VERIFICATION

The undersigned, Mark A Pyle, being duly sworn, deposes and says he is the Tax Administrator for American Electric Power that he has personal knowledge of the matters set forth in the forgoing responses and the information contained therein is true and correct to the best of his information, knowledge and belief

_____
Mark A Pyle

STATE OF OHIO)
) 2017-00179
COUNTY OF FRANKLIN)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Mark A Pyle, this the 6th day of September 2017.

_____
Notary Public

My Commission Expires

PAULINE A LUTZ
NOTARY PUBLIC - OHIO
MY COMM. EXP. 9-12-21

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DATA REQUEST

KPSC_1_26   Provide the following tax data for the test year for total company:

a. Income taxes:

(1) Federal operating income taxes deferred - accelerated tax depreciation;

(2) Federal operating income taxes deferred other (explain);

(3) Federal income taxes - operating;

(4) Income credits resulting from prior deferrals of federal income taxes;

(5) Investment tax credit net;

(i) Investment credit realized.

(ii) Investment credit amortized- Pre-Revenue Act of 1971 .

(iii) Investment credit amortized- Revenue Act of 1971 .

(6) The information in Item 26(a)(1 -4) for state income taxes;

(7) A reconciliation of book to taxable income as shown in Schedule 26a(7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point;

(8) A copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules; and

(9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. An analysis of other operating taxes as shown in Schedule 26b.

RESPONSE

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a. (1) Please refer to Section V, Exhibit 3, tab DFIT- Per Books Adjusted for the requested information.

(2) Please refer to Section V, Exhibit 3, tab DFIT- Per Books Adjusted for the requested information.

(3) Please refer to Section V, Exhibit 3, tab CFIT Schedules for the requested information.

(4) Please refer to Section V, Exhibit 3, tab DFIT- Per Books Adjusted for the requested information.

(5)(i) There is no Current Investment Tax Credit available or realized during the test year.

(5)(ii) There is no Deferred Investment Tax Credits amortized related to Pre-Revenue Act of 1971.

(5)(iii) Please refer to Section V, Exhibit 3, tab DFIT- Per Books Adjusted, line 230 for the requested information.

(6) Please refer to Section V, Exhibit 3, tab SIT Schedules for the requested information.

(7) Please refer to Section V, Exhibit 3, tab CFIT Schedules for the requested information.

(8) The 2016 State and Federal Income Tax Returns are not yet available. Copies of the 2015 State and Federal Income Tax Returns are voluminous and will be made available in the Company's offices in Frankfort, Kentucky for review upon request.

(9) Please refer to KPCO_R_KPSC_1_26_Attachment1.xls for the requested information.

b. Please refer to KPCO_R_KPSC_1_26_Attachment2.xlsx for the requested information.

SUPPLEMENTAL RESPONSE

September 5, 2017 Supplemental Response

Please refer to the Company's September 5, 2017 supplemental responses to AG 1-115 and AG 1-158 for the 2014 and 2015 returns.

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September 6, 2017 Supplemental Response

Please refer to the Company's September 6, 2017 supplemental response to AG 1-115 for the 2016 consolidated federal tax return. Kentucky Power will supplement the response to AG 1-158 when the 2016 Kentucky tax return has been filed and is available.

Witness: Mark A. Pyle