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January 24, 2013

RECEIVED

JAN 24 2013

PUBLIC SERVICE  
COMMISSION

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

**HAND DELIVERED**

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

RE: *The Matter Of: The Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish Regulatory Assets And Liabilities Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With Four 2012 Major Storm Events, Case No. 2012-00445*

Dear Mr. Derouen:

Enclosed please find and accept for filing the original and six copies of Kentucky Power Company's January 24, 2013 Supplement Response to Item 5 of the Staff's Second Data Requests.

Copies of the supplemental response also is being served on counsel for Kentucky Industrial Utility Customers, Inc. and the Office of the Attorney General, along with a copy of this letter.

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

Very truly yours,

Mark R. Overstreet

MRO

Enclosure

cc: Jennifer B. Hans (with enclosure)  
Michael L. Kurtz (with enclosure)

RECEIVED

JAN 24 2013

PUBLIC SERVICE  
COMMISSION

COMMONWEALTH OF KENTUCKY

BEFORE THE

PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF

THE APPLICATION OF KPCO FOR AN ORDER )  
APPROVING ACCOUNTING PRACTICES TO )  
ESTABLISH REGULATORY ASSETS AND )  
LIABILITIES RELATED TO THE EXTRAORDINARY ) Case No. 2012-00445  
EXPENSES INCURRED BY KPCO IN CONNECTION )  
WITH FOUR 2012 MAJOR STORM EVENTS )

KENTUCKY POWER COMPANY SUPPLEMENTAL RESPONSE TO  
COMMISSION STAFF'S SECOND SET OF DATA REQUESTS ITEM NO. 5

January 24, 2013



**Kentucky Power Company**

**REQUEST**

Refer to the response to Item 7.b. of Staff's First Request. Provide updated schedules as of the most recent date for which the information is available.

**RESPONSE**

The information provided in response to Staff's First Request Item 7.b. is the most recent data available. The Company will provide updated data when all the entries for November have been booked. The Company anticipates this should be no later than December 10, 2012.

**December 7, 2012 Supplemental Response**

Please see the updated schedules below for amounts booked through November 30, 2012. Detailed information to support the following schedules is being provided as Attachment 1 of this response.

Schedule, Paragraph 14 Account No.	Expenditure
5800000	\$ 445
5880000	\$ 83,892
5930000	\$ 4,065,437
9030001	\$ 2,824
9350001	\$ 845
Total	\$ 4,153,443

**KPSC Case No. 2012-00445**  
**Commission Staff's Second Set of Data Requests**  
**Dated November 21, 2012**  
**Item No. 5**  
**Page 2 of 6**  
**Supplemental Response Filed January 24, 2013**

Schedule, Paragraph 24

Account No.		Expenditure
5830000	\$	16,662
5880000	\$	258,102
5930000	\$	3,076,394
5970000	\$	1,820
5980000	\$	269
9030001	\$	735
Total	\$	3,353,982

Schedule, Paragraph 31

Account No.		Expenditure
5630000	\$	1,505
5730000	\$	1,898
5800000	\$	525
5880000	\$	257,988
5910000	\$	5,783
5930000 (Note 1)	\$	5,561,954
9030001	\$	1,792
9210001	\$	34
9220001	\$	(732)
9350013	\$	1,545
Total	\$	5,832,292

Schedule, Paragraph 36

Account No.		Expenditure
5880000	\$	-
5930000	\$	943,407
Total	\$	943,407

**KPSC Case No. 2012-00445**  
**Commission Staff's Second Set of Data Requests**  
**Dated November 21, 2012**  
**Item No. 5**  
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**Supplemental Response Filed January 24, 2013**

Schedule, Paragraph 38

Account No.	Account	Expenditure
5630000	Overhead Line Expense	\$ 1,505
5730000	Maint. Of Misc. Trans. Plant	\$ 1,898
5800000	Oper. Supervision & Engineering	\$ 970
5830000	Overhead Line Expense	\$ 16,662
5880000	Miscellaneous Distrib. Exp	\$ 599,982
5910000	Maintenance Of Structures	\$ 5,783
5930000	Maint. Of Overhead Lines	\$ 13,647,192
5970000	Maint. Of Meters	\$ 1,820
5980000	Maint. Of Misc. Distrib. Plant	\$ 269
9030001	Customer Orders & Inquiries	\$ 5,351
9210001	Office Supply & Exp -- Not Associated	\$ 34
9220001	Admin. Exp. Trnsf To Construction	\$ (732)
9350001	Maint. Of Structures - Owned	\$ 845
9350013	Maint. Of Comm. Equip. Unallocated	\$ 1,545
Total		\$ 14,283,124

Schedule, Paragraph 40

Total Expenses Recorded	\$ 11,812,124
Estimate of Billings Yet To Be Received	\$ 2,471,000
Subtotal	\$ 14,283,124
Less: Normal Dist O&M Expense	\$ 1,231,650
Less: Storm Expense Currently In Base Rates	\$ 904,953
Total Deferral Requested	\$ 12,146,521

Note (1) The large shift in dollars between account 588 and 593 was due to the October 2012 booked accrual entry being inadvertently booked to account 588. In November, the accrual was correctly booked to account 593.

**January 24, 2013 Supplemental Response**

Pursuant to the Commission's Order dated January 7, 2013, KPSC hereby supplements its November 30, 2012 and December 7, 2012 responses to this data request with the amounts booked through December 31, 2012, which are included in the table below. Detailed information to support the following schedules is provided as Attachment I of this supplemental response.

In conformity with the Commission's January 7, 2013 Order, the Company is expensing, in 2012, those costs in excess of the approved deferral amount.

Schedule, Paragraph 14

Account No.	Expenditure
5800000	\$ 223
5880000	\$ 45,078
5930000	\$ 4,056,203
9030001	\$ 1,412
9350001	\$ 845
Total	\$ 4,103,761

Schedule, Paragraph 24

Account No.	Expenditure
5830000	\$ 16,662
5880000	\$ 257,902
5930000	\$ 3,083,563
5970000	\$ 1,820
5980000	\$ 269
9030001	\$ 367
Total	\$ 3,360,583

Schedule, Paragraph 31

Account No.	Expenditure
5630000	\$ 1,505
5730000	\$ 1,898
5800000	\$ 376
5880000	\$ 138,543
5910000	\$ 5,783
5930000	\$ 5,881,911
9030001	\$ 896
9210001	\$ 34
9220001	\$ (732)
9350013	\$ 1,545
Total	\$ 6,031,759

**KPSC Case No. 2012-00445**  
**Commission Staff's Second Set of Data Requests**  
**Dated November 21, 2012**  
**Item No. 5**  
**Page 5 of 6**  
**Supplemental Response Filed January 24, 2013**

Schedule, Paragraph 36

Account No.	Expenditure
5880000	\$ -
5930000	\$ 808,090
Total	\$ 808,090

Schedule, Paragraph 38

Account No.	Account	Expenditures
5630000	Overhead Line Expense	\$ 1,505
5730000	Maint. Of Misc. Trans. Plant	\$ 1,898
5800000	Oper. Supervision & Engineering	\$ 599
5830000	Overhead Line Expense	\$ 16,662
5880000	Miscellaneous Distrib. Exp	\$ 441,523
5910000	Maintenance Of Structures	\$ 5,783
5930000	Maint. Of Overhead Lines	\$ 13,829,767
5970000	Maint. Of Meters	\$ 1,820
5980000	Maint. Of Misc. Distrib. Plant	\$ 269
9030001	Customer Orders & Inquiries	\$ 2,675
9210001	Office Supply & Exp -- Not Associated	\$ 34
9220001	Admin. Exp. Trnsf To Construction	\$ (732)
9350001	Maint. Of Structures - Owned	\$ 845
9350013	Maint. Of Comm. Equip. Unallocated	\$ 1,545
Total		\$ 14,304,193

Schedule, Paragraph 40

Total Expenses Recorded	\$	14,304,193
Estimate of Billings Yet To Be Received	\$	-
Subtotal	\$	14,304,193
Less: Normal Dist O&M Expense	\$	1,144,220
Less: Storm Expense Currently In Base Rates	\$	904,953
Total Deferral Requested	\$	12,255,020

**KPSC Case No. 2012-00445**  
**Commission Staff's Second Set of Data Requests**  
**Dated November 21, 2012**  
**Item No. 5**  
**Page 6 of 6**  
**Supplemental Response Filed January 24, 2013**

Deferral Amount Approved in Order Dated January 7, 2013	\$	12,146,521
Amount exceeding Deferral Amount Approved in Order Dated January 7, 2013	\$	108,499

**WITNESS:** Ranie K Wohnhas

**Kentucky Power  
Major Event Cost Recap**

Hazard/Pikeville Snow Storm: 02/19/2012

**Detailed Restoration Costs  
As of 02/04/13**

		02/19/12 SNOW STORM TOTAL COST					02/19/12 SNOW STORM INCREMENTAL COST				
		A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
		Capitalized	Accumulated Depreciation	Expensed	Unallocated	Total Cost	Capitalized	Accumulated Depreciation	Expensed	Unallocated	Total Cost
		(Capital)	(Removal)	(O&M)		to Restore	(Capital)	(Removal)	(O&M)		to Restore
<b>In House Costs</b>	Regular Time	Dollars \$ 6,900	\$ 1,725	\$ 99,830	\$ -	\$ 108,455	\$ -	\$ -	\$ -	\$ -	\$ -
	Salary & Wages	Hours 288.7	72.2	3,773.6	0.0	4,134.5	288.7	72.2	3,773.6	0.0	4,134.5
	Overtime	Dollars \$ 58,537	\$ 14,822	\$ 665,997	\$ 718	\$ 740,074	\$ 58,537	\$ 14,822	\$ 665,997	\$ 718	\$ 740,074
		Hours 2,427.6	612.6	27,465.5	0.0	30,505.7	2,427.6	612.6	27,465.5	0.0	30,505.7
	Salary & Wage	ST Fringes \$ 3,450	\$ 1,064	\$ 7,731	\$ -	\$ 12,245	\$ -	\$ -	\$ -	\$ -	\$ -
	Overheads	OT Fringes \$ 6,690	\$ 1,695	\$ 38,705	\$ -	\$ 47,090	\$ 6,690	\$ 1,695	\$ 38,705	\$ -	\$ 47,090
		Other Labor Fringes \$ 19	\$ (194)	\$ 140	\$ -	\$ (35)	\$ -	\$ -	\$ -	\$ -	\$ -
		Incentives \$ (1,486)	\$ (353)	\$ (19,478)	\$ -	\$ (21,317)	\$ -	\$ -	\$ -	\$ -	\$ -
		Construction/Retirement \$ 36,188	\$ 10,634	\$ -	\$ -	\$ 46,822	\$ 36,188	\$ 10,634	\$ -	\$ -	\$ 46,822
		All Other Overheads \$ (981)	\$ (285)	\$ 28,383	\$ -	\$ 27,117	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Salary &amp; Wages</b>	\$ 109,317	\$ 29,108	\$ 821,308	\$ 718	\$ 960,451	\$ 101,415	\$ 27,151	\$ 704,702	\$ 718	\$ 833,986
<b>Transportation</b>	Fleet	\$ 22,467	\$ 4,350	\$ 263,482	\$ -	\$ 290,299	\$ 1,741	\$ 643	\$ 20,410	\$ -	\$ 22,794
	<b>Total Transportation</b>	\$ 22,467	\$ 4,350	\$ 263,482	\$ -	\$ 290,299	\$ 1,741	\$ 643	\$ 20,410	\$ -	\$ 22,794
<b>Other Cost Category</b>	Cell Phone	\$ 424	\$ 78	\$ 5,056	\$ -	\$ 5,558	\$ -	\$ -	\$ -	\$ -	\$ -
	Lump Sum Pmts	\$ 1,184	\$ 296	\$ 13,590	\$ -	\$ 15,070	\$ 1,184	\$ 296	\$ 13,590	\$ -	\$ 15,070
	External Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Expenses	\$ 9,538	\$ 2,387	\$ 107,334	\$ 249	\$ 119,508	\$ 9,538	\$ 2,387	\$ 107,334	\$ 249	\$ 119,508
	Misc	\$ 29	\$ 7	\$ 322	\$ -	\$ 358	\$ 29	\$ 7	\$ 322	\$ -	\$ 358
<b>Total Other Cost Category</b>	\$ 11,175	\$ 2,768	\$ 126,302	\$ 249	\$ 140,494	\$ 10,751	\$ 2,690	\$ 121,246	\$ 249	\$ 134,936	
<b>Materials &amp; Supplies</b>	Towers, Poles, & Fixtures	Poles \$ 12,283	\$ -	\$ -	\$ -	\$ 12,283	\$ 12,283	\$ -	\$ -	\$ -	\$ 12,283
		Cross arms \$ 3,399	\$ -	\$ -	\$ -	\$ 3,399	\$ 3,399	\$ -	\$ -	\$ -	\$ 3,399
	Overhead Conductors & Devices	Wire \$ 45,397	\$ -	\$ -	\$ -	\$ 45,397	\$ 45,397	\$ -	\$ -	\$ -	\$ 45,397
		Cutouts \$ 7,640	\$ -	\$ -	\$ -	\$ 7,640	\$ 7,640	\$ -	\$ -	\$ -	\$ 7,640
		Splices \$ 40,122	\$ -	\$ -	\$ -	\$ 40,122	\$ 40,122	\$ -	\$ -	\$ -	\$ 40,122
		Other \$ 50,039	\$ -	\$ -	\$ -	\$ 50,039	\$ 50,039	\$ -	\$ -	\$ -	\$ 50,039
	Line Transformers	\$ 57,641	\$ -	\$ -	\$ -	\$ 57,641	\$ 57,641	\$ -	\$ -	\$ -	\$ 57,641
	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Lighting & Signal Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ (64,099)	\$ (274)	\$ 106,924	\$ (718)	\$ 41,833	\$ (64,099)	\$ (274)	\$ 106,924	\$ (718)	\$ 41,833	
<b>Total Materials</b>	\$ 152,422	\$ (274)	\$ 106,924	\$ (718)	\$ 258,354	\$ 152,422	\$ (274)	\$ 106,924	\$ (718)	\$ 258,354	
Cost of Providing Temporary Electric Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL IN HOUSE COSTS</b>	\$ 295,381	\$ 35,952	\$ 1,318,016	\$ 249	\$ 1,649,598	\$ 266,329	\$ 30,210	\$ 953,282	\$ 249	\$ 1,250,070	

**Kentucky Power**  
**Major Event Cost Recap**  
 Hazard/Pikeville Snow Storm: 02/19/2012  
**Detailed Restoration Costs**  
*As of 02/09/13*

	02/19/12 SNOW STORM TOTAL COST					02/19/12 SNOW STORM INCREMENTAL COST				
	A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
	Capitalized (Capital)	Accumulated Depreciation (Removal)	Expensed (O&M)	Unallocated	Total Cost to Restore	Capitalized (Capital)	Accumulated Depreciation (Removal)	Expensed (O&M)	Unallocated	Total Cost to Restore
<b>Outside Contracted Services</b>										
Asplundh Tree Expert	Dollars \$ -	\$ -	\$ 458,263	\$ -	\$ 458,263	Dollars \$ -	\$ -	\$ 458,263	\$ -	\$ 458,263
	Hours 0.0	0.0	0.0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
D.H. Elliott	Dollars \$ 84,022	\$ 31,022	\$ 985,034	\$ -	\$ 1,100,078	Dollars \$ 73,372	\$ 27,089	\$ 860,171	\$ -	\$ 960,632
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
ACRT Inc	Dollars \$ 575	\$ 212	\$ 6,741	\$ -	\$ 7,528	Dollars \$ 575	\$ 212	\$ 6,741	\$ -	\$ 7,528
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Area Wide Protective	Dollars \$ 3,975	\$ 1,468	\$ 46,601	\$ -	\$ 52,044	Dollars \$ 3,975	\$ 1,468	\$ 46,601	\$ -	\$ 52,044
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Bowlin Energy LLC	Dollars \$ 1,642	\$ 606	\$ 19,246	\$ -	\$ 21,494	Dollars \$ 1,642	\$ 606	\$ 19,246	\$ -	\$ 21,494
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Fischel Company	Dollars \$ 19,195	\$ 7,087	\$ 225,037	\$ -	\$ 251,320	Dollars \$ 19,195	\$ 7,087	\$ 225,037	\$ -	\$ 251,320
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Kentucky Utilities	Dollars \$ 3,818	\$ 1,410	\$ 44,766	\$ -	\$ 49,994	Dollars \$ 3,818	\$ 1,410	\$ 44,766	\$ -	\$ 49,994
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Mastec North America Inc	Dollars \$ 5,568	\$ 2,056	\$ 65,282	\$ -	\$ 72,906	Dollars \$ 5,568	\$ 2,056	\$ 65,282	\$ -	\$ 72,906
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Pike Electric	Dollars \$ 63,834	\$ 23,568	\$ 748,353	\$ -	\$ 835,755	Dollars \$ 63,834	\$ 23,568	\$ 748,353	\$ -	\$ 835,755
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Thayer Power & Comm Line Cnstr	Dollars \$ 5,551	\$ 2,050	\$ 65,078	\$ -	\$ 72,679	Dollars \$ 5,551	\$ 2,050	\$ 65,078	\$ -	\$ 72,679
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
William E Groves Construction Inc	Dollars \$ 8,889	\$ 3,282	\$ 104,208	\$ -	\$ 116,379	Dollars \$ 8,889	\$ 3,282	\$ 104,208	\$ -	\$ 116,379
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Other Contractor	Dollars \$ 1,462	\$ 540	\$ 17,135	\$ -	\$ 19,136	Dollars \$ 1,462	\$ 540	\$ 17,135	\$ -	\$ 19,136
<b>TOTAL OUTSIDE CONTRACTED SERVICES</b>	Dollars \$ 198,532	\$ 73,299	\$ 2,785,745	\$ -	\$ 3,057,576	Dollars \$ 187,881	\$ 69,367	\$ 2,660,882	\$ -	\$ 2,918,130
	Hours 0	0	0	0	0.0	Hours 0	0	0	0	0.0
<b>Total Restoration Costs</b>	<b>\$ 493,913</b>	<b>\$ 109,251</b>	<b>\$ 4,103,761</b>	<b>\$ 249</b>	<b>\$ 4,707,174</b>	<b>\$ 454,210</b>	<b>\$ 99,576</b>	<b>\$ 3,614,165</b>	<b>\$ 249</b>	<b>\$ 4,168,200</b>

**Kentucky Power**

**Major Event Cost Recap**

Ashland/Pikeville Tornado/Wind Storm: 03/02/2012

**Detailed Restoration Costs**

As of 01/04/13

		03/02/12 TORNADO TOTAL COST					03/02/12 TORNADO INCREMENTAL COST				
		A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
		Capitalized	Accumulated Depreciation	Expensed	Unallocated	Total Cost	Capitalized	Accumulated Depreciation	Expensed	Unallocated	Total Cost
		(Capital)	(Removal)	(O&M)		to Restore	(Capital)	(Removal)	(O&M)		to Restore
<b>In House Costs</b>	Regular Time	Dollars \$ 99,612	\$ 22,136	\$ 101,950	\$ -	\$ 223,698	\$ -	\$ -	\$ -	\$ -	\$ -
	Salary & Wages	Hours 2,856.7	636.7	3,131.7	0.0	6,625.1	2,856.7	636.7	3,131.7	0.0	6,625.1
	Overtime	Dollars \$ 305,854	\$ 66,433	\$ 303,790	\$ -	\$ 676,077	\$ 305,854	\$ 66,433	\$ 303,790	\$ -	\$ 676,077
		Hours 11,024.0	2,343.7	10,748.0	0.0	24,115.7	11,024.0	2,343.7	10,748.0	0.0	24,115.7
	Salary & Wage	ST Fringes \$ 53,158	\$ 11,813	\$ 1,791	\$ -	\$ 66,762	\$ -	\$ -	\$ -	\$ -	\$ -
	Overheads	OT Fringes \$ 34,879	\$ 7,576	\$ 13,198	\$ -	\$ 55,653	\$ 34,879	\$ 7,576	\$ 13,198	\$ -	\$ 55,653
		Other Labor Fringes \$ (611)	\$ (152)	\$ (1,204)	\$ -	\$ (1,967)	\$ -	\$ -	\$ -	\$ -	\$ -
		Incentives \$ (10,006)	\$ (2,424)	\$ (10,858)	\$ -	\$ (23,288)	\$ -	\$ -	\$ -	\$ -	\$ -
		Construction/Retirement \$ 436,407	\$ 41,687	\$ -	\$ -	\$ 478,094	\$ 436,407	\$ 41,687	\$ -	\$ -	\$ 478,094
		All Other Overheads \$ (4,016)	\$ (1,373)	\$ (4,963)	\$ -	\$ (10,352)	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Salary &amp; Wages</b>	\$ 915,277	\$ 145,696	\$ 403,704	\$ -	\$ 1,464,677	\$ 777,140	\$ 115,696	\$ 316,988	\$ -	\$ 1,209,824
<b>Transportation</b>	Fleet	\$ 118,958	\$ 25,486	\$ 119,757	\$ -	\$ 264,201	\$ 12,179	\$ 1,966	\$ 6,599	\$ -	\$ 20,745
	<b>Total Transportation</b>	\$ 118,958	\$ 25,486	\$ 119,757	\$ -	\$ 264,201	\$ 12,179	\$ 1,966	\$ 6,599	\$ -	\$ 20,745
<b>Other Cost Category</b>	Cell Phone	\$ 2,278	\$ 480	\$ 2,372	\$ -	\$ 5,130	\$ -	\$ -	\$ -	\$ -	\$ -
	Lump Sum Pmts	\$ 6,861	\$ 1,519	\$ 6,834	\$ -	\$ 15,214	\$ 6,861	\$ 1,519	\$ 6,834	\$ -	\$ 15,214
	External Communications	\$ -	\$ -	\$ 1,047	\$ -	\$ 1,047	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Expenses	\$ 75,809	\$ 16,636	\$ 76,694	\$ -	\$ 169,139	\$ 75,809	\$ 16,636	\$ 76,694	\$ -	\$ 169,139
	Misc	\$ 190	\$ 42	\$ 190	\$ -	\$ 422	\$ 190	\$ 42	\$ 190	\$ -	\$ 422
	<b>Total Other Cost Category</b>	\$ 85,138	\$ 18,677	\$ 87,137	\$ -	\$ 190,952	\$ 82,860	\$ 18,197	\$ 83,718	\$ -	\$ 184,775
<b>Materials &amp; Supplies</b>	Towers, Poles, & Fixtures	Poles \$ 144,958	\$ -	\$ -	\$ -	\$ 144,958	\$ 144,958	\$ -	\$ -	\$ -	\$ 144,958
		Cross arms \$ 18,414	\$ -	\$ -	\$ -	\$ 18,414	\$ 18,414	\$ -	\$ -	\$ -	\$ 18,414
	Overhead Conductors & Devices	Wire \$ 191,452	\$ -	\$ -	\$ -	\$ 191,452	\$ 191,452	\$ -	\$ -	\$ -	\$ 191,452
		Cutouts \$ 32,906	\$ -	\$ -	\$ -	\$ 32,906	\$ 32,906	\$ -	\$ -	\$ -	\$ 32,906
		Splices \$ 70,155	\$ -	\$ -	\$ -	\$ 70,155	\$ 70,155	\$ -	\$ -	\$ -	\$ 70,155
		Other \$ 379,431	\$ -	\$ -	\$ -	\$ 379,431	\$ 379,431	\$ -	\$ -	\$ -	\$ 379,431
	Line Transformers	\$ 231,517	\$ -	\$ -	\$ -	\$ 231,517	\$ 231,517	\$ -	\$ -	\$ -	\$ 231,517
	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Lighting & Signal Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ (8,814)	\$ (5,225)	\$ 565,917	\$ -	\$ 551,878	\$ (8,814)	\$ (5,225)	\$ 565,917	\$ -	\$ 551,878
	<b>Total Materials</b>	\$ 1,060,019	\$ (5,225)	\$ 565,917	\$ -	\$ 1,620,711	\$ 1,060,019	\$ (5,225)	\$ 565,917	\$ -	\$ 1,620,711
	Cost of Providing Temporary Electric Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL IN HOUSE COSTS</b>	\$ 2,179,392	\$ 184,634	\$ 1,176,515	\$ -	\$ 3,540,541	\$ 1,932,198	\$ 130,634	\$ 973,222	\$ -	\$ 3,036,055

**Kentucky Power  
Major Event Cost Recap**

Ashland/Pikeville Tornado/Wind Storm: 03/02/2012  
Detailed Restoration Costs  
As of 01/04/13

	03/02/12 TORNADO TOTAL COST					03/02/12 TORNADO INCREMENTAL COST				
	A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
	Capitalized (Capital)	Accumulated Depreciation (Removal)	Expensed (O&M)	Unallocated	Total Cost to Restore	Capitalized (Capital)	Accumulated Depreciation (Removal)	Expensed (O&M)	Unallocated	Total Cost to Restore
<b>Outside Contracted Services</b>										
Asplundh Tree Expert	Dollars \$ -	\$ -	\$ 369,141	\$ -	\$ 369,141	Dollars \$ -	\$ -	\$ 369,141	\$ -	\$ 369,141
Hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D.H. Elliott	Dollars \$ 1,044,500	\$ 168,638	\$ 565,963	\$ -	\$ 1,779,101	Dollars \$ 985,075	\$ 159,044	\$ 533,763	\$ -	\$ 1,677,882
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ACRT Inc	Dollars \$ 1,552	\$ 251	\$ 841	\$ -	\$ 2,644	Dollars \$ 1,552	\$ 251	\$ 841	\$ -	\$ 2,644
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Area Wide Protective	Dollars \$ 59,390	\$ 9,589	\$ 32,181	\$ -	\$ 101,160	Dollars \$ 59,390	\$ 9,589	\$ 32,181	\$ -	\$ 101,160
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bluegrass Central Construction	Dollars \$ 142,811	\$ 23,057	\$ 77,382	\$ -	\$ 243,250	Dollars \$ 142,811	\$ 23,057	\$ 77,382	\$ -	\$ 243,250
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bowlin Energy LLC	Dollars \$ 191,002	\$ 30,838	\$ 103,495	\$ -	\$ 325,335	Dollars \$ 191,002	\$ 30,838	\$ 103,495	\$ -	\$ 325,335
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lee Electrical Construction Inc	Dollars \$ 6,830	\$ 1,103	\$ 3,701	\$ -	\$ 11,633	Dollars \$ 6,830	\$ 1,103	\$ 3,701	\$ -	\$ 11,633
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mastec North America Inc	Dollars \$ 186,430	\$ 30,100	\$ 101,017	\$ -	\$ 317,547	Dollars \$ 186,430	\$ 30,100	\$ 101,017	\$ -	\$ 317,547
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New River Electrical Corp	Dollars \$ 81,058	\$ 13,087	\$ 43,921	\$ -	\$ 138,066	Dollars \$ 81,058	\$ 13,087	\$ 43,921	\$ -	\$ 138,066
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pike Electric	Dollars \$ 549,830	\$ 88,772	\$ 297,925	\$ -	\$ 936,527	Dollars \$ 549,830	\$ 88,772	\$ 297,925	\$ -	\$ 936,527
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Southern Electric Corp	Dollars \$ 69,616	\$ 11,240	\$ 37,721	\$ -	\$ 118,577	Dollars \$ 69,616	\$ 11,240	\$ 37,721	\$ -	\$ 118,577
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Enviro-Pro (Environmental contractor)	Dollars \$ 869,795	\$ 140,431	\$ 471,299	\$ -	\$ 1,481,525	Dollars \$ 869,795	\$ 140,431	\$ 471,299	\$ -	\$ 1,481,525
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pro Force (Environmental contractor)	Dollars \$ 117,387	\$ 18,953	\$ 63,606	\$ -	\$ 199,946	Dollars \$ 117,387	\$ 18,953	\$ 63,606	\$ -	\$ 199,946
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Weavertown (Environmental contractor)	Dollars \$ 11,683	\$ 1,886	\$ 6,331	\$ -	\$ 19,900	Dollars \$ 11,683	\$ 1,886	\$ 6,331	\$ -	\$ 19,900
Hours	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Contractor	Dollars \$ 17,615	\$ 2,844	\$ 9,544	\$ -	\$ 30,003	Dollars \$ 17,615	\$ 2,844	\$ 9,544	\$ -	\$ 30,003
<b>TOTAL OUTSIDE CONTRACTED SERVICES</b>	Dollars \$ 3,349,499	\$ 540,788	\$ 2,184,068	\$ -	\$ 6,074,355	Dollars \$ 3,290,074	\$ 531,194	\$ 2,151,868	\$ -	\$ 5,973,136
Hours	0	0	0	0	0.0	0	0	0	0	0.0
<b>Total Restoration Costs</b>	\$ 5,528,891	\$ 725,422	\$ 3,360,583	\$ -	\$ 9,614,896	\$ 5,222,272	\$ 661,828	\$ 3,125,091	\$ -	\$ 9,009,191

**Kentucky Power**

**Major Event Cost Recap**

Ashland/Pikeville Derecho Storm: 06/29/2012

**Detailed Restoration Costs**

As of 01/09/13

		06/29/12 DERECHO STORM TOTAL COST					06/29/12 DERECHO STORM INCREMENTAL COST					
		A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D	
		Capitalized	Accumulated Depreciation	Expensed	Unallocated	Total Cost	Capitalized	Accumulated Depreciation	Expensed	Unallocated	Total Cost	
		(Capital)	(Removal)	(O&M)		to Restore	(Capital)	(Removal)	(O&M)		to Restore	
In House Costs	Regular Time	Dollars \$ 82,208	\$ 50,865	\$ (60,996)	\$ -	\$ 72,077	\$ -	\$ -	\$ -	\$ -	\$ -	
	Salary & Wages	Hours 442.1	110.5	2,091.0	0.0	2,643.6	442.1	110.5	2,091.0	0.0	2,643.6	
Overtime	Dollars	\$ 109,972	\$ 27,493	\$ 422,837	\$ -	\$ 560,302	\$ 109,972	\$ 27,493	\$ 422,837	\$ -	\$ 560,302	
	Hours	2,420.6	605.8	9,960.1	0.0	12,986.5	2,420.6	605.8	9,960.1	0.0	12,986.5	
Salary & Wage Overheads	ST Fringes	\$ 7,626	\$ 1,906	\$ 1,458	\$ -	\$ 10,990	\$ -	\$ -	\$ -	\$ -	\$ -	
	OT Fringes	\$ 13,140	\$ 3,285	\$ 1,692	\$ -	\$ 18,117	\$ 13,140	\$ 3,285	\$ 1,692	\$ -	\$ 18,117	
	Other Labor Fringes	\$ 1,389	\$ 347	\$ 130	\$ -	\$ 1,866	\$ -	\$ -	\$ -	\$ -	\$ -	
	Incentives	\$ 12,026	\$ 3,005	\$ 45,983	\$ -	\$ 61,014	\$ -	\$ -	\$ -	\$ -	\$ -	
	Construction/Retirement	\$ 124,338	\$ 33,364	\$ -	\$ -	\$ 157,702	\$ 124,338	\$ 33,364	\$ -	\$ -	\$ 157,702	
	All Other Overheads	\$ 3,526	\$ 663	\$ 137,917	\$ -	\$ 142,106	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Salary &amp; Wages</b>		\$ 354,225	\$ 120,928	\$ 549,021	\$ -	\$ 1,024,174	\$ 247,450	\$ 64,142	\$ 424,529	\$ -	\$ 736,121	
Transportation	Fleet	\$ 41,356	\$ 9,798	\$ 160,010	\$ -	\$ 211,164	\$ 2,652	\$ 733	\$ 13,196	\$ -	\$ 16,580	
	<b>Total Transportation</b>	\$ 41,356	\$ 9,798	\$ 160,010	\$ -	\$ 211,164	\$ 2,652	\$ 733	\$ 13,196	\$ -	\$ 16,580	
Other Cost Category	Cell Phone	\$ 791	\$ 183	\$ 3,096	\$ -	\$ 4,070	\$ -	\$ -	\$ -	\$ -	\$ -	
	Lump Sum Pmts	\$ 3,196	\$ 799	\$ 11,984	\$ -	\$ 15,979	\$ 3,196	\$ 799	\$ 11,984	\$ -	\$ 15,979	
	External Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Employee Expenses	\$ 36,974	\$ 9,243	\$ 141,082	\$ 35,317	\$ 222,616	\$ 36,974	\$ 9,243	\$ 141,082	\$ 35,317	\$ 222,616	
	Misc	\$ 120	\$ 30	\$ 450	\$ (600)	\$ -	\$ 120	\$ 30	\$ 450	\$ (600)	\$ -	
<b>Total Other Cost Category</b>	\$ 41,081	\$ 10,255	\$ 156,612	\$ 34,717	\$ 242,665	\$ 40,290	\$ 10,072	\$ 153,516	\$ 34,717	\$ 238,595		
Materials & Supplies	Towers, Poles, & Fixtures	Poles \$ 24,342	\$ -	\$ -	\$ -	\$ 24,342	\$ 24,342	\$ -	\$ -	\$ -	\$ 24,342	
	Cross arms	\$ 6,084	\$ -	\$ -	\$ -	\$ 6,084	\$ 6,084	\$ -	\$ -	\$ -	\$ 6,084	
	Overhead Conductors & Devices	Wire	\$ 66,048	\$ -	\$ -	\$ -	\$ 66,048	\$ 66,048	\$ -	\$ -	\$ -	\$ 66,048
		Cutouts	\$ 14,254	\$ -	\$ -	\$ -	\$ 14,254	\$ 14,254	\$ -	\$ -	\$ -	\$ 14,254
		Splices	\$ 50,421	\$ -	\$ -	\$ -	\$ 50,421	\$ 50,421	\$ -	\$ -	\$ -	\$ 50,421
		Other	\$ 84,082	\$ -	\$ -	\$ -	\$ 84,082	\$ 84,082	\$ -	\$ -	\$ -	\$ 84,082
	Line Transformers	\$ 67,923	\$ -	\$ -	\$ -	\$ 67,923	\$ 67,923	\$ -	\$ -	\$ -	\$ 67,923	
	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Lighting & Signal Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	\$ (37,207)	\$ (3,809)	\$ 162,919	\$ (35,317)	\$ 86,586	\$ (37,207)	\$ (3,809)	\$ 162,919	\$ (35,317)	\$ 86,586		
<b>Total Materials</b>	\$ 275,947	\$ (3,809)	\$ 162,919	\$ (35,317)	\$ 399,740	\$ 275,947	\$ (3,809)	\$ 162,919	\$ (35,317)	\$ 399,740		
Cost of Providing Temporary Electric Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL IN HOUSE COSTS</b>	\$ 712,609	\$ 137,172	\$ 1,028,562	\$ (600)	\$ 1,877,743	\$ 566,339	\$ 71,138	\$ 754,160	\$ (600)	\$ 1,391,036		

**Kentucky Power**

**Major Event Cost Recap**

Ashland/Pikeville Derecho Storm: 06/29/2012

**Detailed Restoration Costs**

As of 01/04/13

**Outside Contracted Services**

	06/29/12 DERECHO STORM TOTAL COST					06/29/12 DERECHO STORM INCREMENTAL COST				
	A Capitalized (Capital)	B Accumulated Depreciation (Removal)	C Expensed (O&M)	D Unallocated	A+B+C+D Total Cost to Restore	A Capitalized (Capital)	B Accumulated Depreciation (Removal)	C Expensed (O&M)	D Unallocated	A+B+C+D Total Cost to Restore
Asplundh Tree Expert	Dollars \$ -	\$ -	\$ 895,102	\$ -	\$ 895,102	Dollars \$ -	\$ -	\$ 895,102	\$ -	\$ 895,102
	Hours 0.0	0.0	0.0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
D.H. Elliott	Dollars \$ 73,585	\$ 20,343	\$ 366,182	\$ -	\$ 460,110	Dollars \$ 60,411	\$ 16,701	\$ 300,623	\$ -	\$ 377,735
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
ACRT Inc	Dollars \$ 1,331	\$ 368	\$ 6,623	\$ -	\$ 8,322	Dollars \$ 1,331	\$ 368	\$ 6,623	\$ -	\$ 8,322
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Area Wide Protective	Dollars \$ 12,983	\$ 3,589	\$ 64,605	\$ -	\$ 81,177	Dollars \$ 12,983	\$ 3,589	\$ 64,605	\$ -	\$ 81,177
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Chain Electric	Dollars \$ 66,690	\$ 18,437	\$ 331,874	\$ -	\$ 417,002	Dollars \$ 66,690	\$ 18,437	\$ 331,874	\$ -	\$ 417,002
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Entergy AR (ESTIMATED)	Dollars \$ 186,797	\$ 51,643	\$ 929,566	\$ -	\$ 1,168,006	Dollars \$ 186,797	\$ 51,643	\$ 929,566	\$ -	\$ 1,168,006
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Entergy Gulf States LA	Dollars \$ 53,647	\$ 14,831	\$ 266,966	\$ -	\$ 335,444	Dollars \$ 53,647	\$ 14,831	\$ 266,966	\$ -	\$ 335,444
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Entergy LA	Dollars \$ 92,992	\$ 25,709	\$ 462,758	\$ -	\$ 581,458	Dollars \$ 92,992	\$ 25,709	\$ 462,758	\$ -	\$ 581,458
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Entergy MS (ESTIMATED)	Dollars \$ 90,430	\$ 25,000	\$ 450,008	\$ -	\$ 565,438	Dollars \$ 90,430	\$ 25,000	\$ 450,008	\$ -	\$ 565,438
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Entergy New Orleans Inc	Dollars \$ 36,400	\$ 10,063	\$ 181,136	\$ -	\$ 227,599	Dollars \$ 36,400	\$ 10,063	\$ 181,136	\$ -	\$ 227,599
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Entergy TX	Dollars \$ 45,829	\$ 12,670	\$ 228,062	\$ -	\$ 286,562	Dollars \$ 45,829	\$ 12,670	\$ 228,062	\$ -	\$ 286,562
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Highline (Utility Lines Construction)	Dollars \$ 52,943	\$ 14,637	\$ 263,464	\$ -	\$ 331,044	Dollars \$ 52,943	\$ 14,637	\$ 263,464	\$ -	\$ 331,044
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
PAR Electric	Dollars \$ 22,617	\$ 6,253	\$ 112,551	\$ -	\$ 141,421	Dollars \$ 22,617	\$ 6,253	\$ 112,551	\$ -	\$ 141,421
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Pike Electric	Dollars \$ 7,080	\$ 1,957	\$ 35,233	\$ -	\$ 44,270	Dollars \$ 7,080	\$ 1,957	\$ 35,233	\$ -	\$ 44,270
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Southern Electric Corp	Dollars \$ 24,967	\$ 6,902	\$ 124,244	\$ -	\$ 156,113	Dollars \$ 24,967	\$ 6,902	\$ 124,244	\$ -	\$ 156,113
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
T&D Solutions	Dollars \$ 66,050	\$ 18,260	\$ 328,687	\$ -	\$ 412,997	Dollars \$ 66,050	\$ 18,260	\$ 328,687	\$ -	\$ 412,997
	Hours 0	0	0	0.0	0.0	Hours 0.0	0.0	0.0	0.0	0.0
Other Contractor	Dollars \$ (8,814)	\$ (2,437)	\$ (43,862)	\$ -	\$ (55,113)	Dollars \$ (8,814)	\$ (2,437)	\$ (43,862)	\$ -	\$ (55,113)
Other Contractor, Unallocated	Dollars \$ -	\$ -	\$ -	\$ 600	\$ 600	Dollars \$ -	\$ -	\$ -	\$ 600	\$ 600
<b>TOTAL OUTSIDE CONTRACTED SERVICES</b>	Dollars \$ 825,527	\$ 228,228	\$ 5,003,197	\$ 600	\$ 6,057,552	Dollars \$ 812,353	\$ 224,586	\$ 4,937,638	\$ 600	\$ 5,975,176
	Hours 0	0	0	0	0.0	Hours 0	0	0	0	0.0
<b>Total Restoration Costs</b>	\$ 1,538,136	\$ 365,400	\$ 6,031,759	\$ -	\$ 7,935,295	\$ 1,378,691	\$ 295,724	\$ 5,691,798	\$ -	\$ 7,366,213

**Kentucky Power**

**Major Event Cost Recap**

Ashland/Pikeville/Hazard Thunderstorm: 07/05/2012

**Detailed Restoration Costs**

As of 01/04/13

		07/05/12 THUNDERSTORM TOTAL COST					07/05/12 THUNDERSTORM INCREMENTAL COST				
		A	B	C	D	A+B+C+D	A	B	C	D	A+B+C+D
		Capitalized	Accumulated	Expensed	Unallocated	Total Cost	Capitalized	Accumulated	Expensed	Unallocated	Total Cost
		(Capital)	Depreciation	(O&M)		to Restore	(Capital)	Depreciation	(O&M)		to Restore
			(Removal)					(Removal)			
<b>In House Costs</b>	Regular Time	Dollars \$ 1,782	\$ 255	\$ 23,790	\$ -	\$ 25,827	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Salary &amp; Wages</b>	Hours	48.0	6.9	629.5	0.0	684.4	48.0	6.9	629.5	0.0	684.4
	Overtime	Dollars \$ 5,559	\$ 794	\$ 73,906	\$ -	\$ 80,259	\$ 5,559	\$ 794	\$ 73,906	\$ -	\$ 80,259
	Hours	126.9	17.7	1,664.5	0.0	1,809.1	126.9	17.7	1,664.5	0.0	1,809.1
	Salary & Wage	ST Fringes \$ 960	\$ 137	\$ -	\$ -	\$ 1,097	\$ -	\$ -	\$ -	\$ -	\$ -
	Overheads	OT Fringes \$ 664	\$ 95	\$ -	\$ -	\$ 759	\$ 664	\$ 95	\$ -	\$ -	\$ 759
		Other Labor Fringes \$ 36	\$ 5	\$ -	\$ -	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -
		Incentives \$ 345	\$ 46	\$ 4,729	\$ -	\$ 5,120	\$ -	\$ -	\$ -	\$ -	\$ -
		Construction/Retirement \$ 12,223	\$ 1,580	\$ -	\$ -	\$ 13,803	\$ 12,223	\$ 1,580	\$ -	\$ -	\$ 13,803
		All Other Overheads \$ (114)	\$ (24)	\$ (2,121)	\$ -	\$ (2,259)	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Salary &amp; Wages</b>	\$ 21,455	\$ 2,888	\$ 100,304	\$ -	\$ 124,647	\$ 18,446	\$ 2,469	\$ 73,906	\$ -	\$ 94,821
<b>Transportation</b>	Fleet	\$ 2,078	\$ 64	\$ 31,368	\$ -	\$ 33,510	\$ 378	\$ 45	\$ 2,208	\$ -	\$ 2,631
	<b>Total Transportation</b>	\$ 2,078	\$ 64	\$ 31,368	\$ -	\$ 33,510	\$ 378	\$ 45	\$ 2,208	\$ -	\$ 2,631
<b>Other Cost Category</b>	Cell Phone	\$ 34	\$ 1	\$ 574	\$ -	\$ 609	\$ -	\$ -	\$ -	\$ -	\$ -
	Lump Sum Pmts	\$ 154	\$ 22	\$ 2,021	\$ -	\$ 2,197	\$ 154	\$ 22	\$ 2,021	\$ -	\$ 2,197
	External Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Expenses	\$ 914	\$ 131	\$ 12,017	\$ -	\$ 13,062	\$ 914	\$ 131	\$ 12,017	\$ -	\$ 13,062
	Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Other Cost Category</b>	\$ 1,102	\$ 154	\$ 14,612	\$ -	\$ 15,868	\$ 1,068	\$ 153	\$ 14,038	\$ -	\$ 15,259
<b>Materials &amp; Supplies</b>	Towers, Poles, & Fixtures	\$ 3,548	\$ -	\$ -	\$ -	\$ 3,548	\$ 3,548	\$ -	\$ -	\$ -	\$ 3,548
		\$ 822	\$ -	\$ -	\$ -	\$ 822	\$ 822	\$ -	\$ -	\$ -	\$ 822
	Overhead Conductors & Devices	Wire \$ 3,219	\$ -	\$ -	\$ -	\$ 3,219	\$ 3,219	\$ -	\$ -	\$ -	\$ 3,219
		Cutouts \$ 2,312	\$ -	\$ -	\$ -	\$ 2,312	\$ 2,312	\$ -	\$ -	\$ -	\$ 2,312
		Splices \$ 1,886	\$ -	\$ -	\$ -	\$ 1,886	\$ 1,886	\$ -	\$ -	\$ -	\$ 1,886
		Other \$ 6,297	\$ -	\$ -	\$ -	\$ 6,297	\$ 6,297	\$ -	\$ -	\$ -	\$ 6,297
	Line Transformers	\$ 14,644	\$ -	\$ -	\$ -	\$ 14,644	\$ 14,644	\$ -	\$ -	\$ -	\$ 14,644
	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Lighting & Signal Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ 3,051	\$ -	\$ 7,486	\$ -	\$ 10,537	\$ 3,051	\$ -	\$ 7,486	\$ -	\$ 10,537
	<b>Total Materials</b>	\$ 35,779	\$ -	\$ 7,486	\$ -	\$ 43,265	\$ 35,779	\$ -	\$ 7,486	\$ -	\$ 43,265
<b>Cost of Providing Temporary Electric Svc</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL IN HOUSE COSTS</b>		\$ 60,414	\$ 3,106	\$ 153,770	\$ -	\$ 217,290	\$ 55,671	\$ 2,667	\$ 97,638	\$ -	\$ 155,976

**Kentucky Power  
Major Event Cost Recap**

Ashland/Pikeville/Hazard Thunderstorm: 07/05/2012  
Detailed Restoration Costs  
As of 01/04/13

	07/05/12 THUNDERSTORM TOTAL COST					07/05/12 THUNDERSTORM INCREMENTAL COST				
	A Capitalized (Capital)	B Accumulated Depreciation (Removal)	C Expensed (O&M)	D Unallocated	A+B+C+D Total Cost to Restore	A Capitalized (Capital)	B Accumulated Depreciation (Removal)	C Expensed (O&M)	D Unallocated	A+B+C+D Total Cost to Restore
<b>Outside Contracted Services</b>										
Asplundh Tree Expert	Dollars \$ -	\$ -	\$ 95,126	\$ -	\$ 95,126	\$ -	\$ -	\$ 95,126	\$ -	\$ 95,126
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D.H. Elliott	Dollars \$ 20,111	\$ 2,410	\$ 117,367	\$ -	\$ 139,888	\$ 16,163	\$ 1,937	\$ 94,329	\$ -	\$ 112,430
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ACRT Inc	Dollars \$ 19	\$ 2	\$ 109	\$ -	\$ 130	\$ 19	\$ 2	\$ 109	\$ -	\$ 130
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Area Wide Protective	Dollars \$ 3,701	\$ 444	\$ 21,600	\$ -	\$ 25,745	\$ 3,701	\$ 444	\$ 21,600	\$ -	\$ 25,745
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Entergy Gulf States LA	Dollars \$ 7,850	\$ 941	\$ 45,816	\$ -	\$ 54,607	\$ 7,850	\$ 941	\$ 45,816	\$ -	\$ 54,607
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Entergy LA	Dollars \$ 6,292	\$ 754	\$ 36,720	\$ -	\$ 43,766	\$ 6,292	\$ 754	\$ 36,720	\$ -	\$ 43,766
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Entergy TX	Dollars \$ 10,299	\$ 1,234	\$ 60,107	\$ -	\$ 71,641	\$ 10,299	\$ 1,234	\$ 60,107	\$ -	\$ 71,641
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Highline	Dollars \$ 19,523	\$ 2,340	\$ 113,937	\$ -	\$ 135,800	\$ 19,523	\$ 2,340	\$ 113,937	\$ -	\$ 135,800
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Southern Electric Corp	Dollars \$ 1,728	\$ 207	\$ 10,085	\$ -	\$ 12,020	\$ 1,728	\$ 207	\$ 10,085	\$ -	\$ 12,020
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
T&D Solutions	Dollars \$ 1,758	\$ 211	\$ 10,262	\$ -	\$ 12,231	\$ 1,758	\$ 211	\$ 10,262	\$ -	\$ 12,231
	Hours 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Contractor	Dollars \$ 24,535	\$ 2,940	\$ 143,190	\$ -	\$ 170,666	\$ 24,535	\$ 2,940	\$ 143,190	\$ -	\$ 170,666
Other Contractor Unallocated	Dollars \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Hours 0	0	0	0	0.0	0	0	0	0	0.0
<b>TOTAL OUTSIDE CONTRACTED SERVICES</b>	Dollars \$ 95,817	\$ 11,483	\$ 654,320	\$ -	\$ 761,620	\$ 91,870	\$ 11,010	\$ 631,282	\$ -	\$ 734,162
	Hours 0	0	0	0	0.0	0	0	0	0	0.0
<b>Total Restoration Costs</b>	\$ 156,231	\$ 14,589	\$ 808,090	\$ -	\$ 978,910	\$ 147,541	\$ 13,677	\$ 728,920	\$ -	\$ 890,138