

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's Second Set of Data Requests
Dated September 11, 2023

DATA REQUEST

AG-KIUC Provide, for each year since the inception of Rider D.R.S. the following
2_1 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.

RESPONSE

- a.-c. Please refer to the Company's response to Staff 2-89 for the requested information.

- d. Please refer to KPCO_R_AG_KIUC_2_1_Attachment1 for the requested information.

- e. Please refer to subparts a.- d. for the requested information.

Witness: Alex E. Vaughan

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DATA REQUEST

AG-KIUC Refer to Alex Vaughan's testimony in Case No. 2020-00174 at page 35.
2_2 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.

RESPONSE

Yes, the Company has been able to consistently call interruptions during the 1CP and 5CP peak times which are the focus of the program. The 12CPs are also reduced during the summer and winter months when they coincide with the 1 and 5 CPs. The spring and fall peaks are much less pronounced than the summer and winter peaks and therefore are more challenging to predict and interrupt successfully.

Witness: Alex E. Vaughan

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DATA REQUEST

AG-KIUC Refer to Alex Vaughan's Exhibit AEV-7 in Case No. 2020-00174.
2_3 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.

RESPONSE

The requested analysis has not been performed.

Witness: Alex E. Vaughan

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DATA REQUEST

AG-KIUC 2_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.

RESPONSE

Kentucky Power received no performance bonuses from PJM applicable to Winter Storm Elliott.

Witness: Alex E. Vaughan

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DATA REQUEST

AG-KIUC 2_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 associated with test year proforma expense in these cell references. Provide in electronic format with all formulas intact.

RESPONSE

Please see KPCO_R_AG_KIUC_2_5_Attachment1 for the year end 2021 forecast support and the KPCO_R_AG_KIUC_2_5_Attachment2 for the year end 2022 forecast support.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-6 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.

RESPONSE

a. The Kentucky historic year-over-year increase for the state assessment was found to be about 2% rounded. This increase was applied to the most recent final assessment issued by the state and carried forward. Kentucky and West Virginia use a unit value approach to determine the overall value of the Company. Unit valuation uses a blend of cost, income, and stock and debt approaches. The states rely on FERC Form 1 reporting for net utility plant, net utility operating income, and stock and debt detail. They use the information from each approach and apply a correlation to determine the overall value of the Company as a whole. Each state will then apply a state-specific allocator to determine the state-only value for final assessments.

b. Net plant is reported on the annual returns using the year-end financials and FERC Form 1. Each state uses this information in their determination of value. Please see

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KPCO_R_AG_KIUC_2_6_Attachment1 for the December 31, 2021 balance sheet, KPCO_R_AG_KIUC_2_6_Attachment2 for the December 31, 2022 balance sheet, and KPCO_R_AG_KIUC_2_6_Attachment3 for the March 31, 2023 balance sheet.

c. Net utility operating income is reported on the annual returns using the year-end financials and FERC Form 1. Each state uses this information in their determination of value. Please see KPCO_R_AG_KIUC_2_6_Attachment4 for December 31, 2021 income statement, KPCO_R_AG_KIUC_2_6_Attachment5 for December 31, 2022 income statement, and KPCO_R_AG_KIUC_2_6_Attachment6 for the March 31, 2023 income statement.

d. The average effective tax rate was provided in the supplemental response to AG-KIUC 1_50; however, the average effective tax rate is not used to determine property tax expense. Effective tax rate is calculated on the state issued property assessment and not cost.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-7 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.

RESPONSE

Company Witness Schlessman has been working in tax since 2006 and since 2018 in utility specific tax accounting at AEP. Prior to AEP she worked for four years in the tax department of a large publicly traded retail corporation and developed skills in calculating and booking journal entries for current and deferred income taxes which is akin to a fully normalized utility construct. At AEP she has worked for five years calculating and booking journal entries for current and deferred income taxes based on specific jurisdictional constructs of flow through and normalization.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC Refer to the Direct Testimony of Linda Schlessman at 7:17-18.
2-8

- 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.

RESPONSE

- a. Cost of removal book depreciation is recorded to 1080011. Please see KPCO_R_AG_KIUC_2_8_Attachment1 for cost of removal accumulated book depreciation balances from March 2022 – August 2023 which is the most recent available information. The balances were pulled from the month FERC financial reports. Please note that the presentation in these reports is that a positive sign denotes a credit balance for this line item.
- b. Please see KPCO_R_AG_KIUC_2_8_Attachment2 for the COR SFAS 109 ADIT regulatory asset in account 1823301 for March 2022 through August 2023. The balance grows each month because only the cost incurred is being treated as flow-through. The COR book depreciation which is booked to the 108 is not being treated as normalized. Therefore, it is not going through the 1823301 subaccount.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-9 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

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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.

RESPONSE

- a. The COR SFAS 109 ADIT regulatory asset will not reverse due to the mismatch in the ratemaking treatment of the origination (COR book depreciation) and reversal (incurred cost) of the COR timing difference as described in the Direct Testimony of Linda Schlessman at page 17. An example demonstrating this can be seen in Figure LMS-6 in the Direct Testimony of Linda Schlessman.
- b. The SFAS 109 ADIT accounts (timing differences for which flow-through treatment is provided in ratemaking) are not listed in KPCO_R_AG_KIUC_1_28 because when netted with the associated regulatory asset/liability accounts, they do not result in any impact to rate base. For presentation within the schedules, neither the SFAS 109 ADIT nor the associated regulatory assets/liabilities are presented as components of rate base.
- c. See response to part b.
- d. PowerTax, which is a utility specific tax depreciation software, is used to calculate the normalized (230A) and flow-through (280A) portions of timing difference for depreciation. Please see KPCO_R_AG_KIUC_2_9_Attachment1 for the details of these calculations. The reports used from PowerTax are included – PowerTax Report 17 (tax depreciation) and PowerTax Report 216 (timing difference) are utilized. The reports are based on calendar year end 2022. Accruals are based on the most recently available PowerTax data. Therefore, small variances between the attachment and KPCO_R_KPSC_2_1_Attachment56_WPSection_IV are due to the test period not being a calendar year end.

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e. Timing difference code 910K is the cost of removal incurred. The amounts are obtained by querying the 108 accounts, primarily 1080005 RWIP, for debits that represent the cash paid for the removal project. Please see KPCO_R_AG_KIUC_2_9_Attachment2 for the support.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-10 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.

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.

RESPONSE

a. Please see KPCO_R_AG_KIUC_2_10_Attachment1 for Kentucky Power’s Kentucky deferred tax asset on the balance sheet at each year end or month end. The amounts include both a tax return true-up and the accrual estimate for generation and utilization of Kentucky tax or benefit at the time it is recorded. In other words, the balance at the end of

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any given year is the balance of the prior year tax return and an estimate for the current year tax return.

b. Please see KPCO_R_AG_KIUC_2_10_Confidential Attachment2 for Kentucky Power's Kentucky taxable income and deductions on the corresponding Kentucky state tax returns.

c. Confirmed

d. The Company objects to the request as seeking the creation of information in a form in which it does not exist, as imposing an obligation that is unduly burdensome, and because it seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiving the foregoing objections, the Company states that it has not performed the requested analysis.

e. The amount on line 243 "NOL-STATE C/F-DEF TAX ASSET-L/T – KY" is the state net operating loss deferred tax asset. The amount on 154 "NOL-STATE C/F-DEF TAX ASSET-L/T – KY" is the federal deferred taxes on the amount on line 243.

Witness: Linda M. Schlessman

KPCO_R_AG-KIUC_2_10_PublicAttachment2 has been redacted in its entirety.

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DATA REQUEST

AG-KIUC 2-11 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.

RESPONSE

Please see KPCO_R_AG_KIUC_2_11_Attachment1. Tab "KYPCO NOL Vintage Year" details the stand alone federal taxable income or loss, NOL carryforward and NOL ADIT before reimbursement. Tab "Consolidated NOL on KYPCO books" details the consolidated NOL after reimbursement through the AEP Tax Allocation Agreement.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-12 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.

RESPONSE

The Company objects to the request as seeking the creation of information in a form in which it does not exist, as imposing an obligation that is unduly burdensome, and because it seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiving these objections, the Company states:

The payments received by Kentucky Power are included in journal entries which include other activity outside of the requested cash receipts. Providing the journal entries with the extraneous data would misrepresent the activity being requested. If the Company could isolate from the journal entries only the activity related to the cash movement resulting from Kentucky Power's NOL and the tax allocation agreement the resulting journal entry would be as follows:

KYPCO Affiliate Companies

Debit – Income Taxes Payable (Account 236) \$xxx

Credit – Cash \$xxx

AEP Inc.

Debit – Cash (From KYPCO Affiliates) \$xxx

Credit – Income Taxes Payable (Account 236) \$xxx

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Debit – Income Taxes Payable (Account 236) \$xxx
Credit – Cash (To SWEPCO) \$xxx

KYPCO

Debit – Cash \$xxx
Credit – Income Taxes Payable (Account 236) \$xxx

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-13 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.

RESPONSE

To the extent a company incurs a taxable loss, and that loss is offset by income of an affiliate within the consolidated income tax return, the resulting NOL ADIT is effectively the same as recording a stand-alone NOL ADIT and reducing it by the cash received through the Tax Allocation Agreement. In practice, if it is anticipated that cash will be received for a loss that is offset by an affiliate, the accounting will be such that the portion of the loss that is offset by the affiliate is not recorded to the NOL ADIT account and rather remains in the taxes payable account.

Witness: Linda M. Schlessman

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DATA REQUEST

- AG-KIUC 2-14** 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.

RESPONSE

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a. The requested actual capital additions for the twelve months ending March 31, 2023 is provided in Figure EGP-1. The requested capital additions from April 2023 through August 2023 is provided in KPCO_R_AG_KIUC_2_14_Attachment1. The requested 2023 budgeted annual capital expenditures for distribution is provided in KPCO_R_AG_KIUC_2_14_Attachment2. Of note, Figure EPG-1 and KPCO_R_AG_KIUC_2_14_Attachment1 are capital additions that have been placed in service during the requested period. The 2023 annual distribution capital budget shown in KPCO_R_AG_KIUC_2_14_Attachment2 are the estimated capital expenditures that were expected during 2023. Budgeted capital expenditures are shown during the estimated period for when the cash flow was expected to be expended on all distribution capital projects. As a result, the budgeted capital expenditures may not always align with when the capital additions were placed in service.

To the extent this request seeks the production of information beyond that provided above, in the Direct Testimony of Company Witness Phillips, the Phillips workpapers (KPCO_R_KPSC_2_1_Attachment11_PhillipsWP1 and KPCO_R_KPSC_2_1_Attachment12_PhillipsWP2), and the Company's response to KPSC 2-15, the Company objects to the request as seeking information that is publicly available and equally accessible to AG/KIUC, as requiring the creation of information in a form that it does not currently exist, or as imposing an obligation that is unduly burdensome and not reasonably calculated to lead to the discovery of admissible evidence.

b. The requested actual amounts for 2022 are provided in Figure EGP-1. The requested 2023 budgeted annual capital expenditures for distribution is provided in KPCO_R_AG_KIUC_2_14_Attachment2.

To the extent this request seeks the production of information beyond that provided above, in the Direct Testimony of Company Witness Phillips, the Phillips workpapers (KPCO_R_KPSC_2_1_Attachment11_PhillipsWP1 and KPCO_R_KPSC_2_1_Attachment12_PhillipsWP2), and the Company's response to KPSC 2-15, the Company objects to the request as calling for speculation, requiring the creation of information in a form that it does not exist, or as imposing an obligation that

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is unduly burdensome and not reasonably calculated to lead to the discovery of admissible evidence.

c. Please see the Company's response to KPSC 3-14(a).

Witness: Everett G. Phillips

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DATA REQUEST

AG-KIUC 2-15 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.

RESPONSE

a. The information comprising Figure EGP-2 is pulled directly from the Company's FERC Form 1, which is publicly accessible and equally available to AG-KIUC. The requested budgeted amounts for 2023 are included in KPCO_R_AG_KIUC_2_15_Attachment1.

The requested actual amounts for the twelve months ending March 31, 2023 are provided in Figure EGP-2. The requested actual O&M from April 2023 through August 2023 is provided in KPCO_R_AG_KIUC_2_15_Attachment2.

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To the extent this request seeks the production of information beyond that provided above, in the Direct Testimony of Company Witness Phillips and the Phillips workpapers (KPCO_R_KPSC_2_1_Attachment11_PhillipsWP1 and KPCO_R_KPSC_2_1_Attachment12_PhillipsWP2), the Company objects to the request as requiring the creation of information in a form that it does not currently exist, as seeking information that is publicly available and equally accessible to AG-KIUC, or as imposing an obligation that is unduly burdensome and not reasonably calculated to lead to the discovery of admissible evidence.

b. The requested actual amounts for 2022 are included in Figure EGP-2. The requested budgeted amounts for 2023 are provided in response to subpart (a).

To the extent this request seeks the production of information beyond that provided above, in the Direct Testimony of Company Witness Phillips, and the Phillips workpapers (KPCO_R_KPSC_2_1_Attachment11_PhillipsWP1 and KPCO_R_KPSC_2_1_Attachment12_PhillipsWP2), the Company objects to the request as calling for speculation, requiring the creation of information in a form that it does not exist, or as imposing an obligation that is unduly burdensome and not reasonably calculated to lead to the discovery of admissible evidence.

Witness: Everett G. Phillips

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AG-KIUC Refer to line 29 of the Rev Req tab on
2-16 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.

RESPONSE

Not confirmed. Property tax is based on the December 31 lien date per the Kentucky Department of Revenue. Property tax expense reflected on line 29 of KPCO_R_AG_KIUC_1_20_Attachment1 is based on the current effective tax rate for Kentucky Power and will vary based on the timing of DRR projects.

Witness: Michael M. Spaeth

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DATA REQUEST

AG-KIUC 2-17 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.

- 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.

RESPONSE

- a. O&M costs reflected in the DRR Projects tab of KPCO_R_AG_KIUC_1_20_Attachment1 are based on historical costs for similar work and are calculated as a percentage of the associated capital costs.

- b. The DRR O&M costs are incremental because the capital costs upon which they are based are incremental. More specifically, because the O&M costs associated with the DRR projects are estimated as a percentage of the capital costs for those DRR projects, and because those capital costs for DRR projects are incremental, then the O&M costs associated with the capital projects are also incremental.

Witness: Everett G. Phillips

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's Second Set of Data Requests
Dated September 11, 2023

DATA REQUEST

AG-KIUC 2-18 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.

RESPONSE

Kentucky Power objects to this request as argumentative and because it mischaracterizes the substance of the Company's responses to AG-KIUC 1-15. Specifically, Kentucky Power provided a complete response to AG-KIUC 1-15 and stated, "To the extent this request seeks the production of information beyond that provided in response to KPSC 2-1, the Company objects to the request as seeking the creation of information in a form in which it does not exist or as imposing an obligation that is unduly burdensome and not reasonably calculated to lead to the discovery of admissible evidence." Notwithstanding its objections, the Company supplemented its response to AG-KIUC 1-15 on September 8, 2023. Subject to and without waiving the foregoing objections, the Company states as follows: The Company's initial and supplemental responses and objections to AG-KIUC 1-15 speak for themselves.

Witness: Brian K. West

Kentucky Power Company
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DATA REQUEST

AG-KIUC 2-19 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.

RESPONSE

Please see the Company’s September 8, 2023 Supplemental Response to AG-KIUC 1-18.

Witness: Michael M. Spaeth

Kentucky Power Company
KPSC Case No. 2023-00159
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DATA REQUEST

AG-KIUC 2-20 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.

RESPONSE

Kentucky Power objects to this request as argumentative. Subject to and without waiving the foregoing objections, see the Company's September 8, 2023 Supplemental Response to AG-KIUC 1-25.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-21 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.

RESPONSE

Kentucky Power objects to this request as argumentative. Subject to and without waiving the foregoing objections, see the Company's September 8, 2023 Supplemental Response to AG-KIUC 1-25.

Witness: Linda M. Schlessman

Kentucky Power Company
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DATA REQUEST

AG-KIUC 2-22 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.

RESPONSE

AEP has not disclosed the inadvertent normalization violation in its GAAP or FERC financial reporting, as AEP is taking advantage of the safe harbor provided by the IRS in Revenue Procedure 2014-47. This safe harbor states that the IRS will not assert a normalization violation has occurred so long as a practice or procedure is corrected at the next available opportunity. This case is Kentucky Power Company's next available opportunity to correct the treatment of NOL ADIT and stay within the safe harbor.

Witness: Linda M. Schlessman

Kentucky Power Company
KPSC Case No. 2023-00159
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Dated September 11, 2023

DATA REQUEST

AG-KIUC 2-23 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.

RESPONSE

Confirmed. See response to AG-KIUC 2_22 regarding the safe harbor for inadvertent normalization violations.

Witness: Linda M. Schlessman

Kentucky Power Company
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DATA REQUEST

AG-KIUC 2-24 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.

RESPONSE

Kentucky Power objects to this request as argumentative. Subject to and without waiving the foregoing objections, see the Company's September 19, 2023 Supplemental Response to AG-KIUC 1_26.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-25 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.

RESPONSE

Kentucky Power objects to this request as argumentative. Subject to and without waiving the foregoing objections, see the Company's September 8, 2023 Supplemental Response to AG-KIUC 1_26.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-26 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.

RESPONSE

See the Company's September 19, 2023 Supplemental Response to AG-KIUC 1_26.

Witness: Linda M. Schlessman

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's Second Set of Data Requests
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DATA REQUEST

AG-KIUC Identify the open tax years that the IRS has yet to audit or is in the process
2-27 of audit for AEP and/or the Company.

RESPONSE

Please see the below footnote section regarding audits from the Q2 2023 Form 10-Q (which is publicly available at <http://www.aep.com/investors>):

Federal and State Income Tax Audit Status

The statute of limitations for the IRS to examine AEP and subsidiaries originally filed federal return has expired for tax years 2016 and earlier. AEP has agreed to extend the statute of limitations on the 2017-2019 tax returns to October 31, 2024, to allow time for the current IRS audit to be completed including a refund claim approval by the Congressional Joint Committee on Taxation. The statute of limitations for the 2020 return is set to naturally expire in October 2024 as well. The current IRS audit and associated refund claim evolved from a net operating loss carryback to 2015 that originated in the 2017 return. AEP has received and agreed to two IRS proposed adjustments on the 2017 tax return, which were immaterial. The exam is nearly complete, and AEP is currently working with the IRS to submit the refund claim to the Congressional Joint Committee on Taxation for resolution and final approval. AEP and subsidiaries file income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns, and AEP and subsidiaries are currently under examination in several state and local jurisdictions. Generally, the statutes of limitations have expired for tax years prior to 2017. In addition, management is monitoring and continues to evaluate the potential impact of federal legislation and corresponding state conformity.

Witness: Linda M. Schlessman

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DATA REQUEST

- AG-KIUC 2-28** 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 described 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 ruling 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 NO ADIT issues in this proceeding.

RESPONSE

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a. Confirmed.

b. The Company objects to this request because it seeks information that is not relevant to this proceeding, it is not reasonably calculated to lead to the discovery of admissible evidence, is overly broad, and is unduly burdensome. The Company further objects to the extent the request seeks communications, documents, and information protected by the attorney-client privilege or the attorney work product doctrine.

c.-d. AEPSC provides tax services to Kentucky Power and other AEP subsidiaries pursuant to a Service Agreement. These services are provided to AEP subsidiaries for the subsidiaries' benefit. As AG-KIUC Witness Kollen testified in Case No. 2021-00481, concerning the value of the AEPSC shared services model and AEP Service Agreement, "The AEP model uses AEPSC to provide centralized services in a cost effective manner at a lower cost than if the AEP utilities acquired or provided the services themselves locally and on a standalone basis." Case No. 2021-00481, Kollen Direct Testimony at 22.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-29 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.

RESPONSE

a. See the Company's September 19, 2023 Supplemental Response to AG-KIUC 1_26.

b. - c. The Company objects to this request to the extent it is not reasonably calculated to lead to the discovery of admissible evidence, is overly broad and it seeks to impose an obligation that is unduly burdensome. The Company further objects to the extent the

Kentucky Power Company
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request seeks communications, documents, and information protected by the attorney-client privilege or the attorney work product doctrine.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 2-30 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 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.

RESPONSE

Refer to pages 32-33 of the Direct Testimony of Linda Schlessman as well as Exhibit LMS-10.

The Company's proposal is to set the NOL ADIT amounts on a stand-alone basis for ratemaking purposes without regard to the effect of the income or losses of its affiliates. As such, payments received by the Company resulting from the income of its affiliates would not reduce the NOL ADIT in rate base.

The Company's proposal is to ensure that the net of excess and deficient ADIT is set such that customers are provided a return of and on the ADIT for which customers funded at 35%. This level of excess/deficient ADIT includes the deficient NOL ADIT because receipts through the tax allocation agreement were not funded by customers.

Witness: Linda M. Schlessman

Kentucky Power Company
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DATA REQUEST

AG-KIUC 2-31 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.

RESPONSE

Please see KPCO_R_AG_KIUC_2_31_Attachment1 which includes estimates for 2022 and the first three months of 2023. Please note that the 2022 and 2023 returns have not yet been filed so they are marked estimates accordingly.

Witness: Linda M. Schlessman

VERIFICATION

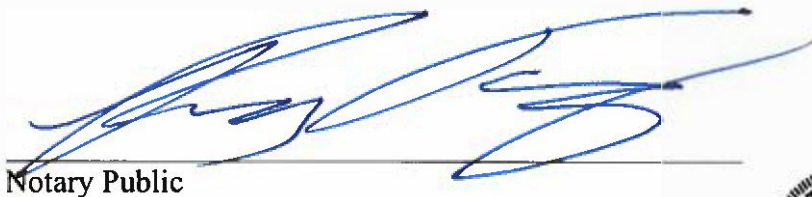
The undersigned, Alex E. Vaughan, being duly sworn, deposes and says he is the Managing Director for Renewables and Fuel Strategy for American Electric Power Service Corporation, that he has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.


Alex E. Vaughan

Franklin County)
Ohio)

Case No. 2023-00159

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Alex E. Vaughan, on 9/20/23.


Notary Public

My Commission Expires Never

Notary ID Number NO ID



Paul D. Flory
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec.147.03 R.C.



Schlessman Verification Form.doc

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E-Signature Summary

E-Signature 1: Linda Schlessman (LS)
 September 22, 2023 09:40:27 -8:00 [D56A7DC34A17] [23.245.121.218]
 lmschlessman@aep.com (Principal) (Personally Known)

E-Signature Notary: Marilyn Michelle Caldwell (MMC)
 September 22, 2023 09:40:27 -8:00 [2634E88690B3] [167.239.221.104]
 mmcaldwell@aep.com
 I, Marilyn Michelle Caldwell, did witness the participants named above electronically sign this document.



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VERIFICATION

The undersigned, Linda M. Schlessman, being duly sworn, deposes and says she is the Tax Accounting and Regulatory Support Manager for American Electric Power Service Corporation, that she 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 her information, knowledge, and belief.

Linda Schlessman

Linda M. Schlessman

Commonwealth of Kentucky)
County of Boyd)

Case No. 2023-00159

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Linda M. Schlessman, on September 22, 2023.

Marilyn Michelle Caldwell

Notary Public

MARILYN MICHELLE CALDWELL
ONLINE NOTARY PUBLIC
STATE AT LARGE KENTUCKY
Commission # KYNP71841
My Commission Expires May 05, 2027

Notarial act performed by audio-visual communication

My Commission Expires May 5, 2027

Notary ID Number KYNP71841

8CE895AC-956F-49C5-8808-08C012C6761A ... 2023/09/22 08:53:08 -8:00 --- Remote Notary



VERIFICATION

The undersigned, Everett G. Phillips, being duly sworn, deposes and says he is the Vice President, Distribution Region Operations for Kentucky Power, 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.

Everett G. Phillips
Everett G. Phillips

Commonwealth of Kentucky)
) Case No. 2023-00159
County of Boyd)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Everett G. Phillips, on September 21, 2023

Marilyn Michelle Caldwell
Notary Public



My Commission Expires May 5, 2027

Notary ID Number KYNP71841

VERIFICATION

The undersigned, Michael M. Spaeth, being duly sworn, deposes and says he is the Regulatory Pricing and Analysis Manager for American Electric Power Service Corporation, 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.



Michael M. Spaeth

Franklin County)
Ohio)

Case No. 2023-00159

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Michael M. Spaeth, on 9/20/23.



Notary Public

My Commission Expires Never


Notary ID Number No ID



Paul D. Flory
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

VERIFICATION

The undersigned, Brian K. West, being duly sworn, deposes and says he is the Vice President, Regulatory & Finance for Kentucky Power, 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.


Brian K. West

Commonwealth of Kentucky)
) Case No. 2023-00159
County of Boyd)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Brian K. West, on September 19, 2023.


Notary Public

My Commission Expires May 5, 2027

Notary ID Number KYNP 71841

