ATTORNEYS

December 28, 2012

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HAND DELIVERED

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

RE:

Case No. 2012-00504

RECEIVED

DEC 28 2012

PUBLIC SERVICE COMMISSION

Dear Mr. Derouen:

Enclosed please find and accept for filing the original and seven copies of the testimony of Lila P. Munsey and Kentucky Power Company's responses to Staff's First Data Requests in the above proceeding.

Copies of the testimony and data request responses are being served on counsel for Kentucky Industrial Utility Customers, Inc. and the Attorney General along with a copy of this letter. Please do not hesitate to contact me if you have any further questions.

Mark R. Overstreet

truly yours.

MRO

Jennifer B. Hans cc: Michael L. Kurtz

Nashville, TN Lexington, KY Louisville, KY Jeffersonville, IN Atlanta, GA Frankfort, KY Franklin, TN Alexandria, VA

RECEIVED

DEC 28 2012

PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

BEFORE THE

PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF

AN EXAMINATION BY THE PUBLIC SERVICE)
COMMISSION ON THE ENVIRONMENTAL)
SURCHARGE MECHANISM OF KENTUCKY) CASE NO. 2012-00504
POWER COMPANY FOR THE SIX-MONTH)
BILLING PERIODS ENDING DECEMBER 31, 2011)
AND JUNE 30, 2012	

DIRECT TESTIMONY OF LILA P. MUNSEY
ON BEHALF OF
KENTUCKY POWER COMPANY

VERIFICATION

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

Lila P. Mursey COMMONWEALTH OF KENTUCKY) CASE NO. 2012-00504 COUNTY OF FRANKLIN

Subscribed and sworn to before me, a Notary Public in and before said County and State, by, Lila P. Munsey, this the 2/84 day of December 2012.

My Commission Expires: January 23, 2013

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KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Page 1 of 2

Kentucky Power Company

REQUEST

Prepare a summary schedule showing the calculation of E(m) and the surcharge factor for the expense months covered by the billing periods under review. Use ES Form 1.00 as a model for this summary. Include the two expense months subsequent to the billing periods in order to show the over- and under-recovery adjustments for the months included in the billing periods under review. Include a calculation of any additional over- or under-recovery amount Kentucky Power believes needs to be recognized for the sixmonth review. Include all supporting calculations and documentation for any such additional over- or under-recovery.

RESPONSE

In the previous two reviews of the Environmental Surcharge, Case No. 2011-00031 and Case No. 2012-00273, the Company discovered that it had over-collected the expenses related to the pool capacity charge paid through the Interconnection Agreement on ES Form 3.14 as well as the polymer, lime hydrate, and steam expenses. Refunds were made with respect to the periods being considered in those reviews (billing months July 1, 2010 through December 31, 2010 and the last six-months of the two year review billing months January 1, 2011 through June 30, 2011). It was further agreed that similar revisions would be required for the period billed July 1, 2011 through June 30, 2012 during the next two-year review. The Company calculates the amount to be refunded with respect to these two items for the period July 1, 2011 through June 30, 2012 totals \$913,674.

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Also during Kentucky Power's previous review of the Environmental Surcharge, Case No. 2012-00273, the Company discovered the following:

- the working capital cash component was understated for the Big Sandy Plant (ES FORM 3.10);
- Kentucky Power's portion of the Indiana Emission Fee at the Rockport Plant (ES FORM 3.13) was omitted from the working capital cash calculation; and
- the pool percentage of Rockport plant (ES FORM 3.14 page 10) was understated by failing to recognize that the Indiana and Michigan Power Company unit power agreement ended December 31, 2009.

These items also affect the current period under review, expense months of May 2011 through April 2012, and result in an under-collection.

The revision for the Pool percentage of Rockport plant had no effect on the amount collected. However, the working capital cash was increased by including the Indiana Emission Fee in the working capital cash calculation that caused an under-collection of \$3,516. The working capital cash component adjustment related to the Big Sandy Plant causes an under-collection of \$205,866 thus creating a \$209,382 total adjustment for the working capital cash. The sum of the over-collection of \$913,674 and the under-collection of \$209,382 is a net \$704,292 over-collection to be refunded to customers. A more detailed description of the revisions may be found in the testimony of Lila P. Munsey filed with this case.

A copy of the summary schedule showing the calculation of the E(m) and the surcharge factor for the expense months covered by the billing period is attached to this response as pages 1 and 2 of Attachment 1. The remaining pages of this attachment contain the supporting calculations.

WITNESS: Lila P Munsey

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

As Originally Filed

	- ·													Total
	CALCULATION OF EIMI E(m) = CRR - BRR	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	January 2012	February 2012	March 2012	April 2012	Over / Under Recovery
LINE 1	CRR from ES FORM 3.00	55,705,345	\$5,508,388	\$4,372,798	\$4,236,648	\$4,019,669	\$3,805,605	\$3,632,110	\$4,788,967	\$3,263,816	\$3,426,012	\$3,205,828	\$3,010,299	
LINE 2	Bir from ES FORM 1.10	\$3,922,590	\$3,627,274	\$3,005,325	\$4,088,830	\$3,740,010	\$3,260,302	\$2,786,040	\$4,074,321	\$3,991,163	\$3,590,810	\$3,651,374	\$3,547,040	
LINE 3	E(m) (LINE 1 - LINE 2)	\$1,782,755	\$1,881,114	\$567,473	\$147.818	\$279,659	\$546,303	\$846,070	\$714,646	(\$727,347)	(\$164,798)	(\$445,546)	(\$636,741)	
LINE 4	Kentucky Retail Jurisdictional Allocation Factor. from ES FORM 3.30, Schodule of Revenues, LINE 1	77.6%	72.7%	68.3%	76,2%	79.7%	78.0%	83.3%	83.0%	88,6%	88.9%	90.6%	80,4%	
LINE 5A	KY Retail E(m) (LINE 3 * LINE 4)	\$1,383,418	\$1,367,570	\$387,584	\$112.638	\$222,689	\$426,115	\$704,776	\$593,156	(\$644,429)	(\$146,505)	(\$403,664)	(\$511,940)	
LINE 5B	Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$629,557)	\$0	
LINE 6	Over/(Under) Recovery Adjustment from ES FORM 3.30	\$179,377	\$7,110	(\$235,309)	(\$197,884)	\$5,290	(527,561)	\$15,67G	(\$122,928)	(\$105,459)	(\$74,511)	(\$211,240)	(\$17,621)	
LINE 7	Not KY Retail E(m) (LINE 5 + LINE 6)	\$1,562,795	\$1,374,680	\$152,275	(\$85,246)	\$228,179	\$398,555	\$720,452	\$470,228	(\$749,886)	(\$221,016)	(\$1,244,461)	(\$529,561)	
	SURCHARGE FACTOR													
LINE 8	Net KY Retail E(m) (Line 7)	\$1,562,795	\$1,374,660	\$152,275	(\$85.246)	\$228,179	\$398,555	\$720,452	\$470,228	(\$749,888)	(\$221,016)	(\$1,244,461)	(\$529,561)	
LINE 9	KY Retail R(m) from ES FORM 3.30	\$40,424,987	\$46,953,714	546,534,433	547,519,210	\$44,097,032	\$38,287,502	\$42,652,355	\$50,620,415	555,884,263	\$48,360,835	544,915,695	\$35,695,838	
LINE 10	Environmental Surchage Factor for Expense Month (Line 6 / LINE 9)	3.8659%	2.9277%	0.327255	-0.1794%	0.5174%	1.041056	1.6812%	0.9289%	-1.3419%	-0.4570%	-2.7707%	-1.4835%	
	As Revised													
	CALCULATION OF E(m) E(m) = CRR - BRR	May 2011	Juna 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	January 2012	February 2012	March 2012	April 2012	
LINE 11	CRR from ES FORM 3.00	\$5,653,443	\$5,467,944	\$4,319,397	\$3,871,782	\$3,485,386	\$3,814,158	\$3,654,543	\$4,809,453	\$3,284,764	\$3,444,998	\$3,223,502	\$3,026,068	
LINE 12	Bir from ES FORM 1.10	\$3,922,590	\$3,627,274	\$3,805,325	\$4,088,830	\$3,740,010	\$3,260,302	\$2,786,040	\$4,074,321	\$3,991,163	\$3,590,810	\$3,651,374	\$3,647,040	
LINE 13	E(m) (LINE 11 - LINE 12)	\$1,730,853	\$1,840,670	\$514,072	(\$217,048)	(\$254,624)	\$553,856	\$668,503	\$735,132	(\$706,399)	(\$145,812)	(\$427,872)	(\$520,972)	
LINE 14	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schodule of Revenues, LINE 1	77.6%	72.7%	68.3%	76,2%	79.7%	78.0%	83.3%	83.0%	88.5%	88.9%	90.6%	80.4%	
LINE 15	KY Rotail E(m) (LINE 13 * LINE 14)	\$1,343,142	\$1,338,167	\$351,111	(\$165,390)	(\$202,935)	\$432,008	\$723,463	\$610,160	(\$625,869)	(\$129,627)	(\$387,652)	(\$499,261)	
LINE 15B	Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	20	(\$629,557)	\$0	
LINE 16	Over/(Under) Recovery Adjustment from ES FORM 3.30	\$179,377	\$7,110	(\$235,309)	(\$197,884)	\$5,290	(\$27,561)	\$15,676	(\$122,928)	(\$105,459)	(\$74,511)	(\$211,240)	(\$17.621)	
LINE 17	Not KY Rotail E(m) (LINE 15 + LINE 16)	\$1,522,519	\$1,345,277	\$115,802	(\$363,274)	(\$197,645)	\$404,447	\$739,139	\$487,232	(5731,328)	(\$204,138)	(\$1,228,449)	(\$516,882)	
	SURCHARGE FACTOR													
LINE 18	Net KY Retail E(m) (Line 17)	\$1,522,519	\$1,345,277	\$115,802	(\$353,274)	(\$197,645)	\$404,447	\$739,139	\$487,232	(5731,328)	(\$204.138)	(\$1,226,449)	(\$516,882)	
LINE 19	KY Retail R(m) from ES FORM 3.30	\$40,424,987	\$46,953,714	\$46,534,433	\$47,519,210	\$44,097,032	\$36,267,502	\$42,852,396	\$50,620,415	\$55,684,283	\$48,360,835	\$44,915,695	\$35,695,838	
LINE 20	Environmental Surchage Factor for Expense Month (Line 18 / LINE 19)	3.7663%	2.8651%	0.2489%	-0.7645%	-0.4462%	1.0563%	1.7248%	0.9625%	-1,3086%	-0.4221%	-2,7350%	-1.4480%	
LINE 21	Difference (Line 18 - Line 6)	(\$40,276)	(\$29,403)	(\$36,473)	(\$278,028)	(\$425,824)	\$5,892	\$18,687	\$17,004	\$18,560	\$16,678	\$16,012	\$12,679	(\$704,292)

Total Over Collection (\$704,292)

	ES Form 1.00 Line 7			Capacity			
Expense Month-Year	As Originally Filed	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 117
(1)	(2)	(3)	(4)	(5)=(3)-(2)	(6)=(4)-(3)	(7)=(5)+(6)	(8)
May-11	1,562,795	1,503,986	1,522,519	(58,809)	18,533	(40,276)	Page 4 of 117
June-11	1,374,680	1,326,989	1,345,277	(47,691)	18,288	(29,403)	Page 19 of 117
July-11	152,275	97,981	115,802	(54,294)	17,821	(36,473)	Page 34 of 117
August-11	(85,246)	(381,533)	(363,274)	(296,287)	18,259	(278,028)	Page 49 of 117
September-11	228,179	(216,469)	(197,645)	(444,648)	18,824	(425,824)	Page 64 of 117
October-11	398,555	386,610	404,447	(11,945)	17,837	5,892	Page 79 of 117
November-11	720,452		739,139	-	18,687	18,687	Page 94 of 117
December-11	470,228	-	487,232	-	17,004	17,004	Page 98 of 117
January-12	(749,888)		(731,328)	-	18,560	18,560	Page 102 of 117
February-12	(221,016)		(204,138)	-	16,878	16,878	Page 106 of 117
March-12	(1,244,461)	-	(1,228,449)	-	16,012	16,012	Page 110 of 117
April-12	(529,561)		(516,882)		12,679	12,679	Page 114 of 117
Total Over Co	llection			\$ (913,674)	\$ 209,382	\$ (704,292)	

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

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 3 of 116

Revised - September 24, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of May 2011

	$\begin{array}{c} \text{CALCULATION OF E(m)} \\ \\ \text{E(m)} = \text{CRR - BRR} \end{array}$	Revised Amount	Market and an order of a country and a count	Difference	
LINE 1	CRR from ES FORM 3.00	\$5,653,443	\$5,705,345	\$51,902	
LINE 2	Brr from ES FORM 1.10	3,922,590	3,922,590	\$0	1,
LINE 3	E(m) (LINE 1 - LINE 2)	\$1,730,853	\$1,782,755	\$51,902	
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	77.6%	77.6%	0.0%	
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$1,343,142	\$1,383,418	\$40,276	
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	\$179,377	\$179,377	\$0	
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$1,522,519	\$1,562,795	\$40,276	
	SURCHARGE FACTOR	ATT			
LINE 8	Net KY Retail E(m) (Line 7)	\$1,522,519	\$1,562,795	\$40,276	
LINE 9	KY Retail R(m) from ES FORM 3.30	\$40,424,987	\$40,424,987	\$0	
LINE 10	Environmental Surchage Factor for Expense Month (Line 8 / LINE 9)	3.7663%	3 8659%	0.0996%	

Effective Date for Billing:	June 29, 2011
Submitted By :	
Title:	Manager Regulatory Services
Date Submitted :	June 17, 2011

1/ Case No. 2009-00459, dated June 28, 2010

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 4 of 116

Revised - September 24, 2012

ESFORM 300

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of May 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised	Amount	As l	Filed
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$5,604,859		\$5,656,761
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$48,584		\$48 , 584
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	SO2 - EPA Auclion Proceeds received during Expense Month	\$0		\$ 0	
	SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO2 Allowances	\$0		\$0	
	1) NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
No.	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month	\$0		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$5,653,443		\$5,705,345

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 5 of 116

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ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

1 1 1 1 1 1 1 1		1	· · · · · · · · · · · · · · · · · · ·		
LINE NO.	COST COMPONENT	Revised	Amount	Asi	Filed
140.	OOOT COM ONLY	1,000	1		1
	Return on Rate Base :				
1 1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$64,121,840)		(\$64,121,840)	
3	Less Accum. Def. Income Taxes	(\$40,447,142)		(\$40,447,142)	
4	Net Utility Plant		\$86,758,570		\$86,758,570
5	SO2 Emission Allowance Inventory from ES FORM 3.11	Mark Section	\$7,671,775		\$7,671,775
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12	Mark Strain	\$108,236	AND EAST OF THE	\$108,236
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,984,729		\$303,314
В	Total Rate Base	[5.1.1.2.6.8] [1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	\$97,523,310		\$94,841,895
9	Weighted Average Cost of Capital - ES FORM 3.15	10.69%		10.69%	the said to the contract of the first terms of the first
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.89%		0.89%
11	Monthly Return of Rate Base (8) * (10)		\$867,957		\$844,093
1	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Properly Taxes		\$14,017		\$14,017
15	Monthly Kentucky Air Emissions Fee		\$31,699	范持持的 企业	\$31,699
1	Monthly Environmental AEP Pool Capacity Costs				
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$1,930,159	342 H-125-419	\$2,005,925
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13	I CHARLES TO SERVICE	\$364,962		\$364,962
18	Monthly SO2 Emission Allowance Consumption		\$1,772,783		\$1,772,783
19	Total Operating Expenses [Line 12 thru Line 18]	THE PROPERTY	\$4,736,902		<u>\$4,812,668</u>
20	Total Revenue Requirement - Big Sandy				
1	Record on ES FORM 3.00, Line 1	I A STATE OF THE PARTY OF THE P	\$5,604,859		\$5,656,761
1		【智慧的自己是对自己的主义社		可是因為政治的政治	J

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of May 2011

		Revised	Amount	As Filed		
1 2 3 4	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacily Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$31,699 \$239,927 <u>\$1,772,783</u>	\$2,044,409	\$31,699 \$257,070 <u>\$1,772,783</u>	\$2,061,552	
7	2003 Plan : Monthly Varible Cladding at Blg Sandy Unit 1 Monthly Urac Consumption at Blg Sandy Unit 2 Monthly Crea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$335,186 \$0 \$19,751 \$288 <u>\$9,737</u>	<u>\$364,962</u>	\$0 \$335,186 \$0 \$19,751 \$288 <u>\$9,737</u>	<u>\$364,962</u>	
12 13	KPCO's Rockport Unit Power O&M: E.S. Form 3 20, Line 10 X 15%		<u>\$2,344</u>			
14	Total Monthly O&M Expenses		<u>\$2,411,715</u>		<u>\$2,426,514</u>	
15 16 17 18 19 20 21 22 23 24 25 26	Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (April 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (January 2011 ES Form 3.13) Cash Working Capital Allowance (November 2010 ES Form 3.13) Cash Working Capital Allowance (November 2010 ES Form 3.13) Cash Working Capital Allowance (September 2010 ES Form 3.13) Cash Working Capital Allowance (August 2010 ES Form 3.13) Cash Working Capital Allowance (August 2010 ES Form 3.13) Cash Working Capital Allowance (July 2010 ES Form 3.13) Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$301,464 \$315,341 \$300,958 \$351,365 \$186,343 \$324,222 \$174,445 \$168,238 \$152,494 \$376,885 \$174,478 \$168,496		\$303,314	
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,984,729			

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS

Line No. (1)	Cost Component (2)	For the Expens Ohio Power Company's Environmental Cost to KPCo (3)	e Month of May 2011 Revised Amount Indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)	Ohio Power Company's Environmental Cost to KPCo (3)	As Filed Indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)
1	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 26)	\$329,452			\$338,865	•	
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 24)	\$222,022			\$233,700		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 26)	\$651,742			\$681,625		
4	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 20)	\$7,162			\$7,790		
5	Mitchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 23)	\$626,675			\$642,675		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 20)	\$68,039			\$70,110		
7	Sporn Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 20)	\$10,743			\$11,685		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Column 5, Line 21)		\$3,581			\$3,895	
9	Tanners Creek Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 11 of 11, Line 20)		\$10,743			\$15,580	
10	Total AEP Pool Monthly Environmental Capacity Costs to Kentucky Power	\$1,915,835	\$14,324	\$1,930,159	\$1,986,450	\$19,475	\$2,005,925

Note: Cost in Column 5, Line 10 is to be recorded on ES FORM 3.10, Line 16.

ES FORM 3.14 Page 2 of 11 Revised - September 24, 2012

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS WORKING CAPITAL ONLY

Line		For the Expense Ohio Power Company's (OPCo) Environmental	e Month of May 2011 Revised Amount Indiana Michigan Power Company's (I&M) Environmental		Ohio Power Company's (OPCo) Environmental	As Filed Indiana Michigan Power Company's (I&M) Environmental	
Line No. (1)	Cost Component (2)	Cost to KPCo (3)	Cost to KPCo (4)	Total (5)	Cost to KPGo (3)	Cost to KPCo (4)	Total (5)
1	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 19)	\$472,888			\$472,899		
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 17)	\$416,338			\$481,277		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 17)	\$4,072,297			\$4,365,525		
4	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 10)	\$15,690			\$15,690		
5	Mitchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 15)	\$992,870			\$993,264		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 10)	\$318,555			\$318,655		
7	Spom Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 10)	\$13,207			\$13,207		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Columns 3 & 6, Line 10)		\$15,625			\$15,625	
9	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Columns 4 & 5, Line 10)		\$0			\$0	
10	Tanners Creek Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 11 of 11, Line 10)		\$15,625			\$15,625	
11	Subtotal	\$6,301,945	\$31,250		\$6,660,517	\$31,250	
12	Steam Capacity By Company - OPCo (Column 3) / I&M (Column 4) (kw)	8,440,000	5,414,000		8,458,000	5,416,000	
13	Environmental Base (\$/kw)	\$0.75	\$9.01		\$0.79	\$0.01	
14	Company Surplus Weighting	89.00%	11.00%		84.00%	15.00%	
15	Portion of Weighted Average Capacity Rate Attributed to Environmental Fixed O&M Costs	\$0.67	\$0.00		\$0.66	\$0.00	
16	Kentucky Power Capacity Deficit (kw)	358,100	358,100		389,500	389,500	
17	Fixed O&M Environmental Cost to Kentucky Power	\$239,927	\$0	\$239,927	\$257,070	\$0	\$257,070

Note: Cost in Column 5, Line 17 is to be recorded on ES FORM 3.13, Line 2.

ES FORM 3.14 Page 3 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - AMOS PLANT UNIT NO. 3

TINE		REVISED	AS FILED
NO.	COST	AMOUNTS	AMOUNTS
			(C104+3 C404-4-4-4-0070C1ya
1	Utility Plant at Original Cost	\$600,434,141	\$600,434,141
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	<u>1.37%</u>
3	Total Rate Base	\$8,225,948	\$8,225,948
4	Ohio Power Company's Percentage Ownership - Environmental Investment	<u>100.00%</u>	<u>100.00%</u>
5	OPCo's Share of Cost Associated with Amos Unit No. 3 (3) X (4)	\$8,225,948	\$8,225,948
	Operations :		
6	Disposal (5010000)	\$5,182	\$5,182
7	Urea (5020002)	\$227,767	\$227,767
8	Trona (5020003)	\$119,193	\$119,193
9	Lime Stone (5020004)	\$209,268	\$209,268
10	Steam Exp (5020025)	\$0	\$16
	Air Emission Fee	\$10,292	<u>\$10,292</u>
12	Total Operations (Lines 6 thru 10)	\$571,702	\$571,718
	Maintenance:		
13	SCR Maintenance (5120000)	\$21,147	\$21,147
14	Scrubber (FGD) Maintenance (5120000)	\$254,042	<u>\$254,042</u>
15	Total Maintnenance (12) + (13)	<u>\$275,189</u>	\$275 <u>,189</u>
16	1/2 of Maintenance (14) * 50%	<u>\$137,595</u>	<u>\$137,595</u>
	Fixed O&M (11) + (15)	\$709,297	\$709,313
18	Ohio Power Company's Percentage Ownership - O&M Cost	<u>66.67%</u>	66.67%
19	OPCo's Share of O&M Cost Associated with Amos Unit No. 3 (16) X (17)	<u>\$472,888</u>	<u>\$472,899</u>
	Total Revenue Requirement,		
20	Cost Associated with Amos Unit No. 3 (5) + (18)	\$8,698,836	\$8,698,847
21	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
22	Amos Unit No. 3 Environmental Rate (\$/kw)	\$1.03	\$1.03
23	Ohio Power Surplus Weighing	89.00%	84.00%
24	Portion of Weighted Average Capacity Rate		
	Attributed to Amos Unit No. 3 SCR (\$/kw) (21) * (22)	\$0.92	\$0.87
	Amos Unit No. 3 Costs to Kentucky Power:		
25	Amos Unit No. 3 Portion (\$/kw) (23)	\$0.92	\$0.87
26	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
	Amos Unit No. 3 Environmental Cost to Kentucky Power (24) * (25)		
27	(ES FORM 3.14, Page 1 of 10, Line 1)	\$329,452	\$338,865
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ES FORM 3.14 Page 4 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - CARDINAL UNIT 1

	S FILED
Member Primary Capacity Investment Rate (16.44% / 12) 1.37%	IOUNTS
Member Primary Capacity Investment Rate (16.44% / 12) 1.37%	00,962,145
Total Rate Base Operations: Disposal (5010000) Urea (5020002) Trona (5020003) Trona (5020003) Trona (5020005) Ulime Stone (5020007) Ulime Hydrate (5020007) Steam Exp (5020025) Total Operations (Line 4 thru 8) Maintenance: SCR Maintenance (5120000) Scrubber (FGD) Maintenance (5120000) Total Maintenance (13) + (14) Scrubber (FGD) Maintenance (15) * 50% Total Revenue Requirement, Cost Associated with Cardinal Unit No. 3 (3) + (17) Ohio Power Company's Percentage Ownership Ohio Power Company Steam Capacity (kw) Cardinal Unit No. 1 (\$Ikw) Ohio Power Surplus Weighing Portion of Weighted Average Capacity Rate	1.37%
Operations :	\$5,493,181
Disposal (5010000)	\$0,400,101
Urea (5020002)	(\$175,679)
Trona (5020003) Trona (5020004) Trona (5020004) Polymer (5020005) Lime Hydrate (5020007) Steam Exp (5020025) Air Emission Fee Total Operations (Line 4 thru 8) Maintenance: SCR Maintenance (5120000) Scrubber (FGD) Maintenance (5120000) Total Maintenance (13) + (14) Total Maintenance (15) * 50% Fixed O&M (12) + (16) Total Revenue Requirement, Cost Associated with Cardinal Unit No. 3 (3) + (17) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) Ohio Power Company Steam Capacity (kw) Cardinal Unit No. 1 (\$/kw) Ohio Power Surplus Weighing Portion of Weighted Average Capacity Rate	\$199,680
Content	\$74,220
Polymer (5020005) \$0	\$224,616
Steam Exp (5020007) \$0 \$0 \$1 \$1 \$2 \$2 \$3 \$3 \$4 \$5 \$2 \$2 \$3 \$3 \$4 \$5 \$3 \$3 \$4 \$5 \$3 \$3 \$3 \$3 \$3 \$3 \$3	\$4,240
Steam Exp (5020025) \$0	\$0
Air Emission Fee \$8,622 Total Operations (Line 4 thru 8) \$331,459 Maintenance : \$38,622 SCR Maintenance (5120000) \$165,931 Total Maintenance (13) + (14) \$169,757 16	\$60,699
Total Operations (Line 4 thru 8) Maintenance : SCR Maintenance (5120000) Scrubber (FGD) Maintenance (5120000) Total Maintenance (13) + (14) 17 Maintenance (15) * 50% Fixed O&M (12) + (16) Total Revenue Requirement, Cost Associated with Cardinal Unit No. 3 (3) + (17) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) Ohio Power Company Steam Capacity (kw) Cardinal Unit No. 1 (\$/kw) Ohio Power Surplus Weighing Portion of Weighted Average Capacity Rate	\$8,622
Maintenance : \$3,826 13 SCR Maintenance (5120000) \$3,826 14 Scrubber (FGD) Maintenance (5120000) \$165,931 15 Total Maintenance (13) + (14) \$169,757 16 1/2 Maintenance (15) * 50% \$84,879 17 Fixed O&M (12) + (16) \$416,338 18 Cost Associated with Cardinal Unit No. 3 (3) + (17) \$5,909,519 19 Ohio Power Company's Percentage Ownership 100.00% 20 OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) \$5,909,519 21 Ohio Power Company Steam Capacity (kw) \$8,440,000 22 Cardinal Unit No. 1 (\$/kw) \$0.70 Ohio Power Surplus Weighing \$9.00% Portion of Weighted Average Capacity Rate \$9.00%	\$396,398
13 SCR Maintenance (5120000) \$3,826 14 Scrubber (FGD) Maintenance (5120000) \$1165,931 15 Total Maintenance (13) + (14) \$169,757 16 1/2 Maintenance (15) * 50% \$84,879 17 Fixed O&M (12) + (16) \$416,338 Total Revenue Requirement, Cost Associated with Cardinal Unit No. 3 (3) + (17) \$5,909,519 19 Ohio Power Company's Percentage Ownership 100.00% OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) \$5,909,519 21 Ohio Power Company Steam Capacity (kw) \$8,440,000 22 Cardinal Unit No. 1 (\$/kw) \$0.70 23 Ohio Power Surplus Weighing \$9.00% Portion of Weighted Average Capacity Rate	\$050,050
14 Scrubber (FGD) Maintenance (5120000) \$165,931 15 Total Maintenance (13) + (14) \$169,757 16 1/2 Maintenance (15) * 50% \$84,879 17 Fixed O&M (12) + (16) \$416,338	\$3,826
Total Maintenance (13) + (14) \$169,757	\$165,931
16 1/2 Maintenance (15) * 50% \$84.879 17 Fixed O&M (12) ÷ (16) \$416.338 Total Revenue Requirement, \$5,909,519 18 Cost Associated with Cardinal Unit No. 3 (3) + (17) \$5,909,519 19 Ohio Power Company's Percentage Ownership 100.00% 10 OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) \$5,909,519 10 Ohio Power Company Steam Capacity (kw) 8,440,000 10 Cardinal Unit No. 1 (\$/kw) \$0.70 10 Ohio Power Surplus Weighing \$9.00% 10 Portion of Weighted Average Capacity Rate \$9.00%	\$169,757
17	\$84,879
Total Revenue Requirement, Cost Associated with Cardinal Unit No. 3 (3) + (17) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) Ohio Power Company Steam Capacity (kw) Cardinal Unit No. 1 (\$/kw) Ohio Power Surplus Weighing Portion of Weighted Average Capacity Rate	\$481,277
18 Cost Associated with Cardinal Unit No. 3 (3) + (17) \$5,909,519 19 Ohio Power Company's Percentage Ownership 100.00% 20 OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) \$5,909,519 21 Ohio Power Company Steam Capacity (kw) 8,440,000 22 Cardinal Unit No. 1 (\$/kw) \$0.70 23 Ohio Power Surplus Weighing 89.00% 24 Portion of Weighted Average Capacity Rate	9101,211
Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) Ohio Power Company Steam Capacity (kw) Cardinal Unit No. 1 (\$/kw) Ohio Power Surplus Weighing Portion of Weighted Average Capacity Rate	\$5,974,458
OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) Ohio Power Company Steam Capacity (kw) Cardinal Unit No. 1 (\$/kw) Ohio Power Surplus Weighing Portion of Weighted Average Capacity Rate	100.00%
21 Ohio Power Company Steam Capacity (kw) 22 Cardinal Unit No. 1 (\$/kw) \$0.70 23 Ohio Power Surplus Weighing 89.00% 24 Portion of Weighted Average Capacity Rate	\$5,974,458
22 Cardinal Unit No. 1 (\$/kw) \$0.70 23 Ohio Power Surplus Weighing 89.00% 24 Portion of Weighted Average Capacity Rate	8,458,000
23 Ohio Power Surplus Weighing 89.00% 24 Portion of Weighted Average Capacity Rate	\$0.71
24 Portion of Weighted Average Capacity Rate	84.00%
	\$0.60
Cardinal Unit No. 1 Costs to Kentucky Power:	•
25 Cardinal Unit No. 1 Portion (\$/kw) (24) \$0.62	\$0.60
26 Kentucky Power Capacity Deficit (kw) 358,100	389,500
Cardinal Unit No. 1 Environmental Cost to Kentucky Power (25) * (26)	
27 (ES FORM 3.14, Page 1 of 10, Line 2) \$222,022	\$233,700

ES FORM 3.14 Page 5 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - GAVIN PLANT (UNITS 1 & 2)

TINE		REVISED	AS FILED
NO.	COST	AMOUNTS	AMOUNTS
and the same of th		***************************************	alleri ili il introducti di presidenti di particolo di presidenti di particolo di presidenti di particolo di p
1	Utility Plant at Original Cost	\$964,148,720	\$964,148,720
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$13,208,837	\$13,208,837
	Operations :		
4	Sludge Disposal (5010000)	\$799,911	\$799,911
5	Lime (5020001)	\$1,819,574	\$1,819,574
6	Urea (5020002)	\$503,998	\$503,998
7	Trona (5020003)	\$293,505	\$293,505
8	Lime Stone (5020004)	\$213	\$213
9	Polymer (5020005)	\$0	\$293,228
10	Steam Exp (5020025)	\$0	\$0
11	Air Emission Fee	\$34,947	\$34,947
12	Lease (5070005)	<u>\$0</u>	<u>\$0</u>
13	Total Operations (Lines 4 thru 10)	\$3,452,148	\$3,745,376
	Maintenance :		
14	SCR Maintenance (5120000)	\$127,564	\$127,564
15	Scrubber Maintenance (5120000)	<u>\$1,112,733</u>	\$1,112,733
16	Total Maintenance (12) + (13)	\$1,240,297	\$1,240,297
17	1/2 of Maintenance (13) * 50%	<u>\$620,149</u>	<u>\$620,149</u>
18	Fixed O&M (11) + (15)	\$4,072,297	<u>\$4,365,525</u>
	Total Revenue Requirement,	047.004.404	447 574 000
19	Cost Associated with Gavin Plant (3) + (17)	\$17,281,134	\$17,574,362
20	Ohio Power Company's Percentage Ownership	100.00%	100.00%
21	OPCo's Share of Cost Associated with Gavin Plant (17) X (18)	\$17,281,134	\$17,574,362
22	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
23	Gavin Plant (\$/kw)	\$2.05 89.00%	\$2.08 84.00%
24 25	Ohio Power Surplus Weighing Portion of Weighted Average Capacity Rate	09.00%	04.00%
25	Attributed to Gavin Plant (\$/kw) (21) X (22)	\$1.82	\$1.75
	Gavin Plant Costs to Kentucky Power :	\$1.02	φ1.1 σ
26	Gavin Plant Costs to Kentucky Power . Gavin Plant Portion (\$/kw) (23)	\$1.82	\$1.75
27	Kentucky Power Capacity Deficit (kw)	358,100	389,500
21	Gavin Plant Environmental Cost to Kentucky Power (24) * (25)	500,100	209,000
28	(ES FORM 3.14, Page 1 of 10, Line 3)	\$651,742	\$681,625
20	(LOTOTAMOLTE, Lago FOLTO, LINE O)	ΨΟΟ1,142	φου 1,020

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - KAMMER PLANT (UNITS 1, 2 & 3)

LINE NO.	COST	REVISED AMOUNTS	AS FILED AMOUNTS
1 2 3 4 5	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations: Urea (5020002) Trona (5020003) Air Emission Fee	\$8,451,624 <u>1.37%</u> \$115,787 \$0 \$0 \$15,690	\$8,451,624 <u>1.37%</u> \$115,787 \$0 \$0 \$15,690
7	Total Operations (4) + (5) + (6)	\$15,690	\$15,690
8 9 10	Maintenance : SCR Maintenance (5120000) 1/2 of Maintenance (8) * 50% Fixed O&M (7) + (9) Total Revenue Requirement,	\$0 <u>\$0</u> <u>\$15,690</u>	\$0 <u>\$0</u> <u>\$15,690</u>
11	Cost Associated with Kammer Plant (3) + (10)	\$131,477	\$131,477
12 13	Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Kammer Plant (11) X (12)	100.00% \$131,477	100.00% \$131,477
14	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
15	Kammer Plant (\$/kw)	\$0.02	\$0.02
16	Ohio Power Surplus Weighing	89.00%	84.00%
17	Portion of Weighted Average Capacity Rate Attributed to Kammer Plant (\$/kw) (15) X (16) Kammer Plant Costs to Kentucky Power :	\$0.02	\$0.02
18	Kammer Plant Portion (\$/kw) (17)	\$0.02	\$0.02
19	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
20	Kammer Plant Environmental Cost to Kentucky Power (18) * (19) (ES FORM 3.14, Page 1 of 10, Line 4)	\$7,162	\$7,790

ES FORM 3.14 Page 7 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MITCHELL PLANT (UNITS 1 & 2)

NO.		REVISED	AS FILED
1110.19	COST	AMOUNTS	AMOUNTS
	Utilify Plant at Original Cost	\$1,143,093,101	\$1,143,093,101
2 1	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	<u>1.37%</u>
	Total Rate Base	\$15,660,375	\$15,660,375
	Operations:		
	Disposal (5010000)	\$37,772	\$37,772
	Urea (5020002)	\$278,570	\$278,570
	Trona (5020003)	\$59,435	\$59,435
	Lime Stone (5020004)	\$361,973	\$361,973
: 13	Polymer (5020005)	\$0	\$394
	Lime Hydrate (5020007)	\$0	\$0
	Steam Exp (5020025)	\$0	\$0
	Air Emission Fee	<u>\$12,128</u>	<u>\$12,128</u>
	Total Operations (Lines 4 thru 8)	\$749,878	\$750,272
1 19.	Maintenance:	04.007	m4 007
	SCR Maintenance (5120000)	\$1,397	\$1,397
	FDG (5120000)	\$484,587	\$484,587
	1/2 of Maintenance (10 + 11) * 50%	<u>\$242,992</u> \$992,870	<u>\$242,992</u> \$993,264
	Fixed O&M (9) + (12)	<u>\$992,070</u>	<u>9993,204</u>
	Total Revenue Requirement, Cost Associated with Mitchell Plant (3) + (13)	\$16,653,245	\$16,653,639
18	Ohio Power Company's Percentage Ownership	100,00%	
19	Onlo Fower Company's Feroamage Ownership OPCo's Share of Cost Associated with Mitchell Plant (14) X (15)	\$16,653,245	\$16,653,639
	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
	Mitchell Plant (\$/kw)	\$1.97	\$1.97
	Ohio Power Surplus Weighing	89.00%	84.00%
	Portion of Weighted Average Capacity Rate		
	Attributed to Mitchell Plant (\$/kw) (18) X (19)	\$1.75	\$1.65
	Mitchell Plant Costs to Kentucky Power:		
1 12	Mitchell Plant Portion (\$/kw) (20)	\$1.75	\$1.65
	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
	Mitchell Plant Environmental Cost to Kentucky Power (21) * (22)		1
	(ES FORM 3.14, Page 1 of 10, Line 5)	\$626,675	\$642,675

ES FORM 3.14 Page 8 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MUSKINGUM RIVER PLANT (UNITS 1, 2, 3 , 4 & 5)

LINE	AND COLUMN ASSESSMENT COLUMN C	REVISED AMOUNTS	AS FILED AMOUNTS
NO.	COST	AMOUNTS	AMOOMIS
1	Utility Plant at Original Cost	\$108,672,817	\$108,672,817
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$1,488,818	\$1,488,818
	Operations:		
4	Urea (5020002)	\$282,970	\$282,970
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	<u>\$34,561</u>	<u>\$34,561</u>
7	Total Operations (4) + (5) + (6)	\$317,531	\$317,531
	Maintenance :		
8	SCR Maintenance (5120000)	\$2,247	\$2,247
9	1/2 of Maintenance (8) * 50%	<u>\$1,124</u>	<u>\$1,124</u>
10	Fixed O&M (7) + (9)	<u>\$318,655</u>	<u>\$318,655</u>
	Total Revenue Requirement,		
11	Cost Associated with Muskingum Plant (3) + (10)	<u>\$1,807,473</u>	<u>\$1,807,473</u>
12	Ohio Power Company's Percentage Ownership	100.00%	
13	OPCo's Share of Cost Associated with Muskingum Plant (11) X (12)	\$1,807,473	\$1,807,473
14	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
15	Muskingum Plant (\$/kw)	\$0.21	\$0.21
16	Ohio Power Surplus Weighing	89.00%	84.00%
17	Portion of Weighted Average Capacity Rate	20.40	00.40
	Attributed to Muskingum Plant (\$/kw) (15) X (16)	\$0.19	\$0.18
10	Muskingum Plant Costs to Kentucky Power:	\$0.19	\$0.18
	Muskingum Plant Portion (\$/kw) (17) Kentucky Power Capacity Deficit (kw)	358,100	ФО, 18 389,500
19	Muskingum Plant Environmental Cost to Kentucky Power (18) * (19)	330,100	209,500
20	(ES FORM 3.14, Page 1 of 10, Line 6)	\$68,039	\$70,110

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 15 of 116

Revised - September 24, 2012

ES FORM 3.14 Page 9 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - SPORN PLANT (UNITS 2, 3, 4 & 5)

LINE NO.	COST	REVISED AMOUNTS	AS FILED AMOUNTS
1	Utility Plant at Original Cost	\$20,310,295	\$20,310,295
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	<u>1.37%</u>
3	Total Rate Base	\$278,251	\$278,251
	Operations:		
4	Urea (5020002)	\$0	\$0
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	<u>\$13,207</u>	\$13,207
7	Total Operations (4) + (5) + (6)	\$13,207	\$13,207
ii i	Maintenance :		
8	SCR Maintenance (5120000)	\$0	\$0
9	1/2 of Maintenance (8) * 50%	\$0	<u>\$0</u>
10	Fixed O&M (7) + (9)	<u>\$13,207</u>	<u>\$13,207</u>
	Total Revenue Requirement,	2224.55	****
11	Cost Associated with Sporn Plant (3) + (10)	<u>\$291,458</u>	<u>\$291,458</u>
12	Ohio Power Company's Percentage Ownership	100.00%	100.00%
13	OPCo's Share of Cost Associated with Sporn Plant (11) X (12)	\$291,458	\$291,458
14	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
15	Sporn Plant (\$/kw)	\$0.03	\$0.03
16	Ohio Power Surplus Weighing	89.00%	84.00%
17	Portion of Weighted Average Capacity Rate		22.22
	Attributed to Sporn Plant (\$/kw) (15) X (16)	\$0.03	\$0.03
	Sporn Plant Costs to Kentucky Power :	40.00	22.22
18	SpornGavin Plant Portion (\$/kw) (17)	\$0.03	\$0.03
19	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
	Sporn Plant Environmental Cost to Kentucky Power (18) * (19)	040 740	044.00
20	(ES FORM 3.14, Page 1 of 10, Line 7)	\$10,743	\$11,685

ES FORM 3.14 Page 10 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - ROCKPORT PLANT (UNITS 1 & 2)

	Į		RE	VISED AMOUN	it				AS FILED		
LINE NO.	COST	Rockport Plant Common	UNIT 1 AMOUNTS	UNIT 2 AMOUNTS	Rockport Plant Common	Total	Rockport Plant Common	UNIT 1 AMOUNTS	UNIT 2 AMOUNTS	Rockport Plant Common	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(3)	(4)	(5)	(6)	(7)
1 2 3 4 5 6 7 8 9 10 11 12 13	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations: Urea (5020002) Trona (5020003) Alf Emission Fee Total Operations (4) + (5) + (6) Maintenance: SCR Maintenance (5120000) 1/2 of Maintenance (8) * 50% Fixed O&M (7) + (9) Total Revenue Requirement, Cost Associated with Rockport Plant (3) + (10) Indiana Michigan Power Company's Percentage Ownership I&M's Share of Cost Associated with Rockport Plant (11) X (12)	\$1,787,996 1.3794 \$24,496 \$0 \$15,625 \$15,625 \$0 \$15,625 \$40,121 \$50% \$20,061	\$10,544,676 1.379/4 \$144,462 \$0 \$0 \$0 \$0 \$0 \$0 \$144,462 \$5.009/4 \$122,793	\$16,709,416 1.37% \$228,919 \$0 \$0 \$0 \$0 \$0 \$228,919 \$5,00% \$194,581	\$2,202,020 1.37% \$30,168 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$1,787,996 1.37% \$24,496 \$0 \$15,625 \$15,625 \$0 \$15,626 \$15,626 \$40,121 \$0% \$20,061	\$10,544,676 1.37% \$144,462 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,709,416 1,37% \$228,919 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,202,020 1,37% \$30,168 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
14	Total Rockport Plant Common and Units 1 & 2					\$352,519					\$306,918
15 16	Indiana Michigan Power Company Steam Capacity (kw) Rockport Plant (S/kw) (14) / (15)					5,414,000 \$0.07					5,416,000 \$0.06
17 18	Kentucky Power Portion of Rockport Plant / Indiana Michigan Power Surplus Weighing Portion of Weighted Average Capacity Rate					11.00% S0.01					16.00% \$0.01
19 20 21	Attributed to Rockport Plant (S/kw) (17) X (18) Rockport Plant Costs to Kenfucky Power: Rockport Plant Portlon (S/kw) (18) Kentucky Power Capacily Deficit (kw) Rockport Units 1 & 2 Environmental to Kentucky Power (19) * (20) (ES FORM 3.14, Page 1 of 10, Line 8)					\$0.01 \$58,100 \$3,581					\$0.01 <u>389,500</u> \$3,895

ES FORM 3.14 Page 11 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (1&M) - TANNERS CREEK (UNITS 1, 2, 3 & 4)

LINE NO.	COST	REVISED AMOUNTS	AS FILED AMOUNTS
1 2 3 4 5	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations: Urea (5020002) Trona (5020003) Air Emission Fee	\$98,457,579 <u>1.37%</u> \$1,348,869 \$0 \$0 \$15,625	\$98,457,579 1.37% \$1,348,869 \$0 \$0 \$15,625
7	Total Operations (4) + (5) + (6) Maintenance:	\$15,625	\$15,625
8 9 10	SCR Maintenance (5120000) 1/2 of Maintenance (8) * 50% Fixed O&M (7) + (9)	\$0 <u>\$0</u> <u>\$15,625</u>	\$0 <u>\$0</u> \$15,625
11 12 13	Total Revenue Requirement, Cost Associated with Tanners Creek Plant (3) + (10) Indiana Michigan Power Company's Percentage Ownership I&M's Share of Cost Associated with Tanners Creek Plant (11) X (12)	<u>\$1,364,494</u> 100.00% \$1,364,494	<u>\$1,364,494</u> 100.00% \$1,364,494
14 15 16	Indiana Michigan Power Company Steam Capacity (kw) Tanners Creek Plant (\$/kw) Indiana Michigan Power Surplus Weighing	5,414,000 \$0.25 11.00%	5,416,000 \$0.25 16.00%
17	Portion of Weighted Average Capacity Rate Attributed to Rockport Plant (\$/kw) (15) X (16) Tanners Creek Plant Costs to Kentucky Power :	\$0.03	\$0.04
18 19	Tanners Creek Plant Portion (\$/kw) (17) Kentucky Power Capacity Deficit (kw) Tanners Creek Plant Environmental Cost to Kentucky Power (18) * (19)	\$0.03 <u>358,100</u>	\$0.04 <u>389,500</u>
20	(ES FORM 3.14, Page 1 of 10, Line 9)	\$10,743	\$15,580

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 18 of 116

Revised - September 24, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of June 2011

	CALCULATION OF E(m)	Revised			
	E(m) = CRR - BRR	Amount		Difference	- Marian
LINE 1	CRR from ES FORM 3.00	\$5,467,944	\$5,508,388	\$40,444	
LINE 2	Brr from ES FORM 1.10	3,627,274	3,627,274	\$0	1/
LINE 3	E(m) (LINE 1 - LINE 2)	\$1,840,670	\$1,881,114	\$40,444	
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3:30, Schedule of Revenues, LINE 1	72.7%	72.7%	0.0%	
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$1,338,167	\$1,367,570	\$29,403	
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3 30	\$7,110	\$7,110	\$0	
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$1,345,277	\$1,374,680	\$29,403	
	SURCHARGE FACTOR				
LINE 8	Net KY Retail E(m) (Line 7)	\$1,345,277	\$1,374,680	\$29,403	
LINE 9	KY Retail R(m) from ES FORM 3.30	\$46,953,714	\$46,953,714	\$0	
LINE 10	Environmental Surchage Factor for Expense Month (Line 8 / LINE 9)	2.8651%	2.9277%	0.0626%	

Effective Date for Billing:	July 29, 2011
Submitted By :	
Title :	Manager Regulatory Services
Date Submitted :	July 19, 2011

1/ Case No. 2009-00459, dated June 28, 2010

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 19 of 116

Revised - September 24, 2012

ESFORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of June 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised	Revised Amount		iled
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$5 , 419,842		\$5,460,28 6
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$48,102		\$48,102
	Third Component: Net Proceeds from Emission Allowances Sales AS 1) SO2 - EPA Auction Proceeds received during Expense Month	\$0		\$0	
	SO2 - Net Gain or (Loss) from Allowance Sales, In compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO2 Allowances	\$0		\$0	
	NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month	\$0		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$ 0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$5,467,944		\$5,508,388

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Revised - September 24, 2012 ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

LINE	OOOT GOMPONIENT	5	A		
NO.	COST COMPONENT	Keviseu	Revised Amount		Filed
1 2	Return on Rate Base : Utility Plant at Original Cost Less Accumulated Depreciation	\$191,327,552 (\$64,745,122)		\$191,327,552 (\$64,745,122)	
3	Less Accum. Def. Income Taxes	(\$40,228,991)		(\$40,228,991)	
1 -	Net Utility Plant	SERVICE STATES	\$86,353,439	\$20 EXXXXXXXX	\$86,353,439
5	SO2 Emission Allowance Inventory from ES FORM 3.11	一种的现在	\$6,322,016	20-10-14-14-15-14	\$6,322,016
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$84,138		\$84,138
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$3,105,967		\$281,245
8	Total Rate Base		\$95,865,560		\$93,040,838
9	Weighted Average Cost of Capital - ES FORM 3.15	10.69%		10.69%	
	Monthly Weighted Avg. Cost of Capital (9) / 12	SAMMERICA	0.89%	BEATER CHARAC	0 89%
	Monthly Return of Rate Base (8) * (10)		\$853,203		\$828,063
1	Operating Expenses :				, ,
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,017	建设设计算 数	\$14,017
15	Monthly Kentucky Air Emissions Fee		\$31,699		\$31,699
1	Monthly Environmental AEP Pool Capacity Costs	表表表表示 例			
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$2,080,561		\$2,146,145
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$467,322		\$467,322
18	Monthly SO2 Emission Allowance Consumption		\$1,349,758	加州村村村	\$1,349,758
19	Total Operating Expenses [Line 12 thru Line 18]		\$4,566.639		<u>\$4,632,223</u>
20	Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		\$5,419,842		\$5,460,286

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Revised - September 24, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of June 2011

	The manuscript removement of the present of the pre	Revised	Amount	Asi	iled
1 2 3 4	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$31,699 \$386,748 <u>\$1,349,758</u>	\$1,768,205	\$31,699 \$401,185 <u>\$1,349,758</u>	\$1,782,642
5 6 7 8 9 10	2003 Plan: Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$422,964 \$0 \$24,098 \$1,077 <u>\$19,182</u>	<u>\$467,322</u>	\$0 \$422,964 \$0 \$24,098 \$1,077 <u>\$19,182</u>	<u>\$467,322</u>
	KPCO's Rockport Unit Power O&M: E.S. Form 3 20, Line 10 X 15%		2,344		
14	Total Monthly O&M Expenses		\$2,237,87 <u>0</u>		<u>\$2,249,964</u>
15 16 17 18 19 20 21 22 23 24 25 26	Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (April 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (January 2011 ES Form 3.13) Cash Working Capital Allowance (December 2010 ES Form 3.13) Cash Working Capital Allowance (November 2010 ES Form 3.13) Cash Working Capital Allowance (Cechber 2010 ES Form 3.13) Cash Working Capital Allowance (Ceptember 2010 ES Form 3.13) Cash Working Capital Allowance (August 2010 ES Form 3.13) Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$279,734 \$301,464 \$315,341 \$300,958 \$351,365 \$186,343 \$324,222 \$174,445 \$168,238 \$152,494 \$376,885 \$174,478		\$281,245
27	Total Twelve Month Total Cash Working Capital Allowance		\$3,105,967		

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

Revised - September 24, 2012 ES FORM 3.14 Page 1 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS

Line No. (1)	Cost Component (2)	For the Expense Ohio Power Company's Environmental Cost to KPCo (3)	e Month of June 2011 Revised Amount indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)	Ohio Power Company's Environmental Cost to KPCo (3)	As Filed Indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)
1	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 26)	\$340,195			\$350,550		
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 24)	\$272,156			\$276,545		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 26)	\$723,362			\$747,840		
4	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 20)	\$7,162			\$7,790		
5	Mitchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 23)	\$644,580			\$662,150		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 20)	\$68,039			\$70,110		
7	Sporn Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 20)	\$10,743			\$11,685		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Column 5, Line 21)		\$3,581			\$3,895	
9	Tanners Creek Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 11 of 11, Line 20)		\$10,743			\$15,580	
10	Total AEP Pool Monthly Environmental Capacity Costs to Kentucky Power	\$2,066,237	\$14,324	\$2,080,561	\$2,126,670	\$19,475	\$2,146,145

Note: Cost in Column 5, Line 10 is to be recorded on ES FORM 3.10, Line 16.

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS WORKING CAPITAL ONLY

		Ohio	e Month of June 2011 Revised Amount Indiana Michigan		Ohio	As Filed Indiana Michigan	
Line No. (1)	Cost Component .(2)	Power Company's (OPCo) Environmental Cost to KPCo (3)	Power Company's (I&M) Environmental Cost to KPCo (4)	Total (5)	Power Company's (OPCo) Environmental Cost to KPCo (3)	Power Company's (I&M) Environmental Cost to KPCo (4)	Total (5)
	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 19)	\$832,006	-		\$831,976	,	
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 17)	\$1,659,515			\$1,735,241		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 17)	\$5,941,594			\$6,113,570		
4	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 10)	\$15,690			\$15,690		
5	Mitchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 16)	\$1,405,725			\$1,411,720		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 10)	\$317,065			\$317,065		
7	Sporn Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 10)	\$13,207			\$13,207		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Columns 3 & 6, Line 10)		\$15,625			\$15,625	
9	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Columns 4 & 5, Line 10)		so			\$0	
10	Tanners Creek Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 11 of 11, Line 10)		\$0			\$15,625	
11	Subtotal	\$10,184,802	\$15,625		\$10,438,469	\$31,250	
12	Steam Capacity By Company - OPCo (Column 3) / I&M (Column 4) (kw)	8,440,000	5,414,000		8,458,000	5,416,000	
13	Environmental Base (\$/kw)	\$1.21	\$0.00		\$1.23	\$0.01	
14	Company Surplus Welghting	89.00%	11.00%		84.00%	16.00%	
15	Portion of Weighted Average Capacity Rate Attributed to Environmental Fixed O&M Costs	\$1.08	\$0.00		\$1,03	20.00	
16	Kentucky Power Capacity Deficit (lov)	358,100	358,100		389,500	389,500	
17	Fixed O&M Environmental Cost to Kentucky Power	\$386,748	\$0	\$386,748	\$401,185	\$0	\$401,185

ES FORM 3.14 Page 3 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - AMOS PLANT UNIT NO. 3

LINE	THE PARTY HAND AND ADDRESS OF THE PARTY HAS A PARTY HAND AND ADDRESS OF THE PARTY HAND ADDRESS OF THE PARTY HA	REVISED	ASFILED
NO.	COST	AMOUNT	AMOUNTS
1	Utility Plant at Original Cost	\$600,434,141	\$600,434,141
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	
3	Total Rate Base	\$8,225,948	\$8,225,948
4	Ohio Power Company's Percentage Ownership - Environmental Investment	<u>100.00%</u>	
5	OPCo's Share of Cost Associated with Amos Unit No. 3 (3) X (4)	\$8,225,948	\$8,225,948
	Operations :		
6	Disposal (5010000)	\$307,752	\$307,752
7	Urea (5020002)	\$262,602	\$262,602
8	Trona (5020003)	\$159,928	\$159,928
9	Lime Stone (5020004)	\$377,596	\$377,596
10	Steam Exp (5020025)	\$0	(\$45)
11	Air Emission Fee	\$10,292	<u>\$10,292</u>
12	Total Operations (Lines 6 thru 10)	\$1,118,170	\$1,118,125
	Maintenance:		
13	SCR Maintenance (5120000)	\$28,716	\$28,716
14	Scrubber (FGD) Maintenance (5120000)	\$230,837	<u>\$230,837</u>
	Total Maintnenance (12) + (13)	<u>\$259,553</u>	<u>\$259,553</u>
15 1	1/2 of Maintenance (14) * 50%	\$129,777	\$129,777
17	Fixed O&M (11) + (15)	\$1,247,947	\$1,247,902
18	Ohio Power Company's Percentage Ownership - O&M Cost	66.67%	66.67%
19	OPCo's Share of O&M Cost Associated with Amos Unit No. 3 (16) X (17)	<u>\$832,006</u>	<u>\$831,976</u>
	Total Revenue Requirement,		
20	Cost Associated with Amos Unit No. 3 (5) + (18)	\$9,057,954	\$9,057,924
21	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
22	Amos Unit No. 3 Environmental Rate (\$/kw)	\$1.07	\$1.07
23	Ohio Power Surplus Welghing	89.00%	84.00%
24	Portion of Weighted Average Capacity Rate	40.05	00.00
acted a	Attributed to Amos Unit No. 3 SCR (\$/kw) (21) * (22)	\$0.95	\$0.90
1	Amos Unit No. 3 Costs to Kentucky Power:	0000	80.00
25	Amos Unit No. 3 Portion (\$/kw) (23)	\$0.95	\$0.90
26	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
i	Amos Unit No. 3 Environmental Cost to Kentucky Power (24) * (25)	mn40.405	**********
27	(ES FORM 3.14, Page 1 of 10, Line 1)	\$340,195	\$350,550

ES FORM 3.14 Page 4 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - CARDINAL UNIT 1

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
NO. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations: Disposal (5010000) Lime (5020001) Urea (5020002) Trona (5020003) Lime Stone (5020004) Polymer (5020005) Lime Hydrate (5020007) Steam Exp (5020025) Air Emission Fee Total Operations (Line 4 thru 8) Maintenance: SCR Maintenance (5120000) Scrubber (FGD) Maintenance (5120000) Total Maintenance (13) + (14) 1/2 Maintenance (15) * 50% Fixed O&M (12) + (16) Total Revenue Requirement, Cost Associated with Cardinal Unit No. 3 (3) + (17) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19) Ohio Power Company Steam Capacity (kw)	\$400,962,145 1.37% \$5,493,181 \$63,820 \$387,335 \$198,244 \$931,572 \$0 \$0 \$0 \$8,622 \$1,589,593 \$13,769 \$126,074 \$139,843 \$69,922 \$1,659,515 \$7,152,696 100.00% \$7,152,696 8,440,000	\$400,962,145 1.37% \$5,493,181 \$63,820 \$0 \$387,335 \$198,244 \$931,572 \$5,453 \$0 \$70,273 \$8,622 \$1,665,319 \$13,769 \$126,074 \$139,843 \$69,922 \$1,735,241 \$7,228,422 100.00% \$7,228,422 8,458,000
20	Ohio Power Company's Percentage Ownership	100.00%	100.00% \$7,228,422
23	Cardinal Unit No. 1 (\$/kw)	8,440,000 \$0.85 89.00%	\$0.85
24 25	Ohio Power Surplus Weighing Portion of Weighted Average Capacity Rate Attributed to Cardinal Unit No. 1 (\$/kw) (22) X (23) Cardinal Unit No. 1 Costs to Kentucky Power :	\$0.76	\$0.71
26 27	Cardinal Unit No. 1 Portion (\$/kw) (24) Kentucky Power Capacity Deficit (kw) Cardinal Unit No. 1 Environmental Cost to Kentucky Power (25) * (26)	\$0.76 358,100	\$0.71 <u>389,500</u>
28	(ES FORM 3.14, Page 1 of 10, Line 2)	\$272,156	\$276,545

ES FORM 3.14 Page 5 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - GAVIN PLANT (UNITS 1 & 2)

LINE	3	REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
1	Utility Plant at Original Cost	\$964,148,720	\$964,148,720
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	1.37%
3	Total Rate Base	\$13,208,837	\$13,208,837
	Operations:		
4	Sludge Disposal (5010000)	\$759,648	\$759,648
5	Lime (5020001)	\$3,408,039	\$3,408,039
6	Urea (5020002)	\$841,323	\$841,323
7	Trona (5020003)	\$384,709	\$384,709
8	Lime Stone (5020004)	\$456	\$456
9	Polymer (5020005)	\$0	\$160,279
10	Steam Exp (5020025)	\$0	\$11,697
11	Air Emission Fee	\$34,947	\$34,947
	Lease (5070005)	<u>\$0</u>	<u>\$0</u>
13	Total Operations (Lines 4 thru 10)	\$5,429,122	\$5,601,098
	Maintenance :	4405	
	SCR Maintenance (5120000)	\$135,777	\$135,777
1 1	Scrubber Maintenance (5120000)	\$889,166	<u>\$889,166</u>
16	Total Maintenance (12) + (13)	\$1,024,943	\$1,024,943
17	1/2 of Maintenance (13) * 50%	<u>\$512,472</u>	<u>\$512,472</u>
18	Fixed O&M (11) + (15)	<u>\$5,941,594</u>	<u>\$6,113,570</u>
	Total Revenue Requirement,	440.450.404	********
19	Cost Associated with Gavin Plant (3) + (17)	\$19,150,431	\$19,322,407
20	Ohio Power Company's Percentage Ownership	100.00%	100.00%
21	OPCo's Share of Cost Associated with Gavin Plant (17) X (18)	\$19,150,431	\$19,322,407
22	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
23	Gavin Plant (\$/kw)	\$2.27	\$2.28
24	Ohio Power Surplus Weighing	89.00%	84.00%
25	Portion of Weighted Average Capacity Rate	60.00	¢4.00
	Attributed to Gavin Plant (\$/kw) (21) X (22)	\$2.02	\$1.92
00	Gavin Plant Costs to Kentucky Power:	\$2.02	\$1.92
26	Gavin Plant Portion (\$/kw) (23) Kentuckv Power Capacity Deficit (kw)	358,100	389,500
27	Gavin Plant Environmental Cost to Kentucky Power (24) * (25)	330,100	309,300
28	(ES FORM 3.14, Page 1 of 10, Line 3)	\$723,362	\$747,840
20	TEG 1 OKW 3.14, 1 age 1 of 10, Line 3)	Ψ1 20,002	φιτι,040
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KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 27 of 116

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ES FORM 3.14 Page 6 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - KAMMER PLANT (UNITS 1, 2 & 3)

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
	CENTED LIGHTERS OF THE CONTROL OF TH		
1	Utility Plant at Original Cost	\$8,451,624	\$8,451,624
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	<u>1.37%</u>
3	Total Rate Base	\$115,787	\$115,787
	Operations :		
4	Urea (5020002)	\$0	\$0
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	<u>\$15.690</u>	<u>\$15,690</u>
7	Total Operations (4) + (5) + (6)	\$15,690	\$15,690
	Maintenance :		
8	SCR Maintenance (5120000)	\$0	\$0
9	1/2 of Maintenance (8) * 50%	<u>\$0</u>	<u>\$0</u>
10	Fixed O&M (7) + (9)	<u>\$15,690</u>	<u>\$15,690</u>
	Total Revenue Requirement,		
11	Cost Associated with Kammer Plant (3) + (10)	<u>\$131,477</u>	<u>\$131,477</u>
12	Ohio Power Company's Percentage Ownership	100.00%	100.00%
13	OPCo's Share of Cost Associated with Kammer Plant (11) X (12)	\$131,477	\$131,477
14	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
15	Kammer Plant (\$/kw)	\$0.02	\$0.02
16	Ohio Power Surplus Weighing	89.00%	84.00%
17	Portion of Weighted Average Capacity Rate		
	Attributed to Kammer Plant (\$/kw) (15) X (16)	\$0.02	\$0.02
	Kammer Plant Costs to Kentucky Power :		
18	Kammer Plant Portion (\$/kw) (17)	\$0.02	\$0.02
19	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
	Kammer Plant Environmental Cost to Kentucky Power (18) * (19)		
20	(ES FORM 3.14, Page 1 of 10, Line 4)	\$7,162	\$7,790

ES FORM 3.14 Page 7 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MITCHELL PLANT (UNITS 1 & 2)

1	AS FILED AMOUNTS	REVISED AMOUNT		UNE
Member Primary Capacity Investment Rate (16.44% / 12) 1.37% Total Rate Base S15,660,375 Operations : Disposal (5010000) \$78,042 \$497,952 \$102,868 \$102,868 \$663,842 Polymer (5020005) \$9	AMOUNTS	AIVIC/OTVT	COST	NO.
Total Rate Base	\$1,143,093,101 1.37%	1		
Operations: 4 Disposal (5010000) Urea (5020002) Trona (5020003) Lime Stone (5020004) Polymer (5020005) Lime Hydrate (5020007) Steam Exp (5020025) Air Emission Fee Total Operations (Lines 4 thru 8) Maintenance: SCR Maintenance (5120000) FDG (5120000) Tized (Alexandre) FDG (5120000) Total Revenue Requirement, Cost Associated with Mitchell Plant (3) + (13) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) Ohio Power Company Steam Capacity (kw) Mitchelf Plant (\$/kw) S102,868 \$497,952 \$497,952 \$497,952 \$497,952 \$497,952 \$497,952 \$497,952 \$503,842 \$102,868 \$102,868 \$1,354,832 \$1,354,832 \$1,354,832 \$1,354,832 \$1,354,832 \$1,342 \$50,893 \$1,405,725 Total Revenue Requirement, Cost Associated with Mitchell Plant (14) X (15) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) Ohio Power Company Steam Capacity (kw) Mitchelf Plant (\$/kw) \$2,02	\$15.660,375	···		
Disposal (5010000) \$78,042 \$497,952 \$497,952 \$102,868	\$10,000,370	\$15,000,375		3
Section Sect	\$78,042	¢70,040	17 1	
6 Trona (5020003) \$102,868 7 Lime Stone (5020004) \$663,842 8 Polymer (5020005) \$0 9 Lime Hydrate (5020007) \$0 10 Steam Exp (5020025) \$0 11 Air Emission Fee \$12,128 12 Total Operations (Lines 4 thru 8) \$1,354,832 Maintenance: \$CR Maintenance (5120000) \$1,342 FDG (5120000) \$100,444 15 1/2 of Maintenance (10 + 11) * 50% \$50,893 Fixed O&M (9) + (12) \$1,405,725 Total Revenue Requirement, \$17,066,100 Cost Associated with Mitchell Plant (3) + (13) \$17,066,100 Ohio Power Company's Percentage Ownership 100.00% OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) \$17,066,100 Ohio Power Company Steam Capacity (kw) 8,440,000 Mitchell Plant (\$/kw) \$2.02				
The Stone (5020004) S663,842	\$497,952	a	Urea (5020002)	1
Polymer (5020005) \$0	\$102,868			
9	\$663,842	3 ' 1		9
Steam Exp (5020025) \$0 Air Emission Fee \$12,128 Total Operations (Lines 4 thru 8) \$1,354,832 Maintenance : \$CR Maintenance (5120000) \$1,342 FDG (5120000) \$100,444 15	\$1,157	A : 1		l .
Air Emission Fee Total Operations (Lines 4 thru 8) Maintenance : SCR Maintenance (5120000) FDG (5120000) 1/2 of Maintenance (10 + 11) * 50% Fixed O&M (9) + (12) Total Revenue Requirement, Cost Associated with Mitchell Plant (3) + (13) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) Ohio Power Company Steam Capacity (kw) Mitchell Plant (\$/kw) \$12,128 \$12,128 \$1,354,832 \$1,342 \$50,893 \$51,405,725 100.00% \$17,066,100 100.00% \$17,066,100 8,440,000 8,440,000 8,440,000	\$4,838	3 ' 1		9
Total Operations (Lines 4 thru 8)	\$0	1		
Maintenance: SCR Maintenance (5120000) FDG (5120000) 1/2 of Maintenance (10 + 11) * 50% Fixed O&M (9) + (12) Total Revenue Requirement, Cost Associated with Mitchell Plant (3) + (13) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) Ohio Power Company Steam Capacity (kw) Mitchell Plant (\$/kw) \$1,342 \$100.444 \$50,893 \$1,405,725 100.00% \$17,066,100 100.00% \$17,066,100 8,440,000 8,440,000 8,440,000 8,440,000	<u>\$12,128</u>	3	は ***	
13 SCR Maintenance (5120000) \$1,342 14 FDG (5120000) \$100,444 15 1/2 of Maintenance (10 + 11) * 50% \$50,893 16 Fixed O&M (9) + (12) \$1,405,725 Total Revenue Requirement, Cost Associated with Mitchell Plant (3) + (13) \$17,066,100 18 Ohio Power Company's Percentage Ownership 0PCo's Share of Cost Associated with Mitchell Plant (14) X (15) \$17,066,100 20 Ohio Power Company Steam Capacity (kw) 8,440,000 21 Mitchell Plant (\$/kw) \$2.02	\$1,360,827	\$1,354,832		12
14 FDG (5120000) \$100,444 15 1/2 of Maintenance (10 + 11) * 50% \$50,893 \$1.405,725			Maintenance :	l
15 1/2 of Maintenance (10 + 11) * 50% \$50,893 16 Fixed O&M (9) + (12) \$1,405,725 Total Revenue Requirement, \$17,066,100 17 Cost Associated with Mitchell Plant (3) + (13) \$17,066,100 18 Ohio Power Company's Percentage Ownership 100.00% 19 OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) \$17,066,100 20 Ohio Power Company Steam Capacity (kw) 8,440,000 21 Mitchell Plant (\$/kw) \$2.02	\$1,342	d ''	SCR Maintenance (5120000)	13
16 Fixed O&M (9) + (12) \$1,405,725 Total Revenue Requirement, \$17,066,100 17 Cost Associated with Mitchell Plant (3) + (13) \$17,066,100 18 Ohio Power Company's Percentage Ownership 100.00% 19 OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) \$17,066,100 20 Ohio Power Company Steam Capacity (kw) 8,440,000 21 Mitchell Plant (\$/kw) \$2.02	<u>\$100,444</u>	4		
Total Revenue Requirement, Cost Associated with Mitchell Plant (3) + (13) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) Ohio Power Company Steam Capacity (kw) Mitchell Plant (\$/kw) \$17,066,100 \$17,066,100 \$8,440,000 \$8,440,000 \$2.02	<u>\$50,893</u>	\$50,893	1/2 of Maintenance (10 + 11) * 50%	15
17	<u>\$1,411,720</u>	<u>\$1,405,725</u>	Fixed O&M (9) + (12)	16
18 Ohio Power Company's Percentage Ownership 19 OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) 20 Ohio Power Company Steam Capacity (kw) 21 Mitchell Plant (\$/kw) 3 100.00% \$17,066,100 8,440,000 8,440,000 \$2.02			Total Revenue Requirement,	
19 OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) \$17,066,100 20 Ohio Power Company Steam Capacity (kw) \$8,440,000 21 Mitchell Plant (\$/kw) \$2.02	<u>\$17,072,095</u>	<u>\$17,066,100</u>	Cost Associated with Mitchell Plant (3) + (13)	17
19 OPCo's Share of Cost Associated with Mitchell Plant (14) X (15) \$17,066,100 20 Ohio Power Company Steam Capacity (kw) \$8,440,000 21 Mitchell Plant (\$/kw) \$2.02	100.00%	100.00%	Ohio Power Company's Percentage Ownership	18
21 Mitchell Plant (\$/kw) \$2.02	\$17,072,095	\$17,066,100	OPCo's Share of Cost Associated with Mitchell Plant (14) X (15)	19
21 Mitchell Plant (\$/kw) \$2.02	8,458,000	8,440,000	Ohio Power Company Steam Capacity (kw)	20
33 Ohio Boyor Symlys Woighing	\$2.02	\$2.02		21
I ZZ II OHO POWEL Sulpids vicigning	84.00%	89.00%	Ohio Power Surplus Weighing	22
23 Portion of Weighted Average Capacity Rate			Portion of Weighted Average Capacity Rate	
Attributed to Mitchell Plant (\$/kw) (18) X (19)	\$1.70	\$1.80		
Mitchell Plant Costs to Kentucky Power:			Mitchell Plant Costs to Kentucky Power:	Į
24 Mitchell Plant Portion (\$/kw) (20) \$1.80	\$1.70	\$1.80		24
25 Kentucky Power Capacity Deficit (kw) 358,100	389,500	358,100		H
Mitchell Plant Environmental Cost to Kentucky Power (21) * (22)				
26 ((ES FORM 3.14, Page 1 of 10, Line 5) \$644,580	\$662,150	\$644,580		26
	. ,,		,	

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MUSKINGUM RIVER PLANT (UNITS 1, 2, 3, 4 & 5)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
110.			
1	Utility Plant at Original Cost	\$108,672,817	\$108,672,817
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	<u>1.37%</u>
3	Total Rate Base	\$1,488,818	\$1,488,818
	Operations :		
4	Urea (5020002)	\$273,129	\$273,129
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	<u>\$34,561</u>	<u>\$34,561</u>
7	Total Operations (4) + (5) + (6)	\$307,690	\$307,690
	Maintenance:		
8	SCR Maintenance (5120000)	\$18,750	\$18,750
9	1/2 of Maintenance (8) * 50%	<u>\$9,375</u>	\$9,375
10	Fixed O&M (7) + (9)	<u>\$317,065</u>	<u>\$317,065</u>
	Total Revenue Requirement,		
11	Cost Associated with Muskingum Plant (3) + (10)	<u>\$1,805,883</u>	<u>\$1,805,883</u>
12	Ohio Power Company's Percentage Ownership	100.00%	100.00%
13	OPCo's Share of Cost Associated with Muskingum Plant (11) X (12)	\$1,805,883	\$1,805,883
14	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
15	Muskingum Plant (\$/kw)	\$0.21	\$0.21
16	Ohio Power Surplus Weighing	89.00%	84.00%
17	Portion of Weighted Average Capacity Rate		,
	Attributed to Muskingum Plant (\$/kw) (15) X (16)	\$0.19	\$0.18
	Muskingum Plant Costs to Kentucky Power :		
18	Muskingum Plant Portion (\$/kw) (17)	\$0.19	\$0.18
19	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
	Muskingum Plant Environmental Cost to Kentucky Power (18) * (19)		
20	(ES FORM 3.14, Page 1 of 10, Line 6)	\$68,039	\$70,110

ES FORM 3.14 Page 9 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - SPORN PLANT (UNITS 2, 3, 4 & 5)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
IVO.		AWOUNT	MINOUNIO
	UNITED Disable to Opinional Open	620.240.005	#00.240.00E
1	Utility Plant at Original Cost	\$20,310,295	\$20,310,295
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$278,251	\$278,251
	Operations:	0.0	0.0
4	Urea (5020002)	\$0	\$0
5	Trona (5020003)	\$0	\$0
1 - 1	Air Emission Fee	<u>\$13,207</u>	<u>\$13,207</u>
7	Total Operations (4) + (5) + (6)	\$13,207	\$13,207
) [Maintenance:		
8	SCR Maintenance (5120000)	\$0	\$0
9	1/2 of Maintenance (8) * 50%	<u>\$0</u>	<u>\$0</u>
10	Fixed O&M (7) + (9)	<u>\$13,207</u>	<u>\$13,207</u>
1	Total Revenue Requirement,		
11	Cost Associated with Sporn Plant (3) + (10)	<u>\$291,458</u>	<u>\$291,458</u>
12	Ohio Power Company's Percentage Ownership	100.00%	100.00%
13	OPCo's Share of Cost Associated with Sporn Plant (11) X (12)	\$291,458	\$291,458
14	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
15	Sporn Plant (\$/kw)	\$0.03	\$0.03
16	Ohio Power Surplus Weighing	89.00%	84.00%
17	Portion of Weighted Average Capacity Rate		
	Attributed to Sporn Plant (\$/kw) (15) X (16)	\$0.03	\$0.03
	Sporn Plant Costs to Kentucky Power:		
18	SpornGavin Plant Portion (\$/kw) (17)	\$0.03	\$0.03
19	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	389,500
	Sporn Plant Environmental Cost to Kentucky Power (18) * (19)		
20	(ES FORM 3.14, Page 1 of 10, Line 7)	\$10,743	\$11,685
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ES FORM 3.14 Page 10 of 11 Revised - September 24, 2012

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - ROCKPORT PLANT (UNITS 1 & 2)

For the Expense Month of June 2011

			RE	EVISED AMOUN	т				AS FILED		1
LINE NO.	COST	Rockport Plant Common	UNIT 1 AMOUNTS	UNIT 2 AMOUNTS	Rockport Plant Common	Total	Rockport Plant Common	UNIT 1 AMOUNTS	UNIT 2 AMOUNTS	Rockport Plant Common	Total (7)
(1)		(3)	(4)	(5)	(6)	(7)	(3)	(4)	(5)	(6)	(1)
1 2 3 4 5 6 7 8 9 10 11 12	Utility Plant at Original Cost Member Primary Capacity Investment Rate (18.44% / 12) Total Rate Base Operations: Urea (5020002) Trona (5020003) Air Emission Fee Total Operations (4) + (5) + (6) Maintenance: SCR Maintenance (5120000) 1/2 of Maintenance (6) * 50% Fixed O.SM (7) + (9) Total Revenue Requirement, Cost Associated with Rockport Plant (3) + (10) Indiana Michidan Power Company's Percentage Ownership	\$1,767,996 1.37% \$24,496 \$0 \$15,625 \$15,625 \$0 \$15,625 \$0 \$140,121 \$50%	\$10,544,678 1.3794 \$144,462 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$2,202,020 1.37% \$30,168 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$1,787,996 1,37% \$24,496 \$0 \$0 \$15,625 \$15,625 \$0 \$15,625 \$40,121 \$0%	\$10,544,676 1.37% \$144,462 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1.37% \$228,919 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,202,020 1.37% \$30,168 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
13	I&M's Share of Cost Associated with Rockport Plant (11) X (12) Total Rockport Plant Common and Units 1 & 2	\$20,061	\$122,793	\$194,581	\$15,084	\$352,519	\$20,061	\$122,155	3140,000	0,0,007	\$306,918
14 15 16	Indiana Michigan Power Company Steam Capacity (kw) Rockport Plant (\$/kw) (14) / (15)					5,414,000 \$0.07					5,416,000 \$0.06
17	Kentucky Power Portion of Rockport Plant / Indiana Michigan Power Surplus Weighing Portion of Weighted Average Capacity Rate					11.00%					16.00% 50.01
19 20 21	Adributed to Rockport Plant (\$/kw) (17) X (18) Rockport Plant Costs to Kentucky Power: Rockport Plant Portion (\$/kw) (18) Kentucky Power Capacity Deficit (kw) Rockport Units 1 & 2 Environmental to Kentucky Power (19) * (20) (ES FORM 3.14, Page 1 of 10, Line 8)		Aug Transport	The second secon		\$0.01 \$0.01 <u>358,100</u> \$3,581		OR THE REAL PROPERTY OF THE PR			\$0.01 \$0.01 <u>389.500</u> \$3,895

ES FORM 3.14 Page 11 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - TANNERS CREEK (UNITS 1, 2, 3 & 4)

TINE		REVISED	ASTILED
NO.	COST	AMOUNT	AMOUNTS
-		THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, WHEN THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, WHEN THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, WHEN THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, WHEN THE OW	and the co-section of the test of the section of th
1	Utility Plant at Original Cost	\$98,457,579	\$98,457,579
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$1,348,869	\$1,348,869
	Operations:		
4	Urea (5020002)	\$0	\$0
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	<u>\$15,625</u>	<u>\$15,625</u>
7	Total Operations (4) + (5) + (6)	\$15,625	\$15,625
	Maintenance :		
8	SCR Maintenance (5120000)	\$0	\$0
9	1/2 of Maintenance (8) * 50%	<u>\$0</u>	<u>\$0</u>
10	Fixed O&M (7) + (9)	<u>\$15,625</u>	<u>\$15,625</u>
	Total Revenue Requirement,		
11	Cost Associated with Tanners Creek Plant (3) + (10)	<u>\$1,364,494</u>	\$1,364,494
12	Indiana Michigan Power Company's Percentage Ownership	100.00%	100.00%
13	I&M's Share of Cost Associated with Tanners Creek Plant (11) X (12)	\$1,364,494	\$1,364,494
14	Indiana Michigan Power Company Steam Capacity (kw)	5,414,000	5,416,000
15	Tanners Creek Plant (\$/kw)	\$0.25	\$0.25
16	Indiana Michigan Power Surplus Weighing	11.00%	16.00%
17	Portion of Weighted Average Capacity Rate		
	Attributed to Rockport Plant (\$/kw) (15) X (16)	\$0.03	\$0.04
	Tanners Creek Plant Costs to Kentucky Power :		
18	Tanners Creek Plant Portion (\$/kw) (17)	\$0.03	\$0.04
19	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	389,500
	Tanners Creek Plant Environmental Cost to Kentucky Power (18) * (19)		
20	(ES FORM 3.14, Page 1 of 10, Line 9)	\$10,743	\$15,580
9			

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 33 of 116

Revised - September 24, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of July 2011

	CALCULATION OF E(m) E(m) = CRR - BRR	Revised Amount		Difference	
LINE 1	CRR from ES FORM 3.00	\$4,319,397	\$4,372,798	\$53,401	
LINE 2	Brr from ES FORM 1.10	3,805,325	3,805,325	\$0	
LINE 3	E(m) (LINE 1 - LINE 2)	\$514,072	\$567,473	\$53,401	
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	68.3%	68.3%	0.0%	
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$351,111	\$387,584	\$36,473	
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$235,309)	(\$235,309)	\$0	
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$115,802	\$152,275	\$36,473	
	SURCHARGE FACTOR		and an artist of City		
LINE 8	Net KY Retail E(m) (Line 7)	\$115,802	\$152,275	\$36,473	
LINE 9	KY Retail R(m) from ES FORM 3.30	\$46,534,433	\$46,534,433	\$0	
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	0 2489%	0.3272%	0.0783%	

Effective Date for Billing:	August 29, 2011
Submitted By:	
Title:	Manager Regulatory Services
Date Submitted :	August 19, 2011

1/ Case No. 2009-00459, dated June 28, 2010

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 34 of 116

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ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of July 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised	Amount	Asī	iled
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$4,275,699		\$4,329,100
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$43,698		\$43,698
	Third Component: Net Proceeds from Emission Allowances Sales AS 1) SO2 - EPA Auction Proceeds received during	\$0		\$0	
	Expense Month 2) SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0 \$0		şo.	
	Total Net Proceeds from SO2 Allowances	\$0 \$0		\$0	
	1) NOx - ERC Sales Proceeds, received during Expense Month	\$O		\$0	
	2) NOx - EPA Auction Proceeds, received during Expense Month	S0 .		\$0	
	 NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month 	50		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$D		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$4,319,397		\$4,372,798

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 35 of 116

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ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

LINE	COST COMPONENT	Rovised	Amount	As	Filed
NO.	COST CONFONENT	1,0000	1		
4	Return on Rale Base : Utility Plant at Original Cost Less Accum Def Income Taxes Net Utility Plant SO2 Emission Allowance Inventory from ES FORM 3.11 ECR & NOx Emission Allowance Inventory from ES FORM 3.12 Cash Working Capital Allowance from ES FORM 3.13, Line 13 Total Rate Base	\$191,327,552 (\$65,368,404) (\$40,010,845)	\$85,948,303 \$6,114,901 \$56,247 \$3,068,958 \$95,188,409	\$191,327,552 (\$65,368,404) (\$40,010,845)	\$85,948,303 \$6,114,901 \$56,247 \$140,229 \$92,259,680
9	Weighted Average Cost of Capital - ES FORM 3.15	10.69%	0.89%		0.89%
	Monthly Weighted Avg. Cost of Capital (9) / 12		\$847,177		\$821,111
	Monthly Return of Rate Base (8) * (10) Operating Expenses : Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
	Monthly Property Taxes		\$14,017		\$14,017
	Monthly Kentucky Air Emissions Fee		\$31,699		\$31,699
	Monthly Environmental AEP Pool Capacity Costs from ES FORM 3 14, Page 1 of 11, Column 5, Line 10		\$2,105,628		\$2,185,095
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$446,781		\$446,781
18	Monthly SO2 Emission Allowance Consumption	Habite British	\$207,115		\$207,115
19	Total Operating Expenses [Line 12 thru Line 18]	SHARE NO	\$3,428.522		\$3,507,989
20	Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		\$4,275,699		\$4,329,100

Revised - September 24, 2012 ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of July 2011

		Revised	Amount	Así	Filed
1 2 3 4	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$31,699 \$411,815 <u>\$207,115</u>	\$650,629	\$31,699 \$436,240 <u>\$207,115</u>	\$675,054
7	2003 Plan: Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urac Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$401,099 \$0 \$27,891 \$3,762 <u>\$14,029</u>	<u>\$446.781</u>	\$0 \$401,099 \$0 \$27,891 \$3,762 <u>\$14,029</u>	<u>\$446.781</u>
	KPCO's Rockport Unit Power O&W: E.S. Form 3.20, Line 10 X 15%		\$2,344		
14	Total Monthly O&M Expenses		<u>\$1,099,754</u>		<u>\$1,121.835</u>
15 16 17 18 19 20 21 22 23 24 25 26	Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (June 2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (April 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (January 2011 ES Form 3.13) Cash Working Capital Allowance (January 2010 ES Form 3.13) Cash Working Capital Allowance (November 2010 ES Form 3.13) Cash Working Capital Allowance (October 2010 ES Form 3.13) Cash Working Capital Allowance (October 2010 ES Form 3.13) Cash Working Capital Allowance (October 2010 ES Form 3.13) Cash Working Capital Allowance (September 2010 ES Form 3.13)		\$137,469 \$279,734 \$301,464 \$316,341 \$300,958 \$351,366 \$186,343 \$324,222 \$174,445 \$168,238 \$152,494 \$376,885		\$140,229
27	Total Twelve Month Total Cash Working Capital Allowance		\$3,068,958		

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

ES FORM 3.14
Page 1 of 11

Revised - September 24, 2012

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS

For the Expense Month of July 2011 As Filed Indiana Revised Amount Michigan Indiana Ohio Power Michigan Power Ohio Company's Power Company's Power Environmental Company's Environmental Total Company's Cost to KPCo Environmental Cost to KPCo Environmental (5)Total (4)Cost to KPCo Cost to KPCo (5) (4) Cost Component (3)No. \$354,445 (1) Arnos Unit No. 3 Environmental Cost to Kentucky Power \$343,776 1 (ES FORM 3.14, Page 3 of 11, Line 26) \$272,650 Cardinal Unit No. 1 Environmental Cost to Kentucky Power \$261,413 2 (ES FORM 3.14, Page 4 of 11, Line 24) \$782,895 Gavin Plant Environmental Cost to Kentucky Power \$752,010 3 (ES FORM 3.14, Page 5 of 11, Line 26) \$7,790 Kammer Plant Environmental Cost to Kentucky Power (ES \$7,162 4 FORM 3.14, Page 6 of 11, Line 20) \$666,045 Mitchell Plant Environmental Cost to Kentucky Power \$648,161 5 (ES FORM 3.14, Page 7 of 11, Line 23) \$70,110 Muskingum River Plant Environmental Cost to Kentucky Power \$68,039 6 (ES FORM 3.14, Page 8 of 11, Line 20) \$11,685 Sporn Plant Environmental Cost to Kentucky Power \$10,743 7 (ES FORM 3.14, Page 9 of 11, Line 20) \$3,895 Rockport Plant Environmental to Kentucky Power \$3,581 8 (ES FORM 3.14, Page 10 of 11, Column 5, Line 21) \$15,580 Tanners Creek Plant \$10,743 Environmental Cost to Kentucky Power 9 (ES FORM 3.14, Page 11 of 11, Line 20) \$2,185,095 \$19,475 \$2,165,620 \$2,105,628 Total AEP Pool Monthly Environmental Capacity Costs \$14,324 \$2,091,304 10 to Kentucky Power

Note: Cost in Column 5, Line 10 is to be recorded on ES FORM 3.10, Line 16.

ES FORM 3.14
Revised - September 24, 2012

ES FORM 3.14
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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS WORKING CAPITAL ONLY

Line No. (1)	Cost Component (2)	Ohlo M Power i Company's Co (OPCo) Environmental Envi	th of July 2011 Isod Amount notiana ichigan Power mpany's (I&M) Ironmental ict to KPCo (4)	Total (5)	Ohlo Power Company's (OPCo) Environmental Cost to KPCo (3)	As Filed indiana Michigan Power Company's (I&M) Environmental Cost to KPCo (4)	Total (5)
1	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 19)	\$916,923			\$915,890		
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 17)	\$1,437,191			\$1,499,609		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 17)	\$6,732,564			\$7,007,337		
4	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 10)	\$15,690			\$15,690		
5	Mitchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 16)	\$1,466,668			\$1,469,857		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 10)	\$322,181			\$322,181		
7	Sporn Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 10)	\$13,207			\$13,207		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Columns 3 & 5, Line 10)		\$15,625			\$15,625	
9	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Pege 10 of 11, Columns 4 & 5, Line 10)		\$0			\$0	
	Tanners Creek Plant Environmental Cost to Kentucky Power		\$15,625			\$15,625	
10		\$10,903,424	\$31,250		\$11,243,771	\$31,250	
	Steam Capacity By Company - 2 OPCo (Column 3) / I&M (Column 4) (kw)	8,440,000	5,414,000		8,458,000	5,416,000	
1:	100	\$1.29	\$0.01		\$1.33		
1.	a L. Mainhile	89.00%	11.00%		84.00	% 16.00%	
	Portion of Weighted Average Capacity Rate Attributed	\$1.15	\$0.00		\$1.1	2 \$0.00	
1	One of the Control of	358,100	358,100		389,50		
	7 Fixed O&M Environmental Cost to Kentucky Power	\$411,815	\$0	\$411,815	\$436,24	.0 \$0	\$435,240

ES FORM 3.14 Page 3 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - AMOS PLANT UNIT NO. 3

LINE		REVISED	ASFILED
NO.	COST	AMOUNT	AMOUNTS
-		ATTENDED TO SECURITION OF THE PARTY OF THE P	
1	Utility Plant at Original Cost	\$600,434,141	\$600,434,141
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$8,225,948	\$8,225,948
4	Ohio Power Company's Percentage Ownership - Environmental Investment	100.00%	100.00%
5	OPCo's Share of Cost Associated with Amos Unit No. 3 (3) X (4)	\$8,225,948	\$8,225,948
	Operations:	70,220,0.0	40,220,010
6	Disposal (5010000)	\$78,781	\$78,781
7	Urea (5020002)	\$499,772	\$499,772
8	Trona (5020003)	\$232,454	\$232,454
9	Lime Stone (5020004)	\$343,369	\$343,369
10	Lime Hydrate (5020007)	\$3,249	\$3,249
11	Steam Exp (5020025)	50	(\$49)
12	Air Emission Fee	\$10,292	\$10,292
13	Total Operations (Lines 6 thru 10)	\$1,167,917	\$1,167,868
1	Maintenance:		. , ,
14	SCR Maintenance (5120000)	\$22,148	\$22,148
15	Scrubber (FGD) Maintenance (5120000)	\$389,649	\$389,649
16	Total Maintnenance (12) + (13)	\$411,797	\$411,797
17	1/2 of Maintenance (14) * 50%	\$205,899	<u>\$205,899</u>
18	Fixed O&M (11) + (15)	\$1,373,816	\$1,373,767
19	Ohio Power Company's Percentage Ownership - O&M Cost	66.67%	<u>66.67%</u>
20	OPCo's Share of O&M Cost Associated with Amos Unit No. 3 (16) X (17)	<u>\$915,923</u>	<u>\$915,890</u>
	Total Revenue Requirement,		
21	Cost Associated with Amos Unit No. 3 (5) + (18)	\$9,141,871	\$9,141,838
22	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
23	Amos Unit No. 3 Environmental Rate (\$/kw)	\$1.08	\$1.08
24	Ohio Power Surplus Weighing	89.00%	84.00%
25	Portion of Weighted Average Capacity Rate		
	Attributed to Amos Unit No. 3 SCR (\$/kw) (21) * (22)	\$0.96	\$0.91
	Amos Unit No. 3 Costs to Kentucky Power:		
26	Amos Unit No. 3 Portion (\$/kw) (23)	\$0.96	\$0.91
27	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
	Amos Unit No. 3 Environmental Cost to Kentucky Power (24) * (25)		4
28	(ES FORM 3.14, Page 1 of 10, Line 1)	\$343,776	\$354,445

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KENTUCKY POWER COMPANÝ - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - CARDINAL UNIT 1

TINE		REVISED	AS FILED
NO.	COST	TAUOMA	AMOUNTS
1	Utility Plant at Original Cost	\$400,962,145	\$400,962,145
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$5,493,181	\$5,493,181
	Operations :	φο, που, το τ	φο, του, ιστ
4	Disposal (5010000)	\$94,988	\$94,988
5	Lime (5020001)	\$0	\$0
6	Urea (5020001)	\$402,486	\$402,486
7	Trona (5020003)	\$233,037	\$233,037
	Lime Stone (5020004)	\$654,052	\$654,052
8 9	Polymer (5020005)	\$0,4,052	\$2,689
10	Lime Hydrate (5020007)	\$0	\$2,862
11	i , , ,	\$0	\$56,867
13 2	Steam Exp (5020025) Air Emission Fee	\$8,622	\$8.622
12		\$1,393,185	\$1,455,603
13	Total Operations (Line 4 thru 8)	φ1,393,103	\$1,455,005
	Maintenance:	\$3,532	\$3,532
14	SCR Maintenance (5120000)	\$84.479	\$84,479
15	Scrubber (FGD) Maintenance (5120000)	\$88,011	\$88,011
16	Total Maintenance (13) + (14)	\$44,006	\$44.006
17	1/2 Maintenance (15) * 50%	\$1,437,191	
18	Fixed O&M (12) + (16)	<u>φ1,457,191</u>	<u>\$1,499,609</u>
	Total Revenue Requirement,	¢c 000 070	80 000 700
19	Cost Associated with Cardinal Unit No. 3 (3) + (17)	\$6,930,372 100,00%	\$6,992,790
20	Ohio Power Company's Percentage Ownership	1	100.00%
21	OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19)	\$6,930,372	\$6,992,790
22	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
23	Cardinal Unit No. 1 (\$/kw)	\$0.82 89.00%	\$0.83
24	Ohio Power Surplus Weighing	09.00%	84.00%
25	Portion of Weighted Average Capacity Rate	60.70	40.70
	Attributed to Cardinal Unit No. 1 (\$/kw) (22) X (23)	\$0.73	\$0.70
	Cardinal Unit No. 1 Costs to Kentucky Power:	60.70	¢0.70
26	Cardinal Unit No. 1 Portion (\$/kw) (24)	\$0.73	\$0.70
27	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (25) * (26)	#0C1 410	6070.000
28	(ES FORM 3.14, Page 1 of 10, Line 2)	\$261,413	\$272,650

ES FORM 3.14 Page 5 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - GAVIN PLANT (UNITS 1 & 2)

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
and 1			
1	Utility Plant at Original Cost	\$964,148,720	\$964,148,720
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$13,208,837	\$13,208,837
	Operations :		. , ,
4	Sludge Disposal (5010000)	\$947,838	\$947,838
5	Lime (5020001)	\$3,831,612	\$3,831,612
6	Urea (5020002)	\$1,032,739	\$1,032,739
7	Trona (5020003)	\$489,424	\$489,424
8	Lime Stone (5020004)	\$479	\$479
9	Polymer (5020005)	\$0	\$274,773
10	Steam Exp (5020025)	\$0	\$0
11	Air Emission Fee	\$34,947	\$34,947
12	Lease (5070005)	<u>\$0</u>	<u>\$0</u>
13	Total Operations (Lines 4 thru 10)	\$6,337,039	\$6,611,812
	Maintenance:		
14	SCR Maintenance (5120000)	\$63,686	\$63,686
15	Scrubber Maintenance (5120000)	<u>\$727,363</u>	<u>\$727,363</u>
16	Total Maintenance (12) + (13)	\$791,049	\$791,049
17	1/2 of Maintenance (13) * 50%	<u>\$395,525</u>	<u>\$395,525</u>
18	Fixed O&M (11) + (15)	<u>\$6,732,564</u>	<u>\$7,007,337</u>
	Total Revenue Requirement,		
19	Cost Associated with Gavin Plant (3) ÷ (17)	\$19,941,401	\$20,216,174
20	Ohio Power Company's Percentage Ownership	100.00%	100.00%
21	OPCo's Share of Cost Associated with Gavin Plant (17) X (18)	\$19,941,401	\$20,216,174
22	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
23	Gavin Plant (\$/kw)	\$2.36	\$2.39
24	Ohio Power Surplus Weighing	89.00%	84.00%
25	Portion of Weighted Average Capacity Rate	40.40	40.04
	Attributed to Gavin Plant (\$/kw) (21) X (22)	\$2.10	\$2.01
	Gavin Plant Costs to Kentucky Power :	00.40	m. ~ ~ .
26	Gavin Plant Portion (\$/kw) (23)	\$2.10	\$2.01
27	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
	Gavin Plant Environmental Cost to Kentucky Power (24) * (25)	0750 010	4700
28	(ES FORM 3.14, Page 1 of 10, Line 3)	\$752,010	\$782,895

ES FORM 3.14 Page 6 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - KAMMER PLANT (UNITS 1, 2 & 3)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
110			
1	Utility Plant at Original Cost	\$8,451,624	\$8,451,624
	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$115,787	\$115,787
١١	Operations:		
4	Urea (5020002)	\$0	\$0
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	\$15,690	\$15,690
7	Total Operations (4) + (5) + (6)	\$15,690	\$15,690
] ']	Maintenance:		
8	SCR Maintenance (5120000)	\$0	\$0
9	1/2 of Maintenance (8) * 50%	<u>\$0</u>	<u>\$0</u>
i) - [Fixed O&M (7) + (9)	<u>\$15,690</u>	<u>\$15,690</u>
	Total Revenue Requirement,		
11	Cost Associated with Kammer Plant (3) + (10)	<u>\$131,477</u>	<u>\$131,477</u>
12	Ohio Power Company's Percentage Ownership	100.00%	100.00%
13	OPCo's Share of Cost Associated with Kammer Plant (11) X (12)	\$131,477	\$131,477
14	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
15	Kammer Plant (\$/kw)	\$0.02	\$0.02
16	Ohio Power Surplus Weighing	89.00%	84.00%
17	Portion of Weighted Average Capacity Rate		
	Attributed to Kammer Plant (\$/kw) (15) X (16)	\$0.02	\$0.02
	Kammer Plant Costs to Kentucky Power:		
18	Kammer Plant Portion (\$/kw) (17)	\$0.02	\$0.02
19	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	389,500
	Kammer Plant Environmental Cost to Kentucky Power (18) * (19)		
20	(ES FORM 3.14, Page 1 of 10, Line 4)	\$7,162	\$7,790

ES FORM 3 14 Page 7 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MITCHELL PLANT (UNITS 1 & 2)

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
			DECEMBER OF STREET AND ASSESSMENT OF STREET
1	Utility Plant at Original Cost	\$1,143,093,101	\$1,143,093,101
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$15,660,375	\$15,660,375
	Operations:	,	, , ,
4	Disposal (5010000)	\$77,757	\$77,757
5	Urea (5020002)	\$455,838	\$455,838
	Trona (5020003)	\$122,056	\$122,056
7	Lime Stone (5020004)	\$766,304	\$766,304
8	Polymer (5020005)	\$0	\$3,189
9	Lime Hydrate (5020007)	\$0	\$0
10	Steam Exp (5020025)	\$0	\$0
11	Air Emission Fee	\$12,128	\$12,128
12	Total Operations (Lines 4 thru 8)	\$1,434,083	\$1,437,272
	Maintenance:		
13	SCR Maintenance (5120000)	\$5,247	\$5,247
14	FDG (5120000)	<u>\$59,922</u>	<u>\$59,922</u>
15	1/2 of Maintenance (10 + 11) * 50%	<u>\$32,585</u>	<u>\$32,585</u>
16	Fixed O&M (9) + (12)	<u>\$1,466,668</u>	<u>\$1,469,857</u>
	Total Revenue Requirement,		
17	Cost Associated with Mitchell Plant (3) + (13)	<u>\$17.127,043</u>	<u>\$17,130,232</u>
18	Ohio Power Company's Percentage Ownership	100.00%	100.00%
19	OPCo's Share of Cost Associated with Mitchell Plant (14) X (15)	\$17,127,043	\$17,130,232
20	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
21	Mitchell Plant (\$/kw)	\$2.03	\$2.03
22	Ohio Power Surplus Weighing	89.00%	84.00%
23	Portion of Weighted Average Capacity Rate		
	Attributed to Mitchell Plant (\$/kw) (18) X (19)	\$1.81	\$1.71
	Mitchell Plant Costs to Kentucky Power:		
24	Mitchell Plant Portion (\$/kw) (20)	\$1.81	\$1.71
25	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389.500</u>
	Mitchell Plant Environmental Cost to Kentucky Power (21) * (22)		
26	(ES FORM 3.14, Page 1 of 10, Line 5)	\$648,161	\$666,045

ES FORM 3.14 Page 8 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MUSKINGUM RIVER PLANT (UNITS 1, 2, 3 , 4 & 5)

ILINE		REVISED	ASFILED
NO.	COST	AMOUNT	AMOUNTS
			NOTE OF THE PERSON ASSESSMENT OF THE PERSON AS
1	Utility Plant at Original Cost	\$108,672,817	\$108,672,817
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	<u>1.37%</u>
3	Total Rate Base	\$1,488,818	\$1,488,818
	Operations :		, ,
4	Urea (5020002)	\$286,398	\$286,398
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	\$34,561	\$34,561
7	Total Operations (4) + (5) + (6)	\$320,959	\$320,959
	Maintenance:		
8	SCR Maintenance (5120000)	\$2,444	\$2,444
9	1/2 of Maintenance (8) * 50%	\$1,222	<u>\$1,222</u>
10	Fixed O&M (7) + (9)	<u>\$322,181</u>	<u>\$322,181</u>
	Total Revenue Requirement,		
11	Cost Associated with Muskingum Plant (3) + (10)	<u>\$1,810,999</u>	<u>\$1,810,999</u>
12	Ohio Power Company's Percentage Ownership	100.00%	100.00%
13	OPCo's Share of Cost Associated with Muskingum Plant (11) X (12)	\$1,810,999	\$1,810,999
14	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
12 1.	Muskingum Plant (\$/kw)	\$0.21	\$0.21
a 1	Ohio Power Surplus Weighing	89.00%	84.00%
17	Portion of Weighted Average Capacity Rate		
	Attributed to Muskingum Plant (\$/kw) (15) X (16)	\$0.19	\$0.18
	Muskingum Plant Costs to Kentucky Power:		
	Muskingum Plant Portion (\$/kw) (17)	\$0.19	\$0.18
19	Kentucky Power Capacity Deficit (kw)	<u>358,100</u>	<u>389,500</u>
	Muskingum Plant Environmental Cost to Kentucky Power (18) * (19)		
20	(ES FORM 3.14, Page 1 of 10, Line 6)	\$68,039	\$70,110

ES FORM 3.14 Page 9 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - SPORN PLANT (UNITS 2, 3, 4 & 5)

LINE		REVISED	ASTILED
NO.	COST	AMOUNT	AMOUNTS
1 2 3	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations :	\$20,310,295 <u>1.37%</u> \$278,251	\$20,310,295 <u>1.37%</u> \$278,251
4 5 6 7	Urea (5020002) Trona (5020003) Air Emission Fee Total Operations (4) + (5) + (6) Maintenance:	\$0 \$0 <u>\$13,207</u> \$13,207	\$0 \$0 <u>\$13,207</u> \$13,207
8 9 10	Fixed O&M (7) ± (9) Total Revenue Requirement,	\$0 <u>\$0</u> <u>\$13,207</u>	\$0 <u>\$0</u> <u>\$13,207</u>
11 12 13	Cost Associated with Sporn Plant (3) + (10) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Sporn Plant (11) X (12)	<u>\$291,458</u> 100.00% \$291,458	<u>\$291,458</u> 100.00% \$291,458
14 15 16	Ohio Power Company Steam Capacity (kw) Sporn Plant (\$/kw) Ohio Power Surplus Weighing	8,440,000 \$0.03 89.00%	8,458,000 \$0.03 84.00%
17	Onlo Power Striples Weighing Portion of Weighted Average Capacity Rate Attributed to Sporn Plant (\$/kw) (15) X (16) Sporn Plant Costs to Kentucky Power:	\$0.03	\$0.03
18 19	SpornGavin Plant Portion (\$/kw) (17) Kentucky Power Capacity Deficit (kw) Sporn Plant Environmental Cost to Kentucky Power (18) * (19)	\$0.03 <u>358,100</u>	\$0.03 <u>389,500</u>
20	(ES FORM 3.14, Page 1 of 10, Line 7)	\$10,743	\$11,685

ES FORM 3.14 Page 10 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - ROCKPORT PLANT (UNITS 1 & 2)

	REVISED AMOUNT AS FILED										
LINE NO.	COST	Rockport Plant Common	UNIT 1 AMOUNTS	UNIT 2 AMOUNTS	Rockport Plant Common	Total	Rockport Plant Common	UNIT 1 AMOUNTS	UNIT 2 AMOUNTS	Rockport Plant Common	Total
(1)	1	(3)	(4)	(5)	(6)	(7)	(3)	(4)	(5)	(6)	(7)
1 2 3 4 5 6 7 8 9 10 11 12	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations: Urea (5020002) Trona (5020003) Air Emission Fee Total Operations (4) + (5) + (6) Maintenance: SCR Maintenance (5120000) 1/2 of Maintenance (5120000) 1/2 of Maintenance (6) * 50% Fixed O&M (7) + (9) Total Revenue Requirement, Cost Associated with Rockport Plant (3) + (10) Indiana Michigan Power Company's Percentage Ownership	\$1,787,996 1.37% \$24,495 \$0 \$0 \$15,625 \$15,625 \$0 \$15,625 \$0 \$15,625	\$10,544,676 1,3794 \$144,462 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,709,416 1,37% \$228,919 \$0 \$0 \$0 \$0 \$0 \$0 \$228,919 \$5,00% \$194,581	\$2,202,020 1,37% \$30,168 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$1,787,996 1,37% \$24,496 \$0 \$0 \$15,625 \$15,625 \$40,121 \$0% \$20,061	\$10,544,676 1.37% \$144,452 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,709,416 1,37% \$228,919 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15,08% \$148,990	\$2,202,020 1,37% \$30,168 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
13	I&M's Share of Cost Associated with Rockport Plant (11) X (12) Total Rockport Plant Common and Units 1 & 2	\$20,061	3122,733	0154,551	V10,00 1	\$352,519	,				\$306,918
15 16	Indiana Michigan Power Company Steam Capacity (kw) Rockport Plant (\$/kw) (14) / (15) Kentucky Power Portion of Rockport Plant / Indiana Michigan Power Surplus Weighing		THE PERSON OF TH			5,414,000 \$0.07 11.00%		Andre seed to be a seed of the	Nada ya kata y		5,416,000 \$0.06 16.00%
18	Portion of Weighted Average Capacity Rate Attributed to Rockport Plant (\$/kw) (17) X (18) Rockport Plant Costs to Kentucky Power: Rockport Plant Portion (\$/kw) (18)		And the state of t			\$0.01 \$0.01 <u>358,100</u> \$3,581					\$0.01 \$0.01 389,500 \$3,895

ES FORM 3.14 Page 11 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - TANNERS CREEK (UNITS 1, 2, 3 & 4)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
NO. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17]		AMOUNTS \$98,457,579 1.37% \$1,348,869 \$0 \$0 \$15,625 \$15,625 \$0 \$0 \$15,625 \$1,364,494 100.00% \$1,364,494 5,416,000 \$0.25
	Kentucky Power Capacity Deficit (kw) Tanners Creek Plant Environmental Cost to Kentucky Power (18) * (19) (ES FORM 3.14, Page 1 of 10, Line 9)	358,100 \$10,743	389,500 \$15,580

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ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of August 2011

P CONTROL OF SAME AND		CALCULATION OF E(m) E(m) = CRR - BRR	Revised Amount		Difference	
LINE 1	1	CRR from ES FORM 3.00	\$3,871,782	\$4,236,648	\$364,866	
LINE 2	2	Brr from ES FORM 1.10	4,088,830	4,088,830	\$0	1/
LINE 3	3	E(m) (LINE 1 - LINE 2)	(\$217,048)	\$147,818	\$364,866	
LINE 4	4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	76.2%	76.2%	0.0%	
LINE 5	5	KY Retail E(m) (LINE 3 * LINE 4)	(\$165,390)	\$112,638	\$278,028	
LINE 6	6	(Over) / Under Recovery Adjustment from ES FORM 3 30	(\$197,884)	(\$197,884)	\$0	
LINE 7	7	Net KY Retail E(m) (LINE 5 + LINE 6)	(\$363,274)	(\$85,246)	\$278,028	
		SURCHARGE FACTOR				
LINE 8	8	Net KY Retail E(m) (Line 7)	(\$363,274)	(\$85,246)	\$278,028	
LINE 9	9	KY Retail R(m) from ES FORM 3.30	\$47,519,210	\$47,519,210	\$0	
LINE 1	О	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	-0.7645%	-0.1794%	0.5851%	

Effective Date for Billing:	September 28, 2011
Submitted By :	
Title :	Manager Regulatory Services
Date Submitted :	September 16, 2011

1/ Case No. 2009-00459, dated June 28, 2010

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ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of August 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised	Amount	As I	Filed
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$3,826,465		\$4,191,331
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16	Action of the Control	\$45,317		\$45,317
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	SO2 - EPA Auction Proceeds received during Expense Month	\$0		\$0	
	SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO2 Allowances	\$0		\$0	
	1) NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	 NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month 	\$0		\$ 0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$3,871,782		\$4,236,648

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ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

LINE NO.	COST COMPONENT	Revised	Amount	Asi	Filed
140.	OOGT OOM ORCH	7109700	71110 din		
	Return on Rate Base :	\$191,327,552	SOFT OF BUILDING	\$191,327,552	SANGRA GROSSTATOR
[1]	Utility Plant at Original Cost			(\$65,991,686)	
2	Less Accumulated Depreciation	(\$65,991,686)			
3	Less Accum. Def. Income Taxes	(\$39,792,694)		(\$39,792,694)	
	Net Utility Plant		\$85,543,172		\$85,543,172
5	SO2 Emission Allowance Inventory from ES FORM 3.11	建筑设施和 数据	\$5,949,084		\$5,949,084
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$33,083		\$33,083
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,806,146	APPEAR NAME.	\$124,174
8	Total Rate Base		\$94,331,485		\$91,649,513
	Weighted Average Cost of Capital - ES FORM 3.15	10.69%		10.69%	
	Monthly Weighted Avg. Cost of Capital (9) / 12		0.89%		0 89%
	Monthly Return of Rate Base (8) * (10)	Refute Rockets	\$839,550		\$815,681
1 ''	Operating Expenses:				(
12	Monthly Depreciation Expense		\$577.252		\$577,252
	Monthly Catalyst Amortization Expense	CANADA MARKET	\$46,030		\$46,030
		建基础 经通过证券	\$14,017		\$14,017
	Monthly Property Taxes		\$31,699		\$31,699
15	Monthly Kentucky Air Emissions Fee		\$51,050		401,000
1	Monthly Environmental AEP Pool Capacity Costs		04 700 570		\$2,177,305
	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$1,788,570	克里克拉斯特斯特克	
	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13	Transport Control	\$363,530		\$363,530
18	Monthly SO2 Emission Allowance Consumption		\$165,817		\$165,817
19	Total Operating Expenses [Line 12 thru Line 18]		\$2,986,915		\$3,375,650
20	Total Revenue Requirement - Big Sandy	IN SHAME NO	i		1
	Record on ES FORM 3.00, Line 1		\$3,826,465		\$4,191,331
	The state of the s	HINESERVE	J		

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of August 2011

		Revised	Amount	As F	iled
1 2 3 4	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$31,699 \$349,197 <u>\$165,817</u>	\$546,713	\$31,699 \$432,345 <u>\$165,817</u>	\$629,861
7	2003 Plan: Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$327,425 \$0 \$23,164 \$7,686 <u>\$5,255</u>	<u>\$363,530</u>	\$0 \$327,425 \$0 \$23,164 \$7,686 \$5,255	<u>\$363,530</u>
12 13	KPCO's Rockport Unit Power O&M: E.S. Form 3.20, Line 11 X 15%		2,344		5002 201
20 21 22 23	Total Monthly O&M Expenses Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (July 2011 ES Form 3 13) Cash Working Capital Allowance (June2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (January 2011 ES Form 3.13) Cash Working Capital Allowance (December 2010 ES Form 3.13) Cash Working Capital Allowance (October 2010 ES Form 3.13) Cash Working Capital Allowance (Cotober 2010 ES Form 3.13) Cash Working Capital Allowance (Cotober 2010 ES Form 3.13) Cash Working Capital Allowance (September 2010 ES Form 3.13)		\$912,587 \$114,073 \$137,469 \$279,734 \$301,464 \$315,341 \$300,958 \$351,365 \$186,343 \$324,222 \$174,445 \$168,238 \$152,494		<u>\$993,391</u> \$124,174
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,806,146		

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

Revised - September 24, 2012 ES FORM 3.14 Page 1 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS

Line No. (1)	Cost Component (2)	For the Expense Ohio Power Company's Environmental Cost to KPCo (3)	Month of August 2011 Revised Amount Indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)	Ohio Power Company's Environmental Cost to KPCo (3)	As Filed Indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)
1	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 26)	\$295,256			\$354,445		
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 24)	\$215,764			\$260,965		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 26)	\$647,292			\$786,790		
4	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 20)	\$5,678			\$7,790		
5	Mitchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 23)	\$553,605			\$666,045		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 20)	\$59,619			\$70,110		
7	Sporn Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 20)	\$8,517			\$11,685		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Column 5, Line 21)		\$0			\$3,895	
9	Tanners Creek Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 11 of 11, Line 20)		\$2,839			\$15,580	
10	Total AEP Pool Monthly Environmental Capacity Costs to Kentucky Power	\$1,785,731	\$2,839	\$1,788,570	\$2,157,830	\$19,475	\$2,177,305

Note: Cost in Column 5, Line 10 is to be recorded on ES FORM 3.10, Line 16.

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS WORKING CAPITAL ONLY

Line		Ohio Power Company's (OPCo) Environmental	Month of August 201' Revised Amount Indiana Michigan Power Company's (I&M) Environmental		Ohio Power Company's (OPCo) Environmental Cost to KPCo	As Filed Indiana Michigan Power Company's (IEM) Environmental Cost to KPCo	Total
No. (1)	Cost Component (2)	Cost to KPGo (3)	Cost to KPCo (4)	Total (5)	(3)	(4)	(5)
1	Amos Unil No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 19)	\$877,477			\$877,455		
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 17)	\$1,182,286			\$1,247,393		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 17)	\$6,853,945			\$7,152,845		
4	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 10)	\$15,690			\$15,690		
s	Mitcheil Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 16)	\$1,500,244			\$1,501,562		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Lino 10)	\$355,074			\$355,074		
7	Sporn Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 10)	\$13,207			\$13,207		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Columns 3 & 6, Line 10)		\$15,625			\$15,625	
9	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Columns 4 & 5, Line 10)		\$0			\$0	
10	Tanners Creek Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 11 of 11, Line 10)		\$15,625			\$15,625	
11	Subtotal	\$10,797,923	\$31,250		\$11,163,226	\$31,250	
12	Steam Capacity By Company - OPCo (Column 3) / I&M (Column 4) (kw)	8,440,000	5,414,000		8,458,000	5,416,000	
13	Environmental Base (\$/kw)	\$1.28	\$0.01		\$1.32	\$0.01	
14	Company Surplus Weighting	96.00%	4.00%		64.00%	16.00%	
15	Portion of Weighted Average Capacity Rate Attributed to Environmental Fixed O&M Costs	\$1.23	\$0,00		\$1.11	\$0.00	
16	Kentucky Power Capacity Deficit (kw)	283,900	283,900		389,500	389,500	
17	Fixed O&M Environmental Cost to Kentucky Power	\$349,197	\$0	\$349,197	\$432,345	\$0	\$432,345

Note: Cost in Column 5, Line 17 is to be recorded on ES FORM 3.13, Line 2.

ES FORM 3.14 Page 3 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - AMOS PLANT UNIT NO. 3

ILINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
		AND PROPERTY OF THE PROPERTY O	C
1	Utility Plant at Original Cost	\$600,434,141	\$600,434,141
2	Member Primary Capacity Investment Rate (16.44% / 12)	1,37%	1.37%
3	Total Rate Base	\$8,225,948	\$8,225,948
4	Ohio Power Company's Percentage Ownership - Environmental Investment	100.00%	100.00%
5	OPCo's Share of Cost Associated with Amos Unit No. 3 (3) X (4)	\$8,225,948	\$8,225,948
	Operations:		
6	Disposal (5010000)	\$60,510	\$60,510
7	Urea (5020002)	\$507,005	\$507,005
8	Trona (5020003)	\$195,962	\$195,962
9	Lime Stone (5020004)	\$351,645	\$351,645
10	Lime Hydrate (5020007)	\$0	\$0
11	Steam Exp (5020025)	\$0	(\$33)
12	Air Emission Fee	\$10,292	<u>\$10,292</u>
13	Total Operations (Lines 6 thru 10)	\$1,125,414	\$1,125,381
	Maintenance :		
14	SCR Maintenance (5120000)	\$31,840	\$31,840
15	Scrubber (FGD) Maintenance (5120000)	\$349,631	<u>\$349,631</u>
16	Total Maintnenance (12) + (13)	<u>\$381,471</u>	<u>\$381,471</u>
	1/2 of Maintenance (14) * 50%	<u>\$190,736</u>	<u>\$190,736</u>
	Fixed O&M (11) + (15)	\$1,316,150	\$1,316,117
19	Ohio Power Company's Percentage Ownership - O&M Cost	66.67%	66.67%
20	OPCo's Share of O&M Cost Associated with Amos Unit No. 3 (16) X (17)	<u>\$877.477</u>	<u>\$877,455</u>
	Total Revenue Requirement,	00 400 405	00 400 400
21	Cost Associated with Amos Unit No. 3 (5) + (18)	\$9,103,425	\$9,103,403
22	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
	Amos Unit No. 3 Environmental Rate (\$/kw)	\$1.08 96.00%	\$1.08 84.00%
24	Ohio Power Surplus Weighing	95.00%	84.00%
25	Portion of Weighted Average Capacity Rate	\$1.04	\$0.91
	Attributed to Amos Unit No. 3 SCR (\$/kw) (21) * (22)	φ1.U4	φυ.91
20	Amos Unit No. 3 Costs to Kentucky Power :	\$1.04	\$0.91
26 27	Amos Unit No. 3 Portion (\$/kw) (23) Kentucky Power Capacity Deficit (kw)	283.900	389,500
21	Amos Unit No. 3 Environmental Cost to Kentucky Power (24) * (25)	200.000	555,500
28		\$295 256	\$354,445
20	(LOTORING 14, Lage LOLIO, LINE 1)	\$200,200	φου 1,140
28	(ES FORM 3 14, Page 1 of 10, Line 1)	\$295,256	\$35

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - CARDINAL UNIT 1

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
NO. 1 2 3 4 5 6 7 8 9 10 11 12	i i	REVISED AMOUNT \$400,962,145	AS FILED AMOUNTS \$400,962,145 1.37% \$5,493,181 \$29,227 \$0 \$344,285 \$198,050 \$510,552 \$2,052 \$1,085 \$61,970 \$8,622 \$1,155,843
13	Total Operations (Line 4 thru 8) Maintenance :		
15	Scrubber (FGD) Maintenance (5120000)	\$175,659	\$175,659
16	Total Maintenance (13) + (14)	\$183,099	\$183,099
B 1	1/2 Maintenance (15) * 50%	\$91,550	\$91,550
	Fixed O&M (12) + (16)	\$1,182,286	\$1,247,393
	Total Revenue Requirement,		
19	Cost Associated with Cardinal Unit No. 3 (3) + (17)	<u>\$6,675,467</u>	<u>\$6,740,574</u>
20	Ohio Power Company's Percentage Ownership	100.00%	100.00%
21	OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19)	\$6,675,467	\$6,740,574
22	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
23	Cardinal Unit No. 1 (\$/kw)	\$0.79	\$0.80
24	Ohio Power Surplus Weighing	96.00%	84.00%
25	Portion of Weighted Average Capacity Rate Attributed to Cardinal Unit No. 1 (\$/kw) (22) X (23) Cardinal Unit No. 1 Costs to Kentucky Power :	\$0.76	\$0.67
26	Cardinal Unit No. 1 Portion (\$/kw) (24)	\$0.76	\$0.67
27	Kentucky Power Capacity Deficit (kw)	<u>283,900</u>	<u> 389,500</u>
	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (25) * (26)		
28	(ES FORM 3.14, Page 1 of 10, Line 2)	\$215,764	\$260,965

ES FORM 3.14 Page 5 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - GAVIN PLANT (UNITS 1 & 2)

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
		WWW	THE RESERVE OF THE PERSON OF T
1	Utility Plant at Original Cost	\$964,148,720	\$964,148,720
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	
3	Total Rate Base	\$13,208,837	\$13,208,837
- 1	Operations:		. , .
4	Sludge Disposal (5010000)	\$993,380	\$993,380
5	Lime (5020001)	\$4,024,187	\$4,024,187
6	Urea (5020002)	\$957,409	\$957,409
7	Trona (5020003)	\$603,376	\$603,376
8	Lime Stone (5020004)	\$235	\$235
9	Polymer (5020005)	\$0	\$335,172
10	Steam Exp (5020025)	\$0	(\$36,272)
	Air Emission Fee	\$34,947	\$34,947
12	Lease (5070005)	<u>\$0</u>	\$0
13	Total Operations (Lines 4 thru 10)	\$6,613,534	\$6,912,434
	Maintenance:		
14	SCR Maintenance (5120000)	\$69,604	\$69,604
15	Scrubber Maintenance (5120000)	<u>\$411,217</u>	<u>\$411,217</u>
16	Total Maintenance (12) + (13)	\$480,821	\$480,821
17	1/2 of Maintenance (13) * 50%	<u>\$240,411</u>	<u>\$240,411</u>
18	Fixed O&M (11) + (15)	<u>\$6,853,945</u>	<u>\$7,152,845</u>
	Total Revenue Requirement,		
19	Cost Associated with Gavin Plant (3) + (17)	\$20,062,782	\$20,361,682
20	Ohio Power Company's Percentage Ownership	100.00%	
21	OPCo's Share of Cost Associated with Gavin Plant (17) X (18)	\$20,062,782	\$20,361,682
22	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
23	Gavin Plant (\$/kw)	\$2.38	\$2.41
24	Ohio Power Surplus Weighing	96.00%	84.00%
25	Portion of Weighted Average Capacity Rate		
	Attributed to Gavin Plant (\$/kw) (21) X (22)	\$2.28	\$2.02
	Gavin Plant Costs to Kentucky Power:		
26	Gavin Plant Portion (\$/kw) (23)	\$2.28	\$2.02
27	Kentucky Power Capacity Deficit (kw)	283,900	<u>389,500</u>
	Gavin Plant Environmental Cost to Kentucky Power (24) * (25)	0.00	
28	(ES FORM 3.14, Page 1 of 10, Line 3)	\$647,292	\$786,790

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - KAMMER PLANT (UNITS 1, 2 & 3)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
			Clarent Colors and Col
1	Utility Plant at Original Cost	\$8,451,624	\$8,451,624
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	
3	Total Rate Base	\$115,787	\$115,787
	Operations:		
4	Urea (5020002)	\$0	\$0
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	<u>\$15,690</u>	<u>\$15,690</u>
7	Total Operations (4) + (5) + (6)	\$15,690	\$15,690
	Maintenance :		
8	SCR Maintenance (5120000)	\$0	\$0
9	1/2 of Maintenance (8) * 50%	<u>\$0</u>	<u>\$0</u>
10	Fixed O&M (7) + (9)	<u>\$15,690</u>	<u>\$15,690</u>
	Total Revenue Requirement,		
11	Cost Associated with Kammer Plant (3) + (10)	\$131,477	<u>\$131,477</u>
12	Ohio Power Company's Percentage Ownership	100.00%	1
13	OPCo's Share of Cost Associated with Kammer Plant (11) X (12)	\$131,477	\$131,477
14	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
	Kammer Plant (\$/kw)	\$0.02	\$0.02
16	Ohio Power Surplus Weighing	96.00%	84.00%
17	Portion of Weighted Average Capacity Rate		
	Attributed to Kammer Plant (\$/kw) (15) X (16)	\$0.02	\$0.02
	Kammer Plant Costs to Kentucky Power :		
18	Kammer Plant Portion (\$/kw) (17)	\$0.02	\$0.02
19	Kentucky Power Capacity Deficit (kw)	<u>283,900</u>	<u>389,500</u>
	Kammer Plant Environmental Cost to Kentucky Power (18) * (19)		
20	(ES FORM 3.14, Page 1 of 10, Line 4)	\$5,678	\$7,790

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MITCHELL PLANT (UNITS 1 & 2)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
		¢4 442 002 404	¢4.442.002.404
1	Utility Plant at Original Cost	\$1,143,093,101	\$1,143,093,101
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37% \$15,660,375	1.37% \$15,660,375
3	Total Rate Base	\$10,000,373	\$15,000,375
	Operations :	\$45,452	\$45,452
4	Disposal (5010000)	\$537,383	\$537,383
5	Urea (5020002)	\$112,775	\$112,775
6	Trona (5020003)	\$694,811	\$694,811
7	Lime Stone (5020004)	\$094,611	\$1,318
8	Polymer (5020005)	\$0	ψ1,318 \$0
9	Lime Hydrate (5020007)	\$0 \$0	\$0 \$0
10	Steam Exp (5020025)	\$12,128	\$12,128
11	Air Emission Fee	\$1,402,549	\$1,403,867
12	Total Operations (Lines 4 thru 8)	ψ1,402,545	\$1,405,607
13	Maintenance:	\$1,816	\$1,816
	SCR Maintenance (5120000)	\$193,574	\$193,574
	FDG (5120000) 1/2 of Maintenance (10 + 11) * 50%	\$97,695	\$97,695
16	Fixed O&M (9) + (12)	\$1,500,244	\$1,501,562
10	Total Revenue Requirement,	<u> </u>	Ψ1,001,002
17	Cost Associated with Mitchell Plant (3) + (13)	\$17,160,619	\$17,161,937
18	Ohjo Power Company's Percentage Ownership	100.00%	
19	OPCo's Share of Cost Associated with Mitchell Plant (14) X (15)	\$17,160,619	\$17,161,937
20	Ohio Power Company Steam Capacity (kw)	8,440,000	8,458,000
21	Mitchell Plant (\$/kw)	\$2.03	\$2.03
22	Ohio Power Surplus Weighing	96.00%	
23	Portion of Weighted Average Capacity Rate	00.0070	01.0070
20	Attributed to Mitchell Plant (\$/kw) (18) X (19)	\$1.95	\$1.71
	Mitchell Plant Costs to Kentucky Power:	41.55	Ψ1.,,
24	Mitchell Plant Portion (\$/kw) (20)	\$1.95	\$1.71
25	Kentucky Power Capacity Deficit (kw)	283,900	389,500
[20	Mitchell Plant Environmental Cost to Kentucky Power (21) * (22)		323,000
26	(ES FORM 3.14, Page 1 of 10, Line 5)	\$553,605	\$666,045
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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MUSKINGUM RIVER PLANT (UNITS 1, 2, 3 , 4 & 5)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
1	Utility Plant at Original Cost	\$108,672,817	\$108,672,817
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	<u>1.37%</u>
3	Total Rate Base	\$1,488,818	\$1,488,818
	Operations:	0040.000	B040 000
4	Urea (5020002)	\$310,686	\$310,686
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	\$34,561 \$345,047	<u>\$34,561</u>
7	Total Operations (4) ÷ (5) ÷ (6)	\$345,247	\$345,247
	Maintenance:	\$40.CE3	\$10,000
8	SCR Maintenance (5120000)	\$19,653	\$19,653
9	1/2 of Maintenance (8) * 50%	\$9,827	\$9,827
10	Fixed O&M (7) + (9)	<u>\$355,074</u>	<u>\$355,074</u>
1	Total Revenue Requirement,	\$1,843,892	\$1,843,892
11	Cost Associated with Muskingum Plant (3) + (10)	<u>\$1,643,692</u> 100.00%	31,043,092 100.00%
12	Ohio Power Company's Percentage Ownership	\$1,843,892	\$1,843,892
13	OPCo's Share of Cost Associated with Muskingum Plant (11) X (12)	8,440,000	8,458,000
14	Ohio Power Company Steam Capacity (kw)	\$0.22	\$0.22
15	Muskingum Plant (\$/kw)	96.00%	84.00%
16	Ohio Power Surplus Weighing Portion of Weighted Average Capacity Rate	30.0070	04.0078
17	Attributed to Muskingum Plant (\$/kw) (15) X (16)	\$0.21	\$0.18
	Muskingum Plant Costs to Kentucky Power:	90	40.10
18	Muskingum Plant Portion (\$/kw) (17)	\$0.21	\$0.18
19	Kentucky Power Capacity Deficit (kw)	283,900	389,500
19	Muskingum Plant Environmental Cost to Kentucky Power (18) * (19)		300,000
20	(ES FORM 3.14, Page 1 of 10, Line 6)	\$59,619	\$70,110
~0	(LO 1 Ortan o. 1-1, 1 ago 1 of 10, Line o)		

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - SPORN PLANT (UNITS 2, 3, 4 & 5)

LINE	0007	REVISED AMOUNT	AS FILED AMOUNTS
NO.	COST	AMOUNT	AMOUNTS
1 2 3	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations :	\$20,310,295 <u>1.37%</u> \$278,251	\$20,310,295 <u>1.37%</u> \$278,251
4 5 6 7	Urea (5020002) Trona (5020003) Air Emission Fee Total Operations (4) + (5) + (6) Maintenance:	\$0 \$0 <u>\$13,207</u> \$13,207	\$0 \$0 <u>\$13,207</u> \$13,207
8 9 10	SCR Maintenance (5120000) 1/2 of Maintenance (8) * 50% Fixed O&M (7) + (9) Total Revenue Requirement,	\$0 <u>\$0</u> <u>\$13,207</u>	\$0 <u>\$0</u> <u>\$13,207</u>
11 12 13	Cost Associated with Sporn Plant (3) + (10) Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Sporn Plant (11) X (12)	<u>\$291,458</u> 100.00% \$291,458	<u>\$291,458</u> 100.00% \$291,458
14 15 16	Ohio Power Company Steam Capacity (kw) Sporn Plant (\$/kw) Ohio Power Surplus Weighing	8,440,000 \$0.03 96.00%	8,458,000 \$0.03 84.00%
17	Portion of Weighted Average Capacity Rate Attributed to Sporn Plant (\$/kw) (15) X (16) Sporn Plant Costs to Kentucky Power :	\$0.03	\$0.03
18 19	SpornGavin Plant Portion (\$/kw) (17) Kentucky Power Capacity Deficit (kw) Sporn Plant Environmental Cost to Kentucky Power (18) * (19)	\$0.03 283,900	\$0.03 <u>389,500</u>
20	(ES FORM 3.14, Page 1 of 10, Line 7)	\$8,517	\$11,685

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - ROCKPORT PLANT (UNITS 1 & 2)

For the Expense Month of August 2011

	REVISED AMOUNT AS FILED										
LINE		Rockport Plant Common	UNIT 1 AMOUNTS	UNIT 2 AMOUNTS	Rockport Plant Common	Total	Rockport Plant Common	UNIT 1 AMOUNTS	UNIT 2 AMOUNTS	Rockport Plant Common	Total
NO.	COST		(4)	(5)	(6)	(7)	(3)	(4)	(5)	(6)	(7)
(1) 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 16 17 18 18 19 20 20 20 20 20 20 20 20 20 20	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations: Urea (5020002) Trona (5020003) Air Emission Fee Total Operations (4) + (5) + (6) Maintenance: SCR Maintenance (5120000) 1/2 of Maintenance (6120000) 1/2 of Maintenance (612000) 1/2 of Maintenance (6120	(3) \$1,787,986 1,37% \$24,496 \$0 \$15,625 \$15,625 \$0 \$15,625 \$40,121 \$0% \$20,061	(4) \$10,544,678 1.37% \$144,462 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$144,462 \$5,00% \$122,793	\$16,709,416 \$1,3774 \$228,919 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,202,020 1.37% \$30,168 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15,00% \$15,084	\$352,519 5,414,000 \$0.07 4,00% \$0.00 \$0.00 283,200	\$1,787,996 1.37% \$24,496 \$0 \$0 \$15,625 \$15,625 \$0 \$15,625 \$40,121 50% \$20,061	\$10,544,676 1,37% \$144,462 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$144,462	\$16,709,416 1,3774 \$228,919 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,202,020 1.37% \$30,168 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15,084	\$306,918 5,416,000 \$0.06 16,00% \$0.01 \$0.01 \$0.01 389,500 \$3,695

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ES FORM 3.14 Page 11 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - TANNERS CREEK (UNITS 1, 2, 3 & 4)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
NO. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations: Urea (5020002) Trona (5020003) Air Emission Fee Total Operations (4) + (5) + (6) Maintenance: SCR Maintenance (5120000) 1/2 of Maintenance (8) * 50% Fixed O&M (7) + (9) Total Revenue Requirement, Cost Associated with Tanners Creek Plant (3) + (10) Indiana Michigan Power Company's Percentage Ownership I&M's Share of Cost Associated with Tanners Creek Plant (11) X (12) Indiana Michigan Power Company Steam Capacity (kw) Tanners Creek Plant (\$/kw)	AMOUNT \$98,457,579 1.37% \$1,348,869 \$0 \$0 \$15,625 \$15,625 \$15,625 \$15,625 \$15,625 \$15,625 \$15,625	AMOUNTS \$98,457,579 1.37% \$1,348,869 \$0 \$0 \$15,625 \$15,625 \$15,625 \$15,625 \$0 \$1,364,494 100.00% \$1,364,494 5,416,000 \$0.25
16 17	Indiana Michigan Power Surplus Weighing Portion of Weighted Average Capacity Rate	4.00%	16.00%
	Attributed to Rockport Plant (\$/kw) (15) X (16) Tanners Creek Plant Costs to Kentucky Power :	\$0.01	\$0.04
18 19	Tanners Creek Plant Portion (\$/kw) (17) Kentucky Power Capacity Deficit (kw)	\$0.01 <u>283,900</u>	\$0.04 <u>389,500</u>
20	Tanners Creek Plant Environmental Cost to Kentucky Power (18) * (19) (ES FORM 3.14, Page 1 of 10, Line 9)	\$2,839	\$15,580

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ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of September 2011

	CALCULATION OF E(m) E(m) = CRR - BRR	Revised Amount		Difference	Company of the Compan
LINE 1	CRR from ES FORM 3.00	\$3,485,386	\$4,019,669	\$534,283	
LINE 2	Brr from ES FORM 1.10	3,740,010	3,740,010	\$0	1/
LINE 3	E(m) (LINE 1 - LINE 2)	(\$254,624)	\$279,659	\$534,283	
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	79.7%	79.7%	0.0%	
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	(\$202,935)	\$222,889	\$425,824	
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	\$5,290	\$5,290	\$0	
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	(\$197,645)	\$228,179	\$425,824	
	SURCHARGE FACTOR				
LINE 8	Net KY Retail E(m) (Line 7)	(\$197,645)	\$228,179	\$425,824	
LINE 9	KY Retail R(m) from ES FORM 3.30	\$44,097,032	\$44,097,032	\$0	
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	-0.4482%	0.5174%	0.9656%	W. C.

Effective Date for Billing:	October 27, 2011
Submitted By:	
Title:	Manager Regulatory Services
Date Submitted :	October 17, 2011

1/ Case No. 2009-00459, dated June 28, 2010

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ESFORM 300

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of September 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised	Amount	As I	iled
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$3,436,412		\$3,970,695
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORN 3.20, Line 16		\$48,974		\$48,974
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	SO2 - EPA Auction Proceeds received during Expense Month	\$0		\$0	
	SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO2 Allowances	\$0		\$0	
	1) NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	 NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month 	\$0		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$3,485,386		\$4,019,669

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ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of September 2011

LINE NO.	COST COMPONENT	Revised Amount		As Filed	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Roturn on Rate Base : Utility Plant at Original Cost Less Accumulated Depreciation Less Accumulated Depreciation Less Accum. Def. Income Taxes Net Utility Plant SO2 Emission Allowance Inventory from ES FORM 3.11 ECR & NOx Emission Allowance Inventory from ES FORM 3.12 Cash Working Capital Allowance from ES FORM 3.13, Line 13 Total Rate Base Weighted Average Cost of Capital - ES FORM 3.15 Monthly Weighted Avg. Cost of Capital (9) / 12 Monthly Return of Rate Base (8) * (10) Operating Expenses: Monthly Depreciation Expense Monthly Catalyst Amortization Expense Monthly Property Taxes Monthly Property Taxes Monthly Environmental AEP Pool Capacity Costs from ES FORM 3.14, Page 1 of 11, Column 5, Line 10 Monthly 2002 Emission Allowance Consumption Total Operating Expenses [Line 12 thru Line 18] Total Revenue Requirement - Big Sandy Record on ES FORM 3.0, Line 1	Revised \$191,327,552 (\$66,614,968) (\$39,574,644)	\$85,138,040 \$5,826,903 \$11,932 \$2,737,333 \$93,714,208	\$191,327,552 (\$66,614,968) (\$39,574,544)	\$65,138,040 \$5,826,903 \$11,932 \$97,721 \$91,074,596

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ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of September 2011

		Revised	Amount	As Filed		
1 2 3 4	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Ptan O&M Expenses	\$31,699 \$306,000 <u>\$122,181</u>	\$459,880	\$31,699 \$420,660 <u>\$122,181</u>	\$574,540	
6	2003 Pfan: Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$178,837 \$0 \$21,151 \$5 <u>\$7,234</u>	<u>\$207,227</u>	\$0 \$178,837 \$0 \$21,151 \$5 <u>\$7,234</u>	<u>5207.227</u>	
12 13	KPCO's Rockport Unit Power O&M: E.S. Form 3.20, Line 11 X 15%		<u>2,344</u>			
14	Total Monthly O&M Expenses		<u>\$669,451</u>		<u>\$781,767</u>	
15 16 17 18 19 20 21 22 23 24 25 26	Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (August 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (April 2011 ES Form 3.13) Cash Working Capital Allowance (April 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (January 2011 ES Form 3.13) Cash Working Capital Allowance (December 2010 ES Form 3.13) Cash Working Capital Allowance (November 2010 ES Form 3.13) Cash Working Capital Allowance (October 2010 ES Form 3.13) Cash Working Capital Allowance (October 2010 ES Form 3.13)		\$83,681 \$114,073 \$137,469 \$279,734 \$301,464 \$315,341 \$300,958 \$351,365 \$186,343 \$324,222 \$174,445 \$168,238		\$97,721	

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

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 ES FORM 3.14

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS

Line No. (1)	Cost Component (2)	For the Expense M Ohio Power Company's Environmental Cost to KPCo (3)	onth of September 2011 Revised Amount Indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)	Ohio Power Company's Environmental Cost to KPCo (3)	As Filed Indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)
1	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 26)	\$260,100			\$346,655		
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 24)	\$173,400			\$233,700		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 26)	\$596,700			\$806,265		
4	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 20)	\$5,100			\$7,790		
5	Mitchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 23)	\$504,900			\$673,835		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 20)	\$45,900			\$62,320		
7	Sporn Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 20)	\$10,200			\$11,685		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Column 5, Line 21)		\$2,550			\$3,895	
9	Tanners Creek Plant Environmental Cost to Kentucky Power (ES FORM 3,14, Page 11 of 11, Line 20)		\$5,100			\$15,580	
10	Total AEP Pool Monthly Environmental Capacity Costs to Kentucky Power	\$1,596,300	\$7,650	\$1,603,950	\$2,142,250	\$19,475	\$2,161,725

Note: Cost in Column 5, Line 10 is to be recorded on ES FORM 3.10, Line 16.

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS WORKING CAPITAL ONLY

		WORKING CAPITA					
Line No. (1)	Cost Component (2)	Ohio Mici Power Po Company's Com (OPCo) (ii Environmental Enviro Cost to KPCo Cost:	September 2011 and Amount land higan byer langany's &M) commental to KPCo (4)	Total (5)	Ohlo Power Company's (OPCo) Environmental Cost to KPCo (3)	As Filed indiana Michigan Power Company's (I&M) Environmental Cost to KPCo (4)	Total (5)
	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 19)	\$738,704			\$738,560		
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 17)	\$516,607			\$563,268		
3	Gayln Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 17)	\$7,372,539			\$7,692,100		
	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 10)	\$15,690			\$15,690		
	Milchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 16)	\$1,767,732			\$1,773,803		
	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 10)	\$134,414			\$134,414		
	Spom Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 10)	\$13,207			\$13,207		
	Rockport Plant Environmental to Kentucky Power		\$15,625			\$15,625	
	Rockport Plant Environmental to Kentucky Power		\$0			\$0	
4 (5 6	Tanners Creek Plant		\$15,625			\$15,625 \$31,250	
		\$10,558,893	\$31,250		\$10,931,04		
	Steam Capacity By Company -	8,003,000	5,414,000		8,458,00	20.01	
		\$1.32	\$0.01		\$1.3	40.004/	
	Environmental Base (S/kw) 4 Company Surplus Weighting	91,00%	9.00%		84.0	V70	
	Radios of Weighted Average Capacity Rate Attributed	\$1.20	\$0.00		\$1.	.08 \$0.00	
	15 to Environmental Fixed Oalvi Costs	255,000	255,000		389,5		*****
	16 Kentucky Power Capacity Deficit (kw)	\$306,000	\$0	\$306,000	\$420,	660 \$0	\$420,660
	17 Fixed O&M Environmental Cost to Kentucky Power	•					

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - AMOS PLANT UNIT NO. 3

LINE	ORIGINATION OF THE CONTROL OF THE STREET OF	REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
		4555 151 111	****
1 1	Utility Plant at Original Cost	\$600,434,141	\$600,434,141
	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	
3	Total Rate Base	\$8,225,948	\$8,225,948
4	Ohio Power Company's Percentage Ownership - Environmental Investment	100.00%	
5	OPCo's Share of Cost Associated with Amos Unit No. 3 (3) X (4)	\$8,225,948	\$8,225,948
	Operations:		
6	Disposal (5010000)	\$73,723	\$73,723
7	Urea (5020002)	\$454,501	\$454,501
8	Trona (5020003)	\$152,761	\$152,761
9	Lime Stone (5020004)	\$284,020	\$284,020
10	Lime Hydrate (5020007)	\$0	(\$201)
11	Steam Exp (5020025)	\$0	(\$16)
12	Air Emission Fee	\$10,292	<u>\$10,292</u>
13	Total Operations (Lines 6 thru 10)	\$975,297	\$975,080
	Maintenance:		,
14	SCR Maintenance (5120000)	\$47,995	\$47,995
	Scrubber (FGD) Maintenance (5120000)	\$217,413	<u>\$217,413</u>
	Total Maintnenance (12) + (13)	<u>\$265,408</u>	<u>\$265,408</u>
17	1/2 of Maintenance (14) * 50%	<u>\$132,704</u>	<u>\$132,704</u>
18	Fixed O&M (11) + (15)	\$1,108,001	\$1,107,784
19	Ohio Power Company's Percentage Ownership - O&M Cost	66.67%	
20	OPCo's Share of O&M Cost Associated with Amos Unit No. 3 (16) X (17)	<u>\$738,704</u>	<u>\$738,560</u>
	Total Revenue Requirement,		
21	Cost Associated with Amos Unit No. 3 (5) + (18)	\$8,964,652	\$8,964,508
22	Ohio Power Company Steam Capacity (kw)	8,003,000	8,458,000
23	Amos Unit No. 3 Environmental Rate (\$/kw)	\$1.12	\$1.06
24	Ohio Power Surplus Weighing	91.00%	84 00%
25	Portion of Weighted Average Capacity Rate		
	Attributed to Amos Unit No. 3 SCR (\$/kw) (21) * (22)	\$1.02	\$0.89
	Amos Unit No. 3 Costs to Kentucky Power:		
26	Amos Unit No. 3 Portion (\$/kw) (23)	\$1.02	\$0.89
	Kentucky Power Capacity Deficit (kw)	<u>255,000</u>	389,500
-	Amos Unit No. 3 Environmental Cost to Kentucky Power (24) * (25)		
28	(ES FORM 3.14, Page 1 of 10, Line 1)	\$260,100	\$346,655
	,		

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - CARDINAL UNIT 1

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
NO. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations: Disposal (5010000) Lime (5020001) Urea (5020002) Trona (5020003) Lime Stone (5020004) Polymer (5020005) Lime Hydrate (5020007) Steam Exp (5020025) Air Emission Fee Total Operations (Line 4 thru 8) Maintenance: SCR Maintenance (5120000) Scrubber (FGD) Maintenance (5120000) Total Maintenance (13) + (14) 1/2 Maintenance (15) * 50% Fixed O&M (12) + (16) Total Revenue Requirement, Cost Associated with Cardinal Unit No. 3 (3) + (17) Ohio Power Company's Percentage Ownership	\$400,962,145 1.37% \$5,493,181 \$49,849 \$0 \$125,657 \$57,436 \$212,750 \$0 \$0 \$0 \$8,622 \$454,314 \$10,872 \$113,713 \$124,585 \$62,293 \$516,607 \$6,009,788 100.00%	\$400,962,145 1.37% \$5,493,181 \$49,849 \$0 \$125,657 \$57,436 \$212,750 \$184 \$754 \$45,723 \$8,622 \$500,975 \$10,872 \$113,713 \$124,585 \$62,293 \$563,268 \$6,056,449 100.00%
20 21	Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19)	100.00% \$6,009,788	100.00% \$6,056,449
22	Ohio Power Company Steam Capacity (kw)	8,003,000	8,458,000
23	Cardinal Unit No. 1 (\$/kw)	\$0.75	\$0.72
24	Ohio Power Surplus Weighing	91.00%	84.00%
25	Portion of Weighted Average Capacity Rate Attributed to Cardinal Unit No. 1 (\$/kw) (22) X (23) Cardinal Unit No. 1 Costs to Kentucky Power :	\$0.68	\$0.60
26	Cardinal Unit No. 1 Portion (\$/kw) (24)	\$0.68	\$0.60
27	Kentucky Power Capacity Deficit (kw) Cardinal Unit No. 1 Environmental Cost to Kentucky Power (25) * (26)	<u>255,000</u>	<u>389,500</u>
28	(ES FORM 3.14, Page 1 of 10, Line 2)	\$173,400	\$233,700

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - GAVIN PLANT (UNITS 1 & 2)

2 N	COST Utility Plant at Original Cost	AMOUNT	AMOUNTS
2 N			
2 N		ያ ውስፎ <i>ለ ተለ</i> ፀማካለ B	\$964,148,720
	• 1 0 1 0 0 1/ 1 0 1/ 1 0 1/ 1 0 1 0 1 0	\$964,148,720 1.37%	R
	Member Primary Capacity Investment Rate (16.44% / 12)	\$13,208,837	<u>1.37%</u> \$13,208,837
I . Hr.	Total Rate Base	\$13,200,037	\$13,200,037
	Operations :	#D62.027	\$863,037
	Sludge Disposal (5010000)	\$863,037	
	ime (5020001)	\$4,329,963	\$4,329,963
	Jrea (5020002)	\$1,116,226	\$1,116,226
	Frona (5020003)	\$624,589	\$624,589
	ime Stone (5020004)	\$410	\$410
	Polymer (5020005)	\$0	\$319,561
	Steam Exp (5020025)	\$0	\$0
t G	Air Emission Fee	\$34,947	\$34,947
	_ease (5070005)	<u>\$0</u>	<u>\$0</u>
t 15	Fotal Operations (Lines 4 thru 10)	\$6,969,172	\$7,288,733
	Maintenance:		
	SCR Maintenance (5120000)	\$93,341	\$93,341
	Scrubber Maintenance (5120000)	\$713,393	<u>\$713,393</u>
	Fotal Maintenance (12) + (13)	\$806,734	\$806,734
L KE	1/2 of Maintenance (13) * 50%	<u>\$403,367</u>	\$403,367
	Fixed O&M (11) + (15)	<u>\$7,372,539</u>	<u>\$7,692,100</u>
1 14	Fotal Revenue Requirement,		
	Cost Associated with Gavin Plant (3) + (17)	\$20,581,376	\$20,900,937
	Ohio Power Company's Percentage Ownership	100.00%	100.00%
	OPCo's Share of Cost Associated with Gavin Plant (17) X (18)	\$20,581,376	\$20,900,937
1 (1	Ohio Power Company Steam Capacity (kw)	8,003,000	8,458,000
	Gavin Plant (\$/kw)	\$2.57	\$2.47
	Ohio Power Surplus Weighing	91.00%	84.00%
	Portion of Weighted Average Capacity Rate		
	Attributed to Gavin Plant (\$/kw) (21) X (22)	\$2.34	\$2.07
G	Gavin Plant Costs to Kentucky Power :		1
	Gavin Plant Portion (\$/kw) (23)	\$2.34	\$2.07
	Kentucky Power Capacity Deficit (kw)	<u>255,000</u>	<u>389,500</u>
	Gavin Plant Environmental Cost to Kentucky Power (24) * (25)		
28 (1	ES FORM 3.14, Page 1 of 10, Line 3)	\$596,700	\$806,265
- 1			

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - KAMMER PLANT (UNITS 1, 2 & 3)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
1 2 3	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations :	\$8,451,624 <u>1.37%</u> \$115,787	\$8,451,624 <u>1.37%</u> \$115,787
4 5	Urea (5020002) Trona (5020003)	\$0 \$0	\$0 \$0
11 1	Air Emission Fee	\$15,690	<u>\$15,690</u>
7	Total Operations (4) + (5) + (6)	\$15,690	\$15,690
8	Maintenance : SCR Maintenance (5120000)	\$0	\$0
9	1/2 of Maintenance (8) * 50%	<u>\$0</u>	<u>\$0</u>
10	Fixed O&M (7) + (9)	<u>\$15,690</u>	<u>\$15,690</u>
	Total Revenue Requirement,		
11	Cost Associated with Kammer Plant (3) + (10)	\$131,477	\$131,477 100,000
12 13	Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Kammer Plant (11) X (12)	100.00% \$131,477	100.00% \$131,477
14	Ohio Power Company Steam Capacity (kw)	8,003,000	8,458,000
15	Kammer Plant (\$/kw)	\$0.02	\$0.02
16	Ohio Power Surplus Weighing	91.00%	84.00%
17	Portion of Weighted Average Capacity Rate		
	Attributed to Kammer Plant (\$/kw) (15) X (16)	\$0.02	\$0.02
	Kammer Plant Costs to Kentucky Power:	40.00	\$0.00
	Kammer Plant Portion (\$/kw) (17)	\$0.02	\$0.02
19	Kentucky Power Capacity Deficit (kw) Kammer Plant Environmental Cost to Kentucky Power (18) * (19)	255,000	<u>389,500</u>
20	(ES FORM 3.14, Page 1 of 10, Line 4)	\$5,100	\$7,790

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MITCHELL PLANT (UNITS 1 & 2)

LINE	The state of the s	REVISED	ASFILED
NO.	COST	AMOUNT	AMOUNTS
		Tambatakan langupakan meninti didikan 1900 anyan dalah in	AND THE RESERVE OF THE PARTY OF
1	Utility Plant at Original Cost	\$1,143,093,101	\$1,143,093,101
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	1.37%
3	Total Rate Base	\$15,660,375	\$15,660,375
	Operations:		, ,
4	Disposal (5010000)	\$26,051	\$26,051
5	Urea (5020002)	\$667,963	\$667,963
6	Trona (5020003)	\$56,503	\$56,503
7	Lime Stone (5020004)	\$933,479	\$933,479
8	Polymer (5020005)	\$0	\$1,498
9	Lime Hydrate (5020007)	\$0	\$4,573
10	Steam Exp (5020025)	\$0	\$0
11	Air Emission Fee	<u>\$12,128</u>	\$12,128
12	Total Operations (Lines 4 thru 8)	\$1,696,124	\$1,702,195
	Maintenance:		·
13	SCR Maintenance (5120000)	\$5,358	\$5,358
14	FDG (5120000)	<u>\$137,858</u>	\$137,858
15	1/2 of Maintenance (10 + 11) * 50%	<u>\$71,608</u>	<u>\$71,608</u>
16	Fixed O&M (9) + (12)	<u>\$1,767,732</u>	\$1,773,803
1 1	Total Revenue Requirement,		
17	Cost Associated with Mitchell Plant (3) + (13)	<u>\$17,428,107</u>	<u>\$17,434,178</u>
18	Ohio Power Company's Percentage Ownership	100.00%	100.00%
19	OPCo's Share of Cost Associated with Mitchell Plant (14) X (15)	\$17,428,107	\$17,434,178
20	Ohio Power Company Steam Capacity (kw)	8,003,000	8,458,000
21	Mitchell Plant (\$/kw)	\$2.18	\$2.06
22	Ohio Power Surplus Weighing	91.00%	84.00%
23	Portion of Weighted Average Capacity Rate		
	Attributed to Mitchell Plant (\$/kw) (18) X (19)	\$1.98	\$1.73
	Mitchell Plant Costs to Kentucky Power :		
24	Mitchell Plant Portion (\$/kw) (20)	\$1.98	\$1.73
25	Kentucky Power Capacity Deficit (kw)	<u>255,000</u>	<u>389,500</u>
	Mitchell Plant Environmental Cost to Kentucky Power (21) * (22)		
26	(ES FORM 3.14, Page 1 of 10, Line 5)	\$504,900	\$673,835

ES FORM 3.14 Page 8 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MUSKINGUM RIVER PLANT (UNITS 1, 2, 3 , 4 & 5)

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
		Participant Cont. Distriction at 1115 Section 1944 year.	200000000000000000000000000000000000000
1	Utility Plant at Original Cost	\$108,672,817	\$108,672,817
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	<u>1.37%</u>
3	Total Rate Base	\$1,488,818	\$1,488,818
	Operations:		
4	Urea (5020002)	\$50,562	\$50,562
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	<u>\$34,561</u>	<u>\$34,561</u>
7	Total Operations (4) + (5) + (6)	\$85,123	\$85,123
	Maintenance:	400 504	400
8	SCR Maintenance (5120000)	\$98,581	\$98,581
9	1/2 of Maintenance (8) * 50%	\$49,29 <u>1</u>	\$49,291
10	Fixed O&M (7) + (9)	<u>\$134,414</u>	<u>\$134,414</u>
1	Total Revenue Requirement,	#4.000.000	#4 CO2 C20
11	Cost Associated with Muskingum Plant (3) + (10) Ohio Power Company's Percentage Ownership	<u>\$1,623,232</u> 100.00%	\$1,623,232 100.00%
12 13	OPCo's Share of Cost Associated with Muskingum Plant (11) X (12)	\$1,623,232	\$1,623,232
14	Ohio Power Company Steam Capacity (kw)	8,003,000	8,458,000
15	Muskingum Plant (\$/kw)	\$0.20	\$0.19
16	Ohio Power Surplus Weighing	91.00%	84.00%
17	Portion of Weighted Average Capacity Rate	31.0070	3 1.00 70
	Attributed to Muskingum Plant (\$/kw) (15) X (16)	\$0.18	\$0.16
	Muskingum Plant Costs to Kentucky Power:		,
18	Muskingum Plant Portion (\$/kw) (17)	\$0.18	\$0.16
19	Kentucky Power Capacity Deficit (kw)	255,000	389,500
	Muskingum Plant Environmental Cost to Kentucky Power (18) * (19)		
20	(ES FORM 3.14, Page 1 of 10, Line 6)	\$45,900	\$62,320
e e			

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - SPORN PLANT (UNITS 2, 3, 4 & 5)

LINE NO		REVISED AMOUNT	AS FILED
NO.	COST	AWOUNT	AMOUNTS
1 2 3	Utility Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base Operations :	\$20,310,295 <u>1.37%</u> \$278,251	\$20,310,295 <u>1.37%</u> \$278,251
4 5 6 7	Urea (5020002) Trona (5020003) Air Emission Fee Total Operations (4) + (5) + (6)	\$0 \$0 <u>\$13,207</u> \$13,207	\$0 \$0 <u>\$13.207</u> \$13,207
8 9 10	Maintenance : SCR Maintenance (5120000) 1/2 of Maintenance (8) * 50% Fixed O&M (7) + (9) Total Revenue Requirement,	\$0 <u>\$0</u> <u>\$13,207</u>	\$0 <u>\$0</u> <u>\$13,207</u>
11 12	Cost Associated with Sporn Plant (3) ÷ (10) Ohio Power Company's Percentage Ownership	<u>\$291,458</u> 100,00%	<u>\$291,458</u> 100,00%
13 14	OPCo's Share of Cost Associated with Sporn Plant (11) X (12) Ohio Power Company Steam Capacity (kw)	\$291,458 8,003,000	\$291,458 8,458,000
15 16	Sporn Plant (\$/kw) Ohio Power Surplus Weighing	\$0.04 91.00%	\$0.03 84.00%
17	Portion of Weighted Average Capacity Rate Attributed to Sporn Plant (\$/kw) (15) X (16) Sporn Plant Costs to Kentucky Power:	\$0.04	\$0.03
18 19	SpornGavin Plant Portion (\$/kw) (17) Kentucky Power Capacity Deficit (kw)	\$0.04 255,000	\$0.03 389,500
20	Sporn Plant Environmental Cost to Kentucky Power (18) * (19) (ES FORM 3.14, Page 1 of 10, Line 7)	<u>239,000</u> \$10,200	\$11,685

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - ROCKPORT PLANT (UNITS 1 & 2)

		REVISED AMOUNT					AS FILED				
LINE		Rockport Plant	UNIT 1	UNIT 2	Rockport Plant		Rockport Plant	UNIT 1	UNIT 2	Rockport Plant	
NO.	COST	Common	AMOUNTS	AMOUNTS	Common	Total	Common	AMOUNTS	AMOUNTS	Common	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(3)	(4)	(5)	(6)	(7)
1 2 3	Willity Plant at Original Cost Member Primary Capacity Investment Rate (16.44% / 12) Total Rate Base	\$1,787,996 <u>1.37%</u> \$24,496	\$10,544,676 <u>1,37%</u> \$144,462	\$16,709,416 <u>1.37%</u> \$228,919	\$2,202,020 <u>1.37%</u> \$30,168		\$1,787,996 <u>1.37%</u> \$24,496		\$16,709,416 1,37% \$228,919	\$2,202,020 1.37% \$30,168	a per use y that is many year
4 5 6 7	Operations : Urea (5020002) Trona (5020003) Air Emission Fee Total Operations (4) + (5) + (6)	\$0 \$0 <u>\$15,625</u> \$15,625	\$0 \$0 <u>30</u> \$0	50 \$0 <u>\$0</u> \$0	\$0 \$0 <u>\$0</u> \$0		\$0 \$0 <u>\$15,625</u> \$15,625	\$0 \$0 <u>\$0</u> \$0	\$0 \$0 <u>\$0</u> \$0	\$0 \$0 <u>\$0</u> \$0	
8 9 10	Maintenance: SCR Maintenance (512000) 1/2 of Maintenance (8) * 50% Fixed O&M (7) + (9) Total Revenue Requirement,	\$0 <u>\$0</u> <u>\$15,625</u>	\$0 <u>\$0</u> <u>\$0</u>	\$0 <u>\$0</u> <u>\$0</u>	\$0 <u>\$0</u>		\$0 <u>\$0</u> <u>\$15,625</u>	\$0 <u>\$0</u> <u>\$0</u>	\$0 <u>\$0</u> <u>\$0</u>	\$0 <u>\$0</u> <u>\$0</u>	
11 12 13	Cost Associated with Rockport Plant (3) + (10) Indiana Michigan Power Company's Percentage Ownership I&M's Share of Cost Associated with Rockport Plant (11) X (12)	\$40,121 <u>50%</u> \$20,061	\$144,462 <u>85,00%</u> \$122,793	\$228,919 <u>85,00%</u> \$194,581	\$30,168 <u>50,00%</u> \$15,084		\$40,121 <u>50%</u> \$20,061	\$144,462 <u>85,00%</u> \$122,793	\$228,919 <u>65,08%</u> \$148,980	\$30,168 <u>50,00%</u> \$15,084	
14	Total Rockport Plant Common and Units 1 & 2					\$352,519					\$306,918
15 16	Indiana Michigan Power Company Steam Capacity (kw) Rockport Plant (S/kw) (14) / (15)					5,414,000 \$0.07		and determine the second secon			5,416,000 \$0.06
17	Kentucky Power Portion of Rockport Plant / Indiana Michigan Power Surplus Weighing					9.00%					16.00%
18	Portion of Weighted Average Capacity Rate Attributed to Rockport Plant (\$/kw) (17) X (18)					\$0.01					\$0.01
19 20	Rockport Plant Costs to Kentucky Power : Rockport Plant Portion (s/kw) (16) Kentucky Power Capacity Deficit (kw)					\$0.01 <u>255,000</u>					\$0.01 <u>389,500</u>
21	Rockport Units 1 & 2 Environmental to Kentucky Power (19) * (20) (ES FORM 3.14, Page 1 of 10, Line 8)					\$2,550					\$3,895

ES FORM 3.14 Page 11 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - TANNERS CREEK (UNITS 1, 2, 3 & 4)

LINE NO.	COST	REVISED AMOUNT	AS FILED AMOUNTS
140.			
1	Utility Plant at Original Cost	\$98,457,579	\$98,457,579
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	1.37%
3	Total Rate Base	\$1,348,869	\$1,348,869
-	Operations:		
4	Urea (5020002)	\$0	\$0
5	Trona (5020003)	\$0	\$0
6	Air Emission Fee	\$15,625	<u>\$15,625</u>
7	Total Operations (4) + (5) + (6)	\$15,625	\$15,625
	Maintenance :		
8	SCR Maintenance (5120000)	\$0	\$0
9	1/2 of Maintenance (8) * 50%	\$0	\$0
10	Fixed O&M (7) + (9)	\$15,625	\$15,625
	Total Revenue Requirement,		
11	Cost Associated with Tanners Creek Plant (3) + (10)	<u>\$1,364,494</u>	\$1,364,494
12	Indiana Michigan Power Company's Percentage Ownership	100.00%	100.00%
	I&M's Share of Cost Associated with Tanners Creek Plant (11) X (12)	\$1,364,494	\$1,364,494
14	Indiana Michigan Power Company Steam Capacity (kw)	5,414,000	5,416,000
	Tanners Creek Plant (\$/kw)	\$0.25	\$0.25
16	Indiana Michigan Power Surplus Weighing	9.00%	16 00%
17	Portion of Weighted Average Capacity Rate		
	Attributed to Rockport Plant (\$/kw) (15) X (16)	\$0.02	\$0.04
	Tanners Creek Plant Costs to Kentucky Power:		
18	Tanners Creek Plant Portion (\$/kw) (17)	\$0.02	\$0.04
	Kentucky Power Capacity Deficit (kw)	<u>255,000</u>	389,500
	Tanners Creek Plant Environmental Cost to Kentucky Power (18) * (19)		
20	(ES FORM 3.14, Page 1 of 10, Line 9)	\$5,100	\$15,580

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of October 2011

	$\frac{\text{CALCULATION OF E(m)}}{\text{E(m)} = \text{CRR - BRR}}$	Revised Amount		Difference	
LINE 1	CRR from ES FORM 3.00	\$3,814,158	\$3,806,605	(\$7,553)	
LINE 2	Brr from ES FORM 1.10	3,260,302	3,260,302	\$0	1
LINE 3	E(m) (LINE 1 - LINE 2)	\$553,856	\$546,303	(\$7,553)	
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	78.0%	78.0%	0.0%	
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$432,008	\$426,116	(\$5,892)	
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$27,561)	(\$27,561)	\$O	NAME OF TAXABLE PARTY.
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$404,447	\$398,555	(\$5,892)	
	SURCHARGE FACTOR				
LINE 8	Net KY Retail E(m) (Line 7)	\$404,447	\$398,555	(\$5,892)	No.
LINE 9	KY Retail R(m) from ES FORM 3.30	\$38,287,502	\$38,287,502	\$0	-
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	1.0563%	1.0410%	-0.0153%	

Effective Date for Billing:	November 29, 2011
Submitted By :	
Title:	Manager Regulatory Services
Date Submitted :	November 18, 2011

1/ Case No. 2009-00459, dated June 28, 2010

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of October 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised	Amount	Asi	iled
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$3,772,617		\$3,765,064
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$41,541		\$41,541
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	SO2 - EPA Auction Proceeds received during Expense Month	\$0		\$0	
	SO2 - Net Gain or (Loss) from Allowance Sales, In compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0°	
	Total Net Proceeds from SO2 Allowances	\$0		\$0	
	NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month	\$0		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$3,814,158		\$3,806,605

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

LINE		1			
NO.	COST COMPONENT	Revised	Amount	Asi	Filed
NO. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	Return on Rate Base: Utility Plant at Original Cost Less Accum Def. Income Taxes Net Utility Plant SO2 Emission Allowance Inventory from ES FORM 3.11 ECR & NOx Emission Allowance Inventory from ES FORM 3.12 Cash Working Capital Allowance from ES FORM 3.13, Line 13 Total Rate Base Weighted Average Cost of Capital - ES FORM 3.15 Monthly Weighted Avg. Cost of Capital (9) / 12 Monthly Return of Rate Base (8) * (10) Operating Expenses: Monthly Depreciation Expense Monthly Property Taxes Monthly Kentucky Air Emissions Fee Monthly Kentucky Formal AEP Pool Capacity Costs	Revised \$191,327,552 (\$67,238,250) (\$39,356,398)	\$84,732,904 \$5,680,294 \$536,332 \$2,694,768 \$93,744,298 \$834,924 \$577,252 \$46,030 \$14,017 \$31,699	\$191,327,552 (\$67,238,250) (\$39,356,398) 10.69%	\$84,732,904 \$5,680,294 \$636,332 \$126,974 \$91,176,504 0 89% \$811,471 \$577,252 \$46,030 \$14,017 \$31,699
17 18	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10 Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13 Monthly SO2 Emission Allowance Consumption		\$1,527,450 \$595,236 \$146,609		\$1,542,750 \$595,236 \$146,609
20	Total Operating Expenses [Line 12 thru Line 18] Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		<u>\$2,938,293</u> \$3,772,617		\$2,953,593 \$3,765,064

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of October 2011

		Revised	Amount	Asi	iled
1 2 3 4	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$31,699 \$229,500 \$146,609	\$407,808	\$31,699 \$242,250 <u>\$146,609</u>	\$420,558
	2003 Plan : Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$251,855 \$0 \$315,700 \$24 <u>\$27,657</u>	<u>\$595,236</u>	\$0 \$251,855 \$0 \$315,700 \$24 <u>\$27,657</u>	<u>\$595,236</u>
	KPCO's Rockport Unit Power O&M: E S. Form 3.20, Line 11 X 15%		<u>2,344</u>		
14	Total Monthly O&M Expenses		<u>\$1,005,388</u>		\$1,015,794
16 17 18 19 20 21 22	Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (September 2011 ES Form 3.13) Cash Working Capital Allowance (August 2011 ES Form 3.13) Cash Working Capital Allowance (Juty 2011 ES Form 3.13) Cash Working Capital Allowance (June2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (January 2011 ES Form 3.13) Cash Working Capital Allowance (December 2010 ES Form 3.13) Cash Working Capital Allowance (December 2010 ES Form 3.13)		\$125,673 \$83,681 \$114,073 \$137,469 \$279,734 \$301,464 \$315,341 \$300,958 \$351,365 \$186,343 \$324,222 \$174,445		\$126,974
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,694,768		

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS

For the Expense Month of October 2011

Line No. (1)	Cost Component (2)	Ohio Power Company's Environmental Cost to KPCo (3)	Indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)	Ohio Power Company's Environmental Cost to KPCo (3)	Indiana Michigan Power Company's Environmental Cost to KPCo (4)	Total (5)
1	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 26)	\$244,800			\$244,800		
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 24)	\$158,100			\$160,650		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 5 of 11, Line 26)	\$568,650			\$581,400		
4	Kammer Plant Environmental Cost to Kentucky Power FORM 3.14, Page 6 of 11, Line 20)	\$5,100			\$5,100		
5	Mitchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 23)	\$487,050			\$487,050		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 20)	\$45,900			\$45,900		
7	Sporn Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 20)	\$10,200			\$10,200		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Column 5, Line 21)		\$2,550			\$2,550	
9	Tanners Creek Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 11 of 11, Line 20)		\$5,100			\$5,100	
10	Total AEP Pool Monthly Environmental Capacity Costs to Kentucky Power	\$1,519,800	\$7,650	\$1,527,450	\$1,535,100	\$7,650	\$1,542,750

Note: Cost in Column 5, Line 10 is to be recorded on ES FORM 3.10, Line 16.

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT AEP POOL MONTHLY ENVIRONMENTAL CAPACITY COSTS WORKING CAPITAL ONLY

For the Expense Month of October 2011

		, _,					
Line No. (1)	Cost Component (2)	Ohio Power Company's (OPCo) Environmental Cost to KPCo {3}	indiana Michigan Power Company's (I&M) Environmental Cost to KPCo (4)	Total (5)	Ohlo Power Company's (OPCo) Environmental Cost to KPCo (3)	Indiana Michigan Power Company's (I&M) Environmental Cost to KPCo (41)	Total (5)
1	Amos Unit No. 3 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 3 of 11, Line 19)	\$195,525			\$196,284		
2	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (ES FORM 3.14, Page 4 of 11, Line 17)	(\$39,352)			\$30,386		
3	Gavin Plant Environmental Cost to Kentucky Power (ES FORM 3,14, Page 5 of 11, Line 17)	\$6,437,369			\$6,794,923		
4	Kammer Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 6 of 11, Line 10)	\$15,690			\$15,690		
5	Mitchell Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 7 of 11, Line 16)	\$1,163,463			ş1,168,94 5		
6	Muskingum River Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 8 of 11, Line 10)	\$105,639			\$105,639		
7	Sporn Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 9 of 11, Line 10)	\$13,207			\$13,207		
8	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Columns 3 & 6, Line 10)		\$15,625			\$15,625	
9	Rockport Plant Environmental to Kentucky Power (ES FORM 3.14, Page 10 of 11, Columns 4 & 5, Line 10)		\$0			\$0	
10	Tanners Creek Plant Environmental Cost to Kentucky Power (ES FORM 3.14, Page 11 of 11, Line 10)		\$15,625			\$15,625	
11	·	\$7,891,541	\$31,250		\$8,325,074	\$31,250	
12	Steam Capacity By Company - OPCo (Column 3) / I&M (Column 4) (kw)	8,003,000	5,414,000		8,003,000	5,414,000	
13		\$0.99	\$0.01		\$1.04	\$0.01	
14	- M	91.00%	, 9.00%		91.009	% 9.00%	
15	Portion of Weighted Average Capacity Rate Attributed to Environmental Fixed O&M Costs	\$0.90	\$0.00		\$0.95	\$0,00	
16	6 Kentucky Power Capacity Deficit (kw)	255,000	255,000		255,000		
17	7 Fixed O&M Environmental Cost to Kentucky Power	\$229,500	\$0	\$229,500	\$242,250	0 50	\$242,250

Note: Cost in Column 5, Line 17 is to be recorded on ES FORM 3.13, Line 2.

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - AMOS PLANT UNIT NO. 3

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NO.	COST	AMOUNT	AMOUNTS
	THE RESIDENCE OF THE PROPERTY	CI III NOTE CONTRACTOR OF THE PARTY OF THE P	**************************************
1	Utility Plant at Original Cost	\$600,434,141	\$600,434,141
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1.37%
3	Total Rate Base	\$8,225,948	\$8,225,948
4	Ohio Power Company's Percentage Ownership - Environmental Investment	100.00%	100.00%
5	OPCo's Share of Cost Associated with Amos Unit No. 3 (3) X (4)	\$8,225,948	\$8,225,948
	Operations :		
6	Disposal (5010000)	\$45,707	\$45,707
7	Urea (5020002)	\$0	\$0
8	Trona (5020003)	\$0	\$0
9	Lime Stone (5020004)	\$10,394	\$10,394
10	Lime Hydrate (5020007)	\$0	\$1,123
11	Steam Exp (5020025)	\$0	\$15
12	Air Emission Fee	\$10,292	\$10,292
13	Total Operations (Lines 6 thru 10)	\$66,393	\$67,531
	Maintenance :		
14	SCR Maintenance (5120000)	\$112,995	\$112,995
15	Scrubber (FGD) Maintenance (5120000)	<u>\$340,765</u>	<u>\$340,765</u>
16	Total Maintnenance (12) + (13)	<u>\$453,760</u>	\$453,760
17	1/2 of Maintenance (14) * 50%	<u>\$226,880</u>	<u>\$226,880</u>
18	Fixed O&M (11) + (15)	\$293,273	\$294,411
19	Ohio Power Company's Percentage Ownership - O&M Cost	66.67%	<u>66.67%</u>
20	OPCo's Share of O&M Cost Associated with Amos Unit No. 3 (16) X (17)	<u>\$195,525</u>	\$196,284
	Total Revenue Requirement,		
21	Cost Associated with Amos Unit No. 3 (5) + (18)	\$8,421,473	\$8,422,232
22	Ohio Power Company Steam Capacity (kw)	8,003,000	8,003,000
23	Amos Unit No. 3 Environmental Rate (\$/kw)	\$1.05	\$1.05
24	Ohio Power Surplus Weighing	91.00%	91.00%
25	Portion of Weighted Average Capacity Rate		
200	Attributed to Amos Unit No. 3 SCR (\$/kw) (21) * (22)	\$0.96	\$0.96
	Amos Unit No. 3 Costs to Kentucky Power :	40.00	
26	Amos Unit No. 3 Portion (\$/kw) (23)	\$0.96	\$0.96
27	Kentucky Power Capacity Deficit (kw)	<u>255.000</u>	255,000
	Amos Unit No. 3 Environmental Cost to Kentucky Power (24) * (25)	#044.555	0044.000
28	(ES FORM 3.14, Page 1 of 10, Line 1)	\$244,800	\$244,800
	THE RESIDENCE OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY AND THE PROP	<u> </u>	

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - CARDINAL UNIT 1

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
			NAME OF THE OWNER, WHEN PARTY OF THE OWNER, WH
1	Utility Plant at Original Cost	\$400,962,145	\$400,962,145
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1,37%
3	Total Rate Base	\$5,493,181	\$5,493,181
	Operations :		. , ,
4	Disposal (5010000)	(\$16,739)	(\$16,739)
5	Lime (5020001)	\$0	\$0
6	Urea (5020002)	(\$26,195)	(\$26, 195)
7	Trona (5020003)	(\$15,311)	(\$15,311)
8	Lime Stone (5020004)	(\$27,989)	(\$27,989)
9	Polymer (5020005)	\$0	(\$361)
10	Lime Hydrate (5020007)	so l	\$4
11	Steam Exp (5020025)	\$0	\$70,095
12	Air Emission Fee	\$8,622	\$8,622
13	Total Operations (Line 4 thru 8)	(\$77,612)	
	Maintenance :		, ,
14	SCR Maintenance (5120000)	\$8,705	\$8,705
15	Scrubber (FGD) Maintenance (5120000)	\$67,814	\$67,814
16	Total Maintenance (13) + (14)	\$76,519	\$76,519
17	1/2 Maintenance (15) * 50%	\$38,260	\$38,260
18	Fixed O&M (12) + (16)	(\$39,352)	\$30,386
	Total Revenue Requirement,		
19	Cost Associated with Cardinal Unit No. 3 (3) + (17)	<u>\$5,453,829</u>	\$5,523,567
20	Ohio Power Company's Percentage Ownership	100.00%	100.00%
21	OPCo's Share of Cost Associated with Cardinal Unit No. 1 (18) X (19)	\$5,453,829	\$5,523,567
22	Ohio Power Company Steam Capacity (kw)	8,003,000	8,003,000
23	Cardinal Unit No. 1 (\$/kw)	\$0.68	\$0.69
24	Ohio Power Surplus Weighing	91.00%	91.00%
25	Portion of Weighted Average Capacity Rate		
	Attributed to Cardinal Unit No. 1 (\$/kw) (22) X (23)	\$0.62	\$0.63
	Cardinal Unit No. 1 Costs to Kentucky Power:		
26	Cardinal Unit No. 1 Portion (\$/kw) (24)	\$0.62	\$0.63
27	Kentucky Power Capacity Deficit (kw)	<u>255,000</u>	<u>255,000</u>
	Cardinal Unit No. 1 Environmental Cost to Kentucky Power (25) * (26)		
28	(ES FORM 3.14, Page 1 of 10, Line 2)	\$158,100	\$160,650
K			

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - GAVIN PLANT (UNITS 1 & 2)

LINE		REVISED	AS FILED
NO.	COST	AMOUNT	AMOUNTS
2200			
1	Utility Plant at Original Cost	\$964,148,720	\$964,148,720
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	<u>1.37%</u>
3	Total Rate Base	\$13,208,837	\$13,208,837
	Operations :		
4	Sludge Disposal (5010000)	\$947,653	\$947,653
5	Lime (5020001)	\$2,992,283	\$2,992,283
6	Urea (5020002)	\$1,267,790	\$1,267,790
7	Trona (5020003)	\$684,201	\$684,201
8	Lime Stone (5020004)	\$552	\$552
9	Polymer (5020005)	\$0	\$357,554
10	Steam Exp (5020025)	\$0	\$0
11	Air Emission Fee	\$34,947	\$34,947
12	Lease (5070005)	<u>\$0</u>	<u>\$0</u>
13	Total Operations (Lines 4 thru 10)	\$5,927,426	\$6,284,980
	Maintenance :	201.000	221222
14	SCR Maintenance (5120000)	\$81,226	\$81,226
15	Scrubber Maintenance (5120000)	<u>\$938,659</u>	<u>\$938,659</u>
16	Total Maintenance (12) + (13)	\$1,019,885	\$1,019,885
17	1/2 of Maintenance (13) * 50%	\$509,943 \$0,437,300	\$509,943
18	Fixed O&M (11) + (15)	<u>\$6,437,369</u>	<u>\$6,794,923</u>
	Total Revenue Requirement,	\$19,646,206	\$20,003,760
19	Cost Associated with Gavin Plant (3) + (17)	\$19,040,208 100.00%	\$20,003,760 100.00%
20	Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Gavin Plant (17) X (18)	\$19,646,206	\$20,003,760
21	Ohio Power Company Steam Capacity (kw)	8,003,000	8,003,000
22 23	Gavin Plant (\$/kw)	\$2.45	\$2.50
23 24	Ohio Power Surplus Weighing	91.00%	91.00%
25	Portion of Weighted Average Capacity Rate	31.0078	31,0070
25	Attributed to Gavin Plant (\$/kw) (21) X (22)	\$2.23	\$2.28
	Gavin Plant Costs to Kentucky Power:	Ψ2.20	ΨΖ-ΖΟ
26	Gavin Plant Costs to Kenticky Power.	\$2.23	\$2.28
27	Kentucky Power Capacity Deficit (kw)	255,000	255,000
۱ ۲	Gavin Plant Environmental Cost to Kentucky Power (24) * (25)	200,000	200,000
28	(ES FORM 3.14, Page 1 of 10, Line 3)	\$568,650	\$581,400
20	(Let Ortive or 14, 1 age 1 of 10, Line of	4000,000	Ψοστ, 100
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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - KAMMER PLANT (UNITS 1, 2 & 3)

NO:	COST	AMOUNTS
1	Utility Plant at Original Cost	\$8,451,624
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%
3	Total Rate Base	\$115,787
	Operations:	¢n.
4	Urea (5020002)	\$0
5	Trona (5020003)	\$0
6	Air Emission Fee	\$15,690 \$15,690
7	Total Operations (4) + (5) + (6)	\$15,690
	Maintenance:	\$0
8	SCR Maintenance (5120000)	
9	1/2 of Maintenance (8) * 50%	<u>\$0</u> \$15,690
10	Fixed O&M (7) + (9)	\$10,090
.,	Total Revenue Requirement,	\$131,477
11	Cost Associated with Kammer Plant (3) + (10)	100.00%
12 13	Ohio Power Company's Percentage Ownership OPCo's Share of Cost Associated with Kammer Plant (11) X (12)	\$131,477
14	Ohio Power Company Steam Capacity (kw)	8,003,000
R	Kammer Plant (\$/kw)	\$0.02
16	Chio Power Surplus Weighing	91.00%
17	Portion of Weighted Average Capacity Rate	07.0070
1 ' 1	Attributed to Kammer Plant (\$/kw) (15) X (16)	\$0.02
	Kammer Plant Costs to Kentucky Power:	7.00
18	Kammer Plant Portion (\$/kw) (17)	\$0.02
19	Kentucky Power Capacity Deficit (kw)	255,000
,,,	Kammer Plant Environmental Cost to Kentucky Power (18) * (19)	
20	(ES FORM 3.14, Page 1 of 10, Line 4)	\$5,100
	,,	

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MITCHELL PLANT (UNITS 1 & 2)

LINE		REVISED	AS FILED
NO	COST	AMOUNT	AMOUNTS
	American Consideration of Conference on Management of Conference on Conf		
1	Utility Plant at Original Cost	\$1,143,093,101	\$1,143,093,101
2	Member Primary Capacity Investment Rate (16.44% / 12)	<u>1.37%</u>	<u>1.37%</u>
3	Total Rate Base	\$15,660,375	\$15,660,375
	Operations:		
4	Disposal (5010000)	(\$80,518)	(\$80,518)
5	Urea (5020002)	\$504,654	\$504,654
6	Trona (5020003)	\$77,002	\$77,002
7	Lime Stone (5020004)	\$555,015	\$555,015
8	Polymer (5020005)	\$0	\$780
9	Lime Hydrate (5020007)	\$0	\$4,702
10	Steam Exp (5020025)	\$0	\$0]
11	Air Emission Fee	<u>\$12,128</u>	\$12,128
12	Total Operations (Lines 4 thru 8)	\$1,068,281	\$1,073,763
	Maintenance:		
13	SCR Maintenance (5120000)	\$800	\$800
14	FDG (5120000)	<u>\$189,563</u>	<u>\$189,563</u>
15	1/2 of Maintenance (10 + 11) * 50%	<u>\$95,182</u>	\$95,182
16	Fixed O&M (9) + (12)	<u>\$1,163,463</u>	<u>\$1,168,945</u>
	Total Revenue Requirement,	440 200 000	040,000,000
17	Cost Associated with Mitchell Plant (3) + (13)	\$16,823,838	\$16,829,320
18	Ohio Power Company's Percentage Ownership	100.00%	100.00%
19	OPCo's Share of Cost Associated with Mitchell Plant (14) X (15)	\$16,823,838	\$16,829,320
20	Ohio Power Company Steam Capacity (kw)	8,003,000	8,003,000
21	Mitchell Plant (\$/kw)	\$2.10	\$2.10
22	Ohio Power Surplus Weighing	91.00%	91.00%
23	Portion of Weighted Average Capacity Rate	01.54	04.04
	Attributed to Mitchell Plant (\$/kw) (18) X (19)	\$1.91	\$1.91
	Mitchell Plant Costs to Kentucky Power:	04.04	04.04
24	Mitchell Plant Portion (\$/kw) (20)	\$1.91	\$1.91
25	Kentucky Power Capacity Deficit (kw)	255,000	<u>255,000</u>
4	Mitchell Plant Environmental Cost to Kentucky Power (21) * (22)	4407.050	0.407.050
26	(ES FORM 3.14, Page 1 of 10, Line 5)	\$487,050	\$487,050
Name of the last o			

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - MUSKINGUM RIVER PLANT (UNITS 1, 2, 3 , 4 & 5)

LINE NO.	COST	AMOUNTS
		0400 070 047
1	Utility Plant at Original Cost	\$108,672,817
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%
3	Total Rate Base	\$1,488,818
	Operations:	0.1.000
4	Urea (5020002)	\$1,338
5	Тгопа (5020003)	\$0
6	Air Emission Fee	<u>\$34,561</u>
7	Total Operations (4) + (5) + (6)	\$35,899
	Maintenance:	0.400.400
8	SCR Maintenance (5120000)	\$139,480
9	1/2 of Maintenance (8) * 50%	\$69,740
10	Fixed O&M (7) + (9)	<u>\$105,639</u>
	Total Revenue Requirement,	
11	Cost Associated with Muskingum Plant (3) + (10)	\$1,594,457
12	Ohio Power Company's Percentage Ownership	100.00%
13	OPCo's Share of Cost Associated with Muskingum Plant (11) X (12)	\$1,594,457
14	Ohio Power Company Steam Capacity (kw)	8,003,000
15	Muskingum Plant (\$/kw)	\$0.20
16	Ohio Power Surplus Weighing	91.00%
17	Portion of Weighted Average Capacity Rate	40.40
1	Attributed to Muskingum Plant (\$/kw) (15) X (16)	\$0.18
	Muskingum Plant Costs to Kentucky Power:	
18	Muskingum Plant Portion (\$/kw) (17)	\$0.18
19	Kentucky Power Capacity Deficit (kw)	<u>255,000</u>
	Muskingum Plant Environmental Cost to Kentucky Power (18) * (19)	
20	(ES FORM 3.14, Page 1 of 10, Line 6)	\$45,900

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> ES FORM 3.14 Page 9 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT OHIO POWER COMPANY (OPCo) - SPORN PLANT (UNITS 2, 3, 4 & 5)

NO.	COST	AMOUNTS
1	Utility Plant at Original Cost	\$20,310,295
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%
3	Total Rate Base	\$278,251
	Operations :	
4	Urea (5020002)	\$0
	Trona (5020003)	\$0
6	Air Emission Fee	\$13,207
7	Total Operations (4) + (5) + (6)	\$13,207
	Maintenance:	
8	SCR Maintenance (5120000)	\$0
9	1/2 of Maintenance (8) * 50%	<u>\$0</u>
10	Fixed O&M (7) + (9)	<u>\$13,207</u>
	Total Revenue Requirement,	
11	Cost Associated with Sporn Plant (3) + (10)	<u>\$291,458</u>
12	Ohio Power Company's Percentage Ownership	100.00%
13	OPCo's Share of Cost Associated with Sporn Plant (11) X (12)	\$291,458
14	Ohio Power Company Steam Capacity (kw)	8,003,000
15	Sporn Plant (\$/kw)	\$0.04
16	Ohio Power Surplus Weighing	91.00%
17	Portion of Weighted Average Capacity Rate	
	Attributed to Sporn Plant (\$/kw) (15) X (16)	\$0.04
	Sporn Plant Costs to Kentucky Power:	
18	SpornGavin Plant Portion (\$/kw) (17)	\$0.04
19	Kentucky Power Capacity Deficit (kw)	<u>255,000</u>
	Sporn Plant Environmental Cost to Kentucky Power (18) * (19)	ĝ G
20	(ES FORM 3.14, Page 1 of 10, Line 7)	\$10,200

Revised - September 24, 2012 ES FORM 3.14 Page 10 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - ROCKPORT PLANT (UNITS 1 & 2)

	T	Rockport			Rockport 1	i	Rockport	i	i I	Rockport	7
LINE		Plant	UNIT 1	UNIT 2	Plant		Plant	UNIT 1	UNIT 2	Plant	į
NO.	COST	Common	AMOUNTS	AMOUNTS	Соттоп	Total	Common	AMOUNTS	AMOUNTS	Common	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(3)	(4)	(5)	(6)	(7)
					1						
1	Utility Plant at Original Cost	\$1,787,996	\$10,544,676	\$16,709,416	\$2,202,020				\$16,709,416	\$2,202,020	i
2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%	1,37%	1.37%	1.37%		1.37%	1.37%	1.37%	1,37%	į
3	Total Rate Base	\$24,496	\$144,462	\$228,919	\$30,168		\$24,496	\$144,462	\$228,919	\$30,168	
	Operations :							l			-
4	Urea (5020002)	\$0	\$0	\$0	S0		\$0	\$0	\$0	\$0 \$0	i
5	Trcna (5020003)	\$0	\$0	\$0	SO.		\$0	\$0	50		
6	Air Emission Fee	\$15,625	<u>\$0</u>	<u>\$0</u>	<u>so</u>		\$15,625	<u>so</u> so	<u>50</u> S0	<u>\$0</u> \$0	1
7	Total Operations (4) + (5) + (6)	\$15,625	\$0	\$0	\$0		\$15,625	\$0	90	\$0	
	Maintenance :							so	50	\$0	
8	SCR Maintenance (5120000)	\$0	\$0	\$0	50		\$0 <u>\$0</u>	SO SO	<u>\$0</u>	<u>\$0</u>	
9	1/2 of Maintenance (8) * 50%	<u>\$0</u>	\$0 \$0	<u>so</u> <u>so</u>	<u>\$0</u> <u>\$0</u>		\$15,625	S0 S0	3 <u>0</u> 30	\$0 \$0	1
10	Fixed O&M (7) + (9)	<u>\$15,625</u>	<u> 20</u>	30	20		313,023	30	20	17.0	
1	Total Revenue Requirement,	\$40,121	\$144,462	\$228,919	\$30,168		\$40,121	\$144,462	\$228,919	\$30,168	1
11	Cost Associated with Rockport Plant (3) + (10) Indiana Michigan Power Company's Percentage Ownership	50%	85,00%	85,00%	50.00%		50%			50.00%	
	I Indiana Michigan Power Company's Percentage Ownership I I&M's Share of Cost Associated with Rockport Plant (11) X (12)	\$20,061	\$122,793	S194.581	\$15,084		\$20,061	\$122,793	\$148,980	\$15,084	
133	liaws share of cost Associated with Rockport Plant (11) A (12)	\$20,001	\$122,700	\$154,001	\$10,004		020,007	1	1		}
14	Total Rockport Plant Common and Units 1 & 2					\$352,519		İ			\$306,918
						5,414,000		1	1		5.414.000
15 16	Indiana Michigan Power Company Steam Capacity (kw) Rockport Plant (S/kw) (14) / (15)				Ì	\$0.07		ì	1	Ì	50,06
10	Kentucky Power Portion of Rockport Plant /			1		00.07	l	1	į	1	
17	Indiana Michigan Power Surplus Weighing			1		9.00%		1	ļ	1	9.00%
18	Portion of Weighted Average Capacity Rate				1			1	1	\$	
1	Attributed to Rockport Plant (S/kw) (17) X (18)	1	1	ļ	l	\$0.01	ĺ	1	1		\$0.01
ì	Rockport Plant Costs to Kentucky Power:		i	l	1	ĺ		i		Į.	1
19	Rockport Plant Portion (S/kw) (18)		ì	1	İ	\$0.01	1	1	1	ļ	\$0.01
20	Kentucky Power Capacity Deficit (kw)			l	1	255,000	İ	1	1		255,000
	Rockport Units 1 & 2 Environmental to Kentucky Power (19) * (20)		i	1	1		ļ	1	1	1	\$2,550
21	(ES FORM 3.14, Page 1 of 10, Line 8)	THE REAL PROPERTY.		1		\$2,550		1		1	\$2,550
1	4		1	j	I	·	į	!	1	1	

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> ES FORM 3.14 Page 11 of 11

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT INDIANA MICHGAN POWER COMPANY (I&M) - TANNERS CREEK (UNITS 1, 2, 3 & 4)

NO.	COST	AMOUNTS
4	Utility Plant at Original Cost	\$98,457,579
1 2	Member Primary Capacity Investment Rate (16.44% / 12)	1.37%
3	Total Rate Base	\$1,348,869
3		ψ1,540,009
,	Operations : Urea (5020002)	\$0
i i	4	\$0
	Trona (5020003)	9
6 7	Air Emission Fee	\$15,625
1	Total Operations (4) + (5) + (6)	\$15,625
	Maintenance:	60
8	SCR Maintenance (5120000)	\$0
9	1/2 of Maintenance (8) * 50%	\$0
10	Fixed O&M (7) + (9)	<u>\$15,625</u>
	Total Revenue Requirement,	04.004.404
11	Cost Associated with Tanners Creek Plant (3) + (10)	\$1,364,494
	Indiana Michigan Power Company's Percentage Ownership	100.00%
13	I&M's Share of Cost Associated with Tanners Creek Plant (11) X (12)	\$1,364,494
14	Indiana Michigan Power Company Steam Capacity (kw)	5,414,000
15	Tanners Creek Plant (\$/kw)	\$0.25
16	Indiana Michigan Power Surplus Weighing	9.00%
17	Portion of Weighted Average Capacity Rate	
	Attributed to Rockport Plant (\$/kw) (15) X (16)	\$0.02
	Tanners Creek Plant Costs to Kentucky Power :	
18	Tanners Creek Plant Portion (\$/kw) (17)	\$0.02
19	Kentucky Power Capacity Deficit (kw)	255,000
	Tanners Creek Plant Environmental Cost to Kentucky Power (18) * (19)	
20	(ES FORM 3.14, Page 1 of 10, Line 9)	\$5,100

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ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of November 2011

	CALCULATION OF E(m)	Revised		***************************************	
	E(m) = CRR - BRR	Amount		Difference	
LINE 1	CRR from ES FORM 3.00	\$3,654,543	\$3,632,110	(\$22,433)	
LINE 2	Brr from ES FORM 1.10	2,786,040	2,786,040	\$0	1
LINE 3	E(m) (LINE 1 - LINE 2)	\$868,503	\$846,070	(\$22,433)	
	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	83.3%	83.3%	0.0%	
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$723,463	\$704,776	(\$18,687)	
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	\$15,676	\$15,676	\$0	ALC: UNIVERSITY OF THE PARTY OF
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$739,139	\$720,452	(\$18,687)	Kara
	SURCHARGE FACTOR				
LINE 8	Net KY Retail E(m) (Line 7)	\$739,139	\$720,452	(\$18,687)	
LINE 9	KY Retail R(m) from ES FORM 3.30	\$42,852,396	\$42,852,396	\$0	
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	1.7248%	1.6812%	-0.0436%	

Effective Date for Billing:	December 30, 2011
Submitted By :	
Title:	Manager Regulatory Services
Deta Orbanitado	Danambar 10, 2011
Date Submitted :	December 19, 2011

1/ Case No. 2009-00459, dated June 28, 2010

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ESFORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of November 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised	Amount	As f	iled
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$3,605,423		\$3,582,990
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$49,120		\$49,120
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	SO2 - EPA Auction Proceeds received during Expense Month	\$0		\$0	
	SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO2 Allowances	\$0		\$0	
	NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month	\$0		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Galn or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1 00.		\$3,654,543		\$3,632,110

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ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of November 2011

LINE	and a facility of the second o	T			THE STREET STREET
NO.	COST COMPONENT	Revised	Amount	Asi	Filed
	Return on Rate Base :	\$191,327,552		\$191,327,552	SERVEZ EL EDITENSA NAR.
1 1	Utility Plant at Original Cost			(\$67,861,532)	
2	Less Accumulated Depreciation	(\$67,861,532)		(\$39,138,251)	
3	Less Accum. Def. Income Taxes	(\$39,138,251)	\$84,327,769	(400,100,201)	\$84,327,769
	Net Utility Plant	To be the state of			\$5,541,321
	SO2 Emission Allowance Inventory from ES FORM 3.11		\$5,541,321		
	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$420,614		\$420,614
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,625,701		\$105,085
В	Total Rate Base	CHESTER A CO. 10 CO. 201	\$92,915,405	40.000	\$90,394,789
	Weighted Average Cost of Capital - ES FORM 3.15	10.69%		10.69%	OF CONTRACTOR
	Monthly Weighted Avg. Cost of Capital (9) / 12		0 89%		0.89%
11	Monthly Return of Rate Base (8) * (10)		\$826,947		\$804,514
	Operating Expenses:				
	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,017		\$14,017
15	Monthly Kentucky Air Emissions Fee	国际的国际联系	\$31,699		\$31,699
1	Monthly Environmental AEP Pool Capacity Costs		1		1
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$1,530,000		\$1,530,000
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$440,505		\$440,505
18	Monthly SO2 Emission Allowance Consumption	LARESTERNA DE LA CONTRACTOR DE LA CONTRA	\$138,973		\$138,973
19	Total Operating Expenses (Line 12 thru Line 18)		\$2,778,476		\$2,778,476
20	Total Revenue Requirement - Big Sandy				
	Record on ES FORM 3.00, Line 1		\$3,605,423		\$3,582,990

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of November 2011

		Revised	Amount	Asi	filed
	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$31,699 \$229,500 <u>\$138,973</u>	\$400,172	\$31,699 \$229,500 <u>\$138,973</u>	\$400,172
	2003 Pfan : Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$186,028 \$0 \$238,718 \$1,630 \$14,129	<u>\$440.505</u>	\$0 \$186,028 \$0 \$238,718 \$1,630 <u>\$14,129</u>	<u>\$440,505</u>
	KPCO's Rockport Unit Power 0&M: E.S. Fonn 3.20, Line 11 X 15%		<u>\$2,344</u> \$843,021		\$840,677
15 16 17 18 19 20	Total Monthly O&M Expenses Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (October 2011 ES Form 3 13) Cash Working Capital Allowance (September 2011 ES Form 3.13) Cash Working Capital Allowance (August 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (June2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (January 2011 ES Form 3.13)		\$105,378 \$125,673 \$13,681 \$114,073 \$137,469 \$279,734 \$301,464 \$315,341 \$300,958 \$351,365 \$186,343 \$324,222		\$105,085
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,625,701		

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

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ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of December 2011

	CALCULATION OF E(m)	Revised	A CONTRACTOR OF THE PROPERTY O		
	E(m) = CRR - BRR	Amount		Difference	
LINE 1	CRR from ES FORM 3.00	\$4,809,453	\$4,788,967	(\$20,486)	
LINE 2	Brr from ES FORM 1.10	4,074,321	4,074,321	o	1/
LINE 3	E(m) (LINE 1 - LINE 2)	\$735,132	\$714,646	(\$20,486)	
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	83.0%	83.0%	0.0%	
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$610,160	\$593,156	(\$17,004)	
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$122,928)	(\$122,928)	\$0	
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$487,232	\$470,228	(\$17,004)	
	<u>SURCHARGE FACTOR</u>				
LINE 8	Net KY Retail E(m) (Line 7)	\$487,232	\$470,228	(\$17,004)	
LINE 9	KY Retail R(m) from ES FORM 3.30	\$50,620,415	\$50,620,415	\$0	The state of the s
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	0.9625%	0.9289%	-0.0336%	

Effective Date for Billing:	January 31, 2012
Submitted By :	
Title :	Manager Regulatory Services
Date Submitted :	January 20, 2012

1/ Case No. 2009-00459, dated June 28, 2010

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of December 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount		As F	filed
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$4,760,559		\$4,740,073
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$48,894		\$48,894
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	SO2 - EPA Auction Proceeds received during Expense Month	\$0		\$0	
	SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO2 Allowances	\$0		\$0	
	NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	NOx - EPA Auction Proceeds, received during Expense Month	so		\$0	
	NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month	\$0		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1 00.	Transport (1978)	\$4,809,453		\$4,788,967

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ES FORM 3.10

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

LINE					
NO.	COST COMPONENT	Revised	Amount	As i	iled
	Return on Rafe Base :		armenia e e e e e e e e e e e e e e e e e e e		noncommunications
1 1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$68,484,814)		(\$68,484,814)	
	Less Accum. Def. Income Taxes	(\$38,920,099)		(\$38,920,099)	
	Net Utility Plant	Hall Established	\$83,922,639		\$83,922,639
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$17,044,601		\$17,044,601
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$158,405		\$158,405
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,539,714		\$237,942
8	Total Rate Base		\$103,665,359		\$101,363,587
9	Weighted Average Cost of Capital - ES FORM 3.15	10.69%		10.69%	0.89%
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.89%	But the state of t	\$902,136
11	Monthly Return of Rate Base (8) * (10)		\$922,622		\$902,130
	Operating Expenses:		*****	SERVICE	\$577,252
12	Monthly Depreciation Expense		\$577,252		\$46,030
13	Monthly Catalyst Amortization Expense		\$46,030		\$13,169
14	Monthly Property Taxes		\$13,169		\$31,701
15	Monthly Kentucky Air Emissions Fee	AND THE RESERVE	\$31,701		\$31,101
1	Monthly Environmental AEP Pool Capacity Costs		\$1,573,350		\$1,573,350
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$758,145		\$758,145
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13				\$838,290
18	Monthly SO2 Emission Allowance Consumption		\$838,290 \$3,837,937		\$3,837,937
19	Total Operating Expenses [Line 12 thru Line 18]		\$3,037,931		20.001,301
20	Total Revenue Requirement - Blg Sandy		\$4,760,559	国的 国际的	\$4,740,073
1	Record on ES FORM 3.00, Line 1	I BURGUESE	φ4,100,559	Instruction of	\$7,140,010
1		BEET PLETTER FOR ALPEO	J	State State Service Control of the C	<u> </u>

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ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of December 2011

	AND THE PARTY OF T	Revised Amount		As Filed	
	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$31,701 \$275,400 \$838,290	\$1,145,391	\$31,701 \$275,400 \$838,290	\$1,145,391
5 6 7 8 9 10	2003 Plan: Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$485,032 \$0 \$262,209 \$2,167 \$8,737	<u>\$758,145</u>	\$0 \$485,032 \$0 \$262,209 \$2,167 <u>\$8,737</u>	<u>\$758,145</u>
12 13	KPCO's Rockport Unit Power O&M: E.S. Form 3.20, Line 11 X 15%		<u>\$2,344</u>		
14	Total Monthly O&M Expenses		<u>\$1,905,880</u>		<u>\$1,903,536</u>
15 16 17 18 19 20 21 22 23 24 25 26	Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (November 2011 ES Form 3.13) Cash Working Capital Allowance (October 2011 ES Form 3.13) Cash Working Capital Allowance (September 2011 ES Form 3.13) Cash Working Capital Allowance (August 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (June2011 ES Form 3.13) Cash Working Capital Allowance (June2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13) Cash Working Capital Allowance (February 2011 ES Form 3.13) Cash Working Capital Allowance (January 2011 ES Form 3.13)		\$238,235 \$105,378 \$125,673 \$83,681 \$114,073 \$137,469 \$279,734 \$301,464 \$315,341 \$300,958 \$351,365 \$186,343		\$237,942
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,539,714		

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

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Revised - September 24, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of January 2012

	CALCULATION OF E(m)	Revised	The state of the s		
	E(m) = CRR - BRR	Amount		Difference	
LINE 1	CRR from ES FORM 3.00	\$3,284,764	\$3,263,816	(\$20,948)	
LINE 2	Brr from ES FORM 1.10	3,991,163	3,991,163	0	1
LINE 3	E(m) (LINE 1 - LINE 2)	(\$706,399)	(\$727,347)	(\$20,948)	
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3 30, Schedule of Revenues, LINE 1	88.6%	88.6%	0.0%	
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	(\$625,869)	(\$644,429)	(\$18,560)	
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$105,459)	(\$105,459)	\$0	
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	(\$731,328)	(\$749,888)	(\$18,560)	A-STITUTE COMPANY
en en en en en en en en en en en en en e	SURCHARGE FACTOR				
LINE 8	Net KY Retail E(m) (Line 7)	(\$731,328)	(\$749,888)	(\$18,560)	Nachan.
LINE 9	KY Retail R(m) from ES FORM 3.30	\$55,884,283	\$55,884,283	\$0	
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	-1.3086%	-1.3419%	-0.0333%	
E	u .	13	1		4

Effective Date for Billing:	. February 29, 2012		
Submitted By :			
Title:	Manager Regulatory Services		
Date Submitted :	February 20, 2012		

1/ Case No. 2009-00459, dated June 28, 2010

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 102 of 116

Revised - September 24, 2012

ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of January 2012

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount		As Filed	
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$3,240,039		\$3,219,091
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$44,725		\$44,725
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	SO2 - EPA Auction Proceeds received during Expense Month	\$0		\$0	
	SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO2 Allowances	\$ 0		\$0	
	1) NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	 NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month 	\$0		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$3,284,764		\$3,263,816

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 103 of 116

Revised - September 24, 2012 ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of January 2012

LINE				· · · · · · · · · · · · · · · · · · ·	
NO.	COST COMPONENT	Revised	Revised Amount As Filed		Filed
	Relum on Rate Base :				James Company Company States
1	Utility Plant at Original Cost	\$191,452,443	自由地区区 区	\$191,452,443	
2	Less Accumulated Depreciation	(\$69,108,096)		(\$69,108,096)	
3	Less Accum. Def. Income Taxes	(\$38,700,903)		(\$38,700,903)	
4	Net Utility Plant		\$83,643,444		\$83,643,444
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$12,948,207		\$12,948,207
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$176,685		\$176,685
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,484,327		\$130,663
В	Total Rate Base	SA SULLIBRA	\$99,252,663	AND PROPERTY.	\$96,898,999
9	Weighted Average Cost of Capital - ES FORM 3.15	10.69%		10.69%	A DECEMBER
10	Monthly Weighled Avg. Cost of Capital (9) / 12		0.89%		0.89%
11	Monthly Return of Rate Base (8) * (10)	经过程的	\$883,349		\$862,401
	Operating Expenses :				
12	Monthly Depreciation Expense	ISSUE SAFERING	\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense	THE REPORT OF	\$46,030		\$46,030
14	Monthly Properly Taxes		\$13,322		\$13,322
15	Monthly Kentucky Air Emissions Fee		\$10,527		\$10,527
	Monthly Environmental AEP Pool Capacity Costs	INTERESTAL SE			
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$806,043		\$806,043
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13	INDEREGINE.	\$210,120		\$210,120
18	Monthly SO2 Emission Allowance Consumption		\$693,396		\$693,396
19	Total Operating Expenses [Line 12 thru Line 18]	In the State of	\$2,356,690		\$2,356,690
20	Total Revenue Requirement - Big Sandy	In the second of	********		62.040.004
	Record on ES FORM 3.00, Line 1		\$3,240,039		\$3,219,091
l		NOTE STOP OF LIGHT	l	Literative and Exercise	ł

Revised - September 24, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of January 2012

		Revised Amount		As Filed	
1 234	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$10.527 \$131,264 <u>\$693,396</u>	\$835,187	\$10,527 \$131,264 <u>\$693,396</u>	\$835,187
5	2003 Plan : Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$151,952 \$0 \$13,665 \$2,745 <u>\$41.858</u>	\$210,120	\$0 \$151,952 \$0 \$13,565 \$2,745 <u>\$41,858</u>	\$210,12 <u>0</u>
13	KPCO's Rockport Unit Power O&M: E S. Form 3.20, Line 11 X 15%		<u>\$2,344</u>		
14	Total Monthly O&M Expenses		\$1,047,651		\$1,045,307
15 16 17 18 19 20 21 22 23 24 25 26	Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (December 2011 ES Form 3.13) Cash Working Capital Allowance (November 2011 ES Form 3.13) Cash Working Capital Allowance (October 2011 ES Form 3.13) Cash Working Capital Allowance (October 2011 ES Form 3.13) Cash Working Capital Allowance (August 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (June2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (April 2011 ES Form 3.13) Cash Working Capital Allowance (April 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13) Cash Working Capital Allowance (March 2011 ES Form 3.13)		\$130,956 \$236,235 \$105,375 \$125,673 \$83,661 \$114,073 \$137,469 \$279,734 \$301,464 \$315,341 \$300,958 \$351,365		\$130,663
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,484,327		

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 105 of 116

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ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of February 2012

	CALCULATION OF E(m)	Revised			
	E(m) ≈ CRR - BRR	Amount		Difference	
LINE 1	CRR from ES FORM 3.00	\$3,444,998	\$3,426,012	(\$18,986)	
LINE 2	Brr from ES FORM 1.10	3,590,810	3,590,810	0	1/
LINE 3	E(m) (LINE 1 - LINE 2)	(\$145,812)	(\$164,798)	(\$18,986)	MANAGE PROPERTY.
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3 30, Schedule of Revenues, LINE 1	88.9%	88.9%	0.0%	
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	(\$129,627)	(\$146,505)	(\$16,878)	
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$74,511)	(\$74,511)	\$0	A COLUMN TO A COLU
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	(\$204,138)	(\$221,016)	(\$16,878)	
	SURCHARGE FACTOR				
LINE 8	Net KY Retail E(m) (Line 7)	(\$204,138)	(\$221,016)	(\$16,878)	
LINE 9	KY Retail R(m) from ES FORM 3.30	\$48,360,835	\$48,360,835	\$0	
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	-0.4221%	-0.4570%	-0.0349%	

Effective Date for Billing:	March 29, 2012
Submitted By :	
Title:	Manager Regulatory Services
Date Submitted :	March 19, 2012

1/ Case No. 2009-00459, dated June 28, 2010

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 106 of 116

ES FORM 3.00

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KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of February 2012

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount		As F	iled
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$3,398,989		\$3,380,003
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$46,009		\$46,009
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	SO2 - EPA Auction Proceeds received during Expense Month	\$0		\$0	
	SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO2 Allowances	\$0		\$0	
	NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	 NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month 	\$0		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$3,444,998		\$3,426,012

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KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 107 of 116

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ESFORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of February 2012

LINE					
NO.	COST COMPONENT	Revised	Amount	As Filed	
	Relurn on Rale Base :	5454 (55 446	Natarieria del Mariero (del ar	2404 450 440	enen communicados de la
1	Utility Plant at Original Cost	\$191,452,443		\$191,452,443	有有的人的
2	Less Accumulated Depreciation	(\$69,731,770)		(\$69,731,770)	
3	Less Accum. Def. Income Taxes	(\$38,522,976)		(\$38,522,976)	
	Net Utility Plant		\$83,197,697		\$83,197,697
	SO2 Emission Allowance Inventory from ES FORM 3.11		\$12,160,358		\$12,160,358
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12	国际的专家的	\$83,231	1000年100日日	\$83,231
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,264,370		\$131,115
8	Total Rate Base		\$97,705,656		\$95,572,401
9	Weighted Average Cost of Capital - ES FORM 3.15	10.69%	通行的的 海球 器	10.69%	FATERAL PROPERTY
10	Monthly Welghted Avg. Cost of Capital (9) / 12	12 to 12 to	0.89%		0.89%
11	Monthly Return of Rate Base (8) * (10)		\$869,580		\$850,594
i i	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$13,322		\$13,322
15	Monthly Kentucky Air Emissions Fee	horistantini	\$10,527		\$10,527
	Monthly Environmental AEP Pool Capacity Costs				
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10	THE PERSON NAMED IN	\$991,380	是多数的基础的数	\$991,380
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$105,868		\$105,868
18	Monthly SO2 Emission Allowance Consumption		\$785,030		\$785,030
19	Total Operating Expenses [Line 12 thru Line 18]		\$2,529,409		\$2,529,409
20	Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		\$3,398,989		\$3,380,003

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Revised - September 24, 2012 ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of February 2012

		Revised Amount		As Filed	
1	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool	\$10,527		\$10,527	:
2 3 4	Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$147,498 <u>\$785,030</u>	\$943,055	\$147,498 <u>\$785,030</u>	\$943,055
5 6 7 8 9 10	2003 Plan : Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$261 \$0 \$6,271 \$5,611 \$93,725	<u>\$105,868</u>	\$0 \$261 \$0 \$6,271 \$5,611 \$93,725	<u>\$105,868</u>
	KPCO's Rockport Unit Power O&M: E.S. Form 3 20, Line 11 X 15%		<u>\$2,344</u>		
14	Total Monthly O&M Expenses		\$1,051,267		\$1,048,923
15 16 17 18 19 20 21 22 23 24 25 26	Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (January 2012 ES Form 3.13) Cash Working Capital Allowance (December 2011 ES Form 3.13) Cash Working Capital Allowance (November 2011 ES Form 3.13) Cash Working Capital Allowance (October 2011 ES Form 3.13) Cash Working Capital Allowance (September 2011 ES Form 3.13) Cash Working Capital Allowance (August 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13) Cash Working Capital Allowance (April 2011 ES Form 3.13) Cash Working Capital Allowance (April 2011 ES Form 3.13)		\$131,408 \$130,956 \$238,235 \$105,378 \$126,673 \$83,681 \$114,073 \$137,469 \$279,734 \$301,464 \$315,341 \$300,958		\$131,115
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,264,370		

Total Cost at Line 11 is to be recorded on ES FORM 3 10, Line 7.

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ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of March 2012

- CONTRACTOR OF THE CONTRACTOR	CALCULATION OF E(m)			
	E(m) = CRR - BRR	Revised Amount		Difference
LINE 1	CRR from ES FORM 3.00	\$3,223,502	\$3,205,828	(\$17,674)
LINE 2	Brr from ES FORM 1.10	3,651,374	3,651,374	o
LINE 3	E(m) (LINE 1 - LINE 2)	(\$427,872)	(\$445,546)	(\$17,674)
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	90.6%	90.6%	0.0%
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	(\$387,652)	(\$403,664)	(\$16,012)
LINE 5A	Environmental Surcharge Clause Adjustment per Order in Case No. 2011 - 00031 dated April 16, 2012	(\$629,557)	(\$629,557)	\$0
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$211,240)	(\$211,240)	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	(\$1,228,449)	(\$1,244,461)	(\$16,012)
	SURCHARGE FACTOR			
LINE 8	Net KY Retail E(m) (Line 7)	(\$1,228,449)	(\$1,244,461)	(\$16,012)
LINE 9	KY Retail R(m) from ES FORM 3 30	\$44,915,695	\$44,915,695	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	-2.7350%	-2.7707%	-0.0357%

Effective Date for Billing:	April 30, 2012
Submitted By:	**************************************
Title:	Manager Regulatory Services
Date Submitted :	April 20, 2012

1/ Case No. 2009-00459, dated June 28, 2010

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 110 of 116

Revised - September 24, 2012

ESFORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of March 2012

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount		Asi	iled
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$3,175,982		\$3,158,308
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$47 , 520		\$4 7, 520
	Third Component: Net Proceeds from Emission Allowances Sales AS 1) SO2 - EPA Auclion Proceeds received during Expense Month	\$0		\$0	
	SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO2 Allowances	\$0		\$0	
	NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month	\$0		\$0	
	Total Net Proceeds from NOx Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$3,223,502		\$3,205,828

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 111 of 116

Revised - September 24, 2012 ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of March 2012

LINE					
NO.	COST COMPONENT	Revised	Amount	As Filed	
NO. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	Return on Rate Base: Utility Plant at Original Cost Less Accumulated Depreciation Less Accum Def. Income Taxes Net Utility Plant SO2 Emission Allowance Inventory from ES FORM 3.11 ECR & NOX Emission Allowance Inventory from ES FORM 3.12 Cash Working Capital Allowance from ES FORM 3.13, Line 13 Total Rate Base Weighted Average Cost of Capital - ES FORM 3.15 Monthly Weighted Avg. Cost of Capital (9) / 12 Monthly Return of Rate Base (8) * (10) Operating Expenses: Monthly Depreciation Expense Monthly Depreciation Expense Monthly Catalyst Amortization Expense Monthly Kentucky Air Emissions Fee Monthly Environmental AEP Pool Capacity Costs from ES FORM 3.14, Page 1 of 11, Column 5, Line 10 Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13	Revised \$191,452,443 (\$70,355,453) (\$38,304,693)	\$82,792,297 \$11,747,007 \$78,726 \$2,067,173 \$96,685,203 	\$191,452,443 (\$70,355,453) (\$36,304,693)	\$2,792,297 \$11,747,007 \$78,726 \$103,468 \$94,721,498 0.90% \$852,493 \$577,252 \$46,030 \$13,322 \$10,527
18	Monthly SO2 Emission Allowance Consumption		\$413,351		\$413,351
19	Total Operating Expenses [Line 12 thru Line 18]		\$2,305,815		<u>\$2,305,815</u>
20	Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		\$3,175,982		\$3,158,308

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ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of March 2012

		Rovised	Amount	As Filed	
1	1997 Plan : Monthly Kentucky Air Emissions Fee	\$10.527	NAME OF THE PROPERTY OF THE PR	\$10,527	
2	Total Monthly AEP Pool Environmental Capacity Costs	\$145,080		\$145,080	
3	Monthly SO2 Allowance Consumption	\$413,351		\$413,351	
4	Total 1997 Plan O&M Expenses		\$568,958	***************************************	\$568,958
	2003 Plan :				
5	Monthly Varible Cladding at Big Sandy Unit 1	\$0		\$0	
6	Monthly Urea Consumption at Big Sandy Unit 2	\$176,281		\$176,281	
	Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption	\$0 \$4,505		\$0 \$4,505	
В 9	Equipment - Associated Operating Expenses	\$839		\$839	
10	Equipment - Associated Operating Expenses	\$77,165		\$77,165	
11	Total 2003 Plan O&M Expenses	********	<u>\$258,789</u>	- I	\$258,789
12	KPCO's Rockport Unit Power O&M:				
13	E.S. Form 3.20, Line 11 X 15%		<u>\$2,344</u>		
14	Total Monthly O&M Expenses		\$830,091		\$827,747
15	Cash Working Capital Allowance (Line 12 X 1/8)		\$103,761		\$103,468
16	Cash Working Capital Allowance (February 2012 ES Form 3.13)		\$131,408		
17	Cash Working Capital Allowance (January 2012 ES Form 3.13)		\$130,956		
18 19	Cash Working Capital Allowance (December 2011 ES Form 3.13) Cash Working Capital Allowance (November 2011 ES Form 3.13)		\$238,235 \$105,378		
20	Cash Working Capital Allowance (October 2011 ES Form 3.13)		\$125,673		
21	Cash Working Capital Allowance (September 2011 ES Form 3.13)		\$83,681		
22	Cash Working Capital Allowance (August 2011 ES Form 3.13)		\$114,073		
23	Cash Working Capital Allowance (July 2011 ES Form 3.13)		\$137,469		
24	Cash Working Capital Allowance (June2011 ES Form 3.13)		\$279,734		
25	Cash Working Capital Allowance (May 2011 ES Form 3.13)		\$301,464		i
26	Cash Working Capital Allowance (April 2011 ES Form 3.13)		<u>\$315,341</u>		
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,067,173		

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 113 of 116

Revised - September 24, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CALCULATION OF E(m) and SURCHARGE FACTOR For the Expense Month of April 2012

Markathan disc ipore	CALCULATION OF E(m) E(m) = CRR - BRR	Revised Amount		Difference
LINE 1	CRR from ES FORM 3.00	\$3,026,068	\$3,010,299	(\$15,769)
LINE 2	Brr from ES FORM 1.10	3,647,040	3,647,040	0
LINE 3	E(m) (LINE 1 - LINE 2)	(\$620,972)	(\$636,741)	(\$15,769)
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3 30, Schedule of Revenues, LINE 1	80.4%	80.4%	0.0%
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	(\$499,261)	(\$511,940)	(\$12,679)
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$17,621)	(\$17,621)	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	(\$516,882)	(\$529,561)	(\$12,679)
	SURCHARGE FACTOR			
LINE 8	Net KY Retail E(m) (Line 7)	(\$516,882)	(\$529,561)	(\$12,679)
LINE 9	KY Retail R(m) from ES FORM 3.30	\$35,695,838	\$35,695,838	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	-1.4480%	-1.4835%	-0.0355%

Effective Date for Billing:	May 30, 2012
Submitted By :	
Title:	Manager Regulatory Services
Date Submitted :	May 18, 2012

1/ Case No. 2009-00459, dated June 28, 2010

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 114 of 116

Revised - September 24, 2012 ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT For the Expense Month of April 2012

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised	Amount	As Filed		
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$2,978,550		\$2,962,781	
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C) ES FORM 3.20, Line 16		\$47,518		\$47,518	
	Third Component: Net Proceeds from Emission Allowances Sales AS 1) SO2 - EPA Auction Proceeds received during					
	Expense Month	\$0		\$0		
	SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0		
	Total Net Proceeds from SO2 Allowances	\$0		\$0		
	NOx - ERC Sales Proceeds, received during Expense Month	\$0		\$0		
	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0		\$0		
	 NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month 	\$0		\$0		
	Total Net Proceeds from NOx Allowances	\$0		\$0		
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0	
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1 00.		\$3,026,068		\$3,010,299	

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 1 Attachment 1 Page 115 of 116

Revised - September 24, 2012 ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of April 2012

LINE				***************************************		
NO.	COST COMPONENT	Revised	Amount	As Filed		
NO. 1 2 3 4 5 6 7	Return on Rate Base : Utility Plant at Original Cost Less Accumulated Depreciation Less Accum Def. Income Taxes Net Utility Plant SO2 Emission Allowance Inventory from ES FORM 3 11 ECR & NOx Emission Allowance Inventory from ES FORM 3.12 Cash Working Capital Allowance from ES FORM 3.13, Line 13	\$191,452,443 (\$70,979,118) (\$31,388,015)		\$191,452,443 (\$70,979,118) (\$31,388,015)		
8 9 10 11	Total Rate Base Weighted Average Cost of Capital - ES FORM 3.15 Monthly Weighted Avg. Cost of Capital (9) / 12 Monthly Return of Rate Base (8) * (10) Operating Expenses:	10.85%	\$102,208,367 0.90% \$919,875	10.85%	\$100,456,242	
12 13 14 15	Monthly Depreciation Expense Monthly Catalyst Amortization Expense Monthly Property Taxes Monthly Kentucky Air Emissions Fee Monthly Kentucky Air Emissions Fee Monthly Environmental AEP Pool Capacity Costs		\$577,252 \$46,030 \$13,322 \$10,527		\$577,252 \$46,030 \$13,322 \$10,527	
16 17 18 19 20	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10 Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13 Monthly SO2 Emission Allowance Consumption Total Operating Expenses [Line 12 Ihru Line 18] Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		\$470,820 \$361,945 \$578,779 \$2,058,675 \$2,978,550		\$470,820 \$361,945 \$578,779 \$2,058,675 \$2,962,781	

Revised - September 24, 2012 ES FORM 3 13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of April 2012

Γ		Revised	Amount	As Filed		
1 2 3 4	1997 Plan : Monthly Kentucky Air Emissions Fee Total Monthly AEP Pool Environmental Capacity Costs Monthly SO2 Allowance Consumption Total 1997 Plan O&M Expenses	\$10,527 \$74,100 <u>\$578,779</u>	\$663,406	\$10,527 \$74,100 <u>\$578,779</u>	\$663,406	
5 6 7 8 9 10	2003 Plan: Monthly Varible Cladding at Big Sandy Unit 1 Monthly Urea Consumption at Big Sandy Unit 2 Monthly Catalyst Replacement at Big Sandy Unit 2 Monthly ERC & NOx Allowance Consumption Equipment - Associated Operating Expenses Equipment - Associated Maintenance Expenses Total 2003 Plan O&M Expenses	\$0 \$352,211 \$0 \$6,413 \$692 <u>\$2,629</u>	<u>\$361,945</u>	\$0 \$352,211 \$0 \$6,413 \$692 <u>\$2,629</u>	<u>\$361,945</u>	
13	KPCO's Rockport Unit Power O&M: E.S. Form 3 20, Line 11 X 15%		<u>\$2,344</u>		To an analysis of the second s	
14	Total Monthly O&M Expenses		\$1,027,695		<u>\$1,025,351</u>	
18 19 20 21 22 23 24 25 26	Cash Working Capital Allowance (Line 12 X 1/8) Cash Working Capital Allowance (March 2012 ES Form 3.13) Cash Working Capital Allowance (February 2012 ES Form 3.13) Cash Working Capital Allowance (January 2012 ES Form 3.13) Cash Working Capital Allowance (December 2011 ES Form 3.13) Cash Working Capital Allowance (November 2011 ES Form 3.13) Cash Working Capital Allowance (October 2011 ES Form 3.13) Cash Working Capital Allowance (September 2011 ES Form 3.13) Cash Working Capital Allowance (August 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (July 2011 ES Form 3.13) Cash Working Capital Allowance (May 2011 ES Form 3.13)		\$128,462 \$103,761 \$131,408 \$130,956 \$238,235 \$105,378 \$125,673 \$39,881 \$114,073 \$137,469 \$279,734		\$128,169	
27	Total Twelve Month Total Cash Working Capital Allowance		\$1,880,294			

Total Cost at Line 11 is to be recorded on ES FORM 3.10, Line 7.

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KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 2 Page 1 of 1

Kentucky Power Company

REQUEST

The net gain or loss from sulfur dioxide and nitrogen oxide emission allowance sales are reported on ES Form 3.00, Calculation of Current Period Revenue Requirement, Third Component. For each expense month covered by the billing periods under review, provide an explanation of how the gain or loss reported in the expense month was calculated and describe the transaction(s) that was the source of the gain or loss.

RESPONSE

The Company calculates the gain or loss on all allowances sales using this standard formula:

Sales Proceeds - Weighted Average Costs of Allowances Sold - Broker Fees + or - Option Premiums = Net Gain or Loss.

Any reported gain or loss is a result of selling SO₂ or NOx allowances from the compliance inventory to external counter-parties.

WITNESS: Lila P Munsey

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 3 Page 1 of 19

Kentucky Power Company

REQUEST

Provide the following information as of April 30, 2012. Provide the information in hard copy and in electronic format with the formulas intact and unprotected.

- a. The outstanding balances for long-term debt, short-term debt, accounts receivable financing, and common equity.
- b. The blended interest rates for long-term debt, short-term debt, and accounts receivable financing. Include all supporting calculations showing how these blended interest rates were determined.
- c. Kentucky Power's calculation of its weighted average cost of capital for environmental surcharge purposes.
- d. Determine the weighted average cost of capital reflecting the application of the income tax gross-up factor. Include all calculations and assumptions used in the determination.

RESPONSE

- a. Please refer to Page 2 of 19 of the attached exhibit for the balances for long-term debt, short-term debt, accounts receivable financing and common equity as of April 30, 2012. Pages 3 through 19 demonstrate the supporting calculations.
- b. Please refer to Page 2 of 19 of the attached exhibit for the blended interest rates for long-term debt, short-term debt, and accounts receivable financing as of April 30, 2012.
- c. Kentucky Power's April 30, 2012 calculated weighted average cost of capital for environmental surcharge purposes is 8.12%. Please refer to Page 2 of 19 of the attached exhibit for support of the calculation.
- d. Please see Page 18 of 19 for the weighted cost of capital reflecting the application of the income tax gross-up factor.

Please see enclosed CD for the file in electronic format with formulas intact and unprotected.

WITNESS: Lila P Munsey

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 3 Page 2 of 19

Kentucky Power Company Cost of Capital As of April 30, 2012

Ln <u>No</u> (1)	<u>Description</u> (2)	<u>Capital</u> (3)		Percent of <u>Total</u> (4)	Cost Percentage <u>Rate</u> (5)	Weighted Average Cost Percent (6)=(4)x(5)
1	Long Term Debt	\$550,000,000	а	48.592%	6.48%	3.15%
2	Short Term Debt	\$0	а	0.000%	0.00% b	0.00%
3	Accts Receivable Financing	\$51,682,642		4.566%	1.13%	0.05%
4	Common Equity	\$530,200,734	. а_	46.842%	10.50%	4.92%
5	Total	\$1,131,883,376		100.000%		8.12%

a Book balance as of 4/30/2012

b Average borrowing costs for the 12 Months Ended April 30, 2012

KENTUCKY POWER COMPANY EFFECTIVE COST OF LONG-TERM DEBT AS OF APRIL 30, 2012

SERIES	ISSUE DATE	DUE DATE	AVERAGE TERM IN YEARS	PRINCIPAL AMOUNT ISSUED \$	PREMIUM OR (DISCOUNT) AT ISSUANCE \$	COMPANY ISSUANCE EXPENSE \$	NET PROCEEDS \$	NET PROCEEDS RATIO %		CURRENT AMOUNT OUTSTANDING \$	ANNUALIZED COST \$	WEIGHTED COST RATE %
Global Note												
5.25% <u>Subtotal</u>	2/5/2004	6/1/2015	11.3	20,000,000 20,000,000		-	20,000,000	100.00	5.249 <u> </u>	20,000,000	1,049,816 1,049,816	- -
Senior Notes												
5.625%	6/13/2003	12/1/2032	29.45	75,000,000	(656,250)	736,575	73,607,175	98.14	5.756	75,000,000	4,317,337	
6.000%	9/11/2007	9/15/2017	10.01	325,000,000	(1,667,250)	2,277,883	321,054,867	98.79	6.164	325,000,000	20,033,514	
7.250%	6/18/2009	6/18/2021	11.99	40,000,000	-	217,919	39,782,081	99.46	7.319	40,000,000	2,927,597	
8.030%	6/18/2009	6/18/2029	19.99	30,000,000	-	163,439	29,836,561	99.46	8.085	30,000,000	2,425,620	
8.130%	6/18/2009	6/18/2039	29.98	60,000,000	-	326,879	59,673,121	99.46	8,179	60,000,000	4,907,388	_
Subtotal				530,000,000	- -				-	530,000,000	34,611,457	-
Total			,	550,000,000	- -							
FMV of mark to mark	et 133 hedge										-	а
TOTAL LONG-TERM	/I DEBT									550,000,000	35,661,273	6.484

a Book balance as of 04/30/2012

Effective Cost Rate = Annualized Cost divided by the Current Amount Outstanding.

Kentucky Power Company Schedule of Short Term Debt Twelve Months Ended April 30, 2012

Line No. (1)	Month (2)	Year (3)	Notes Payable Outstanding at the End of the Month (4)
1	May	2011	0
2	June	2011	0
3	July	2011	0
4	August	2011	0
5	September	2011	0
6	October	2011	0
7	November	2011	0
8	December	2011	0
9	January	2012	0
10	February	2012	0
11	March	2012	0
12	April	2012	0

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	5/1/2011		0.00%	0.000000%
	5/2/2011		0.00%	0.000000%
	5/3/2011		0.00%	0.000000%
	5/4/2011		0.00%	0.000000%
	5/5/2011		0.00%	0.000000%
	5/6/2011		0.00%	0.000000%
	5/7/2011		0.00%	0.000000%
	5/8/2011		0.00%	0.000000%
	5/9/2011		0.00%	0.000000%
	5/10/2011		0.00%	0.000000%
	5/11/2011		0.00%	0.000000%
	5/12/2011		0.00%	0.000000%
	5/13/2011		0.00%	0.000000%
	5/14/2011		0.00%	0.000000%
	5/15/2011		0.00%	0.000000%
	5/16/2011		0.00%	0.000000%
	5/17/2011		0.00%	0.000000%
	5/18/2011		0.00%	0.000000%
	5/19/2011		0.00%	0.000000%
	5/20/2011		0.00%	0.000000%
	5/21/2011		0.00%	0.000000%
	5/22/2011		0.00%	0.00000%
	5/23/2011		0.00%	0.000000%
	5/24/2011		0.00%	0.000000%
	5/25/2011		0.00%	0.000000%
	5/26/2011		0.00%	0.000000%
	5/27/2011		0.00%	0.000000%
	5/28/2011		0.00%	0.000000%
	5/29/2011		0.00%	0.000000%
Tuesday	5/30/2011 5/31/2011		0.00% 0.00%	0.000000% 0.000000%
Tuesuay	6/1/2011		0.00%	0.000000%
	6/2/2011		0.00%	0.00000%
	6/3/2011		0.00%	0.000000%
	6/4/2011		0.00%	0.000000%
	6/5/2011		0.00%	0.000000%
	6/6/2011		0.00%	0.000000%
	6/7/2011		0.00%	0.000000%
	6/8/2011		0.00%	0.000000%
	6/9/2011		0.00%	0.000000%
	6/10/2011		0.00%	0.000000%
	6/11/2011		0.00%	0.000000%
	6/12/2011		0.00%	0.000000%
	6/13/2011		0.00%	0.000000%
	6/14/2011		0.00%	0.000000%
	6/15/2011		0.00%	0.000000%
	6/16/2011		0.00%	0.000000%
	6/17/2011		0.00%	0.000000%
	6/18/2011		0.00%	0.000000%
	6/19/2011		0.00%	0.000000%
	6/20/2011		0.00%	0.000000%

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	6/21/2011 6/22/2011 6/23/2011 6/24/2011 6/25/2011 6/26/2011		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.000000% 0.000000% 0.000000% 0.000000% 0.000000%
Thursday	6/27/2011 6/28/2011 6/29/2011 6/30/2011 7/1/2011 7/2/2011 7/3/2011		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.000000% 0.000000% 0.000000% 0.000000% 0.000000% 0.000000%
	7/4/2011 7/5/2011 7/6/2011 7/7/2011 7/8/2011 7/9/2011 7/10/2011		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00000% 0.000000% 0.000000% 0.000000% 0.000000% 0.000000%
	7/11/2011 7/12/2011 7/13/2011 7/14/2011 7/15/2011 7/16/2011		0.00% 0.00% 0.00% 0.00% 0.00%	0.000000% 0.000000% 0.000000% 0.000000% 0.000000%
	7/17/2011 7/18/2011 7/19/2011 7/20/2011 7/21/2011 7/22/2011 7/23/2011		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00000% 0.000000% 0.000000% 0.000000% 0.000000% 0.000000%
Friday	7/24/2011 7/25/2011 7/26/2011 7/27/2011 7/28/2011 7/29/2011		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.000000% 0.000000% 0.000000% 0.000000% 0.000000% 0.000000%
	7/30/2011 7/31/2011 8/1/2011 8/2/2011 8/3/2011 8/4/2011 8/5/2011 8/6/2011		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00000% 0.000000% 0.000000% 0.000000% 0.000000% 0.000000% 0.000000%
	8/8/2011 8/9/2011 8/10/2011		0.00% 0.00% 0.00%	0.000000% 0.000000% 0.000000%

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	8/11/2011		0.00%	0.000000%
	8/12/2011		0.00%	0.000000%
	8/13/2011		0.00%	0.000000%
	8/14/2011		0.00%	0.000000%
	8/15/2011		0.00%	0.000000%
	8/16/2011		0.00%	0.000000%
	8/17/2011		0.00%	0.000000%
	8/18/2011		0.00%	0.000000%
	8/19/2011		0.00%	0.000000%
	8/20/2011		0.00%	0.000000%
	8/21/2011		0.00%	0.000000%
	8/22/2011		0.00%	0.000000%
	8/23/2011		0.00%	0.000000%
	8/24/2011		0.00%	0.000000%
	8/25/2011		0.00%	0.000000%
	8/26/2011		0.00% 0.00%	0.000000% 0.000000%
	8/27/2011 8/28/2011		0.00%	0.000000%
	8/29/2011		0.00%	0.000000%
	8/30/2011		0.00%	0.000000%
Wednesday	8/31/2011		0.00%	0.000000%
Wednesday	9/1/2011		0.00%	0.000000%
	9/2/2011		0.00%	0.000000%
	9/3/2011		0.00%	0.000000%
	9/4/2011		0.00%	0.000000%
	9/5/2011		0.00%	0.000000%
	9/6/2011		0.00%	0.000000%
	9/7/2011		0.00%	0.000000%
	9/8/2011		0.00%	0.000000%
	9/9/2011		0.00%	0.000000%
	9/10/2011		0.00%	0.000000%
	9/11/2011		0.00%	0.000000%
	9/12/2011		0.00%	0.000000%
	9/13/2011		0.00%	0.000000%
	9/14/2011		0.00%	0.000000%
	9/15/2011		0.00% 0.00%	0.000000% 0.000000%
	9/16/2011 9/17/2011		0.00%	0.00000%
	9/18/2011		0.00%	0.000000%
	9/19/2011		0.00%	0.000000%
	9/20/2011		0.00%	0.000000%
	9/21/2011		0.00%	0.000000%
	9/22/2011		0.00%	0.000000%
	9/23/2011		0.00%	0.000000%
	9/24/2011		0.00%	0.000000%
	9/25/2011		0.00%	0.000000%
	9/26/2011		0.00%	0.000000%
	9/27/2011		0.00%	0.000000%
	9/28/2011		0.00%	0.000000%
	9/29/2011		0.00%	0.000000%
Friday	9/30/2011		0.00%	0.000000%

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	10/1/2011		0.00%	0.000000%
	10/2/2011		0.00%	0.000000%
	10/3/2011		0.00%	0.000000%
	10/4/2011		0.00%	0.000000%
	10/5/2011		0.00%	0.000000%
	10/6/2011		0.00%	0.000000%
	10/7/2011		0.00%	0.000000%
	10/8/2011		0.00%	0.000000%
	10/9/2011		0.00%	0.000000%
	10/10/2011		0.00%	0.000000%
	10/11/2011		0.00%	0.000000%
	10/12/2011		0.00%	0.000000%
	10/13/2011		0.00%	0.000000%
	10/14/2011		0.00%	0.000000%
	10/15/2011		0.00%	0.000000%
	10/16/2011		0.00%	0.000000%
	10/17/2011		0.00%	0.000000%
	10/18/2011		0.00%	0.000000%
	10/19/2011		0.00%	0.000000%
	10/20/2011		0.00%	0.000000%
	10/21/2011		0.00%	0.000000%
	10/22/2011		0.00%	0.000000%
	10/23/2011		0.00%	0.000000%
	10/24/2011		0.00%	0.000000%
	10/25/2011		0.00%	0.000000%
	10/26/2011		0.00%	0.000000%
	10/27/2011		0.00%	0.000000%
	10/28/2011		0.00%	0.000000%
	10/29/2011		0.00%	0.000000%
	10/30/2011		0.00%	0.000000%
Monday	10/31/2011		0.00%	0.000000%
	11/1/2011		0.00%	0.000000%
	11/2/2011		0.00%	0.000000% 0.000000%
	11/3/2011		0.00% 0.00%	0.000000%
	11/4/2011 11/5/2011		0.00%	0.000000%
	11/6/2011		0.00%	0.000000%
	11/7/2011		0.00%	0.000000%
	11/8/2011		0.00%	0.000000%
	11/9/2011		0.00%	0.000000%
	11/10/2011		0.00%	0.000000%
	11/11/2011		0.00%	0.000000%
	11/12/2011		0.00%	0.000000%
	11/13/2011		0.00%	0.000000%
	11/14/2011		0.00%	0.000000%
	11/15/2011		0.00%	0.000000%
	11/16/2011		0.00%	0.000000%
	11/17/2011		0.00%	0.000000%
	11/18/2011		0.00%	0.000000%
	11/19/2011		0.00%	0.000000%
	11/20/2011		0.00%	0.000000%

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	11/21/2011		0.00%	0.000000%
	11/22/2011		0.00%	0.000000%
	11/23/2011		0.00%	0.000000%
	11/24/2011		0.00%	0.000000%
	11/25/2011		0.00%	0.000000%
	11/26/2011		0.00%	0.000000%
	11/27/2011		0.00%	0.000000%
	11/28/2011		0.00%	0.000000%
	11/29/2011		0.00%	0.000000%
Wednesday	11/30/2011		0.00%	0.000000%
	12/1/2011		0.00%	0.000000%
	12/2/2011		0.00%	0.000000%
	12/3/2011		0.00%	0.000000%
	12/4/2011		0.00%	0.000000%
	12/5/2011		0.00%	0.000000%
	12/6/2011		0.00%	0.000000%
	12/7/2011		0.00%	0.000000%
	12/8/2011		0.00%	0.000000%
	12/9/2011		0.00%	0.000000%
	12/10/2011		0.00%	0.000000%
	12/11/2011		0.00%	0.000000%
	12/12/2011		0.00%	0.000000%
	12/13/2011 12/14/2011		0.00% 0.00%	0.000000% 0.000000%
	12/15/2011		0.00%	0.00000%
	12/16/2011		0.00%	0.000000%
	12/17/2011		0.00%	0.000000%
	12/17/2011		0.00%	0.00000%
	12/19/2011		0.00%	0.00000%
	12/20/2011		0.00%	0.000000%
	12/21/2011		0.00%	0.000000%
	12/22/2011		0.00%	0.000000%
	12/23/2011		0.00%	0.000000%
	12/24/2011		0.00%	0.000000%
	12/25/2011		0.00%	0.000000%
	12/26/2011		0.00%	0.000000%
	12/27/2011		0.00%	0.000000%
	12/28/2011		0.00%	0.000000%
	12/29/2011		0.00%	0.000000%
Friday	12/30/2011		0.00%	0.000000%
	12/31/2011		0.00%	0.000000%
	1/1/2012		0.00%	0.000000%
	1/2/2012		0.00%	0.000000%
	1/3/2012		0.00%	0.000000%
	1/4/2012		0.00%	0.000000%
	1/5/2012		0.00%	0.000000%
	1/6/2012		0.00%	0.000000%
	1/7/2012		0.00%	0.000000%
	1/8/2012		0.00%	0.000000%
	1/9/2012		0.00%	0.000000%
	1/10/2012		0.00%	0.000000%

1/11/2012	Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
1/12/2012		1/11/2012		0.00%	0.000000%
1/13/2012					0.000000%
1/15/2012				0.00%	0.000000%
1/16/2012		1/14/2012		0.00%	0.000000%
1/17/2012		1/15/2012		0.00%	0.000000%
1/18/2012		1/16/2012		0.00%	0.000000%
1/19/2012		1/17/2012		0.00%	0.000000%
1/20/2012		1/18/2012		0.00%	0.000000%
1/21/2012		1/19/2012		0.00%	0.000000%
1/22/2012		1/20/2012		0.00%	0.000000%
1/23/2012		1/21/2012		0.00%	0.000000%
1/24/2012		1/22/2012		0.00%	0.000000%
1/25/2012		1/23/2012			
1/26/2012		1/24/2012			
1/27/2012		1/25/2012			
1/28/2012		1/26/2012			
Tuesday 1/31/2012 0.00% 0.0000					
Tuesday 1/31/2012 0.00% 0.000000% 0.		1/28/2012			
Tuesday 1/31/2012 0.00% 0.000000% 2/1/2012 0.00% 0.00000% 0.00000% 2/2/2012 0.00% 0.00000% 0.					
2/1/2012					
2/2/2012 0.00% 0.00000% 2/3/2012 0.00% 0.00000% 2/4/2012 0.00% 0.00000% 2/5/2012 0.00% 0.00000% 2/6/2012 0.00% 0.00000% 2/7/2012 0.00% 0.00000% 2/8/2012 0.00% 0.00000% 2/9/2012 0.00% 0.00000% 2/10/2012 0.00% 0.00000% 2/11/2012 0.00% 0.00000% 2/11/2012 0.00% 0.00000% 2/13/2012 0.00% 0.00000% 2/14/2012 0.00% 0.00000% 2/14/2012 0.00% 0.00000% 2/15/2012 0.00% 0.00000% 2/18/2012 0.00% 0.00000% 2/18/2012 0.00% 0.00000% 2/21/2012 0.00% 0.00000% 2/22/2012 0.00% 0.00000% 2/22/2012 0.00% 0.00000% 2/23/2012 0.00% 0.00000% 2/26/2012 0.00% 0.00000% 2/28/2012 0.00% 0.00000% <	Tuesday				
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Wednesday 2/29/2012 0.00% 0.000000%					
	Wednesday				

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
Week	Date	Balanoo		
	3/2/2012		0.00%	0.000000%
	3/3/2012		0.00%	0.000000%
	3/4/2012		0.00%	0.000000%
	3/5/2012		0.00%	0.000000%
	3/6/2012		0.00%	0.000000%
	3/7/2012		0.00%	0.000000%
	3/8/2012		0.00%	0.000000%
	3/9/2012		0.00%	0.000000%
	3/10/2012		0.00%	0.000000%
	3/11/2012		0.00%	0.000000%
	3/12/2012		0.00%	0.000000%
	3/13/2012		0.00%	0.000000%
	3/14/2012		0.00%	0.000000%
	3/15/2012		0.00%	0.000000%
	3/16/2012		0.00%	0.000000%
	3/17/2012		0.00%	0.000000% 0.000000%
	3/18/2012		0.00% 0.00%	0.000000%
	3/19/2012		0.00%	0.000000%
	3/20/2012		0.00%	0.000000%
	3/21/2012		0.00%	0.000000%
	3/22/2012		0.00%	0.000000%
	3/23/2012 3/24/2012		0.00%	0.00000%
	3/25/2012		0.00%	0.000000%
	3/26/2012		0.00%	0.000000%
	3/27/2012		0.00%	0.000000%
	3/28/2012		0.00%	0.000000%
	3/29/2012		0.00%	0.000000%
Friday	3/30/2012		0.00%	0.000000%
Titaay	3/31/2012		0.00%	0.00000%
	4/1/2012		0.00%	0.000000%
	4/2/2012		0.00%	0.000000%
	4/3/2012		0.00%	0.000000%
	4/4/2012		0.00%	0.000000%
	4/5/2012		0.00%	0.000000%
	4/6/2012		0.00%	0.000000%
	4/7/2012		0.00%	0.000000%
	4/8/2012		0.00%	0.000000%
	4/9/2012		0.00%	0.000000%
	4/10/2012		0.00%	0.000000%
	4/11/2012		0.00%	0.000000%
	4/12/2012		0.00%	0.000000%
	4/13/2012		0.00%	0.000000%
	4/14/2012		0.00%	0.000000%
	4/15/2012		0.00%	0.000000%
	4/16/2012		0.00%	0.000000%
	4/17/2012		0.00%	0.000000%
	4/18/2012		0.00%	0.000000%
	4/19/2012		0.00%	0.000000%
	4/20/2012		0.00%	0.000000%
	4/21/2012		0.00%	0.000000%

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> Sum Total Weighted Average Borrowed Interest Rate

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	4/22/2012		0.00%	0.000000%
	4/23/2012		0.00%	0.000000%
	4/24/2012		0.00%	0.000000%
	4/25/2012		0.00%	0.000000%
	4/26/2012		0.00%	0.000000%
	4/27/2012		0.00%	0.000000%
	4/28/2012		0.00%	0.000000%
	4/29/2012		0.00%	0.000000%
Monday	4/30/2012		0.00%	0.000000%

Sum Total All Daily Balances	\$0.00	0.0000%
Divided By Number of Days in Year	365	
Average Daily Balance	\$0.00	

	AEP C	redit - Internal Cost	Incurred	KP - Actual Carrying Cost Incurred					
						Previous Month's			
						Average		KPCo	Actual Cost of
	A/R	Daily	AEP Credit - Internal	A/R	Daily Cost of	Days Outstandin	Total Discount	Actual Carrying Cost	Capital as a % of Total A/R
Date	Balance	Cost of Capital	Cost	Factored	Capital	g	Factor	Incurred	Balance
	(a)	(p)	(c) ≈ (a) x (b)	(d)	(e)	(f)	$(g) = (e) \times (f)$	(h) ≈ (d) x (g)	(i) = (h) / (a)
04/01/2011	60,020,687 31	0 000032	1,920.66	1,355,926 20	0.000032	38.84	0.001243	1,685.42	0.000028
04/02/2011 04/03/2011	60,020,687.31 60,020,687.31	0.000032 0.000032	1,920.66 1,920.66	0.00	0.000032	38.84 38.84	0.000000	0.00	0 000000
04/04/2011	60,630,489 99	0.000032	1,940.18	2,536,543 34	0 000032	38 64	0 001243	3,152.92	0 000052
04/05/2011 04/06/2011	63,810,955.74 63,147,932.43	0 000032 0 000032	2,041.95 2,020.73	6,324,172.65 1,134,496.81	0 000032	38 84 38 84	0 001243 0 001243	7,860.95 1,410.18	0 000123 0 000022
04/07/2011	64,152,339 69	0.000032	2,052 87	2,638,555 45	0 000032	36.10	0.001155	3,047.53	0.000048
04/08/2011	64,258,421.88	0.000032	2,056.27	1,892,798.65	0.000032	36.10	0 001155	2,186.18	0 000034 0 000000
04/09/2011 04/10/2011	64,258,421.88 64,258,421.88	0.000032 0.000032	2,056 27 2,056 27	0 00 0 00	0.000032	36.10 36.10	0.000000	0.00	0 000000
04/11/2011	63,428,048.44	0 000032	2,029.70	1,833,727.03	0.000032	36.10	0.001155	2,117.95	0 000033
04/12/2011 04/13/2011	62,672,345.41 61,666,096.57	0.000032 0.000032	2,005.52 1,973.32	1,660,074.46 1,765,859.07	0.000032	36.10 36.10	0 001155 0 001155	1,917.39 2,039.57	0 000031 0 000033
04/14/2011	62,542,313 92	0 000032	2,001.35	2,311,714 22	0.000032	36.10	0.001155	2,670.03	0 000043
04/15/2011 04/16/2011	62,417,198 11	0.000032 0.000032	1,997 35 1,997 35	1,732,168.25 0.00	0.000032 0.000032	36.10 36.10	0.001155	2,000.65 0.00	0.000032
04/17/2011	62,417,198 11 62,417,198 11	0.000032	1,997.35	0.00	0 000032	36.10	0.000000	0,00	0.000000
04/18/2011	61,034,539.71	0 000032	1,953.11	1,160,179.80	0.000032	36.10	0.001155	1,340.01	0 000022
04/19/2011 04/20/2011	56,621,702.68 56,037,073.66	0.000032 0.000032	1,811.89 1,793.19	1,781,229.51 1,420,130.27	0.000032 0.000032	36.10 36.10	0 001155	2,057.32 1,640.25	0.000036 0.000029
04/21/2011	54,525,971 29	0 000032	1,744.83	1,224,667 38	0.000032	36.10	0.001155	1,414.49	0 000026
04/22/2011	54,525,971 29	0.000032	1,744.83	0.00	0.000032	36.10 36.10	0.000000	0.00	0 000000
04/23/2011 04/24/2011	54,525,971.29 54,525,971.29	0.000032 0.000032	1,744 83 1,744 83	0.00	0 000032	36.10	0.000000	0.00	0 000000
04/25/2011	54,177,553 79	0 000032	1,733.68	1,119,987.80	0 000032	36.10	0.001155	1,293.59	0 000024
04/26/2011 04/27/2011	52,455,734 69 52,454,396 42	0.000032 0.000032	1,678.58 1,678.54	1,499,861.95 1,586,683.91	0.000032	36 10 36 10	0.001155 0.001155	1,732.34 1,832.62	0.000033
04/28/2011	52,765,177 05	0 000032	1,688 49	2,474,669.10	0.000032	36.10	0 001155	2,858.24	0 000054
04/29/2011	54,118,322.29	0.000032	1,731.79	2,538,014 61	0.000032	36 10	0.001155	2,931.41,	0.000054
04/30/2011 05/01/2011	54,118,322.29 54,118,322.29	0.000032 0.000032	1,731.79 1,731.79	0.00 0.00	0 000032	36.10 36.10	0.000000	0.00	0.000000 0.000000
05/02/2011	54,071,307.84	0 000032	1,730 28	1,956,550 96	0 000032	36.10	0.001155	2,259.82	0 000042
05/03/2011 05/04/2011	55,554,954.77 55,189,191.01	0 000032 0 000032	1,777 76 1,766 05	3,714,242 69 1,399,578 53	0.000032	36.10 36.10	0.001155 0.001155	4,289.95 1,616.51	0.000077 0.000029
05/05/2011	55,354,220 70	0.000032	1,771 34	2,124,643.73	0.000032	36.10	0.001155	2,453.96	0.000029
05/06/2011	55,578,421.93	0 000032	1,778.51	1,812,563.35	0.000032	44.36	0.001420	2,573.84	0.000046
05/07/2011 05/08/2011	55,578,421.93 55,578,421.93	0.000032 0.000032	1,778.51 1,778.51	0 00 0 00	0.000032 0.000032	44 36 44 36	0.000000	0.00	0.000000
05/09/2011	55,321,663.61	0 000032	1,770 29	2,086,862 38	0 000032	44 36	0 001420	2,963.34	0.000054
05/10/2011 05/11/2011	54,515,981 26 54,441,467 69	0 000032 0 000032	1,744.51 1,742.13	1,130,877 80 1,815,604 68	0.000032 0.000032	44.36 44.36	0.001420 0.001420	1,605.85 2,578.16	0.000029 0.000047
05/12/2011	57,338,299.86	0.000032	1,834 83	5,736,893.35	0.000032	44 36	0 001420	8,146.39	0.000142
05/13/2011	57,087,417.06	0 000032	1,826.80	1,071,017 25	0.000032	44 36	0 001420	1,520 84	0.000027
05/14/2011 05/15/2011	57,087,417.06 57,087,417.06	0.000032 0.000032	1,826.80 1,826.80	0 00 0 00	0.000032 0.000032	44 36 44 36	0.000000	0,00 0.00	0.000000
05/16/2011	55,563,345.42	0.000032	1,778.03	992,950 66	0 000032	44 36	0 001420	1,409.99	0.000025
05/17/2011 05/18/2011	56,161,070.25 55,378,737.37	0.000032 0.000031	1,797_15 1,716.74	2,273,750 90 1,216,293 31	0.000032 0.000031	44.36 44.36	0.001420 0.001375	3,228.73 1,672.40	0.000057 0.000030
05/19/2011	54,814,366.65	0.000031	1,699.25	1,434,682 12	0 000031	44.36	0.001375	1,972.69	0.000036
05/20/2011	50,635,836.02 50,635,836.02	0.000031	1,569.71	1,508,803 13 0.00	0 000031	44.36 44.36	0 001375	2,074.60	0 000041
05/21/2011 05/22/2011	50,635,836 02	0 000031 0 000031	1,569.71 1,569.71	0.00	0 000031	44.36	0.000000	0.00	0.00000
05/23/2011	49,044,745 36	0.000031	1,520.39	990,419 72	0.000031	44 36	0.001375	1,361.83	0.000028
05/24/2011 05/25/2011	47,929,721.66 46,577,716.99	0.000031 0.000031	1,485.82 1,443.91	773,538.25 1,075,743.24	0.000031	44 36 44 36	0.001375	1,063.62 1,479.15	0 000022 0 000032
05/26/2011	46,591,036.41	0.000031	1,444 32	1,510,390.70	0.000031	44.36	0.001375	2,076.79	0.000045
05/27/2011 05/28/2011	47,338,082.70 47,338,082.70	0.000031	1,467.48	2,262,649.16 0.00	0.000031	44.36 44.36	0 001375	3,111.14	0.000066
05/29/2011	47,338,082.70 47,338,082.70	0.000031 0.000031	1,467.48 1,467.48	0.00	0.000031	44.36	0.000000	0.00	0.000000
05/30/2011	47,338,082.70	0 000031	1,467.48	0 00	0.000031	44.36	0.000000	0.00	0.000000
05/31/2011 06/01/2011	48,488,471.92 49,249,400.33	0.000031 0.000031	1,503.14 1,526.73	3,040,557 73 2,239,638 21	0.000031	44 36 44 36	0.001375	4,180.77 3,079.50	0.000086 0.000063
06/02/2011	49,673,899.14	0.000031	1,539 89	2,653,611 36	0.000031	44.36	0.001375	3,648.72	0.000073
06/03/2011 06/04/2011	50,005,989.83 50,005,989.83	0 000031 0 000031	1,550.19 1,550.19	1,728,184 80 0.00	0.000031	44.36 44.36	0.001375	2,376.25	0 000048
06/05/2011	50,005,989.83	0.000031	1,550.19	0.00	0.000031	44 36	0.000000	0.00	0.000000
06/06/2011	49,244,388 51	0 000031	1,526 58	1,872,872.01	0.000031	44.36	0.001375	2,575.20	0.000052
06/07/2011 06/08/2011	53,487,433.16 54,057,798.17	0.000031 0.000031	1,658.11 1,675.79	7,041,789 91 2,035,821 02	0.000031	40.97 40.97	0 001270 0 001270	8,943.07 2,585.49	0.000167 0.000048
06/09/2011	54,448,776 26	0.000031	1,687 91	2,310,781.92	0.000031	40.97	0.001270	2,934.69	0.000054
06/10/2011 06/11/2011	54,512,539.49 54,512,539.49	0 000031 0 000031	1,689.89 1,689.89	1,966,697.21 0.00	0.000031	40.97 40.97	0.001270	2,497.71	0.000046
06/12/2011	54,512,539.49	0 000031	1,689 89	0.00	0.000031	40.97	0 000000	0.00	0.000000
06/13/2011	54,390,301 02	0.000031	1,686.10	1,651,140 08	0.000031	40.97	0 001270	2,096.95	0.000039
06/14/2011 06/15/2011	53,911,108 84 53,757,385 43	0.000031 0.000031	1,671.24 1,666.48	1,917,775 50 1,899,474 95	0 000031	40 97 40 97	0 001270 0 001270	2,435.57 2,412.33	0 000045 0 000045
06/16/2011	53,758,442 23	0.000031	1,666 51	2,330,431 53	0.000031	40.97	0.001270	2,959.65	0 000055
06/17/2011 06/18/2011	49,082,123 15 49,082,123 15	0.000031 0.000031	1,521 55 1,521 55	1,583,647.99 0 00	0.000031	40.97 40.97	0.001270	2,011.23 0.00	0 000041 0 000000
06/19/2011	49,082,123.15	0 000031	1,521.55	0.00	0.000031	40.97	0.000000	0.00	0 000000
06/20/2011	49,282,850 24	0.000031	1,527.77	2,059,680.76	0.000031	40 97	0.001270	2,615.79	0.000053
06/21/2011 06/22/2011	48,932,159 90 48,306,210.52	0.000031 0.00003	1,516 90 1,449.19	1,683,081.26 1,492,230.04	0.000031	40 97 40.97	0.001270	2,137.51 1,833.95	0 000044 0 000038
06/23/2011	48,260,692.71	0.00003	1,447 82	1,305,629.86	0.00003	40 97	0.001229	1,604.62	0 000033
06/24/2011 06/25/2011	48,506,719 45 48,506,719 45	£0000 0 £0000 0	1,455 20 1,455 20	1,994,771.85 0.00	0.00003	40 97 40 97	0.001229	2,451.57 0.00	0.000051 0.000000
06/26/2011	48,506,719.45	0.00003	1,455 20	0 00	0 00003	40.97	0 000000	0.00	0 000000
06/27/2011	48,691,699.49	0.00003	1,460.75	2,208,214.83	0.00003	40 97 40 97	0.001229	2,713.90 2,505.61	0 000056
06/28/2011	49,431,735 37	0 00003	1,482 95	2,038,742.63	0.00003	40 97	0.001229	2,505 61	0.000051

	KP - Actual Carrying Cost Incurred Previous				····				
						Month's			
					Daily	Average Days	Total	KPCo Actual	Actual Cost of Capital as a %
	A/R	Daily	AEP Credit - Internal	A/R	Cost of	Outstandin	Discount	Carrying Cost	of Total A/R
Date	Balance (a)	Cost of Capital (b)	(c) = (a) x (b)	Factored (d)	Capital (e)	g (f)	Factor (g) = (e) x (f)	Incurred (h) = (d) x (g)	(i) = (h) / (a)
06/29/2011 06/30/2011	52,519,151.97 53,869,153.35	0.000031	1,628.09 1,669.94	5,110,195 12 3,154,241 80	0.000031	40.97 40.97	0 001270 0 001270	6,489.95 4,005.89	0.000124 0.000074
07/01/2011	53,422,488 31	0.000031	1,656.10	1,634,033 21	0 000031	40.97	0 001270	2,075.22	0.000039
07/02/2011 07/03/2011	53,422,488 31 53,422,488 31	0.000031 0.000031	1,656.10 1,656.10	0.00	0 000031	40 97 40 97	0.000000	0.00	0.000000
07/04/2011	53,422,488.31	0.000031	1,656.10	0.00	0 000031	40.97	0.000000	0.00	0.000000
07/05/2011 07/06/2011	54,708,533 52 54,482,706 35	0.000031 0.000031	1,695 96 1,688 96	3,230,372 94 2,006,273.66	0.000031	40.97 40.97	0.001270	4,102.57 2,547.97	0.000075 0.000047
07/07/2011	59,491,899 49	0.00003	1,784.76	6,892,766.13	0.00003	40 97	0.001229	8,471.21	0 000142
07/08/2011 07/09/2011	59,339,704 55 59,339,704 55	0 00003 0 00003	1,780.19 1,780.19	2,159,363.11 0.00	0.00003	29 30 29 30	0.000879	1,898.08	0.000032 0.000000
07/10/2011	59,339,704 55	0.00003	1,780.19	0 00	0.00003	29 30	0 000000	0.00	0.000000
07/11/2011 07/12/2011	57,818,845.92 57,646,509.74	0.00003 0.00003	1,734.57 1,729.40	2,381,532.05 1,811,221.12	0.00003	29.30 29.30	0.000879 0.000879	2,093.37 1,592.06	0.000036 0.000028
07/13/2011	57,098,961.93	0 00003	1,712 97	1,373,109.22	0.00003	29.30	0.000879	1,206.96	0 000021
07/14/2011 07/15/2011	56,418,861.48 50,972,263.64	0.00003 0.00003	1,692 57 1,529 17	1,706,778 13 2,112,974 32	0.00003	29.30 29.30	0 000879 0 000879	1,500.26 1,857.30	0.000027
07/16/2011	50,972,263.64	0.00003	1,529 17	0.00	0.00003	29.30	0.000000	0.00	0.000036 0.000000
07/17/2011	50,972,263 64	0 00003	1,529 17	0 00 2,058,739 88	0.00003	29 30	0.000000	0.00	0 000000
07/18/2011 07/19/2011	51,134,414 85 50,700,790.56	0 00003 0.00003	1,534 03 1,521 02	1,648,526.72	0.00003	29.30 29.30	0 000879 0 000879	1,809.63 1,449.05	0.000035
07/20/2011	50,946,784.88	0 00003	1,528.40	1,464,373.63	0.00003	29.30	0.000879	1,287.18	0.000025
07/21/2011 07/22/2011	50,536,673 38 48,703,275.85	0 00003 0 00003	1,516 10 1,461 10	1,557,248.12 1,342,641.91	0.00003	29 30 29 30	0.000879	1,368.82 1,180.18	0 000027 0 000024
07/23/2011	48,703,275.85	0.00003	1,461.10	0.00	0 00003	29.30	0 000000	0.00	0 000000
07/24/2011 07/25/2011	48,703,275.85 47,988,846.27	0.00003 0.00003	1,461.10 1,439.67	0.00 1,187,874 14	0.00003	29 30 29 30	0 000000 0 000879	0.00 1,044.14	0.000000 0.000022
07/26/2011	46,953,871.90	0.00003	1,408.62	1,529,403.72	0.00003	29.30	0 000879	1,344.35	0 000022
07/27/2011	46,175,476.43	0.00003	1,385.26	1,538,880.32 2,881,771.61	0.00003	29.30 29.30	0.000879 0.000879	1,352.68	0.000029
07/28/2011 07/29/2011	47,720,701 46 47,863,753 12	0 00003 0 00003	1,431.62 1,435.91	1,758,930 94	0 00003	29.30	0.000879	2,533.08 1,546.10	0.000053 0.000032
07/30/2011	47,863,753 12	0 00003	1,435.91	0.00	0.00003	29.30	0.000000	0.00	0 000000
07/31/2011 08/01/2011	47,863,753.12 50,326,962.01	0 00003	1,435.91 1,509.81	0 00 4,107,825 48	0 00003	29.30 29.30	0 000000	0,00 3,610.78	0.000000 0.000072
08/02/2011	51,912,937 06	0 00003	1,557.39	3,772,058 81	0.00003	29.30	0.000879	3,315.64	0 000064
08/03/2011 08/04/2011	51,005,520.28 51,706,850.18	0 00003 0 00003	1,530.17 1,551.21	1,455,391.27 2,456,738.46	0.00003	29 30 29 30	0.000879	1,279.29 2,159.47	0 000025 0 000042
08/05/2011	57,299,152.56	0.00003	1,718 97	7,048,483.21	0.00003	38.42	0.000073	8,126.90	0 000042
08/06/2011 08/07/2011	57,299,152 56 57,299,152 56	0 00003	1,718.97 1,718.97	0 00 0.00	0.00003	38.42 38.42	0.000000	0.00 0.00	0 000000
08/08/2011	57,816,360.41	0 00003	1,734.49	3,201,985.50	0.00003	38.42	0.000000	3,691.89	0 000064
08/09/2011	57,819,221 08	0 00003	1,734 58	1,791,877.70	0 00003	38.42	0.001153	2,066.03	0 000036
08/10/2011 08/11/2011	56,746,016.55 56,756,735.52	0.00003 0.00003	1,702.38 1,702.70	2,087,137.77 1,435,612.54	0.00003	38.42 38.42	0.001153 0.001153	2,406.47 1,655.26	0.000042 0.000029
08/12/2011	56,140,670.10	0 00003	1,684.22	1,574,315 29	0.00003	38 42	0.001153	1,815.19	0 000032
08/13/2011 08/14/2011	56,140,670 10 56,140,670 10	0.00003 0.00003	1,684.22 1,684.22	0.00	0.00003	38.42 38.42	0.000000	0.00	0.000000
08/15/2011	56,551,691 69	0.00003	1,696 55	2,908,633 35	0.00003	38.42	0 001153	3,353.65	0.000059
08/16/2011 08/17/2011	51,953,317.02 52,192,229.13	0 00003 0 000031	1,558.60 1,617.96	2,453,784 29 1,595,616 81	0.00003 0.000031	38.42 38.42	0.001153	2,829,21 1,900,38	0.000054 0.000036
08/18/2011	51,398,736.87	0.000031	1,593 36	1,836,866.14	0 000031	38.42	0.001191	2,187.71	0 000043
08/19/2011 08/20/2011	51,208,188 73 51,208,188 73	0.000031 0.000031	1,587.45 1,587.45	1,327,722.77 0 00	0 000031	38.42 38.42	0.001191 0.000000	1,581.32 0.00	0.000031 0.000000
08/21/2011	51,208,188 73	0.000031	1,587.45	0.00	0 000031	38.42	0.000000	0.00	0 000000
08/22/2011 08/23/2011	50,259,363.11 49,840,085.71	0.000031 0.000031	1,558.04 1,545.04	1,933,727 46 1,385,088.36	0.000031	38.42 38.42	0.001191	2,303.07 1,649.64	0 000046 0 000033
08/24/2011	48,162,037 57	0.000031	1,493.02	1,519,994.39	0 000031	38.42	0.001191	1,810.31	0.000038
08/25/2011	48,664,930 23	0.000031	1,508.61	2,076,331.98	0 000031	38.42	0 001191	2,472.91	0.000051
08/26/2011 08/27/2011	48,499,128 50 48,499,128 50	0.000031 0.000031	1,503 47 1,503 47	2,584,274.72 0.00	0.000031	38 42 38 42	0.000000	3,077.87 0.00	0.000063 0.000000
08/28/2011	48,499,128 50	0.000031	1,503.47	0 00	0.000031	38.42	0.000000	0.00	0.000000
08/29/2011 08/30/2011	49,851,148.19 50,862,604.11	0.000031 0.000031	1,545 39 1,576 74	3,149,884.24 3,272,306.66	0.000031	38.42 38.42	0 001191	3,751.51 3,897.32	0.000075 0.000077
08/31/2011	50,216,718.30	0 000031	1,556 72	1,277,600.97	0 000031	38 42	0.001191	1,521.62	0.000030
09/01/2011 09/02/2011	50,111,722 48 56,639,819 67	0.000031 0.000031	1,553.46 1,755.83	1,557,737.83 7,825,032.16	0.000031	38 42 38 42	0.001191 0.001191	1,855.27 9,319.61	0 000037 0 000165
09/03/2011	56,639,819.67	0 000031	1,755.83	0.00	0.000031	38.42	0.000000	0.00	0.000000
09/04/2011 09/05/2011	56,639,819.67 56,639,819.67	0 000031 0 000031	1,755.83 1,755.83	0.00 0.00	0.000031	38.42 38.42	0 000000	0.00	0.00000
09/06/2011	55,942,453 33	0 000031	1,734.22	2,008,088 87	0.000031	38.42	0.000000	2,391.63	0.000000 0.000043
09/07/2011	55,757,895.10	0 000031	1,728.49	2,375,962 21	0.000031	38 42	0.001191	2,829.77	0.000051
09/08/2011 09/09/2011	54,746,486 57 54,586,748 35	0.000031 0.000031	1,697.14 1,692.19	1,386,391.12 2,313,619.82	0.000031	29.04 29.04	0.000900	1,247.75 2,082.26	0.000023 0.000038
09/10/2011	54,586,748.35	0 000031	1,692.19	0.00	0 000031	29 04	0.000000	0.00	0 000000
09/11/2011 09/12/2011	54,586,748.35 49,107,323 82	0 000031 0 000031	1,692.19 1,522.33	0.00 1,843,948.45	0.000031	29.04 29.04	0.000000	0.00 1,659.55	0.000000 0.000034
09/13/2011	47,744,666.01	0.000031	1,480 08	2,089,421 37	0 000031	29.04	0 000900	1,880.48	0 000039
09/14/2011 09/15/2011	48,151,555 36 48,178,132 53	0.000031 0.000031	1,492.70 1,493.52	2,065,190 03 1,547,419 52	0 000031	29.04 29.04	0.000900	1,858.67 1,392.68	0 000039 0 000029
09/16/2011	47,908,783 23	0.000031	1,485.17	1,616,053 63	0 000031	29.04	0 000900	1,454.45	0.000029
09/17/2011 09/18/2011	47,908,783.23	0.000031 0.000031	1,485.17 1,485.17	0.00 0.00	0 000031 0 000031	29.04 29.04	0.000000	0.00	0.000000
09/18/2011	47,908,783.23 47,830,907.24	0.000031	1,482.76	1,689,478.88	0.000031	29.04	0.000000	1,520.53	0 000000 0 000032
09/20/2011	45,821,923 83	0.000031	1,420.48	1,550,443.62	0 000031	29 04	0 000900	1,395.40	0.000030
09/21/2011 09/22/2011	45,474,879.69 44,635,227.81	0.000031 0.000031	1,409.72 1,383.69	1,444,859.16 1,178,627.35	0.000031	29.04 29.04	0.000900	1,300.37 1,060.76	0.000029 0.000024
09/23/2011	44,091,505 55	0 000031	1,366 84	1,378,269.18	0.000031	29.04	0.000900	1,240.44	0 000028
09/24/2011 09/25/2011	44,091,505.55 44,091,505.55	0.000031 0.000031	1,366 84 1,366 84	0.00	0.000031	29.04 29.04	0 000000	0.00	0 000000 0 000000
			•					TWE'	

Deta		AEP C	redit - Internal Cost	Incurred	KP - Actual Carrying Cost Incurred					
Part							Previous Month's			
Desc. Mailor Desc. Compute Proceed Compute Proceed Compute							Average			
Delication		A/R	Daily	AEP Credit - Internal	A/R					
Description Appendix Append	 Date	Balance	Cost of Capital	Cost	Factored	Capital	g	Factor	Incurred	Balance
Dept-2011 4,194,14 53 0.00031 1,242 1,86,803 14 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 2,64,34 0.00030 0.		(a)	(b)	$(c) = (a) \times (b)$	(d)	(e)	(1)	$(g) = (e) \times (f)$	$(h) = (d) \times (g)$	(i) = (h) / (a)
Concept Conc										
Company Comp										
1600/02011 4477/2609 0 0 000001 1,384 83	09/29/2011	44,793,229 29	0.000031	1,388 59	2,240,535 32			0.000900	2,016.48	0 000045
100022071 44,77,000926										
1000000000000000000000000000000000000	10/02/2011	44,672,069 92	0.000031	1,384 83	0.00	0.000031	29.04	0 000000	0.00	0.000000
1906/0011 1,195.97 3										
1000070911 51,777,078 0										
100800011 51,777/228 80									2,510.55	
1909/2011 51,75,7028 0										
Instruction										0.000000
Control Cont										
International	10/12/2011	50,872,730.27	0 000032	1,627 93	1,749,499 36	0.000032	33 91	0.001085	1,898,21	0 000037
16952011 47,18,756.77 0.000032 1.989.98 0.00 0.000032 3.91 0.000000 0.00000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.00000000										
1017/2011 44,95,744 00 0,000022 1,495 00 1,495 00 1,495 00 1,000022 1,495 00 1,000022 1,495 00 1,000022 1,495 00 1,000022 1,495 00 1,000022 1,495 00 1,000022 1,495 00 1,000022 1,495 00 1,000022 1,495 00 1,495 0										0.000000
1016/2011 44,697,744 00										
1997-1997 43,720,134 60 0.000032										
109272011									1,384.14	0.000032
1022/2011 41,822.998.84 0.000032 1,388.33 0.00 0.0000032 33.91 0.000001 0.00 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.0000001 0.0000001 0.0000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.000001 0.0000001 0.0000001 0.000001 0.0000001 0.0000001 0.0000001 0.0000001 0.0000001 0.0										
10024/2011 40,378,4113 1 0,000032 1,128 1117 0,000032 33 91 0,00185 1,263,53 0,000033 10/2012 1 38,574,772 80 0,000032 1,346 52 3,624,772 18 0,000032 33 91 0,00185 1,263,53 0,000033 10/2012 1 44,342,198 98 0,000032 1,146 53 3,624,772 18 0,000032 33 91 0,00185 1,263,53 0,000033 10/2012 1 44,342,198 98 0,000032 1,146 53 4,50,678 12 0,000032 33 91 0,00003	10/22/2011	41,822,893.84	0.000032	1,338 33	0 00	0 000032	33.91	0.000000	0.00	0.000000
10025/2011 49,878,978										
1002/2011										
10028/2011 44,332,195.89										
10028/2011 44,332,195.99 0.000032 1,418.63 0.00 0.000022 33.91 0.000000 0.0										
1001/2011 44,697,594 66	10/29/2011	44,332,195 89	0 000032	1,418 63	0.00		33 91	0.000000	0.00	0 000000
1101/2011 44,687,403 B2 0,000032 1,489,00 1,446,340 95 0,000032 33 91 0,001085 1,569,28 0,000031 1103/2011 45,626,370 61 0,000032 1,802 27 6,235,242 00 0,000032 33 91 0,001085 6,765,24 0,000033 1103/2011 95,563,351 6 0,000032 1,812 27 6,235,242 20 0,000032 33 91 0,001085 6,765,24 0,000131 1103/2011 95,563,351 6 0,000032 1,816 10 1,816 10 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 11 0,000032 1,816 10 1,816 10 1,816 11 0,000032 1,816 10 1,816										
11/03/2011 50,699,589 04 0 000032 1,816 01 0 000032 33 91 0 001085 6,765.24 0 000032 11/05/2011 50,500,365 15 0 000032 1,816 01 0 00 0 0 000032 33 91 0 000000 0.00 0.00 0.00 0.00 0.00 0.	11/01/2011	44,687,403 82	0.000032	1,430 00	1,446,340 95	0.000032	33 91	0 001085	1,569.28	0.000035
110942011 50,500,365 15 0 000032 1,816 01 000 0 000032 33 91 0 000000 0.00 0 000000 11082011 50,500,365 15 0 0000032 1,816 01 0 0 0 0 0000032 33 91 0 000000 0.00 0 0 000000 110872011 50,500,365 15 0 000032 1,816 01 0 0 0 0 0000032 33 91 0 000000 0.00 0.00 0.00 0.00 110872011 50,500,365 15 0 000032 1,816 01 0 0 0 0 0000032 33 91 0 000000 0.00 0.00 0.00 0.00 0.00 0.										
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11/07/2011 50,982,411 61 0 0000032 1,963 62 2,318,446 30 0 0000032 31 47 0 001007 1,363.65 0 000038 11/09/2011 49,770,980 96 0 0000032 1,963 64 1,812,8191 78 0 0000032 31 47 0 001007 1,623.93 0 0000032 11/10/2011 49,770,980 96 0 0000032 1,963 67 0 000032 1,615 96 0 0 0000032 31 47 0 001007 2,698.91 0 0000042 11/12/2011 50,489,789 37 0 000032 1,615 96 0 0 0 0 0000032 31 47 0 001007 2,698.91 0 0000049 11/12/2011 50,489,789 37 0 000032 1,615 96 0 0 0 0 0000032 31 47 0 000000 0 0,00 0 000000 11/14/2011 50,489,789 37 0 000032 1,615 96 0 0 0 0 0 0000032 31 47 0 000000 0 0,00 0 000000 11/14/2011 51,987,768 77 0 000032 1,615 96 0 0 0 0 0000032 31 47 0 000000 0 0,00 0 000000 11/14/2011 51,987,768 77 0 000032 1,641 90 0 0 0 0 0000032 31 47 0 000000 0 0 0 0 0 0 0 0 0 0 0 0 0 0									0.00	
11/10/2011 49,85,543 85 0.000032 1,616 82 1,923,191 78 0.0000032 31 47 0.001007 1,625,65 0.000033 11/10/2011 49,85,543 85 0.000032 1,962 67 2,075,264 26 0.000032 31 47 0.001007 2,658,91 0.000042 11/11/2011 50,486,789 37 0.000032 1,615 96 0.000 0.000032 31 47 0.001007 2,456,29 0.000049 11/11/2011 50,486,789 37 0.000032 1,615 96 0.000 0.000000 0.000000 0.000000 0.0000000 0.0000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.00000000										
11/10/2011	11/08/2011	50,525,720.43	0.000032	1,616 82	1,923,191.78		31.47	0.001007	1,936.65	0.000038
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11/13/2011	11/11/2011	50,498,789 37	0 000032	1,615 96	2,439,212 96	0.000032	31 47	0.001007	2,456.29	0.000049
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11/16/2011 45,814,386,33 0,000032 1,468,06 1,772,168,35 0,000032 31,47 0,001007 1,566,90 0,00037 11/16/2011 44,459,466,99 0,000032 1,422,72 0,564,739,11 0,000032 31,47 0,001007 1,575,69 0,000035 11/16/2011 44,459,466,99 0,000032 1,422,72 0,00 0,000032 31,47 0,001007 1,575,69 0,000035 11/16/2011 44,459,466,99 0,000032 1,422,72 0,00 0,000032 31,47 0,000000 0,00 0,00 0,000										
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12/11/2011 55,646,276 18 0,000033 1,836 33 0,00 0,000033 30,12 0,00000 0,000 0,00000 12/12/2011 55,911,987 96 0,000033 1,845 10 1,710,625 12 0,000033 30,12 0,000994 1,700,36 0,000003 12/13/2011 50,900,144 87 0,000033 1,678 70 2,237,145 04 0,000033 30,12 0,000994 2,223,72 0,000044 12/14/2011 50,581,711 35 0,000032 1,618 61 2,510,969 46 0,000032 30,12 0,00094 2,223,72 0,000044 12/15/2011 51,855,938 89 0,000032 1,644 35 2,227,288 31 0,000032 30,12 0,000964 2,147,11 0,000042 12/15/2011 51,557,484 92 0,000032 1,649 84 1,852,809 43 0,000032 30,12 0,000964 1,766,11 0,000035 12/17/2011 51,557,484 92 0,000032 1,649 84 0,000 0,000032 30,12 0,000964 1,766,11 0,000035 12/18/2011 51,557,484 92 0,000032 1,649 84 0,000 0,0000032 30,12 0,000000 0,000 0,000000 12/18/2011 51,557,484 92 0,000032 1,649 84 0,000 0,000032 30,12 0,000000 0,000 0,000000 12/18/2011 51,557,484 92 0,000032 1,649 84 0,000 0,0000032 30,12 0,000000 0,000 0,000000 12/18/2011 51,935,589 86 0,000032 1,649 84 0,000 0,000032 30,12 0,000004 1,766,42 0,000034 1,220/2011 50,792,881 55 0,000032 1,625 37 1,995,977 62 0,000032 30,12 0,000964 1,766,42 0,000034 12/20/2011 49,554,669 92 0,000032 1,585 75 1,481,071 03 0,000032 30,12 0,000964 1,547,71 0,000031 12/20/2011 49,554,669 92 0,000032 1,585 75 1,481,071 03 0,000032 30,12 0,000964 1,547,71 0,000031 12/20/2011 49,554,669 92 0,000032 1,585 75 1,481,071 03 0,000032 30,12 0,000964 1,547,71 0,000031 12/20/2011 49,554,669 92 0,000032 1,585 75 1,481,071 03 0,000032 30,12 0,000964 1,547,71 0,000031 12/20/2011 49,554,669 92 0,000032 1,585 75 1,481,071 03 0,000032 30,12 0,000964 1,547,71 0,000031 12/20/2011										
12/13/2011 50,900,144,87 0,000033 1,679,70 2,237,145,04 0,000033 30,12 0,00094 2,223,72 0,000044 12/14/2011 50,581,711,35 0,000032 1,618,61 2,519,699,46 0,000032 30,12 0,000964 2,420,57 0,000048 12/15/2011 51,385,938,89 0,000032 1,644,35 2,227,288,31 0,000032 30,12 0,000964 2,147,11 0,000032 12/16/2011 51,557,484,92 0,000032 1,649,84 0,000032 30,12 0,000064 1,766,11 0,000035 12/18/2011 51,557,484,92 0,000032 1,649,84 0,00 0,000032 30,12 0,000000 0,00 0,000000 12/18/2011 51,557,484,92 0,000032 1,649,84 0,00 0,000032 30,12 0,000000 0,00 0,000000 12/19/2011 51,557,484,92 0,000032 1,649,84 0,00 0,000032 30,12 0,000000 0,00 0,000000 12/19/2011 51,983,589,86 0,000032 1,634,47 1,853,135,16 0,000032 30,12 0,00064 1,766,42 <td>12/11/2011</td> <td>55,646,278 18</td> <td>0.000033</td> <td>1,836 33</td> <td>0.00</td> <td>0 000033</td> <td>30.12</td> <td>0.000000</td> <td>0.00</td> <td>0 000000</td>	12/11/2011	55,646,278 18	0.000033	1,836 33	0.00	0 000033	30.12	0.000000	0.00	0 000000
12/14/2011 50,581,711 35 0.000032 1,618 61 2,510,969 46 0.000032 30.12 0.00064 2,220,57 0.000048 12/15/2011 51,385,938 89 0.000032 1,644 35 2,227,288 31 0.000032 30.12 0.000964 2,147.11 0.000042 12/16/2011 51,587,484 92 0.000032 1,649 84 0.00 0.000032 30.12 0.000000 0.00 0.00000 12/18/2011 51,587,484 92 0.000032 1,649 84 0.00 0.000032 30.12 0.00000 0.00 0.00000 12/18/2011 51,587,484 92 0.000032 1,649 84 0.00 0.000032 30.12 0.00000 0.00 0.00000 12/18/2011 51,587,484 92 0.000032 1,649 84 0.00 0.000032 30.12 0.000000 0.00000 12/19/2011 51,983,589 86 0.000032 1,683 47 1,853,135.16 0.000032 30.12 0.000964 1,766.42 0.000034 12/20/2011 50,792,881 55 0.000032 1,625							30.12			
12/15/2011 51,385,938 89 0.000032 1,644 35 2,227,288 31 0.000032 30 12 0.000964 2,147.11 0.000042 12/16/2011 51,557,484 92 0.000032 1,649 84 1,852,809 43 0.000032 30 12 0.00000 1,765,11 0.000003 12/17/2011 51,557,484 92 0.000032 1,649 84 0.00 0.000032 30 12 0.00000 0.00 0.00000 12/18/2011 51,557,484 92 0.000032 1,649 84 0.00 0.000032 30 12 0.00000 0.00 0.00000 12/19/2011 51,958,589 86 0.000032 1,663 47 1,853,135 16 0.000032 30 12 0.00064 1,786 42 0.00034 12/20/2011 50,792,861 55 0.000032 1,625 37 1,995,977 62 0.000032 30 12 0.00064 1,547 71 0.00033 12/21/2011 49,159,004 17 0.000032 1,587 309 1,605,511 93 0.000032 30 12 0.00064 1,547 71 0.00031 12/22/2011 49,554,669 92 0.000032 1,585 75 1,481,071 03 0.000032 30 12 0.00	12/14/2011	50,581,711 35	0.000032	1,618.61	2,510,969.46	0.000032	30.12	0 000964		
12/17/2011 51,557,484 92 0 000032 1,649 84 0 00 0 000032 30 12 0 000000 0 00 0 000000 12/18/2011 51,557,484 92 0 000032 1,663 47 1,853,135 16 0 000032 30 12 0 000064 1,765.42 0 000034 12/19/2011 50,792,881 55 0 000032 1,625 37 1,995,977 62 0 000032 30 12 0 000964 1,924 12 0 000038 12/21/2011 49,159,004 17 0 000032 1,535 75 1,995,977 62 0 000032 30 12 0 000964 1,547.71 0 000031 12/22/2011 49,554,669 92 0 000032 1,585 75 1,481,071 03 0.000032 30 12 0 000964 1,527.75 0 000031									2,147.11	0 000042
12/18/2011 51,557,484.92 0.000032 1,649.84 0.00 0.000032 30.12 0.00000 0.00000 12/19/2011 51,983,589.86 0.000032 1,663.47 1,853,135.16 0.000032 30.12 0.000964 1,766.42 0.000034 12/20/2011 50,792,881.55 0.000032 1,625.37 1,995,977.62 0.000032 30.12 0.000964 1,924.12 0.000038 12/21/2011 49,159,004.17 0.000032 1,573.09 1,605,511.93 0.000032 30.12 0.000964 1,547.71 0.000031 12/22/2011 49,554,669.92 0.000032 1,585.75 1,481,071.03 0.000032 30.12 0.000964 1,427.75 0.000029										
12/20/2011 50,792,881 55 0.000032 1,625.37 1,995,977 62 0.000032 30.12 0.000964 1,924.12 0.000038 12/21/2011 49,159,004 17 0.000032 1,573 09 1,605,511 93 0.000032 30.12 0.000964 1,547.71 0.000031 12/22/2011 49,554,669 92 0.000032 1,585.75 1,481,071 03 0.000032 30.12 0.000964 1,427.75 0.000029	12/18/2011	51,557,484.92	0.000032	1,649 84	0.00	0 000032	30.12	0 000000	0.00	0.000000
12/21/2011 49,159,004 17 0 000032 1,573 09 1,605,511 93 0 000032 30 12 0 000964 1,547.71 0 000031 12/22/2011 49,554,669 92 0 000032 1,585 75 1,481,071 03 0.000032 30 12 0 000964 1,427.75 0 000029										
	12/21/2011	49,159,004 17	0.000032	1,573 09	1,605,511.93	0.000032	30.12	0.000964	1,547.71	0 000031

AEP Credit - Internal Cost Incurred KP - Actual Carrying Cost Incurred									
						Previous Month's			
						Average		KPCo	Actual Cost of
	A/R	Daily	AEP Credit - Internal	A/R	Daily Cost of	Days Outstandin	Total Discount	Actual Carrying Cost	Capital as a % of Total A/R
Date	Balance	Cost of Capital	Cost	Factored	Capital	g	Factor	incurred	Balance
	(a)	(b)	(c) = (a) x (b)	(d)	(e)	(f)	(g) = (e) x (f)	(h) = (d) x (g)	(i) = (h) / (a)
12/24/2011	49,554,669.92	0 000032	1,585.75	0.00	0 000032	30.12	0 000000	0.00	0 000000
12/25/2011	49,554,669.92	0.000032	1,585.75	0.00	0 000032	30.12	0 000000	0.00	0 000000
12/26/2011	49,554,669 92	0 000032	1,585.75	0.00	0.000032		0 000000	0.00	0 000000
12/27/2011 12/28/2011	49,186,626 37 48,558,991 82	0.000032 0.000032	1,573.97 1,553.89	1,829,280.04 2,212,008.72	0.000032		0.000964 0.000964	1,763.43 2,132.38	0.000036 0.000044
12/29/2011	49,648,183 08	0.000032	1,588.74	3,475,684 57	0 000032		0 000964	3,350.56	0.000067
12/30/2011	51,455,310 75	0.000032	1,646 57	3,670,432.92	0.000032		0.000964	3,538.30	0 000069
12/31/2011 01/01/2012	51,455,310.75 51,455,310.75	0 000032 0 000032	1,646 57 1,646 57	0.00 0.00	0 000032 0 000032		0.000000	0.00 0.00	0 000000
01/02/2012	51,455,310.75	0.000032	1,646 57	0.00	0.000032		0.000000	0.00	0 000000
01/03/2012	53,080,294.12	0.000032	1,698 57	3,276,760.96	0 000032		0.000964	3,158.80	0 000060
01/04/2012 01/05/2012	58,921,889 58 57,919,664 86	0.000032 0.000032	1,885 50 1,853 43	8,469,307 50 2,096,679 33	0.000032		0 000964 0 000964	8,164.41 2,021.20	0 000139 0 000035
01/06/2012	58,404,871 71	0 000032	1,868 96	2,242,366.91	0.000032		0.000964	2,161.64	0 000037
01/07/2012	58,404,871 71	0.000032	1,868 96	0 00	0.000032		0.000000	0.00	0 000000
01/08/2012 01/09/2012	58,404,871.71 58,336,146.25	0 000032 0 000032	1,868 96 1,866 76	0.00 2,881,873.15	0.000032		0.000000 0.001044	0.00 3,008.68	0.000000 0.000052
01/10/2012	57,965,600.45	0 000032	1,854 90	3,163,428.13	0 000032		0.001044	3,302.62	0.000057
01/11/2012	58,605,857 94	0 000032	1,875.39	1,935,454 19	0 000032		0.001044	2,020.61	0.000034
01/12/2012 01/13/2012	58,981,838 42 54,831,430 56	0 000032 0 000032	1,887 42 1,754 61	2,513,371.55 1,970,728.36	0.000032		0.001044	2,623.96 2,057.44	0.000044 0.000038
01/14/2012	54,831,430.56	0 000032	1,754 61	0.00	0.000032		0.000000	0.00	0.000000
01/15/2012	54,831,430.56	0 000032	1,754 61	0 00	0.000032		0.000000	0.00	0.000000
01/16/2012 01/17/2012	53,166,027.84 54,132,247.87	0 000032 0 000032	1,701 31 1,732 23	2,518,050.04 2,948,974.85	0.000032		0.001044 0.001044	2,628.84	0.000049
01/18/2012	54,059,367.12	0 000032	1,729 90	2,285,916.88	0.000032		0.001044	3,078.73 2,386.50	0 000057 0 000044
01/19/2012	54,817,579.83	0.000032	1,754.16	1,852,033.29	0.000032	32.61	0.001044	1,933.52	0.000035
01/20/2012 01/21/2012	55,472,855 43	0.000032	1,775.13	2,288,369.26	0.000032		0.001044	2,389.06	0 000043
01/22/2012	55,472,855 43 55,472,855 43	0.000032 0.000032	1,775.13 1,775.13	0.00	0 000032		0.000000	0.00	0 000000 0 000000
01/23/2012	55,191,521 50	0.000032	1,766.13	2,171,933.88	0 000032	32.61	0.001044	2,267.50	0 000041
01/24/2012 01/25/2012	53,141,696 80	0 000032	1,700.53	1,902,629 46	0.000032		0.001044	1,986.35	0.000037
01/26/2012	53,033,950 02 52,526,823 22	0.000032 0.000032	1,697.09 1,680.86	1,755,252.67 1,912,257.76	0.000032		0.001044 0.001044	1,832.48 1,996.40	0 000035 0 000038
01/27/2012	53,456,125 71	0.000032	1,710 60	2,556,199 29	0 000032	32.61	0 001044	2,668.67	0.000050
01/28/2012	53,456,125.71	0.000032	1,710 60	0 00	0.000032		0.000000	0.00	0 000000
01/29/2012 01/30/2012	53,456,125.71 54,764,261.07	0.000032 0.000032	1,710.60 1,752.46	0.00 3,149,060.98	0.000032		0.000000 0.001044	0.00 3,287.62	0 000000
01/31/2012	55,881,270 33	0 000032	1,788.20	3,799,130.99	0.000032		0.001044	3,966.29	0 000071
02/01/2012	55,909,791 62	0 000032	1,789 11	2,845,108.36	0.000032		0.001044	2,970.29	0 000053
02/02/2012 02/03/2012	56,118,619 70 62,593,441 51	0.000032 0.000032	1,795 80 2,002 99	2,015,039.75 8,184,436.85	0.000032		0.001044	2,103.70 8,544.55	0 000037 0 000137
02/04/2012	62,593,441 51	0 000032	2,002 99	0 00	0.000032		0.000000	0.00	0 000000
02/05/2012	62,593,441.51	0.000032	2,002 99	0.00	0 000032		0 000000	0.00	0.000000
02/06/2012 02/07/2012	62,117,737 05 61,334,608 62	0.000032 0.000032	1,987.77 1,962.71	2,088,818 99 2,131,473 23	0.000032		0 001044 0 000951	2,180.73 2,027.03	0.000035 0.000033
02/08/2012	61,381,367.57	0 000032	1,964.20	2,520,258.17	0.000032		0 000951	2,396.77	0.000039
02/09/2012	60,697,844.84	0 000032	1,942.33	1,714,776.67	0.000032	29 71	0.000951	1,630.75	0.000027
02/10/2012 02/11/2012	60,565,605.62 60,565,605.62	0.000032 0.000032	1,938.10 1,938.10	2,177,292.34 0.00	0.000032 0.000032		0.000951	2,070.61 0.00	0.000034 0.000000
02/12/2012	60,565,605 62	0.000032	1,938.10	0 00	0.000032		0.000000	0.00	0.000000
02/13/2012	54,235,582 94	0.000032	1,735.54	1,816,031.62	0 000032		0 000951	1,727.05	0.000032
02/14/2012 02/15/2012	53,021,746.12 53,481,835.77	0.000032 0.000032	1,696.70 1,711.42	2,180,115 69 2,495,429 91	0 000032 0 000032	29.71 29.71	0.000951	2,073.29 2,373.15	0.000039 0.000044
02/16/2012	53,428,541.44	0.000032	1,709 71	2,058,924.04	0 000032		0.000951	1,958.04	0.000044
02/17/2012	53,270,504 50	0.000032	1,704 66	1,386,478.23	0 000032		0.000951	1,318.54	0.000025
02/18/2012 02/19/2012	53,270,504 50 53,270,504 50	0.000032 0.000032	1,704.66 1,704.66	0.00 0.00	0 000032 0 000032		0.000000	0.00	0.000000 0.000000
02/20/2012	53,928,332.07	0.000032	1,725 71	2,062,740.16	0.000032	29.71	0.000951	1,961.67	0 000036
02/21/2012	53,099,634.06	0 000032	1,699.19	1,605,659.09	0.000032	29.71	0.000951	1,526.98	0 000029
02/22/2012 02/23/2012	51,814,916.51 50,426,709.94	0.000032 0.000032	1,658 08 1,613 65	1,137,383.22 730,071.12	0.000032 0.000032		0.000951	1,081.65 694.30	0 000021 0 000014
02/24/2012	48,619,742.57	0.000032	1,555.83	995,760.73	0 000032		0.000951	946.97	0.000014
02/25/2012	48,619,742 57	0.000032	1,555.83	0 00	0.000032	29.71	0.000000	0.00	0.000000
02/26/2012 02/27/2012	48,619,742 57 49,624,567 90	0.000032 0.000032	1,555.83 1,587.99	0.00 2,473,792.97	0.000032	29.71 29.71	0.000000 0.000951	0.00 _. 2,352.58	0.000000
02/28/2012	51,394,595.09	0.000032	1,644 63	4,328,676.40	0.000032	29 71	0 000951	4,116.57	0.000047 0.000080
02/29/2012	52,317,644.83	0 000031	1,621 85	3,139,342.24	0.000031	29 71	0 000921	2,891.33	0.000055
03/01/2012 03/02/2012	52,876,058 08 58,437,972 67	0.000031 0.000031	1,639 16 1,811 58	2,336,395.85 7,071,203.88	0.000031	29 71 29 71	0 000921	2,151.82	0.000041
03/03/2012	58,437,972.67	0.000031	1,811 58	0.00	0.000031	29.71	0.000000	6,512.58 0 00	0.000111 0.000000
03/04/2012	58,437,972 67	0 000031	1,811 58	0.00	0 000031	29.71	0.000000	0.00	0.000000
03/05/2012	58,283,063.80	0 000031	1,806.77	2,466,334 28	0 000031	29.71	0.000921	2,271.49	0 000039
03/06/2012 03/07/2012	56,930,152.19 57,065,606.31	0 000031 0 000031	1,764 83 1,769 03	1,419,063 07 1,943,780 84	0 000031	29 71 32 13	0.000921 0.000996	1,306.96 1,936.01	0.000023 0.000034
03/08/2012	57,510,539 53	0 000031	1,782.83	2,702,348 64	0 000031	32.13	0.000996	2,691.54	0.000047
03/09/2012	53,971,855.15	0.000031	1,673.13	2,244,911.25	0.000031	32.13	0 000996	2,235.93	0.000041
03/10/2012 03/11/2012	53,971,855 15 53,971,855 15	0.000031 0.000031	1,673.13 1,673.13	0 00 0 00	0 000031	32.13 32.13	0.000000	0.00	0 000000
03/12/2012	53,695,184 92	0.000031	1,664.55	2,242,547 76	0 000031	32.13	0 000996	2,233.58	0.000042
03/13/2012	51,847,376 29	0.000031	1,607.27	1,529,986 81	0 000031	32.13	0.000996	1,523.87	0 000029
03/14/2012 03/15/2012	51,651,916 27 52,110,180 32	0.000031 0.000031	1,601.21 1,615.42	1,782,228.46 2,351,568.20	0.000031	32.13 32.13	0.000996	1,775.10 2,342.16	0 000034 0 000045
03/16/2012	52,388,574 39	0.000031	1,624 05	1,927,591.15	0 000031	32.13	0.000996	1,919.88	0 000037
03/17/2012	52,388,574 39	0.000031	1,624 05	0.00	0 000031	32.13	0.000000	0.00	0 000000
03/18/2012 03/19/2012	52,388,574 39 51,577,805.25	0.000031 0.000031	1,624 05 1,598 91	0 00 1,558,628 52	0.000031	32.13 32.13	0.000000	0.00 1,552 39	0 000000
03/20/2012	50,303,929.87	0.000031	1,559 42	1,431,170.75	0.000031	32 13	0 000998	1,425.45	0 000028
03/21/2012	49,918,127.79	0.000031	1,547 46	1,185,097.19	0.000031	32 13	0 000996	1,180.36	0 000024

	AEP Credit - Internal Cost Incurred			KP - Actual Carrying Cost Incurred						
	1.1111	1 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1				Previous				
						Month's				
						Average		KPCo	Actual Cost of	
					Daily	Days	Total	Actual	Capital as a %	
	A/R	Daily	AEP Credit - Internal	A/R	Cost of	Outstandin	Discount	Carrying Cost	of Total A/R	
Date	Balance	Cost of Capital	Cost	Factored	Capital	g	Factor	Incurred	Balance	
 Date	(a)	(b)	(c) = (a) x (b)	(d)	(e)	(f)	(g) = (e) x (f)	(h) = (d) x (g)	(i) = (h) / (a)	
	(4)	(1)	(c) = (a) x (b)	(α)	(0)	(1)	(8) - (c) x (1)	(11) - (a) x (g)	$(i) = (ii) i (\omega)$	
03/22/2012	48,733,995.50	0.000031	1,510.75	1,602,254 59	0 000031	32.13	0.000996	1,595.85	0.000033	
03/23/2012	48,928,171.78	0.000031	1,516.77	1,526,913.53	0.000031		0.000996	1,520.81	0.000031	
03/24/2012	48,928,171.78	0.000031	1,516.77	0.00	0 000031		0.000000	0.00	0 000000	
03/25/2012	48,928,171.78	0.000031	1,516.77	0.00	0 000031		0.000000	0.00	0.000000	
03/26/2012	47,254,053.36	0.000031	1,464.88	908,631.20	0.000031		0.000996	905.00	0 000019	
03/27/2012	46,925,576.44	0.000031	1,454 69	2,454,503.69	0.000031		0.000996	2,444.69	0 000052	
03/28/2012	47,883,838.35	0.000031	1,484.40	2,369,985.77	0.000031		0.000996	2,360.51	0.000049	
03/29/2012	47,720,803.38	0.000031	1,479.34	1,364,252.86	0 000031		0 000996	1,358.80	0.000028	
03/30/2012	49,611,238.79	0 000031	1,537 95	3,065,256 38	0 000031		0 000996	3,053.00	0.000062	
03/31/2012	49,611,238 79	0.000031	1,537.95	0.00	0 000031		0.000000	0.00	0.000000	
04/01/2012	49,611,238.79	0.000031	1,537 95	0.00	0.000031		0.000000	0,00	0.000000	
04/02/2012	49,961,889.68	0.000031	1,548 82	1,701,889.00	0.000031		0.000996	1,695.08	0 000034	
04/03/2012	49,986,246.14	0.000031	1,549 57	2,695,539.70	0.000031		0.000996	2,684.76	0.000054	
04/04/2012	53,890,082.91	0 000031	1,670.59	6,064,251.96	0 000031		0 000996	6,039.99	0.000112	
04/05/2012	53,229,866 41	0 000031	1,650.13	1,521,878 84	0 000031		0.000996	1,515.79	0.000028	
04/06/2012	53,229,866 41	0.000031	1,650.13	0.00	0 000031		0 000000	0,00	0 000000	
04/07/2012	53,229,866.41	0.000031	1,650.13	0.00	0.000031		0 000000	0,00	0 000000	
04/08/2012	53,229,866.41	0.000031	1,650.13	0.00	0.000031		0.000000	0.00	0.000000	
04/09/2012	53,494,863.29	0 000031	1,658.34	2,249,312.51	0 000031		0.001059	2,382.02	0.000045	
04/10/2012	51,354,236.85	0 000031	1,591.98	1,276,003 95	0 000031		0 001059	1,351.29	0.000026	
04/11/2012	50,474,082.50	0 000031	1,564.70	1,286,643 65	0 000031		0 001059	1,362.56	0.000027	
04/12/2012	49,800,448.45	0.000031	1,543 81	1,292,061.03	0.000031		0 001059	1,368.29	0.000027	
04/13/2012	49,016,063 55	0.000031	1,519 50	1,258,562 64	0 000031		0 00 1059	1,332.82	0.000027	
04/14/2012	49,016,063.55	0 000031	1,519 50	0.00	0.000031		0.000000	0.00	0.000000	
04/15/2012	49,016,063.55	0.000031	1,519.50	0.00	0.000031		0.000000	0.00	0.000000	
04/16/2012	47,979,667.37	0.000031	1,487.37	1,549,384 40	0 000031		0.001059	1,640.80	0 000034	
04/17/2012	42,816,140.48	0.000031	1,327.30	1,565,841.36	0 000031		0.001059	1,658.23	0.000039	
04/18/2012	42,202,080.61	0.000031	1,308.26	719,425 84	0.000031		0.001059	761.87	0.000018	
04/19/2012	41,230,606.61	0.000031	1,278.15	856,454.59	0.000031	34.17	0.001059	906.99	0 000022	
04/20/2012	40,367,773.88	0.000031	1,251.40	1,416,514.74	0.000031		0.001059	1,500.09	0 000037	
04/21/2012	40,367,773.88	0.000031	1,251.40	0.00	0 000031		0.000000	0.00	0 000000	
04/22/2012	40,367,773.88	0.000031	1,251.40	0.00	0 000031		0 000000	0.00	0 000000	
04/23/2012	39,970,355.21	0.000031	1,239 08	805,240.23	0 000031		0.001059	852.75	0 000001	
04/24/2012	39,607,788.78	0.000031	1,227 84	1,157,588.16	0 000031		0.001059	1,225.89	0.000031	
04/25/2012	38,082,175.14	0.000031	1,180 55	981,033.57	0.000031		0.001059	1,038.91	0 000027	
04/26/2012	38,276,100.76	0.000031	1,186 56	1,526,570.41	0.000031		0.001059	1,616.64	0 000027	
04/27/2012	39,504,790 32	0.000031	1,224.65	2,174,294.48	0 000031		0 001059	2,302.58	0.000058	
04/28/2012	39,504,790 32	0.000031	1,224.65	0 00	0 000031		0 000000	0.00	0.000000	
04/29/2012	39,504,790.32	0.000031	1,224 65	0 00	0.000031		0.000000	0,00	0.000000	
04/30/2012	40,318,755 11	0.000031	1,249 88	2,315,104.85	0.000031		0.001059	2,451.70	0.000000	
04/30/2012	40,310,733 11	0.000031	1,249 00	2,313,104.03	0.000031	34.17	0.001039	2,401.70	0.000001	
										Average Daily
										Cost of Capital
										as a % of
			642,635.62					649,477,16	0.000032	
			042,030.02					049,411.30	0.000032	Total A/R Balance
										Annualized
										Cost of Capital
										as a % of
									1.1342%	Total A/R Balance
									1.1042/0	Total AIN Dalaine

Average A/R Balance 4/01/11 - 4/30/12

51,682,641.89

AEP Credit - Internal Cost of Capital 4/01/11 - 4/30/12

1.1304% Internal Cost Incurred / Average A/R Balance / 396 x 360

KP - Actual Cost of Capital 4/01/11 - 4/30/12

1.1424% Actual Carrying Cost Incurred / Average A/R Balance / 396 x 360

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, 2013

LINE NO.	Component	Balances	Cap. Structure	Cost Rates		WACC (Net of Tax)	GRCF		WACC (PRE-TAX)
	Component	As of 4/30/2012	Citation	ANY SALES OF THE PROPERTY OF THE PARTY OF TH		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	OROI		
1 2 3	L/T DEBT S/T DEBT ACCTS REC FINANCING	\$550,000,000 \$0 \$51,682,642	48.592% 0 000% 4 566%	6.48% 0.00% 1.13%		3.15% 0.00% 0.05%			3.15% 0.00% 0.05%
4	C EQUITY	\$530,200,734	46.842%	10.50%	1/	4.92%	1.5490	2./	7.619%
5	TOTAL	\$1,131,883,376	100.000%			8.12%			10.82%
1/	WACC = Weighted Average Cost of Capital Rate of Return on Common Equity per Case No. 2012 - 00504 dated - XXXXX XX, 2013 Gross Revenue Conversion Factor (GRCF) Calculation:								
1 2 3	Case No. 2012 - 00504 dated - XXXXX XX, 2013 OPERATING REVENUE UNCOLLECTIBLE ACCOUNTS EXPENSE (0 26%) Kentucky Public Service Commission Assessment (0 .15%)								
4 5	STATE TAXABLE PRODUCTION INCOME BEFORE 199 DEDUCTION STATE INCOME TAX EXPENSE, NET OF 199 DEDUCTION (SEE BELOW)								
6 7	FEDERAL TAXABLE PRODUCTION INCOME BEFORE 199 DEDUCTION 199 DEDUCTION PHASE-IN								
8 9	FEDERAL TAXABLE PRODUCTION INCOME FEDERAL INCOME TAX EXPENSE AFTER 199 DEDUCTION (35%)								
10	AFTER-TAX PRODUCTION INCOME						55.6716		
11 12 13 14 15	GROSS-UP FACTOR FOR PRODUCTION INCOME: AFTER-TAX PRODUCTION INCOME 199 DEDUCTION PHASE-IN UNCOLLECTIBLE ACCOUNTS EXPENSE Kentucky Public Service Commission Assessment (0.15%)								
16	TOTAL GROSS	3-UP FACTOR FOR	PRODUCTION	NCOME (ROUN	IDED))	64.5561		
17 18 19 20	BLENDED FEDERAL AND STATE TAX RATE: FEDERAL (LINE 8) STATE (LINE 4) BLENDED TAX RATE						29.9770 5.4669 35.4439		
21	GROSS REVENUE CONVERSION FACTOR (100 0000 / Line 14)								
1 2 3	STATE INCOME TAX CALCULATION: PRE-TAX PRODUCTION INCOME COLLECTIBLE ACCOUNTS EXPENSE (0.26%) Kentucky Public Service Commission Assessment (0.15%) STATE TAXABLE PRODUCTION INCOME BEFORE 199 DEDUCTION						100.0000 0.2600 0.1500 99.5900 8.4745		
5 6 7	LESS: STATE 199 DEDUCTION STATE TAXABLE PRODUCTION INCOME BEFORE 199 DEDUCTION STATE INCOME TAX RATE								
8	STATE INCOME TAX EXPENSE (LINE 5 X LINE 6)						6.0000 5.4669		

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 3 Page 19 of 19

Kentucky Power Company Uncollected Accounts

Line No. (1)	Description (2)	Electric Revenues (3)	Accounts - Net Charged Off (4)	Percent of Electric Revenues (5)
1	12 Months ended 04/30/2010	\$486,154,829	\$1,162,370	0.24%
2	12 Months ended 04/30/2011	\$562,817,539	\$1,080,425	0.19%
3	12 Months ended 04/30/2012	\$541,629,835	\$1,892,575	0.35%
4	Total	\$1,590,602,203	\$4,135,370	0.78%
5	Three Year Average	\$530,200,734	\$1,378,457	0.26%

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 4 Page 1 of 1

Kentucky Power Company

REQUEST

Refer to ES Form 3.10, Costs Associated with Big Sandy, Line 16, Monthly Environmental AEP Pool Capacity Costs from ES Form 3.14, Page 1 of 11, Column 5, Line 10. For the May 2011 through April 2012 expense months, explain the reason(s) for any change in the expense levels from month to month if that change is greater than plus or minus 10 percent.

RESPONSE

Months that experienced a month to month change of greater than plus or minus 10 percent in the expense levels were August 2011, September 2011, January 2012, February 2012 and April 2012. A number of the units experienced extended outages during the expense months May 2011 through April 2012 resulting in a reduction of more than 10 percent in the expense levels. Specifically,

- Amos Unit 3 was in an outage from the fall of 2011 through January 2012 for maintenance of the FGD system. There was also a small touch up outage at Amos in February 2012 and in late March 2012 through April 2012.
- Cardinal Unit 1 was in an outage from September 2011 through January 2012.
- Gavin Units 1 and 2 had short outages of six days or less for maintenance and repair work in August 2011 and September 2011. Unit 2 had a 14 day outage in April 2012 for turbine maintenance.

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 5 Page 1 of 2

Kentucky Power Company

REQUEST

Refer to ES Form 3.10, Costs Associated with Big Sandy, Line 17, Monthly 2003 Plan Non-Fuel O&M Expenses, from ES Form 3.13. For the May 2011 through April 2012 expense months, explain the reason(s) for any change in the expense levels from month to month if that change is greater than plus or minus 10 percent.

RESPONSE

The fluctuations in the O&M expenses for the review period May 2011 through April 2012 expense months were a result of routine maintenance and repairs. Months that experienced a month to month change of greater than plus or minus 10 percent were as follows:

Decrease of more	Increase of more
than 10%	than 10%
Aug-11	May-11
Sep-11	Jun-11
Nov-11	Oct-11
Jan-12	Dec-11
Feb-12	Mar-12
	Apr-12

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 5 Page 2 of 2

Those maintenance and repairs include:

- Forced Outage to repair SCR Boiler Outlet Ductwork, Sulfur Tank and Casing Leaks.
- Repaired Duct Monitor, Dataloggers and Vacuum Pumps.
- Repaired CEMS Transducer Monitor.
- Routine Maintenance on Duct NOx and SO₂ Monitors and Stack Air Dryer
- Repair and Calibration of Dilution Probe.
- Repairs to Sulfur System due to fire damage.
- Repair to Urea Belt and Rollers.
- Repair Blue Flume Ammonia Probe.
- Line on Hydrolyzer and Drain Line Clogged.
- Ammonia on Demand (AOD) Solution Feed Pump was replaced.
- Repaired Acoustic Horn.
- Maintenance on Booster Fan to correct vibration.
- Scheduled Outage to repair Casing Leaks and maintenance to the Boiler.
- Maintenance and repair work performed on the Recycle Storage Tank.

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 6 Page 1 of 2

Kentucky Power Company

REQUEST

Refer to ES Form 3.10, Costs Associated with Big Sandy, Line 18, Monthly SO₂ Emission Allowance Consumption. For the May 2011 through April 2012 expense months, explain the reason(s) for any change in the expense levels from month to month if that change is greater than plus or minus 10 percent.

RESPONSE

In the first half of 2011, allowances with a higher book cost were consumed. These banked allowances were consumed by mid-June, resulting in a lower consumption cost for the rest of the year (current inventory had lower costs). In December 2011, pursuant to the Interim Allowance Agreement, KPCo purchased both current and banked allowances. This year end true-up resulted in an increase to the average unit cost of KPCo's allowances. In January 2012, an adjustment was made to true up accrued consumption to the actual final submission to the EPA. Banked allowances were consumed in the first part of 2012, as was the case in 2011.

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 6 Page 2 of 2

Kentucky Power Company SO2 Expense May 2011 through April 2012

Month	Year	Allowances	Expense	A	verage
May	2011	4,025	\$ 1,772,782.67	\$	440.44
June	2011	6,750	\$ 1,349,758.09	\$	199.96
July	2011	10,632	\$ 207,115.28	\$	19.48
August	2011	8,512	\$ 165,816.74	\$	19.48
September	2011	6,272	\$ 122,180.87	\$	19.48
October	2011	7,526	\$ 146,609.26	\$	19.48
November	2011	7,134	\$ 138,972.95	\$	19.48
December	2011	8,326	\$ 838,290.82	\$	100.68
January	2012	5,090	\$ 4,096,395.36	\$	804.79
February	2012	1,414	\$ 787,849.41	\$	557.18
March	2012	3,989	\$ 413,349.89	\$	103.62
April	2012	7,430	\$ 578,779.07	\$	77.90

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 7 Page 1 of 5

Kentucky Power Company

REQUEST

Reference ES Form 3.11 for the months in this review period

- a. For each month in the two six-month review periods provide the calculation that supports the total cost of allowances consumed that is then carried to ES Form 3.10.
- b. Provide an explanation and the reasons for the fluctuations in the monthly average cost of allowances determined in 7.a.

RESPONSE

- a. Please see pages 2 through 5 of this response.
- b. KPCo maintains its emission allowance inventory in account 158 as required by FERC. Consumption expense is recorded in account 509. Currently, KPCo maintains SO₂ inventory for use in consumption in two buckets. Allowances with vintage year of 2009 or prior are maintained in one bucket, and allowances for 2010 thru the current vintage year in another bucket. Inventory is maintained at an average unit cost for each bucket. All issuances and consumption expenses are priced at the applicable cost. The average cost of inventory changes with purchases, consumption adjustments, and EPA awarded allowances. In December of each year, transactions under the Interim Allowance Agreement are settled producing the change of the average unit cost. In January, consumption adjustments and the addition of the next vintage year of allowances produces a change in the average unit cost. No external purchases occurred during the period.

Narratives

Kentucky Power Company SO2 Allowance Cost May 2011 - April 2012

May-11	s	02 i	(2009 & prior v	intag	e)	S	D2 (2010/2011	/inta	ge)
•	Quantity		Amount		g Unit Cost	Quantity		Amount	Α١	g Unit Cost
Beginning Balance	6,919	\$	3,047,425	\$	440.44	77,756	\$	1,514,716	\$	19.48
Acquisitions		\$	-	\$			\$	-	\$	
Subtotal	6,919		3,047,425	\$	440.44	77,756	\$	1,514,716	\$	19.48
Issuances	-	\$	-	\$	-	-	\$	-	\$	~
Consumption	(4,025)	\$	(1,772,783)	\$	440.44	-	\$	-	\$	-
Ending Balance	2,894		1,274,642	\$	440.44	77,756		1,514,716	\$	19.48
Jun-11	s	02	(2009 & prior v	intag	e)	S	02 (2010/2011	<i>i</i> inla:	ge)
	Quantity		Amount	Av	g Unit Cost	Quantity		Amount	A۱	vg Unit Cost
Beginning Balance	2,894	\$	1,274,642	\$	440.44	77,756	\$	1,514,716	\$	19.48
Acquisitions		\$	-	\$	-		\$		\$	~
Subtotal	2,894		1,274,642	\$	440.44	77,756	\$	1,514,716	\$	19.48
Issuances	-	\$	-	\$	•	-	\$	-	\$	-
Consumption	(2,894)	\$	(1,274,642)	\$	440,44	(3,856)	\$	(75,116)	\$	19.48
Ending Balance			•	\$	-	73,900		1,439,599	\$	19.48
Jul-11	s	02	(2009 & prior v	intaa	e)	S	02 (2010/2011	vinta:	qe)
	Quantity		Amount		g Unit Cost	Quantity		Amount		vg Unit Cost
Beginning Balance	-	\$	-	\$		_	\$	1,439,599	\$	19.48
Acquisitions		\$	-	\$	*		\$	-	\$	
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
	_						00	70040 10044 ·	.1	>
Aug-11		02	(2009 & prior v		g Unit Cost	Quantity	02 (2010 / 2011 Amount		yg Unit Cost
Beginning Balance	Quantity -	\$	Amount -	\$	g unit Cost -	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
	_									
Sep-11		U2	(2009 & prior v				02	2010 / 2011		ge) vg Unit Cost
Beginning Balance	Quantity	\$	Amount	Αν \$	g Unit Cost	Quantity 54,756	\$	Amount 1,066,667	۸۱ \$	vg Unit Cost 19.48
Acquisitions	-	\$		\$	-		\$		\$	
Subtotal	-		-	\$	-	54,756	\$	1,066,667	\$	19.48
Issuances	-	\$	-	\$	-	-	\$		\$	-
Consumption		\$	•	\$	<u>•</u>	(6,272)	\$	(122,181)	\$	19.48
Ending Balance			_	\$	-	48,484		944,486	\$	19.48
THE PRIMITE				<u> </u>					<u></u>	

Oct-11	SO2	(2009 & prior vi	intage)		S	02 (2010/2011	vintage)	-
Beginning Balance	Quantity - \$	Amount	Avg U \$	nit Cost -	Quantity 48,484	\$	Amount 944,486	Avg Unit Cost \$ 19.48	
Acquisitions	- \$	-	\$	-	· •	\$		\$ -	
Subtotal	_		\$	_	48,484	ς.	944,486	\$ 19.48	_
	٨				40,404	\$	344,400	\$ -	
Issuances	- \$		\$	-	-				
Consumption	\$\$		\$	-	(7,526)	-\$	(146,609)	\$ 19.48	_
Ending Balance	-	-	\$	-	40,958		797,877	\$ 19.48	=
Nov-11	SO2	(2009 & prior vi	intage)		s	02 (2010/2011	vintage)	
Beginning Balance	Quantity - \$	Amount		nit Cost	Quantity 40,958		Amount 797,877	Avg Unit Cos	
Acquisitions	- \$		\$			\$		\$ -	···
Subtotal	-	~	\$	-	40,958		797,877		
Issuances	- \$	•	\$	-	-	\$	•	\$ -	
Consumption	\$	•	\$		(7,134)	\$	(138,973)	\$ 19.48	
Ending Balance	-		\$	-	33,824		658,904	\$ 19.48	
Dec-11	503	(2009 & prior vi	intogo)		c	O2 /	2010/2011	vintaga)	
•	Quantity	Amount	Avg U	Init Cost	Quantity		Amount	Avg Unit Cos	
Beginning Balance	- \$	-	\$	-	33,824	\$	658,904	\$ 19.48	
Acquisitions	11,857 \$	6,582,817	\$	555.18	29,917	\$	5,758,753	\$ 192.49	_Interim Allowance Agreement Settlement
Subtotal	11,857	6,582,817	\$	555-18	63,741	\$	6,417,657	\$ 100.68	
Issuances	- \$	-	\$	-	-	\$	-	\$ -	
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	and the same of th
Jan-12	SO2 Quantity	(2009 & prior vi Amount		Init Cost	SO2 Quantity	(20	10 / 2011 /20 Amount	12 vintage) Avg Unit Cos	
Beginning Balance	11,857 \$	6,582,817		555 18	94,637	\$	6,935,855	-	
Year End Consumption Adjustments	(9,606) \$	(5,333,098)			19,170	Ś	1,930,100		Rebucketing of yearly consumption for final submisison
	- \$	(5,055,055)	\$		20,2, 0	\$		\$ -	
Acquisitions					440.007				_
Subtotal	2,251 \$	1,249,719		555.18	113,807	\$	8,865,955		
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	and the second s
Feb-12	203	(2009 & prior vi	intaga)		903	(20)	10/2011/20	12 vintage)	
105-12	Quantity	Amount	Avg U		Quantity		Amount	Avg Unit Cos	
Beginning Balance	1,629 \$	904,395	\$	555.18	109,339	\$	8,517,883	\$ 77.90	
Year End Consumption Adjustments	- \$	-			{28}	\$	(2,819)		
Acquisitions	- \$		\$		-	\$		\$ -	-
Subtotal	1,629	904,395	\$	555.18	109,311	\$	8,515,064	\$ 77.90	
Issuances	- \$	-	\$	-	-	\$	-	\$ -	
Consumption	(1,414) \$	(785,030)	\$	555.18		\$		\$ -	_
Ending Balance	215	119,365	\$	555.18	109,311		8,515,064	\$ 77.90	

Mar-12	s	02 (2	1009 & prior v	intage)		SO2	(20	10/2011/20	12 vii	ntage)
	Quantity		Amount	Avg	Unit Cost		Quantity		Amount	Αv	g Unit Cost
Beginning Balance	215	\$	119,365	\$	555 18		109,311	\$	8,515,064	\$	77.90
Acquisitions		\$		\$			-	\$	•	\$	
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	-		-	\$	-	:	105,537		8,221,078	\$	77.90
Apr-12	S	02 (2	2009 & prior v	vintage	•)		SO2	(20	10/2011/20	12 vii	ntage)
	Quantity		Amount		Unit Cost		Quantity		Amount		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	S	02 (2	2009 & prior v	vintage	·)		SO2	(20	10 / 2011/ 20 ⁻	12 vi	ntage)
	Quantity	,	Amount		Unit Cost		Quantity		Amount		g Unit Cost
Beginning Balance	-	\$	-	\$	-		98,107	\$	7,642,299	\$	77.90
Acquisitions		\$		\$	*		-	\$		\$	-
Subtotal	-		-	\$	-		98,107	\$	7,642,299	\$	77.90
Issuances	•	\$	-	\$	-		-	\$	-	\$	-
Consumption	-	\$		\$	-		(2,776)	\$	(216,244)	\$	77.90
Ending Balance			•	\$	-		95,331		7,426,056	\$	77.90
h 42	_		2000 0		,		000	, 00	10 / 2011/20	10.2	-(a-a)
Jun-12	Quantity	02 (2	2009 & prior v Amount		Unit Cost		Quantity	(20	10 / 201 1/ 20 Amount		rg Unit Cost
Beginning Balance	-	\$, , , ,	\$	-		95,331	\$	7,426,056		77.90
Acquisitions		\$	-	\$	-			\$	-	\$	
Subtotal	-		-	\$	-		95,331	\$	7,426,056	\$	77.90
Issuances	-	\$	-	\$	-		-	\$	-	\$	-
Consumption	<u> </u>	\$		\$	-		- (7,178)	\$	(559,149)	\$	77.90
Ending Balance	-		-	\$,	88,153		6,866,907	\$	77.90
Jul-12	S	SO2 (2	2009 & prior v	/intage	<u>;</u>)		SO2	(20	10/2011/20	12 vi	ntage)
Beginning Balance	Quantity	\$	Amount		Unit Cost		Quantity 88,153	\$	Amount 6,866,907	۸۱ \$	g Unit Cost 77.90
Acquisitions	_	\$	-	\$			-	\$	-	\$	_
Subtotal	-		_	\$	-		88,153	\$	6,866,907		77.90
Issuances		\$		\$	-		-	\$,	\$	-
Consumption	-	\$	-	\$	_		- (9,464)		(737,223)		77.90
Ending Balance		7	_						6,129,684		
chaing palance				\$			78,689		0,123,004	2	77.90

Quantity	\$ \$ \$ \$ \$	77.90 - 77.90 - 77.90 - 77.90 - 77.90
Acquisitions - \$ - \$	\$ \$ \$	77 90 - 77.90
Subtotal - - \$ - 78,689 \$ 6,129,684 Issuances - \$ -	\$ \$) \$ \$	77 90 - 77.90
Issuances - \$ -	\$ \$	77.90
Consumption - \$ - \$ - (7,812) \$ (608,536) Ending Balance \$ - 70,877 5,521,148 Sep-12 SO2 (2009 & prior vinlage) SO2 (2010 / 2011/2011/2011/2011/2011/2011/201	\$ \$	77.90
Ending Balance - - \$ - 70,877 5,521,148 Sep-12 SO2 (2009 & prior vinlage) SO2 (2010 / 2011/ 20 Quantity Amount Avg Unit Cost Quantity Amount	\$	
Sep-12 SO2 (2009 & prior vinlage) SO2 (2010 / 2011 / 20 Quantity Amount Avg Unit Cost Quantity Amount		77.90
Quantity Amount Avg Unit Cost Quantity Amount		
	112 vinta	ige)
Beginning Balance - \$ - \$ - 70,877 \$ 5,521,148	Avg	Unit Cost
	\$	77.90
Acquisitions - \$ - \$ \$ -	\$	-
Subtotal \$ - 70,877 \$ 5,521,148	\$	77.90
Issuances - \$ - \$ \$ -	\$	-
Consumption - \$ - \$ - (1,642) \$ (127,908)) \$	77.90
Ending Balance \$ - 69,235 5,393,240	\$	77.90
Oct-12 SO2 (2009 & prior vintage) SO2 (2010 / 2011/ 20	012 vinta	age)
Quantity Amount Avg Unit Cost Quantity Amount		Unit Cost
Beginning Balance - \$ - \$ - 69,235 \$ 5,393,240	\$	77.90
Acquisitions - \$ - \$ \$ -	\$	<u> </u>
Subtotal \$ - 69,235 \$ 5,393,240	\$	77.90
Issuances - \$ - \$ \$ -	\$	-
Consumption - \$ - \$ - (1,416) \$ (110,303)	\$	77.90
Ending Balance \$ - 67,819 5,282,937	\$	77.90
Nov-12 SO2 (2009 & prior vintage) SO2 (2010 / 2011 / 20	012 vinta	age)
Quantity Amount Avg Unit Cost Quantity Amount		Unit Cost
Beginning Balance - \$ - \$ - 67,819 \$ 5,282,937	_	77.90
Acquisitions - \$ - \$ \$ -	\$	-
Subtotal \$ - 67,819 \$ 5,282,937	\$	77.90
	\$	-
Issuances - \$ - \$ \$ -		77.90
Issuances - \$ - \$ \$	\$	77.30

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 8 Page 1 of 1

Kentucky Power Company

REQUEST

Provide the actual average residential customer's monthly usage. Based on this usage amount, provide the dollar impact any over- or under-recovery will have on the average residential customer's bill for the requested recovery period.

RESPONSE

The average residential customer's monthly usage for the 12 months ended April 30, 2012 is 1,298 kWh per month. Based on this usage, the impact of the over-recovery, if the difference had been incorporated into the November 2012 bill, would reduce the average usage residential bill by approximately \$2.21.

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 9 Page 1 of 1

Kentucky Power Company

REQUEST

In Case No. 2011-00031³ Kentucky Power proposed to recover costs incurred at several Ohio Power Company plants for polymer, lime hydrate and steam expense through the environmental surcharge. After further review, Kentucky Power withdrew its proposal. In case No. 2012-00273⁴ these same expenses continued to be recovered through the environmental surcharge mechanism for the last six months of the period covered in that review. For the periods under review in this case, it appears these same expenses were also included in Kentucky Power's monthly filings for the billing months of July 2011 through November 2011.

- a. Confirm that Kentucky Power did continue to recover polymer, lime hydrate and steam expense for the billing months of July 2011 through November 2011.
- b. For the periods in this review, provide an analysis, by month, of the dollar amount of any over-recovery of environmental costs due to including lime hydrate, polymer and steam expense in the monthly environmental surcharge filings.

RESPONSE

- a. Confirmed. KPCo continued to recover polymer, lime hydrate and steam expense for the billing months of July 2011 through December 2011.
- b. Please see response and attachment to Item No. 1 of this set of data requests.

³ Case No. 201 1-00031 An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of Kentucky Power Company For the Six-Month Billing Period Ending December 31,2010 (Ky PSC Apr. 16, 2012) Surcharge Mechanism of Kentucky Power Company for the Two-Year Billing Period Ending June 30, 2011, filed July 23, 2012

⁴ Case No 2012-00273 An Examination by the Public Service Commission of the Environmental

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 10 Page 1 of 1

Kentucky Power Company

REQUEST

In Case No. 2011-00031, Kentucky Power determined that it had not revised the capacity deficit amount and the company surplus weighting amounts each month on Form 3.14, which resulted in an over-recovery of the environmental surcharge. In Case No. 2012-00273, the same amounts were also not revised during the last six months of that two-year review. During the periods under review in this case, it appears that the capacity deficit amount and the company surplus weighting amounts shown on Form 3.14 were also not revised for the billing months of July 2011 through November 2011.

- a. Confirm that Kentucky Power did not revise the capacity deficit amount and the company surplus weighting amounts for the billing months of July 2011 through November 2011.
- b. For the periods in this review, provide an analysis, by month, of the effect on the environmental surcharge recovered if the capacity deficit amount and the company surplus weighting amounts are revised to the correct amounts.

RESPONSE

- a. KPCo did not revise the capacity deficit amount or the company surplus weighting amounts for the billing months of July 2011 through November 2011; therefore, adjustments to reflect the corrected values for each month have been made.
- b. Please see response and attachment to Item No. 1 of this set of data requests.

KPSC Case No. 2012-00504 Commission Staff's First Set of Data Requests Order Dated November 30, 2012 Item No. 11 Page 1 of 1

Kentucky Power Company

REQUEST

In Case No. 2012-00273, Kentucky Power proposed a revision to its methodology for calculating the cash working capital allowance component of its rate base.

- a. Does Kentucky Power propose to make the same revision for these two review periods?
- b. For the periods in this review, provide an analysis, by month, of the effect on the environmental surcharge recovered if the cash working capital allowance calculation is revised as proposed.

RESPONSE

- a. Yes, KPCo proposes to make the same revision to the cash working capital allowance component for these two review periods.
- b. Please see response and attachment to Item No. 1 of this set of data requests.



COMMONWEALTH OF KENTUCKY

BEFORE THE

PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF

AN EXAMINATION BY THE PUBLIC SERVICE)
COMMISSION ON THE ENVIRONMENTAL)
SURCHARGE MECHANISM OF KENTUCKY) CASE NO. 2012-00504
POWER COMPANY FOR THE SIX-MONTH)
BILLING PERIODS ENDING DECEMBER 31, 2011)
AND JUNE 30, 2012	

DIRECT TESTIMONY OF LILA P. MUNSEY ON BEHALF OF KENTUCKY POWER COMPANY

VERIFICATION

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

LILA P. MUNSEY

COMMONWEALTH OF KENTUCKY

) CASE NO. 2012-00504

COUNTY OF FRANKLIN

Subscribed and sworn to before me, a Notary Public in and before said County and State, by, Lila P. Munsey, this the 21^{87} day of December 2012.

Hotary Phiblic Rasquest

My Commission Expires: January 23, 2013

DIRECT TESTIMONY OF LILA P. MUNSEY, ON BEHALF OF KENTUCKY POWER COMPANY BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

CASE NO. 2012-00504

I. INTRODUCTION

		II. BACKGROUND
4		Enterprise Drive, Frankfort, Kentucky 40601.
3		Company ("Kentucky Power, KPCo or Company") and my business address is 101 A
2	A.	My name is Lila P. Munsey. I am Manager of Regulatory Services for Kentucky Power
1	Q.	PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND TITLE.

5

Q.

PLEASE

DESCRIBE

YOUR EDUCATIONAL AND

PROFESSIONAL

6 BACKGROUND. 7 I received a Bachelor of Science in Civil Engineering degree from Purdue University, A. 8 West Lafayette, Indiana, in May 1978 and began my career with Appalachian Power Company ("APCo") as a Civil Engineer in the Hydroelectric Department. In August 9 10 1983, I was promoted to the position of Cost Allocation Analyst for APCo where I 11 conducted numerous studies to support retail rate filings and regulatory interactions with the West Virginia and Virginia regulatory commissions. In November 1985, I 12 13 transferred to the Rate Department of American Electric Power Service Corporation. 14 ("AEPSC"), in Columbus, Ohio, as an Associate Rate Analyst where I developed and supported operating company retail rate filings within AEP's seven eastern states. I 15 was promoted to Rate Analyst in November 1989, where I developed, supported, and 16 testified in retail filings concerning cost-of-service issues. 17

In January 1998, I moved to the newly-formed transmission pricing group as a Transmission Contracts & Regulatory Specialist for AEP. In this capacity, I prepared AEP's Federal Energy Regulatory Commission ("FERC") transmission rate filings, including transmission cost-of-service studies, rate design, and tariff development in support of the Regional Transmission Organization (RTO) developmental filings and negotiations for the Alliance TransCo and ultimately AEP's entrance into PJM's RTO on October 1, 2004. I also prepared long-term reservation contracts with other utilities, developed a contract management tracking system, provided expertise on AEP's Open Access Transmission Tariff and tariff revisions as necessary, and developed the mergerrelated FERC filings required for AEP's merger of the operating companies in the seven eastern states with those in the four western states previously known as Central & Southwest (CSW). In June of 2000, I was promoted to Senior Regulatory Consultant in the Transmission and Interconnections Department, which became part of the Regulated Tariffs Department in 2005. In September 2010, I transferred from AEPSC to Kentucky Power where I assumed my current responsibilities and position.

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A.

16 Q. WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY WITH 17 KPCO?

I supervise and direct Regulatory Services, which has the responsibility for rate and regulatory matters affecting Kentucky Power. This includes the preparation and coordination of the Company's exhibits and testimony in rate cases and any other formal filings before state and federal regulatory bodies. Another responsibility is assuring the proper application of the Company's rates to all classifications of business.

		iviumocy - 3
1	Q.	HAVE YOU PREVIOUSLY TESTIFIED BEFORE ANY REGULATORY
2		COMMISSIONS?
3	A.	Yes. Most recently, I provided written testimony and testified concerning certain
4		environmental surcharge matters in Case No. 2011-00401, which involved an
5		application by Kentucky Power to retrofit Big Sandy Unit 2 with a DFGD Scrubber.
6		Also since joining Kentucky Power, I have testified in connection with Commission
7		reviews of the Company's Fuel Adjustment Clause and Environmental Surcharge
8		filings. Prior to joining the Company I testified before this Commission in Case No.
9		91-066, a base rate case for KPCo. I have also presented testimony for Wheeling
10		Power Company before the West Virginia Public Service Commission, and for
11		Appalachian Power Company before the Commonwealth of Virginia State Corporation
12		Commission.

13 Q. ARE YOU SPONSORING ANY EXHIBITS?

14 A. Yes. I am sponsoring Exhibit LPM-1.

21

III. PURPOSE OF YOUR TESTIMONY

15 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

16 A. The purpose of my testimony is to support the Company's request to refund a total net
17 over-collection of environmental costs during the expense months of May 2011 through
18 April 2012 in the amount of \$704,292. In addition, I testify concerning the
19 reasonableness of the application of the Company's monthly environmental surcharge,
20 as adjusted, during the one-year billing period ending June 30, 2012.

IV. PROPOSED ADJUSTMENTS TO THE

22 **REVIEW PERIOD REVENUES.**

1 2	Q.	IS THE COMPANY PROPOSING ANY ADJUSTMENTS TO THE REVIEW
3		PERIOD SURCHARGE?
4	A.	Yes. The Company is proposing five adjustments the Company's environmental
5		surcharge calculations for the review period. The adjustments are for the purpose of
6		correcting:
7		 An over-collection of expenses related to the pool capacity charge;
8		• An over-collection of polymer, lime hydrate, and stream expenses;
9		An under-collection of the return on Kentucky Power's monthly cash
10		working capital;
11		• An under-collection of expenses related to the Company's portion of the
12		Indiana Air Emission Fee for the Rockport plant; and
13		An under-collection of Rockport-related costs as a result of the
14		Company's failure to recognize the expiration of the Carolina Light &
15		Power unit power agreement.
16 17	Q.	HOW DID THE COMPANY DISCOVER THE PROPOSED ADJUSTMENTS?
18	Α.	In a previous six-month review, Case No. 2011-00031, the Company discovered that it
19		had over-collected the expenses related to the pool capacity charge paid through the
20		Interconnection Agreement on ES Form 3.14, as well as polymer, lime hydrate, and
21		steam expenses. Revisions were made to the six months being considered in that
22		review and it was discussed that similar revisions would be required in subsequent
23		review periods.

1		During Kentucky Power's review of its monthly environmental filings for the
2		two-year period under review in Case No. 2012-00273, the Company discovered the
3		following:
4		the working capital cash component was understated at the Big Sandy Plant (ES
5		FORM 3.10);
6		Kentucky Power's portion of the Indiana Emission Fee at the Rockport Plant (ES
7		FORM 3.13) was omitted from the working capital cash calculation; and
8		the pool percentage of Rockport plant (ES FORM 3.14 page 10) was understated by
9		failing to recognize that the Indiana and Michigan Company unit power sale ended
10		December 31, 2009.
11		The net impact of these revisions for the one-year period under review in this case
12		resulted an over-collection of \$704,292 to be refunded to customers.
13		A. Pool Capacity Charge.
14	Q.	PLEASE DESCRIBE THE OVER-STATEMENT OF THE POOL CAPACITY
15		CHARGE?
16	A.	The expenses related to the pool capacity charge are calculated using Kentucky Power's
17		capacity deficit under the Interconnection Agreement. This deficit, expressed as a
18		percentage, is incorporated into pages 3 through 11 of ES Form 3.14. The portion of
19		the pool costs that were used to serve Kentucky Power customers should be recovered
20		through the environmental surcharge, but no more. The capacity deficit numbers were
21		inadvertently not updated in the filings for expense months May 2011 through
22.		September 2011. (The correct capacity deficit percentage was used for the final six

months of the review period.) As a result, the first five months should be revised in this

23

review. Adjusting the pool capacity deficit percentage yields an over-statement during the first five months of this one-year review period of \$846,419. Copies of the revised pages for the five months involved have been attached to the Company's response to the Staff's First Set of Data Requests Item No. 1, pages 4 through 77.

A:

B. Lime Hydrate, Polymer, And Steam Expense.

Q: PLEASE EXPLAIN THE OVER-RECOVERY OF THE LIME HYDRATE, POLYMER, AND STEAM EXPENSE.

First, let me explain how the surcharge amount is calculated. The environmental surcharge permits the recovery of those expenses incurred in connection with projects that are part of the Company's approved environmental compliance plan *and* that are above the Base Period Revenue Requirement ("BRR") established in the Company's last base rate case. In Kentucky Power's most recent base rate case filing, Case No. 2009-00459, all of the appropriate environmental costs were included and the BRR was adjusted to reflect the monthly amounts in the base rates. That is, the BRR represents the amount of the approved environmental costs that are already included in Kentucky Power's base rates.

In each Kentucky Power monthly environmental surcharge filing, the monthly expenses are compared to the specific monthly BRR and if the expenses are greater than the BRR for that specific month, the customers will be billed an additional environmental surcharge amount. However, if the BRR is larger than the monthly environmental expenses, the customers will see a credit to their bill. The monthly BRR amounts, as set in Case No. 2009-00459 dated June 28, 2010, are contained in the Company's Tariff Sheet No. 29-1.

1	Q:	DO THE COMPANY'S BASE RATES INCLUDE SOME LEVEL OF LIME
2		HYDRATE, POLYMER, AND STEAM EXPENSE?
3	A:	Yes. The 2009 rate case test year levels of lime hydrate, polymer, and steam expenses
4		currently are being recovered through the base rates.
5	Q:	IS THE COMPANY ENTITLED TO RECOVER LIME HYDRATE, POLYMER,
6		AND STEAM EXPENSE?
7	A:	Yes. But to do so, the amount of these expenses included in base rates would first have
8		to be determined.
9	Q:	DID THE COMPANY MAKE THIS CALCULATION BEFORE INCLUDING
10		THE FULL AMOUNT OF THESE ITEMS IN THE MAY 2011 THROUGH
11		APRIL 2012 EXPENSE MONTH FILINGS?
12	A:	No. As a result there was an over-recovery with respect to those filings. Because these
13		line items were not separately broken out during the review period and the data is not
14		readily available, the Company has elected for the purpose of this review not to make
15		that calculation. As a result, Kentucky Power is removing for purposes of this one-year
16		review the lime hydrate, polymer, and steam expense for the affected filings. This
17		decision is without prejudice to the Company subsequently making the calculation and
18		amending the BRR with respect to future review periods. Before doing so, the
19		Company will notify the Commission and provide it with the appropriate calculation.
20	Q:	BY WHAT AMOUNT WERE LIME HYDRATE, POLYMER AND STEAM
21		EXPENSES OVERSTATED DURING THE REVIEW PERIOD?
22	A:	The recalculation of the six months affected (expense months May 2011 through
23		October 2011) indicates an over-recovery of \$67,255.

C. Cash Working Capital

1	\mathbf{O}	WOIIID	VOII	PLEASE	DESCRIBE	THE	IINDER	-STATEMENT	OF	RIC
١	W .	VV 4 F 6 1 B 18 F	W (L) (L)		THE SECTION OF THE SE			LIST TOTAL T	U.S.	

2 SANDY WORKING CAPITAL CASH?

- 3 A. Yes. Under the Commission's orders, the Company is entitled to a 10.5% return on its
- 4 equity, including its monthly cash working capital. Because of a computational error
- during the review period, the Company recovered only one-twelfth of that amount.

6 Q. PLEASE DESCRIBE THE NATURE OF THE COMPUTATIONAL ERROR.

- 7 A. The Cash Working Capital Allowance derived on line 13 of ES Form 3.13 is a monthly
- 8 amount which is then brought over to ES Form 3.10 line 7. This monthly amount was
- 9 then added to the amounts reported on lines 4 through 6 of ES Form 3.10, which are not
- monthly amounts, and reported on line 8 of Form 3.10 as the Total Rate Base. The
- Total Rate Base Amount reported on Line 8 of Form 3.10 is then multiplied by the
- Monthly Weighted Average Cost Of Capital to calculate the Monthly Return On Rate
- Base. (The Monthly Weighted Average Cost Of Capital is calculated on line 11 of
- Form 3.10 by dividing the Weighted Average Cost Of Capital of 10.5% by 12.) Because
- the Cash Working Capital Allowance derived on Line 13 of Form 3.13 is a monthly
- amount, the effect of multiplying that portion of the Total Rate Base by the *monthly*
- Weighted Average Cost Of Capital is to provide Kentucky Power with only one-twelfth
- of its authorized return on Cash Working Capital Allowance.

19 Q. HOW DOES KENTUCKY POWER PROPOSE TO ADDRESS THIS

20 **COMPUTATIONAL ERROR?**

- 21 A. There are at least two ways to do so. The Company could multiply by 12 the monthly
- Cash Working Capital Allowance derived on Line 13 of ES Form 3.13 before reporting

it on Line 7 of Form 3.10. This annualized monthly amount could then appropriately be multiplied by the Monthly Weighted Average Cost Of Capital to yield the monthly return on the Company's Big Sandy Cash Working Capital Allowance portion of the rate base. Alternatively, the company could compute and report on Line 13 of Form 3.13 the sum of the current month's Big Sandy Cash Working Capital Allowance plus the Cash Working Capital Allowance for the trailing eleven-month period. This annualized amount would then be reported on Line 7 of ES Form 3.10 and, after being added to the amounts reported on lines 4 through 6 of ES Form 3.10 to calculate the Total Rate Base reported on Line 8 of Form ES 3.10, appropriately multiplied by the Monthly Weighted Average Cost Of Capital reported on line 10 of ES Form 3.10.

11 Q. DOES THE COMPANY HAVE A RECOMMENDATION OF WHICH 12 METHOD TO USE?

13 A. Yes. Kentucky Power recommends that it use the second method described above. It is 14 both reasonable and was used in Case No. 2012-00273.

15 Q. WHY IS THE RECOMMENDED METHOD REASONABLE?

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16 A. There are two reasons. Using the sum of the current month's Big Sandy Cash Working
17 Capital Allowance plus the Cash Working Capital Allowance for the trailing eleven
18 month period will smooth out monthly variations in the Big Sandy Cash Working
19 Capital Allowance. Second, the second alternative is used by at least three other
20 Kentucky jurisdictional utilities and thus would provide consistency in treatment across
21 the Commonwealth.

Q. HAS THE COMPANY MADE THE SUGGESTED RE-CALCULATIONS?

1	A.	Yes. Please see the Company's response to the Staff's First Set of Data Requests Item
2		No. 1, pages 4 through 117, for the amended ES Form 3.13 and ES Forms 3.10 and
3		pages 2 and 3 for the monthly differences for the proposed revisions to the calculation
4		of the return on the Big Sandy Working Capital Cash for the review period.

- 5 Q. WHAT WAS THE EFFECT OF THE COMPUTATIONAL ERROR WITH
 6 RESPECT TO THE MONTHLY RETURN ON THE COMPANY'S BIG SANDY
- 7 CASH WORKING CAPITAL ALLOWANCE?
- 8 A. It understated the Return on Rate Base by \$209,382 during the review period.
- D. <u>Indiana Air Permit Expense.</u>

10 Q. PLEASE DESCRIBE THE UNDER-STATEMENT OF KENTUCKY POWER'S 11 PORTION OF THE INDIANA AIR EMISSION FEE FOR ROCKPORT?

A. ES Form 3.20, line 11, column 4, contains the monthly Indiana Air Emissions Fee operating expense for Rockport Plant. Kentucky Power is responsible for 15% of the operating costs of Rockport plant, and through its unit power agreement it receives 15% of the Rockport generation. However, on ES Form 3.13, the 15% of the Indiana Air Emission Fee for Rockport of \$2,344 is not included in the Total Monthly O&M Expenses. An additional line, numbered 13, should be added and the amount included in the calculation of the total monthly O&M Expenses on the new line 14, which is divided by 8 to calculate the monthly working capital cash. Please see the Company's response to the Staff's First Set of Data Requests Item No. 1, pages 4 through 117, for the revised Forms ES 3-13. The summary of the monthly differences for the pool Indiana Air Emissions Fee operating expense revision for Rockport Plant are equal to

- 1 1/8th of the monthly amount of \$2,344, or \$293 per month over the 12-month period for
- 2 a total of \$3,516.
- 3 E. Readjustment Of Rockport Costs To Reflect Expiration Of A Unit Power Agreement.
- 4 Q. WOULD YOU PLEASE DESCRIBE THE UNDER-STATEMENT OF THE
- 5 ROCKPORT COSTS THAT RESULTED FROM THE COMPANY'S FAILURE
- 6 TO REFLECT THE EXPIRATION OF THE THE UNIT POWER
- 7 AGREEMENT THAT ENDED DECEMBER 31, 2009?
- Yes. On line 12 of ES Form 3.14, page 10, the Rockport Unit 2 costs are multiplied by 8 A. 9 a percentage to derive the amount that is pool related and thus recoverable through the environmental surcharge. In the past, 65.08% has been utilized as Indiana Michigan 10 Power Company's percentage ownership because 19.92% of the plant had been sold 11 through a unit power agreement with Carolina Power & Light Company. 12 agreement expired December 31, 2009, and the corresponding percentage of Rockport 13 Unit 2 that was available to Indiana Michigan Power Company, and hence the pool, 14 became 85% at that time. Accordingly, line 12 of ES Form 3.14, page 10, should be 15 16 revised for the expense months of May 2011 through April 2012 to reflect the increase 17 in Indiana Michigan Power Company's ownership as a result of the expiration of the 18 unit power agreement. Please see the Company's response to the Staff's First Set of Data Requests Item No. 1, pages 4 through 117, for the revised page 10 of Forms ES 3-19 14. No difference was calculated as a result of the change in Indiana Michigan Power 20 Company's percentage ownership of Rockport Unit 2. 21

1	F.	Calculation	Of Net	Adi	ustment.

- 2 Q. HAS THE COMPANY RE-CALCULATED ITS ENVIRONMENTAL
- 3 SURCHARGE FILINGS TO REFLECT THESE ADJUSTMENTS?
- 4 A. Yes. Please see the Company's response to Item No. 1 of the Commission Staff's First
- Data Request, pages 2 through 117, for the revised environmental surcharge
- 6 calculations for the 12 expense months being reviewed, May 2011 through April 2012,
- 7 reflecting the above revisions.
- 8 Q. WHAT IS THE FINAL RESULT?
- 9 A. When ES Form 3.10 line 7, ES Form 3.13 line 12, ES Form 3.14 page 10 line 12, and
- the capacity corrections on various lines of pages 3 through 11 of ES Form 3.14 are
- revised and carried forward to the other affected forms, the monthly total results can be
- found on Exhibit LPM-1. Also see the Company's response to Commission Staff's
- First Set of Data Requests Item No. 1, pages 2 and 3, which is a summary showing each
- of the two six-month periods. It also demonstrates that when the revisions are made to
- 15 expense months May 2011 through April 2012, the total net over-collection was
- \$704,292 for the one-year review period ending April 2012.
- 17 <u>V. THE ADJUSTED SURCHARGE IS FAIR, JUST AND REASONABLE.</u>
- 18 Q. HAS THE COMPANY RESPONDED TO THE COMMISSION STAFF'S
- 19 ELEVEN DATA REQUESTS, INCLUDING SUB-PARTS, PROPOUNDED IN
- 20 APPENDIX B OF THE NOVEMBER 30, 2012, ORDER IN THIS CASE?
- 21 A. Yes, the responses are being filed in addition to my filed testimony.
- 22 O. DOES THE COMPANY HAVE ANY ADDITIONAL ADJUSTMENTS TO
- 23 **PROPOSE?**

- 1 A. No.
- 2 Q. AS ADJUSTED, WERE THE RATES CHARGED THROUGH THE
- 3 ENVIRONMENTAL SURCHARGE DURING THE REVIEW PERIOD FAIR,
- 4 **JUST AND REASONABLE?**
- 5 A. Yes. With the proposed adjustment, the Company's customers will have paid through
- the review period ended June 30, 2012, for the expense months ended April 30, 2012,
- 7 the full costs that are recoverable through the environmental surcharge, but no more.

VI. CONCLUSION

- 8 Q. WHAT ACTION IS THE COMPANY REQUESTING THE COMMISSION
- 9 TAKE IN THIS PROCEEDING?
- 10 A. Kentucky Power Company respectfully requests the Commission issue an Order
- permitting the Company to refund the total over-collection of environmental costs in
- the amount of \$704,292.
- 13 Q. HOW DOES THE COMPANY PROPOSE TO REFUND THE TOTAL NET
- 14 OVER-COLLECTION?
- 15 A. The Company proposes a one-time adjustment to the Company's first monthly
- environmental surcharge filing following the Commission's Order in this proceeding.
- 17 The company suggests inserting a line between lines 5 and 6 on ES Form 1.00 in which
- the \$704,292 over-collection amount would be subtracted from line 5.
- 19 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?
- 20 A. Yes.

KPSC Case No. 2012-00504 Kentucky Power Company Final Results of Proposed Revisions for 1-year Review Period Ended June 2012

	ES	Form 1.00 Line	e 7	Capacity			
Expense Month-Year	As Originally Filed	As Approved or Proposed for Capacity & Removal of Expenses	As Proposed for Working Capital Cash	Adjustments & Removal of Expenses Proposed Difference	Capital Cash	Total Proposed Difference	KPCo's Response to Staff's Item No. 1 Reference Page No. of 117
(1)	(2)	(3)	(4)	(5)=(3)-(2)	(6)=(4)-(2)-(5)	(7)=(5)+(6)	(8)
May-11	1,562,795	1,503,986	1,522,519	(58,809)	18,533	(40,276)	Page 4 of 117
June-11	1,374,680	1,326,989	1,345,277	(47,691)	18,288	(29,403)	Page 19 of 117
July-11	152,275	97,981	115,802	(54,294)	17,821	(36,473)	Page 34 of 117
August-11	(85,246)	(381,533)	(363,274)	(296,287)	18,259	(278,028)	Page 49 of 117
September-11	228,179	(216,469)	(197,645)	(444,648)	18,824	(425,824)	Page 64 of 117
October-11	398,555	386,610	404,447	(11,945)	17,837	5,892	Page 79 of 117
November-11	720,452		739,139	••	18,687	18,687	Page 94 of 117
December-11	470,228		487,232	-	17,004	17,004	Page 98 of 117
January-12	(749,888)		(731,328)		18,560	18,560	Page 102 of 117
February-12	(221,016)	-	(204,138)		16,878	16,878	Page 106 of 117
March-12	(1,244,461)	-	(1,228,449)	-	16,012	16,012	Page 110 of 117
April-12	(529,561)	-	(516,882)	-	12,679	12,679	Page 114 of 117
Total Under (C	over) Collection	l		\$ (913,674)	\$ 209,382	\$ (704,292)	

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