Steven L. Beshear Governor

Leonard K. Peters Secretary Energy and Environment Cabinet



Commonwealth of Kentucky

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David L. Armstrong Chairman

James W. Gardner Vice Chairman

> Linda Breathitt Commissioner

October 9, 2013

PARTIES OF RECORD

RE: Informal Conference for

Case No. 2013-00261 and Case No. 2013-00325

Enclosed is a memorandum that has been filed in the record of the above-referenced case. Any comments regarding the content of this memorandum should be submitted to the Commission within seven days of receipt of this letter. Questions regarding this memorandum should be directed to Chris Whelan at (502) 782-2644.

Jeff Derouen

Executive Director

Enclosure

cc: Parties of Record



INTRA-AGENCY MEMORANDUM

KENTUCKY PUBLIC SERVICE COMMISSION

TO:

Case File 2013-00261

Case File 2013-00325

FROM:

Chris Whelan

Ron Handziak

DATE:

October 9, 2013

RE:

Misallocations of Certain PJM Charges/Credits and their Effects on the Fuel Adjustment Clause ("FAC"), Environmental Surcharge ("ES"), and Off-system Sales ("OSS") Mechanism of Kentucky Power Company ("Kentucky Power")

On October 7, 2013, Commission Staff ("Staff") held an informal conference ("IC") with Kentucky Power concerning both of the cases listed above. Notice of the IC was issued on October 3, 2013. Kentucky Power requested the IC to discuss misallocations of certain charges and credits it received from PJM Interconnection, LLC, the regional transmission organization of which it is a member, for the period from July 2011 through June 2013. These misallocations affected Kentucky Power's FAC, ES, and OSS. A list of the IC attendees is attached to this memorandum.

Kentucky Power began the IC by providing a handout which showed the effects of the misallocations by month. A copy of this handout is attached. The period covered in Kentucky Power's most recent two-year FAC review case was the 24 months ended October 31, 2012. Because that case, Case No. 2012-00550, is closed, Kentucky Power proposes that a one-time adjustment be made to correct the FAC only for the period November 2012 through June 2013. Kentucky Power stated its understanding that once a case covering a two-year FAC review period is closed, no adjustments for that period can be made. Kentucky Power proposes a one-time adjustment, which would refund \$210,151.09 to customers through the FAC. Kentucky Power requests that the Commission approve this adjustment in the final order in Case No. 2013-00261. If the misallocations for the period from July 2011 through October 2012 were corrected, the additional refund to customers through the FAC would be \$525,522.94. However, because of the sharing component of the OSS mechanism, the misallocation's net effect on customers by not correcting that earlier period is equal to only 40 percent of that amount.

Kentucky Power proposes to correct the misallocation to its OSS by making a one-time charge of \$413,441.63. Because review of the OSS mechanism in previous periods is not limited like the review of the FAC, Kentucky Power's proposed adjustment covers the entire misallocation period of July 2011 through June 2012. To avoid double-recovery, the proposed OSS adjustment does not include OSS related charges that were incorrectly recovered through the FAC during the period July 2011 through October 2012.

Kentucky Power's handout showed that the effect of the misallocations on its ES was minimal at \$9,008. It proposes to make an adjustment for this amount in Case No. 2013-00325, a two-year ES review in which the review period coincides with the misallocation period of July 2011 through June 2013. There being nothing further to discuss, the meeting was adjourned.

Attachment:

Sign-In Sheet

Kentucky Power handout

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

CASE NO.

2013-00325

AN EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF THE ENVIRONMENTAL

SURCHARGE MECHANISM OF KENTUCKY

POWER COMPANY FOR THE TWO-YEAR BILLING PERIOD ENDING JUNE 30, 2013

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Please sign in:	
NAME	REPRESENTING
Jonatha Beyer	756
Matthew Bess	PSC
LILA MUNETY	KPCo
MARK R. OVERSTREET	STITES? HARDISON FR KARE
tage Wohnhas	KPCo.
Chris Whelm	PSC-FA
Fon Handziah	.,
Ron Handziah	PSC-FA
Jeff Shan	Psc.
. 	

LSE/OSS Allocation Issue for Kentucky Power

Background

AEP Service Corporation, on behalf of the AEP East Operating Companies, APCo, KPCo, I & M, and OPCo, incurs PJM credits and charges for energy and ancillary services. AEP allocates some of these PJM's ancillary services: congestion, marginal losses and credits, and FTR revenues based on the amount of energy assigned on an hourly basis from the AEP East Generating facilities. These assignments are either to Internal Load, "LSE," or Off-System Sales, "OSS." The AEP East Operating Companies, including Kentucky Power, record their Member Load Ratio Share per the East Interconnection Agreement for LSE or OSS PJM charges and credits.

Issue Description

In August 2013, the AEP settlements team was reviewing the allocation amounts between LSE and OSS for PJM charges and credits and a determination was made that the PJM congestion costs, marginal losses and credits, and FTR revenues were not being allocated in the same manner as the energy assigned to either LSE or OSS.

In July 2011, AEP changed energy cost reconstruction systems from ECR to Power Tracker. It was determined that the interface from Power Tracker to AEP's PJM allocation system,"nMarket," did not properly allocate costs in comparison to the energy assigned for some of the AEP East Generating Plants. The mapping issue in nMarket caused additional PJM congestion costs, marginal losses and credits, and FTR revenues disproportionally assigned to LSE versus OSS for the period of July 2011 through June 2013. In the review, the determination was that the actual assignment of energy in Power Tracker and other PJM ancillary costs or credits were allocated correctly. AEP settlements corrected the allocation issue in nMarket for July 2013 settlements going forward.

Impact of Reclassification Issue

The settlements group reran the period of July 2011 through June 2013 to determine the impact of correcting the allocation between LSE and OSS for the impacted PJM ancillary costs or credits. The impact to Kentucky Power was approximately \$1.2M of net PJM ancillary costs for congestion, marginal losses and credits, and FTR revenues should have been assigned to OSS instead of LSE.

In September 2013, Kentucky Power will record an entry to increase PJM costs assigned to OSS of \$1.2M with the offset decreasing the LSE PJM accounts by the same amount. Kentucky Power is analyzing the regulatory impact from these entries. AEP is also continuing to review their allocation process from a settlement and system perspective to ensure costs or credits between LSE and OSS are properly assigned.

PJM Charges and Credits - Description

4470093 – PJM Implicit Congestion LSE - A charge attributable to the increased cost of energy delivered at a given load bus when the Transmission System serving that load bus is operating under constrained conditions. AEP allocates this PJM charge type between Internal Load and Off-System Sales. The 4470093 account represents the congestion attributable to serving Internal Load.

4470126 – PJM Implicit Congestion OSS - A charge attributable to the increased cost of energy delivered at a given load bus when the Transmission System serving that load bus is operating under constrained conditions. AEP allocates this PJM charge type between Internal Load and Off-System Sales. The 4470126 account represents the congestion attributable to serving Off-System Sales.

4470101 – PJM Financial Transmission Revenues LSE - A financial instrument awarded to bidders in the FTR auctions that entitles the holder to a stream of revenues (or charges) based on the hourly Day ahead congestion price differences across the path. AEP allocates this PJM charge type between Internal Load and Off-System Sales and is a hedge on congestion costs. The 4470101 account represents the financial transmission revenues attributable to serving internal load.

4470100 – PJM Financial Transmission Revenues OSS - A financial instrument awarded to bidders in the FTR auctions that entitles the holder to a stream of revenues (or charges) based on the hourly Day ahead congestion price differences across the path. AEP allocates this PJM charge type between Internal Load and Off-System Sales and is a hedge on congestion costs. The 4470100 account represents the financial transmission revenues attributable to serving Off-System Sales.

4470207 – PJM Transmission Loss Charges LSE – Transmission losses priced by PJM according to marginal loss factors which represent the percentage increase in system losses caused by an increase in power injection or withdrawal. AEP allocates this PJM charge type between Internal Load and Off-System Sales. The 4470207 account represents the transmission loss charges attributable to serving Internal Load.

4470209 – PJM Transmission Loss Charges OSS – Transmission losses priced by PJM according to marginal loss factors which represent the percentage increase in system losses caused by an increase in power injection or withdrawal. AEP allocates this PJM charge type between Internal Load and Off-System Sales. The 4470209 account represents the transmission loss charges attributable to serving Off-System Sales.

4470208 – PJM Transmission Loss Credits LSE – PJM redistributes any over collections from transmission loss charges back to the PJM participants. AEP allocates this PJM charge type between Internal Load and Off-System Sales. The 4470208 account represents the transmission loss credits attributable to serving Internal Load.

4470206 – PJM Transmission Loss Credits OSS – PJM redistributes any over collections from transmission loss charges back to the PJM participants. AEP allocates this PJM charge type between Internal Load and Off-System Sales. The 4470206 account represents the transmission loss credits attributable to serving Off-System Sales.

Kentucky Power Company LSE/OSS Allocation Analysis July 2011 through June 2013

Line No.	Account	T	7/1/2011	8/1/2011	9/1/201	10/1	/2011	11/1/2011	12/1/2011	1/1/2017	2/1/201	2	3/1/2012	4/1/2012	5/1/2012	6/1/201	2 7/1/2012	8/1/2012
1	4470093 PJM Congestion - LSE	\$	(133,081.76)	\$ (30,199.49)	\$ (18,978.83	\$ 2,40	50.27 \$	(524.47)	\$ (12,458.91)	\$ (25,313.96	\$ (21,185.25) \$	(9,420.46)	\$ (11,566.20)	\$ (5,202.88	\$ (35,260.18	\$ (24,964.93	\$ (53,577.73)
2	4470101 PJM FTR Revenue - LSE	\$	24,294.69	\$ 9,902.48	\$ 4,903.49	\$ 45	54.62 \$	109 22	5 5,308.23	\$ 5,448.58	\$ 9,941.87	\$	7,721.19	\$ 4,234.22	\$ 2,066.45	\$ 8,819.42	\$ 6,742.24	\$ 5,849.42
3	4470207 PJM Transmission Losses - LSE	\$	(157,629.88)	\$ (78,232.62)	\$ (41,496.49	\$ (8,2)	76.58) \$	(4,141.27)	(24,277.05)	\$ (35,696.82	\$ (28,114.58) \$ (1	16,315.66)	\$ (23,544.23)	\$ (14,730.61	\$ (29,354.32) \$ (39,059.22	\$ (71,501.30)
4	4470208 PJM Trans. Loss Credits - LSE	\$	42,532.94	\$ 21,251.03	\$ 10,596.64	\$ 2,6	15.59 \$	1,078.00	6,468.17	\$ 10,912.21	\$ 9,143.83	\$	5,509.02	\$ 5,724.54	\$ 4,286.38	\$ 8,420.80	\$ 8,879.36	\$ 17,073.12
5	4470100 PJM FTR Revenue - OSS	\$	(24,294.69)	\$ (9,902.48)	\$ (4,903.49	\$ (45	54.62) \$	(109.22)	(5,308.23)	\$ (5,448.58	\$ (9,941.87) \$	(7,721.19)	\$ (4,234.22)	\$ (2,066.45	\$ (8,819.42) \$ (6,742.24	\$ (5,849.41)
6	4470126 PJM Congestion - OSS	\$	133,081 76	\$ 30,199.49	\$ 18,978.82	\$ (2,46	50.27) \$	524.47	12,458.91	\$ 25,313.96	\$ 21,185.26	\$	9,420.45	\$ 11,566.20	\$ 5,202.88	\$ 35,263 99	\$ 24,964.93	\$ 53,577.72
7	4470206 PJM Trans. Loss Credits OSS	\$	(42,532 94)	\$ (21,251.03)	\$ (10,596.64	\$ (2,6)	15,59) \$	(1,078.00)	(6,468.17)	\$ (10,912.21	\$ (9,143.83) \$	(5,509.02)	\$ (5,724.54)	\$ (4,286.38)	\$ (8,420.80) \$ (8,879.36)	\$ (17,073.12)
8	4470209 PJM Transmission Losses - OSS	\$	157,629 88	\$ 78,232.62	\$ 41,496.50	\$ 8,2	76.58 \$	4,141 27	5 24,277.05	\$ 35,696.82	\$ 28,114 57	\$ 1	16,315.67	\$ 23,544.23	\$ 14,730.61	\$ 29,350.51	\$ 39,059.22	\$ 71,501.30
9	Recovered through FAC (Case No. 2012-00550) that should have been allocated to OSS Accounts 4470207 and 4470208 (7/1/11 – 10/31/12)		115,096 94	\$ 56,98159	\$ 30,899 86	\$ 5,66	50.99 \$	3,063 27	5 17,808 88	\$ 24,784 61	\$ 18,970 74	\$ 1	10,806 65	\$ 17,819 69	\$ 10,444.23	\$ 20,929.71	\$ 30,179.86	\$ 54,428.18
10	To be recovered through OSS (7/1/11 - 10/31/12) (Accounts 4470100 and 4470126)	\$	108,787 07	\$ 20,297 01	\$ 14,075 33	\$ (2,9)	14 89) \$	415.25	5 7,150 68	\$ 19,865 38	\$ 11,243 39	\$	1,699 26	\$ 7,331.98	\$ 3,136.43	\$ 26,444.57	\$ 18,222 69	\$ 47,728 31
11	To be recovered through OSS (11/1/12 – 6/30/13) (Accts 4470100; 4470126; 4470206; 4470209)																	
12	To be refunded through FAC $(11/1/12 - 6/30/13)$	N/A		N/A	N/A	N/A	N/A		I/A	N/A	N/A	N/A	٨	I/A	N/A	N/A	N/A	N/A

13 Recovered through Base Rates

Recovered through OSS Tracker

15 Recovered through FAC

16 17

14

18

Kentucky Power Company LSE/OSS Allocation Analysis July 2011 through June 2013

4470100 PJM FTR Revenue - OSS	\$ \$ \$		\$ (45,422.55)	\$	(15,627.89)	\$ (25,289.05)	\$ (58.9	15.16) \$	(24.591.31)	1 \$ (12,200.50)	\$ (4	,313.92)	\$ (3,13	38.22)	\$ (24,401.)	4) 5	(641,262.43
4470207 PJM Transmission Losses - LSE 4470208 PJM Trans Loss Credits - LSE		11,201.48						20,20, 4	11									(041,202.4.
4470208 PJM Trans. Loss Credits - LSE	\$		\$ 19,650.14	\$	2,981.87	\$ 5,014.54	\$ 10,7	50.85 \$	9,947.30	\$	4,697.77	\$	613.96	\$ 1,02	25.20	668.0	8 \$	162,347.9
		(65,050.35)	\$ (73,201.12)	\$	(36,872.34)	\$ (68,440.15)	\$ (52,8)	00.32) \$	(24,408.84)) \$ (2	20,270.05)	\$ (14	,959.93)	\$ (10,39	97.66)	\$ (39,150.	5) \$	(977,921.94
4470100 PJM FTR Revenue - OSS	\$	15,242.13	\$ 15,361.61	\$	7,810.51	\$ 12,972.02	\$ 13,5	24.12 \$	6,526.33	\$	4,718.76	\$ 2	,980.17	\$ 1,49	90.67	7,126.	7 \$	242,244.1
4470100 PJM FTR Revenue - OSS															9	Subtotal	\$	(1,214,592.3
	\$	(11,201.48)	\$ (19,650.14)	\$	(2,981.87)	\$ (5,014.54)	\$ (10,7	50.85) \$	(9,947.30)) \$	(4,697.77)		(613.96)					(162,347.9
4470126 PJM Congestion - OSS	\$	48,087.79	\$ 45,422.54	\$	15,627.89	\$ 25,289.05	\$ 58,9	15 16 \$	24,591.31							24,401		641,266.1
4470206 PJM Trans. Loss Credits - OSS	\$	(15,242.13)	\$ (15,361.61)	\$	(7,810.51)	\$ (12,972.02)	\$ (13,5)	24.12) \$	(6,526.33)) \$	(4,718.76)	\$ (2	,980 17)	\$ (1,49	90.67)	(7,126.	7) \$	(242,244.1
4470209 PJM Transmission Losses - OSS	\$	65,050.35	\$ 73,201.13	\$	36,872 34	\$ 68,440.15	\$ 52,80	00.32 \$	24,408 84	\$ 2	20,270.05	\$ 14	959 93	\$ 10,39	97.66	39,150	5 \$	977,918.
															S	ubtotal	\$	1,214,592.3
Recovered through FAC (Case No. 2012-00)																		
that should have been allocated to OSS																		
Accounts 4470207 and 4470208	_	40.000.33	¢ 57,030,53														ć	525,522.9
(7/1/11 - 10/31/12)	\$	49,808,22	\$ 57,839.52														2	323,322.
To be recovered through OSS																		
(7/1/11 - 10/31/12)																		
(Accounts 4470100 and 4470126)	\$	36,886 31	\$ 25,772.40														\$	346,141.
To be recovered through OSS																		
(11/1/12 - 6/30/13)					41 707 05	ć 75 743 CA	Ć 07.4	40 E1 . Ĉ	22 526 53	ė -	32 054 03	ć 15	670 77	ć 11.0°	10.01		4 \$	342,928.2
(Accts 4470100; 4470126; 4470206; 447020	19)			\$	41,707.85	\$ 75,742.64	\$ 87.4	40.51 \$	32,526 52	پ د	23,054.02	\$ 15	,6/9/2	5 11,04	1001	55,756.9	4 -	· · · · · ·
																	<u>\$</u>	689,069.
To be refunded through FAC			100	9														
(11/1/12 - 6/30/13)	N/A		N/A	\$	(29,061.83)	\$ (55,468 13)	\$ (39.2)	76 20) \$	(17,882 51)) \$ (1	15,551 29)	\$ (11	,979.76)	\$ (8.90)6.99} ;	32,024	8) Ş	(210,151.0
				Reco	nciliation fo	or OSS:											Net	Recovery
Recovered through Base Rates						Misallocated OS	S costs to LSE	E, not OSS									\$	(210,151.0
Recovered through OSS Tracker						OSS costs recove			(Case No. 2012	2-0055	0)						\$	413,441.6
Recovered through FAC						Remaining OSS											Ś	203,290.5
vecoseien minnen tyr				Ψ, (Customer OSS sl		ntage									<u></u>	
				ć /		Additional OSS o		_										
				، ڊ	+13,441.03 /	-aaitional O55 (.0313 10 DETE	covereu										
				(1) \$2	210,151 09	To be refunded	to customers	through FA	AC for 11/12 th	hru 6/	13 time pei	riod						

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

As Originally Filed

	CALCULATION OF E(m) 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
LINE 1	CRR from ES FORM 3 00	\$5,653,443	55 467 944	54 319 397	S3 871 782	\$3 485 386	\$3 814 158	\$3 654 543	\$4 809 453	\$3 284 764	53 444 998	\$3.223 502	53 026 068
LINE 2	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 3	E(m) (LINE 1 - LINE 2)	\$1 730 853	51 840 670	\$514 072	(\$217.048)	(\$254 624)	\$553 856	\$868 503	\$735 132	(\$706 399)	(\$145 812)	(\$427.872)	(\$620 972)
LINE 4	Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3-30, Schedule 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)	\$1 343 142	\$1 338 167	\$351 111	(\$165 390)	(5202 935)	\$432 008	\$723 463	\$610 160	(\$625 869)	(\$129 627)	(\$387 652)	(\$499.261)
LINE 5B	Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012	so	50	\$0	\$0	50	sa	50	\$0	50	50	(5629 557)	50
LINE 5B	Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012	\$0	SO	\$0	\$0	50	SO	\$0	50	50	SO	SC	50
LINE 5B	Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013	\$0	\$0	\$0	\$0	50	50	\$0	SO	\$0	SO	SO	50
LINE 6	(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 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$1 522 519	\$1 345 277	\$115 802	(\$363 274)	(\$197 645)	\$404 447	\$739 139	\$487 232	(\$731 328)	(\$204 138)	(51 228 449)	(\$516 882)
	SURCHARGE FACTOR												
LINE 8	Net KY Retail E(m) (Line 7)	\$1 522 519	\$1 345 277	\$115 802	(\$363 274)	(\$197 645)	\$404 447	\$739 139	\$487,232	(\$731_328)	(\$204 138)	(\$1 228 449)	(\$516.882)
LINE 9	KY Retail R(m) from ES FORM 3 30	540 424 987	\$46 953 714	\$46 534 433	\$47 519 210	\$44 097 032	\$38 287 502	\$42 852 396	550 620 415	\$55 884 283	\$48 360 835	\$44 915 695	\$35 695 838
LINE 10	Environmental Surchage Factor for Expense Month (Line 8 / LINE 9)	3 7663%	2 8651%	0 2489%	-0.7645%	-0 4482%	1 0563%	1 7248	0 9625%	1 3086	0.4221	2 7350	1 4480%
	As Revised												
	$\frac{CALCULATION OF E(m)}{E(m) = CRR BRR}$	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	January 2012	February 2012	March 2012	April 2012
LINE 11	E(m) = CRR BRR CRR from ES FORM 3 00				August 2011 \$3 871 782								
LINE 12	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10	2011	2011	2011	2011	2011	2011	2011	2011	2012	2012	2012	2012
	E(m) = CRR BRR CRR from ES FORM 3 00	2011	2011 SD	2011 54 319 397	2011 \$3 871 782	2011 \$3 485 386	2011 \$3.814.158	2011 \$3 654 543	2011 \$4 809 453	2012 \$3.284.764	2012 \$3,444 998	2012 \$3,223 502	2012 \$3 026 068
LINE 12	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10	2011 S0 \$D	2011 SD \$0	2011 \$4 319 397 \$3,805,325	2011 \$3.871.782 \$4,088,830	2011 \$3 485 386 \$3,740,010	2011 \$3.814.158 \$3,260,302	2011 \$3 654 543 \$2,786,040	2011 \$4,809,453 \$4,074,321	2012 S3.284,764 \$3,991,163	2012 \$3,444 998 \$3,590,810	2012 \$3,223 502 \$3,651,374	2012 \$3 026 068 \$3,647,040
LINE 12	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor	2011 S0 \$0 \$0	2011 50 \$0 \$0	2011 54 319 397 \$3,805,325 5514 072	2011 \$3.871.782 \$4,088,830 (\$217.048)	2011 \$3 485 386 \$3,740,010 (\$254 624)	2011 \$3 814 158 \$3,260,302 \$553 856	2011 \$3.654.543 \$2.786,040 \$868.503	2011 \$4 809 453 \$4,074,321 \$735 132	2012 \$3,284,764 \$3,991,163 (\$706,399)	2012 \$3,444 998 \$3,590,810 (\$145 812)	2012 \$3,223 502 \$3,651,374 (\$427 872)	2012 \$3 026 068 \$3,647,040 \$620 972
LINE 13 LINE 14	E(m) = CRR BRR CRR from ES FORM 1 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No 2011-00031, dated April 16, 2012	2011 50 \$0 50	50 50 50 50	2011 \$4 319 397 \$3,805,325 \$514 072 68 5%	2011 \$3.871.782 \$4,088,830 (\$217.048) 76.3**	2011 \$3,485,386 \$3,740,010 (\$254,624) 79,795	2011 \$3.814 158 \$3,260,302 \$553.856 78.0%	2011 \$3 654 543 \$2,786,040 \$868 503	2011 \$4 809 453 \$4,074,321 \$735 132 83 1%	2012 \$3.284.764 \$3.991,163 (\$706.399)	2012 \$3,444 998 \$3,590,810 (\$145 812)	2012 \$3.223 502 \$3,651,374 (\$427 872)	2012 \$3 026 068 \$3,647,040 [\$620 972]
LINE 12 LINE 13 LINE 14 LINE 15A	E(m) = CRR BRR CRR from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No 2012-00273, dated December 12, 2012	50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	50 \$0 \$0 \$0 0 0%	2011 \$4 319 397 \$3,805,325 \$514 072 68 5% \$352 139	2011 \$3.871.782 \$4,088,830 (\$217.048) 76.3% (\$165.607)	2011 \$3,485,386 \$3,740,010 (\$254,624) 79,735 (\$202,935)	2011 \$3.814 158 \$3,260,302 \$553.856 78.0% \$432.008	2011 \$3.654.543 \$2.786,040 \$868.503 83.3° \$723.463	2011 54 809 453 \$4,074,321 5735 132 83 15 \$610 895	2012 \$3.284 764 \$3.991,163 (\$706 399) 88 6*2 (\$625 869)	2012 \$3 444 998 \$3,590,810 (\$145 812) 89 0% (\$129 773)	2012 \$3,223,502 \$3,651,374 (\$427,872) 90,6% (\$387,652)	2012 \$3,026,068 \$3,647,040 (\$620,972) 80,4% (\$499,261)
LINE 12 LINE 13 LINE 14 LINE 15A LINE 15B	E(m) = CRR BRR CRR from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013	50 SD SO SO SO SO	2011 \$0 \$0 \$0 0.0% \$0	2011 \$4 319 397 \$3,805,325 \$514 072 68 51, \$352 139	2011 \$3.871.782 \$4,088,830 (\$217.048) 76.3% (\$165.607)	2011 \$3 485 386 \$3,740,010 (\$254 624) 79 7% (\$202 935)	2011 \$3.814 158 \$3,260,302 \$553.856 78.0° \$432.008	2011 \$3.654.543 \$2.786,040 \$868.503 83.3° \$723.463	2011 54 809 453 \$4,074,321 \$735 132 83 1% \$610 895	2012 2 53 284 764 53 991.163 (\$706 399) 88 64 (\$625 869)	2012 \$3,444 998 \$3,590,810 (\$145 812) 89 0% (\$129 773)	2012 \$3 223 502 \$3,651,374 (\$427 872) 90 6° (\$387 652)	2012 \$3,026,068 \$3,647,040 (\$620,972) 80,4% (\$499,261)
LINE 12 LINE 13 LINE 154 LINE 158 LINE 158 LINE 158 LINE 158	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No 2012-00273, deted December 12, 2012 Environmental Surcharge Clause Adjustment Case No 2012-00504, dated May 13, 2013 (Over)/Under Recovery Adjustment from ES FORM 3 30	50 SD SO SO SO SO	2011 \$0 \$0 50 0.0% 50 50 50	2011 \$4 319 397 \$3,805,325 \$514 072 68 51, \$352 139 \$0 \$0	2011 \$3.871.782 \$4,088,830 (\$217.048) 76.3% (\$165.607)	2011 \$3 485 386 \$3,740,010 (\$254 624) 79 7% (\$202 935) 50	2011 \$3.814.158 \$3,260,302 \$553.856 78.0° \$432.008	2011 \$3 654 543 \$2.786,040 \$868 503 83 3° \$723 463 \$0	2011 \$4 809 453 \$4,074,321 \$735 132 83 1% \$610 895	2012 \$3.284 764 \$3.991,163 (\$706 399) 88.64 (\$625 869) \$0	2012 \$3,444 998 \$3,590,810 (\$145 812) 89 0% (\$129 773) \$0	2012 \$3,223,502 \$3,651,374 (\$427,872) 90.6° (\$387,652) (\$529,557)	2012 \$3,026,068 \$3,647,040 (\$620,972) 80,4% (\$499,261) \$0
LINE 12 LINE 13 LINE 14 LINE 15A LINE 15B LINE 15B	E(m) = CRR BRR CRR from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No 2012-00273, deted December 12, 2012 Environmental Surcharge Clause Adjustment Case No 2012-00274, dated May 13, 2013 (Over)/Unider Revovery Adjustment from ES FORM 3 30 Net KY Retail E(m) (LINE 15 + LINE 16)	2011 S0 \$0 \$0 0 035 S0 S0 S0	2011 SD SO SO SO SO SO SO SO SO	2011 \$4 319 397 \$3,805,325 \$514 072 68 5% \$352 139 \$0 \$0	2011 \$3.871.782 \$4,088,830 (\$217.048) 76.38 (\$165.607) \$0	2011 \$3 485 386 \$3,740,010 (\$254 624) 79 735 (\$202 935) \$0 \$0	2011 \$3 814 158 \$3,260,302 \$553 856 78 0° \$432 008 \$0 \$0	2011 \$3 654 543 \$2.786,040 \$868 503 83 3° 11 \$723 463 \$0 \$0	2011 \$4 809 453 \$4,074,321 \$735 132 83 1=, \$610 895 \$0 \$0	2012 \$3.284.764 \$3.991.163 (\$706.399) 88.6% (\$625.869) \$0	2012 \$3,444 998 \$3,590,810 (\$145 812) 89 04 (\$129 773) \$0 \$0	2012 \$3,223,502 \$3,651,374 (\$427,872) 90.6% (\$387,652) (\$629,557) \$0	2012 \$3,026,068 \$3,647,040 [\$620,972] 80,445 (\$499,261) \$0 \$0
LINE 12 LINE 13 LINE 15A LINE 15B LINE 15B LINE 15B LINE 15B LINE 15B LINE 17	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated Decamber 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated Decamber 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013 (Over)/Under Recovery Adjustment from ES FORM 3 30 Net KY Retail E(m) (LINE 15 + LINE 16) SURCHARGE FACTOR	50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2011 \$0 \$0 \$0 0.0% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2011 \$4 319 397 \$3,805,325 \$514 072 68 51, \$352 139 \$0 \$0 \$0 \$0 \$1,5235 309)	2011 \$3.871.782 \$4.088,830 (\$217.048) 76.3% (\$165.607) \$0 \$0 (\$197.884)	2011 \$3 485 386 \$3,740,010 (\$254 624) 79 735 (\$202 935) \$0 \$0 \$5	2011 \$3.814 158 \$3,260,302 \$553.856 78.0°, \$432.008 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2011 \$3 654 543 \$2,786,040 \$868 503 83 3° \$723 463 \$0 \$0 \$0	2011 \$4 809 453 \$4,074,321 \$735 132 83 115 \$610 895 50 \$0 \$0 \$(\$122 928)	2012 \$3.284 764 \$3.991.163 (\$706 399) 88 6*, (\$625 869) \$0 \$0 \$0 (\$105 459)	2012 \$3,444 998 \$3,590,810 (\$145 812) 89 0% (\$129 773) \$0 \$0 \$0 [\$74 511]	2012 \$3 223 502 \$3,651,374 (\$427 872) 90 6% (\$387 652) (\$629 557) \$0 (\$211,240)	2012 \$3,026,068 \$3,647,040 (\$620,972) 80,4% (\$499,261) \$0 \$0 (\$17,621)
LINE 12 LINE 13 LINE 15A LINE 15B LINE 15B LINE 15B LINE 15B LINE 17	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013 (Over)/Under Recovery Adjustment from ES FORM 3 30 Net KY Retail E(m) (LINE 15 + LINE 16) SURCHARGE FACTOR	50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	2011 \$4 319 397 \$3,805,325 \$514 072 68 51, \$352 139 \$0 \$0 \$0 \$0 \$1,5235 309)	2011 \$3.871.782 \$4.088,830 (\$217.048) 76.3% (\$165.607) \$0 \$0 (\$197.884)	2011 \$3 485 386 \$3,740,010 (\$254 624) 79 735 (\$202 935) \$0 \$0 \$5	2011 \$3.814 158 \$3,260,302 \$553.856 78.0°, \$432.008 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2011 \$3 654 543 \$2,786,040 \$868 503 83 3° \$723 463 \$0 \$0 \$0	2011 \$4 809 453 \$4,074,321 \$735 132 83 115 \$610 895 50 \$0 \$0 \$(\$122 928)	2012 \$3.284 764 \$3.991.163 (\$706 399) 88 6*, (\$625 869) \$0 \$0 \$0 (\$105 459)	2012 \$3,444 998 \$3,590,810 (\$145 812) 89 0% (\$129 773) \$0 \$0 \$0 [\$74 511]	2012 \$3 223 502 \$3,651,374 (\$427 872) 90 6% (\$387 652) (\$629 557) \$0 (\$211,240)	2012 \$3,026,068 \$3,647,040 (\$620,972) 80,4% (\$499,261) \$0 \$0 (\$17,621)
LINE 12 LINE 13 LINE 15A LINE 15B LINE 15B LINE 15B LINE 15B LINE 15B LINE 17	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 ' LINE 14) Environmental Surcharge Clause Adjustment Case No 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated May 13, 2013 (Over)/Under Recovery Adjustment from ES FORM 3 30 Net KY Retail E(m) (LINE 15 + LINE 16) SURCHARGE FACTOR Net KY Retail E(m) (Line 17) KY Retail E(m) (Line 17)	50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2011 S0 S0 S0 0 055 S0 S0 S0 S0 S0 S0 S0 S0 S0	2011 \$4 319 397 \$3,805,325 \$514 072 68 5% \$352 139 \$0 \$0 \$0 \$235 309) \$116 830	2011 \$3.871.782 \$4,088,830 (\$217.048) 76.3% (\$165.607) \$0 \$0 (\$197.884) (\$363.491)	2011 \$3 485 386 \$3,740,010 (\$254 624) 79 735 (\$202 935) \$0 \$0 \$5 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	2011 \$3 814 158 \$3,260,302 \$553 856 78 0° \$432 008 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$5	2011 \$3.654.543 \$2.766,040 \$868.503 83.3° \$723.463 \$0 \$0 \$15.676 \$739.139	2011 \$4.809.453 \$4,074,321 \$735.132 83.1% \$610.895 \$0 \$0 \$50 \$50 \$5122.928 \$5487.967	2012 2 53 284 764 53.991,163 (\$706 399) 88 6 5 50 50 50 (\$105 459) (\$731 328)	2012 \$3,444 998 \$3,590,810 \$145 812 89 0% \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5	2012 \$3,223,502 \$3,651,374 (\$427,972) 90,6% (\$387,652) (\$629,557) \$0 (\$211,240) (\$1,228,449)	2012 \$3,026,068 \$3,647,040 (\$620,972) 80,4% (\$499,261) \$0 \$0 (\$17,621) (\$516,082)
LINE 12 LINE 13 LINE 15A LINE 15B LINE 15B LINE 15B LINE 15B LINE 17	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013 (Over)/Under Recovery Adjustment from ES FORM 3 30 Net KY Retail E(m) (LINE 15 + LINE 16) SURCHARGE FACTOR	50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	2011 \$4 319 397 \$3,805,325 \$514 072 68 5% \$352 139 \$0 \$0 \$0 \$235 309) \$116 830	2011 \$3.871.782 \$4,088,830 (\$217.048) 76.3% (\$165.607) \$0 \$0 (\$197.884) (\$363.491)	2011 \$1 485 386 \$3,740,010 (\$254 624) 79 735 (\$202 935) \$0 \$0 \$5 \$0 \$5 \$90 (\$197 645)	2011 \$3 814 158 \$3,260,302 \$553 856 78 0°, \$432 008 \$0 \$0 \$0 \$27 561) \$404 447	2011 \$3 654 543 \$2.786,040 \$868 503 83 3° 50 \$723 463 \$0 \$0 \$15 676 \$739 139	2011 \$4 809 453 \$4,074,321 \$735 132 83 1=, \$610 895 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$50	2012 \$3.284 764 \$3.991,163 (\$706 399) 88 61 (\$625 869) \$0 \$0 (\$105 459) (\$731 328)	2012 \$3,444 998 \$3,590,810 (\$145 812) 89 0% (\$129 773) \$0 \$0 (\$74,511) (\$204 284)	2012 \$3,223,502 \$3,651,374 (\$427,872) 90,6% (\$387,652) (\$629,557) \$0 (\$211,240) (\$1,228,449)	2012 \$3 026 068 \$3,647,040 S620 972 80 4%5 (\$499.261) \$0 \$0 \$0 \$17 621) S516 882

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

As Originally Filed

	CALCULATION OF E(m) E(m) = CRR BRR	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013	April 2013	Total (Over) Under Recovery
LINE 1	CRR from ES FORM 3 00	\$2 391 424	\$2 882 566	\$3 327 923	\$3,236 799	\$2 324 588	\$2 316 161	S2 344 576	\$2 918 789	\$3 129,219	\$3 543 964	\$3 855 280	\$3 567 081	recovery
LINE 2	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 3	E(m) (LINE 1 - LINE 2)	(\$1 531 166)	(\$744 708)	(\$477 402)	(\$852 @31)	(\$1 415 422)	\$944 141	(\$441 464)	(\$1 155 5 32)	(\$861 944)	(546 846)	\$203 906	(\$79 959)	
LINE 4	Kentucky Retail Junsdictional Allocation Factor from ES FORM 3.30 Schedule of Revenues LINE 1	86 O*	81 8=	72 7	76 0	83 6%	81 3%	86 15.	82 1%	79 5%	84 711	79 30	82 6	
LINE 5A	KY Retail E(m) (LINE 3 * LINE 4)	(\$1 316 803)	(\$609 171)	(\$347.071)	(\$647 544)	(51 183,293)	(\$767.587)	(\$380 100)	(5948 692)	(\$685 245)	(\$39 679)	\$161 697		
LINE 5B	Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012	50	SO	50	\$0	50	\$0	50	\$0	\$0	(539 679)	5101 697	(\$66 046) \$0	
LINE 58	Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012	\$0	\$0	\$0	50	\$0	50	(5452-811)	SO	50	SQ	50	50	
LINE 5B	Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013	\$0	SO	\$0	50	\$0	\$0	SO	SO	50	SO	50	(\$704.292)	
LINE 6	(Over)/Under Recovery Adjustment from ES FORM 3 30	(\$224 683)	\$42 619	\$240 902	\$169 488	\$75 457	(5103 039)	(\$117.808)	\$257 480	\$237 731	S263 437	(\$7 291)	\$39.254	
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	(\$1 541 486)	(\$566 552)	(\$106 169)	(\$47B 056)	(\$1 107 836)	(\$870 626)	(\$950 719)	(5691.212)	(\$447 514)	\$223 758	\$154 406	(\$731.084)	
	SURCHARGE FACTOR											***************************************	1012112041	
LINE 8	Net KY Retail E(m) (Line 7)	(\$1 541 486)	(\$566 552)	(\$106 169)	(5478 056)	(\$1 107 836)	(\$870 626)	(\$950 719)	(5691,212)	(\$447 514)	\$223 758	\$154 406	(\$731 084)	
LINE 9	KY Retail R(m) from ES FORM 3-30	\$34 553 138	\$38 175 818	\$42 364 193	\$41 135 196	\$40 601 205	\$37.297.076	\$38 818 782	\$45 052 309	547 675 984	\$52 588 752	\$44.820.096	\$45 261 359	
LINE 10	Environmental Surchage Factor for Expense Month (Line 8 / LINE 9)	-4 4612%	1 4841%	-0.2506%	1 1622	2 7286%	2 3343	2 4491	1 5342%	-0 9387%	0 4255	0.3445%	1 6152%	
	As Revised												1.013213	
	CALCULATION OF E(m)		4.0											
	E(m) = CRR - BRR	f/lay 2012	June 2012	July 2012	August 2012	September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013	April 2013	
LINE 11													April 2013 \$3 567 081	
LINE 11	E(m) = CRR - BRR	2012	2012	2012	2012	2012	2012	2012	2012	2013	2013	2013 \$3. 85 5,280	2013 \$3 567 081	
	E(m) = CRR BRR CRR from ES FORM 3 00	2012 \$2 391 424	2012 \$2 882 566	2012 \$3 327 923	2012 \$3 236 799	2012 \$2 324 588	2012 \$2 316 161	2012 \$2 344 576	2012 S2 918 789	2013 53 129 219	2013 \$3 543 964	2013	2013 \$3 567 081 \$3,647,040	
LINE 12	E(m) = CRR BRR CRR from ES FORM 3 00 Bit from ES FORM 1 10	2012 \$2 391 424 \$3,922,590	2012 \$2 882 566 \$3,627,274	2012 \$3 327 923 \$3,805,325	2012 53 236 799 \$4,088,830	2012 \$2 324 588 \$3,740,010	2012 \$2 316 161 \$3,260,302	2012 \$2 344 576 \$2,786,040	2012 S2 918 789 \$4,074,321	2013 53 129 219 \$3,991,163	2013 53 543 964 \$3,590 810	2013 \$3.855,280 \$3,651,374	2013 \$3 567 081 \$3,647,040 (\$79 959)	
LINE 12 LINE 13	E(m) = CRR BRR CRR from ES FORM 3 00 Bit from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Junsdictional Allocation Factor	2012 \$2 391 424 \$3,922,590 (\$1 531 166)	2012 \$2 882 566 \$3,627,274 (\$744 708)	2012 \$3 327 923 \$3,805,325 (\$477 402)	2012 53 236 799 \$4,088,830 (\$852 031)	2012 \$2 324 588 \$3,740,010 (\$1 415 422)	2012 52 316 161 \$3,260,302 (5944 141)	2012 \$2,344,576 \$2,786,040 (\$441,464)	\$2918 789 \$4,074,321 (\$1 155,532)	2013 53 129 219 \$3,991,163 [\$861,944)	2013 \$3 543 964 \$3,590,810 (\$46 846)	2013 \$3.855,280 \$3.651,374 \$203,906	2013 \$3 567 081 \$3,647,040	
LINE 13	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1	2012 \$2 391 424 \$3,922,590 (\$1 531 166) 86 0%	2012 \$2 882 566 \$3,627,274 (\$744 708) 81 9%	2012 \$3 327 923 \$3,805,325 (\$477 402) 72 8%	2012 \$3 236 799 \$4,088,830 (\$852 031)	2012 \$2 324 588 \$3,740,010 (\$1 415 422)	2012 \$2 316 161 \$3,260,302 (\$944 141) 81 5	2012 \$2 344 576 \$2,786,040 (\$441 464) 86 2**	2012 52 918 789 \$4,074,321 (\$1 155 532) 82 3°	2013 53 129 219 \$3,991,163 [\$861 944)	2013 53 543 964 \$3,590,810 (\$46 846)	2013 \$3.855,280 \$3.651,374 \$203,906	2013 \$3.567.081 \$3,647,040 (\$79.959) 82.6%	
LINE 12 LINE 13 LINE 14 LINE 15A	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurusdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012	2012 \$2 391 424 \$3,922,590 (\$1 531 166) 86 0%	2012 \$2 882 566 \$3.627,274 (\$744 708) 81 9% (\$609 916)	2012 \$3 327 923 \$3,805,325 (\$477 402) 72 8% (\$347 549)	2012 \$3,236,799 \$4,088,830 (\$852,03.1) 76,1% (\$648,396)	2012 \$2 324 588 \$3,740,010 (\$1 415 422) 83 8** (\$1 186 123)	2012 \$2 316 161 \$3,260,302 (\$944 141) 81 5% (\$769 475)	2012 \$2 344 576 \$2,786,040 (\$441 464) 86 25 (\$380 542)	2012 52 918 789 \$4,074,321 (\$1 155 532) 82 39 (\$951 003)	2013 \$3,129,219 \$3,991,163 (\$861,944) 79.6° (\$686,107)	2013 \$3.543.964 \$3.590,810 (\$46.846) 84.7* (\$39.679)	2013 \$3.855,280 \$3.651,374 \$203,906 79.3** \$161,697	2013 \$3.567.081 \$3,647,040 (\$79.959) 82.6%	
LINE 12 LINE 13 LINE 14 LINE 15A LINE 15B	E(m) = CRR BRR CRR from ES FORM 3 00 But from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 'LINE 14) Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013	2012 \$2 391 424 \$3,922,590 (\$1 531 166) 86 0% (\$1 316 803)	2012 \$2 882 566 \$3.627,274 (\$744 708) 81 9% (\$609 916)	2012 \$3 327 923 \$3,805,325 (\$477 402) 72 8% (\$347 549)	2012 \$3 236 799 \$4,088.830 (\$852 031) 76 1% (\$648 396)	2012 \$2 324 588 \$3,740,010 (\$1 415 422) 83 8** (\$1 186 123)	2012 \$2 316 161 \$3,260,302 (\$944 141) 81 55 (\$769 475)	2012 \$2 344 576 \$2,786,040 (\$441 464) 86 2** (\$380 542)	2012 52 918 789 \$4,074,321 (\$1 155 532) 82 3° (\$951 003)	2013 \$3,129,219 \$3,991,163 (\$861,944) 79,6" (\$686,107)	2013 \$3,543,964 \$3,590,810 (\$46,846) 84,7* (\$39,679)	2013 \$3.855,280 \$3,651,374 \$203,906 79.3 \$161,697	2013 \$3.567.081 \$3.647.040 (\$79.959) 82.64% (\$66.046)	
LINE 12 LINE 13 LINE 14 LINE 15A LINE 15B LINE 15B LINE 15B	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 LINE 14) Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated Docember 12, 2012 Environmental Surcharge Clause Adjustment	2012 \$2 391 424 \$3,922,590 (\$1 531 166) 86 0% (\$1 316 803) \$0	2012 \$2 882 566 \$3.627,274 (\$744 708) 81 99 (\$609 916) \$0	2012 \$3 327 923 \$3,805,325 (\$477 402) 72 8% (\$347 549) \$0	2012 \$3 236 799 \$4,088 830 (\$852 031) 76 1% (\$648 396) \$0	2012 \$2 324 588 \$3,740,010 (\$1 415 422) 83 8** (\$1 186 123) \$0	2012 \$2 316 161 \$3,260,302 (\$944 141) 81 5% (\$769 475) \$0	2012 \$2 344 576 \$2,786,040 (\$441 464) 86 25 (\$380 542) \$0 (\$452 811)	2012 \$2 918 789 \$4,074,321 (\$1 155,532) 82 3° (\$951 003) \$0	2013 \$3 129 219 \$3,991,163 (\$861 944) 79 6" (\$686 107) \$0	2013 \$3,543,964 \$3,590,810 (\$46,846) 84,77 (\$39,679) \$0	2013 \$3.855,280 \$3,651,374 \$203,906 79.3* \$161,697 \$0	2013 \$3.567.081 \$3.647.040 (\$79.959) 82.6% (\$66.046) \$0	
LINE 12 LINE 13 LINE 14 LINE 15A LINE 15B LINE 15B	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Junsdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Rotall E(m) (LINE 13 ' LINE 14) Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00274, dated May 13, 2013 (Over)/Under Recovery Adjustment from	2012 \$2 391 424 \$3,922,590 (\$1 531 166) 86 01- (\$1 316 803) \$0 \$0	2012 \$2 882 566 \$3,627,274 (\$744 708) 81 9% (\$609 916) \$0 \$0	2012 \$3 327 923 \$3,805,325 (\$477 402) 72 8% (\$347 549) \$0 \$0	2012 \$3,236,799 \$4,088,830 (\$852,031) 76,1% (\$648,396) \$0 \$0	2012 \$2 324 588 \$3,740,010 (\$1 415 422) 83 8** (\$1 186 123) \$0 \$0	2012 \$2 316 161 \$3,260,302 \$9944 141 81 5% \$50 \$0 \$0	2012 \$2,344,576 \$2,786,040 (\$441,464) 86,2% (\$380,542) \$0 (\$452,811)	2012 \$2 918 789 \$4,074,321 (\$1 155 532) 82 33 (\$951 003) \$0 \$0	2013 \$3,129,219 \$3,991,163 \$3661,944) 79.6% (\$686,107) \$0 \$0	2013 \$3,543,964 \$3,590,810 (\$46,846) 84,71 (\$39,679) \$0 \$0	2013 \$3.855,280 \$3.651,374 \$203,906 79.3* \$161,697 \$0 \$0 \$0 \$0 \$7,291]	2013 \$3.567.081 \$3.647.040 (\$79.959) 82.64% (\$66.046) \$0 \$0 \$704.292) \$39.254	
LINE 12 LINE 13 LINE 14 LINE 15B LINE 15B LINE 15B LINE 15B LINE 15B LINE 15B	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurnsdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013 (Over)/Under Recovery Adjustment from ES FORM 3 30 Net KY Retail E(m) (LINE 15 * LINE 16) SURCHARGE FACTOR	2012 \$2 391 424 \$3,922,590 (\$1 531 166) 86 0% (\$1 316 803) \$0 \$0 (\$224 683)	2012 \$2 882 566 \$3.627,274 (\$744 708) 81 9% (\$609 916) \$0 \$0 \$42 619	2012 \$3 327 923 \$3,805,325 (\$477 402) 72 8% (\$347 549) \$0 \$0 \$0 \$240 902	2012 \$3,236,799 \$4,088,830 (\$852,031) 76,1% (\$648,396) \$0 \$0 \$169,488	2012 \$2 324 588 \$3,740,010 (\$1 415 422) 83 8** (\$1 186 123) \$0 \$0 \$75 457	\$2012 \$2 316 161 \$3,260,302 (\$944 141) 81 55 (\$769 475) \$0 \$0 \$0	2012 \$2 344 576 \$2,786,040 (\$441 464) 86 25 (\$380 542) \$0 (\$452 811) \$0 (\$117 808)	\$2918 789 \$4,074,321 (\$1155 532) 82 39 (\$951 003) \$0 \$0 \$257 480	2013 \$3 129 219 \$3,991,163 [\$861 944) 79 6" (\$686 107) \$0 \$0 \$237 731	2013 \$3,543,964 \$3,590,810 (\$46,846) 84,77 (\$39,679) \$0 \$0 \$0 \$263,437	2013 \$3.855,280 \$3.651,374 \$203,906 79.3* \$161,697 \$0 \$0	2013 \$3,567.081 \$3,647,040 (\$79.959) 82.6% (\$66.046) \$0 \$0	
LINE 12 LINE 13 LINE 14 LINE 15A LINE 15B LINE 15B LINE 15B	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurisdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013 (Over)/Under Recovery Adjustment from ES FORM 3 30 Net KY Retail E(m) (LINE 15 * LINE 16)	2012 \$2 391 424 \$3,922,590 (\$1 531 166) 86 0% (\$1 316 803) \$0 \$0 (\$224 683)	2012 \$2 882 566 \$3.627,274 (\$744 708) 81 9% (\$609 916) \$0 \$0 \$42 619	2012 \$3 327 923 \$3,805,325 (\$477 402) 72 8% (\$347 549) \$0 \$0 \$0 \$240 902	2012 \$3,236,799 \$4,088,830 (\$852,031) 76,1% (\$648,396) \$0 \$0 \$169,488	2012 \$2 324 588 \$3,740,010 (\$1 415 422) 83 8** (\$1 186 123) \$0 \$0 \$75 457	\$2012 \$2 316 161 \$3,260,302 (\$944 141) 81 55 (\$769 475) \$0 \$0 \$0	2012 \$2 344 576 \$2,786,040 (\$441 464) 86 25 (\$380 542) \$0 (\$452 811) \$0 (\$117 808)	\$2918 789 \$4,074,321 (\$1155 532) 82 39 (\$951 003) \$0 \$0 \$257 480	2013 \$3 129 219 \$3,991,163 [\$861 944) 79 6" (\$686 107) \$0 \$0 \$237 731	2013 \$3,543,964 \$3,590,810 (\$46,846) 84,77 (\$39,679) \$0 \$0 \$0 \$263,437	2013 \$3.855,280 \$3.651,374 \$203,906 79.3* \$161,697 \$0 \$0 \$0 \$0 \$7,291]	2013 \$3.567 081 \$3.647,040 (\$79 959) 82.6% (\$66 046) \$0 \$50 (\$7704,292) \$39 254 (\$731 084)	
LINE 12 LINE 13 LINE 14 LINE 15B LINE 15B LINE 15B LINE 15B LINE 15B LINE 15B	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Jurnsdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 * LINE 14) Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013 (Over)/Under Recovery Adjustment from ES FORM 3 30 Net KY Retail E(m) (LINE 15 * LINE 16) SURCHARGE FACTOR	2012 \$2 391 424 \$3,922,590 (\$1 531 166) 86 0% (\$1 316 803) \$0 \$0 (\$224 683) (\$1 541 486)	2012 \$2 882 566 \$3.627,274 (\$744 708) 81 9% (\$609 916) \$0 \$0 \$42 619 (\$567 297)	2012 \$3 327 923 \$3,805,325 (\$477 402) 72 8% (\$347 549) \$0 \$0 \$0 \$240 902 (\$106 647)	2012 \$3,236,799 \$4,088,830 (\$852,031) 76,1% (\$648,396) \$0 \$0 \$169,488 (\$478,908)	2012 \$2 324 588 \$3,740,010 (\$1 415 422) 83 8** (\$1 186 123) \$0 \$0 \$75 457 (\$1 110 666)	2012 \$2 316 161 \$3,260,302 \$944 141 81 5 50 \$0 \$0 \$0 \$103 039) \$1872 514}	2012 \$2 344 576 \$2,786,040 (\$441 464) 86 25 (\$380 542) \$0 (\$452 811) \$0 (\$117 808) (\$951 161)	\$2918 789 \$4,074,321 (\$1 155 532) 82 33 (\$951 003) \$0 \$0 \$257 480 (\$693 523)	2013 \$3 129 219 \$3,991,163 (\$861 944) 79 6% (\$686 107) \$0 \$0 \$237 731 (\$448 376)	2013 \$3,543,964 \$3,590,810 (\$46,846) 84,71 (\$39,679) \$0 \$0 \$0 \$263,437 \$223,758	2013 \$3.855,280 \$3.651,374 \$203,906 79.3* \$161,697 \$0 \$0 \$0 (\$7,291) \$154,406	2013 \$3.567.081 \$3.647,040 (\$79.959) 82.6% (\$66.046) \$0 (\$704,292) \$39.254 (\$731.084)	
LINE 12 LINE 13 LINE 14 LINE 15A LINE 15B LINE 15B LINE 15B LINE 15B LINE 17	E(m) = CRR BRR CRR from ES FORM 3 00 Bir from ES FORM 1 10 E(m) (LINE 11 LINE 12) Kentucky Retail Junsdictional Allocation Factor from ES FORM 3 30 Schedule of Revenues LINE 1 KY Retail E(m) (LINE 13 LINE 14) Environmental Surcharge Clause Adjustment Case No. 2011-00031, dated April 16, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00273, dated December 12, 2012 Environmental Surcharge Clause Adjustment Case No. 2012-00504, dated May 13, 2013 (Over)/Under Recovery Adjustment from ES FORM 3 30 Net KY Retail E(m) (LINE 15 + LINE 16) SURCHARGE FACTOR Net KY Retail E(m) (LINE 17)	2012 \$2 391 424 \$3,922,590 (\$1 531 166) 86 0% (\$1 316 803) \$0 \$0 \$0 \$224 683) (\$1.541 486)	2012 \$2 882 566 \$3,627,274 (\$744 708) 81 9% (\$609 916) \$0 \$0 \$42 619 (\$567 297)	2012 \$3 327 923 \$3,805,325 (\$477 402) 72 8% (\$347 549) \$0 \$0 \$0 \$240 902 (\$106 647)	2012 \$3,236,799 \$4,088,830 (\$852,031) 76,1% (\$648,396) \$0 \$0 \$169,488 (\$478,908)	2012 \$2 324 588 \$3,740,010 (\$1 415 422) 83 8** (\$1 186 123) \$0 \$0 \$75 457 (\$1 110 666)	2012 \$2 316 161 \$3,260,302 \$944 141 81 5** \$50 \$0 \$0 \$50 \$50 \$50 \$50 \$50	2012 \$2 344 576 \$2,786,040 (\$441 464) 86 2% (\$380 542) \$0 (\$452 811) \$0 (\$117 808) (\$951 161)	2012 52 918 789 \$4,074,321 (\$1 155 532) 82 33 (\$951 003) 50 50 \$50 \$257 480 (\$693 523)	2013 \$3 129 219 \$3,991,163 (\$661 944) 79 6" (\$686 107) \$0 \$0 \$237 731 (\$448 376)	2013 \$3,543,964 \$3,590,810 (\$46,846) 84,71 (\$39,679) \$0 \$0 \$20 \$20 \$20 \$20 \$3758	2013 \$3.855,280 \$3.651,374 \$203.906 79.3* \$161.697 \$0 \$0 (\$7.291) \$154.406	2013 \$3.567 081 \$3.647,040 (\$79 959) 82.6% (\$66 046) \$0 \$50 (\$7704,292) \$39 254 (\$731 084)	