

Kentucky Power Company  
KPSC Case No. 2025-00257  
Commission Staff's First Set of Rehearing Data Requests  
Dated April 24, 2026

**DATA REQUEST**

**KPSC** Refer to Kentucky Power's Motion for Rehearing, Exhibit 1. Provide  
**RH 1\_1** Exhibit 1 and all associated workpapers in Excel spreadsheet format with  
all formulas, rows, and columns unprotected and fully accessible.

**RESPONSE**

Please see KPCO\_R\_KPSC\_RH\_1\_1\_Attachment1.

Witness: Brian C. Ciborek

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- KPSC  
RH 1\_2** Refer to Kentucky Power's Motion for Rehearing, page 26, stating that "the Company's expected 2026 LSE OATT costs, based on 2026 rates in effect, have increased over 2025 expenses such that the amount currently approved by the Commission to be recovered through base rates (the test-year amount) is already estimated to result in a recovery deficiency of approximately \$11 million."
- a. Provide all workpapers used to calculate the "approximately \$11 million" deficiency referred to therein in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible, including any workpapers and supporting documents used to calculate any allocation percentages.
- b. Identify and explain each difference, if any, in the methodology Kentucky Power used to calculate the "approximately \$11 million" deficiency, and the methodology Kentucky Power used to calculate the pro forma adjustment to transmission expense Kentucky Power proposed in the Application in this case.

**RESPONSE**

- a. Please see KPCO\_R\_KPSC\_RH\_1\_2\_Attachment1.
- Column H of the attachment (labeled "Rehearing Evidence #1") provides the detail for a \$13.8 million increase in estimated PJM LSE OATT expense for calendar year 2026 relative to the twelve months-ended May 31, 2025 test year levels used in Case No. 2025-00257.
  - Column J of the attachment (labeled "Rehearing Evidence #2) provides the detail for an \$11.4 million increase in estimated PJM LSE OATT expense for calendar year 2026 relative to the twelve months-ended May 31, 2025 test year levels used in Case No. 2025-00257.
  - Column L (labeled "Rehearing Evidence #3) provides the detail for an \$8.7 million increase in estimated PJM LSE OATT expense for calendar year 2026 relative to the twelve months-ended May 31, 2025 test year levels used in Case No. 2025-00257.

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b. The calculation in Column H (Rehearing Evidence #1) utilizes the same adjustment methodology used in cases 2017-00179, 2020-00174, 2023-00149, and 2025-00257 but advances the cost basis to the 2026 AEP Transmission Formula Rate Revenue Requirement ("Revenue Requirements"). This methodology excludes prior year true-ups and other adjustments (credits and/or charges) to set an appropriate rate year level of expense.

The calculation in Column J (Rehearing Evidence #2) utilizes a similar adjustment methodology utilizing the 2026 Revenue Requirements but includes prior year true-ups and other adjustments (credits and/or charges) to calculate the projected PJM LSE OATT expense for calendar year 2026.

The calculation in Column L (Rehearing Evidence #3) reflects January – April 2026 actual recorded PJM LSE OATT expense annualized to estimate a full year of expense.

Witness: Katharine I. Walsh

Witness: Michael M. Spaeth

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**DATA REQUEST**

- KPSC  
RH 1\_3** Refer to Kentucky Power's response to Commission Staff's First Request for Information (Staff's First Request), Item 55, KPCO\_R\_KPSC\_1\_55\_Attachment27\_SpaethWP7.xlsx, Tab "2025 Rates."
- a. Provide a copy the contracts or tariffs approved or accepted by FERC that establish the methodology for allocating to Kentucky Power the "Total Zonal ATRR" reflected in Cell H8 and the "Schedule 12 Expense (RTEP)" reflected in Cell H7 and identify where in those contracts or tariffs the allocation of those amounts or the components of those amounts is discussed.
- b. Explain what the 85.58 percent figure in Cell H10 represents and how it was calculated and provide any workpapers supporting the calculation of that percentage in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.
- c. Explain what the amounts in Cells B27, B28, B29, B30, B31, B32, B33, and B34 represent and how they were calculated, and provide any workpapers supporting the calculation of those amounts in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.
- d. Identify the operating company that coincides with each abbreviation included in Cells A28, A29, A30, A31, A32, and A33.
- e. Provide a spreadsheet in Excel spreadsheet format with the coincident peaks in each month from January 2021 through March 2026 for each operating company identified in Cells A28, A29, A30, A31, A32, and A33.

**RESPONSE**

- a. The costs identified are allocated to Kentucky Power pursuant to the PJM Open Access Transmission Tariff (OATT) and the AEP Transmission Agreement. Both the OATT and the AEP Transmission Agreement have been approved by FERC. Specifically, section 34.1 of the PJM OATT determines how transmission costs are assigned to loads within the AEP Zone and Appendix I of the AEP Transmission Agreement determines how

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costs assigned to the AEP Load are allocated to its operating companies, including Kentucky Power. Links to copies of these tariffs are provided below:

PJM OATT Section 34.1

<https://agreements.pjm.com/oatt/4080>

AEP Transmission Agreement

<https://docs.aep.com/docs/requiredpostings/CleanTEAModification.pdf>

b. The 85.58% represents the 2025 load ratio share of the AEP-Affiliated load as a percent of the total load of the AEP Zone. It is calculated in Cells A6:C8 of the referenced file by dividing the AEP-Affiliated contribution to the Network Service Peak Load (NSPL) by the total AEP Zone NSPL.

c. The referenced cells represent the 12 CP used for billing under the AEP Transmission Agreement. They are calculated by dividing each company's share of the 12 monthly coincident peaks of the AEP-affiliated load. This calculation is detailed in KPCO\_R\_KPSC\_RH\_1\_3\_Attachments1-5.

d. AP – Appalachian Power Company  
OP – Ohio Power Company  
IM – Indiana and Michigan Power Company  
KP – Kentucky Power Company  
WPC – Wheeling Power Company  
KGP – Kingsport Power Company

e. Please see KPCO\_R\_KPSC\_RH\_1\_3\_Attachments1-5. Note that the 12 CP used for billing is on a one-year lag. For example, the 12 CP used for 2026 billing was calculated for the months of November 2024 through October 2025.

Witness: Katharine I. Walsh

Witness: Michael M. Spaeth

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**DATA REQUEST**

**KPSC  
RH 1\_4** Refer to Kentucky Power's Response to Staff's First Request, Item 55, KPCO\_R\_KPSC\_1\_55\_Attachment27\_SpaethWP7.xlsx, Tab "ADJ-  
Calc."

a. Confirm that the "PJM Affiliated Trans NITS Cost" and the "Affil PJM Trans Enhancement Cost" in lines 9 and 11, respectively, are reflected as negative revenue because they are intended to reflect the extent to which Kentucky Power is paying a portion of its own FERC transmission revenue requirement.

b. If Kentucky Power does not confirm subpart 4.a. of this request, explain each basis for why it did not confirm, and provide a detailed explanation for why each of those amounts are reflected as negative revenue in ADJ-  
Calc and in Kentucky Power's income statement.

**RESPONSE**

a. & b. Not confirmed. This financial statement presentation is intended to reflect Kentucky Power's net position with respect to its transmission owner credits and load serving entity charges pursuant to the FERC-approved PJM OATT and underlying AEP East Operating Company Transmission Formula Rate and AEP Transmission Agreement ("FERC-approved tariffs") within Kentucky Power's income statement. Because load serving entity charges pursuant to these FERC approved tariffs represent Kentucky Power's allocated portion of the total AEP Zone, it is not accurate or reflective of the tariff arrangements to characterize these charges as payment exclusively for the revenue requirement associated with Kentucky Power's owned transmission assets.

Witness: Katharine I. Walsh

Witness: Michael M. Spaeth

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**DATA REQUEST**

**KPSC  
RH 1\_5** Refer to Kentucky Power's December 31, 2025 supplemental response to Staff's First Request, Item 3, KPCO\_SR\_KPSC\_1\_3\_2025-12-31\_SupplementalAttachment1.xlsm. Refer also to Kentucky Power's response to Commission Staff's Supplemental Post Hearing Requests for Information to Kentucky Power, KPCO\_R\_KPSC\_PHDR\_2\_1\_Attachment1.xlsm. Provide an update to KPCO\_R\_KPSC\_PHDR\_2\_1\_Attachment1.xlsm with information through March 31, 2026, and continue to update this response as amounts for additional months become available.

**RESPONSE**

Please see KPCO\_R\_KPSC\_RH\_1\_5\_Attachment1.

Witness: Brian C. Ciborek

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**DATA REQUEST**

**KPSC  
RH 1\_6** Refer to Kentucky Power's Motion for Rehearing at 17, regarding past TOR expenditure recovery period of 30 years. If the Commission maintains the TOR amortization without carrying costs, state what recovery period Kentucky Power would recommend and explain why.

**RESPONSE**

Costs prudently incurred to provide utility service and financed by the Company over a period greater than one year should generally be provided a carrying cost at the Company's authorized weighted average cost of capital. Given the magnitude of the deferral of previously incurred costs arising from the TOR treatment, the Company does not know what an appropriate amortization period would be to recover the historical TOR investments without carrying costs. Any specific time period chosen would be arbitrary because there is no specific guidance for dealing with the recovery timeline on a regulatory asset of this type or size. Traditionally, for regulatory assets without carrying costs, the Company would propose a shorter amortization period to limit the financial harm it would experience due to lack of recovery of its actual costs of financing. For example, for major storm expense amortization, the Company has traditionally used a five-year amortization period.

The reason for the shorter time horizon for recovery is the financial impact associated with having a deferral that large to be recovered over a significantly long period. The Company would be carrying those costs on its books until those amounts were fully recovered, meaning it would incur significant carrying costs to finance those expenses over a 30-year term without recovery, which would harm its financial integrity. Please refer to the Company's response to KPSC\_RH\_1\_7 subparts b. and d. for examples that quantify the significant financial impact (unrecovered cost) that could result if a carrying cost is not provided over the 30-year recovery period. However, proposing a shorter amortization period will necessarily mean the rate impacts to customers will be larger, especially if the Company were to propose something like the traditional amortization period for major-storm costs.

This is why the Company proposes to continue to capitalize these costs. By continuing to capitalize these costs, there is a much longer recovery period, minimizing the immediate rate impacts to customers, while allowing the Company to maintain its financial integrity by receiving a return on these large investments necessary to improve reliability.

Witness: Amy J. Elliott

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**DATA REQUEST**

**KPSC  
RH 1\_7** Provide the net present value revenue requirement effects, in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible, of:

- a. A TOR regulatory asset in the amount of the net TOR plant in service as of February 28, 2026, amortized over 30 years with carrying costs;
- b. A TOR regulatory asset in the amount of the net TOR plant in service as of February 28, 2026, amortized over 30 years without carrying costs;
- c. A TIR regulatory asset in the amount of the net TIR plant in service as of February 28, 2026, amortized over 30 years with carrying costs;
- d. A TIR regulatory asset in the amount of the net TIR plant in service as of February 28, 2026, amortized over 30 years without carrying costs.
- e. TOR expenditures in the amount of \$7,209,925 in one year if capitalized.
- f. The capitalized 2026 TIR expenditures.

**RESPONSE**

Please see KPCO\_R\_KPSC\_RH\_1\_7\_Attachment1, specifically tab "TOR" for parts a, b & e, and tab "TIR" for parts c, d & f. In the scenarios where regulatory assets, or capitalized expenditures, collect a carrying charge, the NPV is equal to the principal amount demonstrating an opportunity for full cost recovery (i.e., the principal amount and costs of financing at the authorized weighted-average cost of capital are fully recovered). In the scenarios where regulatory assets do not collect a carrying charge, the NPV is significantly less than the principal amount which demonstrates unrecovered cost (i.e., the principal amount and costs of financing at the authorized weighted average cost of capital are not fully recovered).

Witness: Michael M. Spaeth

Witness: Katharine I. Walsh

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**DATA REQUEST**

**KPSC  
RH 1\_8**

Refer to Kentucky Power's Motion for Rehearing at 13.

- a. Explain how clearing vegetation has a depreciable 30-year life.
- b. Produce and identify any technical or accounting sources supporting use of this depreciation period.

**RESPONSE**

a. The Company depreciates the costs of TOR and TIR Program vegetation management consistent with the life of the underlying asset that is impacted by the vegetation management programs. The capitalized vegetation management costs extend the lives and improve the efficiency of the distribution assets to which they relate; therefore, the costs associated with the vegetation management programs are depreciated in line with the depreciation rates of those distribution assets. The depreciation rates for the distribution assets to which the vegetation management costs related have generally been 3.52% (or approximately 30 years).

b. Please see the depreciation study from Company Witness Spanos for the average service lives and resulting depreciation rates proposed in this case. No intervenors in this proceeding objected to the methodology used in the preparation of the proposed depreciation study. The resulting depreciation rates were reflected in the revenue requirement authorized in the Commission's order dated February 28, 2026, as discussed below:

“Distribution plant depreciation rates were [last] approved in Case No. 1991-00066 and were calculated using December 31, 1989 plant in service balances. While Kentucky Power did not supply the Commission with a reason as to why it included an updated depreciation study in this proceeding, the Commission notes that the maintenance of sound depreciation rates requires periodic review of those rates. Kentucky Power has not updated its depreciation rates for at least eight years, and for that fact, the Commission finds that the inclusion of a depreciation study in this proceeding should be accepted. The Commission further finds that the use of straight-line remaining life method with the average service life procedure, and the straight-line remaining life method of amortization (for specific General plant accounts) are reasonable and consistent with the methodologies used in Kentucky Power's prior depreciation studies.”

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Witness: Brian C. Ciborek

Witness: Amy J. Elliott

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**DATA REQUEST**

**KPSC  
RH 1\_9**

Refer to Kentucky Power's Motion for Rehearing at 17 regarding capitalization of TOR expenditures.

- a. Provide a breakdown showing monthly changes to plant in service and accumulated depreciation from TOR expenditures since the beginning of the TOR program.
- b. Provide a calculation of past carrying costs recovered on TOR expenditures since the beginning of the TOR program.
- c. Provide a calculation of proposed carrying costs on the amortization of past TOR expenditures if the Commission were to allow carrying costs, assuming a 30-year recovery period:
  - (1) Without the proposed adjustment for TOR expenditures between the end of test year and the final Order; and
  - (2) With the proposed adjustment for TOR expenditures between the end of the test year and the final Order.

**RESPONSE**

a. Please see KPCO\_R\_KPSC\_RH\_1\_1\_Attachment1, specifically the tab labeled "TOR TIR Rate Base & JE", for a breakdown showing monthly additions to plant in service, depreciation expense, and accumulated depreciation since the TOR and TIR Programs began in conjunction with the Company's 2018 Vegetation Management Plan.

b. The Company has not historically been authorized to use a rider to track the revenue requirement related to distribution plant. The distribution plant revenue requirement (inclusive of a return on and of cumulative costs incurred and capitalized to plant in service net of related accumulated depreciation and accumulated deferred income taxes, or "net investment") has been reflected in the development of base rates and is only updated in conjunction with a base rate case. Therefore, the revenue requirement associated with TOR and TIR Program plant-in-service was initially included in base rates resulting from the Company's 2020 Base Case (rates effective January 14, 2021 based on cumulative net investment as of the March 31, 2020 historical test year-end) and was updated through base rates resulting from the Company's 2023 Base Case (rates effective January 16, 2024 based on cumulative net investment as of the March 31, 2023 historical test year-end). A return on TOR Program net investment ceased to be included in the base rate revenue requirement on March 1, 2026 as a result of the Commission's

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February 28, 2026 order in this 2025 Base Case proceeding (rates effective March 1, 2026 based on investment as of the May 31, 2025 end of the historical test year). Please see KPCO\_R\_KPSC\_RH\_1\_9\_Attachment1, "TOR-Past Carrying Charges" tab and "TIR-Past Carrying Charges" tab for the requested calculations of carrying costs reflected in the development of the Company's base rates effective for customers between January 14, 2021 and March 1, 2026, of approximately \$10.5 million (TOR) and \$3.1 million (TIR). The Company earned substantially below its authorized ROE throughout this same period; therefore, it is not clear that the Company fully recovered these costs through its base rates.

c. The Company is requesting to continue its past treatment of reflecting TOR Program costs as of the historical test year end in rate base, and earning a return on its net investment through the base rate revenue requirement. Therefore, the carrying cost over the full recovery period cannot be precisely calculated, as the timing of future base rate proceedings is not known. (If the Company were to recover these costs through a rider, the requested calculation could be performed over the full recovery period.)

(1) Including TOR Program net investment as of the May 31, 2025, test year end in the development of base rates resulting from this proceeding effective March 1, 2026, would result in an annual revenue requirement increase of approximately \$4.2 million. This revenue requirement would be updated at the next base rate case. Please see KPCO\_R\_KPSC\_RH\_1\_1\_Attachment1, "TOR TIR Rate Base & JE" tab, for the supporting calculation.

(2) In the Company's next base rate case, it would request to include TOR Program net investment as of the historical test year end, including costs incurred subsequent to May 31, 2025, in the development of the base rate revenue requirement. The annual increase related to carrying cost on TOR Program costs incurred June 1, 2025, through February 28, 2026, would be approximately \$1.4 million. Please see KPCO\_R\_KPSC\_RH\_1\_1\_Attachment1, "TOR TIR Rate Base & JE" tab, for the supporting calculation.

Witness: Brian C. Ciborek

Witness: Amy J. Elliott

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**DATA REQUEST**

- KPSC  
RH 1\_10** Refer to Kentucky Power's Motion for Rehearing at 18 regarding capitalization of TIR expenditures.
- a. Explain how Kentucky Power would be permitted under 18 C.F.R. §101, Electric Plant Instructions No. 8(A), or any other legal authority or accounting standard, to capitalize TIR expenditures.
  - b. Explain how Kentucky Power's rules or policies for capitalizing TIR expenditures were developed.
  - c. Identify when Kentucky Power began capitalizing a portion of its TIR expenditures.
  - d. Provide a calculation of past carrying costs recovered on TIR expenditures over the past ten years.
  - e. Provide a breakdown showing monthly changes to plant in service and accumulated depreciation from TIR expenditures since the beginning of the TIR program.

**RESPONSE**

- a. Although recent FERC guidance<sup>1</sup> requires the Company to cease capitalization of TOR and TIR Program vegetation management costs for *FERC* ratemaking and reporting purposes beginning in 2026, Kentucky Power requests that the Commission maintain the Company's historic treatment of these costs for *Kentucky retail* ratemaking purposes, whether through (1) continued capitalization to plant that earns a return through its inclusion in retail rate base and is recovered through depreciation expense included in rates over the useful life of the underlying distribution assets, or (2) deferral

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<sup>1</sup> On March 19, 2026, FERC issued guidance in its Audit Report in Docket No. FA24-2-000 to Kentucky Power's affiliate Southwestern Electric Power Company ("SWEPCO"), with respect to capitalization of vegetation management costs. See Letter Order to Southwestern Electric Power Company issuing Audit Report covering the period of 01/01/2021 through 12/31/2025 under FA24-2, Docket FA24-2-000 (FERC, March 19, 2026). In its filed response to the Audit Report, SWEPCO stated, "AEPSC accepts this finding and the related recommendations but maintains that its capitalization of the disputed vegetation costs was appropriate from both an accounting and ratemaking perspective. The capitalized vegetation management costs extend the lives and improve the efficiency of the transmission and distribution assets to which they relate. SWEPCO's capitalization of these costs also has resulted in lower historical customer rates than otherwise would have been charged has these costs been expensed."

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to a regulatory asset that earns a return through its inclusion in retail rate base and is recovered through amortization expense included in rates over the useful life of the underlying distribution assets. The retail ratemaking associated with distribution investments is wholly within the KPSC's jurisdiction.

*In Kentucky Public Service Com'n v. Commonwealth ex rel. Conway*, 324 S.W.3d 373, 380 (Ky. 2010), the Kentucky Supreme Court affirmed that the Commission has broad ratemaking power to establish fair, just, and reasonable rates pursuant to KRS 278. KRS 278.220, Uniform system of accounts for utilities, provides the Commission with broad authority to establish its own system of accounts, and acknowledges that system may diverge from the system of accounts established by FERC: "The commission may establish a system of accounts to be kept by utilities subject to its jurisdiction, or may classify utilities and establish a system of accounts for each class, and may prescribe the manner in which such accounts shall be kept...the system established for...electric companies shall conform as nearly as practicable to the system adopted or approved by the Federal Energy Regulatory Commission."

Kentucky Power's capitalization of these costs has resulted in lower historical customer rates than otherwise would have been charged had these costs been expensed.

b and c. Company policy has provided for capitalization of costs of clearing portions of existing rights-of-way not previously cleared since at least 1969, including TIR Program expenditures related to large trees in the right-of-way that began in conjunction with the Company's 2018 Vegetation Management Plan. That policy reflected the fact that Kentucky Power's capitalized TOR and TIR Program vegetation management costs extend the lives and improve the efficiency of the distribution assets to which they relate, which supports the capitalization of those costs.

d. Please see KPCO\_R\_KPSC\_RH\_1\_9\_Attachment1, "TIR-Past Carrying Charges" tab for the supporting calculation.

e. Please see KPCO\_R\_KPSC\_RH\_1\_1\_Attachment1, specifically the tab labeled "TOR TIR Rate Base & JE", for a breakdown showing monthly additions to plant in service, depreciation expense, and accumulated depreciation since the TOR and TIR Programs began in conjunction with the Company's 2018 Vegetation Management Plan.

Witness: Brian C. Ciborek

Witness: Amy J. Elliott

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**DATA REQUEST**

**KPSC  
RH 1\_11** Refer to Kentucky Power's Motion for Rehearing at 21, which states the "Other" compensation, of which \$7,286,925 was removed from the base revenue requirement, is substantially comprised of time entry codes other than "regular" and stating that it specifically "includes paid vacation time ("T/L-SAL-VACATION (SVC)" and "T/L-VACATION (VAC)"), holiday time ("T/L-SAL-HOLIDAY (SHL)" and "T/L Holiday (HOL)"), sick time ("T/L-SAL-SICK (SSK)" and "T/L-SICK-SCK"), personal days off ("T/L-PERSONAL DAY OFF (PDO)" and "T/L-SAL-PERSONAL DAY OFF (SPD)"), and FMLA- related time."

- a. Identify those portions of the \$7,286,925 that fall into each of the specific time entry codes listed, i.e. paid vacation time ("T/L-SAL-VACATION (SVC)" and "T/L-VACATION (VAC)"), holiday time ("T/L-SAL-HOLIDAY (SHL)" and "T/L Holiday (HOL)"), sick time ("T/L-SAL-SICK (SSK)" and "T/L-SICK-SCK"), personal days off ("T/L-PERSONAL DAY OFF (PDO)" and "T/L-SAL-PERSONAL DAY OFF (SPD)"), and FMLA- related time.
- b. Identify and describe all other time entry codes or categories of cost that make up the other compensation but are not included in the "substantially comprised" amounts described in subpart a. above.
- c. Explain and provide jurisdictional test year amounts for items not included in the "substantially comprised" amounts described in subpart a. above.

**RESPONSE**

- a. Please see KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1, columns B through S for the estimated portions from each of the specified payroll earnings types.
- b. (1) Please see KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1, columns T through AF for the estimated portions of other earnings from other time and labor type earnings.
- b. (2) Please see KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1, columns AG through AI for the estimated portions of two additional types of other earnings from time and labor type earnings.

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T/L-SAL-IMP-CO VEHICLES CAT 2 (ICT) is imputed income for commuting to work and any other personal use of company vehicles. The Company assigns work vehicles to employees to reduce travel time for restoration efforts and to employees for whom a company vehicle is less expensive for the Company than to have the employee use a personal vehicle for their business travel, given the number of miles per year they travel on Company business, excluding commuting. The IRS requires all employers to treat travel to/from home and the employee's normal work location in such vehicles as commuting. This earnings code is then used to impute income for the value of the taxable commuting benefit and any other personal use to the employee so that the required taxes are withheld. No Company expense is associated with this type of imputed income.

T/L-PAID-UNION-BUSINESS (PUB) is earnings associated with union representatives working during their normal AEP work hours on union related business. The Company is reimbursed by the union for these earnings, so the Company does not incur any net expense for these earnings and no portion of them was included in Company's requested cost of service.

b. (3) Please see KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1, columns AJ through AS for the estimated portions of five types of additional payments and benefits.

PY-PAY ADVANCE (178) is the repayment to AEP of a pay advance granted to certain employees in 2001 to maintain their cash flow at the time that AEP was converting from semi-monthly pay to bi-weekly pay one week in arrears. There is not any income or expense recorded in the general ledger or any amount included in the Company's requested cost of service associated with the repayment of these pay advances.

PY-GRIEV/SETTL-INC 806/401CASH (GSI) is a minor amount associated with the payment of a small grievance settlement to a union represented employee.

PY-INCENTIVE WELLNESS-CASH (INW) is the payment of small wellness incentives to participants who earn such an incentive under the wellness program, such as obtaining certain preventive care, but do not have a health savings account or health reimbursement account to receive the incentive.

PY-NONTOB NIC PREM CR CASH (NTN) is the payment of small monthly credit to medical plan participants if they and/or their spouse certifies that they did not use nicotine during the past year.

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IMP-CO AIRCRAFT-PERSONAL USE (CAI) is used to impute income to employees related to personal use of company aircraft based on the IRS Standard Industry Fair Level methodology. The amounts shown are applicable for tax purposes only and do not result in any income or expense being recorded in the general ledger or the Company's requested cost of service in this case.

IMP-FINANCIAL COUNSEL (EFC) is used to impute income to employees related to financial counseling provided through AEP's financial counseling vendor. The amount is imputed based on the actual cost to AEP. The general ledger expense is not triggered by the imputed payroll income so there are timing differences between when the imputed income is recorded in payroll records and when the cost is recorded in the general ledger.

PY-OTHER COMP/ALLOW-CASH (OTH) was used in this period to reimburse executive officer financial counseling participants for services and travel provided by vendors other than AEP's financial counseling vendor. It was also used to pay a \$60,000 stipend to one executive participant for serving as AEP's Interim Transmission President.

PY-SEVERANCE PAYMENT-CASH (SEV) is used for the payment of severance benefits. The direct Kentucky Power severance expense, inclusive of rows 27, 35 and 42-47, was previously removed from the Company's requested cost of service in this case.

IMP TAXABLE EDUCATIONAL REIMB (TEA) is imputed income to employees to whom the Company provided educational assistance in excess of the Federal annual limit for which such reimbursement is exempt from income tax. Such educational assistance is considered a taxable benefit.

b. (4) Please see KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1, columns AT through AX for Other Compensation from deferred compensation distributions. There is not any income or expense recorded in the general ledger or amount included in the Company's requested cost of service associated with the payment of any of these deferred compensation balances.

IMP-DEFCareerShareDistribution (CSD) is imputed income related to the distribution of AEP shares to officers after their employment terminates for the value of previously deferred compensation in the form of AEP career shares. The value is imputed for tax withholding purposes because the distribution occurs in shares of AEP stock, rather than cash. These payments occur at least 6 months after the participant's termination of employment and generally reflect deferred compensation that was accrued on the general ledger over many prior years of employment.

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IMP-SSC ER MATCH W/CITY TAX (SSC) is used for tax withholding purposes only. It applies FICA tax upon the distribution of Company matching contributions to the supplemental savings plan on which FICA tax was not applied at the time the contribution was credited to participants' accounts around circa 2002.

PY-SSP DISTRIBUTION-CASH (SSP) reflects the payment of deferred compensation (Supplemental Savings Plan balances) that were generally earned by participants and accrued on the general ledger over many prior years of employment.

PY-SUP PENS-CASH (Ret/DefMnth) (SUP) reflects the payment of supplemental excess pension (SERP) balances to participants. These balances were generally earned by participants and accrued on the general ledger over many prior years of employment.

b. (5) Please see KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1, columns AY through BC for Other Compensation related to relocation benefits.

PY-MARKETING ASST PRG-CASH (MAP) reimburse relocation eligible participants for costs related to selling their departure home, such as selecting a qualified real estate agent, effective listing strategy, follow-up with the agent, and assistance with sales negotiations.

PY-RELO-HOME PURCHASE-CASH (PUR) reimburses relocation eligible participants for home sale costs, such as commissions and normal and customary non-recurring home sale closing costs.

PY-RELO-LUMP SUM-CASH (RLS) is used to pay relocation eligible participants a taxable lump sum amount, based on salary grade, to assist with expenses related to house hunting (e.g. mileage, lodging, meals, and incidental expenses), temporary living/lodging, return trips home, and other miscellaneous expenses incurred that are not specifically covered by other relocation benefits.

IMP-RELO-TXBL RELOCATION-NONCS (TRL) is used to impute income to participants for taxable relocation benefits that are paid for by the Company or its relocation vendor.

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b. (6) Please see KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1, columns BD through BE for Other Compensation related to payroll adjustments.

ADJ-SICK-NON T&L (ASB) is used for payroll and other HR purposes to reclassify sick pay, does not provide any net payment to participants, and does not result in any net expense in the Company's general ledger or requested cost of service in this case.

ADJ-OCCUP INJ-NON T&L (ASC) is used for payroll and HR tracking purposes to reclassify occupational injury pay, does not provide any net payment to participants, and does not result in any net expense in the Company's general ledger or requested cost of service in this case.

c. Please see KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1.

Witness: Andrew R. Carlin

KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1 is redacted in its entirety.

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**DATA REQUEST**

**KPSC**            Refer to Kentucky Power's response to Staff's First Request, Item 41,  
**RH 1\_12**            KPCO\_R\_KPCS\_1\_41\_Confidential\_Attachment1.xlsx.

a. Provide a spreadsheet, in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible, that breaks down the "Other" compensation included in each tab and line of KPCO\_R\_KPCS\_1\_41\_Confidential\_Attachment1.xlsx to further reflected each of the time entry codes or cost categories discussed or identified in Item 11.a. or Item 11.b. of this Request.

b. Explain why the "Total Amount" of "Other" compensation increased significantly from 2022 to 2024.

c. Explain why the "Total Amount" of "Other" compensation increased significantly from 2022 to the Test Year.

d. Explain why the "Subtotal for Officers Only" of "Other" compensation was [REDACTED] in 2022 with [REDACTED] but was [REDACTED] in 2024 with [REDACTED], including specifically a detailed explanation of what changed to cause the difference in 2024 as compared to 2022.

**RESPONSE**

a. Please see KPCO\_R\_KPSC\_RH\_1\_11\_ConfidentialAttachment1.

b. and c. The primary reason that Total Other compensation was higher in 2024 and the test year than in 2022 is a difference in methodology due to the October 2023 implementation of a new human resource information system (HRIS), including a new payroll system, switching from Peoplesoft to Workday. Among the many changes that resulted was the elimination of earnings category subtypes, which were used to determine where each earning code should be bucketed in the 2022 data set but were not available for subsequent years. In addition, earnings code subtypes were used to reclassify certain non-productive time and labor type earnings, such as vacation, PDO, holiday, etc., into

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the "Regular" bucket for 2022, but earnings code subtype was again not available for this purpose for subsequent years. Earnings codes that did not produce general ledger entries with any significant cost, such as those used only for tax purposes, were also excluded from the 2022 data set, but not subsequent years.

In addition to the difference caused by the switch in HRIS and payroll systems, a voluntary severance program (VSP) was implemented in July 2024 that resulted in substantial additional other compensation from severance pay, which the Company removed from its requested direct cost of service in this case. The increase in employee terminations also resulted in the payment of deferred compensation that was generally earned by employees and recorded in the Company's general ledger over many years but that was not paid until after the employees' termination of employment.

d. Please see the response to parts b. and c. above.

Witness: Andrew R. Carlin

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**DATA REQUEST**

**KPSC** Refer to Kentucky Power's response to Staff's First Request, Item 41,  
**RH 1\_13** KPCO\_R\_KPCS\_1\_41\_Confidential\_Attachment1.xlsx.

- a. Refer to Tab "Test Year" row 18, column I. Explain how this AEP executive officer provided AEP ratepayers with [REDACTED] in value during the test period.
- b. Refer to Tab "Test Year" row 43, column I. Explain how this AEP executive officer provided AEP ratepayers with [REDACTED] in value during the test period.
- c. Refer to Tab "Test Year" row 16, column I. Explain how this AEP executive officer provided AEP ratepayers with [REDACTED] in value during the test period.

**RESPONSE**

Note that the source for amounts shown in KPCO\_R\_KPCS\_1\_41\_ConfidentialAttachment1.xlsx columns c through h was payroll, as stated in footnote 1 to this attachment. As such, this information was recorded on the date of payment, which was not necessarily the dates the amounts shown were accrued or otherwise recorded on the general ledger, if such amounts were reflected at all in the general ledger. Some of the amounts included in the "Other" column were for payroll or tax purposes only and did not result in any amount being recorded to the general ledger, and therefore not included in the requested revenue requirement.

a. Mr. Fowke was AEP's interim chief executive officer (CEO) from February 26, 2024, through July 31, 2024. As CEO, he was ultimately responsible for both AEP's strategy and operations during his tenure. This strategy and operations enabled the entirety of value of the service AEP's operating companies provided to customers during his tenure, which greatly exceeds this cost. Specifically, the value he provided to customers includes maintaining and improving investor confidence in AEP's prospective return on their investment. This investor confidence enabled AEP and its regulated Operating Company subsidiaries to raise sufficient capital at reasonable rates to satisfy the substantial amount of net capital investment needed to maintain and expand our electric systems to meet the needs of our customers.

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b. Mr. Zebula was AEP's chief financial officer during most of the test year (September 30, 2023 to January 19, 2025) and then he served as Senior Advisor until his employment terminated upon his retirement on March 15, 2025. As CFO he was responsible for AEP's financial strategy, accounting, planning and budgeting, and treasury. As with AEP's overall strategy, the financial strategy for which Mr. Zebula was responsible for enabling the entirety of value of the service AEP and its utility subsidiaries provided to customers during his tenure, which greatly exceeds this cost. Also as with Mr. Fowke, the investor confidence this financial strategy maintained and improved enabled AEP and its regulated Operating Company subsidiaries to raise sufficient capital at reasonable rates to satisfy the substantial amount of net capital investment and operating and maintenance expense needed to maintain and expand our electric systems to meet the needs of our customers.

In addition, \$631,041 of this value was the distribution of deferred compensation earned and accrued prior to 2005 for which the principal was recorded in the general ledger many years before the beginning of the test year, and therefore not included in the requested revenue requirement.

c. Mr. Fehrman was AEP's CEO during the majority of the test year (August 1, 2024 to current). As CEO, he was ultimately responsible for both AEP's strategy and operations during his tenure. As with Messrs. Fowke and Zebula, the strategy and operations for which he was ultimately responsible enabled the entirety of value of the service AEP and its utility subsidiaries provided to customers during his tenure, which greatly exceeds this cost. The value he provided to customers includes maintaining and improving investor confidence in AEP's prospective return on their investment, and this investor confidence enabled AEP and its regulated Operating Company subsidiaries to raise sufficient capital at reasonable rates to satisfy the substantial amount of net capital investment and operations and maintenance expense needed to maintain and expand our electric systems to meet the needs of our customers.

Witness: Cynthia G. Wiseman

Witness: Andrew R. Carlin

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**DATA REQUEST**

**KPSC  
RH 1\_14** Refer to Kentucky Power's Motion for Rehearing at 28-29. Refer also to Kentucky Power's March 20, 2026 Supplemental Response to Staff's First Request, Item 14. Confirm that the amount incurred during Kentucky Power's test year, which Kentucky Power calculated as \$75,178, was not removed from the Actual Rate Case Expense amount Kentucky Power used to calculate its proposed Updated Rate Case Expense adjustment.

**RESPONSE**

Confirmed. The amount incurred during Kentucky Power's test year was included in the calculation of both its As-filed Rate Case Expense adjustment and its Updated Rate Case Expense adjustment because those amounts were deferred during the test year and not included in the Company's test year expenses.

Please see tab "W23 – Rate Case Expense" of KPCO\_R\_KPSC\_1\_55\_Attachment20\_CullopWP4 for the As-filed Rate Case Expense adjustment calculation.

Please also see KPCO\_R\_KPSC\_RH\_1\_14\_Attachment1 for the Updated Rate Case Expense adjustment calculation.

Witness: John D. Cullop

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**DATA REQUEST**

**KPSC** Refer to Kentucky Power's Response to Staff's First Request, Item 41,  
**RH 1\_15** KPCO\_R\_KPCS\_1\_41\_Confidential\_Attachment1.xlsx.

- a. Refer to Tab "Test Year" row 21, column H. Explain how approximately 58.18 percent of this executive officer's total compensation in the test year comes in the form of "Other" compensation.
- b. Refer to Tab "Test Year" row 32, column H. Explain how approximately 59.15 percent of this executive officer's total compensation in the test year comes in the form of "Other" compensation.
- c. Refer to Tab "Test Year" row 36, column H. Explain how approximately 64.17 percent of this executive officer's total compensation in the test year comes in the form of "Other" compensation.
- d. Refer to Tab "Test Year" row 40, column H. Explain how approximately 66.86 percent of this executive officer's total compensation in the test year comes in the form of "Other" compensation.

**RESPONSE**

Note that, of the officers listed, only the officer listed on row 36 was an executive officer at any time.

a. This officer's employment terminated on July 1, 2024, after working one month of the test year. Therefore, their base salary and incentive earnings were substantially less than for employees who worked the full test year. Also, this officer's other compensation included a one-time severance payment, which was already removed from the Company's revenue requirement. In addition, other compensation for this officer included deferred compensation paid after termination of their employment. The principal balance of this deferred compensation was earned for work over many years, prior to the test year and including only a single month of the test year. As such, nearly all this deferred compensation was accrued in the Company's general ledger prior to the test year and was not included in the Company's requested cost of service in this case. Furthermore, this deferred compensation payment included Company matching contributions to the supplemental savings plan for approximately one month that were removed by the Commission from the cost of service approved in this case.

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b. See the Company's response to subpart a above.

c. This executive officer's employment terminated on October 31, 2024, after working five months of the test year. In addition to the reasons listed in the responses to parts a. and b. above, this officer received an additional type of deferred compensation that was earned and recorded in the Company's general ledger for work over many years, all of which were prior to the test year.

d. This officer's employment terminated on July 1, 2024, after working one month of the test year. Therefore, their base salary and incentive earnings were substantially less than for employees who worked the full test year. Also, this officer's other compensation included a one-time severance payment, which was already removed from the Company's revenue requirement.

Witness: Andrew R. Carlin

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**DATA REQUEST**

- KPSC  
RH 1\_16** Refer to Kentucky Power's Motion for Rehearing at 22, where Kentucky Power states that without incentive compensation, Kentucky Power would need to increase salaries and hourly wages to maintain the market-competitive total compensation package necessary to attract and retain key employees. Refer also to the Direct Testimony of Andrew Carlin at 2, where he states that these programs are components of a Total Rewards program that is designed to be reasonable in total cost, as compared to other similar companies.
- a. Explain whether Kentucky Power's incentive compensation plan, on a standalone basis, is above, at, or below market-competitive incentive compensation plan trends.
- b. Provide a comparison between Kentucky Power's incentive compensation plan, on a standalone basis, to the "other similar companies" mentioned in the Direct Testimony of Andrew Carlin.

**RESPONSE**

a & b. The Companies' strategy "is to provide a Total Compensation opportunity that is, on average, at the median of the Total Compensation opportunities provided for similar positions in the labor market."<sup>2</sup> While base pay and incentive compensation are considered in setting compensation levels "focusing on Total Compensation opportunity, rather than Base Pay alone, is the correct methodology for compensation comparisons because only Total Compensation takes all statistically significant types of compensation into account."<sup>3</sup> As with focusing on base pay on a standalone basis, it is incorrect to focus on incentive compensation in isolation. Consider, for example, a sample of utilities, some of which provide incentive compensation and others that do not, but all provide the same level of Total Compensation. In such a sample it is a mathematical certainty that the utilities that provide incentive compensation will have below average base pay and above average incentive compensation. However, all else being equal, in my opinion, those utilities that provide incentive compensation would have better performing employees who accomplish more work for the benefit of customers because of the positive effect of incentive compensation on their productivity.

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<sup>2</sup> Direct Testimony of Andrew R. Carlin at 12:19-22.

<sup>3</sup> *Id.* at 12:22-13:2.

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Because of the mathematical problem described above, it is unreasonable to compare incentive compensation on a stand-alone basis if the objective is cost-reasonable and market competitive total compensation.

While the market incentive compensation data is available and these comparisons are useful for understanding how incentive targets vary with salary and salary grade, but, again, it is not reasonable to benchmark incentive compensation on a standalone basis to assess the reasonableness of compensation from a cost perspective. An analogy to this is benchmarking the cost of raisins in \$1 bag of trail mix, assuming raisins are no more expensive than the other ingredients.

Nevertheless, the market data shown in exhibit KPCO\_R\_KPSC\_RH\_1\_16\_ConfidentialAttachment1 shows that the Companies' incentive targets were market competitive, which, for this purpose, the Company is using the range between the 25<sup>th</sup> percentile and the 50<sup>th</sup> percentile of the market compensation data.

Witness: Andrew R. Carlin

KPCO\_R\_KPSC\_RH\_1\_16\_ConfidentialAttachment1 is redacted in its entirety.

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**DATA REQUEST**

**KPSC** Provide any testimony, explanation, or other evidence that Kentucky  
**RH 1\_17** Power contends supports the assertions made in Kentucky Power's motion for rehearing, limited to the issues for which rehearing was granted in the Commission's April 9, 2026 Order.

**RESPONSE**

In addition to the information provided in the Company's motion for rehearing, Kentucky Power supports the assertions made in its motion for rehearing in the following:

- Treatment of Vegetation Management Expense: Rehearing Testimony of Amy J. Elliott and the Company's responses to Commission Staff Rehearing Data Requests RH 1-1 and RH 1-6 through RH 1-10.
- Treatment of PJM OATT Expense: Rehearing Testimony of Amy J. Elliott and the Company's response to Commission Staff Rehearing Data Requests RH 1-2 through RH 1-4.
- Treatment of Incentive Compensation tied to reliability: Rehearing Testimony of Amy J. Elliott.
- Treatment of Other Compensation: The Company's response to Commission Staff Rehearing Data Requests RH 1-11 through RH 1-13, RH 1-15 and RH 1-16.
- Calculation of recoverable rate case expense: The Company's response to Commission Staff Rehearing Data Request RH 1-14.

Witness: Amy J. Elliot

**VERIFICATION**

The undersigned, Andrew R. Carlin, being duly sworn, deposes and says he is the Director of Compensation and Executive Benefits, 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.

Andrew R. Carlin  
Andrew R. Carlin

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 Andrew R. Carlin, on May 8, 2026.

Donna J. Stephens  
Notary Public

My Commission Expires January 4, 2029

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



DONNA J STEPHENS  
NOTARY PUBLIC  
STATE OF OHIO  
Comm. Expires  
01-04-2029





VERIFICATION

The undersigned, Amy J. Elliott, being duly sworn, deposes and says she is the Vice President of Regulatory and External Affairs 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.

Amy J. Elliott  
Amy J. Elliott

Commonwealth of Kentucky )  
 )  
County of Boyd )

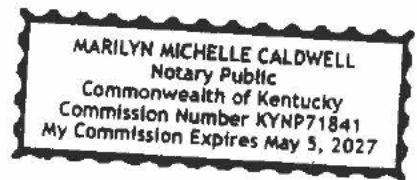
Case No. 2025-00257

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Amy J. Elliott, on May 6, 2026.

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

State of Ohio )  
County 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 May 5<sup>th</sup> 2026.



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

My Commission Expires Does Not Expire

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



**HAYDEN CAPACE  
NOTARY PUBLIC - OHIO**

**VERIFICATION**

The undersigned, Katharine I. Walsh, being duly sworn, deposes and says she is the Managing Director of Regulatory Pricing and Analysis 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.

*Katharine I. Walsh*

Katharine I. Walsh

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 Katharine I. Walsh, on May 5<sup>th</sup> 2026.

*Hayden Capace*

Notary Public

My Commission Expires Does Not Expire

Notary ID Number



HAYDEN CAPACE  
NOTARY PUBLIC - OHIO

**VERIFICATION**

The undersigned, Cynthia G. Wiseman, being duly sworn, deposes and says she is the President and Chief Operating Officer for Kentucky Power Company, 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.

*Cynthia G. Wiseman*

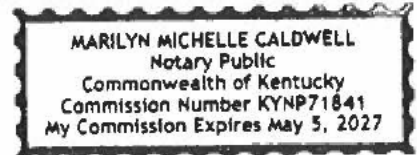
Cynthia G. Wiseman

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 Cynthia G. Wiseman, on May 6, 2026.

*Marilyn Michelle Caldwell*  
Notary Public



My Commission Expires May 5, 2027

Notary ID Number KYNP71841