COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

ELECTRONIC APPLICATION OF	)	
KENTUCKY POWER COMPANY FOR	)	
A GENERAL ADJUSTMENT OF	)	
ITS (1) RATES FOR ELECTRIC SERVICE; (2)	)	**Case No. 2025-00257**
APPROVAL OF TARIFFS AND RIDERS; (3)	)	
APPROVAL OF CERTAIN REGULATORY	)	
AND ACCOUNTING TREATMENTS; AND	)	
(4) ALL OTHER REQUIRED APPROVALS	)	
AND RELIEF	)	

INITIAL DATA REQUESTS OF THE ATTORNEY GENERAL AND KIUC

Comes now the Attorney General of the Commonwealth of Kentucky, by his Office of Rate Intervention ("Attorney General"), and Kentucky Industrial Utility Customers ("KIUC") and submit these Data Requests to Kentucky Power Company (hereinafter "Kentucky Power," "KPCo" or "company") to be answered by October 9, 2025, in accord with the following:

(1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate requested item will be deemed a satisfactory response.

(2) Identify the witness who will be prepared to answer questions concerning each request.

(3) Repeat the question to which each response is intended to refer.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the companies receive or generate additional information within the scope of these requests between the time of the response

and the time of any hearing conducted hereon.

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

(6) If you believe any request appears confusing, please request clarification directly from undersigned Counsel.

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

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

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify undersigned Counsel as soon as possible, and in accordance with Commission direction.

(10) As used herein, the words ''document'' or ''documents'' are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing,

all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

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

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

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

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

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

Respectfully submitted,

RUSSELL COLEMAN
ATTORNEY GENERAL

J. MICHAEL WEST
T. TOLAND LACY
LAWRENCE W. COOK
ANGELA M. GOAD
JOHN G. HORNE II
ASSISTANT ATTORNEYS GENERAL
1024 CAPITAL CENTER DRIVE, SUITE 200
FRANKFORT, KY40601-8204
PHONE: (502) 696-5433
FAX: (502) 564-2698
Michael.West@ky.gov
Thomas.Lacy@ky.gov
Larry.Cook@ky.gov
Angela.Goad@ky.gov
John.Horne@ky.gov

/s/ MICHAEL L. KURTZ
MICHAEL L. KURTZ, ESQ.
JODY KYLER COHN, ESQ.
BOEHM, KURTZ & LOWRY
36 EAST SEVENTH STREET SUITE 1510
CINCINNATI, OH 45202
PHONE: (513) 421-2255
FAX: (513) 421-2764
mkurtz@BKLlawfirm.com
jkylercohn@BKLlawfirm.com

Certificate of Service and Filing

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that, on September 29, 2025, an electronic copy of the foregoing was served via the Commission's electronic filing system.

this 29th day of September, 2025.

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Assistant Attorney General

Data Requests

1. Provide all workpapers utilized related to the application and testimony supporting the application.

2. See Public Comment filed on September 25, 2025. Provide a detailed analysis of the average bill (including all line items that would have been billed to the customer during that period) of a Kentucky Power ratepayer over the past fifteen years if average usage is held constant. Compare average annual bill increase to the rate of inflation over that same period.

3. Identify whether Kentucky Power seeks to recover any dues paid to a dues-requiring organization (either directly or indirectly through its parent) in the currently proposed rates. If so, identify the organization and the amount of recovery.

4. Explain whether Kentucky Power is investigating the use of advanced technologies such as LIDAR, artificial intelligence, and satellite monitoring to reduce costs in vegetation management.

5. For all payments to vendors that Kentucky Power makes with its own credit cards, provide the total amount of points or credits the Company has accrued from the credit card issuer for each of the past three years, and provide the accounting and journal entries for these credits.

    a. Explain whether any employees are allowed to accrue points or any other remuneration arising from use of company credit cards.

6. Refer to the Application generally. Provide a list of all open/vacant positions at the end of the test year including:

    a. Job title,
    b. Date the job was created,
    c. Length of time that the position has been open,
    d. Explanation as to why the position is still vacant,
    e. Planned hiring dates for each position,
    f. Hiring dates for any of these positions that have been filled, and
    g. Fully loaded annual salary for unfilled positions.

7. Refer to the Application generally. Provide a list of all new positions created during the test year including:

a. Job title,
b. Date the job was created,
c. Length of time that the position has been open,
d. Explanation as to why the position is still vacant,
e. Planned hiring dates for each position,
f. Hiring dates for any of these positions that have been filled, and
g. Fully loaded annual salary for unfilled positions.

8. Identify all Data Centers served by Kentucky Power. For the purposes of this question, Kentucky Power may rely on its understanding of what commonly constitutes a Data Center. For each Data Center, include its maximum load, a copy of its contract for service, and indicate which tariff(s) it receives service under.

9. Is Kentucky Power aware of the economic conditions in the localities in which it provides service including but not limited to the extent of poverty in those areas? If it is aware, describe how Kentucky Power keeps itself apprised of those local economic conditions and what, if any, steps it takes to address the needs of individuals struggling to afford utility service.

10. Has AEP implemented tiered basic service charges in any other jurisdiction? If so, please describe in detail and provide a description of the impacts that have been observed based on the program?

11. Is Kentucky Power aware of any other utilities that employ a tiered basic service charge approach? If so, please identify those.

12. Regarding the proposed FlexPay Program, will the program discriminate based on current weather conditions?

    a. Will terminations for depletion of the prepaid account balance be suspended during extreme weather?
    b. If so, how will extreme weather be defined?
    c. If service of an account has already been terminated due to depletion of the account balance, will service be reconnected if extreme weather conditions emerge?

13. Will the FlexPay Program's pay-as-you-go nature create additional transaction costs? Will those transaction costs be paid by the ratepayer electing the service or will those costs be socialized?

14. Provide a trial balance of all income statement and balance sheet accounts for each month January 2022 through August 2025. Provide a detailed description of the costs included in each account not specifically listed in the FERC Uniform System of Accounts ("USOA"), including all subaccounts whether listed in the USOA or not.

15. Provide a schedule which shows the historic per books revenues and expenses by FERC account for each of the years 2021-2024, for the test year, and for 2025 to date.

16. Refer to the electronic file attached to the response to Staff 1-55 named KPCO_R_KPSC_1_55_Attachment63_WPSection_V_Exhibit_1 at worksheet tab 2 P1 and at cell K13. Explain all reasons why the formula in that cell adds 0.0004 for the short-term dent rate added to the overall cost of capital when all other factors reflected for short term dent are zero, causing the proposed weighted average cost of capital to be 7.5740% instead of only 7.57%.

17. Refer to Table RAJ-2 in the Direct Testimony of Robert A. Jesse at 7. Provide the Big Sandy, Mitchell Plant, and Non-Plant steam maintenance and operations expenses (Non-Fuel, Non-Consumables, and Non-Labor) separately by plant and FERC account number for each of the years 2020-2024, the test year, 2025 budget, 2025 to date, and budgeted for 2026 through 2028.

18. Refer to the Direct Testimony of Robert A. Jesse at 6 regarding the description of non-plant costs. Provide examples of the major types of costs considered to be non-plant costs, "shared plant costs not attributable to a specific generating unit."

19. Provide a copy of the Company's actuarial reports used to record pension expense in 2023, 2024, and to date in 2025. Annotate and/or reconcile the relevant amounts included in the report to the pension expense included in the test year.

20. Provide a copy of the Company's actuarial reports used to record OPEB expense in 2023, 2024, and to date in 2025. Annotate and/or reconcile the relevant amounts included in the report to the OPEB expense included in the test year.

21. Provide the total benefits cost by type for the Company for each of the years 2021 through 2024, 2025 to date, and the test year.

22. Provide the total benefits expense by type for the Company for each of the years 2021 through 2024, 2025 to date, and the test year.

23. Provide a schedule of FTEs and payroll dollars separated between expense, capital, and other, for KPCo by department and by month for 2022, 2023, 2024, budgeted in each month in 2025, and actual in each month in 2025 for which actual information is available.

24. Provide a schedule of FTEs and payroll dollars separated between expense, capital, and other, for AEPSC by department and by month for 2022, 2023, 2024, budgeted in each month in 2025, and actual in each month in 2025 for which actual information is available. In addition, show the amounts of AEPSC payroll dollars in total that were assigned or allocated to KPCo separated between expense, capital, and other for each of the same time periods.

25. Provide a copy of each incentive compensation plan that was in effect during the test year.

26. Explain the difference between references to the Short-Term Incentive (STI) plan and the Incentive Compensation Plan (ICP) and whether the ICP relates solely to the STI plan?

27. Reference adjustment W30 in Exhibit 2 that increases incentive compensation expense to the target level of 1.0 of the incentive target for the ICP and the Long-Term Incentive (LTI) plan. Confirm that these amounts are attributable only to the Company's and to Wheeling Power Company's employees that are charged to the Company and that they do not include amounts attributable to AEPSC employees that are charged to the Company.

28. Provide the amount of incentive compensation expense pursuant to the STI plan included in the test year revenue requirement for each target metric used for this plan during the test year. Separately provide the costs incurred directly by the Company and the costs incurred through AEPSC affiliate charges and Wheeling Power Company, the operator of the Mitchell plant. In addition, provide these amounts by FERC O&M and/or A&G expense account.

29. Provide the amount of incentive compensation expense pursuant to the LTI plan included in the test year revenue requirement for each target metric used for this plan during the test year. Separately provide the costs incurred directly by the Company and the costs incurred through AEPSC affiliate charges and Wheeling Power Company, the operator of the Mitchell plant. In addition, provide these amounts by FERC O&M and/or A&G expense account.

30. Provide the STI plan and LTI plan target metrics for the Company and AEPSC applicable in the test year, describe how they were calculated and the source of the data used for the calculations, and provide the Company and AEPSC's actual performance against each of these metrics in the test year.

31. Provide separately the expense related to the performance shares and to Restricted Stock Units (RSU) for Kentucky Power employees included in the test year by FERC account. Be sure to include amounts charged by AEPSC to Kentucky Power and charged by Wheeling Power Company to Kentucky Power as the operator of the Mitchell plant.

32. Provide the amount of Supplemental Executive Retirement Plan (SERP) expense incurred in the test year and the amount included in the revenue requirement. Provide the SERP expense directly incurred by Kentucky Power Company and the SERP expense charged to the Company from each other affiliate.

33. Provide the charges by FERC account for each month in the test year and in total from AEPSC to KPCo separated into direct charges, direct assignments, and allocations, with the allocations further separated into charges by individual allocation factor. Provide in live Excel spreadsheet format with all formulas intact.

34. Provide the charges by FERC account for each month subsequent to the test year from AEPSC to KPCo for which actual information is available separated into direct charges, direct assignments, and allocations, with the allocations further separated into charges by individual allocation factor. Provide in live Excel spreadsheet format with all formulas intact.

35. Provide the data and calculations used by AEPSC to calculate the allocation percentages and the charges allocated to each affiliate for each allocation method during each month of the test year and each month thereafter for which actual information is available. Provide in live Excel spreadsheet format with all formulas intact.

36. Provide a matrix separately for the test year showing the AEPSC cost pools, activities, or departments on one axis and the affiliates that were allocated costs on the other axis. Provide in electronic format.

37. Confirm that the Company did not include ratemaking adjustments to normalize the AEPSC allocated charges to KPCo to reflect the proposed ratemaking adjustments for net reductions in KPCo load due to customer specific changes and reductions in number of customers or changes in the number of employees.

a. If the Company did reflect such ratemaking adjustments in its filing, then identify where each adjustment was made, describe the adjustment, quantify the adjustment, and provide all data, assumptions, calculation, and electronic workpapers in live Excel spreadsheet format with all formulas intact.
b. If the Company did not reflect such ratemaking adjustments in its filing, then quantify such an adjustment and provide all data, assumptions, calculation, and electronic workpapers in live Excel spreadsheet format with all formulas intact necessary to make such an adjustment.

38. Provide the AEPSC charges to the Company for a return on rate base by month from January 2023 through August 2025. Provide all calculations in live Excel spreadsheet format with all formulas intact.

39. Provide an AEPSC trial balance for each month January 2023 through August 2025.

40. Provide the lobbying expense actually incurred in the test year by FERC account/subaccount and payee/vendor, including expense that was incurred by affiliates, such as AEPSC, and charged to the Company. In addition, provide the amount of lobbying expense included in the cost of service in this proceeding in the same format.

41. Provide a schedule of the amortization expense associated with each regulatory asset for each year 2021 through 2024 and for each month of the test year. Provide the balance of each regulatory asset at the beginning and end of each of those periods (years and months), the amortization expense recorded in each of those periods (years and months), and the authorized amortization period. In addition, source the amortization period to the Case No. in which the Commission approved the recovery and the amortization period, if any.

42. Refer to Attachment JJS-1 at VIII-2 (Page 140 of 271) as part of the Gannett Fleming Depreciation Study attached to the Direct Testimony of John J. Spanos. Provide all workpapers in support of the terminal and interim retirement amounts and percentages reflected in the table on page VIII-2 in electronic format with all formulas intact, including, but not limited to, the calculations of estimated decommissioning costs for the production plant by site location and/or generating unit, the escalation of current dollar estimated decommissioning costs to future dollars, and the calculation of the weighted terminal net salvage, weighted interim net salvage, and the sum of terminal and interim net salvage.

43. Refer to Attachment JJS-1 at VI-4 through VI-7 and at VIII-2 (Pages 51, 52, and 140 of 271) as part of the Gannett Fleming Depreciation Study attached to the Direct Testimony of John J. Spanos.

    a. Provide a version of these schedules without terminal net salvage on the production plant accounts. Provide these schedules in an Excel workbook in live format and with all formulas intact.
    b. Provide a version of these schedules without terminal net salvage and without interim retirements and without interim net salvage on all production plant accounts. Provide these schedules in an Excel workbook in live format and with all formulas intact.

44. Reference Section V Exhibit 2 adjustment W42 which details the annualization adjustment for property taxes expense.

    a. Provide the calculation of the estimated test year property tax expense based on the December 31, 2024 Assessed Property Tax Value reflected on Line 1, including the calculation or other source of the property tax rates. Provide in electronic format with all formulas in place and provide all workpapers, including all source documents, used to determine the amounts associated with test year proforma expense in the various cell references.
    b. Indicate the amounts of property tax costs in the test year that were expensed, capitalized, or charged to other. In addition, indicate whether the allocation of property tax costs to these categories were changed in any way in the estimation of property tax expense based on the December 31, 2024 Assessed Property Tax Value.
    c. Indicate all known reasons for the estimated increases in property tax expenses based on the December 31, 2024 Assessed Property Tax Value compared to actual test year amounts. Include such expected changes in net plant, operating income, tax rate increases, and all other component increases as part of the response.

45. Reference Section V Exhibit 2 adjustment W42 which details the annualization adjustment for property taxes expense.

    a. Provide the basis for the proforma increases in property valuations used for each state. In other words, provide the amount of increases in expense associated with changes in net plant, net operating income, tax rate increases, and all other components of the proforma increases.

b. Provide the net plant used for each state jurisdiction as of December 31, 2023 and December 31, 2024.
c. Provide the Company's net operating income for the year ended December 31, 2023 and December 31, 2024 as well as the test year ended May 31, 2025.
d. Provide the average effective tax rate used in the determination of property tax expense for the year ended December 31, 2023 and December 31, 2024 as well as the test year ended May 31, 2025.

46. Reference Section V Exhibit 2 adjustment W42. Provide the monthly expense recorded in the three accounts referenced (4081005, 4081029 and 4081036) and in all other real and personal property tax accounts for each month and in total for each calendar year during 2022, 2023, 2024 and to date during 2025. In addition, provide the same information for costs in any subaccounts not reflected above.

47. Reference the response to the previous question. Indicate in which months in the test year that the recorded property tax expense was adjusted to reflect the estimated property tax expense based on the December 31, 2023 and December 31, 2024 Assessed Property Tax Values.

48. Identify all current and proposed non-base rate riders in which property tax expense amounts are included and provide the amounts included in each of the calendar years 2022, 2023, 2024 and to date during 2025

49. Reference Section V Exhibit 2 adjustment W42 at line 2, which shows test year total Company actual property tax expense of $11,150,129. Reference also Section V Schedule 4 at line 482, which shows test year per books total Company real and personal property tax expense of $13,561,919. Provide a reconciliation between these amounts and explain all reasons why the amounts are different.

50. Reference Section V Exhibit 2 adjustment W42 at line 1, which shows test year total Company projected property tax expense of $15,412,943. Reference also Section V Schedule 4 at line 482, which shows test year projected jurisdictional real and personal property tax expense of $17,635.899. Provide a reconciliation between these amounts and explain all reasons why the amounts are different. Be sure to distinguish amounts between total Company and jurisdictional.

51. Refer to the Direct Testimony of David Hodgson at 6 wherein he states that the "adjustment to increase property tax expense by $4.2 million removes the impact of favorable out-of-period activity recorded during the test year and more accurately aligns the property tax expense in the cost-of-service with the rate base at the end of the test year."

a. Provide each of the "favorable out-of-period activity" impacts on a dollar basis to the property tax adjustment W42 being referenced in this statement.
b. Provide the source data and calculations of the $4.2 million in electronic format with all formulas in place.
c. For each of the "favorable out-of-period activity" impacts being referenced in this statement, explain why they should not be considered recurring for cost of service purposes.

52. Refer to Exhibit TSW-2 page 1 of 2 attached to the Direct Testimony of Tanner S. Wolffram, which shows annual depreciation expense of $8,425,896 and property tax expense of $195,008 included in the "Estimated Generation Rider Annual Revenue Requirement." Refer also to Section V Exhibit 2 adjustment W49 which shows only the reduction for depreciation expense of $8,425,896 but does not include a separate adjustment of $195,008 for property taxes as portrayed in Exhibit TSW-2 page 1 of 2. Provide the calculation of the $195,008 in property taxes in electronic format with all formulas intact and explain all reasons why an adjustment of this amount for property taxes was not included as part of adjustment W49. If it is determined that the $195,008 should have been removed from the determination of base rates, provide the jurisdictional impact of this change in electronic format with all formulas in place.

53. Provide a schedule of all ADIT amounts by FERC account/subaccount and by temporary difference for each month December 2023 through the most recent month for which actual information is available in live Excel spreadsheet format with all formulas intact. Reconcile the amounts shown on this schedule to the ADIT amount reflected in the calculation of rate base for the test year.

54. On the schedule of ADIT amounts provided in response to the immediately preceding question, identify and describe the temporary difference(s), provide the amount of each temporary difference, and indicate whether the temporary difference is included in the rate base calculation and if so, where (cite to schedules and workpapers). If a temporary difference is not included in rate base, then explain why it is not and provide all support for the Company's decision not to include it in the rate base calculation.

55. Provide a copy of the AEP Money Pool Agreement.

56. Provide a copy of the AEP Tax Allocation Agreement.

57. Provide the actual average daily interest rate incurred for borrowings under the AEP Money Pool Agreement for each month January 2024 through the most recent month for which actual information is available. Provide the calculation of the daily interest rates based on the terms of the AEP Money Pool Agreement, including the interest rate index relied on for that purpose plus any adders.

58. Provide a ten-year forecast of the capital expenditures, CWIP, transfers from CWIP to plant in service, all other rate base components, depreciation expense, all other operating expenses, and the revenue requirements by year that will be recovered through the Company's proposed Generation Rider if it is approved by the Commission without modification. Provide all support relied on for your response.

59. Provide the per books ADIT by FERC account/subaccount related to the prepaid pension asset and prepaid pension contra-asset and the prepaid OPEB asset and prepaid OPEB contra-asset. Confirm that the ADIT related to these prepaid assets are liability amounts, that the ADIT related to the prepaid pension and OPEB contra-assets are asset amounts, and that the liability ADIT and asset ADIT amounts net to zero, just as the prepaid pension asset and prepaid pension contra-asset net to zero and the prepaid OPEB asset and prepaid OPEB contra-asset net to zero.

60. Provide a copy of all Company requests for Private Letter Ruling (PLR) in the last five years, a copy of all correspondence with the Treasury/IRS regarding the request, a copy of all comments and/or other materials provided by the relevant Commission Staff to the Treasury/IRS in conjunction with each request for PLR, and a copy of the Ruling.

61. Provide a copy of all requests for utility affiliate requests for PLR in the last five years, a copy of all comments and/or other materials provided by the relevant Commission Staff to the Treasury/IRS in conjunction with each request for PLR and a copy of the Ruling.

62. Confirm that Sections 167 and 168 of the Internal Revenue Code (IRC) and the related Regulations describe the so-called normalization rules. Confirm that the normalization rules apply only to the ADIT related to the tax depreciation and book depreciation temporary differences and not to tax/book basis differences, repair allowance, cost of removal, abandonment losses, or any other temporary differences.

63. Confirm that only the tax depreciation in excess of book depreciation as the last dollar deduction in the calculation of the Company's taxable loss each year is subject to the so-called normalization rules. If denied, then provide a corrected statement and a copy of all support relied on for your response.

64. Provide the Company's taxable income/taxable loss, NOLC, and NOLC DTA in each year, including 2024 and the twelve months ending May 31, 2025, starting with the first year of the Company's NOLC calculated on a separate tax return basis and without consideration of the AEP payments to the Company as a loss member of the AEP affiliate group pursuant to the AEP Tax Allocation Agreement.

65. Provide the Company's tax depreciation and book depreciation temporary differences in each year, including 2024 and the twelve months ending May 31, 2025, starting with the first year of the Company's NOLC calculated on a separate tax return basis and without consideration of the AEP payments to the Company as a loss member of the AEP affiliate group pursuant to the AEP Tax Allocation Agreement.

66. Provide a detailed description the methodology used by the Company to calculate taxable income/taxable loss in each month during a calendar tax year, e.g., estimated annual taxable income/taxable loss divided by 12. Provide an illustration of the Company's methodology using the first five months of 2025. Describe whether and if so, how, the Company updates/revises the estimated annual taxable income/taxable loss and the resulting effects on the taxable income/taxable loss each month during the calendar tax year. Provide an illustration of the Company's monthly update/revision methodology using the first five months of 2025. Describe whether and how the Company updates/revises the estimated annual taxable income/taxable loss recorded for accounting purposes in the calendar year for the effects of the actual tax returns filed for the tax year in the following the calendar year, e.g., the updates/revisions to the calendar tax year are recorded in the following calendar year when the tax returns are filed. Provide an illustration of the Company's annual update/revision methodology for the actual tax return filed in 2024 for the calendar tax year 2023.

67. Indicate whether the Company calculates the minimum NOLC DTA on a separate tax return basis necessary to comply with the normalization rules. If not, explain why it does not. If so, then provide the Company's calculations for 2023 and 2024, including all assumptions, data, and supporting workpapers and/or calculations in an Excel workbook in live format and with all formulas intact.

68. Refer to the Direct Testimony of David Hodgson at 16-17 wherein he addresses the NOLC DTA and the NOLC regulatory asset. Provide the Company's calculations of the NOLC DTA and the NOLC regulatory asset by month since the Commission Order in Case 2023-00159, including all assumptions, data, and supporting workpapers and/or calculations in an Excel workbook in live format and with all formulas intact.

69. Indicate if there is an NOLC DTA included in rate base. If so, indicate the amount and schedules/workpapers wherein the amount is included. In addition, provide the source and calculation of the NOLC DTA in an Excel workbook in live format and with all formulas intact.

70. Indicate if there is a deficient NOLC DTA included in rate base or regulatory asset for the deficient NOLC DTA as a reduction to the protected EDIT regulatory liability. If so, indicate the amount and schedules/workpapers wherein the amount is included. In addition, provide the source and calculation of the NOLC DTA in an Excel workbook in live format and with all formulas intact.

71. Confirm that the Company will not record an NOLC DTA on its accounting books to the extent that AEP makes a payment for the tax effects of the Company's taxable losses each year pursuant to the AEP Tax Allocation Agreement. If this is not correct, then provide a corrected statement and a detailed explanation of each correction and a copy of all support relied on for your response. Confirm that the NOLC DTA is for ratemaking purposes only and will require a proforma adjustment to rate base in each base rate case filing, all else equal.

72. Indicate if it is the Company's proposal to include the NOLC DTA and/or the deficient NOLC DTA in the FTC rider along with its proposal to include the regulatory asset for the return on the NOLC DTA if the IRS issues a PLR that supports the Company's position.

73. Refer to the Direct Testimony of John Spanos at 15:1-3. Provide a copy of the referenced "generally accepted depreciation concepts."

74. Confirm that generally accepted accounting principles (GAAP) does not allow future net salvage costs to be included in depreciation expense, except for rate regulated utilities if allowed by the regulator. If denied, then provide a copy of all GAAP authorities relied on for your response. If none, then so state.

75. Refer to Exhibit JJS-1 at 45-46 wherein it states: "For the purpose of calculating remaining life accruals as of March 31, 2025, the depreciation reserve for each plant

account is allocated among vintages in proportion to the calculated accrued depreciation for the account." Describe this depreciation reserve allocation in greater detail providing a step by step of the calculations Witness Spanos undertook for this purpose. Indicate the reserve allocations were limited to intra-account allocations or extended to inter-account allocations. Explain your response.

76. Provide the amount of 401(k) matching contributions included in the test year associated with employees who also participated in the Company's defined benefit plan.

77. Provide a copy of the Company's most recently filed Environmental Surcharge calculation in electronic format with all formulas intact.

78. Refer to the electronic workpaper named "KPCO_R_KPSC_1_55_Attachment27_SpaethWP7" attached to the responses to Staff 1-55 and further to tab "2025 Rates." Provide a similar recap of such rates charged associated with the AEP LSE OATT for PJM and charged to the Company for the years 2023 and 2024.

79. Refer to the Direct Testimony of Michael M. Spaeth at 26 regarding the Section V, Exhibit 2, W16 adjustment to annualize increases in OATT expenses based on 2025 rates and billing units. Provide the per books revenues and expenses reflected in the W16 adjustment for each month during 2023, 2024, and 2025 to date.

80. Refer to the Direct Testimony of Brian C. Ciborek at 24 regarding the Section V, Exhibit 2, W25 adjustment to annualize increases in lease payments from $187,211 in the teat year to $304,154 on an annualized basis based on the level of expense recorded in May 2025, amounting to an $116,943 proforma increase (62.5%). Explain all reasons why the overall lease expenses are expected to increase by 62.5% compared to the test year actual expenses.

81. Provide the accounts payable balances for CWIP (construction) at month-end for each month January 2023 through August 2025. Describe the process the Company utilized to determine the accounts payable balances for CWIP (construction). If these payables are maintained in a separate subaccount, then provide the balances for the months requested by subaccount.

82. Provide the accounts payable balances for fuel inventories at month-end for each month January 2023 through August 2025. Describe the process the Company utilized to determine the accounts payable balances for fuel inventories. If these

payables are maintained in a separate subaccount, then provide the balances for the months requested by subaccount.

83. Provide the accounts payable balances for non-fuel materials and supplies inventories at month-end for each month January 2023 through August 2025. Describe the process the Company utilized to determine the accounts payable balances for materials and supplies inventories. If these payables are maintained in a separate subaccount, then provide the balances for the months requested by subaccount.

84. Refer to the electronic attachment response to Staff 1-1 named "KPCO_R_KPSC_1_1_Attachment1" and further to the expenses listed for account 5650023 (Amort of PROVISION RTO Expense) for the following years:

2022	$267,046
2023	$305,975
2024	$54,808
Test Year	$4,001,731

a. Explain all reasons why the expense amount is increasing exponentially in the test year compared to all other years.
b. Describe the expense that is depicted in this account, including the source of the amount and amortization period.
c. Indicate whether the test year amount should be considered recurring and explain why.
d. Provide the amount recorded in this account for each month during 2023, 2024 and 2025 to date.

85. Refer to the electronic attachment response to Staff 1-1 named "KPCO_R_KPSC_1_1_Attachment1" and further to the expenses listed for account 9260064 (Def AEPSC Pension Settlement) for the following years:

2022	$0
2023	$0
2024	$1,688,800
Test Year	$1,689,276

a. Describe the expense that is depicted in this account starting in 2024, including the source of the amount and how it was determined.
b. Indicate whether the test year amount should be considered recurring and explain why.

c. Provide the amount recorded in this account for each month during 2024 and 2025 to date.

86. Reference the Messner Direct testimony. Provide all cost of capital exhibits and work papers in spreadsheet format with cell formulas intact. Include KPCO's weighted average cost of debt and all supporting work papers.

87. To the extent not provided in Question 1, provide all work papers and supporting documentation for KPCO’s detailed cost of long-term and short-term debt. Provide all spreadsheets with cell formulas intact.

88. Provide all work papers and supporting documentation used by Mr. McKenzie in the preparation of his Direct Testimony and exhibits. Provide all spreadsheets with cell formulas intact. Provide all tables and figures in native spreadsheet formula with cell formulas intact. Provide associated documentation for the data used in the tables and figures.

89. Provide all of Mr. McKenzie’s exhibits in native spreadsheet format with cell formulas intact.

90. Provide an analysis showing how Mr. McKenzie used his selection criteria both to include and exclude companies from his proxy group. Show the reason(s) why each company was excluded from the proxy group.

91. Provide a full explanation of the following footnote (FN 1) in Mr. Spaeth’s testimony on page 14:

    The calculated standard rates of a $28.16 basic service charge and $0.13965 energy rate are based upon the proposed rate design percentage of full cost recovery and are not indicative of what the Company would calculate had it not offered its proposed rate design.

92. Refer to Mr. Spaeth’s Direct testimony on pages 11 to 20. Provide all analyses, quantifications and workpapers supporting Mr. Spaeth’s statements regarding intra-class subsidies in the Company’s residential rate. Include all Excel workbooks and a complete description of the methodology used to develop the subsidy calculations.

93. Provide the Excel workbooks, with formulas, supporting each of Mr. Spaeth’s exhibits, tables and figures.

94. Provide the complete set of workpapers, in Excel, that support the development of the rate class energy and demand allocation factors that are used in the class cost of service study. This would include, but not be limited to, the hourly loads for each rate class, to the extent that such data was developed for the purpose of calculating the 12 CP demands and the other demands used in the cost study (e.g., for distribution-related costs).

95. Confirm that under the Company's proposed blocked customer charge design, the incremental cost to a residential customer for a 1 kWh increase in the customer's monthly usage from 2,000 kWh to 2,001 kWh would be $14. Please explain why the Company believes that this is reasonable.

96. Provide all supporting workpapers, in Excel, for Mr. Wolffram's Exhibit TSW-2.

97. Provide any analyses, reports, memoranda or other writings that address the change in Rate IGS relative rate of return since the 2020 rate case (RROR at present rates in 2020 case of 1.97; RROR of 0.99 in 2025 case).

98. Provide an explanation for the change in Rate IGS relative rate of return since the 2020 rate case.

99. Refer to Mr. Spaeth's Exhibit MMS-1, Page 19 or 40. Provide the source data for each of the values in the Excel workbook supporting the IGS rate design. Identify, at a minimum, the TAB and cell number (col, row) of the class cost of service study where each of the values was obtained. To the extent that the value (e.g., "I Proposed Revenue, Demand, Energy, Customer") was obtained from an Excel workbook other than the class cost of service study, provide the supporting schedules, including any Excel workbooks.

100. To the extent not provided in response to a previous question, provide the supporting workpapers, including Excel workbooks, used to develop the proposed new Generation Rider (Tariff G.R.). Include all workpapers supporting the allocation of the G.R. revenue requirement to rate classes and the rate design for each rate class.