

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY POWER)
COMPANY FOR (1) A GENERAL ADJUSTMENT OF ITS)
RATES FOR ELECTRIC SERVICE; (2) APPROVAL OF) CASE No.
TARIFFS AND RIDERS; (3) APPROVAL OF ACCOUNTING) 2023-00159
PRACTICES TO ESTABLISH REGULATORY ASSETS AND)
LIABILITIES; (4) A SECURITIZATION FINANCING ORDER;)
AND (5) ALL OTHER REQUIRED APPROVALS AND RELIEF)

**JOINT SUPPLEMENTAL DATA REQUESTS OF THE ATTORNEY GENERAL
AND KIUC – ERRATA VERSION**

The intervenors, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention [“OAG”], and the Kentucky Industrial Utility Customers, Inc. [“KIUC”] hereby submit their Joint Supplemental Data Requests to Kentucky Power Company [“KPCo” or “the Company”], to be answered by the date specified in the Commission’s Orders of Procedure, and in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer. OAG-KIUC can provide counsel for KPCo with an electronic version of these questions in native format, upon request.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the Companies receive or generate additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon. Information which the responding party later becomes aware of, or has access to, and which is responsive to any request is to be made available to OAG and KIUC. Any studies,

documents, or other subject matter not yet completed that will be relied upon during the course of this case should be so identified and provided as soon as they are completed. The Respondent is obliged to change, supplement and correct all answers to interrogatories to conform to available information, including such information as it first becomes available to the Respondent after the answers hereto are served.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, request clarification directly from Counsel for OAG-KIUC.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

(9) If the Companies have objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify OAG-KIUC as soon as possible.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information

recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised

drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the Companies, state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound electronic volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations and Orders.

(14) Abbreviations, definitions and instructions:

a. "And" and "or" should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

b. "Each" and "any" should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,
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-and-

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**COUNSEL FOR KENTUCKY
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Certificate of Service

Pursuant to the Commission's Orders in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that an electronic copy of the forgoing was served and filed by e-mail to the parties of record.

This 14th day of September, 2023



Assistant Attorney General

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1. Provide, for each year since the inception of Rider D.R.S. the following information:
 - a. The interruption hours, by month, called under the rider.
 - b. The date and time (HE) of the PJM Peak Load Contribution hour (PJM 5 highest hours for the delivery year).
 - c. The date and time of the AEP zonal NSPL
 - d. The date and time of each of the monthly 12 CP demand hours used to allocate AEP East Company Network Integrated Transmission Service (NITS) costs to each AEP East Operating Company.
 - e. A summary stating whether the Company was successful in curtailing D.R.S. load during:
 1. Each of the PJM 5 CP hours
 2. The AEP Zonal NSPL hour
 3. The 12 CP demand hours used to allocate transmission costs pursuant to the AEP East Transmission Agreement.
2. Refer to Alex Vaughan’s testimony in Case No. 2020-00174 at page 35. Mr. Vaughan states as follows: “The Company will use the 60 hours in twenty 3-hour events at its sole discretion to reduce its 1, 5, and 12 coincident peaks” in support of the Company’s request for approval of Rider D.R.S. Based on the response to Part (e) of the previous question, is the Company able to consistently interrupt load during 1, 5 and 12 coincident peaks? If not, please explain why not.
3. Refer to Alex Vaughan’s Exhibit AEV-7 in Case No. 2020-00174. Provide an update of the workpaper (KPCO_R_KPSC_3_1_Attachment19_VaughanWP5 (1).xlsx) supporting the \$5.50/kW-month credit reflecting current transmission and generation avoided costs. Provide the update in Excel spreadsheet format consistent with Mr. Vaughan’s original workpaper.
4. Describe the amounts and dates of all performance bonuses received from PJM applicable to Winter Storm Elliott. If none, so state. In addition, provide the FERC account(s) to which they were recorded and describe whether they impacted the test year net income.
5. Refer to the response to AG-KIUC 1-50 and further to the workpaper attachment for the calculation of proforma property taxes expense KPCO_R_AG_KIUC_1_50_Attachment1. Refer further to worksheet tab Est. Tax Calc at Excel cells C4, C13, and C22, which provide value inputs for test year related expenses and no indication how these amounts were determined. Provide all workpapers, including all source documents, used to determine the amounts

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associated with test year proforma expense in these cell references. Provide in electronic format with all formulas intact.

6. Refer to the response to AG-KIUC 1-50 and further to the workpaper attachment for the calculation of proforma property taxes expense KPCO_R_AG_KIUC_1_50_Attachment1.
 - a. Provide the basis for the proforma increases in property valuations used for each state. In other words, provide the amount of increases in expense associated with changes in net plant, net operating income, tax rate increases, and all other components of the proforma increases.
 - b. Provide the net plant used for each state jurisdiction as of December 31, 2021, December 31, 2022, and March 31, 2023.
 - c. Provide the Company's net operating income for the year ended December 31, 2021 and December 31, 2022 as well as the test year ended March 31, 2023.
 - d. Provide the average effective tax rate used in the determination of property tax expense for the year ended December 31, 2021 and December 31, 2022 as well as the test year ended March 31, 2023.
7. Refer to the Direct Testimony of Linda Schlessman. Describe in detail Ms. Schlessman's expertise related to current income tax and deferred income tax issues, including flow through and normalization differences, specifically related to ratemaking and, more specifically, to the ratemaking for the Company in this proceeding and in prior proceedings. Describe in detail all such expertise gained specifically through post-graduate education and/or experience in working for non-utility businesses not subject to pricing set by a regulatory authority and not subject to the specialized federal and state tax statutes and regulations unique to regulated utility businesses.
8. Refer to the Direct Testimony of Linda Schlessman at 7:17-18.
 - a. Provide the balance of accumulated cost of removal included in account 108 by subaccount at the end of each month March 2022 through March 2023 and each month thereafter for which actual data is available.
 - b. Provide the balance of the COR SFAS 109 ADIT regulatory asset in subaccount 1823301 and each other account/subaccount, if any, at the end of each month March 2022 through March 2023 and each month thereafter for which actual data is available. Reconcile each COR temporary difference recorded in account 108 by subaccount (provided in response to part (a) of this question) to the tax effect of each such temporary difference recorded as COR ADIT in account 1823301 and each other subaccount, if any, for each month March 2022 through March 2023. Provide an explanation for residual differences, if any.

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9. Refer to the Direct Testimony of Linda Schlessman at 19:4-7.
 - a. Explain why the COR SFAS 109 ADIT regulatory asset of \$33,356,902 will not reverse for book accounting purposes as the COR actually is incurred and deducted in the calculation of taxable income. Provide all support relied on for your response.
 - b. Refer to KPCO_R_AG_KIUC_1_28_Attachment1. Provide the COR SFAS 109 ADIT included in each account 282 and/or 283 subaccount. Reconcile the amount of the COR SFAS 109 ADIT in each 282 and/or 283 subaccount to the corresponding COR SFAS 109 ADIT regulatory asset in subaccount 1823301 and each other account/subaccount.
 - c. Confirm that the sum of the liability COR SFAS 109 ADIT amounts in accounts 282 and/or 283 should be and/or are equal to the sum of the COR SFAS 109 ADIT regulatory asset amounts in account 182 and that there should be and/or is no net rate base effect. If the sum of the asset amounts and the liability amounts are not equivalent, then provide each asset amount and each liability amount reflected in rate base and provide a reconciliation and the calculations of each difference, as well as an explanation as to the reason(s) for each such difference.
 - d. Refer to cells C25 and C34 on tab P 9-13 CFIT Schedules on KPCO_R_KPSC_2_1_Attachment56_WPSection_IV. Provide the underlying calculations of the 230A ACRS BENEFIT NORMALIZED and the 280A EXCESS TX VS S/L BK DEPR amounts of \$9,630,250 and \$4,096,295, respectively, showing the tax depreciation and book depreciation, with the book depreciation further separated into non-COR depreciation and COR depreciation. Provide a copy of the source data relied on for the calculations.
 - e. Refer to cell C75 on tab P 9-13 CFIT Schedules on KPCO_R_KPSC_2_1_Attachment56_WPSection_IV. Provide the underlying calculations of the 910K REMOVAL CST amount of (\$12,517,000) showing the COR tax deduction and the COR book expense separately. Provide a copy of the source data relied on for the calculations.

10. Refer to line 243 labelled “NOL-STATE C/F-DEF TAX ASSET-L/T – KY” on KPCO_R_AG_KIUC_1_28_Attachment1.
 - a. Provide the December 31 amounts for this line item for the years 2013-2022 and the month end amounts for each month in 2023 for which actual information is available.
 - b. Provide the calculation of Kentucky taxable income with all income and deduction line items and the annual Kentucky net operating loss carryforwards for each year 2013 through 2022 and for each month in 2023 for which actual information is available.

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- c. Confirm that the federal normalization requirements under Section 169 of the IRC do not apply to state income tax calculations for ratemaking purposes. If denied, then provide all support for your response.
 - d. Provide the annual amount of each cost that was disallowed for ratemaking purposes, meaning that it was deducted for Kentucky state income tax return purposes, but not allowed recovery through retail revenues, for each year 2013-2022. Provide all support relied on for your response.
 - e. Refer to line 154 labelled “NOL-STATE C/F-DEF TAX ASSET-L/T – KY” on KPCO_R_AG_KIUC_1_28_Attachment1. Describe what the amounts in this account represent and how they relate to the amounts on line 243.
11. Refer to the Attachment 1 response to AG-KIUC 1-24 provided by the Company in Case No. 2021-00421. Provide KPCo's federal taxable income or loss, NOL carryforward and NOL ADIT before reimbursement by AEP pursuant to the AEP Tax Allocation Agreement, and NOL carryforward and NOL ADIT after reimbursement by AEP pursuant to the AEP Tax Allocation Agreement at December 31 for each year 2009 through 2022.
 12. Provide all journal entries to record the AEP reimbursement for the tax effects of the net operating losses for each year 2013 through 2016 and for each month January 2017 through March 2023 and each additional month in 2023 for which actual information is available, including, but not limited to, all entries to the cash, income tax payable, ADIT, and other balance sheet accounts, and all entries to the current and deferred income tax expense and other income statement accounts. For each journal entry, indicate the tax year associated with the reimbursement.
 13. Refer to the response to AG-KIUC 1-25(e) and the response to the immediately preceding question. If the journal entries provided in the immediately preceding question to record the AEP reimbursement reflect a debit to cash and a credit to the standalone NOL ADIT, then explain how it is possible to credit the standalone NOL ADIT unless it first is recorded on that basis.
 14. Refer to Figure EGP-1 and the descriptions of the categories of costs shown on Figure EGP-1 in the Direct Testimony of Mr. Phillips at 6-7.
 - a. Provide a table with the same categories, but with the actual annual amounts for each year 2013 through 2022, the budgeted annual amount for 2023, the actual amounts for the twelve months ending March 31, 2023, and the actual amounts for the twelve months ending each month after March 31, 2023 for which the Company has actual information available.
 - b. Provide another table with the same categories with the actual amounts for 2022, budgeted amounts for 2023, and forecast amounts for each year 2024 through 2028, assuming the Commission does not approve the proposed DRR. Identify

- and describe the source of the forecast data provided in response to this request and indicate whether the forecast data includes the proposed scope of work and costs that the Company proposes in this rate proceeding for recovery through the DRR. Provide all evidence relied on for the Company's response to this request, such as a before or after forecast with and without the scope of work and costs that the Company proposes in this rate proceeding for recovery through the DRR.
- c. Provide a mapping of the categories shown in Exhibit EGP-4 for the DRR "components" to the categories shown in Figure EGP-1. To the extent that the categories shown in Exhibit EGP-4 for the DRR "components" are subcategories of the categories shown in Figure EGP-1, provide an expanded version of the table provided in response to part (b) of this question to separately show the subcategories for each category to allow a consistent comparison of historic costs by subcategory to the Company's proposed work plan and the costs recoverable through the proposed DRR.
15. Refer to Figure EGP-2 and the distribution and maintenance expenses for calendar years 2020 through 2022 in the Direct Testimony of Mr. Phillips at 9.
- a. Provide a table with the same accounts, but with the actual annual amounts for each year 2013 through 2022, the budgeted annual amounts for 2023, the actual amounts for the twelve months ending March 31, 2023, and the actual amounts for the twelve months ending each month after March 31, 2023 for which the Company has actual information available.
- b. Provide another table with the same accounts, but with the actual amounts for 2022, budgeted amounts for 2023, and forecast amounts for each year 2024 through 2028, assuming the Commission does not approve the proposed DRR. Identify and describe the source of the forecast data provided in response to this request and indicate whether the forecast data includes the proposed scope of work and costs that the Company proposes in this rate proceeding for recovery through the DRR. Provide all evidence relied on for the Company's response to this request, such as a before or after forecast with and without the scope of work and costs that the Company proposes in this rate proceeding for recovery through the DRR.
16. Refer to line 29 of the Rev Req tab on KPCO_R_AG_KIUC_1_20_Attachment1. Confirm that the amounts on this line should be lagged by one year to reflect the fact that each year's property tax is based on the January 1 valuation, not the December 31 valuation.
17. Refer to columns L through S of the DRR Projects tab on KPCO_R_AG_KIUC_1_20_Attachment1.
- a. Provide all support for the O&M expenses reflected in this table.

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- b. Explain how the Company determined these costs to be incremental compared to its forecast of distribution O&M expense reflected in its forecast for those years if the Commission does not approve the proposed DRR.
18. Refer to the response to AG-KIUC 1-15. Confirm that the Company did not provide all schedules, exhibits, tables, and figures in live Excel format in response to Staff 2-1. For example, the Company did not provide any of the Figures throughout the Direct Testimony of Ms. Schlessman or her Exhibits LMS-8 through LMS-11. Provide a comprehensive and complete response to AG-KIUC 1-15 and explain why the Company did not do so either in response to Staff 2-1 or AG-KIUC 1-15.
19. Refer to the response to AG-KIUC 1-18(a), which asked for “each projected change in the annual revenue requirement charges to customers that will occur on January 1, 2024 in addition to the proposed base rate increase,” including, but not limited to, the Decommissioning Rider, Rockport deferral regulatory asset, Tariff PPA under-recovery of regulatory asset if applicable, and PJM LSE OATT costs currently recovered through Tariff PPA. The Company did not provide a response to the question that was asked, but, rather, provided the “amounts that would be included in rider rates on the date that new base rates go into effect.” Provide a comprehensive and complete response to the question that was asked, along with all supporting documentation and calculations sufficient to allow the Commission and all parties to make a determination of the net effect of the Company’s requested base rate increase in conjunction with all its other proposals, e.g., to cease recoveries under the DR and to discontinue recovering PJM LSE OATT expenses through Tariff PPA, among others.
20. Refer to the response to AG-KIUC 1-25(b). Provide the information requested or explain why Ms. Schlessman or any other Company witness in this proceeding cannot state as a factual matter when the initial AEP Tax Allocation Agreement was effective or when it was effective for the Company or whether some version of the AEP Tax Allocation Agreement has been in effect continuously since it initially was effective.
21. Refer to the responses to AG-KIUC 1-25(g) and AG-KIUC 1-25(h). Provide the information requested in AG-KIUC 1-25(g) or explain why Ms. Schlessman or any other Company witness in this proceeding cannot describe as a factual matter the accounting effects if the Commission approves the Company’s request to include an NOL ADIT in rate base that is not presently recorded on the Company’s accounting books. Further, explain why in the response to AG-KIUC 1-25(h), Ms. Schlessman could describe as a factual matter the accounting effects if the Commission approves the Company’s request to include a deficient NOL ADIT in rate base.

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22. Confirm that AEP has never disclosed for GAAP or FERC USOA financial reporting purposes, and signed by an officer of either AEP or the Company, its newly discovered belief that the AEP reimbursements of the tax effects of the Company's tax losses pursuant to the AEP Tax Allocation Agreement recorded as an offset to the standalone NOL ADIT for accounting purposes is a normalization violation if also reflected for ratemaking purposes.
23. Confirm that AEP has never filed Schedule UTP with the IRS to self-report its newly discovered belief that the AEP reimbursements of the tax effects of the Company's tax losses pursuant to the AEP Tax Allocation Agreement recorded as an offset to the standalone NOL ADIT for accounting purposes is a normalization violation if also reflected for ratemaking purposes.
24. Refer to the response to AG-KIUC 1-26(a). The response answered a question that was not asked and failed to provide the information in response to the question that was asked. Provide the information requested.
25. Refer to the response to AG-KIUC 1-26(b). The response answered a question that was not asked and failed to provide the information in response to the question that was asked. Provide the information requested.
26. Refer to the response to AG-KIUC 1-26(c). Indicate whether AEP has made a request with the IRS to consolidate the requests for letter ruling from its multiple regulated utilities and jurisdictions.
27. Identify the open tax years that the IRS has yet to audit or is in the process of auditing for AEP and/or the Company.
28. Refer to the Direct Testimony of Linda Schlessman at 1 wherein she describes her employment position with AEPSC.
 - a. Confirm that AEPSC provides all federal income tax services to the Company. If this is not correct, then identify and describe each federal income tax service that is performed directly by the Company and identify the person, position, and describe the role that each employee of the Company performs with respect to federal income tax strategy, analyses, filings, and requests for private letter rulings, among others.
 - b. Identify each employee of the Company who performed research, analyses, calculations, and/or drafted requests for private letter rulings for the Company and/or AEP affiliates regarding the two NOL ADIT issues in this proceeding.

- c. Confirm that all requests for private letter rulings on the two NOL ADIT issues in this proceeding were drafted exclusively and are managed by or under the direction of employees of AEPSC, including the retention of tax counsel and/or other tax experts. If this is not correct, then identify each employee of the Company and/or other AEP affiliates who have performed these roles and describe the role that each such employee performed.
 - d. Confirm that the AEP strategy regarding the two NOL ADIT issues in this proceeding was developed and coordinated by AEPSC and not by the AEP regulated utilities. If this is not correct, then describe the relative roles of AEPSC and each of the AEP regulated utilities, including the Company, in developing AEP's strategy regarding the two NOL ADIT issues in this proceeding.
29. Refer to the response to AG-KIUC 1-26(a) wherein the Company was requested to provide a copy of each request for PLR filed by AEP on behalf of its regulated utilities/jurisdictions related to the two NOL ADIT issues in this proceeding, but failed to do so.
- a. Confirm that the decision to object and not provide a copy of each such request for PLR is AEPSC's decision, and is not due to any prohibition or limitation imposed by the IRS and/or Treasury. If this is not correct, then cite and provide a copy of each such prohibition or limitation and describe how each such prohibition or limitation prevents AEPSC and/or the Company from providing a copy of each such request under confidential seal in this proceeding.
 - b. Identify AEPSC's tax counsel and tax accountants retained to advise AEPSC and to assist in the requests for PLR. Provide a copy of each engagement letter, proposal, and purchase order for such services.
 - c. Provide a copy of all communications to the AEP Board of Directors and/or the Audit Committee from the AEP outside auditor and/or AEP's internal audit organization that address the two NOL ADIT issues in this proceeding and the failure of AEP and its regulated utility affiliates to record these NOL ADIT amounts on their accounting books and/or to recover the alleged costs through the ratemaking process.
30. If the Commission were to approve the Company's request to include the two NOL ADIT amounts in rate base without reduction for the AEP reimbursements, then describe the Company's proposal to ensure that the Company's customers are provided the benefits of the AEP reimbursements that occurred through 2017 and that have continued since 2017. If none, then confirm that the Company and its upstream

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owner, AEP, will retain the return of and on the deficient NOL ADIT and the return on the NOL ADIT previously reimbursed by AEP to the Company. Explain your response and provide all support relied on for your response.

31. Refer to tab Book Depr Components on KPCO_R_AG_KIUC_1_25_Attachment2, which does not include any amounts for 2022 or the first three months of 2023, and tab KYPCO NOL Vintage Year on KPCO_R_AG_KIUC_1_25_Attachment2, which does include estimates of taxable income for each of those two time periods. Provide the information for these two time periods in the format shown for earlier periods on the tab Book Depr Components that were used to calculate the amounts for these two time periods on tab KYPCO NOL Vintage Year.