(2)	(3)	(4) = (2) + (3)	(5)	(6)	(7) = (5) + (6)	(8)	(9) = (4) * (8)	(10)	(11)	(12) = (10) + (11)	(13)	(14)
Conductor Size/Type	Pri Span Total	Pri Neutral Span Total	Total Primary Span Length	Pri Neutral No. Cnn	Pri No. Cnn	Total Primary Connections	Estimated Cost per Installed Foot	Total Primary Investment	Sec Span Total	Sec Neutral Span Total	Total Secondary Span Length	Sec No. Cnn	Sec Neutral No. Cnn
397AS	2,292	-	2,292	-	30	30	\$ 1.64	\$ 3,759.18	-	-	-	-	-
7#10CW	-	303	303	6	-	6	\$ 1.43	\$ 433.73	-	-	-	-	-
7#8AW	-	447	447	10	-	10	\$ 1.43	\$ 639.61	-	-	-	-	-
2CC	2,963	2,963	5,927	20	20	40	\$ 0.66	\$ 3,911.52	703	352	1,055	4	2
4/0AS	285,576	106,681	392,257	812	2,123	2,935	\$ 1.28	\$ 502,089.25	2,200	1,142	3,343	28	15
300AL	-	-	-	-	-	-	\$ -	\$ -	145	69	214	4	2
1/0CW	35,426	2,469	37,895	19	332	351	\$ 1.14	\$ 43,200.33	-	-	-	-	-
8ACC	142,761	116,990	259,751	733	946	1,679	\$ 0.66	\$ 171,435.81	1,061	747	1,808	9	7
6AA	9,376	7,923	17,299	54	73	127	\$ 0.66	\$ 11,417.16	-	-	-	-	-
8AL	-	-	-	-	-	-	\$ -	\$ -	276	138	414	4	2
2/0CU	2,171	381	2,552	8	38	46	\$ 1.28	\$ 3,267.00	79	26	106	3	1
3/8GS	-	76	76	2	-	2	\$ 1.43	\$ 108.19	-	-	-	-	-
2AL	474,653	351,284	825,936	2,952	4,255	7,207	\$ 0.66	\$ 545,117.84	4,773,977	2,387,652	7,161,629	85,446	42,727
2CU	282,260	65,713	347,973	716	2,941	3,657	\$ 1.14	\$ 396,689.15	46,273	29,135	75,408	757	469
4AAL	-	-	-	-	-	-	\$ -	\$ -	-	110	110	-	2
4/0AW	-	246	246	4	-	4	\$ 1.28	\$ 314.65	-	-	-	-	-
4/0Un	369	478	846	6	4	10	\$ 1.28	\$ 1,083.40	1,240	620	1,860	16	8
4CC	227	6,513	6,740	44	2	46	\$ 0.66	\$ 4,448.31	-	297	297	-	4
500AL	18	-	18	-	1	1	\$ 1.85	\$ 34.15	1,781	293	2,074	62	13
4AAS	260	260	520	2	2	4	\$ 0.66	\$ 343.48	-	-	-	-	-
7#8AL	-	160	160	4	-	4	\$ 1.43	\$ 229.02	-	-	-	-	-
4Un	269	156	424	4	6	10	\$ 0.66	\$ 280.03	111	368	478	2	8
795AS	480	-	480	-	12	12	\$ 2.51	\$ 1,205.97	-	-	-	-	-
6AS	4,670	3,259	7,929	24	32	56	\$ 0.66	\$ 5,233.05	1,444	791	2,235	10	6
UnknownCU	898	495	1,393	7	11	18	\$ 0.66	\$ 919.16	304	152	456	4	2
8AA	540	540	1,080	4	4	8	\$ 0.66	\$ 712.60	-	-	-	-	-
1AA	24	1,403	1,427	5	1	6	\$ 0.66	\$ 941.51	94	47	141	2	1
UnknownUn	44,805	64,780	109,585	677	416	1,093	\$ 0.66	\$ 72,326.08	119,275	102,698	221,973	1,620	1,390
159Un	-	311	311	4	-	4	\$ 1.43	\$ 444.17	-	-	-	-	-
UnknownAS	106	2,085	2,191	21	2	23	\$ 0.66	\$ 1,445.95	712	300	1,012	8	2
6CW	1,305	1,109	2,414	9	23	32	\$ 0.66	\$ 1,593.48	38,572	27,256	65,828	318	222
4CU	5,544,978	4,386,515	9,931,493	31,506	41,826	73,332	\$ 0.66	\$ 6,554,785.28	1,375,394	780,951	2,156,345	12,885	7,254
4ACC	255,257	187,550	442,807	1,188	1,632	2,820	\$ 0.66	\$ 292,252.74	3,716	2,403	6,120	33	21
556AS	61,246	2,792	64,037	20	459	479	\$ 1.85	\$ 118,468.71	-	-	-	-	-
336AS	77,848	3,066	80,915	31	960	991	\$ 1.64	\$ 132,700.23	460	230	689	10	5
1AL	-	-	-	-	-	-	\$ -	\$ -	760	380	1,140	12	6
22AL	-	-	-	-	-	-	\$ -	\$ -	120	60	181	4	2
6Un	523	523	1,046	8	8	16	\$ 0.66	\$ 690.43	-	-	-	-	-
3/0AL	9,618	3,500	13,119	62	33	95	\$ 1.28	\$ 16,791.96	15,510	7,492	23,002	265	128
500CU	-	-	-	-	-	-	\$ -	\$ -	278	86	363	6	6
1AS	-	115	115	2	-	2	\$ 0.66	\$ 75.88	-	-	-	-	-
UnknownCC	6,830	6,830	13,659	38	38	76	\$ 0.66	\$ 9,015.06	-	-	-	-	-
5/16AL	-	-	-	-	-	-	\$ -	\$ -	-	352	352	-	4
2/0AA	179	304	483	4	2	6	\$ 1.28	\$ 618.51	-	124	124	-	2

KYPCO Property
Class 365

	(1)	(2)	(3)	(4) = (2) + (3)	(5)	(6)	(7) = (5) + (6)	(8)	(9) = (4) * (8)	(10)	(11)	(12) = (10) + (11)	(13)	(14)
Conductor Size/Type	Pri Span Total	Pri Neutral Span Total	Total Primary Span Length	Pri Neutral No. Cnn	Pri No. Cnn	Total Primary Connections	Estimated Cost per Installed Foot	Total Primary Investment	Sec Span Total	Sec Neutral Span Total	Total Secondary Span Length	Sec No. Cnn	Sec Neutral No. Cnn	
4ACU	-	708	708	4	-	4	\$ 0.66	\$ 467.25	-	-	-	-	-	
6AAL	-	-	-	-	-	-	\$ 0.66	\$ -	652	652	1,304	16	16	
UnknownAW	-	3,864	3,864	56	-	56	\$ 0.66	\$ 2,550.04	-	-	-	-	-	
6CU	245,699	131,029	376,729	1,701	3,320	5,021	\$ 0.66	\$ 248,640.97	175,018	101,430	276,449	2,468	1,408	
4CO	236	-	236	-	2	2	\$ 0.66	\$ 155.91	-	-	-	-	-	
8CC	91,643	75,356	166,999	575	703	1,278	\$ 0.66	\$ 110,219.53	1,741	2,105	3,846	22	20	
556CU	485	-	485	-	9	9	\$ 2.51	\$ 1,217.90	-	-	-	-	-	
			84,235,774			649,817		72,417,942			27,756,987			
			75.22%			60.97%		0.661425312			24.78%			

KYPCO Property
Class 365

	(1)	(15) = (13) + (14)	(16)	(17) = (12) * (16)	(18) = (12) + (17)	(19) = (4) + (12)	(20) = (7) + (15)
Conductor Size/Type	Total Secondary Connections	Estimated Cost per Installed Foot	Total Secondary Investment	Total Investment	Total Span Length	Total Connections	
556AA	4	\$ 1.85	\$ 529.84	\$ 194,977.52	105,393	1,068	
1/0AS	2,680	\$ 1.66	\$ 307,003.23	\$ 1,142,067.76	917,454	8,666	
3/8AS	-	\$ -	\$ -	\$ 2,280.84	2,001	44	
2ACC	1	\$ 0.66	\$ 11.32	\$ 35,597.52	53,936	528	
UnknownAA	-	\$ -	\$ -	\$ 12,888.18	19,528	155	
3/8AW	-	\$ -	\$ -	\$ 178.85	271	2	
1CU	2	\$ 1.66	\$ 113.56	\$ 113.56	68	2	
6ACC	1,749	\$ 0.66	\$ 147,164.33	\$ 3,229,406.47	4,893,040	30,506	
2/0AL	2,064	\$ 2.19	\$ 233,768.35	\$ 233,821.56	106,785	2,066	
1/0CU	287	\$ 2.19	\$ 38,515.69	\$ 126,906.36	86,642	1,016	
8CU	11	\$ 0.66	\$ 495.88	\$ 930.92	1,410	18	
UnknownAL	275	\$ 1.04	\$ 21,532.15	\$ 23,709.66	24,003	304	
4AS	1,194	\$ 1.04	\$ 141,329.69	\$ 1,457,383.11	2,129,914	13,262	
4AL	57,241	\$ 1.04	\$ 3,622,242.34	\$ 3,645,216.91	3,517,735	57,593	
159AA	-	\$ -	\$ -	\$ 1,414.53	989	17	
6ACU	-	\$ -	\$ -	\$ 185.45	281	2	
2Un	22	\$ 1.04	\$ 1,180.69	\$ 3,387.78	4,479	61	
4/0CU	81	\$ 1.85	\$ 9,690.06	\$ 462,012.39	249,736	2,277	
159AL	-	\$ -	\$ -	\$ 14,933.29	10,443	93	
336CU	6	\$ 3.70	\$ 1,806.75	\$ 1,806.75	488	6	
1/0AA	1,807	\$ 1.66	\$ 235,699.13	\$ 8,786,568.59	7,642,750	53,929	
2A5	10	\$ 1.04	\$ 917.25	\$ 1,809.04	2,233	22	
159AS	18	\$ 1.43	\$ 1,548.19	\$ 184,212.63	128,820	1,959	
2CW	12	\$ 0.66	\$ 534.42	\$ 30,100.05	45,606	488	
336AA	24	\$ 3.70	\$ 4,119.82	\$ 84,141.33	44,368	321	
1/0AL	133,492	\$ 1.66	\$ 14,870,543.07	\$ 15,519,014.93	9,526,993	138,912	
2AA	8,546	\$ 1.04	\$ 912,353.43	\$ 21,330,225.48	31,813,433	254,456	
6AL	80	\$ 0.66	\$ 2,935.39	\$ 8,292.94	12,565	160	
3/0CU	12	\$ 2.54	\$ 1,306.75	\$ 5,862.57	4,074	48	
3/0AA	12	\$ 2.54	\$ 1,848.46	\$ 65,403.51	50,380	360	
336AL	2,453	\$ 3.70	\$ 422,033.27	\$ 499,922.23	156,165	2,918	
750AA	-	\$ -	\$ -	\$ -	83	3	
4A5	-	\$ -	\$ -	\$ 979.72	1,484	8	
350AL	47	\$ 3.70	\$ 6,374.16	\$ 6,374.16	1,723	47	
6CC	2,609	\$ 0.66	\$ 187,880.37	\$ 1,340,395.66	2,030,903	15,989	
2/0AS	44	\$ 2.19	\$ 9,809.80	\$ 31,484.61	21,413	66	
4/0AA	242	\$ 2.54	\$ 45,905.34	\$ 9,903,524.70	7,719,338	60,068	
2AS	11,538	\$ 1.04	\$ 1,198,766.37	\$ 6,723,441.85	9,523,380	72,725	
1/0CC	4	\$ 1.66	\$ 462.94	\$ 968.64	674	6	
4AA	1,212	\$ 1.04	\$ 87,247.79	\$ 120,017.39	133,543	1,578	
4CW	111	\$ 0.66	\$ 7,804.77	\$ 34,753.54	52,657	545	
3/0AS	136	\$ 2.54	\$ 22,952.34	\$ 402,504.03	305,561	2,071	
1/0Un	51	\$ 1.66	\$ 5,126.87	\$ 15,035.18	11,780	119	
556AL	232	\$ 3.70	\$ 37,036.65	\$ 9,273,272.48	5,002,570	46,298	

KYPCO Property
Class 365

(1)	(15) = (13) + (14)	(16)	(17) = (12) * (16)	(18) = (12) + (17)	(19) = (4) + (12)	(20) = (7) + (15)
Conductor Size/Type	Total Secondary Connections	Estimated Cost per Installed Foot	Total Secondary Investment	Total Investment	Total Span Length	Total Connections
397AS	-	\$ -	\$ -	\$ 3,759.18	2,292	30
7#10CW	-	\$ -	\$ -	\$ 433.73	303	6
7#8AW	-	\$ -	\$ -	\$ 639.61	447	10
2CC	6	\$ 0.66	\$ 696.29	\$ 4,607.80	6,982	46
4/0AS	43	\$ 2.54	\$ 8,490.67	\$ 510,579.92	395,600	2,978
300AL	6	\$ 3.70	\$ 791.80	\$ 791.80	214	6
1/0CW	-	\$ -	\$ -	\$ 43,200.33	37,895	351
8ACC	16	\$ 0.66	\$ 1,193.46	\$ 172,629.28	261,560	1,695
6AA	-	\$ -	\$ -	\$ 11,417.16	17,299	127
8AL	6	\$ 0.66	\$ 273.44	\$ 273.44	414	6
2/0CU	4	\$ 2.54	\$ 268.22	\$ 3,535.22	2,658	50
3/8GS	-	\$ -	\$ -	\$ 108.19	76	2
2AL	128,173	\$ 1.04	\$ 7,448,093.91	\$ 7,993,211.75	7,987,565	135,380
2CU	1,226	\$ 1.66	\$ 125,176.98	\$ 521,866.13	423,381	4,883
4AAL	2	\$ 0.66	\$ 72.59	\$ 72.59	110	2
4/0AW	-	\$ -	\$ -	\$ 314.65	246	4
4/0Un	24	\$ 2.54	\$ 4,723.64	\$ 5,807.04	2,706	34
4CC	4	\$ 0.66	\$ 196.00	\$ 4,644.31	7,037	50
500AL	75	\$ 3.70	\$ 7,674.26	\$ 7,708.41	2,093	76
4AAS	-	\$ -	\$ -	\$ 343.48	520	4
7#8AL	-	\$ -	\$ -	\$ 229.02	160	4
4Un	10	\$ 0.66	\$ 315.80	\$ 595.83	903	20
795AS	-	\$ -	\$ -	\$ 1,205.97	480	12
6AS	16	\$ 0.66	\$ 1,475.05	\$ 6,708.09	10,164	72
UnknownCU	6	\$ 0.66	\$ 301.04	\$ 1,220.20	1,849	24
8AA	-	\$ -	\$ -	\$ 712.60	1,080	8
1AA	3	\$ 1.66	\$ 234.68	\$ 1,176.19	1,568	9
UnknownUn	3,010	\$ 1.66	\$ 368,475.01	\$ 440,801.10	331,558	4,103
159Un	-	\$ -	\$ -	\$ 444.17	311	4
UnknownAS	10	\$ 1.66	\$ 1,679.89	\$ 3,125.84	3,203	33
6CW	540	\$ 0.66	\$ 43,446.35	\$ 45,039.83	68,242	572
4CU	20,139	\$ 0.66	\$ 1,423,187.47	\$ 7,977,972.75	12,087,837	93,471
4ACC	54	\$ 0.66	\$ 4,038.93	\$ 296,291.66	448,927	2,874
556AS	-	\$ -	\$ -	\$ 118,468.71	64,037	479
336AS	15	\$ 3.70	\$ 2,550.23	\$ 135,250.46	81,604	1,006
1AL	18	\$ 0.66	\$ 752.16	\$ 752.16	1,140	18
22AL	6	\$ 0.66	\$ 119.28	\$ 119.28	181	6
6Un	-	\$ -	\$ -	\$ 690.43	1,046	16
3/0AL	393	\$ 2.54	\$ 58,424.03	\$ 75,215.99	36,120	488
500CU	12	\$ 3.70	\$ 1,343.77	\$ 1,343.77	363	12
1AS	-	\$ -	\$ -	\$ 75.88	115	2
UnknownCC	-	\$ -	\$ -	\$ 9,015.06	13,659	76
5/16AL	4	\$ 1.43	\$ 503.94	\$ 503.94	352	4
2/0AA	2	\$ 2.19	\$ 271.74	\$ 890.24	607	8

KYPCO Property
 Class 365

(1)	(15) = (13) + (14)	(16)	(17) = (12) * (16)	(18) = (12) + (17)	(19) = (4) + (12)	(20) = (7) + (15)
Conductor Size/Type	Total Secondary Connections	Estimated Cost per Installed Foot	Total Secondary Investment	Total Investment	Total Span Length	Total Connections
4ACU	-	\$ -	\$ -	\$ 467.25	708	4
6AAL	32	\$ 0.66	\$ 860.49	\$ 860.49	1,304	32
UnknownAW	-	\$ -	\$ -	\$ 2,550.04	3,864	56
6CU	3,876	\$ 0.66	\$ 182,456.09	\$ 431,097.06	653,177	8,897
4CO	-	\$ -	\$ -	\$ 155.91	236	2
8CC	42	\$ 0.66	\$ 2,538.42	\$ 112,757.95	170,845	1,320
556CU	-	\$ -	\$ -	\$ 1,217.90	485	9
	415,901 39.03%		37,069,767 0.338574688	109,487,709	111,992,762	1,065,718

KYPCO Rate Case
Test Year Ended 6/30/05
Detail of Property Class 367, Underground Conduit

This Small World detail was prepared as of December 31, 2004

(1)	(2)	(3)	(4) = (2) + (3)	(5)	(6)	(7) = (5) + (6)	(8)	(9) = (4) * (8)	(10)	(11)	(12) = (10) + (11)
Conductor Size/Type	Pri Span Total	Pri Neutral Span Total	Total Primary Span Length	Pri No. Spans	Pri Neutral No. Spans	Total Primary Span Counts	Estimated Cost per Installed Foot	Total Primary Investment	Sec Span Total	Sec Neutral Span Total	Total Secondary Span Length
336AL	-	-	-	-	-	-	\$ -	\$ -	300	116	416
750CU	888	-	888	3	-	3	\$ 5.07	\$ 4,500.64	122	41	163
556AL	1,125	-	1,125	10	-	10	\$ 5.07	\$ 5,705.42	-	-	-
2AL	36,239	9,047	45,286	202	46	248	\$ 2.43	\$ 110,043.84	3,163	1,738	4,901
4/0AL	35,318	12,097	47,416	135	43	178	\$ 3.90	\$ 184,921.74	40,271	20,953	61,224
UnknownUn	6,312	3,117	9,428	37	19	56	\$ 2.43	\$ 22,911.21	13,691	9,143	22,833
750AL	29,648	223	29,871	125	3	128	\$ 5.07	\$ 151,445.41	146	49	194
2/0CU	2,661	-	2,661	9	-	9	\$ 3.90	\$ 10,377.32	-	-	-
6AL	1,208	841	2,049	9	5	14	\$ 2.43	\$ 4,979.60	79,030	53,856	132,887
8CU	-	-	-	-	-	-	\$ -	\$ -	5,912	2,956	8,869
350Un	-	-	-	-	-	-	\$ -	\$ -	164	55	219
2/0AL	-	-	-	-	-	-	\$ -	\$ -	2,277	1,138	3,415
159AL	-	316	316	-	2	2	\$ 2.05	\$ 647.19	-	-	-
1/0AA	10,876	-	10,876	38	-	38	\$ 2.74	\$ 29,800.82	1,616	808	2,425
350CU	-	296	296	-	1	1	\$ 3.81	\$ 1,127.38	872	861	1,733
2AA	2,380	406	2,785	19	1	20	\$ 2.43	\$ 6,768.62	-	-	-
350AL	-	1,204	1,204	-	3	3	\$ 3.81	\$ 4,587.96	131,209	63,297	194,506
500AL	473	88	561	6	1	7	\$ 5.07	\$ 2,846.65	4,086	2,073	6,159
UnknownAL	1,156	248	1,404	3	1	4	\$ 2.43	\$ 3,410.75	309	285	594
6CU	444	206	650	2	1	3	\$ 2.43	\$ 1,580.45	12,783	9,089	21,873
350AR	-	-	-	-	-	-	\$ -	\$ -	48	-	48
6CC	-	-	-	-	-	-	\$ -	\$ -	112	112	224
1/0CU	6,283	498	6,781	31	3	34	\$ 3.90	\$ 26,446.60	-	49	49
4CU	-	-	-	-	-	-	\$ -	\$ -	281	141	422
4/0AA	912	347	1,259	3	3	6	\$ 3.90	\$ 4,909.44	95	95	190
1/0AL	451,567	58,700	510,267	1,838	208	2,046	\$ 2.74	\$ 1,398,132.70	47,889	22,780	70,669
4AL	-	-	-	-	-	-	\$ -	\$ -	7,880	5,864	13,745
2CU	5,912	607	6,519	33	5	38	\$ 2.43	\$ 15,841.73	-	-	-
4/0CU	-	916	916	-	4	4	\$ 2.05	\$ 1,877.55	544	272	816
			682,559			2,852		1,992,863			548,572
			55.44%			33.31%		0.624898413			44.56%

KYPCO Rate Case
 Test Year Ended 6/30/05
 Detail of Property Class 367, Underground Conduit

This Small World detail was prepared as of December 31, 2004

(13)	(14)	(15) = (13) + (14)	(16)	(17) = (12) * (16)	(18) = (12) + (17)	(19) = (4) + (12)	(20) = (7) + (15)
Sec No. Spans	Sec Neutral No. Spans	Total Secondary Spans	Estimated Cost per Installed Foot	Total Secondary Investment	Total Investment	Total Span Length	Total Connections
5	2	7	\$ 2.58	\$ 1,072.89	\$ 1,072.89	416	7
6	2	8	\$ 3.46	\$ 563.29	\$ 5,063.93	1,051	11
0	0	0	\$ -	\$ -	\$ 5,705.42	1,125	10
17	9	26	\$ 2.21	\$ 10,831.36	\$ 120,875.20	50,187	274
464	238	702	\$ 2.69	\$ 164,692.24	\$ 349,613.97	108,640	880
145	102	247	\$ 2.21	\$ 50,461.39	\$ 73,372.60	32,262	303
3	1	4	\$ 3.46	\$ 671.93	\$ 152,117.34	30,065	132
0	0	0	\$ -	\$ -	\$ 10,377.32	2,661	9
737	528	1265	\$ 1.50	\$ 199,330.05	\$ 204,309.65	134,936	1,279
62	31	93	\$ 1.50	\$ 13,303.04	\$ 13,303.04	8,869	93
3	1	4	\$ 2.58	\$ 564.61	\$ 564.61	219	4
24	12	36	\$ 2.69	\$ 9,187.13	\$ 9,187.13	3,415	36
0	0	0	\$ -	\$ -	\$ 647.19	316	2
18	9	27	\$ 2.21	\$ 5,358.30	\$ 35,159.12	13,301	65
5	4	9	\$ 2.58	\$ 4,470.47	\$ 5,597.85	2,029	10
0	0	0	\$ -	\$ -	\$ 6,768.62	2,785	20
1576	772	2348	\$ 2.58	\$ 501,825.33	\$ 506,413.29	195,710	2,351
96	49	145	\$ 2.83	\$ 17,430.82	\$ 20,277.47	6,721	152
3	2	5	\$ 1.61	\$ 956.55	\$ 4,367.30	1,998	9
79	65	144	\$ 1.50	\$ 32,808.80	\$ 34,389.24	22,523	147
2	0	2	\$ 2.58	\$ 124.92	\$ 124.92	48	2
1	1	2	\$ 1.50	\$ 335.34	\$ 335.34	224	2
0	1	1	\$ 2.05	\$ 99.94	\$ 26,546.54	6,830	35
2	1	3	\$ 2.69	\$ 1,134.32	\$ 1,134.32	422	3
1	1	2	\$ 2.69	\$ 512.12	\$ 5,421.56	1,449	8
338	155	493	\$ 2.21	\$ 156,177.69	\$ 1,554,310.40	580,936	2,539
77	55	132	\$ 1.61	\$ 22,128.68	\$ 22,128.68	13,745	132
0	0	0	\$ -	\$ -	\$ 15,841.73	6,519	38
4	2	6	\$ 2.69	\$ 2,194.96	\$ 4,072.51	1,732	10
		5,711		1,196,236	3,189,099	1,231,131	8,563
		66.69%		0.375101587			