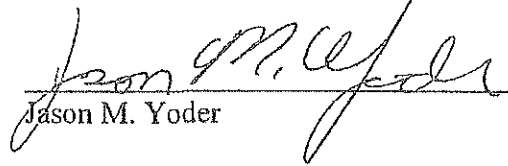


VERIFICATION

The undersigned, Jason M. Yoder, being duly sworn, deposes and says he is Staff Accountant Accounting Policy and Research for American Electric Power Service Corporation and that he has personal knowledge of the set forth in the forgoing responses for which he is identified as the witness and the information contained therein is true and correct to the best of his information, knowledge and belief.



Jason M. Yoder

STATE OF OHIO

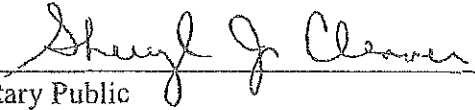
)

) Case No. 2014-00396

COUNTY OF FRANKLIN

)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Jason M. Yoder, this the 20th day of February, 2015.



Notary Public

SHERYL J. CLEAVER
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES 6/13/2017

My Commission Expires:

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
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Kentucky Power Company

REQUEST

Please provide a complete copy of KPCo's detailed general ledger for 2011, 2012, 2013, and 2014 and for the period ended September 30, 2014. In addition, please provide new monthly data as it becomes available through the course of this proceeding.

RESPONSE

See AG_1_48_Attachment1.pdf, AG_1_48_Attachment2.pdf, AG_1_48_Attachment3.pdf and AG_1_48_Attachment4.pdf for 2011, 2012, 2013 and 2014 detailed KPCo general ledger activity, respectively.

General ledger detail in attachment AG_1_48_Attachment3.pdf does not reflect KPCo's 50% acquisition of Mitchell Plant on December 31, 2013.

December 31, 2013 balance sheet detail of KPCo's 50% acquisition of Mitchell Plant are included in Attachment AG_1_48_Attachment5.pdf.

Supplemental response February 20, 2015

Please see AG_1_48_Attachment6.pdf for the January 2015 general ledger activity.

WITNESS: Jason M Yoder

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Kentucky Power Company

REQUEST

Please provide a copy of KPCo's trial balances for 12/31/2011, 12/31/2012, 12/31/2013 and 12/31/2014. In addition, please provide new monthly data as it becomes available throughout the course of this proceeding.

RESPONSE

See AG_1_49_Attachment1.pdf, AG_1_49_Attachment2.pdf, AG_1_49_Attachment3.pdf and AG_1_49_Attachment4.pdf for 12/31/2011, 12/31/2012, 12/31/2013 and 12/31/2014 trial balances, respectively. The Company will supplement this response during the pendency of this case as monthly ledgers are closed.

The trial balance in attachment AG_1_49_Attachment3.pdf does not reflect KPCo's 50% acquisition of Mitchell Plant on December 31, 2013.

December 31, 2013 balance sheet detail of KPCo's 50% acquisition of Mitchell Plant are included in Attachment AG_1_49_Attachment5.pdf.

Supplemental response February 20, 2015

Please see the Company's supplemental response to KIUC_1_19 for the January 2015 trial balances.

WITNESS: Jason M Yoder

Kentucky Power Company

REQUEST

Accumulated Deferred Income Taxes (ADIT).

- a. Please provide a detailed itemization of each item of ADIT, in total, as of 12/31/2011, 12/31/2012, 12/31/2013, and as of 9/30/2014.
- b. Please provide the monthly level of Accumulated Deferred Income Taxes, by timing difference item, for 2011, 2012, 2013, 2014, and for the 12 months ending 9/30/2014.
- c. For each item, identify the book/tax-timing difference that causes the ADIT, explain when that temporary timing difference first arose, identify the amount of the timing difference as of each date, and describe in detail whether and how that particular timing difference relates to an item of utility rate base, utility revenue and/or utility expense, and how the related item has been reflected in the Company's filing for ratemaking purposes.

RESPONSE

- a. Please see attachment AG_1_62Attachment1.xlsx for a detailed itemization of each item of ADIT as of the requested dates.
- b. This information is voluminous. It is contained in the PowerPlan Tax Provision System and can be made available at a mutually agreed upon time in Columbus, Ohio.
- c. ADFIT balances change from year-to-year based on the annual Schedule M adjustments that are made in the Federal income tax returns. Information regarding when amounts were included in book and in tax returns is not tracked and is not readily available. All ADIT with the exception of SFAS 109 ADIT was included in the rate case. See Section V Exhibit 5 Summary for items included in Cost of Service.

Supplemental response February 20, 2015

- b. Please see AG_1_62_Attachments 2.pdf through 5.pdf for a sampling of months of the ADIT by timing differences.

WITNESS: Jeffrey B Bartsch

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Kentucky Power Company

REQUEST

Please identify and explain all new or upgraded software and systems costing over \$20,000 per year for KPCo since the last KPCo rate case, including software and systems charged to KPCo from AEPSC or other affiliates. For each new software and system:

- a. Please provide all costs and expenses associated with the software since inception. Include both capital costs associated with this software and as well as any O&M expenses. Include a description of each cost or expense.
- b. For the costs and expenses shown in part a., please indicate how much of each cost and expense was charged to KPCo.
- c. Were any prudence reviews conducted prior to purchasing the software? If yes, please provide those reviews. If not, explain why not.
- d. Please provide any cost-benefit studies conducted prior to purchasing such software.

RESPONSE

Please refer to AG_1_143_Attachment1.xls for a summary of capitalized software charges from AEPSC to KPCo for 2013 and 2014 that exceeded \$20,000 per year.

- a. Please refer to AG_1_143_Attachment1.xls for the life to date (2007-2014) charges for capitalized software for the projects that exceeded \$20,000 billed to KPCo in 2013 and 2014.

Please refer to AG_1_143_Attachment2.xls for the the life to date (2007-2014) capitalized costs by cost category for the projects that exceeded \$20,000 billed to KPCo in 2013 and 2014.

Please refer to AG_1_143_Attachment3.xls for the O&M expense by FERC account related to the capitalized projects that exceeded \$20,000 billed to KPCo in 2013 and 2014.

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- b. Please refer to AG_1_143_Attachment1.xls for the requested data.
- c. Yes, prudence reviews are conducted prior to the purchase of software. The Company's IT procurement policy is attached as AG_1_143_Attachment4.pdf. Due to the voluminous, proprietary and confidential nature of the associated documents, the Company will make these documents available at its offices in Columbus, Ohio on a mutually agreeable date and time.
- d. The cost-benefit studies are included as part of the prudence reviews discussed in part c. above.

Supplemental response February 20, 2015

c.- d. Please see AG-1_143_Attachment5.pdf for the requested information. Any yellow highlighting in these documents were for internal purposes only; the information is not confidential.

WITNESS: Jason M Yoder