

Kentucky Power Company
KPSC Case No. 2021-00004
Commission Staff's Rehearing Data Requests
Dated August 19, 2021

DATA REQUEST

RH_1_1 Explain Kentucky Power and Wheeling Power's plan regarding Mitchell. Provide updated status reports every ten days through the pendency of this proceeding.

RESPONSE

Kentucky Power and Wheeling Power are implementing plans to ensure the construction of the CCR project to allow the operation of the Mitchell Generating Station through December 31, 2028.

Kentucky Power Company and Wheeling Power Company are reviewing their alternatives regarding the Mitchell Generating Station in light of the July 15, 2021 decision of this Commission, and the August 4, 2021 decision of the Public Service Commission of West Virginia. No decision regarding a plan for the Mitchell Generating Station beyond that described above has been reached by either Company.

Kentucky Power will file updated status reports every ten days during the pendency of this proceeding.

Witness: Deryle B. Mattison

Kentucky Power Company
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DATA REQUEST

RH_1_2 Discuss any impact of the conflicting decisions of the Kentucky and West Virginia Public Service Commission regarding ELG projects at Mitchell on AEP's strategic review of Kentucky Assets.

RESPONSE

Please see the Company response to Rehearing DR-1. American Electric Power Company, Inc.'s ("AEP") strategic review of its Kentucky assets is ongoing. AEP is reviewing the decisions of this Commission and the West Virginia commission to determine the effects of the two decisions, if any, as part of its strategic review.

Witness: Deryle B. Mattison

Kentucky Power Company
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DATA REQUEST

RH_1_3 Provide the journal entries that Kentucky Power recorded when it acquired Mitchell as approved in Case No. 2012-00578. In the same format, provide the remaining net book value of Mitchell, including all plants accounts and asset retirement obligations, as of the most recent month for which records are available.

RESPONSE

Please refer to KPCO_R_KPSC_RH_1_3_Attachment1 for the journal entries that Kentucky Power recorded when it acquired Mitchell as approved in Case No. 2012-00578. Please refer to KPCO_R_KPSC_RH_1_3_Attachment2 for the remaining net book value of Mitchell as of July 2021.

Witness: Heather M. Whitney

Kentucky Power Company
Final Accounting Entries
As of February 28, 2017

Entry 1: To record the receipt of AGR's contribution of its 50% undivided interest in the assets and related liabilities of Mitchell Units 1&2 to Nawco Kentucky Inc. (subsequently merged with and into KPCo), in accordance with CFR 18 Part 101, Electric Plant Instructions 5.A.

		(in whole dollars)	
<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
102	Electric Plant Purchased or Sold	682,307,653	
124	Other Investments	2,633,823	
129	Special Funds	12,742,889	
151	Fuel Stock	32,979,440	
152	Fuel Stock Expenses Undistributed	1,040,933	
154	Plant Materials and Operating Supplies	10,532,759	
158.1	Allowances	3,158,670	
182.3	Regulatory Assets	33,362,092	
183	Preliminary Survey & Investigation Charges	1,587,320	
186	Miscellaneous Deferred Debits	4,474,549	
190	Accumulated Deferred Income Tax	21,825,285	
208	Donations Received from Stockholders		375,898,268
219	Accumulated Other Comprehensive Income	5,220,772	
224	Other Long-term Debt		200,000,000
228.2	Accumulated Provision for Injuries and Damages		10,240
228.3	Accum. Provision for Pension and Benefits		882,414
230	Asset Retirement Obligations		16,421,465
236	Taxes Accrued		4,175,000
237	Interest Accrued		59,375
242	Miscellaneous Current and Accrued Liabilities		1,104,515
253	Other Deferred Credits		355,702
281	Accum. Deferred Income Taxes-Accelerated Amort Property		61,534,011
282	Accum. Deferred Income Taxes-Other Property		93,123,611
283	Accum. Deferred Income Taxes-Other		58,301,584
	Total	811,866,185	811,866,185

Entry 2: To clear the balance in Account 102 to the appropriate electric plant accounts, in accordance with CFR 18 Part 101, Electric Plant instructions 5.B.

		(in whole dollars)	
<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
101	Electric Plant in Service	917,141,782	
107	Construction Work in Progress	75,252,819	
102	Electric Plant Purchased or Sold		682,307,653
108	Accum Provision for Depreciation of Plant		310,086,948
	Total	992,394,601	992,394,601

The undersigned, Brett Mattison, being duly sworn, deposes and says he is President & COO of Kentucky Power Company, that he has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief after reasonable inquiry.

Brett Mattison

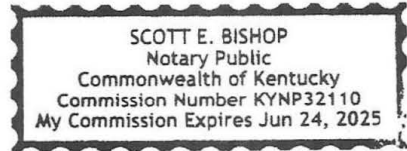
Brett Mattison

Commonwealth of Kentucky)
)
County of Boyd)

Case No. 2021-00004

Subscribed and sworn before me, a Notary Public, by Brett Mattison this
2nd day of September, 2021.

Scott E. Bishop
Notary Public



My Commission Expires 6/24/2025

Notary ID Number: KYNP32110



Whitney Verification_August 30.docx

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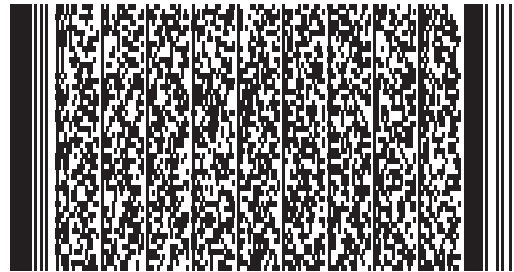
E-Signature Summary

E-Signature 1: Heather M. Whitney (HMW)

August 30, 2021 09:51:27 -8:00 [1342B6BDE31B] [167.239.221.107]
hmwhitney@aep.com (Principal) (Personally Known)

E-Signature Notary: S. Smithhisler (SRS)

August 30, 2021 09:51:27 -8:00 [620383949D84] [167.239.221.102]
srsmithhisler@aep.com
I, S. Smithhisler, did witness the participants named above electronically sign this document.



VERIFICATION

The undersigned, Heather M. Whitney, being duly sworn, deposes and says she is the Director in Regulatory Accounting Services for American Electric Power Service Corporation, that she 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 her information, knowledge and belief after reasonable inquiry.

Heather M. Whitney

Heather M. Whitney

STATE OF OHIO

)

) Case No. 2021-00004

COUNTY OF FRANKLIN

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Subscribed and sworn to before me, a Notary Public in and before said County and State, by

Heather M. Whitney, on 08/30/2021.



S. Smithhisler

Notary Public

Notary ID Number: 2019-RE-775042

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