

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025  
Page 1 of 2

**DATA REQUEST**

**KPSC 4\_1** Refer to Kentucky Power's response to Commission Staff's First Request for Information Item 54, Attachment 1 and Attachment 2 and Kentucky Power's supplemental response to Commission Staff's Second Request for Information (Staff's Second Request), Item 93, Supplemental Attachment 1 and Supplemental Attachment 2 regarding the zero-intercept and minimum system analysis.

- a. Identify whether the costs reflected in these workpapers represent original cost, replacement cost, or another cost basis.
- b. For the conductor, transformer, and pole data presented in these workpapers, explain what the listed "size" represents for each asset category.
- c. For the conductor analysis, clarify whether the Company utilizes circuit-feet or conductor-feet as the unit of measure.
- d. For the overhead and underground conductor analyses, please identify all plant items included. Specifically, state whether circuit breakers, switches, insulators, or other non-conductor components are included.
- e. For the transformer analysis, identify the maximum single-phase transformer size included in the study.
- f. Explain why, under either the zero-intercept or minimum-system methodology, the calculated customer-related portion of overhead and underground conductor costs is greater for primary distribution than for secondary distribution.

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025  
Page 2 of 2

**RESPONSE**

- a. For cost information contained in these workpapers related to the zero-intercept and minimum system, actual costs on the Company's book are represented.
- b. For conductor, the size represents the cross-sectional area of the conductor measured in kilo circular mills (kcmil). For transformers, the size represents the rating of the transformer in kilovolt-Amperes (kVA). For poles, the size represents the height of the pole in feet (ft).
- c. The conductor units of "quantity" are in wire feet, which the Company understands to be equivalent to conductor feet.
- d. For overhead and underground conductor, the only assets included are conductor; breakers, switches, insulators, and all other non-conductor components are not included.
- e. For transformers, all transformer sizes are listed in the table in the exhibit; however, only single-phase transformers up to 50 KVA are included in the calculation of the customer-related component, consistent with the NARUC Cost Allocation Manual. The transformers greater than 50 kVA are included in the demand-related component.
- f. There is no specific reason that the calculated customer-related portion of overhead and underground conductor costs is greater for primary distribution than for secondary distribution. The results of the zero intercept and minimum analyses depend entirely on the number of units and the costs for each unique type of each category (overhead or underground), regardless of whether they are primary or secondary. The results stem directly from the actual data on the utility books.

Witness: Nicole M. Coon (subpart a)

Witness: John Wolfram (subpart b-f)

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_2** Refer to the Direct Testimony Michael M. Spaeth (Spaeth Direct Testimony), generally, and the Direct Testimony of John Wolfram (Wolfram Direct Testimony), pages 10–12 regarding the proposed residential rate design. Describe the Company’s rationale for proposing to move from the minimum-system methodology to the zero-intercept methodology.

**RESPONSE**

The Company understands this request to reference pages 10-12 of the Direct Testimony of Tanner S. Wolfram regarding the proposed residential rate design.

The Company does not propose in this case to move from using the minimum-system methodology to the zero-intercept methodology. Rather, the Company began using the zero-intercept methodology in its 2023 base rate case, Case No. 2023-00159, based on the Commission’s directive for it to do so in its 2020 base rate case, Case No. 2020-00174.<sup>1</sup> The Company maintains that use of the minimum-system methodology is also reasonable.

Witness: Tanner S. Wolfram

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<sup>1</sup> Order at 53, 55, *In The Matter Of: Electronic Application Of Kentucky Power Company For (1) A General Adjustment Of Its Rates For Electric Service; (2) Approval Of Tariffs And Riders; (3) Approval Of Accounting Practices To Establish Regulatory Assets And Liabilities; (4) Approval Of A Certification Of Public Convenience And Necessity; And (5) All Other Required Approvals And Relief, Case No. 2020-00174 (Ky. P.S.C. Jan. 13, 2021).*

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_3** Refer to Spaeth Direct Testimony, page 10 and the Direct Testimony of Tanner S. Wolfram (Wolfram Direct Testimony), pages 7–11.

- a. Provide the cost basis supporting the proposed tiered customer charge.
- b. Provide the cost basis supporting the proposed tiered energy charge.
- c. Clarify whether the second tier of the energy charge reflects only variable costs.
- d. Indicate whether the proposed tiers are derived from a marginal-cost analysis.

**RESPONSE**

a. and b. Please see KPCO\_R\_KPSC\_2\_19\_Attachment1 for the supporting calculations of the proposed residential rate design, and the Company's response to KPSC 2\_19 for the explanation of the cost basis for the tiered customer charge and blocked energy charge. The "Rate Design" worksheet contains the calculations and manual rate inputs used to develop the proposed tiered basic service charge and the blocked energy rates. The Company adjusted the manual rate inputs in order to balance bill impacts for higher- and lower-usage customers and ensure that the tiered basic service charge did not over-recover the full-cost customer charge revenue.

c. All customer-related costs are recovered through the tiered customer charges and the first block energy rate. 61% of customer-related costs are recovered through the customer charges, and the remaining 39% is recovered in the first block of the energy charge. The second block of the energy charge recovers a portion of demand component of the residential revenue requirement and so is not reflective of only variable costs. A breakdown of energy charge revenue requirement recovery by components (customer, demand, energy) is presented on the "Rate Design" sheet of KPCO\_R\_KPSC\_2\_19\_Attachment1.

d. The proposed tiers and blocks are derived on a cost-basis rather than from a marginal-cost analysis. Please see the Company's response to KPSC 2\_19 for an explanation of the rate design process.

Witness: Michael M. Spaeth

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

- KPSC 4\_4** Refer to the Wolffram Direct Testimony, Exhibit TSW-2, regarding the proposed Generation Rider.
- a. Explain why the Company proposes to allocate Generation Rider costs using a hybrid demand-and-energy allocator.
  - b. State if the Company historically used this allocation methodology for similar cost categories. If so, identify the relevant proceedings.
  - c. Identify any precedent supporting the use of an allocation method based on average 12CP divided by energy sales.

**RESPONSE**

- a. The Company does not characterize the method by which Generation Rider costs are allocated as a “hybrid demand-and-energy allocator.” Rather, the Generation Rider is designed to mimic, as closely as possible, recovery of the non-environmental plant as if it were to be collected in base rates, as it is currently, by using a demand allocator derived by multiplying the CP/kWh ratio to kWh.
- b. and c. The Company’s Commission-approved Tariff Purchased Power Adjustment (“P.P.A.”) utilizes the same allocation that is proposed for the Generation Rider. The Tariff P.P.A. allocation was initially approved in Case No. 2017-00179 and has been utilized in each annual filing since.

Witness: Tanner S. Wolffram

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025  
Page 1 of 2

**DATA REQUEST**

- KPSC 4\_5** Refer to Kentucky Power's response to Staff's Second Request, Item 31(c).
- a. State the annual depreciation expense used for the trees inside right-of-way (TIR) program.
  - b. State the depreciation period used for capitalized TIR program expense and explain why that period was chosen.
  - c. State the annual depreciation expense used for the trees outside right-of-way (TOR) program.
  - d. State the depreciation period used for capitalized TOR program expense and explain why that period was chosen.
  - e. Identify any provisions of the FERC system of accounts, FERC rulings, or other authorities used to justify capitalization of TIR or TOR expense.

**RESPONSE**

- a. Please refer to KPCO\_R\_KPSC\_4\_5\_Attachment1. Kentucky Power's requested revenue requirement includes \$0.5 million of depreciation expense related to TIR program costs capitalized since the program began in conjunction with the Company's 2018 Vegetation Management Plan.
- b. The depreciation period (average service lives) proposed in this case for any capital recorded to FERC Electric Plant Account 365 is 42 years and FERC Electric Plant Account 364 is 50 years. Please see the depreciation study from Company Witness Spanos for the average service lives proposed in this case.
- c. Please refer to KPCO\_R\_KPSC\_4\_5\_Attachment1. Kentucky Power's requested revenue requirement includes \$1.6 million of depreciation expense related to TOR program costs capitalized since the program began in conjunction with the Company's 2018 Vegetation Management Plan.
- d. See the Company's response to part b.

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025  
Page 2 of 2

e. The FERC Code of Federal Regulations, Electric Plant Instruction 9. Equipment, states, “Also, include those costs incurred in connection with the first clearing and grading of land and rights-of-way...” The FERC Code of Federal Regulations, Electric Plant Account 365, Overhead Conductors and Devices, item 9, states that “Tree trimming, initial cost including the cost of permits therefor” should be charged to this account. Also, see KPCO\_R\_KPSC\_4\_5\_ConfidentialAttachment2 for the Company’s policy on accounting for costs of clearing land and rights-of-way and trimming trees. This policy document was last revised in 2017. The Commission has historically authorized base rates based on this policy and Kentucky Power’s capitalization practices.

Witness: Michele Ross

Witness: Brian Ciborek

KPCO\_R\_KPSC\_4\_5\_ConfidentialAttachment2 is redacted in its entirety.



Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_6** Refer to the Wolffram Direct Testimony, page 38, regarding the Turbine Reservation Fee.

- a. State whether the turbine reservation fee expense has been or is proposed to be capitalized and explain why.
- b. If so, then identify the depreciation period used and explain why that period was chosen.
- c. If not, then identify the amortization period and annual amortization expense.

**RESPONSE**

- a. The reservation fee has not yet been, but will be capitalized as part of the new generation project provided the generation project is ultimately placed in service consistent with GAAP accounting standards. Under ASC 360, costs may be capitalized if they are directly attributable to acquiring or constructing an asset and preparing it for its intended use.
- b. Once the turbine is placed in service, the depreciation period would be aligned with the life of the plant that is using the turbine.
- c. Not applicable.

Witness: Tanner S. Wolffram

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025  
Page 1 of 2

**DATA REQUEST**

- KPSC 4\_7** Refer to Kentucky Power's response to Staff's Second, Item 33, in which it was stated that Kentucky Power utilized insights gained from Public Service of Oklahoma's (PSO) prepay initiative. Also refer to Kentucky Power's response to Staff's Second Request, Item 38, which seems to indicate that another affiliate of Kentucky Power, Southwestern Electric Power Company (SWEPCO), also offers a prepay tariff.
- a. Provide a copy of PSO and SWEPCO's prepay tariff.
  - b. Provide any customer satisfaction surveys conducted related to PSO and SWEPCO's prepay tariff.
  - c. Explain the insights from PSO's prepay tariff that Kentucky Power utilized in its decision to propose FlexPay.
  - d. For calendar years 2022 through 2025 to date, provide the number of times PSO prepay customers' service was disconnected.
  - e. For calendar years 2022 through 2025 to date, provide the number of times SWEPCO prepay customers' service was disconnected.

**RESPONSE**

The Company was provided information by PSO and SWEPCO to assist in the preparation of this response.

- a. Please see KPCO\_R\_KPSC\_4\_7\_Attachment1.
- b. Please see KPCO\_R\_KPSC\_4\_7\_Attachment2.
- c. PSO's prepay program is well established and has good participation. The Company mirrored several aspects of PSO's prepay tariff to provide customers with an additional billing option. Some of the similarities include:

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025  
Page 2 of 2

- Offering the program as a voluntary program;
- Requiring initial payment of \$40.00;
- Applying existing deposit;
- Allowing payments made to FlexPay account to apply at 80/20 split when a previous balance is deferred;
- Requiring a minimum low-balance threshold of \$25.00;
- Not charging a deposit or reconnect fee; and
- Offering the ability to cancel at any time.

Additionally, the Company will have lower IT costs by implementing a program similar to PSO's existing prepay program.

d.

<b>Year</b>	<b>No. of Disconnects</b>
2022	109
2023	1257
2024	1414
2025	1869

The totals provided include multiple disconnects for the same customer. The Company is in the process of requesting additional information related to the total number of customers enrolled in this program and will supplement this response.

e. SWEPCO's prepay program began in September 2025.

<b>Year</b>	<b>No. of Disconnects</b>
2025	544

The totals provided include multiple disconnects for the same customer. The Company is in the process of requesting additional information related to the total number of customers enrolled in this program and will supplement this response.

Witness: Stevi N. Cobern

**PUBLIC SERVICE COMPANY OF OKLAHOMA**  
**P.O. BOX 201**  
**TULSA, OKLAHOMA 74102-0201**

**3RD REVISED SHEET NO. 104 - 1**  
**REPLACING 2ND REVISED SHEET NO. 104 - 1**  
**EFFECTIVE DATE: 1/2/2024**

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**SCHEDULE: POWER PAY PROGRAM**

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PSO's Prepay Program, or Power Pay™, is a voluntary payment option that allows customers to pay as they use electric service. Eligible customers can receive timely billing and payment information provided through the program in addition to avoiding deposits, reconnection and late fees.

The Program is available, after an initial testing through employee participation, to Residential and Limited Use General Service (LUGS) customers who have an Advanced Meter Infrastructure (AMI) meter rated up to 200 amps. It is not available to customers with medical or life threatening conditions, customers having on-site generation operated in parallel with the Company's system, or customers on the Average Monthly Payment (AMP) plan. It also is not available to customers without a valid and operable electronic communication method (i.e., text or electronic mail). Additionally, the Program is not available to a customer scheduled for a disconnection of service for nonpayment who has initiated the process for enrollment in Power Pay without completing all of the requirements for enrollment for Power Pay™ two or more times within a thirty (30) day period.

The Program operates as follows:

1. The standard tariff remains the basis for the bill calculation. It will be based on the customer's daily usage, the effective base rate, the tax rate and all applicable riders and fees at the time of purchase. Fixed charges will be paid on a daily basis based on 1/30 of the total fixed charges. These amounts will be subtracted from the customer's daily Power Pay account balance.
2. To enroll in the Program customers must pay an initial account balance of \$40.00.

Existing customers with established deposits on file will have their deposit applied to their current balance with the remaining credit/debit balance transferred to their prepay balance. A customer with an outstanding current balance or finaled account balance from a previous account may carry-over up to \$1,500. Any payments made to the account will first have a 20% portion of the payment applied to the arrears balance before it is credited to the customer's account until the past balance is paid.

3. The customer is responsible for monitoring prepaid usage and ensuring that the account balance is sufficient to continue electric service. The customer will be notified when the account reaches the customer-selected balance threshold or the minimum threshold amount of \$25.00. Notification will occur through the customer's preferred form of communication, including email, and/or text message. A customer web portal will be available to view the customer's usage information.
4. Should a customer's balance reach zero, the customer will be notified via the customer's chosen communication method. The customer will have until the beginning of the next business day to

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**Rates Authorized by the Oklahoma Corporation Commission**

Effective	Order Number	Case / Docket Number
January 2, 2024	738571	PUD 2022-000093
March 29, 2019	692809	PUD 201800097
December 30, 2016	657877/658529	PUD 201500208
June 2, 2016	653170	PUD 201400364

**APPROVED**  
**December 15, 2023**  
**DIRECTOR**  
**of**  
**PUBLIC UTILITY DIVISION**

**PUBLIC SERVICE COMPANY OF OKLAHOMA**  
**P.O. BOX 201**  
**TULSA, OKLAHOMA 74102-0201**

**3RD REVISED SHEET NO. 104 - 2**  
**REPLACING 2ND REVISED SHEET NO. 104 - 2**  
**EFFECTIVE DATE: 1/2/2024**

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**SCHEDULE: POWER PAY PROGRAM**

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regain a positive balance or the customer's meter will automatically be disconnected during normal business hours. Normal business hours are 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding Company-observed holidays and moratoriums. Customers will be required to adjust their payment to cover any accrued balance for usage during weekends, holidays and moratoriums. Once the customer's payment is received and accepted, service will be restored by the Company in a timely manner.

5. No deposit, reconnect, or late fee charges shall apply to customers enrolled in the Prepay Program.
6. When the Company receives a dishonored negotiable instrument, any account credits associated with that instrument will be removed from the customer's account. If the removal of the credits results in the customer's balance reaching zero, the customer will be notified and will have until the beginning of the next business day to regain a positive balance or the customer's meter will automatically be disconnected during normal business hours.
7. Actual billing will continue to be based upon the applicable rate and meter readings obtained to determine consumption. Prepay Program customers are required to participate in and receive their information through the Company's paperless billing program. Customers will continue to receive an online monthly statement summary containing all of the charges, usage and payments applied during their normal 30-day billing cycle.
8. Customer accounts must be funded through a Company authorized payment channel, including immediate payment via telephone or website using electronic check, debit or credit cards, and any in-person pay station or U.S. Payment kiosk. Each authorized payment method is subject to Company guidelines. Timing of the payments to the accounts cannot be guaranteed if payment is made through an unauthorized pay agent or by mail.
9. The customer may cancel service under this program at any time and will be returned to the traditional post-pay billing option in accordance with PSO's Commission approved Electric Service Rules, Regulations and Conditions of Service.
10. Settlement occurs when participation in the plan is terminated. This happens if an account is final billed or if the customer requests termination. If the account finals off-cycle during the billing period, the remaining monthly fixed charges and fees that have not been collected will be applied to the final bill.

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**Rates Authorized by the Oklahoma Corporation Commission**

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**APPROVED**  
**December 15, 2023**  
**DIRECTOR**  
**of**  
**PUBLIC UTILITY DIVISION**

SOUTHWESTERN ELECTRIC POWER COMPANY  
Louisiana Public Service Commission Tariff  
Rate/Rider: PAY AS YOU GO With SWEPCO  
Revision #: Original

Effective Date: Cycle 1 September 2025  
Supersedes: N/A  
Authority: Docket No. U-36169

Page 70.1

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### **PAY AS YOU GO With SWEPCO Program**

SWEPCO'S Prepay Program, or PAY AS YOU GO With SWEPCO (PAY AS YOU GO), is a voluntary payment option that allows customers to pay as they use electric service. Eligible customers can receive timely billing information and unique payment options provided through the program in addition to avoiding customer deposit requirements, and reconnection and late fees.

The Program is available to Residential customers who have an Advanced Meter Systems (AMS) meter rated up to 200 amps. It is not available to customers with medical or life-threatening conditions, customers having on-site generation operated in parallel with the Company's system, including those customers participating in either the Net Metering Rider or the Distributed Generation Rider, or customers on the Average Monthly Payment (AMP) plan or Budget Plan (Equal Payment Plan). It also is not available to customers without a valid and operable electronic communication method (i.e., text or electronic mail). Additionally, the Program is not available to a customer scheduled for disconnection of service for nonpayment who has also initiated the process for enrollment in PAY AS YOU GO With SWEPCO two or more times within a thirty (30) day period, without completing all the requirements for enrollment in the program.

The Program operates as follows:

1. The standard applicable tariff remains the basis for the bill calculation. It will be based on the customer's daily usage, the effective base rate, the tax rate and all applicable riders and fees at the time of service. Monthly fixed charges will be paid on a daily basis based on 1/30 of the total fixed charges. These amounts will be subtracted each day from the customer's PAY AS YOU GO With SWEPCO account balance.
2. To enroll in the Program customers must pay an initial account balance of \$40.00.

Existing customers with established deposits on file will have their deposit applied to their current balance with the remaining credit/debit balance transferred to their PAY AS YOU GO balance. A customer with an outstanding current balance or final account balance from a previous account may carry-over up to \$1,500 of the outstanding balance. Any payments made to the account will first have 20% of the portion of the payment applied to the arrears balance. The remaining 80% will then be credited to the customer's PAY AS YOU GO account until the past due balance is paid in full.

3. The customer is responsible for monitoring prepaid usage and ensuring that the account balance is sufficient to continue electric service. The customer will be notified when the account reaches the customer-selected balance threshold or the minimum threshold

SOUTHWESTERN ELECTRIC POWER COMPANY  
Louisiana Public Service Commission Tariff  
Rate/Rider: PAY AS YOU GO With SWEPCO  
Revision #: Original

Effective Date: Cycle 1 September 2025  
Supersedes: N/A  
Authority: Docket No. U-36169

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### **PAY AS YOU GO With SWEPCO Program**

- amount of \$10.00. Notification will occur through the customer's preferred form of communication, including email, and/or text message. A customer web portal will be available to view the customer's usage information.
4. Should a customer's balance reach zero, the customer will be notified via the customer's chosen communication method. The customer will have until the beginning of the next business day to regain a positive balance or the customer's meter will automatically be disconnected during normal business hours. Normal business hours are 8:00 A.M. to 5:00 P.M. C.T., Monday through Friday, excluding Company observed holidays and moratoriums. Once the customer's payment is received and accepted, service will be restored by the Company in a timely manner.
  5. No deposit, reconnect, or late fee charges shall apply to customers enrolled in the PAY AS YOU GO With SWEPCO Prepay Program.
  6. When the Company receives a dishonored negotiable instrument, any account credits associated with that instrument will be removed from the customer's account. If the removal of the credits results in the customer's balance reaching zero, the customer will be notified and will have until the beginning of the next business day to regain a positive balance or the customer's meter will automatically be disconnected during normal business hours.
  7. Actual billing will continue to be based upon the applicable rate and meter readings obtained to determine consumption. PAY AS YOU GO With SWEPCO Program customers are required to participate in and agree to receive their account balance information through the Company's paperless billing program. Customers will continue to receive an online monthly statement summary containing all the charges, usage and payments applied during their normal monthly billing cycle.
  8. Customer accounts must be funded through a Company authorized payment channel, including immediate payment via telephone or website using electronic check, debit or credit cards, and any in-person authorized payment location. These locations may be found at the following website: [www.swepc.com/account/bills/pay](http://www.swepc.com/account/bills/pay) Each authorized payment method is subject to Company guidelines. Timing of the payments to the accounts cannot be guaranteed if payment is made through an unauthorized pay agent or by mail.

SOUTHWESTERN ELECTRIC POWER COMPANY  
Louisiana Public Service Commission Tariff  
Rate/Rider: PAY AS YOU GO With SWEPCO  
Revision #: Original

Effective Date: Cycle 1 September 2025  
Supersedes: N/A  
Authority: Docket No. U-36169

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**PAY AS YOU GO With SWEPCO Program**

9. The customer may cancel service under this program at any time and the customer will be returned to the traditional post-pay billing option, with potential account deposit requirements in accordance with the Louisiana Public Service Commission approved Electric Service Rules, Regulations and Conditions of Service.
10. Settlement occurs when participation in the plan is terminated. This happens if an account is final billed or if the customer requests termination. If the account finals off-cycle during the billing period, the remaining monthly fixed charges and fees that have not been collected will be applied to the final bill.



Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_8** Refer to Kentucky Power's response to Staff's Second Request, Item 38, in which Kentucky Power indicated that it had inquired of its IT team whether it would be possible for its billing software to show specific line items, such as riders and taxes, for FlexPay customers. Explain whether any additional evaluation has begun to determine if such additional functionality may be possible. If so, provide an any pertinent updates.

**RESPONSE**

The Company indicated in its response to KPSC 2\_38 that, "The Company has inquired of its IT-team to determine if adding such functionality would be possible. The IT-team informed the Company that such additional functionality may be possible, but that it would require additional evaluation to determine the time and added cost to do so." The Company has not since requested the IT team to perform that additional evaluation to determine what the additional time and cost to add such functionality to the Company's billing software would be.

Witness: Stevi N. Cobern

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_9** Refer to the Direct Testimony of John Spanos (Spanos Direct Testimony), Exhibit JJS-1 at 72. Provide the mathematical analysis performed that justified the utilization of a 55-S2 Iowa Survivor Curve for the Account 352.00 – Structures and Improvements asset class.

**RESPONSE**

The original life table curve as well as the life tables for Account 352.00 can be found on pages 72 through 75 of Exhibit JJS-1. It should be noted that as discussed on page 34 of Exhibit JJS-1, there are many factors considered when determining the best survivor curve. In addition to mathematical analysis, when choosing the most appropriate survivor curve for an account, informed judgment is a major factor in justifying the survivor curve.

Witness: John Spanos

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_10** Refer to the Spanos Direct Testimony, Exhibit JJS-1 at 74. Explain the retirements that justified the “percentage surviving at the beginning of the interval” decreasing from 89.50 percent to 52.97 percent in interval 43.5 and interval 44.5, respectively.

**RESPONSE**

The retirements that led to the decrease in percent surviving between 43.5 and 44.5 were the retirement of certain components of the Baker 765/345KV Substation.

Witness: John Spanos

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_11** Refer to the Spanos Direct Testimony, Exhibit JJS-1 at 83.

a. Provide the analysis performed that justified the utilization of a 45-R3 Iowa Survivor Curve for the Account 355.00 Poles and Fixtures asset class.

b. Explain whether any alternative Iowa Survivor Curves were considered in the analysis of Account 355.00 – Poles and Fixtures. If so, provide the alternative Iowa Survivor Curves considered and explain why the 45-R3 Iowa Survivor Curve provides the best fit for the underlying assets.

**RESPONSE**

a. The original curve, smooth survivor curve, as well as the life tables for Account 355.00 can be found on pages 83 through 85 of Exhibit JJS-1. It should be noted that, as discussed on page 34 of Exhibit JJS-1, there should be a number of factors considered, in addition to mathematical analysis, when choosing the most appropriate survivor curve for an account.

b. All other survivor curves were considered with some being more reasonable than others. The 45-R3 fits the Company data well through the age of 40, and at ages 41 and beyond the data suggests an average service life somewhat shorter than the 45-R3. However, based on Company plans, the type of assets in this account, and the typical industry range of 45-65 years, the 45-R3 is the most appropriate curve for this account. The currently-approved estimate for this account is the 43-L3 which has a similar average service life to the 45-R3.

Witness: John Spanos

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_12** Refer to the Spanos Direct Testimony, Exhibit JJS-1 at 86.

- a. Provide the analysis performed that justified the utilization of a 65-R3 Iowa Survivor Curve for the Account 356.00 Overhead Conductors and Devices asset class.
- b. Explain whether any alternative Iowa Survivor Curves were considered in the analysis of Account 356.00 – Overhead Conductors and Devices. If so, provide the alternative Iowa Survivor Curves considered and explain why the 65-R3 Iowa Survivor Curve provides the best fit for the underlying assets.

**RESPONSE**

- a. The original curve, smooth survivor curve, as well as the life tables for Account 356.00 can be found on pages 86 through 89 of Exhibit JJS-1. It should be noted that, as discussed on page 34 of Exhibit JJS-1, there should be a number of factors considered, in addition to mathematical analysis, when choosing the most appropriate survivor curve for an account.
- b. All other survivor curves were considered with some being more reasonable than others. The typical industry range for average service life for this account is 50-70 years, so the 65-R3 is at the upper end of that range. The 65-R3 visually follows the overall shape of the data, even if for some ages it appears the average service life should be longer than 65 years. The 65-R3 also has a similar, if not slightly longer, maximum life to the Company's historical data.

Witness: John Spanos

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_13** Refer to the Spanos Direct Testimony. Provide all emails between Kentucky Power and Mr. Spanos regarding his testimony in this case or the Depreciation Study attached as Exhibit JJS-1.

**RESPONSE**

The Company respectfully objects to this request as it seeks information developed in anticipation of litigation and therefore is not discoverable based upon the work product doctrine. The Company further respectfully objects to this request to the extent it seeks information protected by the attorney-client privilege, KRE 408 related to inadmissible settlement communications, or any other relevant privilege available.

Respondent: Counsel

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_14** Refer to the Spanos Direct Testimony, Exhibit JJS-1 at 52. Explain why the items listed under “Nondepreciable Plant and Accounts not Studied” were nondepreciable or not studied.

**RESPONSE**

The accounts listed in the section related to land are nondepreciable plant according to the Uniform System of Accounts. The assets in Account 302 are fully depreciated with no plans for new assets, so these assets were not studied in the depreciation study. The two ARO accounts are not part of the depreciation study, however, need to be presented in order to tie to the total electric plant, so those accounts are presented in this section of the report. The Company tracks the ARO recovery separately for financial purposes.

Witness: John Spanos

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's Fourth Set of Data Requests  
Dated December 16, 2025

**DATA REQUEST**

**KPSC 4\_15** Refer to the Spanos Direct Testimony, Exhibit JJS-1 at 51-52.

- a. State whether the composite remaining life values include assets that have been fully depreciated and explain why or why not.
- b. Identify any assets that have been fully depreciated.

**RESPONSE**

- a. The composite remaining life values presented in Table 1 of Exhibit JJS-1 do not include assets that have been fully depreciated. The composite remaining life is calculated by dividing total future accruals by annual accrual. Because fully depreciated assets have neither future accruals nor annual accruals, they are not included in the calculation of composite remaining life.
- b. The vintages and dollar amounts of fully depreciated assets, if there are any for a particular account, can be found in Part IX of the Depreciation Study (Exhibit JJS-1).

Witness: John Spanos



## VERIFICATION

The undersigned, Brian C. Ciborek, being duly sworn, deposes and says he is the Accounting Senior 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.

Signed by:

*Brian C. Ciborek*

E2E731886707448

Brian C. Ciborek

Commonwealth of Kentucky )

)

Case No. 2025-00257

County of Boyd )

)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Brian C. Ciborek, on 12/30/2025 | 9:42 AM EST.

Signed by:

*Michelle Caldwell*

E9B1BC7AC31E421

Notary Public

My Commission Expires 05/05/2027

Notary ID Number KYNP71841

MARILYN MICHELLE CALDWELL  
ONLINE NOTARY PUBLIC  
COMMONWEALTH OF KENTUCKY  
Commission #KYNP71841  
My Commission Expires 5/5/2027

## VERIFICATION

The undersigned, Stevi N. Cobern, being duly sworn, deposes and says she is a Regulatory Consultant Principle for Kentucky Power, 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.

Stevi N. Cobern

Stevi N. Cobern

Commonwealth of Kentucky )

)

Case No. 2025-00257

County of Boyd )

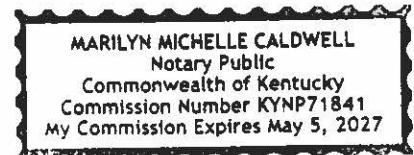
)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Stevi N. Cobern, on December 31, 2025.

Marilyn Michelle Caldwell  
Notary Public

My Commission Expires May 5, 2027

Notary ID Number KYNP71841



## VERIFICATION

The undersigned, Nicole M. Coon, being duly sworn, deposes and says she is a Regulatory Consultant Principal 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.

Signed by:   
2B40DE378A54406...  
Nicole M. Coon

Commonwealth of Kentucky )  
 )  
County of Boyd )

Case No. 2025-00257

Subscribed and sworn to before me, a Notary Public in and before said County  
and State, by Nicole M. Coon, on 12/30/2025 | 11:20 AM EST.

Signed by:   
E0B4BC7AC31F431...  
Notary Public

MARILYN MICHELLE CALDWELL  
ONLINE NOTARY PUBLIC  
COMMONWEALTH OF KENTUCKY  
Commission #KYNP71841  
My Commission Expires 5/5/2027

My Commission Expires 05/05/2027

Notary ID Number KYNP71841

## VERIFICATION

The undersigned, Michele Ross, being duly sworn, deposes and says she is a Vice President of Distribution Region Operations for Kentucky Power, 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.



Michele Ross

Commonwealth of Kentucky )

)

Case No. 2025-00257

County of Boyd )

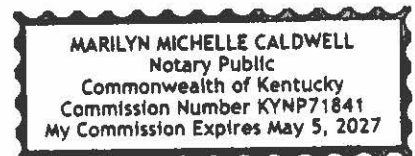
)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Michele Ross, on December 30, 2025.

  
Notary Public

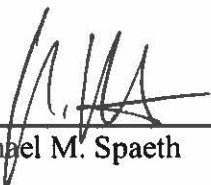
My Commission Expires May 5, 2027

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

State of Ohio )  
 )  
County of Franklin )

Case No. 2025-00257

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Michael M. Spaeth, on 12/18/2025.

  
\_\_\_\_\_  
Notary Public



BRETT E. SCHMIED, Attorney At Law  
NOTARY PUBLIC - STATE OF OHIO  
My commission has no expiration date  
Sec. 147.03 R.C.

My Commission Expires N/A

Notary ID Number \_\_\_\_\_

## VERIFICATION

The undersigned, John J. Spanos, being duly sworn, deposes and says he is the President of Gannett Fleming Valuation and Rate Consultants, LLC, 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.

  
John J. Spanos

Commonwealth of Pennsylvania )  
 )  
County of Cumberland ) Case No. 2025-00257

Subscribed and sworn to before me, a Notary Public in and before said  
Commonwealth and County, by John J. Spanos, on December 18, 2025.

  
\_\_\_\_\_  
Notary Public


My Commission Expires February 20, 2027

Notary ID Number 1143028

Commonwealth of Pennsylvania - Notary Seal  
Cheryl Ann Rutter, Notary Public  
Cumberland County  
My commission expires February 20, 2027  
Commission number 1143028  
Member, Pennsylvania Association of Notaries

## VERIFICATION

The undersigned, Tanner S. Wolfram, being duly sworn, deposes and says he is the Director of Regulatory Services 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.

  
Tanner S. Wolffram

Commonwealth of Kentucky )  
 )  
County of Boyd )

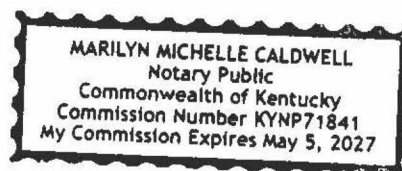
Case No. 2025-00257

Subscribed and sworn to before me, a Notary Public in and before said County  
and State, by Tanner S. Wolfram, on December 30, 2025.

Marilyn Michele Caldwell  
Notary Public

My Commission Expires May 5, 2027

Notary ID Number KYNP71841



## VERIFICATION

The undersigned, John Wolfram, Principal, Catalyst Consulting LLC being duly sworn, states 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.

  
\_\_\_\_\_  
John Wolfram

Commonwealth of Kentucky )

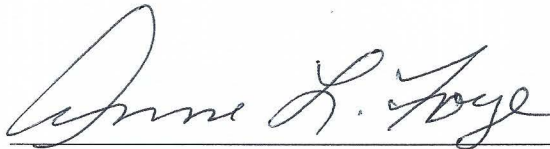
)

Case No. 2025-00257

County of Jefferson )

)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by John Wolfram, on December 23, 2025.

  
\_\_\_\_\_

Notary Public



My Commission Expires 6-12-2029

Notary ID Number KYNP 29156