

Kentucky Power Company
KPSC Case No. 2025-00257
Commission Staff's First Set of Data Requests
Dated August 14, 2025
Page 1 of 2

DATA REQUEST

- KPSC 1_14** Provide the following information concerning the costs for the preparation of this case:
- a. A detailed schedule of expenses incurred to date for the following categories:
 - (1) Accounting;
 - (2) Engineering;
 - (3) Legal;
 - (4) Consultants; and
 - (5) Other Expenses (Identify separately).
 - b. For each category identified in Item 14a, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.
 - c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 14a, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
 - d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 14a and 14b, and a cumulative total of cost incurred to date for each category. Updates will be due when Kentucky Power files its monthly financial statements with the Commission, through the month of the public hearing.

RESPONSE

Based on clarification from Commission Staff on August 15, 2025, the Company understands this question to be seeking the requested information as it pertains to the Company's test year (12 months ended May 2025).

a-b. Please see KPCO_R_KPSC_1_14_Attachment1 for the date, document reference, vendor, hours, rates per hour, amount, description, and account number for each expense incurred to date. Please see KPCO_R_KPSC_1_14_Attachment2 for the documentation supporting each charge.

Kentucky Power Company
KPSC Case No. 2025-00257
Commission Staff's First Set of Data Requests
Dated August 14, 2025
Page 2 of 2

c. Please see KPCO_R_KPSC_1_14_Attachment1 for the itemized estimate for total costs to be incurred in this case broken down into the same categories as identified in 14(a). Please also see KPCO_R_KPSC_1_55_Attachment20_CullopWP4 for the workpapers and calculations supporting the Company's rate case expense adjustment (W23).

d. The Company will provide monthly updates of the actual costs incurred, in the manner requested above in 14(a) and 14(b). Because this response includes costs incurred as of August 31, 2025, the first supplemental update will be provided following the close of September 2025 books.

November 3, 2025 Supplemental Response

Please see KPCO_SR_KPSC_1_14_2025-11-3_SupplementalAttachment1 and KPCO_SR_KPSC_1_14_2025-11-3_SupplementalAttachment2 for revised expenses through September 2025.

December 3, 2025 Supplemental Response

Please see KPCO_SR_KPSC_1_14_2025-12-03_SupplementalAttachment1 and KPCO_SR_KPSC_1_14_2025-12-03_SupplementalAttachment2 for revised expenses through October 2025.

January 8, 2026 Supplemental Response

Please see KPCO_SR_KPSC_1_14_2026-1-8_SupplementalAttachment1 and KPCO_SR_KPSC_1_14_2026-1-8_SupplementalAttachment2 for revised expenses through November 2025.

Witness: John D. Cullop

Balance Due	\$487.50
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Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]
ACH/EFT Payment Information:
Account Name: [REDACTED] ABA: [REDACTED]
Account No.: [REDACTED]
Send Remit Info: AccountsReceivable@gfnet.com
Send Audit Inquiries: GovtContractAudit@gfnet.com
All Other Inquires Contact the Project Team

Attention: Accounts Payable
Kentucky Power Company
1645 Winchester Avenue
Ashland, KY 41101
UNITED STATES

Invoice : 0000058494
Invoice Date : 10/29/2025
Due Date: 11/28/2025
Project : 082510
Project Name : Kentucky Power Company -
Depreciation Study
Bill Term : 01

For Professional Services Rendered For 9/13/2025 Through 10/10/2025

Contract : GFC757828
Contract Name : Kentucky Power Company Rate
Case
Contract Date : 10/22/2024

Depreciation Study

100 - Depreciation Study - Post-Filing

Total :

**Current
Billings**

5,240.00
5,240.00

Current Billings 5,240.00

Amount Due This Bill **US** 5,240.00

John J Spanos

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000057295	10/3/2025	4,055.00	4,055.00
				<u>4,055.00</u>

Project : 082510 - Kentucky Power Company - Depreciation Study

Invoice : 0000058494

100 - Depreciation Study - Post-Filing

Rate Labor

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Assistant Analyst II	3.50	180.000	630.00
Asst. Project Manager - Depreciation	13.00	240.000	3,120.00
John J Spanos	3.50	340.000	1,190.00
Support Staff	2.00	150.000	300.00
Total Rate Labor	22.00		5,240.00

Total Bill Task : 100 - Depreciation Study - Post-Filing

5,240.00

Total Project : 082510 - Kentucky Power Company - Depreciation Study

5,240.00

VERIFICATION

The undersigned, John D. Cullop, being duly sworn, deposes and says he is the Regulatory Consultant Senior 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.

Signed by:

JD Cullop

C0FF5E324E0C4FE

John D. Cullop

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 John D. Cullop, on 1/7/2026 | 1:18 PM EST.

Signed by:

Michelle Caldwell

E9B1BC7AC31F421

Notary Public

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

My Commission Expires May 5, 2027

Notary ID Number KYNP71841