

RECEIVED

AUG 23 2012

PUBLIC SERVICE COMMISSION

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August 23, 2012

Mark R. Overstreet (502) 209-1219 (502) 223-4387 FAX moverstreet@stites.com

HAND DELIVERED

Jeff R. Derouen Executive Director Public Service Commission 211 Sower Boulevard P.O. Box 615 Frankfort, KY 40602-0615

RE: Kentucky Power Company Environmental Surcharge Two-Year Review – Case No. 2012-00273

Dear Mr. Derouen:

Enclosed please find and accept for filing the original and ten copies of Kentucky Power Company's responses to the Staff's August 16, 2912 Informal Conference data requests.

Copies of these filings are being served on counsel for Kentucky Industrial Utility Customers, Inc. and the Attorney General.

Please do not hesitate to contact me if you have any questions:

I lowe

yours,

MRO

cc: Dennis G. Howard II
Michael L. Kurtz

COMMONWEALTH OF KENTUCKY

BEFORE THE

PUBLIC SERVICE COMMISSION OF KENTUCKY

		RECEIVED
IN THE MATTER OF:		AUG 23 2012 PUBLIC SERVICE COMMISSION
AN EXAMINATION BY THE PUBLIC SERIVCE COMMISSION OF THE ENVIRONMENTAL SURCHARGE MECHANISM OF KENTUCKY POWER COMPANY FOR THE TWO YEAR BULLING PERIOD ENDING JUNE 30, 2011)	CASE NO. 2012-00273

KENTUCKY POWER COMPANY

RESPONSES TO COMMISSION STAFF AUGUST 16, 2012 INFORMAL CONFERENCE DATA REQUESTS

VERIFICATION

The undersigned, Lila P. Munsey, being duly sworn, deposes and says she is the Manager, Regulatory Services for Kentucky Power, that she has personal knowledge of the matters set forth in the forgoing responses for which she is the identified witness and that the information contained therein is true and correct to the best of her information, knowledge, and belief

	Lila P. Mewsey
	Lila P. Munsey
COMMONWEALTH OF KENTUCKY) C N 2012 00272
COUNTY OF FRANKLIN) Case No. 2012-00273)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Lila P. Munsey, this <u>Mark</u> day of August 2012.

Notary Public

My Commission Expires: January 13, 30/3

KPCO Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Page 1 of 1

Kentucky Power Company

REQUEST

Refer to the Company's response to Item No. 1 of the Commission Staff's First Set of Data Requests.

- a. Please reconcile the "Originally Filed" values reported on pages 2 & 3 with the corresponding monthly reports filed with the Commission. If the "Originally Filed" values differ from those filed by the Company in its monthly reports., please identify the filing in which the adjustments were made and approved. If any of the "Originally Filed" values were not previously filed and approved, please explain the basis for the adjustment or provide a corrected page 2 & 3.
- b. Please provide a summary sheet in a form similar to page 2 of the original data request response that identifies separately the pool capacity charge paid through the Interconnection Agreement on ES Form 3.14 and the polymer, lime hydrate and steam expense.

RESPONSE

- a. Please see Attachment 1 for documentation supporting the values listed as "Originally Filed" on pages 2 & 3 of the first set of data requests Item No. 1.
- b. Please see Attachment 2 for a summary sheet which identifies separately the pool capacity charge paid through the Interconnection Agreement and the polymer, lime hydrate and steam expense.

Please see Attachment 3 for an updated page 2 & 3 and LPM1 an adjustment had to be made to the July 2010 proration. The balance was counted twice and had to be backed out of both files.

WITNESS: Lila P Munsey

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 1 of 13

KPSC Case No. 2010-00318 Commission Staff's Data Requests October 14, 2010 Informal Conference Item No. 1 Page 1 of 56

Kentucky Power Company

REQUEST

Refer to your Response to Data Request No. 1. Please provide the various schedules affected by the Over/(Under) recovery of the Cardinal Scrubber (FGD) Maintenance for May 2009 through October 2009.

RESPONSE

Attached are revised copies of ES FORM 1.00, 3.00, 3.10, 3.11, 3.12B, 3.13, and 3.14 pages 1, 2, and 4 of 11 for May 2009 through October 2009 as requested.

Please note on the table below that the As Filed Amount on ES FORM 1.00, Line 7 and the Revised Amount on ES FORM 1.00, Line 7 for May 2009 and June 2009 have been updated subsequent to the original data request filing. It was discovered while compiling the data for May and June for this request that a preliminary file was referenced instead of the final report file that was submitted to the Commission. This has been corrected and as a consequence the under-recovery for the six month period May, 2009 through October, 2009 increased from \$24,658 to \$44,633. This in turn reduced the amount of the original over-recovery from \$69,860 to \$49,885.

Month/Year	As Filed Amount on ES FORM	Revised Amount on ES FORM	(Over) Under Recovery	Attachment Reference Page
	1.00, Line 7	1.00, Line 7		
May-09	1,980,413	2,000,050	19,637	Page 3 of 56
June-09	1,267,367	1,267,370	3	Page 12 of 56
July-09	678,646	678,649	3	Page 21 of 56
August-09	939,165	948,166	9,001	Page 30 of 56
September-09	847,505	856,982	9,477	Page 39 of 56
October-09	450,443	456,955	6,512	Page 48 of 56
6-month total	6,163,539	6,208,172	44,633	
			ij	
November-09	1,021,249	1,031,205	9,956	
December-09	2,491,341	2,491,341	,-	
January-10	1,148,441	1,071,532	(76,909)	
February-10	699,695	672,134	(27,561)	
March-10	1,060,013	1,060,009	(4)	
April-10	1,789,088	1,789,088	. *	
6-month total	8,209,827	8,115,309	(94,518)	
Annual Total			(49,885)	
Please see attachmen	nt.	1		

WITNESS: Lila P Munsey

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 2 of 13

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

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- 1	11.1	u	10	ıv	ĸ	uч	<i>j</i> I	v	١,

AN EXAMINATION BY THE PUBLIC SERVICE)	
COMMISSION OF THE ENVIRONMENTAL)	
SURCHARGE MECHANISM OF KENTUCKY)	CASE NO.
POWER COMPANY FOR THE SIX-MONTH)	2010-00318
BILLING PERIOD ENDING JUNE 30, 2010	í	

ORDER

On September 7, 2010, the Commission initiated a six-month review of Kentucky Power Company's ("Kentucky Power") environmental surcharge¹ as billed to customers for the six-month period January 1, 2010 to June 30, 2010.² Pursuant to KRS 278.183(3), the Commission must review, at six-month intervals, the past operations of the environmental surcharge. The Commission may, by temporary adjustment in the surcharge, disallow any surcharge amounts found not to be just and reasonable and reconcile past surcharge collections with actual costs recoverable pursuant to KRS 278.183(1).

¹ Kentucky Power was authorized to implement an environmental surcharge in Case No. 1996-00489, The Application of Kentucky Power Company d/b/a American Electric Power to Assess a Surcharge Under KRS 278.183 to Recover Costs of Compliance with the Clean Air Act and Those Environmental Requirements Which Apply to Coal Combustion Waste and By-Products (Ky. PSC May 27, 1997).

² Kentucky Power's surcharge is billed on a two-month lag. Thus, surcharge billings for January 2010 recover costs incurred in November 2009, and every subsequent monthly surcharge billing under review recovers costs incurred two months prior to billing.

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 3 of 13

The Commission issued a procedural schedule on September 7, 2010, that provided for discovery, the filing of prepared testimony, and an informal conference. Kentucky Power filed its response to requests for information and appeared at an informal conference on October 14, 2010. There were no parties requesting intervenor status to this proceeding. In its response to the Commission's Order of December 10, 2010, Kentucky Power stated that there were no material issues of fact that warranted a hearing in this case. The matter now stands submitted for a decision based on the evidentiary record.

SURCHARGE ADJUSTMENT

The September 7, 2010 Order initiating this case indicated that, since the period under review in this proceeding may have resulted in over- or under-recoveries, the Commission would entertain proposals to adopt one adjustment factor to net all over- or under-recoveries. Kentucky Power determined that it had a net over-recovery of its environmental costs in the amount of \$49,885.³ Kentucky Power proposed that the net over-recovery be refunded by decreasing the total jurisdictional environmental surcharge amount by a one time adjustment of \$49,885 in its first monthly surcharge filling following the Commission's decision in this proceeding.⁴

³ In the preparation of its response in the instant case, Kentucky Power determined it also had an under-recovery of \$44,633 from the prior six-month review period that it has proposed to net with the over-recovery amount of \$94,518 for the current period under review for a net over-recovery amount of \$49,885. <u>See</u>, Kentucky Power's Response to Commission Staff's October 14, 2010 Informal Conference Data Request dated October 28, 2010, Item 1.

⁴ Munsey Direct Testimony dated September 30, 2010 at 9.

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 4 of 13

Having reviewed the record, the Commission finds Kentucky Power's calculation of a net over-recovery of \$49,885 to be reasonable. The Commission also finds reasonable Kentucky Power's proposal to refund the over-recovery amount by a one time adjustment of \$49,885 in its first monthly surcharge filing following the date of this Order.

RATE OF RETURN

In Case No. 1996-00489, the Commission found that Kentucky Power's debt portion of its weighted average cost of capital should be reviewed and reestablished during each six-month review case and that the rate of return on common equity would remain fixed and subject to review during the two-year environmental surcharge reviews. The weighted average cost of capital constitutes the rate of return applicable to Kentucky Power's environmental compliance rate base.⁵

Kentucky Power provided the outstanding balances for its long-term debt, short-term debt, accounts receivable financing, and common equity as of April 30, 2010, the last expense month of the review period. It also provided the blended interest rates for the long-term debt, short-term debt, and accounts receivable financing as of April 30, 2010.⁶ Using this information, Kentucky Power calculated a weighted average cost of capital, before income tax gross-up, of 8.03 percent.⁷ Kentucky Power also provided its

⁵ This weighted average cost of capital is applied only to the environmental compliance rate base associated with plant installed at Kentucky Power's Big Sandy generating units.

⁶ Response to the Commission Staff's First Information Request dated September 30, 2010, Item 13.

⁷ ld.

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 5 of 13

updated income tax gross-up factor reflecting the methodology⁸ approved in Case No. 2005-00068.⁹

The Commission has reviewed Kentucky Power's determination of its weighted average cost of capital and finds the 8.03 percent calculation to be reasonable. The Commission has also reviewed the determination of the tax gross-up factor and finds that it is consistent with the approach approved in Case No. 2005-00068. Therefore, the Commission finds that the weighted average cost of capital of 8.03 percent and the income tax gross-up factor of 1.5785 should be used in all monthly environmental surcharge filings subsequent to the date of this Order.

IT IS THEREFORE ORDERED that:

- 1. Kentucky Power shall reduce its jurisdictional environmental revenue requirement determined in the first billing month following the date of this Order by \$49,885 as discussed herein.
- 2. Kentucky Power shall use a weighted average cost of capital of 8.03 percent and a tax gross-up factor of 1.5785 in all monthly environmental surcharge filings subsequent to the date of this Order.

⁸ Response to the Commission Staff's October 14, 2010 Informal Conference Data Request dated October 28, 2010, Item 5, page 2 of 3. In the response, Kentucky Power determined that its updated income tax gross-up factor was 1.5785.

⁹ Case No. 2005-00068, Application of Kentucky Power Company for Approval of an Amended Compliance Plan for Purposes of Recovering Additional Costs of Pollution Control Facilities and to Amend Its Environmental Cost Recovery Surcharge Tariff (Ky. PSC October 17, 2005).

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 6 of 13

By the Commission

ENTERED (W)

JAN 24 2011

KENTUCKY PUBLIC
SERVICE COMMISSION

Case No. 2010-00318

Executive Director

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 7 of 13

Honorable Mark R Overstreet Attorney at Law Stites & Harbison 421 West Main Street P. O. Box 634 Frankfort, KY 40602-0634

Ranie Wohnhas Managing Director, Reg & Finance American Electric Power 101 A Enterprise Drive P. O. Box 5190 Frankfort, KY 40602

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 8 of 13

KPSC Case No. 2011-00031 December 12, 2011 Informal Conference Page 1 of 1

Total	Over / Under Recovery																											(629,557,00)
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	October 2010	\$4,683,697	53,260,302	51,423,395	77.4%	51,101,708	0\$	\$332,708	51,434,416		\$1,434,416	539,106,852	3.6579%		October 2010	\$4,390,225	\$3,260,302	\$1,129,823	77.4%	\$874,560	S	\$322,708	\$1,207,258		\$1,207,268	\$39,106,852	3,0871%	(227,148.00)
	September 2010	54,543,622	53,740,010	\$803,612	77.2%	\$620,389	0\$	(5116,332)	\$504,058		\$504,058	\$40,903,323	1.2323%		September 2010	\$4,267,047	53,740,010	\$527,037	77.2%	\$406,873	\$0	(\$116,332)	\$290,542		\$290,542	\$40,903,323	0.7103%	s (213,516.00) s
	August ** 2010	\$8,337,170	\$4,088,830	\$2,248,340	73.9%	\$1,581,523	8	(\$613,163)	\$1,048,350		\$1,048,360	549,802,297	2.1050%		August 2010	6,077,344	4,088,830	1,988,514	73.9%	51,489,512		(613,163)	858,349		856,349	49,802,297	1,7185%	\$ (192,011.00) \$ (213,516.00)
	July * 2010	\$4,700,817	\$3,805,325	\$895,492	67.3%	\$602,666	So	(\$494,794)	\$107,872		\$107,872	\$48,039,569	0.2245%		July 2010	4,700,817	3,805,325	895,492	67.3%	\$602,666		(494,794)	107,872		107,872	48,039,569	0.2245%	ı və
	July • 2010	\$4,700,817	\$2,818,212	\$1,882,605	67.3%	\$1,266,993	0\$	(\$484,784)	5772,199		5772,199	\$48,039,559	1.8074%		July 2010	4,700,617	2,818,212	1,882,505	67.3%	\$1,266,993		(494,794)	772,199		772,189	48,039,569	1,6074%	•
	Juпе 2010	54,572,877	\$1,913,578	\$2,659,099	73,5%	\$1,954,437	0\$	(\$124,578)	\$1,829,858		\$1,829,858	\$38,129,249	4.7991%		June 2010	4,572,677	1,913,578	2,659,099	73,5%	\$1,954,437		(124,579)	1,829,858		1,629,858	38,129,249	4,7991%	is a second
	May 2010	\$4,184,795	\$1,514,859	\$2,669,936	63,9%	\$2,240,076	8	5405,155	\$2,646,231		\$2,646,231	\$33,662,428	7.8511%		May 2010	4,188,511	1,514,859	2,673,652	63,9%	\$2,243,194		408,155	2,649,349		2,649,349	33,682,428	7.8703%	3,118.00 \$
																												vs
	April 2010	\$4,038,044	\$2,095,535	\$1,942,509	80.7%	\$1,567,605	0\$	\$221,483	\$1,789,088		51,789,098	\$36,160,423	4.9476%		April 2010	4,038,044	2,095,535	1,942,509	80.7%	1,557,605	80	221,483	1,789,088		1,789,088	35,160,423	4.9476%	\$ (0.24)
	March 2010	54,250,672	52,845,056	51,405,608	65.4%	\$1,200,388	8	(\$140,375)	\$1,060,013		\$1,050,013	\$45,622,014	2.3235%		March 2010	4,250,858	2,845,058	1,405,602	85.4%	1,200,384	S	(140,375)	1,060,009		1,060,009	45,622,014	2.3235%	\$ (3.89)
As Originally Filed	CALCULATION OF E(m) E(m) = CRR - BRR	CRR from ES FORM 3.00	Bir from ES FORM 1.10	E(π) (LINE 1 - LINE 2)	Kentucky Rebail Junisdictional Allocation Factor, from ES FORM 3.30, Schedula of Revenues, LINE 1	KY Retail E(m) (LIME 3 * LINE 4)	Environmental Surcharge Clause Adjustment Case No. 2009-00038, deted May 14, 2008	(Over)/Under Recovery Adjustment from ES FORM 3.30	Net KY Retail E(m) (LINE 5 + LINE 6)	SURCHARGE FACTOR	Net KY Retail E(m) (Line 7)	KY Retail R(m) from ES FORM 3.30	Environmental Surchage Factor for Expense Month (Une 8 / UNE 9)	As Revised	CALCULATION OF E(m) E(m) = CRR - BRR	CRR from ES FORM 3.00	Br from ES FORM 1.10	E(m) (LINE 11 - LINE 12)	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedula of Revenuas, LINE 1	KY Retail E(m) (LINE 13 * LINE 14)	Environmental Surcharge Clauso Adjustment Case No. 2009-00038, dated May 14, 2008	(Over)/Under Recovery Adjustment from ES FORM 3.20	Net KY Retail E(m) (LINE 15 + LINE 16)	<u>SURCHARGE FACTOR</u>	Net KY Retail E(m) (Line 17)	KY Retall R(m) from ES FORM 3,30	Environmental Surchage Factor for Expense Month (Line 18 / LINE 19)	Difference (Line 18 - Line 8)
		UNE 1	LINE 2	LINE 3	UNE 4	UNE 5A	LINE 5B	UNE 6	UNE 7		LINE 8	o III	LINE 10			LINE 11	LINE 12	LINE 13	LINE 14	LINE 16	LINE 158	LINE 16	LINE 17		LINE 18	UNE 19	LINE 20	LINE 21

KENTUCKY POWER COMPANY ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR Removal of Duplicate July due to Proration Total Over Collected

[•] July was prorated due to Rale Case filing. Case No 2009-00459 dated Juna 28, 2010 •• Filed on 9/17/10, revised on 9/22/10. No one was billed on 9/17/10 filed rate,

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 9 of 13

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN EXAMINATION BY THE PUBLIC SERVICE)	
COMMISSION OF THE ENVIRONMENTAL)	
SURCHARGE MECHANISM OF KENTUCKY) .	CASE NO.
POWER COMPANY FOR THE SIX-MONTH)	2011-00031
BILLING PERIOD ENDING DECEMBER 31, 2010)	

ORDER

On February 28, 2011, the Commission initiated a six-month review of Kentucky Power Company's ("Kentucky Power") environmental surcharge¹ as billed to customers for the six-month period July 1, 2010 to December 31, 2010.² Pursuant to KRS 278.183(3), the Commission must review, at six-month intervals, the past operations of the environmental surcharge. The Commission may, by temporary adjustment in the surcharge, disallow any surcharge amounts found not to be just and reasonable and reconcile past surcharge collections with actual costs recoverable pursuant to KRS 278.183(1).

¹ Kentucky Power was authorized to implement an environmental surcharge in Case No. 1996-00489, The Application of Kentucky Power Company d/b/a American Electric Power to Assess a Surcharge Under KRS 278.183 to Recover Costs of Compliance with the Clean Air Act and Those Environmental Requirements Which Apply to Coal Combustion Wastes and By-Products (Ky. PSC May 27, 1997).

² Kentucky Power's surcharge is billed on a two-month lag. Thus, surcharge billings for July 2010 recover costs incurred in May 2010, and every subsequent monthly surcharge billing under review recovers costs incurred two months prior to billing.

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 10 of 13

The Commission issued a procedural schedule on February 28, 2011 that provided for discovery, the filing of prepared testimony, and an informal conference. Kentucky Power filed its response to requests for information and appeared at an informal conference on April 18, 2011. The February 28, 2011 procedural schedule also anticipated, but did not schedule, a public hearing and the filing of briefs. Additional informal conferences not included in the procedural schedule were held on November 21 and December 12, 2011 to attempt to resolve the issues in this case. There were no parties requesting intervenor status to this proceeding.

On January 11, 2012, an order was issued requiring Kentucky Power to file supplemental testimony addressing the issues discussed and resolved at these informal conferences. Kentucky Power filed the supplemental testimony on January 31, 2012. On March 20, 2012, Kentucky Power stated that there were no material issues of fact that warranted a hearing in this case. The matter now stands submitted for a decision based on the evidentiary record.

SURCHARGE ADJUSTMENT

The February 28, 2011 Order initiating this case indicated that, since the period under review in this proceeding may have resulted in over- or under-recoveries, the Commission would entertain proposals to adopt one adjustment factor to net all over- or under-recoveries. Kentucky Power determined that it had a net over-recovery of its environmental costs in the amount of \$629,557.³ It proposed that the net over-recovery be refunded by decreasing the total jurisdictional environmental surcharge amount by a

Munsey Supplemental Direct Testimony dated January 31, 2012 at 3 through
 6.

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 11 of 13

one-time adjustment of \$629,557 in its first monthly surcharge filing following the Commission's decision in this proceeding.⁴

Having reviewed the record, the Commission finds reasonable Kentucky Power's calculation of a net over-recovery of \$629,557 for the billing period covered in this proceeding. The Commission also finds reasonable Kentucky Power's proposal to refund the over-recovery amount by a one-time adjustment of \$629,557 in its first monthly surcharge filing following the date of this Order.

RATE OF RETURN

In Case No. 1996-00489, the Commission found that the debt portion of Kentucky Power's weighted average cost of capital should be reviewed and reestablished during each six-month review case and that the rate of return on common equity would remain fixed and subject to review during the two-year environmental surcharge reviews. The weighted average cost of capital constitutes the rate of return applicable to Kentucky Power's environmental compliance rate base.⁵

Kentucky Power provided the outstanding balances for its long-term debt, short-term debt, accounts receivable financing, and common equity as of October 31, 2010, the last expense month of the review period. It also provided the blended interest rates for the long-term debt, short-term debt, and accounts receivable financing as of October

⁴ <u>ld.</u>, at 6.

⁵ This weighted average cost of capital is applied only to the environmental compliance rate base associated with plant installed at Kentucky Power's Big Sandy generating units.

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 12 of 13

31, 2010.⁶ Using this information, Kentucky Power calculated a weighted average cost of capital, before income tax gross-up, of 8.11 percent.⁷ Kentucky Power also provided its updated income tax gross-up factor reflecting the methodology⁸ approved in Case No. 2005-00068.⁹

The Commission has reviewed Kentucky Power's determination of its weighted average cost of capital and finds the 8.11 percent calculation to be reasonable. The Commission has also reviewed the determination of the tax gross-up factor and finds that it is consistent with the approach approved in Case No. 2005-00068. Therefore, the Commission finds that the weighted average cost of capital of 8.11 percent and the income tax gross-up factor of 1.5764 should be used in all monthly environmental surcharge filings subsequent to the date of this Order.

IT IS THEREFORE ORDERED that:

1. Kentucky Power shall reduce its jurisdictional environmental revenue requirement determined in the first billing month following the date of this Order by \$629,557 as discussed herein.

⁶ Response to Commission Staff's First Information Request dated March 25, 2011, Item 16.

⁷ ld.

⁸ Response to the Commission Staff's April 18, 2011 Informal Conference Information Request dated May 6, 2011, Item 5. In the response, Kentucky Power determined that its updated income tax gross-up factor was 1.5764.

⁹ Case No. 2005-00068, Application of Kentucky Power Company for Approval of an Amended Compliance Plan for Purposes of Recovering Additional Costs of Pollution Control Facilities and to Amend Its Environmental Cost Recovery Surcharge Tariff (Ky. PSC Oct. 17, 2005).

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 1 Page 13 of 13

2. Kentucky Power shall use a weighted average cost of capital of 8.11 percent and a tax gross-up factor of 1.5764 in all monthly environmental surcharge fillings subsequent to the date of this Order.

ENTERED

APR 16 2012

KENTUCKY PUBLIC

Executive Director

Total Over Collected \$

Removing Expenses

KEN LICKY FOWER COMPANY
ENVIRONMENTAL SURCHARGE REPORT
CALCULATION OF E(m) and SURCHARGE FACT

Total	Over / Under Recovery																											(87,167,00)
																												w
	April 2011	\$5,830,053	\$3,647,040	\$2,183,013	78.7%	\$1,718,031	80	\$759,603	\$2,477,634		\$2,477,634	\$42,540,201	5.8242%		April 2011	55,814,456	\$3,647,040	\$2,167,416	78.7%	\$1,705,756	O\$	\$759,603	\$2,465,359		\$2,465,359	\$42,540,201	5.7954%	(12,771.00) \$ (16,857.00) \$(13,212.00) \$(16,591.00) \$(15,481.00) \$ (12,275.00)
:	March 2011	\$5,748,092	\$3,651,374	\$2,096,718	79.3%	\$1,662,697	0\$	(\$174,939)	\$1,487,758		\$1,487,758	\$44,307,469	3.3578%		March 2011	\$5,728,595	\$3,651,374	\$2,077,221	79.3%	\$1,647,236	0\$	(\$174,939)	\$1,472,297		\$1,472,297	\$44,307,469	3.3229%	\$(15,461,00)
[February 2011	\$6,169,875	\$3,590,810	\$2,579,065	85.1%	\$2,194,784	08	(\$167,756)	\$2,027,028		(\$173,605) \$2,027,028	\$58,755,458 \$44,307,469	3.4499%		February 2011	\$6,150,379	\$3,590,810	\$2,559,569	85.1%	\$2,178,183	80	(\$167,756)	\$2,010,437		(\$186,817) \$2,010,437	\$58,755,458	3.4217%	\$(16,591.00)
	January 2011	\$4,880,732	\$3,991,163	\$889,569	84.7%	\$753,465	(\$49,885)	(\$877,185)	(\$173,605)		(\$173,605)	\$65,852,346	-0.2632%		January 2011	\$4,865,134	\$3,991,163	\$873,971	84.7%	\$740,253	(\$49,885)	(\$877,185)	(\$186,817)		(\$186,817)	\$65,952,346	-0.2833%	\$(13,212.00)
,	December 2010	\$5,974,087	\$4,074,321	\$1,899,766	86.5%	\$1,643,298	\$0	(\$404,652)	\$1,238,646		\$1,238,646	\$56,106,329	2.2077%		December 2010	\$5,854,599	\$4,074,321	\$1,880,278	86.5%	\$1,626,441	0\$	(\$404,652)	\$1,221,789		\$1,221,789	\$56,106,329	2.1776%	\$ (16,857.00)
:	November 2010	\$4,688,698	\$2,786,040	\$1,902,658	81.9%	\$1,558,277	0%	(\$30,426)	\$1,527,851		\$1,527,851	\$40,488,923	3.7735%		November 2010	\$4,673,105	\$2,786,040	\$1,887,065	81.9%	\$1,545,506	0\$	(\$30,426)	\$1,515,080		\$1,515,080	\$40,488,923	3.7420%	\$ (12,771.00)
As Originally Filed	CALCULATION OF E(m) E(m) = CRR - BRR	CRR from ES FORM 3.00	Brr from ES FORM 1.10	E(m) (LINE 1 - LINE 2)	Kentucky Retail Junsdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	KY Retail E(m) (LINE 3 * LINE 4)	Environmental Surcharge Clause Adjustment Case No. 2009-00038, dated May 14, 2008	(Oven/Under Recovery Adjustment from ES FORM 3.30	Net KY Retail E(m) (LINE 5 + LINE 6)	<u>SURCHARGE FACTOR</u>	Net KY Retail E(m) (Line 7)	KY Retail R(m) from ES FORM 3.30	Environmental Surchage Factor for Expense Month (Line 9 / LINE 9)	As Revised for Removing Expenses	CALCULATION OF E(m) E(m) ≈ CRR - BRR	CRR from ES FORM 3.00	Brr from ES FORM 1.10	E(π) (LINE 11 - LINE 12)	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	KY Retail E(m) (LINE 13 * LINE 14)	Environmental Surcharge Clause Adjustment Case No. 2010-00318, dated January 24, 2011	(Oven/Under Recovery Adjustment from ES FORM 3,30	Net KY Retail E(m) (LINE 15 + LINE 16)	<u>SURCHARGE FACTOR</u>	Net KY Retail E(m) (Line 17)	KY Retail R(m) from ES FORM 3.30	Environmental Surchage Factor for Expense Month (Line 16 / LINE 19)	Difference (Line 18 - Line 8)
		LINE	LINE 2	LINE 3	LINE 4	LINE 5A	LINE 5B	LINE 6	LINE 7		LINE 8	LINE 9	LINE 10			LINE 11	LINE 12	LINE 13	LINE 14	LINE 15	LINE 15B	LINE 16	LINE 17		LINE 18	LINE 19	LINE 20	LINE 21

Total Over Collected \$

Adjustment for Capacity

KENTUCKY POWER COMPANY ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR

Total	Over / Under Recovery																											(634,589.00)
	April 2011	\$5,814,456	\$3,647,040	\$2,167,416	78.7%	\$1,705,756	os	\$759,603	\$2,465,359		\$2,465,359	\$42,540,201	5.7954%		April 2011	\$5,761,366	\$3,647,040	\$2,114,326	78.7%	\$1,663,975	0\$	\$759,603	\$2,423,578		\$2,423,578	\$42,540,201	5.6971%	\$ (41,781.00) \$
	March 2011	\$5,728,595	\$3,651,374	\$2,077,221	79.3%	\$1,647,236	05	(\$174,839)	\$1,472,297		\$1,472,297	544,307,469	3.3229%		March 2011	\$5,643,270	\$3,651,374	\$1,991,896	79.3%	\$1,579,573	80	(\$174,939)	\$1,404,634		\$1,404,634	\$44,307,469	3.1702%	\$ (67,663.00)
	February 2011	\$6,150,379	\$3,590,810	\$2,559,569	85.1%	\$2,178,193	80	(\$167,756)	\$2,010,437		(\$186,817) \$2,010,437	558,755,458	3.4217%		February 2011	\$6,094,929	\$3,590,810	\$2,504,119	85.1%	\$2,131,005	0\$	(\$167,756)	\$1,963,249		\$1,963,249	\$58,755,458	3.3414%	\$(47,188.00)
	January 2011	\$4,865,134	\$3,991,163	\$873,971	84.7%	\$740,253	(\$49,885)	(\$877,185)	(\$186,817)		(\$186,817)	\$65,952,346 \$58,755,458	-0.2833%		January 2011	\$4,812,718	\$3,991,163	\$821,555	84.7%	\$695,857	(\$49,885)	(\$877,185)	(\$231,213)		(\$231,213)	\$65,952,346	-0.3506%	\$(44,396.00)
	December 2010	\$5,954,599	\$4,074,321	\$1,880,278	86.5%	\$1,626,441	80	(\$404,652)	\$1,221,789		\$1,221,789	\$56,106,329	2.1776%		December 2010	\$5,694,459	\$4,074,321	\$1,620,138	86.5%	\$1,401,420	08	(\$404,652)	\$996,768		\$986,768	\$56,106,329	1.7766%	(225,021.00)
	November 2010	\$4,673,105	\$2,786,040	\$1,887,065	81.9%	\$1,545,506	SO	(\$30,426)	\$1,515,080		\$1,515,080	\$40,488,923	3.7420%		November 2010	\$4,418,477	\$2,786,040	\$1,632,437	81.9%	\$1,336,966	80	(\$30,426)	\$1,306,540		\$1,306,540	\$40,488,923	3.2269%	s (208,540,00) \$ (225,021,00) \$ (44,396,00) \$ (47,188,00) \$ (67,663,00) \$ (41,761,00)
As Revised for Removing Expenses	CALCULATION OF E(m) E(m) = CRR - BRR	CRR from ES FORM 3.00	Brr from ES FORM 1.10	E(π) (LINE 1 - LINE 2)	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	KY Retail E(m) (LINE 3 * LINE 4)	Environmental Surcharge Clause Adjustment Case No. 2009-00038, dated May 14, 2008	(Over)/Under Recovery Adjustment from ES FORM 3.30	Net KY Retail E(m) (LINE 5 + LINE 6)	<u>SURCHARGE FACTOR</u>	Net KY Retail E(m) (Line 7)	KY Retail R(m) from ES FORM 3.30	Environmental Surchage Factor for Expense Month (Line 8 / LINE 9)	As Revised for Adjustment Capacity	CALCULATION OF E(m) E(m) = CRR - BRR	CRR from ES FORM 3.00	Brr from ES FORM 1.10	E(m) (LINE 11 - LINE 12)	Kentucky Retail Junsdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	KY Retail E(m) (LINE 13 * LINE 14)	Environmental Surcharge Clause Adjustment Case No. 2010-00318, dated January 24, 2011	(Over)/Under Recovery Adjustment from ES FORM 3.30	Net KY Retail E(m) (LINE 15 + LINE 16)	<u>SURCHARGE FACTOR</u>	Net KY Retail E(m) (Line 17)	KY Retail R(m) from ES FORM 3.30	Environmental Surchage Factor for Expense Month (Line 18 / LINE 19)	Difference (Line 18 - Line 8)
		LINE 1	LINE 2	LINE 3	LINE 4	LINE 5A	LINE 5B	LINE 6	LINE 7		LINE 8	LINE 9	LINE 10			LINE 11	LINE 12	LINE 13	LINE 14	LINE 15	LINE 15B	LINE 16	LINE 17		LINE 18	LINE 19	LINE 20	LINE 21

KPSC Case No. 2012-00273 Commission Staffs Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 3 Page 1 of 3

As Originally Filed	ve A	911	Ž.	August	September	October	November	December	January	February	March	April	May	June
1	2009	2009	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010
	\$3,934,046	\$3,612,903	\$3,748,651	\$4,044,084	\$3,716,375	\$2,581,004	\$3,831,338	\$4,894,937	\$4,619,581	\$4,277,483	\$4,250,668	\$4,038,044	\$4,188,511	\$4,572,677
	\$1,514,859	\$1,913,578	\$2,818,212	\$2,342,883	\$2,852,305	\$2,181,975	\$2,598,522	\$1,407,969	\$2,531,784	\$3,003,995	\$2,845,066	\$2,095,535	\$1,514,859	\$1,913,578
	\$2,419,187	\$1,699,325	\$930,439	\$1,701,201	\$866,070	\$399,029	51,232,816	\$3,486,968	52,087,797	\$1,273,488	\$1,405,602	\$1,942,509	\$2,673,652	\$2,659,099
cation Factor, Revenues, LINE 1	75.0%	75.0%	83.5%	75.2%	78.8%	76.0%	77.5%	73.7%	77.2%	81.3%	85.4%	80.7%	83.9%	73.5%
	\$1,814,391	\$1,274,494	\$776,916	\$1,279,303	\$682,463	\$303,262	\$955,432	\$2,569,895	\$1,611,779	\$1,035,346	\$1,200,384	\$1,567,605	\$2,243,194	\$1,954,437
Adjustment uary 24, 2011	20	0\$	os	80	SO	0\$	08	0\$	0\$	80	80	SO	0\$	20
. Adjustment ruary 20, 2010	80	\$0	0\$	8	SO	80	os	O\$	(\$85,082)	SO	20	0\$	05	20
nent from	\$185,659	(\$7,124)	(\$98,267)	(\$331,137)	\$174,519	\$153,693	575,773	(\$78,554)	(\$455,165)	(\$363,212)	(\$140,375)	\$221,483	\$406,155	(\$124,579)
INE 6)	\$2,000,050	\$1,267,370	\$678,649	\$948,166	\$856,982	\$456,955	\$1,031,205	\$2,491,341	\$1,071,532	\$672,134	\$1,060,009	\$1,789,088	52,649,349	\$1,829,858
<u>E FACTOR</u>														
	\$2,000,050	\$1,267,370	\$678,649	5948,166	\$856,982	\$456,955	\$1,031,205	\$2,491,341	\$1,071,532	\$672,134	\$1,060,009	\$1,789,088	\$2,649,349	\$1,829,858
M 3.30	\$35,497,815	\$38,199,156	\$44,798,009	\$40,667,275	\$36,435,255	\$33,633,296	\$33,871,736	\$39,523,245	\$50,334,032	\$52,396,461	\$45,622,014	\$36,160,423	\$33,662,428	\$38,129,249
tor for Expense Month	5.6343%	3.3178%	1.5149%	2.3315%	2.3521%	1.3586%	3.0444%	6.3035%	2.1288%	1.2828%	2.3235%	4.9476%	7.8703%	4.7991%
evised														
JON OF E(m) RR - BRR	May 2009	June 2009	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010
	\$3,947,727	\$3,626,594	\$3,761,741	\$4,056,941	\$3,730,856	\$2,593,829	\$3,843,323	\$4,906,455	\$4,631,035	\$4,289,141	54,262,348	\$4,051,011	\$4,200,829	\$4,584,853
	\$1,514,859	\$1,913,578	\$2,818,212	\$2,342,883	\$2,852,305	\$2,181,975	\$2,598,522	\$1,407,969	\$2,531,784	\$3,003,995	\$2,845,066	\$2,095,535	\$1,514,859	\$1,913,578
	\$2,432,868	\$1,713,016	\$943,529	\$1,714,058	\$878,551	\$411,854	\$1,244,801	\$3,498,486	\$2,099,251	\$1,285,146	\$1,417,282	\$1,955,476	\$2,685,970	\$2,671,275
Allocation Factor, le of Revenues, LINE 1	75.0%	75.0%	83.5%	75.2%	78.8%	76.0%	77.5%	73.7%	77.2%	81,3%	85,4%	80.7%	83.9%	73.5%
Æ 14)	\$1,824,651	\$1,284,762	\$787,846	\$1,268,972	\$692,298	\$313,009	\$964,721	\$2,578,384	\$1,620,622	\$1,044,824	\$1,210,359	\$1,578,069	\$2,253,529	\$1,963,387
ause Adjustment January 24, 2011	0\$	SS	So	8	20	S	S	0\$	ŝ	20	20	80	20	SO
suse Adjustment I January 20, 2010	os	S	os	S	80	80		8	(\$85,082)	05	80	os:	os	SO
stment from	\$185,659	(\$7,124)	(\$98,267)	(5331,137)	\$174,519	\$153,693	\$75,773	(\$78,554)	(\$455,165)	(\$363,212)	(\$140,375)	\$221,483	\$406,155	(\$124,579)
+ LINE 16)	\$2,010,310	\$1,277,638	\$689,579	\$957,835	\$866,817	\$466,702	\$1,040,494	\$2,499,830	\$1,080,375	\$681,612	\$1,069,984	\$1,799,552	\$2,659,684	\$1,838,808
SE FACTOR														
	\$2,010,310	\$1,277,638	\$689,579	\$957,835	\$866,817	\$466,702	51,040,494	\$2,499,830	\$1,080,375	\$681,612	\$1,059,984	\$1,789,552	\$2,659,684	\$1,838,808
M 3,30	\$35,497,815	\$38,199,156	\$44,798,009	\$40,667,275	\$36,435,255	\$33,633,296	533,871,735	\$39,523,245	\$50,334,032	\$52,396,461	\$45,622,014	\$36,160,423	\$33,662,428	538,129,249
tor for Expense Month	5.6632%	3.3447%	1.5393%	2.3553%	2.3791%	1.3876%	3.0719%	6.3250%	2.1464%	1,3009%	2,3453%	4.9766%	7.9010%	4.8226%
ie 18 - Line 8)	\$10,260	\$10,268	\$10,930	89,669	\$9,835	59,747	\$9,289	\$8,489	\$8,843	59,478	\$9,975	\$10,464	\$10,335	58,950
	(m) 1. Factor, 1. 2011 2. 2011 3. 2011 3. 2011 3. 2011 3. 2011 4. 2011 5. 2011 1. 2011 1. 2011 1. 2011 2. 2011 2. 2011 1. 2011 2. 2011 2. 2011 1. 2011 2. 2011 1. 2011 2. 2011 1. 2011 2. 2011 2. 2011 1. 2011 2. 2	### Allocation Factor, and January 20, 2010 15 + LINE 14) 51 16 + LINE 14) 51 17 + LINE 16) 52 18 + LINE 16 52 19 + LINE 16 52 19 + LINE 16 52 10 + LINE 16 52 10 + LINE 16 52 10 + LINE 16 52 11 + LINE 16 52 12 + LINE 16 52 13 + LINE 16 52 14 + LINE 16 52 15 + LINE 16 53 17 52 17 52 18 + LINE 16 53 18 + LINE 16 53 19 + LINE 16 53 10 + LINE 16 53 11 + LINE 16 53 11 + LINE 16 53 12 + LINE 16 53 13 + LINE 16 53 14 + LINE 16 53 15 + LINE 16 53 16 + LINE 16 53 17 + LINE 16 53 18 + LINE 16 53 19 + LINE 16 53 10 + LINE 16 53 11 + LINE 16 53 12 + LINE 16 53 13 + LINE 16 53 14 + LINE 16 53 15 + LINE 16 53 15 + LINE 16 53 16 + LINE 16 53 17 + LINE 16 53 18 + LINE 16 53	May Jun Jun	ginally Filed \[\text{ATON LOFE Equal} \] \[ATON LOFE Eq	Aug June J	May June July May June July May May	Part	Decided Pitted Decided Decided	Particular Par	Part Part	Particle Particle	Participa Part	Particular Par	Particle Particle

KENTUCKY POWER COMPANY ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR

• July 2010 was prorated due to Rate Case filing. Case No. 2009-00459 dated June 28, 2010.

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 3 Page 2 of 3

(452,827)

Removal of Duplicate July due to Proration Total Over Collection

Total	Over / Under Recovery																													(\$444,504)
	April 2011	\$5,830,053	\$3,647,040	\$2,183,013	78.7%	\$1,718,031	80	80	\$759,603	\$2,477,634		\$2,477,634	\$42,540,201	5.8242%		April 2011	\$5,783,411	\$3,647,040	\$2,136,371	78.7%	\$1,681,324	SO	os	\$759,603	\$2,440,927		\$2,440,927	\$42,540,201	5.7379%	(\$36,707)
	March 2011	\$5,748,092	\$3,651,374	\$2,096,718	79.3%	\$1,662,697	80	8	(\$174,939)	\$1,487,758		\$1,487,758	\$44,307,469	3.3578%		March 2011	\$5,663,433	\$3,651,374	\$2,012,059	79.3%	\$1,595,563	8	80	(\$174,939)	\$1,420,624		\$1,420,624	\$44,307,469	3.2063%	(\$67,134)
	February 2011	\$6,169,875	\$3,590,810	\$2,579,065	85.1%	\$2,194,784	80	SS.	(\$167,756)	\$2,027,028		\$2,027,028	\$58,755,458	3.4499%		February 2011	\$6,113,032	\$3,590,810	\$2,522,222	85.1%	\$2,146,411	08	SO	(\$167,756)	\$1,978,655		\$1,978,655	\$58,755,458	3.3676%	(\$48,373)
	January 2011	\$4,880,732	\$3,991,163	\$889,569	84.7%	\$753,465	(\$49,885)	\$0	(\$877,185)	(\$173,605)		(\$173,605)	\$65,952,346	-0.2632%		January 2011	\$4,830,344	\$3,991,163	\$839,181	84.7%	\$710,786	(\$49,885)	80	(\$877,185)	(\$216,284)		(\$216,284)	\$65,952,346	-0.3279%	(\$42,679)
	December 2010	\$5,974,087	\$4,074,321	\$1,899,766	86.5%	\$1,643,298	0\$	8	(\$404,652)	\$1,238,646		\$1,238,646	\$56,106,329	2.2077%		December 2010	\$5,710,297	\$4,074,321	\$1,635,976	86.5%	\$1,415,119	0\$	SO	(\$404,652)	\$1,010,467		\$1,010,467	\$56,106,329	1.8010%	(\$228,179)
	November 2010	\$4,688,698	\$2,786,040	\$1,902,658	81.9%	\$1,558,277	\$0	\$0	(\$30,426)	\$1,527,851		\$1,527,851	\$40,488,923	3.7735%		November 2010	\$4,435,048	\$2,786,040	\$1,649,008	81.9%	\$1,350,538	SO	80	(\$30,426)	\$1,320,112		\$1,320,112	\$40,488,923	3.2604%	(\$207,739)
	October 2010	\$4,390,225	\$3,260,302	\$1,129,923	77.4%	\$874,560	08	80	\$332,708	\$1,207,268		\$1,207,268	539,106,852	3.0871%		October 2010	\$4,406,473	\$3,260,302	\$1,146,171	77.4%	\$887,136	\$0	S	\$332,708	\$1,219,844		\$1,219,844	\$39,106,852	3.1193%	\$12,576
	September 2010	\$4,267,047	\$3,740,010	\$527,037	77.2%	\$406,873	0\$	0\$	(\$116,332)	\$290,541		\$290,541	\$40,903,323	0.7103%		September 2010	\$4,281,746	\$3,740,010	\$541,736	77,2%	\$418,220	SS.	0\$	(\$116,332)	\$301,888		\$301,888	\$40,903,323	0.7381%	\$11,347
	August 2010	\$6,077,344	\$4,088,830	\$1,988,514	73.9%	\$1,469,512	80	\$0	(\$613,163)	\$856,349		\$856,349	\$49,802,297	1,7195%		August 2010	\$6,089.801	\$4,088,830	\$2,000,971	73.9%	\$1,478,718	0\$	0\$	(\$613,163)	\$865,555		\$865,555	\$49,802,297	1.7380%	\$9,206
	July* 2010	\$4,700,817	\$3,805,325	\$895,492	67.3%	\$602,666	80	\$0	(\$494,794)	\$107,872		\$107,872	\$48,039,569	0.2245%		July 2010	\$4,713,184	\$3,805,325	\$907,859	67.3%	\$610,989	S	0%	(\$494,794)	\$116,195		\$116,195	\$48,039,569	0.2419%	\$8,323
	July* 2010	\$4,700,817	\$2,818,212	\$1,882,605	67.3%	\$1,266,993	\$0	\$0	(\$494,794)	8772,199		\$772,199	\$48,039,569	1.6074%		July 2010	\$4,713,184	\$2,818,212	\$1,894,972	67.3%	\$1,275,316	80	80	(\$494,794)	\$780,522		\$780,522	\$48,039,569	1.6247%	\$8,323
As Onginally Filed	CALCULATION OF E(m) E(m) = CRR - BRR	CRR from ES FORM 3.00	Brr from ES FORM 1.10	E(m) (LINE 1 - LINE 2)	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	KY Retail E(m) (LINE 3 • LINE 4)	Environmental Surcharge Clause Adjustment Case No. 2010-00318, dated January 24, 2011	Environmental Surchange Clause Adjustment Case No. 2009-00316, dated January 20, 2010	Over/(Under) Recovery Adjustment from ES FORM 3.30	Net KY Retail E(m) (LINE 5 + LINE 6)	SURCHARGE FACTOR	Net KY Retail E(m) (Line 7)	KY Retail R(m) from ES FORM 3.30	Environmental Surchage Factor for Expense Month (Line 8 / LINE 9)	As Revised	CALCULATION OF E(m) E(m) = CRR - BRR	CRR from ES FORM 3.00	Brr from ES FORM 1.10	E(m) (LINE 11 - LINE 12)	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3,30, Schedule of Revenues, LINE 1	KY Retail E(π) (LINE 13 * LINE 14)	Environmental Surcharge Clause Adjustment Case No. 2010-00318, dated January 24, 2011	Environmental Surcharge Clause Adjustment Case No. 2009-00316, dated January 20, 2010	Over/(Under) Recovery Adjustment from ES FORM 3.30	Net KY Retail E(m) (LINE 15 + LINE 16)	SURCHARGE FACTOR	Net KY Retail E(m) (Line 17)	KY Retail R(m) from ES FORM 3.30	Environmental Surchage Factor for Expense Month (Line 18 / LINE 19)	Difference (Line 18 - Line 8)
		LINE 1	LINE 2	LINE 3	LINE 4	LINE 5A	LINE 58	LINE 5B	LINE 6	LINE 7		LINE 8	LINE 9	LINE 10			LINE 11	LINE 12	LINE 13	LINE 14	LINE 15	LINE 15B	LINE 15B	LINE 16	LINE 17		LINE 18	LINE 19	LINE 20	LINE 21

KENTUCKY POWER COMPANY ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR • July 2010 was prorated due to Rate Case filing. Case No. 2009-00459 dated June 28, 2010.

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 1 Attachment 3 Page 3 of 3

Exhibit LPM-1

KPSC Case No. 2012-00273 Kentucky Power Company Final Results of Proposed Revisions for 2-year Review Period Ended June 2011

		ES	Form 1.00 Lir	ie 7		Capacity			
Expense Month-Year	As Originally Filed	Approved in Cases 2010-00318 and 2011-00031	As Filed or Previously Approved	As Approved or Proposed for Capacity & Removal of Expenses	As Proposed for Working Capital Cash	Adjustments & Removal of Expenses Proposed Difference	Working Capital Cash Proposed Difference	Total Proposed Difference	KPCo's Response to Staff's Item No. 1 Reference Page No. of 180
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(4)	(8)=(6)-(5)	(9)=(6)-(4)	(10)
May-09	1,980,413	2,000,050	2,000,050	2,000,050	2,010,310	-	10,260	10,260	Page 4 of 180
June-09	1,267,367	1,267,370	1,267,370	1,267,370	1,277,638		10,268	10,268	Page 8 of 180
July-09	678,646	678,649	678,649	678,649	689,579	-	10,930	10,930	Page 12 of 180
August-09	939,165	948,166	948,166	948,166	957,835	-	9,669	9,669	Page 16 of 180
September-09	847,505	856,982	856,982	856,982	866,817	-	9,835	9,835	Page 20 of 180
October-09	450,443	456,955	456,955	456,955	466,702	-	9,747	9,747	Page 24 of 180
November-09	1,021,249		1,031,205	1,031,205	1,040,494	-	9,289	9,289	Page 28 of 180
December-09	2,491,341	2,491,341	2,491,341	2,491,341	2,499,830	-	8,489	8,489	Page 32 of 180
January-10	1,148,441	1,071,532	1,071,532	1,071,532	1,080,375	-	8,843	8,843	Page 36 of 180
February-10	699,695	672,134	672,134	672,134	681,612	-	9,478	9,478	Page 41 of 180
March-10	1,060,013	1,060,009	1,060,009	1,060,009	1,069,984		9,975	9,975	Page 46 of 180
April-10	1,789,088	Control of the last of the las	1,789,088	1,789,088	1,799,552	-	10,464	10,464	Page 51 of 180
May-10	4,184,795		2,649,349	2,649,349	2,659,684	-	10,335	10,335	Page 56 of 180
June-10	4,572,677		1,829,858	1,829,858	1,838,808	-	8,950	8,950	Page 61 of 180
July-10 **	4,700,817		772,199	772,199	780,522	-	8,323	8,323	Page 66 of 180
July-10 **	4,700,817	The state of the s	107,872	107,872	116,195	-	8,323	8,323	Page 71 of 180
August-10	6,337,170		856,349	856,349	865,555	-	9,206	9,206	
September-10			290,542	290,542	301,889	-	11,347	11,347	
October-10	4,683,697	A STREET, SQUARE, SQUA	1,207,268	1,207,268	1,219,844	-	12,576	J	
November-10		-	1,527,851	1,306,540	1,320,112	(221,311)		(207,739)	
December-10	1,238,646	-	1,238,646	996,768	1,010,467	(241,878)	13,699	The same of the sa	
January-11	(173,605)	AND DESCRIPTION OF THE OWNER, THE	(173,605)	(231,213)	(216,284)	(57,608)	14,929		
February-11	2,027,028		2,027,028		1,978,655	(63,779)	15,406		Page 136 of 180
March-11	1,487,758	CONTRACTOR OF THE PERSON NAMED IN COLUMN 1997	1,487,758	1,404,634	1,420,624	(83,124)			
April-11	2,477,634	1 -	2,477,634	2,423,578	TO AN OCCUPANT OF THE PARTY OF	(54,056)	17,349		
Total		1	<u> </u>			\$ (721,756)			CONTRACTOR OF THE PROPERTY OF
	uplicate July d	ue to Proration	<u> </u>	Annual Control of the			\$ (8,323)		
Total Over Co			COLUMN TO THE OWNER OF THE OWNER			\$ (721,756	\$ 268,929	\$ (452,827)]

^{*} Removed Expenses include Polymer, Lime Hydrate and Steam Expense.

^{**} July 2010 was prorated due to Rate Case final order (Case No. 2009-00459 dated June 28, 2010).

KPCO Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 2 Page 1 of 3

Kentucky Power Company

REQUEST

Refer to the Company's response to Item No. 4 of the Commission Staff's First Set of Data Requests. Please provide a corrected page 18 of 19 with the Section 199 Deduction revised to account for the change in the rate from 6% to 9%.

RESPONSE

Please see page 2 of this response for an updated ES Form 3.15.

WITNESS: Lila P Munsey

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 2 Page 2 of 3

KPSC Case No. 2012-00273 Commission Staff's First Set of Data Requests Order Dated July 23, 2012 Item No. 4 Page 18 of 19

ES FORM 3.15

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT BIG SANDY PLANT COST OF CAPITAL

For the Expense month of XXXXXXXX XX, 2011

LINE NO.	Component	Balances	Cap. Structure	Cost Rates		WACC (Net of Tax)	GRCF		WACC (PRE-TAX)
		As of 4/30/2011	<u></u>						
1 2	L/T DEBT S/T DEBT ACCTS REC	\$550,000,000 \$0	49 301% 0 000%	6 48% 0 44%		3 20% 0 00%			3 20% 0 00%
3 4	FINANCING C EQUITY	\$48,792,123 \$516,801,652	4 374% 46 325%	0 05% 4 86%	1.5494	2/	0.05% 7.537%		
5	TOTAL	\$1,115,593,775			10.79%				
1/	Rate of Return	nted Average Cost of on Common Equity p	er Case No. 201		I - Ap	oril 16, 2012			
2/		Conversion Factor (- 00031 dated - Apri		ion:					
1 2 3		EVENUE BLE ACCOUNTS EXI Service Commission		0.15%)			100 0000 0 2200 0.1500		
4 5		LE PRODUCTION II E TAX EXPENSE, N				ow)	99 6300 5.4693		
6 7	FEDERAL TAX 199 DEDUCTIO	ABLE PRODUCTION ON PHASE-IN	N INCOME BEFO	ORE 199 DEDU	CTIC	N	94.1607 8.4745		
8 9		ABLE PRODUCTION		EDUCTION (35%	o)		85.6862 29.9902		
10	AFTER-TAX PF	RODUCTION INCOM	1E				55.6960		
11 12 13 14 15	AFTER-TA 199 DEDU UNCOLLEC	CTOR FOR PRODU X PRODUCTION IN CTION PHASE-IN CTIBLE ACCOUNTS Public Service Comm	COME EXPENSE				55.6960 8.4745 0.2200 0.1500		
16	TOTAL GROSS	S-UP FACTOR FOR	PRODUCTION I	NCOME (ROUN	IDEC	D)	64.5405		
17 18 19 20	BLENDED FED FEDERAL STATE (LII BLENDED TAX	NE 4)	TAX RATE:				29.9902 5.4693 35.4595		
21	GROSS REVE	NUE CONVERSION	FACTOR (100 0	0000 / Line 14)			1.5494		
1 2 3	PRE-TAX F COLLECTI	E TAX CALCULATION INCOME BLE ACCOUNTS EXAUBIC Service Comm		100.0000 0.2200 0.1500					
4 5		XABLE PRODUCTION TATE 199 DEDUCTION	ON	99.6300 8.4745					
6 7		XABLE PRODUCTION COME TAX RATE	ON INCOME BEF	ORE 199 DEDI	JCTI	ON	91.1555 6.0000		
8	STATE INC	COME TAX EXPENS	E (LINE 5 X LIN	E 6)			5.4693		

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 2 Page 3 of 3

KPSC Case No. 2012-00273 Commission Staff's First Set of Data Requests Order Dated July 23, 2012 Item No. 4 Page 18 of 19

Kentucky Power Company

State Tax Expense - Kentucky		<u>2010</u>	2008-9
1 Pre-tax production income	Input	100.0000	100.0000
· ·	Input	0.2200	0.2200
. , ,	Input	0.1500	0.1500

4 Income after Uncollectible accounts	Ln 1-2-3	99.6300	99,6300
5 KY - State Income Tax Rate	Input	0.0600	0.0600
6 State income tax deduction	Ln4x5	5.9778	5.9778
7 Income after Uncollectible accounts and State income tax	Ln 4 - 6	93.6522	93,6522
8 Section 199 Rate for Year 2008/2009/2010	Input _	0.0900	0.0600
9 Section 199 deduction	Ln7x8	8.4287	5.6191
10 Income after Uncollectible accounts and Section 199 Deduction	Ln 4 - 9	91.2013	94.0109
11 KY - State Income Tax Rate	Ln 5	0.0600	0.0600
12 State income tax deduction	Ln 10 x 11	5.4721	5.6407
13 Income after Uncollectible accounts and State income tax	Ln 4 - 12	94.1579	93,9893
14 Section 199 Rate for Year 2008/2009	Ln 8	0.0900	0.0600
15 Section 199 deduction	Ln 13 x 14	8.4742	5,6394
16 Income after Uncollectible accounts and Section 199 Deduction	Ln 4 - 15	91.1558	93.9906
17 KY - State Income Tax Rate	Ln 5	0.0600	0.0600
18 State income tax deduction	Ln 16 x 17	5.4693	5.6394
19 Income after Uncollectible accounts and State income tax	Ln 4 - 18	94,1607	93.9906
20 Section 199 Rate for Year 2008/2009/2010	Ln 8	0.0900	0.0600
21 Section 199 deduction	Ln 19 x 20	8.4745	5.6394
22 Income after Uncollectible accounts and Section 199 Deduction	Ln 4 - 21	91.1555	93,9906
23 KY - State Income Tax Rate	Ln 5	0.0600	0.0600
24 State income tax deduction/rate	Ln 22 x 23	5.4693	5.6394
25 Income after Uncollectible accounts and State income tax	Ln 4 - 24	94.1607	93,9906
26 Section 199 Rate for Year 2008/2009/2010	Ln 8	0.0900	0.0600
	Ln 25 x 26	8.4745	5.6394

KPCO Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 3 Page 1 of 1

Kentucky Power Company

REQUEST

Refer to the Company's response to Item No. 10 of the Commission Staff's First Set of Data Requests.

- a. Please provide the calculation that supports the total cost of allowances consumed for each expense month through July 2012.
- b. Are these allowances CAIR or CSAPR allowances?
- c. Please provide the Company's estimate of the financial effect if the CSAPR is not implemented as promulgated.

RESPONSE

- a. Please see Attachment 1 of this response for the total cost of allowances consumed for each expense month through July 2012.
- b. CAIR allowances.
- c. There will be no immediate financial effect on the Company given the August 21, 2012 decision of the U.S Circuit Court of Appeals for the District of Columbia vacating CSAPR and Federal Implementation Plans. The Proceeding was remanded to EPA for further proceedings. The mandate in the case was stayed pending any petition for rehearing or rehearing en banc.

The Company currently owns 1,000 CSAPR allowances at a cost of \$350,000. Until these proceedings are concluded the Company cannot estimate the final financial effect, if any, of CSAPR not being implemented as promulgated.

WITNESS: Lila P Munsey

KPSC Case No. 2012-00273 Commission Staff's Data Requests August 16, 2012 Informal Conference Item No. 3 Attachment 1 Page 1 of 10

Kentucky Power SO2 Allowance Cost July 2009 - July 2012

Jul-09	SO2 (2009 & prior	vintage	:)			SC	2 (2010 vinta	age)	
	Quantity	Amount		Unit Cost	-	Quantity		Amount		Unit Cost
Beginning Balance	44,110 \$	1,146,041	_	25.98		40,684	\$	701,880		17.25
Acquisitions			\$	-	-			······································	\$	
Subtotal	44,110 \$	1,146,041	\$	25.98		40,684	\$	701,880	\$	17,25
Issuances			\$	-		-	\$	-	\$	-
Consumption	(2,936) \$	(76,281)	\$	25.98	-	-	\$	-	\$	-
Ending Balance	41,174	1,069,760	\$	25.98	=	40,684		701,880	\$	17.25
Aug-09		2009 & prior					sc	2 (2010 vinta		
	Quantity	Amount	_	Unit Cost		Quantity		Amount		g Unit Cost
Beginning Balance	41,174 \$	1,069,760	\$	25.98		40,684	\$	701,880	\$	17.25
Acquisitions	- \$		\$			•	\$		\$	-
Subtotal	41,174 \$	1,069,760	\$	25.98		40,684	\$	701,880	\$	17.25
Issuances	- \$	-	\$	~		-	\$	-	\$	-
Consumption	(4,328) \$	(112,448)	\$	25.98	-		\$		\$	_
Ending Balance	36,846 \$	957,312	\$	25.98	:	40,684	\$	701,880	\$	17.25
Sep-09	SO2 (2009 & prior	vintage	.)			SC	2 (2010 vinta	age)	
00p 00	Quantity	Amount		Unit Cost	•	Quantity		Amount		g Unit Cost
Beginning Balance	36,846 \$	957,312	•	25.98			\$	701,880		17.25
Acquisitions	- \$		\$	-	-		\$		\$	_
Subtotal	36,846 \$	957,312	\$	25.98		40,684		701,880	\$	17.25
Issuances	- \$	-	\$	-		-	\$	~	\$	-
Consumption	(2,873) \$	(74,645)	\$	25.98			\$	-	\$	**
Ending Balance	33,973	882,667	\$	25.98	:	40,684		701,880	\$	17.25
Oct-09	SO2 (2009 & prior	vintage	.)			SC	2 (2010 vinta	age)	
	Quantity	Amount		Unit Cost	-	Quantity		Amount		g Unit Cost
Beginning Balance	33,973 \$	882,667	\$	25.98		40,684	\$	701,880		17.25
Acquisitions	- \$	-	\$		-	**	\$	No.	\$	
Subtotal	33,973	882,667	\$	25.98		40,684	\$	701,880	\$	17.25
Issuances	- \$	-	\$	-		-	\$	-	\$	-
Consumption	(4,175) \$	(108,472)	\$	25.98		-	\$		\$	_
Ending Balance	29,798	774,195	\$	25.98	:	40,684		701,880	\$	17.25

Nov-09	S) 22 (2009 & prior	vint	age)		S	D2 (2010 vinta	age)	
	Quantity		Amount		vg Unit Cost	Quantity		Amount		g Unit Cost
Beginning Balance	29,798	\$	774,195	\$	25.98	40,684	\$		\$	17.25
Acquisitions	-	\$	7	\$	-		\$	_	\$	_
Subtotal	29,798		774,195	\$	25.98	40,684	\$	701,880	\$	17.25
Issuances	-	\$	-	\$	=	-	\$	-	\$	-
Consumption	(4,214)	\$	(109,486)	\$	25.98	**	\$	b-	\$	
Ending Balance	25,584	-	664,709	\$	25.98	40,684		701,880	\$	17.25
Dec-09	SO	72 ('2009 & prior	vint.	age)		SO	02 (2010 vinta	age)	
200 00	Quantity		Amount		vg Unit Cost	Quantity		Amount		g Unit Cost
Beginning Balance	25,584	\$	664,709	\$	25.98	40,684	\$	701,880	\$	17.25
Acquisitions	25,105	\$	6,338,684	\$	252.49				\$	-
Subtotal	50,689	\$	7,003,393	\$	138.16	40,684	\$	701,880	\$	17.25
Issuances				\$	-	-	\$	-	\$	-
Consumption	(4,763)	\$	(656,953)	\$	137.93	-	\$	-	\$	
Ending Balance	45,926		6,346,440	\$	138.19	40,684		701,880	\$	17.25
Jan-10	90	72/	2009 & prior	vint:	ane)		SC)2 (2010 vinta	lane	
0 211 10	Quantity	1	Amount		vg Unit Cost	Quantity		Amount		g Unit Cost
Beginning Balance	45,926	\$		\$	138.19	40,684	\$		\$	17.25
Year End Consumption Adjustments	1	\$	138			~	\$	-		
Acquisitions		\$	-	\$		1	\$	-	\$	*
Subtotal	45,927	\$	6,346,578	\$	138.19	40,684	\$	701,880	\$	17.25
Issuances	-	\$	-	\$	-	-	\$	-	\$	-
Consumption	(1,898)	\$	(262,282)	\$	138.19	(7,140)	\$	(123,179)	\$	17.25
Ending Balance	44,029	\$	6,084,296	\$	138.19	33,544	\$	578,701	\$	17.25
Feb-10	SO	72 (2009 & prior	vint	age)		sc)2 (2010 vinta	nne)	
	Quantity	- 1	Amount		vg Unit Cost	Quantity		Amount		g Unit Cost
Beginning Balance	44,029	\$	6,084,296		138.19	33,544	\$	578,701		17.25
Year End Consumption										
Adjustments	(5)	\$	(691)			•	\$	-		
Acquisitions		\$	-	\$	-	-	\$	-	\$	-
Subtotal	44,024	\$	6,083,605	\$	138.19	33,544	\$	578,701	\$	17.25
Issuances	-	\$	-	\$	-	-	\$	-	\$	-
Consumption	(1,293)	\$	(178,678)	\$	138.19	(7,140)	\$	(123,179)	\$	17.25
Ending Balance	42,731	\$	5,904,928	\$	138.19	26,404	\$	455,522	\$	17.25

Mar-10	sc	2 (2	2009 & prior	vinta	ge)			so	2 (2010 vinta	ige)	
•	Quantity		Amount	Αv	g Unit Cost	-	Quantity		Amount	Αv	g Unit Cost
Beginning Balance	42,731	\$	5,904,928	\$	138.19		26,404	\$	455,522	\$	17.25
Acquisitions	-	\$	-	\$		-		\$	-	\$	
Subtotal	42,731		5,904,928	\$	138.19		26,404	\$	455,522	\$	17.25
Issuances	-	\$	-	\$	-		-	\$	~	\$	•
Consumption	(189)	\$	(26,118)	\$	138.19		(7,140)	\$	(123,179)	\$	17.25
Ending Balance	42,542		5,878,810	\$	138.19	=	19,264		332,342	\$	17.25
Apr-10	SC)2 (2	2009 & prior	vinta	ge)			so	2 (2010 vinta	ige)	
	Quantity		Amount	Αv	g Unit Cost		Quantity		Amount	Αv	g Unit Cost
Beginning Balance	42,542	\$	5,878,810	\$	138.19		19,264	\$	332,342	\$	17.25
Acquisitions		\$	-	\$		-		\$	-	\$	
Subtotal	42,542		5,878,810	\$	138.19		19,264	\$	332,342	\$	17.25
Issuances	-	\$	man.	\$	-		-	\$		\$	-
Consumption	-	\$	-	\$	-		(7,070)	\$	(121,972)	\$	17.25
Ending Balance	42,542		5,878,810	\$	138.19	=	12,194		210,371	\$	17.25
May 10	90	12 (°	2009 & prior	vinta	(ap)			90)2 /2010 vints	ne)	
May-10)2 (2	2009 & prior			-	Quantity	so	2 (2010 vinta		a Unit Cost
May-10 Beginning Balance	SC Quantity 42,542		Amount	Av	ge) /g Unit Cost 138.19	-	Quantity 12,194			Αv	g Unit Cost 17.25
	Quantity		Amount	Av	g Unit Cost		-		Amount	Αv	-
Beginning Balance	Quantity	\$	Amount 5,878,810	Av \$ \$	g Unit Cost	-	-	\$	Amount	Av \$ \$	-
Beginning Balance Acquisitions	Quantity 42,542	\$	Amount 5,878,810 -	Av \$ \$	yg Unit Cost 138.19 -	-	12,194	\$	Amount 210,371 -	Av \$ \$	17.25
Beginning Balance Acquisitions Subtotal	Quantity 42,542	\$	Amount 5,878,810 -	Av \$ \$	yg Unit Cost 138.19 -	-	12,194	\$ \$ \$	Amount 210,371 -	Av \$ \$ \$	17.25
Beginning Balance Acquisitions Subtotal Issuances	Quantity 42,542	\$ \$	Amount 5,878,810 -	\$ \$ \$ \$	yg Unit Cost 138.19 -	-	12,194	\$ \$ \$	Amount 210,371 - 210,371 - (65,592)	Av \$ \$ \$	17.25 17.25
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance	Quantity 42,542 - 42,542 - - 42,542	\$ \$	Amount 5,878,810 - 5,878,810 - - 5,878,810	\$ \$ \$ \$ \$	rg Unit Cost 138.19 - 138.19 - 138.19	-	12,194	\$ \$ \$ \$	Amount 210,371 - 210,371 - (65,592) 144,779	\$ \$ \$ \$	17.25 - 17.25 - 17.25
Beginning Balance Acquisitions Subtotal Issuances Consumption	Quantity 42,542 - 42,542 - 42,542	\$ \$	Amount 5,878,810 - 5,878,810 - 5,878,810 - 5,878,810	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	138.19	-	12,194 12,194 (3,802) 8,392	\$ \$ \$ \$	Amount 210,371 - 210,371 - (65,592) 144,779	\$ \$ \$ \$ \$ \$	17.25 - 17.25 - 17.25 17.25
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance	Quantity 42,542 - 42,542 - - 42,542	\$ \$ \$ \$	Amount 5,878,810 - 5,878,810 - - 5,878,810	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	rg Unit Cost 138.19 - 138.19 - 138.19	-	12,194	\$ \$ \$ \$	Amount 210,371 - 210,371 - (65,592) 144,779	\$ \$ \$ \$ \$ \$	17.25 - 17.25 - 17.25
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Jun-10	Quantity 42,542 - 42,542 - 42,542 SC Quantity	\$ \$ \$ \$	Amount 5,878,810 - 5,878,810 - - 5,878,810 2009 & prior Amount	\$ \$ \$ \$ vinta	138.19 138.19 138.19 138.19 138.19 138.19		12,194 	\$ \$ \$ \$	Amount 210,371 - 210,371 - (65,592) 144,779 22 (2010 vinta Amount	Av \$ \$ \$ \$ \$ Av	17.25 - 17.25 - 17.25 17.25
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Jun-10 Beginning Balance	Quantity 42,542 - 42,542 - 42,542 SC Quantity 42,542	\$ \$ \$ \$	Amount 5,878,810 - 5,878,810 - - 5,878,810 2009 & prior Amount 5,878,810	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	138.19 138.19 138.19 138.19 138.19 138.19	-	12,194 	\$ \$ \$ \$ \$ \$	Amount 210,371 - 210,371 - (65,592) 144,779 22 (2010 vinta Amount	Av \$ \$ \$ \$ \$ \$ Av \$ \$ \$ \$	17.25 - 17.25 - 17.25 17.25
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Jun-10 Beginning Balance Acquisitions	Quantity 42,542 42,542 42,542 SC Quantity 42,542	\$ \$ \$ \$	Amount 5,878,810 - 5,878,810 - - 5,878,810 2009 & prior Amount 5,878,810	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	138.19 138.19 138.19 138.19 138.19 138.19 138.19 138.19	-	12,194 - 12,194 - (3,802) 8,392 Quantity 8,392	\$ \$ \$ \$ \$ \$	Amount 210,371 - 210,371 - (65,592) 144,779 22 (2010 vinta Amount 144,779	Av \$ \$ \$ \$ \$ \$ Av \$ \$ \$ \$	17.25 - 17.25 - 17.25 17.25 g Unit Cost 17.25
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Jun-10 Beginning Balance Acquisitions Subtotal	Quantity 42,542 42,542 42,542 SC Quantity 42,542 42,542	\$ \$ \$ \$ \$ \$	Amount 5,878,810 - 5,878,810 - 5,878,810 2009 & prior Amount 5,878,810 - 5,878,810	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	138.19 138.19 138.19 138.19 138.19 138.19 138.19 138.19		12,194 - 12,194 - (3,802) 8,392 Quantity 8,392	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 210,371 - 210,371 - (65,592) 144,779 2 (2010 vinta Amount 144,779 - 144,779	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17.25 17.25 17.25 17.25 17.25 17.25

Jul-10	so	02 (2009 & prior	vinta	age)			S	02 (2010 vint	age)	
•	Quantity		Amount	Α	vg Unit Cost		Quantity		Amount	A	vg Unit Cost
Beginning Balance	41,210	\$	5,694,743	\$	138.19		1,602	\$	27,638	\$	17.25
Acquisitions	-	\$		\$	-		_	\$		\$	~
Subtotal	41,210		5,694,743	\$	138.19		1,602	\$	27,638	\$	17.25
Issuances	-	\$	-	\$	-			\$	-	\$	-
Consumption	(5,343)	\$	(738,341)	\$	138.19		-	\$	-	\$	-
Ending Balance	35,867		4,956,403	\$	138.19		1,602	=	27,638	\$	17.25
1 10			(0000 0 ·		,			0.	00 (00 (0)		
Aug-10)2 (2009 & prior				0	- 50	02 (2010 vint		
Beginning Balance	Quantity 35,867	\$	Amount 4,956,403	А \$	vg Unit Cost 138.19		Quantity 1,602	\$	Amount 27,638	А \$	vg Unit Cost 17.25
Original Issuance	1,019	\$	-	\$	-		_	\$	-	\$	-
Acquisitions	-	\$	W.	\$	·		-	\$	-	\$	_
Subtotal	36,886		4,956,403	\$	134.37		1,602	\$	27,638	\$	17.25
Issuances	-	\$	~	\$	•		-	\$	-	\$	-
Consumption	(21,212)	\$	(2,850,274)	\$	134.37		31,942	\$	551,063	\$	17.25
Ending Balance	15,674		2,106,129	\$	134.37		33,544		578,701	\$	17.25
										_	
Sep-10)2 <u>(</u>	2009 & prior						02 (2010 vint		
	Quantity		Amount		vg Unit Cost		Quantity		Amount		vg Unit Cost
Beginning Balance	15,674	\$	2,106,129	\$	134.37		33,544	\$	578,701	\$	17.25
Acquisitions	-	\$	-	\$	-		<u>-</u>	\$	-	\$	_
Subtotal	15,674		2,106,129	\$	134.37		33,544	\$	578,701	\$	17.25
Issuances	-	\$	•	\$	÷		-	\$	-	\$	-
Consumption	(4,088)	\$	(549,308)	\$	134.37		-	\$	-	\$	
Ending Balance	11,586		1,556,821	\$	134.37		33,544		578,701	\$	17.25
Oct 10	50	30.	'2000 8 prior	. ii m t	\			C.	02 (2010 vint	0001	
Oct-10	Quantity	12 (2009 & prior Amount		vg Unit Cost		Quantity		O2 (2010 vint Amount		vg Unit Cost
Beginning Balance	11,586	\$	1,556,821		134.37		33,544	\$	578,701		17.25
Acquisitions	~	\$	•	\$	_		**	\$	-	\$	-
Subtotal	11,586		1,556,821	\$	134.37		33,544	\$	578,701	\$	17.25
Issuances	-	\$	~	\$	-		-	\$	-	\$	-
Consumption	(4,139)	\$	(556,161)	\$	134.37		-	\$	-	\$	
Ending Balance	7,447		1,000,660	\$	134.37	:	33,544		578,701	\$	17.25

Nov-10	SC	2 (2009 & prior	vinta	ge)			SC)2 (2010 vinta	ige)	
	Quantity		Amount		g Unit Cost	•	Quantity		Amount	Av	g Unit Cost
Beginning Balance	•	\$	1,000,660	\$	134.37		33,544	\$	578,701		17.25
Acquisitions	-	\$		\$			-	\$	-	\$	
Subtotal	7,447		1,000,660	\$	134.37		33,544	\$	578,701	\$	17-25
Issuances	-	\$	_	\$	~		-	\$	-	\$	-
Consumption	(3,922)	\$	(527,002)	\$	134.37		-	\$	-	\$	-
Ending Balance	3,525		473,657	\$	134.37		33,544		578,701	\$	17.25
Dec-10	so	2 (′2009 & prior	vinta	ae)			sc)2 (2010 vinta	ae)	
	Quantity		Amount		g Unit Cost		Quantity		Amount		g Unit Cost
Beginning Balance	3,525	\$	473,657		134.37		-	\$	578,701		17.25
Acquisitions	24,074	\$	11,503,061	\$	477.82		9,627	\$	-	\$	-
Subtotal	27,599	\$	11,976,718	\$	433.95		43,171	\$	578,701	\$	13.40
Issuances				\$	-		(7,297)	\$	(97,815)	\$	13.40
Consumption	(3,525)	\$	(1,529,691)	\$	433.95		(1,088)	\$	(14,584)	\$	13.40
2011 Vintage Additions				V			43,808	\$	1,114,634		
Ending Balance	24,074		10,447,028	\$	433.95		78,594		1,580,935	\$	20.12
Jan-11	90	72/	(2009 & prior	vinta	ugal		St	72 (2010/2011 v	intac	7e)
Beginning Balance	Quantity		Amount 10,447,028	A۱	rg Unit Cost 433.95		Quantity 78,594		Amount		g Unit Cost 20.12
Beginning Balance Year End Consumption Adjustments	Quantity 24,074	\$	Amount	A۱	g Unit Cost		Quantity	\$	Amount	Av	g Unit Cost
Year End Consumption	Quantity 24,074	\$	Amount 10,447,028	A \\$	g Unit Cost		Quantity 78,594	\$	Amount 1,580,935	Av	g Unit Cost
Year End Consumption Adjustments	Quantity 24,074	\$	Amount 10,447,028 (1,811,089)	A1 \$	g Unit Cost		Quantity 78,594	\$ \$	Amount 1,580,935	Av \$	g Unit Cost
Year End Consumption Adjustments Acquisitions	Quantity 24,074 (4,112)	\$	Amount 10,447,028 (1,811,089) 156,184	A1 \$	yg Unit Cost 433.95		Quantity 78,594 8,228	\$ \$	Amount 1,580,935 110,295	Av \$	g Unit Cost 20.12
Year End Consumption Adjustments Acquisitions Subtotal	Quantity 24,074 (4,112)	\$ \$ \$ \$	Amount 10,447,028 (1,811,089) 156,184	\$ \$	yg Unit Cost 433.95		Quantity 78,594 8,228	\$ \$ \$ \$	Amount 1,580,935 110,295	\$ \$ \$	g Unit Cost 20.12
Year End Consumption Adjustments Acquisitions Subtotal Issuances	Quantity 24,074 (4,112) - 19,962	\$ \$ \$ \$	Amount 10,447,028 (1,811,089) 156,184 8,792,123	\$ \$ \$ \$	yg Unit Cost 433.95		Quantity 78,594 8,228 - 86,822	\$ \$ \$ \$	Amount 1,580,935 110,295 - 1,691,230 - (176,326)	\$ \$ \$	20.12 20.12 - - 19.48
Year End Consumption Adjustments Acquisitions Subtotal Issuances Consumption Ending Balance	Quantity 24,074 (4,112) - 19,962 - (797)	\$ \$ \$ \$	Amount 10,447,028 (1,811,089) 156,184 8,792,123 - (351,033) 8,441,090	\$ \$ \$ \$ \$	440.44 440.44		Ruantity 78,594 8,228 - 86,822 - (9,052) 77,770	\$ \$ \$ \$ \$	Amount 1,580,935 110,295 - 1,691,230 - (176,326) 1,514,904	\$ \$ \$ \$ \$	19.48 19.48
Year End Consumption Adjustments Acquisitions Subtotal Issuances Consumption	Quantity 24,074 (4,112)	\$ \$ \$ \$	Amount 10,447,028 (1,811,089) 156,184 8,792,123 - (351,033) 8,441,090	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	440.44 440.44 440.44		Ruantity 78,594 8,228 - 86,822 - (9,052) 77,770	\$ \$ \$ \$ \$	Amount 1,580,935 110,295 - 1,691,230 - (176,326) 1,514,904	Av \$ \$ \$ \$	20.12 20.12 - 19.48 - 19.48 19.48
Year End Consumption Adjustments Acquisitions Subtotal Issuances Consumption Ending Balance	Quantity 24,074 (4,112) - 19,962 - (797)	\$ \$ \$ \$ \$	Amount 10,447,028 (1,811,089) 156,184 8,792,123 - (351,033) 8,441,090	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	440.44 440.44		Ruantity 78,594 8,228 - 86,822 - (9,052) 77,770	\$ \$ \$ \$ \$	Amount 1,580,935 110,295 - 1,691,230 - (176,326) 1,514,904 Amount	Av \$ \$ \$ \$	19.48 19.48
Year End Consumption Adjustments Acquisitions Subtotal Issuances Consumption Ending Balance Feb-11	Quantity 24,074 (4,112)	\$ \$ \$ \$ \$	Amount 10,447,028 (1,811,089) 156,184 8,792,123 - (351,033) 8,441,090 (2009 & prior Amount	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	440.44 440.44 440.44 2ge)		Quantity 78,594 8,228 - 86,822 - (9,052) 77,770 So Quantity	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 1,580,935 110,295 - 1,691,230 - (176,326) 1,514,904 Amount	Av \$ \$ \$ \$ \$ Av	19.48 19.48 19.48 19.48 19.48
Year End Consumption Adjustments Acquisitions Subtotal Issuances Consumption Ending Balance Feb-11 Beginning Balance	Quantity 24,074 (4,112)	\$ \$ \$ \$ \$ \$	Amount 10,447,028 (1,811,089) 156,184 8,792,123 - (351,033) 8,441,090 (2009 & prior Amount	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	440.44 440.44 440.44 2ge)		Quantity 78,594 8,228 - 86,822 - (9,052) 77,770 SG Quantity 77,770	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 1,580,935 110,295 - 1,691,230 - (176,326) 1,514,904 Amount 1,514,904	Av \$ \$ \$ \$ \$ Av \$	20.12 20.12 19.48 19.48 19.48 19.48 19.48 19.48
Year End Consumption Adjustments Acquisitions Subtotal Issuances Consumption Ending Balance Feb-11 Beginning Balance Acquisitions	Quantity 24,074 (4,112)	\$ \$ \$ \$ \$ \$	Amount 10,447,028 (1,811,089) 156,184 8,792,123 - (351,033) 8,441,090 (2009 & prior Amount 8,441,090	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	yg Unit Cost 433.95 440.44 440.44 440.44 ge) yg Unit Cost 440.44		Quantity 78,594 8,228 - 86,822 - (9,052) 77,770 St Quantity 77,770 (14)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 1,580,935 110,295 - 1,691,230 - (176,326) 1,514,904 Amount 1,514,904 (188)	Av \$ \$ \$ \$ \$ Av \$	19.48 19.48 19.48 19.48 19.48 19.48 19.48 19.48
Year End Consumption Adjustments Acquisitions Subtotal Issuances Consumption Ending Balance Feb-11 Beginning Balance Acquisitions Subtotal	Quantity 24,074 (4,112)	\$ \$ \$ \$ \$ \$ \$ \$	Amount 10,447,028 (1,811,089) 156,184 8,792,123 - (351,033) 8,441,090 (2009 & prior Amount 8,441,090	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	440.44 440.44 440.44 440.44 440.44 440.44 440.44 440.44		Quantity 78,594 8,228 - 86,822 - (9,052) 77,770 St Quantity 77,770 (14)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 1,580,935 110,295 - 1,691,230 - (176,326) 1,514,904 Amount 1,514,904 (188)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	19.48 19.48 19.48 19.48 19.48 19.48 19.48 19.48

Mar-11	SO2	(2009 & prior	vintage	·)		S	02 (2	2010/2011 v	intage	e)
	Quantity	Amount	-	Unit Cost		Quantity		Amount		Unit Cost
Beginning Balance	14,504 \$	6,388,185	\$	440.44		77,756	\$	1,514,716	\$	19.48
Acquisitions	- \$		\$	-	_		\$	~	\$	*
Subtotal	14,504	6,388,185	\$	440.44		77,756	\$	1,514,716	\$	19.48
Issuances	- \$	-	\$	-		-	\$	~	\$	-
Consumption	(3,443) \$	(1,516,445)	\$	440.44	•••	-	\$	-	\$	
Ending Balance	11,061	4,871,740	\$	440.44	=	77,756	=======================================	1,514,716	\$	19.48
Apr-11	SO2	(2009 & prior	vintage	:)		S	O2 (i	2010/2011 v	intage	e)
	Quantity	Amount	_	Unit Cost		Quantity		Amount	_	Unit Cost
Beginning Balance	11,061 \$	4,871,740	\$	440.44		77,756	\$	1,514,716	\$	19.48
Acquisitions	- \$	-	\$		-	~	\$	*	\$	-
Subtotal	11,061	4,871,740	\$	440.44		77,756	\$	1,514,716	\$	19.48
Issuances	- \$	-	\$	-		-	\$	-	\$	-
Consumption	(4,142) \$	(1,824,315)	\$	440.44	_	-	\$	-	\$	
Ending Balance	6,919	3,047,425	\$	440.44	=	77,756		1,514,716	\$	19.48
Mav-11	SO2	(2009 & prior	vintaae	e)		s	O2 (2010/2011 \	rintaqı	e)
May-11		(2009 & prior Amount			_	S Quantity	02 (2010 / 2011 \ Amount		
May-11 Beginning Balance	SO2 Quantity 6,919 \$	Amount	Avg	Unit Cost 440.44	-			2010 / 2011 v Amount 1,514,716	Ανς	e) g Unit Cost 19.48
•	Quantity	Amount 3,047,425	Avg	Unit Cost	-	Quantity		Amount	Ανς	Unit Cost
Beginning Balance	Quantity 6,919 \$	Amount 3,047,425	Avg \$ \$	Unit Cost	-	Quantity	\$	Amount	Ανς \$ \$	Unit Cost
Beginning Balance Acquisitions	Quantity 6,919 \$	Amount 3,047,425 3,047,425	Avg \$ \$	Unit Cost 440.44	-	Quantity 77,756 -	\$	Amount 1,514,716 -	Ανς \$ \$	Unit Cost 19.48
Beginning Balance Acquisitions Subtotal	Quantity 6,919 \$ - \$ 6,919	Amount 3,047,425 3,047,425	Avg \$ \$ \$ \$	Unit Cost 440.44	-	Quantity 77,756 -	\$	Amount 1,514,716 -	Avg \$ \$	Unit Cost 19.48
Beginning Balance Acquisitions Subtotal Issuances	Quantity 6,919 \$ - \$ 6,919	Amount 3,047,425 - 3,047,425	**************************************	440.44 - 440.44	-	Quantity 77,756 -	\$ \$ \$	Amount 1,514,716 -	Avg \$ \$ \$	Unit Cost 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance	Quantity 6,919 \$ 6,919 6,919 (4,025) \$ 2,894	Amount 3,047,425 - 3,047,425 - 5 (1,772,783) 1,274,642	Avg \$ \$ \$ \$ \$	440.44 440.44 440.44 440.44	-	Quantity 77,756 - 77,756 - - - 77,756	\$ \$ \$ \$	Amount 1,514,716 - 1,514,716 - 1,514,716	Avg \$ \$ \$ \$ \$ \$	19.48 - 19.48 - 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption	Quantity 6,919 \$ 6,919 - \$ (4,025) \$ 2,894	Amount 3,047,425 3,047,425 4 (1,772,783) 1,274,642	Avg \$ \$ \$ \$ \$ \$	440.44 440.44 440.44 440.44	-	Quantity 77,756 - 77,756 - - - 77,756	\$ \$ \$ \$	Amount 1,514,716 - 1,514,716 - 1,514,716	Avç \$ \$ \$ \$ \$	19.48 19.48 - 19.48 - 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance	Quantity 6,919 \$ 6,919 6,919 (4,025) \$ 2,894	Amount 3,047,425 3,047,425 (1,772,783) 1,274,642 (2009 & prior Amount	Avg \$ \$ \$ \$ \$ \$	440.44 440.44 440.44 440.44	-	Quantity 77,756 - 77,756 - - - 77,756	\$ \$ \$ \$	Amount 1,514,716 - 1,514,716 - 1,514,716	Avç \$ \$ \$ \$ \$	19.48 - 19.48 - 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Jun-11	Quantity 6,919 \$ 6,919 \$ (4,025) \$ 2,894 SO2 Quantity	Amount 3,047,425 3,047,425 (1,772,783) 1,274,642 (2009 & prior Amount 1,274,642	Avg \$ \$ \$ \$ \$ \$ \$	440.44 440.44 440.44 440.44 9)	-	Quantity 77,756	\$ \$ \$ \$	Amount 1,514,716 - 1,514,716 - 1,514,716 - 2010/2011	Avg \$ \$ \$ \$ \$	19.48 19.48 19.48 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Jun-11 Beginning Balance	Quantity 6,919 \$ 6,919 \$ (4,025) \$ 2,894 SO2 Quantity 2,894 \$	Amount 3,047,425 3,047,425 (1,772,783) 1,274,642 (2009 & prior Amount 1,274,642	Avg \$ \$ \$ \$ \$ \$	440.44 440.44 440.44 440.44 9)	-	Quantity 77,756	\$ \$ \$ \$ O2(Amount 1,514,716 - 1,514,716 - 1,514,716 - 2010/2011	Avg \$ \$ \$ \$ \$	19.48 19.48 19.48 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Jun-11 Beginning Balance Acquisitions	Quantity 6,919 \$ 6,919 \$ (4,025) \$ 2,894 SO2 Quantity 2,894 \$	Amount 3,047,425 3,047,425 5 (1,772,783) 1,274,642 1,274,642 1,274,642 1,274,642	Avg \$ \$ \$ \$ \$ \$	440.44 440.44 440.44 Unit Cost 440.44 440.44	-	Quantity 77,756	\$ \$ \$ \$ \$	Amount 1,514,716 - 1,514,716 - 1,514,716 2010/2011 v Amount 1,514,716	Avg \$ \$ \$ \$ \$ Avg \$	19.48 19.48 19.48 19.48 29) 9 Unit Cost 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Jun-11 Beginning Balance Acquisitions Subtotal	Quantity 6,919 \$ 6,919 \$ (4,025) \$ 2,894 SO2 Quantity 2,894 \$ - \$ 2,894 - \$	Amount 3,047,425 3,047,425 5 (1,772,783) 1,274,642 1,274,642 1,274,642 1,274,642	Avg \$ \$ \$ \$ \$ \$ \$	440.44 440.44 440.44 Unit Cost 440.44 440.44	-	Quantity 77,756	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 1,514,716 - 1,514,716 - 1,514,716 2010/2011 v Amount 1,514,716	Avg \$ \$ \$ \$ \$ \$ rintage Avg \$ \$ \$ \$	19.48 19.48 19.48 19.48 2) 19.48 19.48

Jul-11	S	D2 (2	2009 & prior	vintag	e)	S) 2C	2010/2011 v	intage	e)
	Quantity		Amount		Unit Cost	Quantity	۲.	Amount	-	Unit Cost
Beginning Balance	-	\$	-	\$	-	73,900	>	1,439,599	>	19.48
Acquisitions		\$	-	\$		***	\$	<u> </u>	\$	-
Subtotal	-		-	\$	-	73,900	\$	1,439,599	\$	19.48
Issuances	-	\$	-	\$	-	-	\$	-	\$	-
Consumption		\$	-	\$		(10,632)	\$	(207,115)	\$	19.48
Ending Balance	-		-	\$	-	63,268	···	1,232,484	\$	19.48
Aug-11	90	72 (2	1009 & prior	vintac	e)	St	72 (2010/2011 v	intan	a)
ing ii	Quantity		Amount		Unit Cost	Quantity		Amount		Unit Cost
Beginning Balance	*	\$	-	\$	<u>-</u>	63,268	\$	1,232,484	\$	19.48
Acquisitions		\$	-	\$	-	•	\$	-	\$	-
Subtotal	-		-	\$	-	63,268	\$	1,232,484	\$	19.48
Issuances	-	\$	-	\$	-	-	\$	-	\$	-
Consumption		\$	_	\$	-	(8,512)	\$	(165,817)	\$	19.48
Ending Balance	-		.	\$	-	54,756		1,066,667	\$	19.48
Sen-11	St)2 (2	2009 & prior	vintan	e)	St	72 (2010 / 2011 v	intan	e)
Sep-11	S(Quantity	D2 (2	2009 & prior Amount				D2 (2010 / 2011 v Amount		
Sep-11 Beginning Balance		02 <u>(2</u> \$			e) g Unit Cost -	S0 Quantity 54,756			Αvç	e) g Unit Cost 19.48
			Amount	Ανς		Quantity		Amount	Αvç	Unit Cost
Beginning Balance	Quantity -	\$	Amount -	Avç \$	Unit Cost	Quantity 54,756	\$	Amount 1,066,667	Avg \$	Unit Cost 19.48
Beginning Balance Acquisitions	Quantity -	\$	Amount -	Av ç \$ \$	Unit Cost	Quantity 54,756	\$	Amount 1,066,667	Av g \$ \$	Unit Cost 19.48
Beginning Balance Acquisitions Subtotal	Quantity -	\$	Amount -	Av ç \$ \$	Unit Cost	Quantity 54,756	\$ \$ \$	Amount 1,066,667	Avg \$ \$ \$	y Unit Cost 19.48 - 19.48
Beginning Balance Acquisitions Subtotal Issuances	Quantity -	\$	Amount -	Av ç \$ \$ \$	Unit Cost	Quantity 54,756 - 54,756 - -	\$ \$ \$	Amount 1,066,667 - 1,066,667	Avg \$ \$ \$ \$	y Unit Cost 19.48 - 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance	Quantity	\$ \$ \$	Amount	**************************************	Unit Cost	Quantity 54,756 - 54,756 - (6,272) 48,484	\$ \$ \$	Amount 1,066,667 - 1,066,667 (122,181) 944,486	Avg \$ \$ \$ \$ \$	19.48 19.48 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption	Quantity	\$ \$ \$	Amount	Avç \$ \$ \$ \$ \$		Quantity 54,756 - 54,756 - (6,272) 48,484	\$ \$ \$	Amount 1,066,667 1,066,667 (122,181) 944,486	Avg \$ \$ \$ \$	19.48 19.48 19.48 19.48 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance	Quantity	\$ \$ \$	Amount	Avç \$ \$ \$ \$ \$	Unit Cost	Quantity 54,756 - 54,756 - (6,272) 48,484	\$ \$ \$ \$	Amount 1,066,667 - 1,066,667 (122,181) 944,486	Avg \$ \$ \$ \$	19.48 19.48 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Oct-11	Quantity S(\$ \$ \$ \$	Amount	\$ \$ \$ \$ \$ \$ \$ vintag Avg		Quantity 54,756 - 54,756 - (6,272) 48,484	\$ \$ \$ \$	Amount 1,066,667 1,066,667 (122,181) 944,486 2010/2011 v Amount	Avg \$ \$ \$ \$ \$ Avg	19.48 19.48 19.48 19.48 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Oct-11 Beginning Balance	Quantity S(\$ \$ \$ \$ \$ \$ \$	Amount	Avg \$ \$ \$ \$ \$ \$		Quantity 54,756 - 54,756 - (6,272) 48,484 St Quantity 48,484	\$ \$ \$ \$	Amount 1,066,667 1,066,667 (122,181) 944,486 2010/2011 v Amount 944,486	Avg \$ \$ \$ \$ \$ intage Avg \$	19.48 19.48 19.48 19.48 19.48 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Oct-11 Beginning Balance Acquisitions	Quantity S(Quantity	\$ \$ \$ \$ \$ \$ \$	Amount	Avg \$ \$ \$ \$ vintag Avg \$ \$		Quantity 54,756 - 54,756 - (6,272) 48,484 St Quantity 48,484	\$ \$ \$ \$ \$	Amount 1,066,667 1,066,667 (122,181) 944,486 2010/2011 v Amount 944,486	Avg \$ \$ \$ \$ \$ \$ intage Avg \$ \$	19.48 19.48 19.48 19.48 19.48 19.48
Beginning Balance Acquisitions Subtotal Issuances Consumption Ending Balance Oct-11 Beginning Balance Acquisitions Subtotal	Quantity S(Quantity	\$ \$ \$ \$ \$ \$	Amount	Avg \$ \$ \$ \$ \$ vintag Avg \$ \$ \$		Quantity 54,756 - 54,756 - (6,272) 48,484 St Quantity 48,484	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 1,066,667 1,066,667 (122,181) 944,486 2010/2011 v Amount 944,486	Avg \$ \$ \$ \$ \$ intage Avg \$ \$ \$	19.48 19.48 19.48 19.48 19.48 19.48

Nov-11	S	D2 (2009 & prior	vint	age)) 22 (2010/2011 v	rintag	je)
	Quantity		Amount		vg Unit Cost	Quantity		Amount		g Unit Cost
Beginning Balance	-	\$	-	\$	-	40,958	\$	797,877	\$	19.48
Acquisitions	-	\$	-	\$			\$	-	\$	
Subtotal	-		-	\$	-	40,958	\$	797,877	\$	19.48
Issuances	-	\$	-	\$	-	-	\$	-	\$	-
Consumption		\$	-	\$		(7,134)	\$	(138,973)	\$	19.48
Ending Balance	-		-	\$	-	33,824		658,904	\$	19.48
Dec-11		D2 (2009 & prior) 22 (2010/2011 v		
	Quantity		Amount		vg Unit Cost	Quantity		Amount		g Unit Cost
Beginning Balance		\$	-	\$	-	33,824	\$	658,904	\$	19.48
Acquisitions	11,857	\$	6,582,817	\$	555.18	29,917	\$	5,758,753	\$	192.49
Subtotal	11,857		6,582,817	\$	555.18	63,741	\$	6,417,657	\$	100.68
Issuances	-	\$	-	\$	w.	-	\$	-	\$	-
Consumption	-	\$	-	\$	-	(8,326)	\$	(838,290)	\$	100.68
2012 Vintage Additions	-	\$	-			39,222	\$	1,356,488		
Ending Balance	11,857		6,582,817	\$	555.18	94,637		6,935,855	\$	73.29
Jan-12)2 (2009 & prior				(20)	0/2011/201		
	Quantity		Amount		vg Unit Cost	Quantity		Amount		g Unit Cost
Beginning Balance	11,857	\$	6,582,817	\$	555.18	94,637	\$	6,935,855	\$	73.29
Year End Consumption Adjustments	(9,606)	\$	(5,333,098)			19,170	\$	1,930,100		
Acquisitions	*	\$	-	\$	-	-	\$	•	\$	_
Subtotal	2,251	\$	1,249,719	\$	555.18	113,807	\$	8,865,955	\$	77.90
Issuances	-	\$	-	\$	-	-	\$	-	\$	-
Consumption	(622)	\$	(345,324)	\$	555.18	(4,468)	\$	(348,073)	\$	77.90
Ending Balance	1,629	\$	904,395	\$	555.18	109,339	\$	8,517,883	\$	77.90
Feb-12	0.0	.	2009 & prior	. it m k	2001	202	(20-	0/2011/201	0	
ren-12		12 (****			201	·····		
Beginning Balance	Quantity 1,629	\$	Amount 904,395		vg Unit Cost 555.18	Quantity 109,339	\$	Amount 8,517,883		g Unit Cost 77.90
Year End Consumption							,			
Adjustments	-	\$	-			(28)		(2,819)		
Acquisitions	-	\$	-	\$	-	-	\$	-	\$	-
Subtotal	1,629		904,395	\$	555.18	109,311	\$	8,515,064	\$	7790
Issuances	•	\$	-	\$	~	-	\$	-	\$	-
Consumption	(1,414)	\$	(785,030)	\$	555.18		\$	<u>.</u>	\$	***************************************
Ending Balance	215		119,365	\$	555.18	109,311		8,515,064	\$	77.90

Mar-12	sc)2 (2	2009 & prior	vinta	ige)	SO2	(20	10/2011/201	2 vir	itage)
	Quantity		Amount	A۱	vg Unit Cost	Quantity		Amount	Αv	g Unit Cost
Beginning Balance	215	\$	119,365	\$	555.18	109,311	\$	8,515,064	\$	77.90
Acquisitions		\$	-	\$	-	<u>.</u>	\$		\$	-
Subtotal	215		119,365	\$	555.18	109,311	\$	8,515,064	\$	77.90
Issuances	-	\$	-	\$	-	-	\$	-	\$	~
Consumption	(215)	\$	(119,365)	\$	555.18	(3,774)	\$	(293,986)	\$	77.90
Ending Balance	-			\$	<u>-</u>	105,537		8,221,078	\$	77.90
Apr-12	SC	02 (2	2009 & prior	vinta	ige)	SO2	(20	10/2011/201	2 vir	ntage)
	Quantity		Amount	A۱	g Unit Cost	Quantity		Amount	Αv	g Unit Cost
Beginning Balance	-	\$	-	\$	-	105,537	\$	8,221,078	\$	77.90
Acquisitions	-	\$	-	\$	_	-	\$		\$	-
Subtotal	-		~	\$	-	105,537	\$	8,221,078	\$	77.90
Issuances	-	\$	-	\$	-	-	\$	-	\$	-
Consumption	_	\$	-	\$	-	(7,430)	\$	(578,779)	\$	77.90
Ending Balance			-	\$		98,107		7,642,299	\$	77.90
May-12	90	12 (2	2009 & prior	vinta	ige)	502	(20:	10/2011/201	12 vir	ofage)
y	Quantity	- 1-	Amount		g Unit Cost	Quantity	1	Amount		g Unit Cost
Beginning Balance	- Guaritity	\$	Amount	\$		98,107	\$	7,642,299		77.90
Acquisitions	_	\$	_	\$	-	-	\$	-	\$	_
Subtotal	_		-	\$	_	98,107	\$	7,642,299	\$	77.90
Issuances	-	\$	-	\$	-	_	\$	_	\$	-
Consumption	_	\$	-	\$	_	- (2,776)		(216,244)		77.90
		, ,		\$		95,331	<u> </u>	7,426,056	\$	77.90
Ending Balance				٠,		33,331		7,420,030	<u>ئ</u>	77.90
Jun-12			009 & prior					10/2011/201		
	Quantity		Amount	А١	g Unit Cost			Amount		g Unit Cost
Beginning Balance	-	\$	-	\$	-	95,331	\$	7,426,056	\$	77.90
Acquisitions	*	\$	-	\$	-		\$		\$	-
Subtotal	-		-	\$	-	95,331	\$	7,426,056	\$	77.90
Issuances	-	\$	-	\$	J	-	\$	-	\$	•
Consumption	-	\$		\$		(7,178)	\$	(559,149)	\$	77.90
Ending Balance	-		-	\$	-	88,153		6,866,907	\$	77.90

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Jul-12				(2009 & prior vintage)				0/2011/201	0 / 2011/ 2012 vintage)	
	Quantity	,	Amount	Av	g Unit Cost	Quantity		Amount	Αv	g Unit Cost
Beginning Balance	-	\$	~	\$	-	88,153	\$	6,866,907	\$	77.90
Acquisitions	_	\$	-	\$	-	-	\$		\$	_
Subtotal	-		-	\$	-	88,153	\$	6,866,907	\$	77.90
Issuances	-	\$	-	\$	-	-	\$	-	\$	-
Consumption		\$	_	\$	-	(9,464)	\$	(737,223)	\$	77.90
Ending Balance	_		-	\$	-	78,689		6,129,684	\$	77.90