

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

Electronic Application of Kentucky Power)	
Company For Approval of an Amended)	Case No. 2019-00389
Environmental Compliance Plan and a)	
Revised Environmental Surcharge)	

DIRECT TESTIMONY OF
LERAH M. SCOTT
ON BEHALF OF KENTUCKY POWER COMPANY

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CASE NO. 2019-00389

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I. INTRODUCTION AND BACKGROUND

1 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND TITLE.**

2 A. My name is Lerah M. Scott. My business address is 855 Central Avenue, Suite
3 200, Ashland, Kentucky 41101. My position is Regulatory Consultant Associate,
4 Kentucky Power Company (“Kentucky Power” or the “Company”).

5 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL**
6 **BACKGROUND.**

7 A. In 2009, I earned a Bachelor of Arts degree in History from the University of
8 Guelph in Guelph, Ontario, Canada. Additionally, in 2010 I received a Paralegal
9 diploma from Algonquin Careers Academy in Mississauga, Ontario, Canada.

10 From 2013 through 2018 I worked at Sogefi Group Inc., a global supplier
11 for the automotive industry, as a material planner and accounting specialist. I
12 accepted my current position with Kentucky Power Company in July 2018.

13 **Q. WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY WITH**
14 **KENTUCKY POWER?**

15 A. My primary responsibility is to support the Company’s regulatory activities. As
16 part of this responsibility, I supervise the day-to-day implementation of Kentucky
17 Power’s environmental surcharge and prepare the environmental surcharge filings
18 utilized by the Company to implement the surcharge. Additionally, I assist with

1 the Company's other periodic regulatory filings with the Public Service
2 Commission of Kentucky ("Commission").

II. PURPOSE OF DIRECT TESTIMONY

3 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

4 A. My testimony supports the Company's application for approval of its 2019
5 Environmental Compliance Plan (the "2019 Plan"). In particular my testimony
6 covers:

- 7 • Changes to the Company's existing 2017 Environmental Compliance Plan
8 (the "2017 Plan") included in the proposed 2019 Plan;
- 9 • Changes to the Company's Tariff E.S;
- 10 • Changes to the Company's monthly environmental surcharge form 3.22;
11 and
- 12 • The total retail and residential impact of amendment comprising the 2019
13 Plan.

14 **Q. PLEASE IDENTIFY THE OTHER WITNESSES WHO ARE**
15 **PRESENTING DIRECT TESTIMONY IN SUPPORT OF KENTUCKY**
16 **POWER'S 2019 PLAN.**

17 A. Debra L. Osborne, the Vice President – Generating Assets for Appalachian Power
18 Company and Kentucky Power Companies, describes Project 21, its estimated cost,
19 and discusses its reasonableness and cost-effectiveness. Project 21 is the
20 installation of a selective catalytic reduction system ("SCR") at Unit 2 of the
21 Rockport Plant. Gary O. Spitznogle, the Vice President – Environmental Services
22 for the American Electric Power Service Corporation, discusses the environmental
23 laws and regulations driving the need for Project 21.

1 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

2 A. Yes. I am sponsoring the following exhibits:

- 3 • Exhibit LMS-1 – 2019 Plan;
- 4 • Exhibit LMS-2 – Environmental Surcharge Tariff (“Tariff E.S.”) illustrates
5 the changes to the current tariff;
- 6 • Exhibit LMS-3 – Revised Monthly ES (Environmental Surcharge) Form
7 3.22;
- 8 • Exhibit LMS-4 – Estimated first year revenue requirement associated with
9 the installation of Project 21; and
- 10 • Exhibit LMS-5 – Calculation of the estimated monthly impact of the
11 environmental surcharge for both residential and all other rate schedules.

12 **Q. WERE THE ABOVE EXHIBITS PREPARED OR ASSEMBLED BY YOU**
13 **OR UNDER YOUR SUPERVISION?**

14 A. Yes.

III. KENTUCKY POWER’S 2019 PLAN

15 **Q. HOW IS THE COMPANY AMENDING ITS 2017 PLAN?**

16 A. The 2019 Plan adds Project 21 to Kentucky Power’s existing environmental
17 compliance plan. No other changes are proposed to the 2017 Plan. A copy of the
18 proposed 2019 Plan is included as EXHIBIT LMS-1.

19 **Q. PLEASE EXPLAIN GENERALLY HOW KENTUCKY POWER**
20 **RECOVERS ITS ENVIRONMENTAL COMPLIANCE COSTS FOR**
21 **THOSE PROJECTS INCLUDED ITS 2017 PLAN.**

22 A. The Company’s 2017 Plan includes projects determined to be cost-effective and
23 required for the Company to comply with the Federal Clean Air Act and federal,
24 state, and local requirements applicable to coal combustion wastes and by-products
25 from coal-fired generation facilities (“Environmental Requirements”). The costs

1 associated with these approved projects are recovered through a combination of
2 base rates and the Environmental Surcharge. The single exception are the costs
3 associated with the Mitchell Plant flue-gas desulfurization (“FGD”) project. These
4 costs are excluded from the Company’s base rates pursuant to the Commission-
5 approved Stipulation and Settlement Agreement in Case No. 2012-00578, and
6 instead are recovered in their entirety through Tariff E.S.

7 Tariff E.S. identifies the monthly amount of environmental costs included
8 in base rates. Each month, the Company calculates the total cost associated with
9 the approved environmental projects in the Environmental Compliance Plan. The
10 monthly total cost currently includes expenses and credits related to the operation
11 of approved projects, a return on the environmental compliance rate base, emission
12 allowance expenses, a return on the Company’s emission allowance inventory, a
13 return on the Company’s consumable inventory, costs associated with the
14 consumption of consumables, depreciation, and property taxes for both the Rockport
15 Plant and the Mitchell Plant. The Company then compares the total monthly
16 environmental costs to the amount of environmental costs included in its base
17 rates. If the total monthly environmental costs exceed the monthly base rate
18 amount, customers are charged the difference through the environmental surcharge.
19 If the total monthly environmental costs are less than the monthly base rate amount,
20 customers are credited the difference through the environmental surcharge.

IV. ROCKPORT UNIT 2 SCR PROJECT

1 **Q. BRIEFLY DESCRIBE THE SCR FOR ROCKPORT UNIT 2.**

2 A. SCR technology is designed to reduce nitrogen oxide (“NO_x”) emissions
3 associated with the combustion of coal. More information about the Rockport Unit
4 2 SCR and the manner in which it operates is provided by Company Witness
5 Osborne. The Indiana Utility Regulatory Commission granted Indiana Michigan
6 Power Company, the partial owner of the Rockport Plant, a Certificate of Public
7 Convenience and Necessity (“CPCN”) in Cause No. 44871 authorizing the
8 construction of the Rockport Unit 2 SCR.

9 **Q. IS THE ROCKPORT UNIT 2 SCR REQUIRED TO PERMIT ROCKPORT**
10 **UNIT 2 TO COMPLY WITH THE “ENVIRONMENTAL**
11 **REQUIREMENTS” YOU IDENTIFIED EARLIER IN YOUR**
12 **TESTIMONY?**

13 A. Company Witness Spitznogle addresses the issue in detail in his testimony, but it
14 is my understanding based on his testimony that the Rockport Unit 2 SCR is
15 required by the federal Clean Air Act and related 2007 New Source Consent Decree
16 (“2007 Consent Decree”) entered into among AEP’s eastern utility companies with
17 coal-fired generation, including Kentucky Power and Indiana Michigan Power
18 Company (the partial owner of the Rockport Plant).

19 **Q. DOES KENTUCKY POWER OWN ROCKPORT UNIT 2?**

20 A. No. Kentucky Power is a party to a Federal Energy Regulatory Commission-
21 approved Unit Power Agreement (“UPA”) with American Electric Power
22 Generating Company (“AEP Generating”). The UPA provides Kentucky Power

1 with the contractual right to receive 30 percent of AEP Generating's 50 percent
2 share of the generation output from Rockport Unit 2 and obligates Kentucky Power
3 for 30 percent of AEP Generating's Rockport Unit 2 costs. Kentucky Power's share
4 equates to 15 percent of Rockport Unit 2's output and costs.

5 **Q. WHEN WILL THE SCR AT ROCKPORT UNIT 2 BE PLACED IN**
6 **SERVICE?**

7 A. The SCR for Unit 2 will be placed in service no later than May 31, 2020 to comply
8 with the 2007 Consent Decree requirement that it be in service by June 1, 2020.

9 **Q. DOES THE COMPANY'S 2017 PLAN INCLUDE SCR PROJECTS?**

10 A. Yes. The Commission previously approved the inclusion of SCR projects for both
11 Mitchell Units (Project 1)¹ and for Rockport Unit 1 (Project 19).²

12 **Q. ASIDE FROM THE INITIAL CAPITAL COSTS FOR THE PROJECT,**
13 **ARE THERE ANY RELATED COSTS THAT WILL BE INCURRED**
14 **OVER THE LIFE OF THE ROCKPORT UNIT 2 SCR?**

15 A. Yes. There will be intermittent capital costs associated with replacing depleted
16 catalyst layers. In addition, there will be fixed and variable O&M costs associated
17 with the operation of the Rockport Unit 2 SCR. The fixed O&M costs involve the
18 maintenance required to maintain the operability of the SCR. The variable O&M
19 costs consist of anhydrous ammonia, which is injected into the flue gas stream as
20 part of the operation of the SCR.

¹ The Commission approved Project 1 in Case No. 2006-00307, in its Order dated January 24, 2007.

² The Commission approved Project 19 in Case No. 2017-00179, in its Order dated January 18, 2018.

V. REVENUE REQUIREMENT

1 **Q. WHAT IS KENTUCKY POWER'S SHARE OF THE ROCKPORT UNIT 2**
2 **SCR?**

3 A. As noted earlier in my testimony, Kentucky Power's share under the UPA equates
4 to 15 percent of the Rockport Unit 2's output and costs. As discussed by Company
5 Witness Osborne, the current estimated total cost of the Rockport Unit 2 SCR
6 project is \$233.5 million. Accordingly, Kentucky Power's total share is estimated
7 to be \$35.0 million.

8 **Q. WHAT IS THE ESTIMATED FIRST YEAR REVENUE REQUIREMENT**
9 **FOR THE COSTS ASSOCIATED WITH THE ROCKPORT UNIT 2 SCR?**

10 A. The first year estimated revenue requirement for Project 21 is \$11,877,342. None
11 of these costs currently are being recovered through base rates.

12 **Q. PLEASE DESCRIBE THE PROCESS USED TO CALCULATE THE**
13 **PROJECT'S ESTIMATED FIRST YEAR REVENUE REQUIREMENT.**

14 A. The derivation of the project's estimated first year revenue requirement is shown
15 on EXHIBIT LMS-4. The revenue requirement is calculated in a step-wise fashion.

16 First, the Rockport Unit 2 SCR rate base is calculated by subtracting the
17 monthly depreciation amount and the monthly accumulated deferred federal
18 income tax from the estimated original cost of SCR. The monthly return on the
19 Rockport Unit 2 SCR rate base is calculated by multiplying the calculated
20 Rockport Unit 2 SCR rate base by the average weighted average cost of capital
21 ("WACC") for the twelve months ended September 2019. That value is filed in
22 the Company's monthly environmental surcharge update (Form 3.20 Line 11) and

1 identified in the monthly Unit Power Agreement bill. The calculated monthly
2 return on rate base next is added to the monthly O&M expenses to produce a total
3 monthly revenue requirement.

4 The total monthly revenue requirement is multiplied by Kentucky Power's
5 15 percent share of Rockport's costs. Finally, the 12-months ending September
6 2019 average retail allocation factor is applied to calculate the monthly retail
7 revenue requirement.

8 The process is repeated using estimated values for each of the twelve
9 months from May 2020 through April 2021. This period reflects the first twelve
10 months the Rockport Unit 2 SCR is expected to be in service.

11 **Q. HOW IS THE DEPRECIATION EXPENSE CALCULATED?**

12 A. On February 14, 2019, FERC issued an Order in Docket No. ER19-717-000
13 approving new depreciation rates for the two Rockport Units effective January 1,
14 2019. The Rockport Unit 1 depreciation rate changed from a composite
15 depreciation rate of 3.52 percent to a composite rate of 2.95 percent. The
16 Rockport Unit 2 depreciation rate changed from a composite depreciation rate of
17 3.52 percent to a composite depreciation rate of 28.48 percent. Accordingly, the
18 revenue requirement calculation utilizes a depreciation rate of 28.48 percent for
19 the proposed Rockport Unit 2 SCR.

20 **Q. WHY WAS THE ROCKPORT UNIT 2 DEPRECIATION RATE**
21 **MODIFIED?**

22 A. The underlying lease for Rockport Unit 2 expires in December 2022. The change
23 in the Rockport Unit 2 depreciation rate was required to permit the full

1 depreciation of the remaining Rockport Unit 2 plant investment, including
2 environmental projects required by federal, state, and local environmental
3 regulations, over the remaining lease period.

VI. ESTIMATED RETAIL EFFECT

4 **Q. WHAT IS THE ESTIMATED MONTHLY EFFECT ON THE AVERAGE**
5 **RESIDENTIAL CUSTOMER'S BILL OF THE ADDITION OF PROJECT**
6 **21 TO THE COMPANY'S 2019 PLAN?**

7 A. The Company's estimated first year revenue requirement related to the addition of
8 the Rockport Unit 2 SCR is approximately \$11,877,342 (**EXHIBIT LMS-4**). This
9 equates to an increase of approximately \$3.32, or 2.20 percent, for a residential
10 customer using an average of 1,267kWh per month. **EXHIBIT LMS-5** provides
11 detailed calculations of the estimated monthly impact of the environmental
12 surcharge for both residential and all other rate schedules.

13 **Q. WHEN WOULD THE PROPOSED ROCKPORT UNIT 2 SCR COSTS BE**
14 **REFLECTED IN KENTUCKY POWER'S ENVIRONMENTAL**
15 **SURCHARGE?**

16 A. Most environmental costs recovered through the environmental surcharge are
17 reflected on the customers' bills two months after they are incurred by Kentucky
18 Power. The exception are those costs associated with plant investment. Because
19 of the delay in the availability of the information, plant investment costs are filed
20 with the Commission two months after they are incurred and appear on customers'
21 bills beginning the following month.

1 Assuming a May 31, 2020 in service date for the Rockport Unit 2 SCR, May 31,
2 2020 plant investment costs would be provided to the Commission as part of the
3 Company's July 2020 environmental surcharge filing and billed beginning Cycle 1
4 of the August 2020 billing cycle. May 31, 2020 non-plant investment costs would
5 be filed with the Commission in June 2020 and billed beginning Cycle 1 of the July
6 2020 billing cycle.

7 **VII. CHANGES TO TARIFF E.S.**

8 **Q. HAS THE COMPANY REVISED TARIFF E.S. (ENVIRONMENTAL**
9 **SURCHARGE) TO REFLECT THE CHANGES PROPOSED FOR THE**
10 **2019 PLAN?**

11 A. Yes. A copy of the Company's proposed Tariff E.S., with markups indicating
12 changes from the current Tariff E.S., is included as **EXHIBIT LMS-2**.

13 **Q. WHAT CHANGES TO THE COMPANY'S TARIFF E.S. ARE BEING**
14 **PROPOSED?**

15 A. The Company is proposing two changes to Tariff E.S. in this proceeding. First, the
16 Company is updating references to its environmental compliance plan to refer to
17 the 2019 Plan, which includes Project 21. Second, the Company is updating the
18 list of environmental equipment at the Rockport Plant to reflect the inclusion of the
19 Rockport Unit 2 SCR project.

20 **Q. HAS THE COMPANY ALSO REVISED THE ENVIRONMENTAL**
21 **SURCHARGE FORMS USED FOR ITS MONTHLY FILING?**

22 A. Yes. Form 3.22 is being modified to identify Project 21 and is included as **EXHIBIT**
23 **LMS-3**. The proposed change will not result in changes to the surcharge formulas

1 but instead are limited to the description of the items included as part of certain
2 components of the formulas.

VIII. CONCLUSION

3 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

4 **A. Yes.**

Kentucky Power Company's **Previously Approved** Environmental Compliance Projects

Project	Plant	Pollutant	Description	In-Service Year
1	Mitchell	NO _x , SO ₂ , and SO ₃	Mitchell Units 1 and 2 Water Injection, Low NO _x Burners, Low NO _x Burner Modification, SCR, FGD, Landfill, Coal Blending Facilities and SO ₃ Mitigation	1993-1994-2002-2007
2	Mitchell	SO ₂ , NO _x , and Gypsum	Mitchell Plant Common CEMS, Replace Burner Barrier Valves and Gypsum Material Handling Facilities	1993-2004-2007
3	Rockport	SO ₂ / NO _x	Continuous Emission Monitors (CEMS) - Rockport Plant	1994
4	Rockport	NO _x , Fly Ash, and Bottom Ash	Rockport Units 1 and 2 Low NOX Burners, Over Fire Air, and Landfill	2003-2008
5	Mitchell and Rockport	SO ₂ /NO _x /Particulates/VOC and etc.	Title V Air Emission Fees at Mitchell and Rockport Plants	Annual
6	Big Sandy, Mitchell, and Rockport	NO _x	Costs Associated with Nox Allowances	As-Needed
7	Big Sandy, Mitchell, and Rockport	SO ₂	Costs Associated with SO ₂ Allowances	As-Needed
8	Big Sandy, Mitchell, and Rockport	SO ₂ / NO _x	Costs associated with the CSAPR Allowances	As-Needed
9	Mitchell	Particulates	Precipitator Modifications - Mitchell Plant Units 1 and 2	2007-2013
10	Mitchell	Particulates	Bottom Ash and Fly Ash Handling - Mitchell Plant Units 1 and 2	2008 & 2010
11	Mitchell	Mercury	Mercury Monitoring (MATS) - Mitchell Plant Units 1 and 2	2014
12	Mitchell	Selenium	Dry Fly Ash Handling Conversion - Mitchell Plant Units 1 and 2	2015
13	Mitchell	Fly Ash, Bottom Ash, Gypsum, and WWTP Solids	Coal Combustion Waste Landfill - Mitchell Plant Units 1 and 2	2014 & 2015
14	Mitchell	Particulates	Electrostatic Precipitator Upgrade - Mitchell Plant Unit 2	2015
15	Rockport	Particulates	Precipitator Modifications - Rockport Plant Units 1 & 2	2004-2009
16	Rockport	Mercury	Activated Carbon Injection (ACI) and Mercury Monitoring - Rockport Plant Units 1 & 2	2009-2010
17	Rockport	HAPS	Dry Sorbent Injection - Rockport Plant Units 1 and 2	2015
18	Rockport	Fly Ash and Bottom Ash	Coal Combustion Waste Landfill Upgrade To Accept Type 1 Ash -- Rockport Plant	2013 and 2015
19	Rockport	NO _x	Unit 1 SCR	2017
20	Rockport and Mitchell	Consumables	Costs associated with the use of consumables used in conjunction with approved ECP projects. These costs include the return on inventory of consumables as well as consumption of consumables. These consumables include but are not limited to sodium bicarbonate, activated carbon, anhydrous ammonia, trona, lime hydrate, limestone, polymer, and urea.	As-Needed

Kentucky Power Company's **Proposed** Environmental Compliance Projects

Project	Plant	Pollutant	Description	In-Service Year
21	Rockport	NO _x	Unit 2 SCR	2020

KENTUCKY POWER COMPANY

P.S.C. KY. NO. 11 ~~1st REVISED ORIGINAL~~ SHEET NO. 29-3
CANCELLING P.S.C. KY. NO. ~~1140~~ ORIGINAL SHEET NO. 29-3

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TARIFF E.S. (Cont'd)
(Environmental Surcharge)

RATE (Cont'd)

OE _{KP(C)}	=	Monthly Pollution Control Operating Expenses for Mitchell.
RB _{IM(C)}	=	Environmental Compliance Rate Base for Rockport.
ROR _{IM(C)}	=	Annual Rate of Return on Rockport Rate Base; Annual Rate divided by 12 to restate to a Monthly Rate of Return.
OE _{IM(C)}	=	Monthly Pollution Control Operating Expenses for Rockport.
AS	=	Net proceeds from the sale of Title IV and CSAPR SO ₂ emission allowances, ERCs, and NO _x emission allowances, reflected in the month of receipt.

"KP(C)" identifies components from Mitchell Units – Current Period, and "IM(C)" identifies components from the Indiana Michigan Power Company's Rockport Units – Current Period.

The Environmental Compliance Rate Base for both Kentucky Power and Rockport reflects the current cost associated with the 1997 Plan, the 2003 Plan, the 2005 Plan, the 2007 Plan, the 2015 Plan, ~~and the 2017 Plan,~~ and the 2019 Plan. The Environmental Compliance Rate Base for Kentucky Power should also include a cash working capital allowance based on the 1/8 formula approach, due to the inclusion of Kentucky Power's accounts receivable financing in the capital structure and weighted average cost of capital. The Operating Expenses for both Kentucky Power and Rockport reflects the current operating expenses associated with the 1997 Plan, the 2003 Plan, the 2005 Plan, the 2007 Plan, the 2015 Plan, ~~and the 2017 Plan,~~ and the 2019 Plan.

The Rate of Return for Kentucky Power is 9.70% rate of return on equity as authorized by the Commission in its Order Dated January 18, 2018 in Case No. 2017-00179.

The Rate of Return for Rockport should reflect the requirements of the Rockport Unit Power Agreement.

Net Proceeds from the sale of emission allowances and ERCs that reflect net gains will be a reduction to the Current Period Revenue Requirement, while net losses will be an increase.

The Current Period Revenue Requirement will reflect the balances and expenses as of the Expense Month of the filing.

(Cont'd on Sheet No. 29-4)

DATE OF ISSUE: ~~February 7 XXXX XX, 2018 XXXX~~

DATE EFFECTIVE: ~~Service Rendered On And After May 31 January 19, 202018~~

ISSUED BY: /s/ ~~Brian K. West~~ Ranie K. Wohnhas

TITLE: ~~Managing Director, Regulatory Services & Finance~~

By Authority Of an Order of the Public Service Commission

In Case No. ~~XX29XX17-XXXXX00179~~ Dated ~~XXXX XX January 18, XXXX2018~~

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KENTUCKY POWER COMPANY

P.S.C. KY. NO. 11 ~~1st REVISED ORIGINAL~~ SHEET NO. 29-6
CANCELLING P.S.C. KY. NO. ~~110~~ ORIGINAL SHEET NO. 29-6

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TARIFF E.S. (Cont'd)
(Environmental Surcharge)

RATE (Cont'd)

The Company's share of costs associated with the following environmental equipment at the Rockport Plant:

- Continuous Emissions Monitors
- Air Emission Fees
- Costs Associated with the Rockport Unit Power Agreement
- Activated Carbon Injection
- Mercury Monitoring
- Precipitator Modifications
- Dry Sorbent Injection
- Coal Combustion Waste Landfill
- Low NOx burners, over Fire Air Landfill
- Selective Catalytic Reduction Technology ~~at Unit 1~~

The Company's share of costs associated with the following environmental equipment at the Mitchell Plant:

- Mitchell Unit Nos 1 and 2 Water Injection, Low NO_x burners, Low NO_x burner Modification, SCR, FGD, Landfill, Coal Blending Facilities and SO₃ Mitigation
- Mitchell Plant Common CEMS, Replace Burner Barrier Valves and Gypsum Material Handling Facilities
- Air Emission Fees
- Precipitator Modifications and Upgrades
- Coal Combustion Waste Landfill
- Bottom Ash and Fly Ash Handling
- Mercury Monitoring (MATS)
- Dry Fly Ash Handling Conversion

(Cont'd on Sheet No. 29-7)

DATE OF ISSUE: ~~XXXX XX February 7, XXXX 2018~~

DATE EFFECTIVE: ~~Service Rendered On And After May 31 January 19, 2020 18~~

ISSUED BY: /s/ ~~Brian Ranie K. Westehnas~~

TITLE: ~~Managing Director, Regulatory Services & Finance~~

By Authority Of an Order of the Public Service Commission

In Case No. XXXX 2017-XXXXX 00179 Dated XXXX XX January 18, XXXX 2018

ES Form 3.22

Kentucky Power Company
SAMPLE ONLY

Plant	Description	Total In Service Cost	Accumulated Depreciation
Mitchell	FGD	X	X
Mitchell	Mitchell Units 1 and 2 Water Injection	X	X
Mitchell	Low NOX Burners	X	X
Mitchell	Low NOX Burner Modification.	X	X
Mitchell	SCR	X	X
Mitchell	Landfill	X	X
Mitchell	Coal Blending Facilities	X	X
Mitchell	SO3 Mitigation	X	X
Mitchell	Mitchell Plant Common CEMS	X	X
Mitchell	Replace Burner Barrier Valves	X	X
Mitchell	Gypsum Material Handling Facilities	X	X
Mitchell	Precipitator Modifications - Mitchell Plant Units 1 and 2	X	X
Mitchell	Bottom Ash and Fly Ash Handling - Mitchell Plant Units 1 and 2	X	X
Mitchell	Mercury Monitoring (MATS) - Mitchell Plant Units 1 and 2	X	X
Mitchell	Dry Fly Ash Handling Conversion - Mitchell Plant Units 1 and 2	X	X
Mitchell	Coal Combustion Waste Landfill - Mitchell Plant Units 1 and 2	X	X
Mitchell	Electrostatic Precipitator Upgrade - Mitchell Plant Unit 2	X	X
Mitchell	Non-FGD Total	X	X
RK1	Precipitator Modifications	X	X
RK1	*Activated Carbon Injection (ACI) and Mercury Monitoring	X	X
RK1	*Dry Sorbent Injection	X	X
RK1	Coal Combustion Waste Landfill Upgrade To Accept Type 1 Ash	X	X
RK1	Continuous Emission Monitors (CEMS)	X	X
RK1	Low NOX Burners	X	X
RK1	Selective Catalytic Reduction Technology	X	X
RK1	Over Fire Air	X	X
RK1	Landfill	X	X
RK1	Rockport Unit 1 Total	X	X
RK2	Precipitator Modifications	X	X
RK2	*Activated Carbon Injection (ACI) and Mercury Monitoring	X	X
RK2	*Dry Sorbent Injection	X	X
RK2	Coal Combustion Waste Landfill Upgrade To Accept Type 1 Ash	X	X
RK2	Continuous Emission Monitors (CEMS)	X	X
RK2	Low NOX Burners	X	X
RK2	Selective Catalytic Reduction Technology	X	X
RK2	Over Fire Air	X	X
RK2	Landfill	X	X
RK2	Rockport Unit 2 Total	X	X

