KPSC Case No. 2014-00396 KIUC's First Set of Data Requests Dated January 29, 2015 Item No. 34 Attachment 1 Page 1 of 8

Name of Respondent		This Report Is:				Date of Report	Year/Peri	ear/Period of Report		
Kentilcky Power Company		(1)	(1) X An Original (2) A Resubmission		(Mo, Da, Yr) / /		End of	2242124		
	OTHER REGULATORY ASSETS (Account 182.3)									
1 Re	port below the particulars (details) called for						r docket number	if applicable		
2. Mir	nor items (5% of the Balance in Account 182	.3 at	end of period, or a	mounts less	s tha	n \$100.000 whi	ch ever is less).	nav be grouped		
by cla	sses.						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, 3		
	Regulatory Assets being amortized, show p	period								
Line	Description and Purpose of		Balance at Beginning	Debits	-		DITS	Balance at end of		
No.	Other Regulatory Assets		of Current Quarter/Year		- 1	Written off During the Quarter /Year Account	Written off During the Period Amount	Current Quarter/Year		
	(a)		(b)	(c)		Charged (d)	(e)	(f)		
1	Deferred Storm Expense		24,355,055		1,537		3,603,594	21,142,998		
2	Kentucky PSC Case No. 2009-00352				,			21,142,000		
3	, in the same in t				-					
4	SFAS 109 Deferred FIT		79,448,611	15 476	5 536	190,282-3	11,742,588	83,182,559		
5	orro too balanca III		repriopri	10,111	3,000	130,202-3	11,142,000	03,102,335		
6	SFAS 109 Deferred SIT		36,824,251	6.025	5,543	283	617,746	42,232,048		
7	Of No 100 bulletted of 1		00,024,201	0,020	0,040	200	017,140	42,232,040		
8	Post In-Service AFUDC Hanging Rock/		765,864			406	33,408	722.456		
9	Jefferson 765 KV Line		700,004			400	55,400	732,456		
10	Amortz period: Dec 1984-Nov 2032				_					
11	Among period. Dec 1904-Nov 2032						e .			
	Description Everyone Hansion Books		119,353		-	400	E 208	44445		
12	Depreciation Expenses - Hanging Rock/		119,555			406	5,208	114,145		
13	Jefferson 765 KV line									
14	Amortz period: Dec 1984-Nov 2032			-		[
15	D. C. ADDUF		200 504	0.04	0.400		0.455.407			
16	Deferred DSM Expenses	- 1 1	269,504	2,21	2,439	Various	2,455,437	26,506		
17										
18	Deferred Carbon Management Research		200,000	24	1,666	506	166,664	275,002		
19	Kentucky PSC Case No 2008-00308 & 2009-00459									
20	Amortz period: July 2010-June 2018									
21										
22	Deferred Equity Carrying Charges		(174,969)	2	22,428			-152,541		
23	· · · · · · · · · · · · · · · · · · ·									
24	BridgeCo Transmission Org Funding		336,499		_~-	407	22,003	314,496		
25										
26	FERC Docket AC04-101-000	,								
27										
28			616,302		u v	407	105,875	510,427		
29	Amortz period: Jan 2005-Dec 2014									
30	FERC Docket EL05-74-000						ļ			
31										
32			355,510			407	23,246	332,264		
33	Amortz period: Jan 2005-Dec 2019									
34	FERC Docket AC04-101-000									
35										
36	Carrying Charges - RTO Startup Costs		228,575	1	24,13	8 407	148,87	203,83		
37	Amortz period: Jan 2005 up to Dec 2019									
38	FERC Docket AC04-101-000									
39										
40	Alliance RTO Deferred Expense		176,119				11,51	5 164,60		
41	Amortz period: Jan 2005-Dec 2019									
42	FERC Dacket AC04-101-000									
43	3							2		
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KPSC Case No. 2014-00396 KIUC's First Set of Data Requests Dated January 29, 2015 Item No. 34 Attachment 1 Page 2 of 8

Name of Respondent			This Report Is:		Date of Report Year/Pe		Year/Peri	od of Report		
Kentucky Power Company (1 (2			X An Original		(Mo, Da, Yr) / /		End of	End of 2010/Q4		
	0				int 18					
1 Rer	OTHER REGULATORY ASSETS (Account 182.3) 1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.									
2. Min	or items (5% of the Balance in Account 182	.3 at e	end of period, or a	mounts les	s tha	an \$100.000 which	ch ever is less).	may be grouped		
by cla	sses.							, 5		
3. For	Regulatory Assets being amortized, show p	eriod								
Line	Description and Purpose of		Balance at Beginning	Debits		CRE	DITS	Balance at end of		
No.	Other Regulatory Assets		of Current			Written off During the	Written off During	Current Quarter/Year		
- 1			Quarter/Year			Quarter /Year Account	the Period Amount			
	(a)		(b)	(c)		Charged (d)	(e)	(f)		
	SFAS 112 Post Employment Benefit		7,076,807	14	5,099	Various	765,570	6,456,336		
2										
3	SFAS 158 Employers' Accounting for Defined		56,847,872	59,10	5,134	Various	57,099,838	58,853,168		
4	Benefit Pension and Other Postretirement Plans									
5										
6	Unrealized Loss on Forward Commitments			392,73	9,239	Various	392,646,203	93,036		
7										
8										
9										
10										
11								-		
12			-							
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42			-	-	_			-		
43										
44	TOTAL:		207,445,353	476,4	83,75	9	469,447,77	1 214,481,341		
								1		
						1				

KPSC Case No. 2014-00396 KIUC's First Set of Data Requests Dated January 29, 2015 Item No. 34 Attachment 1 Page 3 of 8

Name of Respondent Kentucky Power Company		This (1) (2)			Date of Report (Mo, Da, Yr) 08/09/2012	Year/Peri End of	Year/Period of Report End of2011/Q4	
	0		REGULATORY ASS					
1. Rei	port below the particulars (details) called for					r docket number	if applicable	
2. Mir	or items (5% of the Balance in Account 182	.3 at e	end of period, or a	mounts less th	an \$100.000 whi	ch ever is less).	may be grouped	
by cla	sses.						J. S.	
3. For	Regulatory Assets being amortized, show p	period	of amortization.					
Line	Description and Purpose of		Balance at Beginning	Debits	CRE	DITS	Balance at end of	
No.	Other Regulatory Assets		of Current		Written off During the	Written off During	Current Quarter/Year	
	20 E		Quarter/Year		Quarter /Year Account	the Period Amount		
	(a)		(b)	(c)	Charged (d)	(e)	(f)	
1	Deferred Storm Expense		21,142,998		593	4,698,444	16,444,554	
2	Kentucky PSC Case No. 2009-00352							
3								
4	SFAS 109 Deferred FIT		83,182,559	11,054,184	Various	11,647,841	82,588,902	
5					7			
6	SFAS 109 Deferred SIT		42,232,048	1.645.91	Various	2,282,817	41,595,141	
7					10000		1,,550,111	
8	Post In-Service AFUDC Hanging Rock/		732,456		406	33,408	699,048	
			732,430		400	33,400	099,040	
9	Jefferson 765 KV Line					300.30.00		
10	Amortz period: Dec 1984 - Nov 2032							
11								
12	Depreciation Expenses - Hanging Rock/		114,145		406	5,208	108,937	
13	Jefferson 765 KV line							
14	Amortz period: Dec 1984 - Nov 2032							
15								
16	Deferred DSM Expenses		26,506	3.490.01	8 Various	3,356,552	159,972	
17					7011000		,,,,,,,	
	Deferred Carbon Management Research	***	275,002	200.00	0 506	249,996	225,006	
18			213,002	200,00	0 500	245,550	225,006	
19	Kentucky PSC Case No 2008-00308 & 2009-00459						 	
20	Amortz period: July 2010 - June 2018				-			
21					-			
22	Deferred Equity Carrying Charges		(152,541)	22,42	28		-130,113	
23								
24	BridgeCo Transmission Org Funding	**	314,496		407	23,784	290,712	
25	Amortz period: Jan 2005 - Dec 2019							
26	FERC Docket AC04-101-000							
27								
28			510,427		407	113,89	7 396,530	
29			1		101	,,,,,,,	500,000	
						+		
30	 			<u> </u>	-			
31					1000	0.10		
32			332,264	1	407	25,12	7 307,137	
33	Amortz period: Jan 2005-Dec 2019						<u> </u>	
34	FERC Docket AC04-101-000				1	1		
35	i							
36	Carrying Charges - RTO Startup Costs		203,837	90,8	25 407	117,51	3 177,149	
37						<u> </u>		
38								
39			1					
_	See and an analysis and an analysis		164,604		407	12,44	152,156	
40			104,004		101	12,77	- 132,130	
41					+	-		
42			-	1				
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KPSC Case No. 2014-00396 KIUC's First Set of Data Requests Dated January 29, 2015 Item No. 34 Attachment 1 Page 4 of 8

			Report Is:		(Ma Da Vr)			od of Report		
Kentucky Power Company (1)		(2)	An Original A Resubmission		(Mo, Da, Yr) 08/09/2012		End of 2011/Q4			
OTHER REGULATORY ASSETS (Account 182.3)										
1 Ren	Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.									
2. Min	or items (5% of the Balance in Account 182	.3 at 6	end of period, or ar	nounts less	than \$100,000	which	ever is less) n	nav be grouped		
by cla					4100,000		0101 10 1000), 11	ia) bo grouped		
	Regulatory Assets being amortized, show p	eriod	of amortization.					4		
Line	Description and Purpose of		Balance at Beginning	Debits		CREDI	TS	Balance at end of		
No.	Other Regulatory Assets		of Current		Written off During	A-1-1	ritten off During	Current Quarter/Year		
			Quarter/Year		Quarter /Year Acc		e Period Amount			
	(a)		(b)	(c)	Charged (c	1)	(e)	(f)		
	SFAS 112 Post Employment Benefit		6,456,336	342,0	32 Various		1,593,411	5,204,957		
2										
3	SFAS 158 Employers' Accounting for Defined		58,853,168	66,653,0	086 Various		59,114,216	66,392,038		
4	Benefit Pension and Other Postretirement Plans									
5										
6	Unrealized Loss on Forward Commitments	//.8/	93,036	207,383,4	107 Various		207,476,443			
7										
8	Carbon Capture FEED Study			1,562,	541 146		657,413	905,128		
9	·									
10					*					
11										
12										
13						-				
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			248 404 244	202.44	1.421		201 400 54	9 245 547 054		
44	TOTAL:		214,481,341	292,444	1,401		291,408,51	8 215,517,254		
						7.1				
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KPSC Case No. 2014-00396 KIUC's First Set of Data Requests Dated January 29, 2015 Item No. 34 Attachment 1 Page 5 of 8

Name of Respondent		This Report Is:			C	Date of Report	Year/Peri	Year/Period of Report	
I Kenilicky Power Company		(1)	An Original A Resubmission			Mo, Da, Yr) 94/11/2013	End of	End of	
OTHER REGULATORY ASSETS (Account 182.3)									
1 Do								:f!:!-!-	
2 Mir	port below the particulars (details) called for nor items (5% of the Balance in Account 182	3 at	erning other regula	atory assets	, Inci	s \$100 000 whi	r docket number	, if applicable.	
by cla		.J all	end of period, of a	illoullis less	ula	11 \$ 100,000 WIII	ch ever is less),	may be grouped	
	Regulatory Assets being amortized, show i	period	of amortization.						
Line									
No.	Other Regulatory Assets		of Current	5-5-110	ŀ	Written off During the	Written off During	Current Quarter/Year	
	,		Quarter/Year			Quarter /Year Account	the Period Amount		
	(a)		(b)	(c)	_ 1	Charged (d)	(e)	(f)	
1	Deferred Storm Expense		16,444,554			593	4,698,444	11,746,110	
2	Kentucky PSC Case No. 2009-00352								
3	Amortz period: July 2010 - June 2015								
4									
5	Deferred Storm Expenses - 2012			12,146	000.		10 13-35-0	12,146,000	
6								12,770,000	
7	SFAS 109 Deferred FIT		82,588,902	14 957	860	Various	11,235,739	86,311,032	
	SPAS 103 Desented F11		02,300,302	17,337	,000	various	11,233,133	00,311,032	
8	CEAC 400 Deferred CIT		A1 E0E 444	0.24	700	Variation	4 504 240	40.044.004	
9	SFAS 109 Deferred SIT		41,595,141	2,34	3,790	Various	1,594,240	42,344,691	
10					_				
11	Post In-Service AFUDC Hanging Rock/		699,048			406	33,408	665,640	
12	Jefferson 765 KV Line								
13	Amortz period: Dec 1984 - Nov 2032								
14									
15	Depreciation Expense - Hanging Rock/		108,937			406	5,208	103,729	
16	Jefferson 765 KV Line								
17	Amortz period: Dec 1984 - Nov 2032				-				
18									
19	Deferred DSM Expense		159,972	4 37	0 687	456, 908	2,941,336	1,589,323	
	Deletted DOM Expense		155,572	7,01	0,001	430, 500	2,541,660	1,005,020	
20	57 10 1 11 15		225 000	20	0.000	400 500	200.000	475.04/	
21	Deferred Carbon Management Research		225,006	20	0,000	188, 506	299,996	175,010	
22	Kentucky PSC Case 2008-00308 & 2009-00459			-			-		
23	Amortz period: July 2010 - June 2018								
24	(V).								
25	Deferred Equity Carrying Charge		(130,113)	2	2,428	3		-107,68	
26									
27	BridgeCo Transmission Org Funding		290,712			407,421	25,70	9 265,00	
28	Amortz period: Jan 2005 - Dec 2019								
29	FERC Docket AC04-101-000						1		
30									
31		-	396,530			407, 421	122,52	7 274,00	
32									
			 		775				
33						-	-		
34	AND THE RESERVE OF THE PARTY OF	-	207.40	,	-	407 404	97.40	1 070.07	
3			307,137	-		407, 421	27,16	279,97	
36				-				-	
3	FERC Docket AC04-101-000								
3								<u> </u>	
3	Carrying Charges - RTO Startup Costs		177,14	9	93,87	0 407, 421	122,66	52 148,35	
4	Amortz period: Jan 2005 - Dec 2019								
4	1 FERC Docket AC04-101-000		-						
4									
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KPSC Case No. 2014-00396 KIUC's First Set of Data Requests Dated January 29, 2015 Item No. 34 Attachment 1 Page 6 of 8

Name of Respondent Kentucky Power Company		This Report Is: (1) [X] An Original	(Date of Report Mo, Da, Yr)		Year/Period of Report End of 2012/Q4	
TCITA	The state of the s	(2) A Resubmission		04/11/2013	Lild of	Elid of	
1 D-		THER REGULATORY ASS					
2. Min by cla	oort below the particulars (details) called for or items (5% of the Balance in Account 182 sses. Regulatory Assets being amortized, show p	.3 at end of period, or a	nounts less tha	auding rate orde in \$100,000 which	r docket number, ch ever is less), n	if applicable. nay be grouped	
Line	Description and Purpose of	Balance at Beginning	Debits	CRE	DITS	Balance at end of	
No.	Other Regulatory Assets	of Current	Debits	Written off During the	Written off During	Current Quarter/Year	
		Quarter/Year		Quarter /Year Account	the Period Amount	ouron quartor real	
	(a)	(b)	(c)	Charged (d)	(e)	(f)	
1	Alliance RTO Deferred Expense	152,156		407, 421	13,456	138,700	
2	Amortz period: Jan 2005 - Dec 2019						
3	FERC Docket AC04-101-000					*	
4							
	SFAS 112 Post Employment Benefit	5,204,957	309,526	Various	284,770	5,229,713	
6				\$41104B	201,110	3,223,113	
-	SFAS 158 Employers' Accounting for Defined	66,392,038	99,960,537	Various	114,304,374	E2 049 201	
8	Benefit Pension and Other Postretirement Plans	00,032,000	33,300,001	Valious	117,007,014	52,048,201	
9	beliefit Felision and Other Fostediement Flans						
	Unrealized Loss on Forward Commitments		279,846,423	Vi-si	270 846 422		
10	Onleanzed Loss on Forward Commitments		2/9,040,423	Various	279,846,423		
11	C-1 C-1 FEED 0: 1	005 120	2 025	440	20.404		
12	Carbon Capture FEED Study	905,128	3,925	146	36,194	872,859	
13				-			
14							
15							
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43							
44	TOTAL:	215,517,254	414,305,05	5	415,591,647	214,230,662	
				*			

KPSC Case No. 2014-00396 KIUC's First Set of Data Requests Dated January 29, 2015 Item No. 34 Attachment 1 Page 7 of 8

1	of Respondent	This (1)	Report Is: An Original		Date of Report (Mo, Da, Yr)	1	od of Report 2013/Q4
Kentu	cky Power Company	(2)	X A Resubmission		04/23/2014	End of	
			REGULATORY ASS				
1. Rep	port below the particulars (details) called for	conc	erning other regula	itory assets,	including rate orde	r docket number	, if applicable.
by cla	or items (5% of the Balance in Account 182 sses.	.o at t	end of period, of a	mounts less	man \$100,000 wni	cn ever is less),	may be grouped
	Regulatory Assets being amortized, show p	eriod	of amortization.				
Line	Description and Purpose of		Balance at Beginning	Debits	CRE	EDITS	Balance at end of
No.	Other Regulatory Assets		of Current		Written off During the	Written off During	Current Quarter/Year
	*		Quarter/Year		Quarter /Year Account Charged (d)	the Period Amount	
	(a)		(b) 11,746,110	(c)		(e)	(f)
1	Deferred Storm Expense		11,746,110	*	593	4,698,444	7,047,666
2	Kentucky PSC Case No. 2009-00352			*****			
3	Amortz period: July 2010 - June 2015						
4			40.440.000				
5	Deferred Storm Expenses - 2012		12,146,000		-		12,146,000
6	0510 100 5 7 1 1 1 1		80.044.000	44 404 4	nee!	44544044	
7	SFAS 109 Deferred FIT		86,311,032	14,464,	355 Various	14,514,241	86,261,146
8			1221122				
9	SFAS 109 Deferred SIT		42,344,691	29,918,	378 Various	2,923,982	69,339,387
10				The second	Territories 1		
11	Post In-Service AFUDC Hanging Rock/		665,640		406	33,408	632,232
12	Jefferson 765 KV Line						
13	Amortz period: Dec 1984 - Nov 2032						
14							
15	Depreciation Expense - Hanging Rock/		103,729		406	5,208	98,521
16	Jefferson 765 KV Line						
17	Amortz period: Dec 1984 - Nov 2032						
18							
19	Deferred DSM Expense		1,589,323	4,692,	898 456, 908	5,368,465	913,756
20							
21	Deferred Carbon Management Research		175,010	250	000 188, 506	299,996	125,014
22	Kentucky PSC Case 2008-00308 & 2009-00459						
23	Amortz period: July 2010 - June 2018			Ĭ.			
24							
25	Deferred Equity Carrying Charge		(107,685)	22	,428 407	11	-85,368
26				5 320			
27	BridgeCo Transmission Org Funding		265,003		407, 421	44,11	1 220,892
28	Amortz period: Jan 2005 - Dec 2019						
29	FERC Docket AC04-101-000			20.33			
30							i.
31	PJM Integration Payments		274,003		407, 421	132,20	4 141,79
32				3			
33	DATE PRODUCTION AND EXPERIMENTAL PRODUCTION AND ADDRESS OF THE PRO						
34	 						
35			279,976		407, 421	46,60	3 233,37
36							
37							
38							
39			148,357	119	9,447 407, 421	108,10	159,69
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KPSC Case No. 2014-00396 KIUC's First Set of Data Requests Dated January 29, 2015 Item No. 34 Attachment 1 Page 8 of 8

Name	of Respondent	This Report Is:		Date of Report	Year/Perio	d of Report		
Kentucky Power Company		(1) An Original (2) A Resubmission		(Mo, Da, Yr) 04/23/2014	End of	2013/Q4		
	OTHER REGULATORY ASSETS (Account 182.3)							
1. Re	port below the particulars (details) called for				r docket number	if applicable		
2. Mir	nor items (5% of the Balance in Account 182.	3 at end of period, or a	mounts less tha	in \$100,000 whi	ch ever is less), n	nay be grouped		
by cla	isses.							
	Regulatory Assets being amortized, show p							
ine No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Current	Debits	Written off During the	DITS Written off During	Balance at end of		
140.	Other Regulatory Assets	Quarter/Year		Quarter /Year Account	the Period Amount	Current Quarter/Year		
1	(a)	(b)	(c)	Charged (d)	(e)	(f)		
1	Alliance RTO Deferred Expense	138,700		407, 421	23,087	115,613		
2	Amortz period: Jan 2005 - Dec 2019							
3	FERC Docket AC04-101-000							
4								
5	SFAS 112 Post Employment Benefit	5,229,713	2,623,080	Various	3,323,024	4,529,769		
6								
7	SFAS 158 Employers' Accounting for Defined	52,048,201	40,938,845	Various	60,528,936	32,458,110		
8	Benefit Pension and Other Postretirement Plans	1						
9								
10	Unrealized Loss on Forward Commitments		12,625,503	Various	12,625,222	281		
11	1							
12	Carbon Capture FEED Study	872,859		426	872,859			
13	,		OR.					
14	SFAS 106 Medicare Subsidy		5,307,191	926	2,924,371	2,382,820		
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44	TOTAL:	214,230,662	110,962,42	.5	108,472,379	216,720,708		