KPSC Case No. 2014-00396 Attorney General's Initial Set of Data Requests Dated January 29, 2014 Item No. 127 Page 1 of 1 Corrected Response

Kentucky Power Company

REQUEST

Provide a complete description of KPCo's procedures for accruing AFUDC including how KPCo identifies which construction projects accrue AFUDC.

RESPONSE

See AG_1_127Attachment1.pdf.

WITNESS: Ranie K Wohnhas