

VERIFICATION

The undersigned, Tyler H Ross being duly sworn, deposes and says he is the Director Regulatory Accounting Services for American Electric Power, that he has personal knowledge of the matters set forth in the forgoing responses for which he is the identified witness and that the information contained therein is true and correct to the best of his information, knowledge and belief

Tyler H Ross

Tyler H Ross

STATE OF OHIO

)

) Case No. 2017-00179

COUNTY OF FRANKLIN

)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Tyler H Ross, this the 7th day of November 2017.

S. Smithisler

Notary Public



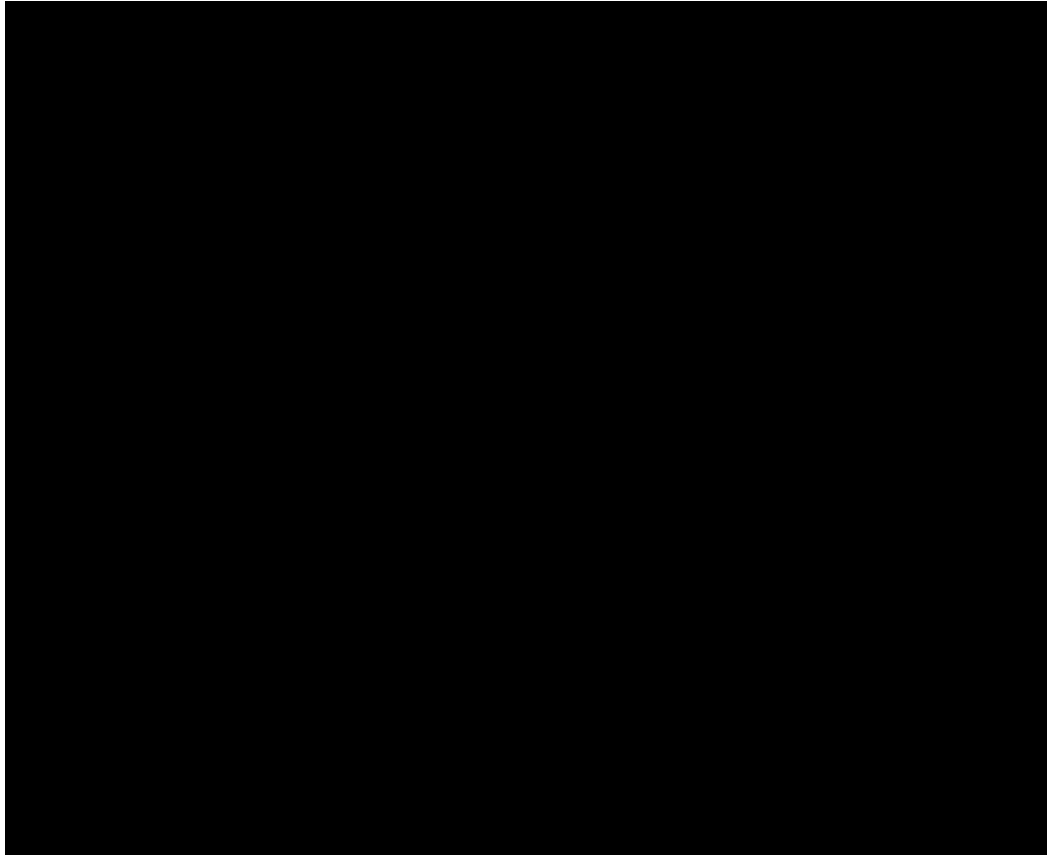
My Commission Expires: April 29, 2019

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DATA REQUEST

AG_D_WP_7



RESPONSE

a. Please refer to attachment KPCO_CR_AG_D_WP_7_Attachment1.xls for the requested information.

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- b. Please refer to the company's response to AG 1-151. The Company took advantage of a market condition to sell a portion of land purchased originally for a future plant site to realize a gain.
- c. Please refer to the company's response to AG 1-151.
- d. Please refer to the company's response to AG 1-151.
- e. The Carrs Site has not been in rate base since 1984.
- f. Please refer to the company's response to AG 1-151.
- g. Please refer to the company's response to AG 1-151.
- h. Please refer to the company's response to AG 1-151.
- i. Yes.
- j. Property tax expense of \$8,434 related to the Carrs Site was included in the test year and recorded to Account 4081005. There were no maintenance expenses in the test year related to the Carrs Site.
- k. Yes.
- l. Yes, the entry consisted of the original cost of the land (approximately \$1.1 million), cost of the sale (approximately \$120 thousand), and gain on the sale (approximately \$997 thousand) in accordance with Kentucky Power's accounting practice described in response to question AG-D-WP-8.
- m. Yes. Please see response to l. above
- n. Yes, please refer to attachment KPCO_CR_AG_D_WP_7_Attachment2.pdf, KPCO_CR_AG_D_WP_7_Attachment3.pdf, KPCO_CR_AG_D_WP_7_Attachment4.pdf for the requested information.

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j. Property tax expense related to the **sold** Carrs Site of \$8,434 was incurred during the test year and recorded to Account 4081005. The total Carrs site property tax that was incurred during the test year of \$60,539 (including the \$8,434 related to the **sold** portion of the Carrs Site) was excluded from allocation to Kentucky Power retail jurisdictional (reference Line 465 of Section V, Schedule 4). Please also refer to the response to KPSC 2-28.

There were no maintenance expenses incurred during the test year related to the Carrs Site.

Witness: Tyler H. Ross