

EXHIBIT SLS-1S

ESTIMATED ADDITIONAL COSTS

| Tasks to Establish KPCO Legacy Billing Format | Hours | Rate | Total |
|--|--------------|-------------|--------------|
| Modify billing software to retain legacy format for Kentucky Power only | 100 | 200 | \$20,000.00 |
| Programming to display bills in legacy format on Kentucky Power website for customers | 40 | 75 | \$3,000.00 |
| Exception to display bill backer in legacy format on Company website. | 16 | 75 | \$1,200.00 |
| Ensure Kentucky Power is removed from the billing conversion and continues on existing printers. | 12 | 75 | \$900.00 |
| IT and Business Project Management | 50 | 100 | \$5,000.00 |
| TOTAL to Establish Legacy Billing Format | | | \$30,100.00 |

| Tasks to Eliminate Legacy Billing Format | | | |
|--|----|-----|-------------|
| Modify billing software to change legacy format to new format for Kentucky Power only. | 80 | 200 | \$16,000.00 |
| Programming to display bills in new format on Kentucky Power website for customers. | 40 | 75 | \$3,000.00 |
| Exception to display correct bill backer in new format on the Company website. | 10 | 75 | \$750.00 |
| Ensure Kentucky Power is converted over to new printers. | 12 | 75 | \$900.00 |
| IT and Business Project Management | 30 | 100 | \$3,000.00 |
| TOTAL to Eliminate Legacy Billing Format | | | \$23,650.00 |

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|--|--|--|--------------------|
| Total Estimated Additional Cost | | | \$53,750.00 |
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