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September 13, 2012

HAND DELIVERED

Jeff R. Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

RECEIVED

SEP 13 2012

PUBLIC SERVICE
COMMISSION

Mark R. Overstreet
(502) 209-1219
(502) 223-4387 FAX
moverstreet@stites.com

RE: *Kentucky Power Company Environmental Surcharge Two-Year Review – Case No. 2012-00273*

Dear Mr. Derouen:

Enclosed please find and accept for filing the original and five copies of Kentucky Power Company's responses to the Staff's August 30, 2012 data requests.

Copies of these filings are being served on counsel for Kentucky Industrial Utility Customers, Inc. and the Attorney General.

Please do not hesitate to contact me if you have any questions.

Very truly yours,

Mark R. Overstreet

MRO

cc: Dennis G. Howard II
Michael L. Kurtz

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SEP 13 2012

**PUBLIC SERVICE
COMMISSION**

COMMONWEALTH OF KENTUCKY

BEFORE THE

PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF:

**AN EXAMINATION BY THE PUBLIC SERVICE)
COMMISSION OF THE ENVIRONMENTAL)
SURCHARGE MECHANISM OF KENTUCKY) CASE NO. 2012-00273
POWER COMPANY FOR THE TWO YEAR)
BILLING PERIOD ENDING JUNE 30, 2011)**

**KENTUCKY POWER COMPANY RESPONSE TO
COMMISSION STAFF'S SECOND SET OF DATA REQUESTS**

September 13, 2012

Kentucky Power Company

REQUEST

Refer to Kentucky Power's response to Commission Staff's First Request for Information ("Staff's First Request"), Item 1, page 79, line 15, which shows revised and as filed cash working capital allowance amounts of \$376,885 and \$376,592, respectively, for the month of August 2010. On pages 84, 89, 94, 109, 124, 139, 154, and 169, which are the months of September 2010 through April 2011, the amount of cash working capital allowance for August 2010 is shown as \$376,592.

- a. Does Kentucky Power agree that the August 2010 cash working capital allowance amounts on pages 84, 89, 94, 109, 124, 139, 154, and 169, for the month of August 2010, should show an amount of \$376,885?
- b. If yes, provide updated schedules reflecting the corrected cash working capital allowance amounts for the months of September 2010 through April 2011.

RESPONSE

- a. Yes
- b. Please see pages 2 through 33 of this response for updated schedules reflecting the corrected cash working capital allowance amounts for the months of September 2010 through April 2011. Please see CD enclosed with Item No. 3 for an updated summary schedule in electronic format.

WITNESS: Lila P Munsey

REVISED - July 25, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CALCULATION OF E(m) and SURCHARGE FACTOR
 For the Expense Month of September 2010

<u>CALCULATION OF E(m)</u>		Revised Amount		Difference
E(m) = CRR - BRR				
LINE 1	CRR from ES FORM 3.00	\$4,281,749	\$4,267,047	\$14,702
LINE 2	Brr from ES FORM 1.10	\$3,740,010	\$3,740,010	\$0
LINE 3	E(m) (LINE 1 - LINE 2)	\$541,739	\$527,037	\$14,702
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	77.2%	77.2%	0.0%
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$418,223	\$406,873	\$11,350
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$116,332)	(\$116,332)	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$301,892	\$290,542	\$11,350
<u>SURCHARGE FACTOR</u>				
LINE 8	Net KY Retail E(m) (Line 7)	\$301,892	\$290,542	\$11,350
LINE 9	KY Retail R(m) from ES FORM 3.30	\$40,903,323	\$40,903,323	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	0.7381%	0.7103%	0.0278%

1/

Effective Date for Billing: November 2010

Submitted By : _____

Title : Manager Regulatory Services

Date Submitted : October 15, 2010

1/ Case No. 2009-00459, dated June 28, 2010

REVISED - July 25, 2012

ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 For the Expense Month of September 2010

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount	
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20	\$4,236,115	\$4,221,413
2	Second Component: Associated with Rockport Plant (((RB IM(C)) (ROR IM(C)/12)) + OE IM(C)) ES FORM 3.20, Line 16	\$45,634	\$45,634
	Third Component: Net Proceeds from Emission Allowances Sales AS		
	1) SO2 - EPA Auction Proceeds received during Expense Month	\$0	\$0
	2) SO2 - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0	\$0
	Total Net Proceeds from SO2 Allowances	\$0	\$0
	1) NOx - ERC Sales Proceeds, received during Expense Month	\$0	\$0
	2) NOx - EPA Auction Proceeds, received during Expense Month	\$0	\$0
	3) NOx - Net Gain or Loss from NOx Allowances Sales, received during Expense Month	\$0	\$0
	Total Net Proceeds from NOx Allowances	\$0	\$0
3	Total Net Gain or (Loss) from Emission Allowance Sales	\$0	\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.	\$4,281,749	\$4,267,047

REVISED - July 25, 2012

ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of September 2010

LINE NO.	COST COMPONENT	Revised Amount			
	Return on Rate Base :				
1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$59,135,584)		(\$59,135,584)	
3	Less Accum. Def. Income Taxes	(\$43,169,474)		(\$43,169,474)	
4	Net Utility Plant		\$89,022,494		\$89,022,494
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$8,132,570		\$8,132,570
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$5,129		\$5,129
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$1,822,860		\$152,202
8	Total Rate Base		\$98,983,053		\$97,312,395
9	Weighted Average Cost of Capital - ES FORM 3.15	10.50%		10.50%	
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.88%		0.88%
11	Monthly Return of Rate Base (8) * (10)		\$871,051		\$856,349
	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,298		\$14,298
15	Monthly Kentucky Air Emissions Fee		\$30,551		\$30,551
	Monthly Environmental AEP Pool Capacity Costs				
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$1,811,212		\$1,811,212
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$336,413		\$336,413
18	Monthly SO2 Emission Allowance Consumption		\$549,308		\$549,308
19	Total Operating Expenses [Line 12 thru Line 18]		\$3,365,064		\$3,365,064
20	Total Revenue Requirement - Big Sandy				
	Record on ES FORM 3.00, Line 1		\$4,236,115		\$4,221,413

REVISED - July 25, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of September 2010

LINE NO.	O&M Expenses	Revised Amount		
	1997 Plan :			
1	Monthly Kentucky Air Emissions Fee	\$30,551		\$30,551
	Total Monthly AEP Pool			
2	Environmental Capacity Costs	\$301,340		\$301,340
3	Monthly SO2 Allowance Consumption	<u>\$549,308</u>		<u>\$549,308</u>
4	Total 1997 Plan O&M Expenses		\$881,199	\$881,199
	2003 Plan :			
5	Monthly Variable Cladding at Big Sandy Unit 1	\$0		\$0
6	Monthly Urea Consumption at Big Sandy Unit 2	\$328,121		\$328,121
7	Monthly Catalyst Replacement at Big Sandy Unit 2	\$0		\$0
8	Monthly ERC & NOx Allowance Consumption	\$2,026		\$2,026
9	Equipment - Associated Operating Expenses	\$0		\$0
10	Equipment - Associated Maintenance Expenses	<u>\$6,266</u>		<u>\$6,266</u>
11	Total 2003 Plan O&M Expenses		<u>\$336,413</u>	<u>\$336,413</u>
12	KPCO's Rockport Unit Power O&M:			
13	E.S. Form 3.20, Line 10 X 15%		<u>\$2,344</u>	
14	Total Monthly O&M Expenses		<u>\$1,219,956</u>	<u>\$1,217,612</u>
15	Cash Working Capital Allowance (Line 14 X 1/8)		\$152,494	\$152,202
16	Cash Working Capital Allowance (August 2010 ES Form 3.13)		\$376,885	
17	Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$174,478	
18	Cash Working Capital Allowance (June 2010 ES Form 3.13)		\$158,496	
19	Cash Working Capital Allowance (May 2010 ES Form 3.13)		\$109,147	
20	Cash Working Capital Allowance (April 2010 ES Form 3.13)		\$89,399	
21	Cash Working Capital Allowance (March 2010 ES Form 3.13)		\$119,882	
22	Cash Working Capital Allowance (February 2010 ES Form 3.13)		\$132,813	
23	Cash Working Capital Allowance (January 2010 ES Form 3.13)		\$143,520	
24	Cash Working Capital Allowance (December 2009 ES Form 3.13)		\$257,735	
25	Cash Working Capital Allowance (November 2009 ES Form 3.13)		\$131,507	
26	Cash Working Capital Allowance (October 2009 ES Form 3.13)		<u>(\$23,496)</u>	
27	Total Twelve Month Total Cash Working Capital Allowance		\$1,822,860	

Total Cost at Line 27 is to be recorded on ES FORM 3.10, Line 7.

REVISED - July 25, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CALCULATION OF E(m) and SURCHARGE FACTOR
 For the Expense Month of October 2010

CALCULATION OF E(m)		Revised Amount		Difference
E(m) = CRR - BRR				
LINE 1	CRR from ES FORM 3.00	\$4,406,475	\$4,390,225	\$16,250
LINE 2	Brr from ES FORM 1.10	\$3,260,302	\$3,260,302	\$0
LINE 3	E(m) (LINE 1 - LINE 2)	\$1,146,173	\$1,129,923	\$16,250
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	77.4%	77.4%	0.0%
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$887,138	\$874,560	\$12,578
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	\$332,708	\$332,708	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$1,219,846	\$1,207,268	\$12,578
<u>SURCHARGE FACTOR</u>				
LINE 8	Net KY Retail E(m) (Line 7)	\$1,219,846	\$1,207,268	\$12,578
LINE 9	KY Retail R(m) from ES FORM 3.30	\$39,106,852	\$39,106,852	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	3.1193%	3.0871%	0.0322%

1/

Effective Date for Billing: December 2010

Submitted By : _____

Title : Manager Regulatory Services

Date Submitted : November 19, 2010

1/ Case No. 2009-00459, dated June 28, 2010

REVISED - July 25, 2012

ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 For the Expense Month of October 2010

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount	
1	First Component: Associated with Big Sandy Plant $((RB\ KP(C)) (ROR\ KP(C)/12)) + OE\ KP(C)$ ES FORM 3.10, Line 20	\$4,358,449	\$4,342,199
2	Second Component: Associated with Rockport Plant $[((RB\ IM(C)) (ROR\ IM(C)/12)) + OE\ IM(C)]$ ES FORM 3.20, Line 16	\$48,026	\$48,026
	Third Component: Net Proceeds from Emission Allowances Sales AS		
	1) SO ₂ - EPA Auction Proceeds received during Expense Month	\$0	\$0
	2) SO ₂ - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0	\$0
	Total Net Proceeds from SO ₂ Allowances	\$0	\$0
	1) NO _x - ERC Sales Proceeds, received during Expense Month	\$0	\$0
	2) NO _x - EPA Auction Proceeds, received during Expense Month	\$0	\$0
	3) NO _x - Net Gain or Loss from NO _x Allowances Sales, received during Expense Month	\$0	\$0
	Total Net Proceeds from NO _x Allowances	\$0	\$0
3	Total Net Gain or (Loss) from Emission Allowance Sales	\$0	\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.	\$4,406,475	\$4,390,225

REVISED - July 25, 2012

ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of October 2010

LINE NO.	COST COMPONENT	Revised Amount			
	Return on Rate Base :				
1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$59,758,866)		(\$59,758,866)	
3	Less Accum. Def. Income Taxes	(\$42,951,321)		(\$42,951,321)	
4	Net Utility Plant		\$88,617,365		\$88,617,365
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$7,576,409		\$7,576,409
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$3,364		\$3,364
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,014,594		\$167,945
8	Total Rate Base		\$98,211,732		\$96,365,083
9	Weighted Average Cost of Capital - ES FORM 3.15	10.50%		10.50%	
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.88%		0.88%
11	Monthly Return of Rate Base (8) * (10)		\$864,263		\$848,013
	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,298		\$14,298
15	Monthly Kentucky Air Emissions Fee		\$30,551		\$30,551
	Monthly Environmental AEP Pool Capacity Costs				
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$1,827,072		\$1,827,072
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$442,822		\$442,822
18	Monthly SO2 Emission Allowance Consumption		\$556,161		\$556,161
19	Total Operating Expenses [Line 12 thru Line 18]		\$3,494,186		\$3,494,186
20	Total Revenue Requirement - Big Sandy				
	Record on ES FORM 3.00, Line 1		\$4,358,449		\$4,342,199

REVISED - July 25, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of October 2010

		Revised Amount		
	1997 Plan :			
1	Monthly Kentucky Air Emissions Fee	\$30,551		\$30,551
	Total Monthly AEP Pool			
2	Environmental Capacity Costs	\$314,028		\$314,028
3	Monthly SO2 Allowance Consumption	<u>\$556,161</u>		<u>\$556,161</u>
4	Total 1997 Plan O&M Expenses		\$900,740	\$900,740
	2003 Plan :			
5	Monthly Variable Cladding at Big Sandy Unit 1	\$0		\$0
6	Monthly Urea Consumption at Big Sandy Unit 2	\$333,019		\$333,019
7	Monthly Catalyst Replacement at Big Sandy Unit 2	\$0		\$0
8	Monthly ERC & NOx Allowance Consumption	\$1,766		\$1,766
9	Equipment - Associated Operating Expenses	\$1,804		\$1,804
10	Equipment - Associated Maintenance Expenses	<u>\$106,233</u>		<u>\$106,233</u>
11	Total 2003 Plan O&M Expenses		\$442,822	\$442,822
12	KPCO's Rockport Unit Power O&M:			
13	E.S. Form 3.20, Line 10 X 15%		\$2,344	
14	Total Monthly O&M Expenses		\$1,345,906	\$1,343,562
15	Cash Working Capital Allowance (Line 14 X 1/8)		\$168,238	\$167,945
16	Cash Working Capital Allowance (September 2010 ES Form 3.13)		\$152,494	
17	Cash Working Capital Allowance (August 2010 ES Form 3.13)		\$376,885	
18	Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$174,478	
19	Cash Working Capital Allowance (June 2010 ES Form 3.13)		\$158,496	
20	Cash Working Capital Allowance (May 2010 ES Form 3.13)		\$109,147	
21	Cash Working Capital Allowance (April 2010 ES Form 3.13)		\$89,399	
22	Cash Working Capital Allowance (March 2010 ES Form 3.13)		\$119,882	
23	Cash Working Capital Allowance (February 2010 ES Form 3.13)		\$132,813	
24	Cash Working Capital Allowance (January 2010 ES Form 3.13)		\$143,520	
25	Cash Working Capital Allowance (December 2009 ES Form 3.13)		\$257,735	
26	Cash Working Capital Allowance (November 2009 ES Form 3.13)		<u>\$131,507</u>	
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,014,594	

Total Cost at Line 27 is to be recorded on ES FORM 3.10, Line 7.

REVISED - July 25, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CALCULATION OF E(m) and SURCHARGE FACTOR
 For the Expense Month of November 2010

<u>CALCULATION OF E(m)</u>		Revised Amount	As Filed	Difference
E(m) = CRR - BRR				
LINE 1	CRR from ES FORM 3.00	\$4,435,050	\$4,688,698	(\$253,648)
LINE 2	Brr from ES FORM 1.10	\$2,786,040	\$2,786,040	\$0
LINE 3	E(m) (LINE 1 - LINE 2)	\$1,649,010	\$1,902,658	(\$253,648)
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	81.9%	81.9%	0.0%
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$1,350,539	\$1,558,277	(\$207,738)
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$30,426)	(\$30,426)	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$1,320,113	\$1,527,851	(\$207,738)
<u>SURCHARGE FACTOR</u>				
LINE 8	Net KY Retail E(m) (Line 7)	\$1,320,113	\$1,527,851	(\$207,738)
LINE 9	KY Retail R(m) from ES FORM 3.30	\$40,488,923	\$40,488,923	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	3.2604%	3.7735%	-0.5131%

Effective Date for Billing: January 2011

Submitted By : _____

Title : Manager Regulatory Services

Date Submitted : December 17, 2010

REVISED - July 25, 2012

ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 For the Expense Month of November 2010

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount		As Filed	
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$4,385,195		\$4,638,843
2	Second Component: Associated with Rockport Plant (((RB IM(C)) (ROR IM(C)/12)) + OE IM(C)) ES FORM 3.20, Line 16		\$49,855		\$49,855
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	1) SO ₂ - EPA Auction Proceeds received during Expense Month	\$0		\$0	
	2) SO ₂ - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0		\$0	
	Total Net Proceeds from SO ₂ Allowances	\$0		\$0	
	1) NO _x - ERC Sales Proceeds, received during Expense Month	\$0		\$0	
	2) NO _x - EPA Auction Proceeds, received during Expense Month	\$0		\$0	
	3) NO _x - Net Gain or Loss from NO _x Allowances Sales, received during Expense Month	\$0		\$0	
	Total Net Proceeds from NO _x Allowances	\$0		\$0	
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$4,435,050		\$4,688,698

REVISED - July 25, 2012

ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of November 2010

LINE NO.	COST COMPONENT	Revised Amount		As Filed	
	Return on Rate Base :				
1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$60,382,148)		(\$60,382,148)	
3	Less Accum. Def. Income Taxes	(\$45,166,731)		(\$45,166,731)	
4	Net Utility Plant		\$85,778,673		\$85,778,673
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$7,049,408		\$7,049,408
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$1,920		\$1,920
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,057,532		\$180,700
8	Total Rate Base		\$94,887,533		\$93,010,701
9	Weighted Average Cost of Capital - ES FORM 3.15	10.50%		10.50%	
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.88%		0.88%
11	Monthly Return of Rate Base (8) * (10)		\$835,010		\$818,494
	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,298		\$14,298
15	Monthly Kentucky Air Emissions Fee		\$30,551		\$30,551
16	Monthly Environmental AEP Pool Capacity Costs from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$1,817,556		\$2,087,720
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$537,496		\$537,496
18	Monthly SO2 Emission Allowance Consumption		\$527,002		\$527,002
19	Total Operating Expenses [Line 12 thru Line 18]		\$3,550,185		\$3,820,349
20	Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		\$4,385,195		\$4,638,843

REVISED - July 25, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of November 2010

		Revised Amount		As Filed	
	1997 Plan :				
1	Monthly Kentucky Air Emissions Fee	\$30,551		\$30,551	
	Total Monthly AEP Pool				
2	Environmental Capacity Costs	\$298,168		\$350,550	
3	Monthly SO2 Allowance Consumption	<u>\$527,002</u>		<u>\$527,002</u>	
4	Total 1997 Plan O&M Expenses		\$855,721		\$908,103
	2003 Plan :				
5	Monthly Variable Cladding at Big Sandy Unit 1	\$0		\$0	
6	Monthly Urea Consumption at Big Sandy Unit 2	\$371,089		\$371,089	
7	Monthly Catalyst Replacement at Big Sandy Unit 2	\$0		\$0	
8	Monthly ERC & NOx Allowance Consumption	\$1,443		\$1,443	
9	Equipment - Associated Operating Expenses	\$1,740		\$1,740	
10	Equipment - Associated Maintenance Expenses	<u>\$163,224</u>		<u>\$163,224</u>	
11	Total 2003 Plan O&M Expenses		<u>\$537,496</u>		<u>\$537,496</u>
12	KPCO's Rockport Unit Power O&M:				
13	E.S. Form 3.20, Line 10 X 15%		<u>\$2,344</u>		
14	Total Monthly O&M Expenses		<u>\$1,395,561</u>		<u>\$1,445,599</u>
15	Cash Working Capital Allowance (Line 14 X 1/8)		\$174,445		\$180,700
16	Cash Working Capital Allowance (October 2010 ES Form 3.13)		\$168,238		
17	Cash Working Capital Allowance (September 2010 ES Form 3.13)		\$152,494		
18	Cash Working Capital Allowance (August 2010 ES Form 3.13)		\$376,885		
19	Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$174,478		
20	Cash Working Capital Allowance (June 2010 ES Form 3.13)		\$158,496		
21	Cash Working Capital Allowance (May 2010 ES Form 3.13)		\$109,147		
22	Cash Working Capital Allowance (April 2010 ES Form 3.13)		\$89,399		
23	Cash Working Capital Allowance (March 2010 ES Form 3.13)		\$119,882		
24	Cash Working Capital Allowance (February 2010 ES Form 3.13)		\$132,813		
25	Cash Working Capital Allowance (January 2010 ES Form 3.13)		\$143,520		
26	Cash Working Capital Allowance (December 2009 ES Form 3.13)		<u>\$257,735</u>		
27	Total Twelve Month Total Cash Working Capital Allowance		<u>\$2,057,532</u>		

Total Cost at Line 27 is to be recorded on ES FORM 3.10, Line 7.

REVISED - July 25, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CALCULATION OF E(m) and SURCHARGE FACTOR
 For the Expense Month of December 2010

CALCULATION OF E(m)		Revised Amount		Difference
E(m) = CRR - BRR				
LINE 1	CRR from ES FORM 3.00	\$5,710,299	\$5,974,087	(\$263,788)
LINE 2	Brr from ES FORM 1.10	\$4,074,321	\$4,074,321	\$0
LINE 3	E(m) (LINE 1 - LINE 2)	\$1,635,978	\$1,899,766	(\$263,788)
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	86.5%	86.5%	0.0%
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$1,415,121	\$1,643,298	(\$228,177)
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$404,652)	(\$404,652)	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$1,010,469	\$1,238,646	(\$228,177)
SURCHARGE FACTOR				
LINE 8	Net KY Retail E(m) (Line 7)	\$1,010,469	\$1,238,646	(\$228,177)
LINE 9	KY Retail R(m) from ES FORM 3.30	\$56,106,329	\$56,106,329	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	1.8010%	2.2077%	-0.4067%

1/

Effective Date for Billing: February 2011

Submitted By : _____

Title : Manager Regulatory Services

Date Submitted : January 20, 2010

1/ Case No. 2009-00459, dated June 28, 2010

REVISED - July 25, 2012

ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 For the Expense Month of December 2010

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount	
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20	\$5,659,302	\$5,923,090
2	Second Component: Associated with Rockport Plant (((RB IM(C)) (ROR IM(C)/12)) + OE IM(C)) ES FORM 3.20, Line 16	\$50,997	\$50,997
	Third Component: Net Proceeds from Emission Allowances Sales AS		
	1) SO ₂ - EPA Auction Proceeds received during Expense Month	\$0	\$0
	2) SO ₂ - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month	\$0	\$0
	Total Net Proceeds from SO ₂ Allowances	\$0	\$0
	1) NO _x - ERC Sales Proceeds, received during Expense Month	\$0	\$0
	2) NO _x - EPA Auction Proceeds, received during Expense Month	\$0	\$0
	3) NO _x - Net Gain or Loss from NO _x Allowances Sales, received during Expense Month	\$0	\$0
	Total Net Proceeds from NO _x Allowances	\$0	\$0
3	Total Net Gain or (Loss) from Emission Allowance Sales	\$0	\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.	\$5,710,299	\$5,974,087

REVISED - July 25, 2012

ES FORM 3 10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of December 2010

LINE NO.	COST COMPONENT	Revised Amount		As Filed	
	Return on Rate Base :				
1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$60,908,282)		(\$60,908,282)	
3	Less Accum. Def. Income Taxes	(\$45,405,568)		(\$45,405,568)	
4	Net Utility Plant		\$85,013,702		\$85,013,702
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$16,910,379		\$16,910,379
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$184,206		\$184,206
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,124,019		\$331,346
8	Total Rate Base		\$104,232,306		\$102,439,633
9	Weighted Average Cost of Capital - ES FORM 3.15	10.50%		10.50%	
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.88%		0.88%
11	Monthly Return of Rate Base (8) * (10)		\$917,244		\$901,469
	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,298		\$14,298
15	Monthly Kentucky Air Emissions Fee		\$37,434		\$37,434
16	Monthly Environmental AEP Pool Capacity Costs from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$1,858,792		\$2,138,355
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$663,977		\$663,977
18	Monthly SO2 Emission Allowance Consumption		\$1,544,275		\$1,544,275
19	Total Operating Expenses [Line 12 thru Line 18]		\$4,742,058		\$5,021,621
20	Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		\$5,659,302		\$5,923,090

REVISED - July 25, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of December 2010

		Revised Amount		
	1997 Plan :			
1	Monthly Kentucky Air Emissions Fee	\$37,434		\$37,434
	Total Monthly AEP Pool			
2	Environmental Capacity Costs	\$345,748		\$405,080
3	Monthly SO2 Allowance Consumption	<u>\$1,544,275</u>		<u>\$1,544,275</u>
4	Total 1997 Plan O&M Expenses		\$1,927,457	\$1,986,789
	2003 Plan :			
5	Monthly Variable Cladding at Big Sandy Unit 1	\$0		\$0
6	Monthly Urea Consumption at Big Sandy Unit 2	\$325,812		\$325,812
7	Monthly Catalyst Replacement at Big Sandy Unit 2	\$0		\$0
8	Monthly ERC & NOx Allowance Consumption	\$303,714		\$303,714
9	Equipment - Associated Operating Expenses	\$4,813		\$4,813
10	Equipment - Associated Maintenance Expenses	<u>\$29,638</u>		<u>\$29,638</u>
11	Total 2003 Plan O&M Expenses		<u>\$663,977</u>	<u>\$663,977</u>
12	KPCO's Rockport Unit Power O&M:			
13	E.S. Form 3.20, Line 10 X 15%		<u>\$2,344</u>	
14	Total Monthly O&M Expenses		<u>\$2,593,778</u>	<u>\$2,650,766</u>
15	Cash Working Capital Allowance (Line 14 X 1/8)		\$324,222	\$331,346
16	Cash Working Capital Allowance (November 2010 ES Form 3.13)		\$174,445	
17	Cash Working Capital Allowance (October 2010 ES Form 3.13)		\$168,238	
18	Cash Working Capital Allowance (September 2010 ES Form 3.13)		\$152,494	
19	Cash Working Capital Allowance (August 2010 ES Form 3.13)		\$376,885	
20	Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$174,478	
21	Cash Working Capital Allowance (June 2010 ES Form 3.13)		\$158,496	
22	Cash Working Capital Allowance (May 2010 ES Form 3.13)		\$109,147	
23	Cash Working Capital Allowance (April 2010 ES Form 3.13)		\$89,399	
24	Cash Working Capital Allowance (March 2010 ES Form 3.13)		\$119,852	
25	Cash Working Capital Allowance (February 2010 ES Form 3.13)		\$132,813	
26	Cash Working Capital Allowance (January 2010 ES Form 3.13)		<u>\$143,520</u>	
27	Total Twelve Month Total Cash Working Capital Allowance		<u>\$2,124,019</u>	

Total Cost at Line 27 is to be recorded on ES FORM 3.10, Line 7.

REVISED - July 25, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CALCULATION OF E(m) and SURCHARGE FACTOR
 For the Expense Month of January 2011

<u>CALCULATION OF E(m)</u>		Revised Amount		Difference
E(m) = CRR - BRR				
LINE 1	CRR from ES FORM 3.00	\$4,830,347	\$4,880,732	(\$50,385)
LINE 2	Brr from ES FORM 1.10	\$3,991,163	\$3,991,163	\$0.00
LINE 3	E(m) (LINE 1 - LINE 2)	\$839,184	\$889,569	(\$50,385)
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	84.7%	84.7%	0.0%
LINE 5A	KY Retail E(m) (LINE 3 * LINE 4)	\$710,789	\$753,465	(\$42,676)
LINE 5B	Environmental Surcharge Clause Adjustment Case No. 2010-00318, dated January 24, 2011	(\$49,885)	(\$49,885)	\$0
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$877,185)	(\$877,185)	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	(\$216,281)	(\$173,605)	(\$42,676)
<u>SURCHARGE FACTOR</u>				
LINE 8	Net KY Retail E(m) (Line 7)	(\$216,281)	(\$173,605)	(\$42,676)
LINE 9	KY Retail R(m) from ES FORM 3.30	\$65,952,346	\$65,952,346	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	-0.3279%	-0.2632%	-0.0647%

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Effective Date for Billing: March 2011

Submitted By : _____

Title : Manager Regulatory Services

Date Submitted : February 18, 2010

1/ Case No. 2009-00459, dated June 28, 2010

REVISED - July 25, 2012

ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 For the Expense Month of January 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount		As Filed	
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$4,776,185		\$4,826,570
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C)] ES FORM 3.20, Line 16		\$54,162		\$54,162
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	1) SO ₂ - EPA Auction Proceeds received during Expense Month		\$0		\$0
	2) SO ₂ - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month		\$0		\$0
	Total Net Proceeds from SO ₂ Allowances		\$0		\$0
	1) NO _x - ERC Sales Proceeds, received during Expense Month		\$0		\$0
	2) NO _x - EPA Auction Proceeds, received during Expense Month		\$0		\$0
	3) NO _x - Net Gain or Loss from NO _x Allowances Sales, received during Expense Month		\$0		\$0
	Total Net Proceeds from NO _x Allowances		\$0		\$0
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$4,830,347		\$4,880,732

REVISED - July 25, 2012

ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of January 2011

LINE NO.	COST COMPONENT	Revised Amount		As Filed	
	Return on Rate Base :				
1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$61,628,712)		(\$61,628,712)	
3	Less Accum. Def. Income Taxes	(\$40,348,795)		(\$40,348,795)	
4	Net Utility Plant		\$89,350,045		\$89,350,045
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$14,838,410		\$14,838,410
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$200,780		\$200,780
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,166,842		\$189,160
8	Total Rate Base		\$106,556,077		\$104,578,395
9	Weighted Average Cost of Capital - ES FORM 3.15	10.70%		10.70%	
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.89%		0.89%
11	Monthly Return of Rate Base (8) * (10)		\$948,349		\$930,746
	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,298		\$14,298
15	Monthly Kentucky Air Emissions Fee		\$31,699		\$31,699
16	Monthly Environmental AEP Pool Capacity Costs from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$2,097,634		\$2,165,620
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$533,564		\$533,564
18	Monthly SO2 Emission Allowance Consumption		\$527,359		\$527,359
19	Total Operating Expenses [Line 12 thru Line 18]		\$3,827,836		\$3,895,822
20	Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		\$4,776,185		\$4,826,570

REVISED - July 25, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of January 2011

		Revised Amount		As Filed	
	1997 Plan :				
1	Monthly Kentucky Air Emissions Fee	\$31,699		\$31,699	
	Total Monthly AEP Pool				
2	Environmental Capacity Costs	\$395,780		\$420,660	
3	Monthly SO2 Allowance Consumption	<u>\$527,359</u>		<u>\$527,359</u>	
4	Total 1997 Plan O&M Expenses		\$954,838		\$979,718
	2003 Plan :				
5	Monthly Variable Cladding at Big Sandy Unit 1	\$0		\$0	
6	Monthly Urea Consumption at Big Sandy Unit 2	\$460,384		\$460,384	
7	Monthly Catalyst Replacement at Big Sandy Unit 2	\$0		\$0	
8	Monthly ERC & NOx Allowance Consumption	\$29,142		\$29,142	
9	Equipment - Associated Operating Expenses	\$5,814		\$5,814	
10	Equipment - Associated Maintenance Expenses	<u>\$38,224</u>		<u>\$38,224</u>	
11	Total 2003 Plan O&M Expenses		<u>\$533,564</u>		<u>\$533,564</u>
12	KPCO's Rockport Unit Power O&M:				
13	E.S. Form 3.20, Line 10 X 15%		<u>\$2,344</u>		
14	Total Monthly O&M Expenses		<u>\$1,490,746</u>		<u>\$1,513,282</u>
15	Cash Working Capital Allowance (Line 14 X 1/8)		\$186,343		\$189,160
16	Cash Working Capital Allowance (December 2010 ES Form 3.13)		\$324,222		
17	Cash Working Capital Allowance (November 2010 ES Form 3.13)		\$174,445		
18	Cash Working Capital Allowance (October 2010 ES Form 3.13)		\$168,238		
19	Cash Working Capital Allowance (September 2010 ES Form 3.13)		\$152,494		
20	Cash Working Capital Allowance (August 2010 ES Form 3.13)		\$376,885		
21	Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$174,478		
22	Cash Working Capital Allowance (June 2010 ES Form 3.13)		\$158,496		
23	Cash Working Capital Allowance (May 2010 ES Form 3.13)		\$109,147		
24	Cash Working Capital Allowance (April 2010 ES Form 3.13)		\$89,399		
25	Cash Working Capital Allowance (March 2010 ES Form 3.13)		\$119,882		
26	Cash Working Capital Allowance (February 2010 ES Form 3.13)		<u>\$132,613</u>		
27	Total Twelve Month Total Cash Working Capital Allowance		<u>\$2,166,842</u>		

Total Cost at Line 27 is to be recorded on ES FORM 3.10, Line 7.

REVISED - July 25, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CALCULATION OF E(m) and SURCHARGE FACTOR
 For the Expense Month of February 2011

<u>CALCULATION OF E(m)</u>		Revised Amount		Difference
E(m) = CRR - BRR				
LINE 1	CRR from ES FORM 3.00	\$6,113,034	\$6,169,875	(\$56,841)
LINE 2	Brr from ES FORM 1.10	\$3,590,810	\$3,590,810	\$0
LINE 3	E(m) (LINE 1 - LINE 2)	\$2,522,224	\$2,579,065	(\$56,841)
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	85.1%	85.1%	0.0%
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$2,146,412	\$2,194,784	(\$48,372)
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$167,756)	(\$167,756)	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$1,978,656	\$2,027,028	(\$48,372)
<u>SURCHARGE FACTOR</u>				
LINE 8	Net KY Retail E(m) (Line 7)	\$1,978,656	\$2,027,028	(\$48,372)
LINE 9	KY Retail R(m) from ES FORM 3.30	\$58,755,458	\$58,755,458	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	3.3676%	3.4499%	-0.0823%

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Effective Date for Billing: April 2011

Submitted By : _____

Title : Manager Regulatory Services

Date Submitted : March 18, 2011

1/ Case No. 2009-00459, dated June 28, 2010

REVISED - July 26, 2012

ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 For the Expense Month of February 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount		As Filed	
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$6,063,364		\$6,120,205
2	Second Component: Associated with Rockport Plant (((RB IM(C)) (ROR IM(C)/12)) + OE IM(C)) ES FORM 3.20, Line 16		\$49,670		\$49,670
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	1) SO ₂ - EPA Auction Proceeds received during Expense Month		\$0		\$0
	2) SO ₂ - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month		\$0		\$0
	Total Net Proceeds from SO ₂ Allowances		\$0		\$0
	1) NO _x - ERC Sales Proceeds, received during Expense Month		\$0		\$0
	2) NO _x - EPA Auction Proceeds, received during Expense Month		\$0		\$0
	3) NO _x - Net Gain or Loss from NO _x Allowances Sales, received during Expense Month		\$0		\$0
	Total Net Proceeds from NO _x Allowances		\$0		\$0
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$6,113,034		\$6,169,875

REVISED - July 25, 2012

ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of February 2011

LINE NO.	COST COMPONENT	Revised Amount		As Filed	
	Return on Rate Base :				
1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$62,251,994)		(\$62,251,994)	
3	Less Accum. Def. Income Taxes	(\$41,101,585)		(\$41,101,585)	
4	Net Utility Plant		\$87,973,973		\$87,973,973
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$12,785,318		\$12,785,318
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$176,124		\$176,124
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,385,394		\$354,523
8	Total Rate Base		\$103,320,609		\$101,289,938
9	Weighted Average Cost of Capital - ES FORM 3.15	10.70%		10.70%	
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.89%		0.89%
11	Monthly Return of Rate Base (8) * (10)		\$919,555		\$901,480
	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,298		\$14,298
15	Monthly Kentucky Air Emissions Fee		\$31,699		\$31,699
16	Monthly Environmental AEP Pool Capacity Costs from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$2,005,014		\$2,079,930
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$416,612		\$416,612
18	Monthly SO2 Emission Allowance Consumption		\$2,052,904		\$2,052,904
19	Total Operating Expenses [Line 12 thru Line 18]		\$5,143,809		\$5,218,725
20	Total Revenue Requirement - Big Sandy Record on ES FORM 3.00, Line 1		\$6,063,364		\$6,120,205

REVISED - July 25, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of February 2011

		Revised Amount		As Filed	
	1997 Plan :				
1	Monthly Kentucky Air Emissions Fee	\$31,699		\$31,699	
	Total Monthly AEP Pool				
2	Environmental Capacity Costs	\$307,364		\$334,970	
3	Monthly SO2 Allowance Consumption	<u>\$2,052,904</u>		<u>\$2,052,904</u>	
4	Total 1997 Plan O&M Expenses		\$2,391,967		\$2,419,573
	2003 Plan :				
5	Monthly Variable Cladding at Big Sandy Unit 1	\$0		\$0	
6	Monthly Urea Consumption at Big Sandy Unit 2	\$444,487		\$444,487	
7	Monthly Catalyst Replacement at Big Sandy Unit 2	\$0		\$0	
8	Monthly ERC & NOx Allowance Consumption	\$24,656		\$24,656	
9	Equipment - Associated Operating Expenses	\$6,372		\$6,372	
10	Equipment - Associated Maintenance Expenses	<u>(\$58,903)</u>		<u>(\$58,903)</u>	
11	Total 2003 Plan O&M Expenses		\$416,612		\$416,612
12	KPCO's Rockport Unit Power O&M:				
13	E.S. Form 3.20, Line 10 X 15%		\$2,344		
14	Total Monthly O&M Expenses		\$2,810,923		\$2,836,185
15	Cash Working Capital Allowance (Line 14 X 1/8)		\$351,365		\$354,523
16	Cash Working Capital Allowance (January 2011 ES Form 3.13)		\$186,343		
17	Cash Working Capital Allowance (December 2010 ES Form 3.13)		\$324,222		
18	Cash Working Capital Allowance (November 2010 ES Form 3.13)		\$174,445		
19	Cash Working Capital Allowance (October 2010 ES Form 3.13)		\$168,238		
20	Cash Working Capital Allowance (September 2010 ES Form 3.13)		\$152,494		
21	Cash Working Capital Allowance (August 2010 ES Form 3.13)		\$376,885		
22	Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$174,478		
23	Cash Working Capital Allowance (June 2010 ES Form 3.13)		\$158,496		
24	Cash Working Capital Allowance (May 2010 ES Form 3.13)		\$109,147		
25	Cash Working Capital Allowance (April 2010 ES Form 3.13)		\$89,399		
26	Cash Working Capital Allowance (March 2010 ES Form 3.13)		<u>\$119,882</u>		
27	Total Twelve Month Total Cash Working Capital Allowance		\$2,385,394		

Total Cost at Line 27 is to be recorded on ES FORM 3.10, Line 7.

REVISED - July 25, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CALCULATION OF E(m) and SURCHARGE FACTOR
 For the Expense Month of March 2011

<u>CALCULATION OF E(m)</u>		Revised Amount		Difference
E(m) = CRR - BRR				
LINE 1	CRR from ES FORM 3.00	\$5,663,436	\$5,748,092	(\$84,656)
LINE 2	Brr from ES FORM 1.10	\$3,651,374	\$3,651,374	\$0 ^{1/}
LINE 3	E(m) (LINE 1 - LINE 2)	\$2,012,062	\$2,096,718	(\$84,656)
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	79.3%	79.3%	0.0%
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$1,595,565	\$1,662,697	(\$67,132)
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	(\$174,939)	(\$174,939)	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$1,420,626	\$1,487,758	(\$67,132)
<u>SURCHARGE FACTOR</u>				
LINE 8	Net KY Retail E(m) (Line 7)	\$1,420,626	\$1,487,758	(\$67,132)
LINE 9	KY Retail R(m) from ES FORM 3.30	\$44,307,469	\$44,307,469	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	3.2063%	3.3578%	-0.1515%

Effective Date for Billing: May 2011

Submitted By : _____

Title : Manager Regulatory Services

Date Submitted : April 19, 2011

^{1/} Case No. 2009-00459, dated June 28, 2010

REVISED - July 25, 2012

ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 For the Expense Month of March 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount		As Filed	
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$5,616,363		\$5,701,019
2	Second Component: Associated with Rockport Plant [((RB IM(C)) (ROR IM(C)/12)) + OE IM(C)] ES FORM 3.20, Line 16		\$47,073		\$47,073
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	1) SO ₂ - EPA Auction Proceeds received during Expense Month		\$0		\$0
	2) SO ₂ - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month		\$0		\$0
	Total Net Proceeds from SO ₂ Allowances		\$0		\$0
	1) NO _x - ERC Sales Proceeds, received during Expense Month		\$0		\$0
	2) NO _x - EPA Auction Proceeds, received during Expense Month		\$0		\$0
	3) NO _x - Net Gain or Loss from NO _x Allowances Sales, received during Expense Month		\$0		\$0
	Total Net Proceeds from NO _x Allowances		\$0		\$0
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$5,663,436		\$5,748,092

REVISED - July 25, 2012

ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of March 2011

LINE NO.	COST COMPONENT	Revised Amount		As Filed	
	Return on Rate Base :				
1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$62,875,276)		(\$62,875,276)	
3	Less Accum. Def. Income Taxes	(\$40,883,440)		(\$40,883,440)	
4	Net Utility Plant		\$87,568,836		\$87,568,836
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$11,268,873		\$11,268,873
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$150,830		\$150,830
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,566,470		\$304,833
8	Total Rate Base		\$101,555,009		\$99,293,372
9	Weighted Average Cost of Capital - ES FORM 3.15	10.69%		10.69%	
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.89%		0.89%
11	Monthly Return of Rate Base (8) * (10)		\$903,840		\$883,711
	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,298		\$14,298
15	Monthly Kentucky Air Emissions Fee		\$31,699		\$31,699
	Monthly Environmental AEP Pool Capacity Costs				
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$2,014,095		\$2,118,880
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$512,704		\$512,704
18	Monthly SO2 Emission Allowance Consumption		\$1,516,445		\$1,516,445
19	Total Operating Expenses [Line 12 thru Line 18]		\$4,712,523		\$4,817,308
20	Total Revenue Requirement - Big Sandy				
	Record on ES FORM 3.00, Line 1		\$5,616,363		\$5,701,019

REVISED - July 25, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of March 2011

		Revised Amount		As Filed	
	1997 Plan :				
1	Monthly Kentucky Air Emissions Fee	\$31,699		\$31,699	
	Total Monthly AEP Pool				
2	Environmental Capacity Costs	\$344,470		\$377,815	
3	Monthly SO2 Allowance Consumption	<u>\$1,516,445</u>		<u>\$1,516,445</u>	
4	Total 1997 Plan O&M Expenses		\$1,892,614		\$1,925,959
	2003 Plan :				
5	Monthly Variable Cladding at Big Sandy Unit 1	\$0		\$0	
6	Monthly Urea Consumption at Big Sandy Unit 2	\$346,559		\$346,559	
7	Monthly Catalyst Replacement at Big Sandy Unit 2	\$0		\$0	
8	Monthly ERC & NOx Allowance Consumption	\$25,294		\$25,294	
9	Equipment - Associated Operating Expenses	\$4,305		\$4,305	
10	Equipment - Associated Maintenance Expenses	<u>\$136,546</u>		<u>\$136,546</u>	
11	Total 2003 Plan O&M Expenses		\$512,704		\$512,704
12	KPCO's Rockport Unit Power O&M:				
13	E.S. Form 3.20, Line 10 X 15%		\$2,344		
14	Total Monthly O&M Expenses		<u>\$2,407,662</u>		<u>\$2,438,663</u>
15	Cash Working Capital Allowance (Line 14 X 1/8)		\$300,958		\$304,833
16	Cash Working Capital Allowance (February 2011 ES Form 3.13)		\$351,365		
17	Cash Working Capital Allowance (January 2011 ES Form 3.13)		\$186,343		
18	Cash Working Capital Allowance (December 2010 ES Form 3.13)		\$324,222		
19	Cash Working Capital Allowance (November 2010 ES Form 3.13)		\$174,445		
20	Cash Working Capital Allowance (October 2010 ES Form 3.13)		\$168,238		
21	Cash Working Capital Allowance (September 2010 ES Form 3.13)		\$152,494		
22	Cash Working Capital Allowance (August 2010 ES Form 3.13)		\$376,885		
23	Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$174,478		
24	Cash Working Capital Allowance (June 2010 ES Form 3.13)		\$158,496		
25	Cash Working Capital Allowance (May 2010 ES Form 3.13)		\$109,147		
26	Cash Working Capital Allowance (April 2010 ES Form 3.13)		<u>\$89,399</u>		
27	Total Twelve Month Total Cash Working Capital Allowance		<u>\$2,566,470</u>		

Total Cost at Line 27 is to be recorded on ES FORM 3.10, Line 7.

REVISED - July 26, 2012

ES FORM 1.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CALCULATION OF E(m) and SURCHARGE FACTOR
 For the Expense Month of April 2011

CALCULATION OF E(m)		Revised Amount		Difference
E(m) = CRR - BRR				
LINE 1	CRR from ES FORM 3.00	\$5,783,414	\$5,830,053	(\$46,639)
LINE 2	Brr from ES FORM 1.10	3,647,040	3,647,040	\$0
LINE 3	E(m) (LINE 1 - LINE 2)	\$2,136,374	\$2,183,013	(\$46,639)
LINE 4	Kentucky Retail Jurisdictional Allocation Factor, from ES FORM 3.30, Schedule of Revenues, LINE 1	78.7%	78.7%	0.0%
LINE 5	KY Retail E(m) (LINE 3 * LINE 4)	\$1,681,326	\$1,718,031	(\$36,705)
LINE 6	(Over) / Under Recovery Adjustment from ES FORM 3.30	\$759,603	\$759,603	\$0
LINE 7	Net KY Retail E(m) (LINE 5 + LINE 6)	\$2,440,929	\$2,477,634	(\$36,705)
SURCHARGE FACTOR				
LINE 8	Net KY Retail E(m) (Line 7)	\$2,440,929	\$2,477,634	(\$36,705)
LINE 9	KY Retail R(m) from ES FORM 3.30	\$42,540,201	\$42,540,201	\$0
LINE 10	Environmental Surcharge Factor for Expense Month (Line 8 / LINE 9)	5.7379%	5.8242%	-0.0863%

Effective Date for Billing: May 31, 2011

Submitted By : _____

Title : Manager Regulatory Services

Date Submitted : May 19, 2011

1/ Case No. 2009-00459, dated June 28, 2010

REVISED - July 25, 2012

ES FORM 3.00

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 For the Expense Month of April 2011

CALCULATION OF CURRENT PERIOD REVENUE REQUIREMENT

LINE NO.	COMPONENTS	Revised Amount		As Filed	
1	First Component: Associated with Big Sandy Plant ((RB KP(C)) (ROR KP(C)/12)) + OE KP(C) ES FORM 3.10, Line 20		\$5,737,305		\$5,783,944
2	Second Component: Associated with Rockport Plant (((RB IM(C)) (ROR IM(C)/12)) + OE IM(C)) ES FORM 3.20, Line 16		\$46,109		\$46,109
	Third Component: Net Proceeds from Emission Allowances Sales AS				
	1) SO ₂ - EPA Auction Proceeds received during Expense Month		\$0		\$0
	2) SO ₂ - Net Gain or (Loss) from Allowance Sales, in compliance with the AEP Interim Allowance Agreement, received during Expense Month		\$0		\$0
	Total Net Proceeds from SO ₂ Allowances		\$0		\$0
	1) NO _x - ERC Sales Proceeds, received during Expense Month		\$0		\$0
	2) NO _x - EPA Auction Proceeds, received during Expense Month		\$0		\$0
	3) NO _x - Net Gain or Loss from NO _x Allowances Sales, received during Expense Month		\$0		\$0
	Total Net Proceeds from NO _x Allowances		\$0		\$0
3	Total Net Gain or (Loss) from Emission Allowance Sales		\$0		\$0
4	Total Current Period Revenue Requirement, CRR Record on ES FORM 1.00.		\$5,783,414		\$5,830,053

REVISED - July 25, 2012

ES FORM 3.10

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 COSTS ASSOCIATED WITH BIG SANDY

For the Expense Month of April 2011

LINE NO.	COST COMPONENT	Revised Amount		As Filed	
	Return on Rate Base :				
1	Utility Plant at Original Cost	\$191,327,552		\$191,327,552	
2	Less Accumulated Depreciation	(\$63,498,558)		(\$63,498,558)	
3	Less Accum. Def. Income Taxes	(\$40,665,290)		(\$40,665,290)	
4	Net Utility Plant		\$87,163,704		\$87,163,704
5	SO2 Emission Allowance Inventory from ES FORM 3.11		\$9,444,558		\$9,444,558
6	ECR & NOx Emission Allowance Inventory from ES FORM 3.12		\$127,987		\$127,987
7	Cash Working Capital Allowance from ES FORM 3.13, Line 13		\$2,792,412		\$317,725
8	Total Rate Base		\$99,528,661		\$97,053,974
9	Weighted Average Cost of Capital - ES FORM 3.15	10.69%		10.69%	
10	Monthly Weighted Avg. Cost of Capital (9) / 12		0.89%		0.89%
11	Monthly Return of Rate Base (8) * (10)		\$885,805		\$863,780
	Operating Expenses :				
12	Monthly Depreciation Expense		\$577,252		\$577,252
13	Monthly Catalyst Amortization Expense		\$46,030		\$46,030
14	Monthly Property Taxes		\$14,017		\$14,017
15	Monthly Kentucky Air Emissions Fee		\$31,699		\$31,699
	Monthly Environmental AEP Pool Capacity Costs				
16	from ES FORM 3.14, Page 1 of 11, Column 5, Line 10		\$2,026,846		\$2,095,610
17	Monthly 2003 Plan Non-Fuel O&M Expenses from ES FORM 3.13		\$331,341		\$331,341
18	Monthly SO2 Emission Allowance Consumption		\$1,824,315		\$1,824,315
19	Total Operating Expenses [Line 12 thru Line 18]		\$4,851,500		\$4,920,164
20	Total Revenue Requirement - Big Sandy		\$5,737,305		\$5,783,944
	Record on ES FORM 3.00, Line 1				

REVISED - July 25, 2012

ES FORM 3.13

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT

For the Expense Month of April 2011

		Revised Amount		As Filed	
1997 Plan :					
1	Monthly Kentucky Air Emissions Fee	\$31,699		\$31,699	
	Total Monthly AEP Pool				
2	Environmental Capacity Costs	\$333,033		\$354,445	
3	Monthly SO2 Allowance Consumption	<u>\$1,824,315</u>		<u>\$1,824,315</u>	
4	Total 1997 Plan O&M Expenses		\$2,189,047		\$2,210,459
2003 Plan :					
5	Monthly Variable Cladding at Big Sandy Unit 1	\$0		\$0	
6	Monthly Urea Consumption at Big Sandy Unit 2	\$279,762		\$279,762	
7	Monthly Catalyst Replacement at Big Sandy Unit 2	\$0		\$0	
8	Monthly ERC & NOx Allowance Consumption	\$22,843		\$22,843	
9	Equipment - Associated Operating Expenses	\$465		\$465	
10	Equipment - Associated Maintenance Expenses	<u>\$28,271</u>		<u>\$28,271</u>	
11	Total 2003 Plan O&M Expenses		\$331,341		\$331,341
12	KPCO's Rockport Unit Power O&M:				
13	E.S. Form 3.20, Line 10 X 15%		\$2,344		
14	Total Monthly O&M Expenses		<u>\$2,522,732</u>		<u>\$2,541,800</u>
15	Cash Working Capital Allowance (Line 14 X 1/8)		\$315,341		\$317,725
16	Cash Working Capital Allowance (March 2011 ES Form 3.13)		\$300,958		
17	Cash Working Capital Allowance (February 2011 ES Form 3.13)		\$351,365		
18	Cash Working Capital Allowance (January 2011 ES Form 3.13)		\$186,343		
19	Cash Working Capital Allowance (December 2010 ES Form 3.13)		\$324,222		
20	Cash Working Capital Allowance (November 2010 ES Form 3.13)		\$174,445		
21	Cash Working Capital Allowance (October 2010 ES Form 3.13)		\$168,238		
22	Cash Working Capital Allowance (September 2010 ES Form 3.13)		\$162,494		
23	Cash Working Capital Allowance (August 2010 ES Form 3.13)		\$376,885		
24	Cash Working Capital Allowance (July 2010 ES Form 3.13)		\$174,478		
25	Cash Working Capital Allowance (June 2010 ES Form 3.13)		\$158,496		
26	Cash Working Capital Allowance (May 2010 ES Form 3.13)		<u>\$109,147</u>		
27	Total Twelve Month Total Cash Working Capital Allowance		<u>\$2,792,412</u>		

Total Cost at Line 27 is to be recorded on ES FORM 3.10, Line 7.

Kentucky Power Company

REQUEST

Refer to Kentucky Power's response to Staff's First Request Item No.1, page 94, which is the month of November 2010.

- a. Explain why the following calculation does not result in the proposed working capital adjustment of \$13,572 for November 2010 as indicated on Exhibit LPM-1:

Revised cash working capital allowance	\$2,057,239
As filed cash working capital allowance	\$ 180,700
Difference	\$1,876,539
Times monthly weighted cost of capital	.0088
Equals	\$ 16,514
Times Kentucky retail jurisdictional factor	.819
Equals	\$ 13,525

- b. Provide an explanation for why the same calculation method noted in Item 2.a. above does not result in the proposed cash working capital adjustments for December 2010 through April 2011.

RESPONSE

a-b. Kentucky Power agrees with the logic displayed above, but suggests a further adjustment is required. If the same calculation is performed, subtracting the "as adjusted cash working capital" for November 2010 of \$174,455 (Line 15, ES Form 3.13, Page 13 of 33, Response to Item 1), the difference is the \$13,572 reported on Exhibit LPM-1. The "adjusted cash working capital" reflects further adjustments to working capital beginning November 2010 because of capacity adjustments and removal of certain expenses. These further adjustments are not included in the calculation above. The adjusted calculation that yields the amount reported on Exhibit LPM-1 follows:

Revised Cash Working Capital Allowance	2,057,239
November Adjusted Cash Working Capital Allowance	174,445
Difference	1,882,794
Times Monthly Weighted Cost of Capital	0.0088
Equals	16,569
Times Kentucky Retail Jurisdictional Factor	0.819
Equals	13,570

WITNESS: Lila P Munsey

Kentucky Power Company

REQUEST

In electronic format, with all formulas intact and unprotected, provide all monthly environmental surcharge filings from May 2009 through the most current month, filed with all revisions and adjustments, including any determined as a result of this request for information. Also provide Exhibit LPM-1 in electronic format.

RESPONSE

Please see the enclosed CD for files in electronic format, with formulas intact and unprotected for all monthly environmental surcharge filings from May 2009 through April 2011, Exhibit LPM-1, and the Summary Schedule for the update resulting from Response to Item No. 1. The person responsible for preparing the filing is on family medical leave. The schedules for the period May 2011 through the present will be promptly provided upon her return.

WITNESS: Lila P Munsey