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PLEASE RESPOND TO:
KINGSPORT OFFICE

June 28, 2012

VIA EMAIL & FEDEX

KPOW.85706

ATTN: Sharla Dillon, Dockets & Records Manager
Kenneth C. Hill, Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

filed electronically in docket office on 06/28/12

Re: Petition of Kingsport Power Company d/b/a AEP Appalachian Power; **Docket No. 12-00051**

Dear Chairman Hill:

Enclosed with this letter is Appalachian Power Company's Responses to the Staff's Data Request No. 1, posed in Mr. Foster's letter to me dated June 13, 2012. We will be shipping the original and four copies via FedEx. The disk referenced in the Responses will also be included in the FedEx package.

If you have any questions, please do not hesitate to contact the writer.

Very sincerely yours,

HUNTER, SMITH & DAVIS, LLP

William C. Bovender
Counsel for Appalachian Power Company

Enclosures

c: Jean Stone, General Counsel (via email & US Mail w/enc.)
Cynthia Kinser, Conumer Advocate Division (via email & US Mail w/enc.)
Ed Petrini, Esq. (via email & US Mail w/enc.)
James R. Bacha, Esq. (via email w/enc.)
William A. Bosta (via email w/enc.)
Hector Garcia, Esq. (via email w/enc.)
Cynthia L. Frazier-Keller (via email w/enc.)
David Foster (via email w/enc.)

TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 12-00051
Data Requests and Requests for the Production of Documents by the TRA Staff of the Tennessee Regulatory Authority (First Set) To Kingsport Power Company

Data Request Staff 1-001:

Please provide an electronic copy of Ms. Frazier-Keller's Exhibit No. 2 in excel format with working formulas.

Response Staff 1-001:

Please see the attached Staff 1-001, Attachments 1 and 2 on the attached CD for the revised request per the TRA Staff of Exhibits Nos. 1 and 3 in Excel format.

The foregoing response is made by Cynthia L. Frazier-Keller, Regulatory Consultant, Regulatory Services on behalf of Kingsport Power Company.

TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 12-00051
Data Requests and Requests for the Production of Documents by the TRA Staff of the Tennessee Regulatory Authority (First Set) To Kingsport Power Company

Data Request Staff 1-002:

Please explain the difference between the 2009 demand allocation factors found in Exhibit No. 1 and the 2009 demand allocation factors filed with the PPAR tariff filing (# 2010-0231) effective January 1, 2011.

Response Staff 1-002:

In Case No. 2010-0231 (Docket No. 08-00213), the demand allocation factors include IP-Transmission customers. Because the storm damage impacted distribution level customers, this class was excluded from the demand allocator calculations in this filing. In addition, this filing uses the 2009 12 NCP average peak loads to calculate the demand allocator rather that the 12 CP average peak loads used in case No. 2010-0231(Docket No. 08-00213). All of the storm expenses are distribution related which are more appropriately allocated on an NCP basis. A CP demand allocator is not used to allocate distribution related expenses. The PPAR is related to generation expenses, which are more appropriately allocated on a CP basis.

The foregoing response is made by Cynthia L. Frazier-Keller, Regulatory Consultant, Regulatory Services on behalf of Kingsport Power Company.

TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 12-00051
Data Requests and Requests for the Production of Documents by the TRA Staff of the Tennessee Regulatory Authority (First Set) To Kingsport Power Company

Data Request Staff 1-003:

Provide support for the 2009 demand allocation factors used, the 2009 loss factor, the metered kWh, the number of lamps and the 2009 billing demand kW.

Response Staff 1-003:

Please see Staff 1-003, Attachment 1 for the metered kWh, billing demand kW and number of lamps, Staff 01-003 Attachment 2 for the 2009 12 NCP average peak load calculation, on the attached CD, and Staff 01-003, Attachment 3 for the support for the 2009 loss factors.

The foregoing response is made by Cynthia L. Frazier-Keller, Regulatory Consultant, Regulatory Services on behalf of Kingsport Power Company.

Kingsport Power Company
Calculation of 2009 Demand Allocation Factors
Purchased Power Adjustment Rider

Demand Allocation Factors

Class	2009 12 CP Average Peak Load (KW)	2009 Loss Factor	Loss Adjusted Load (to Transmission)	2009 Allocation Factor
Residential	156,356	1.06266	166,153	46.39%
SGS	3,579	1.06266	3,803	1.06%
MGS	19,725	1.06266	20,961	5.85%
LGS - Sec	31,138	1.06266	33,089	9.24%
LGS - Pri	2,746	1.03337	2,838	0.79%
Total LGS	33,884		35,927	10.03%
IP - Pri	16,670	1.03337	17,226	4.81%
IP - Tran	99,814	1.00000	99,814	27.87%
Total IP	116,484		117,040	32.68%
EHG	4,630	1.06266	4,920	1.37%
CS	1,881	1.06266	1,999	0.56%
PS	6,167	1.06266	6,553	1.83%
OL	774	1.06266	822	0.23%
Total	343,480		358,179	100%

Kingsport Power Company
Calculation of 2009 Energy Allocation Factors
Purchased Power Adjustment Rider

Energy Allocation Factors

Class	2009 Metered kWh	2009 Loss Factor	Loss Adjusted Load (to Transmission)	2009 Allocation Factor
Residential	713,952,271	1.05881	755,939,804	33.49%
SGS	22,587,006	1.05881	23,915,348	1.06%
MGS	104,043,126	1.05881	110,161,902	4.88%
LGS - Sec	227,274,462	1.05881	240,640,473	10.66%
LGS - Pri	20,043,700	1.02433	20,531,363	0.91%
Total LGS	247,318,162		261,171,836	11.57%
IP - Pri	136,700,600	1.02433	140,026,526	6.20%
IP - Tran	884,730,823	1.00000	884,730,823	39.20%
Total IP	1,021,431,423		1,024,757,349	45.40%
EHG	29,700,951	1.05881	31,447,664	1.39%
CS	9,734,852	1.05881	10,307,359	0.46%
PS	32,943,460	1.05881	34,880,865	1.55%
OL	4,292,046	1.05881	4,544,461	0.20%
Total	2,186,003,297		2,257,126,588	100%

Kingsport Power Company
Class Load Research Analysis
Demand Allocation Support - Metered KW 2009

Date		Jan 1/16	Feb 2/5	Mar 3/3	Apr 4/8	May 5/28	Jun 6/26	Jul 7/9	Aug 8/10	Sep 9/23	Oct 10/19	Nov 11/6	Dec 12/11	Sum of Peaks in MW	Sum Peak in KW	Average in KW
Hour		0800	0800	0800	0800	1700	1700	1600	1700	1700	0800	0800	0800			
Kingsport Total	Coincident Peak	499.6	475.6	437.6	320.7	297.4	320.9	323.3	355.3	321.2	321.1	307.3	397.3	4377.2	4,377,200	
Residential	Coincident Peak	271.8	247.9	220.3	135.5	102.0	121.5	109.7	125.8	104.7	136.8	121.2	179.2	1876.3	1,876,276	156,356
Electric Heat General	Coincident Peak	6.3	5.8	6.0	3.4	3.7	5.3	4.3	5.0	3.9	3.0	3.0	5.8	55.6	55,557	4,630
Church Service	Coincident Peak	2.5	2.5	2.1	1.3	1.4	2.1	1.3	2.3	1.8	1.3	1.4	2.6	22.6	22,570	1,881
Public Schools	Coincident Peak	7.1	7.7	7.8	6.2	4.6	4.1	4.6	4.7	5.4	7.3	6.8	7.6	74.0	74,002	6,167
Small General Service	Coincident Peak	4.8	5.0	4.4	2.6	3.7	4.4	3.8	2.9	3.0	2.2	2.4	3.8	42.9	42,943	3,579
Medium General Service	Coincident Peak	24.7	25.4	24.2	15.8	19.5	20.5	20.1	23.4	17.9	14.1	12.3	18.8	236.7	236,696	19,725
Large General Service	Coincident Peak	35.4	39.5	35.4	31.5	41.5	36.1	39.8	38.8	31.9	24.9	25.3	26.4	406.6	406,609	33,884
Industrial Power - Primary	Coincident Peak	16.7	16.9	14.7	16.0	17.5	17.6	16.6	17.5	17.7	16.2	15.4	17.2	200.0	200,046	16,670
Industrial Power - Transmission	Coincident Peak	100.9	98.0	98.9	100.1	97.2	99.6	95.8	98.7	107.6	101.3	99.7	100.1	1197.8	1,197,772	99,814
Lighting	Coincident Peak	1.9	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.7	2.1	2.7	9.3	9,290	774
Losses & Unaccounted		27.3	26.1	23.9	8.3	6.2	9.6	27.4	36.1	27.5	12.4	17.7	33.1	255.4	255,439	
Losses & Unaccounted %		5.5%	5.5%	5.5%	2.6%	2.1%	3.0%	8.5%	10.2%	8.6%	3.8%	5.8%	8.3%			

American Electric Power
KINGSPORT POWER COMPANY

TARIFF SUMMARY BILLED REVENUE - ALL REVENUE CLASSES
12 MONTHS BILLED - MCSR0162 - FINAL

Prepared: 01/11/2010 06:26:51 AM

December 2009 Page: 1

TARIFF		REVENUE	FUEL CLAUSE	REVENUE EXCL FUEL CLAUSE	METERED KWH	OFF PK KWH	BILLING DEMAND	# OF CUST INCL	# OF CUST EXCL	# OF LAMPS	REALIZATION INCL FUEL	REALIZATION EXCL FUEL	FACILITY CHARGE
011	RS-LMWH	52,607.47	8,188.04	44,419.43	729,661	0	129.9	34	0	0	7.21	6.09	0.00
015	RS	54,029,276.06	7,972,242.12	46,057,033.94	711,185,648	0	13,626.2	40,936	0	0	7.60	6.48	0.00
018	RS EMP	136,979.41	22,202.67	114,776.74	2,000,868	0	0.0	100	0	0	6.85	5.74	0.00
051	RSW-LMHEM	2,384.10	404.07	1,980.03	36,054	0	0.0	2	0	0	6.61	5.49	0.00
053	OL 7000	52,843.59	0.00	52,843.59	396,244	0	0.0	0	424	462	13.34	13.34	95.40
054	9500 HPS	260,597.31	0.00	260,597.31	1,355,060	0	0.0	0	2,381	2,822	19.23	19.23	13,045.19
055	OL 20000	10,756.27	0.00	10,756.27	104,792	0	0.0	0	33	55	10.26	10.26	0.00
057	22000 HPS	93,203.08	0.00	93,203.08	634,174	0	0.0	0	400	632	14.70	14.70	11,313.74
103	27500SVPT	1,764.39	0.00	1,764.39	4,944	0	0.0	0	1	4	35.69	35.69	0.00
107	22000HPSF	62,021.11	0.00	62,021.11	398,806	0	0.0	0	226	397	15.55	15.55	7,755.29
109	50000HPSF	10,541.60	0.00	10,541.60	96,500	0	0.0	0	18	51	10.70	10.70	1,142.33
110	17000 MH	8,432.10	0.00	8,432.10	60,575	0	0.0	0	30	51	13.83	13.83	364.49
111	9500HPSPT	47,373.65	0.00	47,373.65	150,879	0	0.0	0	59	314	31.40	31.40	3,255.21
115	9500 HPSF	12,902.51	0.00	12,902.51	53,865	0	0.0	0	76	112	23.95	23.95	498.67
116	28800 MH	115,156.04	0.00	115,156.04	1,009,428	0	0.0	0	164	535	11.42	11.42	13,035.36
122	190008VPT	3,704.67	0.00	3,704.67	6,336	0	0.0	0	4	9	58.47	58.47	0.00
124	50000SVPF	1,910.92	0.00	1,910.92	8,000	0	0.0	0	1	4	23.89	23.89	0.00
126	36000MHPF	2,898.48	0.00	2,898.48	11,035	0	0.0	0	4	6	26.27	26.27	115.89
208	EHG	2,067,344.07	277,305.22	1,790,138.85	24,759,510	0	114,941.2	507	0	0	8.35	7.23	0.00
209	EHG MIN	417,209.55	55,273.26	361,936.29	4,941,441	0	23,292.1	138	0	0	8.44	7.32	0.00
221	OS	852,210.77	108,432.43	743,778.34	9,734,852	0	55,272.4	186	0	0	8.75	7.64	0.00
229	MGS TODON	51,415.67	7,033.14	44,382.53	624,734	308,315	0.0	9	0	0	8.23	7.10	0.00
231	SGS FIXED	1,978,006.12	222,648.69	1,755,357.43	19,832,301	0	25,445.3	3,162	0	0	9.97	8.85	0.00
232	SGS MEAS	232,983.40	28,354.82	204,628.58	2,531,978	0	8,428.1	259	0	0	9.20	8.08	0.00
233	SGS NMTR	34,726.39	2,482.78	32,243.61	222,727	0	0.0	67	0	0	11.10	9.99	0.00
235	MGS SEC	8,833,842.75	1,151,666.47	7,682,176.28	102,850,942	0	397,593.4	1,324	0	0	8.59	7.47	0.00
237	MGS PRI	48,171.81	6,394.55	41,777.26	567,450	0	2,586.0	4	0	0	8.49	7.36	0.00
240	LGS SEC	15,923,546.36	2,490,654.30	13,432,892.06	222,452,062	0	662,419.7	242	0	0	7.16	6.04	0.00
242	LGS M SEC	329,390.11	53,305.94	276,084.17	4,822,400	0	12,824.0	4	0	0	6.83	5.73	0.00
244	LGS PRI	1,403,329.55	224,655.39	1,178,674.16	23,043,700	0	66,299.0	9	0	0	7.00	5.88	0.00
322	IP PRI	7,487,825.36	1,536,221.35	5,951,604.01	136,700,600	0	218,764.0	3	0	0	5.48	4.35	0.00
324	IP TRAN	45,011,077.30	9,869,330.16	35,141,747.14	884,730,823	0	1,381,298.8	4	0	0	5.20	4.09	0.00
523	SL	1,315,751.63	0.00	1,315,751.63	7,547,241	0	0.0	4	0	0	17.43	17.43	0.00
640	PS	641,115.35	87,965.02	553,150.33	7,888,471	0	32,085.6	17	0	0	8.13	7.01	0.00
641	PS UNITS	71,672.14	11,633.94	60,038.20	1,038,600	0	4,061.4	1	0	0	6.90	5.78	0.00
642	PS ALL E	1,591,116.58	269,461.19	1,321,655.39	24,016,389	0	82,278.5	16	0	0	6.63	5.50	0.00

American Electric Power

KINGSPORT POWER COMPANY

TARIFF SUMMARY BILLED REVENUE - ALL REVENUE CLASSES

1 MONTH BILLED - MCSR0162 - FINAL

Prepared: 01/11/2010 06:28:35 AM

December 2009

TARIFF		REVENUE	FUEL CLAUSE	REVENUE EXCL FUEL CLAUSE	METERED KWH	OFF PK KWH	BILLING DEMAND	# OF CUST INCL	# OF CUST EXCL	# OF LAMPS	REALIZATION INCL FUEL	REALIZATION EXCL FUEL	FACILITY CHARGE
011	RS-LMWH	5,547.47	915.72	5,031.75	82,151	0	0.0	34	0	0	7.24	6.13	0.00
015	RS	6,230,325.80	934,636.77	5,305,689.03	82,942,608	0	1,214.3	41,099	0	0	7.51	6.40	0.00
016	RS EMP	15,198.69	2,491.97	12,706.72	223,556	0	0.0	101	0	0	6.80	5.68	0.00
051	RSW-LM-EM	288.24	48.62	239.62	4,362	0	0.0	2	0	0	6.61	5.49	0.00
093	OL 7000	4,252.91	0.00	4,252.91	40,710	0	0.0	0	407	446	10.45	10.45	7.95
094	9500 HPS	21,737.95	0.00	21,737.95	145,503	0	0.0	0	2,378	2,810	14.94	14.94	1,099.61
095	OL 20000	896.30	0.00	896.30	11,198	0	0.0	0	34	56	8.00	8.00	0.00
097	22000 HPS	7,868.50	0.00	7,868.50	68,517	0	0.0	0	409	644	11.49	11.49	962.80
103	27500SVPT	147.11	0.00	147.11	528	0	0.0	0	1	4	27.86	27.86	0.00
107	22000HPSF	5,122.46	0.00	5,122.46	42,128	0	0.0	0	222	392	12.16	12.16	640.60
109	50000HPSF	976.26	0.00	976.26	11,867	0	0.0	0	22	56	8.23	8.23	99.46
110	17000 MH	675.95	0.00	675.95	6,395	0	0.0	0	31	50	10.57	10.57	17.30
111	9500HPSPT	3,928.18	0.00	3,928.18	16,112	0	0.0	0	58	314	24.38	24.38	273.44
115	9500 HPSF	1,079.98	0.00	1,079.98	5,809	0	0.0	0	75	112	18.59	18.59	41.60
116	28800 MH	9,532.68	0.00	9,532.68	107,184	0	0.0	0	163	531	8.89	8.89	1,076.41
122	16000SVPT	308.84	0.00	308.84	675	0	0.0	0	4	9	45.75	45.75	0.00
124	50000SVPF	159.32	0.00	159.32	856	0	0.0	0	1	4	18.61	18.61	0.00
126	36000MHPF	245.58	0.00	245.58	948	0	0.0	0	4	6	26.33	26.33	10.44
208	EHG	172,535.81	22,841.26	149,694.55	2,034,881	0	10,361.0	505	0	0	8.48	7.36	0.00
209	EHG MIN	46,105.92	6,211.81	39,894.11	554,506	0	2,480.8	137	0	0	8.31	7.19	0.00
221	CS	72,101.79	9,201.01	62,900.78	813,010	0	4,729.8	186	0	0	8.87	7.74	0.00
229	MGS TOOON	5,778.08	798.29	4,979.79	71,516	37,181	0.0	5	0	0	8.07	6.96	0.00
231	SGS FIXED	187,398.27	21,509.56	165,888.71	1,925,360	0	2,296.5	3,175	0	0	9.73	8.62	0.00
232	SGS MEAS	21,087.82	2,590.63	18,497.19	230,217	0	706.9	257	0	0	9.16	8.03	0.00
233	SGS NMTR	2,010.40	197.53	1,812.87	17,625	0	0.0	67	0	0	11.41	10.29	0.00
235	MGS SEC	743,320.87	96,558.92	646,762.05	8,573,867	0	33,189.0	1,325	0	0	8.67	7.54	0.00
237	MGS PRI	4,172.56	543.97	3,628.59	48,800	0	222.0	4	0	0	8.55	7.44	0.00
240	LGS SEC	1,321,967.11	208,593.97	1,113,373.14	18,371,824	0	52,841.0	241	0	0	7.20	6.06	0.00
242	LGS M SEC	25,935.26	4,390.36	21,544.90	371,600	0	960.0	4	0	0	6.98	5.80	0.00
244	LGS PRI	123,093.43	19,252.78	103,840.65	1,699,200	0	5,619.0	5	0	0	7.24	6.11	0.00
322	IP PRI	704,389.34	148,723.05	555,666.29	13,342,100	0	18,764.0	3	0	0	5.28	4.16	0.00
324	IP TRAN	4,019,627.93	866,646.33	3,152,981.60	77,369,122	0	113,751.0	4	0	0	5.20	4.08	0.00
523	SL	110,979.41	0.00	110,979.41	814,597	0	0.0	4	0	0	13.62	13.62	0.00
540	PS	54,250.51	7,506.74	46,743.77	659,561	0	2,554.9	17	0	0	8.23	7.09	0.00
541	PS UNITS	5,811.35	929.65	4,881.70	83,400	0	303.0	1	0	0	6.97	5.85	0.00
542	PS ALL E	163,230.42	27,366.71	135,863.71	2,438,210	0	7,708.9	16	0	0	6.69	5.57	0.00
Grand Total		14,052,493.60	2,371,955.65	11,720,537.95	213,123,595	37,181	257,702.1	47,195	3,810	5,434	6.61	5.50	4,229.61

KINGSPORT POWER

2006 Analysis of System Losses

September 21, 2007

Prepared by:

Management Applications Consulting, Inc.
1103 Rocky Drive – Suite 201
Reading, PA 19609
Phone: (610) 670-9199 / Fax: (610) 670-9190

MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, PA 19609-1157 • 610/670-9199 • fax 610/670-9190 •www.manapp.com

September 21, 2007

Mr. Meredith Gafford
East Transmission Planning
American Electric Power
700 Morrison Road
Gahanna, OH 43230

RE: 2006 KINGSPORT POWER LOSS ANALYSIS

Dear Mr. Gafford:

Transmitted herewith are the results of the 2006 Analysis of System Losses of the Kingsport Power's power system. Our analysis develops cumulative expansion factors (loss factors) for both demand (peak/kW) and energy (average/kWh) losses by discrete voltage levels applicable to metered sales data. Table 1 of the Executive Summary presents the results and appropriate loss factors to apply to metered load research or sales data for adjustment to system input.

On behalf of MAC, we appreciate the opportunity to assist you in performing the loss analysis contained herein. The level of detailed load research and sales data by voltage level, coupled with a summary of power flow data and power system model, forms the foundation for determining reasonable and representative power losses on the power system. Our review of these data and calculated loss results support the proposed loss factors as presented herein for your use in various cost of service, rate studies, and demand analyses.

Should you require any additional information, please let us know at your earliest convenience.

Sincerely,

Paul M. Normand
Principal

Enclosure
PMN/rjp

Kingsport Power
2006 Analysis of System Losses

TABLE OF CONTENTS

Kingsport Power
2006 Analysis of System Losses

1.0 EXECUTIVE SUMMARY

This report presents Kingsport Power's 2006 Analysis of System Losses as performed by Management Applications Consulting, Inc. (MAC). The study developed separate demand (kW) and energy (kWh) loss factors for each voltage level of service in the power system. The cumulative loss factor results by voltage level, as presented herein, can be used to adjust metered kW and kWh sales data for losses in performing cost of service studies, determining voltage discounts, and other analyses which may require a loss adjustment.

The procedures used in the overall loss study were similar to prior studies and emphasized the use of "in house" resources where possible. To this end, extensive use was made of the Company's peak hour power flow data and transformer plant investments in the model. In addition, measured and estimated load data provided a means of calculating reasonable estimates of losses by using a "top-down" and "bottom-up" procedure. In the "top-down" approach, losses from the high voltage system, through and including distribution substations, were calculated along with power flow data, conductor and transformer loss estimates, and energy delivery.

With the recent emergence of transmission as a stand-alone function throughout various regions of the country, a modification to the historical calculation of the transmission loss factors was required. Previous loss studies recognized the multipath approach to losses from high voltage to low voltage delivery. The current definition of transmission losses recognized in the industry is simply to sum all losses at transmission as an integrated system. This approach will typically increase the resulting transmission loss factors.

The load research data provided the starting point for performing a "bottom-up" approach for estimating the remaining distribution losses. Basically, this "bottom-up" approach develops line loadings by first determining loads and losses at each level beginning at a customer's meter and service entrance and then going through secondary lines, line transformers, primary lines and finally distribution substation. These distribution system loads and associated losses are then compared to the initial calculated input into Distribution Substation loadings for reasonableness prior to finalizing the loss factors. An overview of the loss study is shown on Figure 1 on the next page.

Appendix A of this report presents the APCO transmission only loss analysis which was calculated separately and was inputted into the Kingsport Power Loss Model presented in Appendix B. The Transmission voltages analyzed included 765 kV, 500 kV, 345 kV, 230 kV and 138 kV facilities.

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Table 1, below, provides the final results from Appendix B for the 2006 calendar year. Exhibit 8 of Appendix B presents a more detailed analysis of the final calculated summary results of losses by segments of the power system. These Table 1 cumulative loss expansion factors are applicable only to metered sales at the point of receipt for adjustment to the power system's input level.

TABLE 1
Loss Factors at Sales Level, Calendar Year 2006

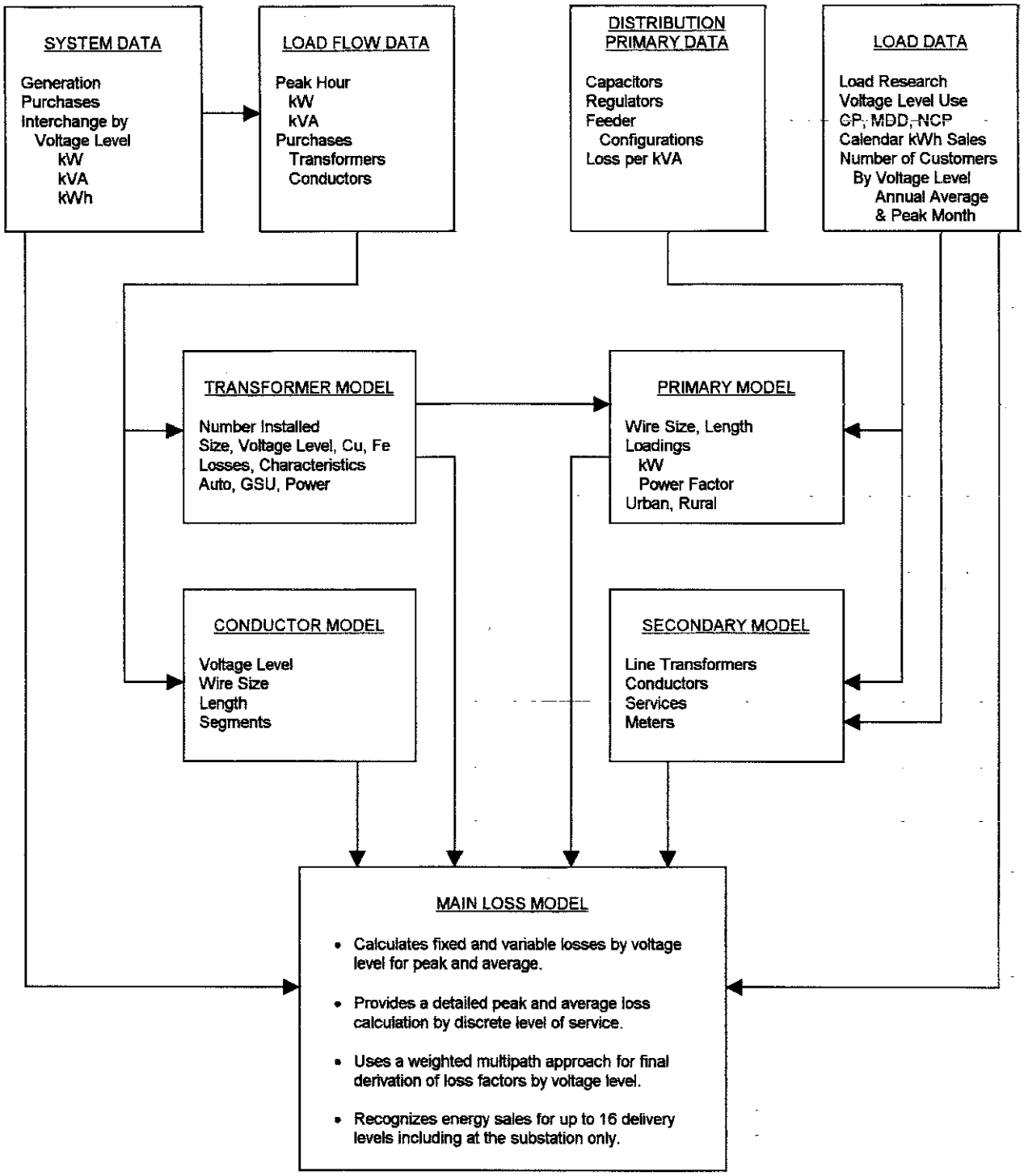
Voltage Level of Service	Total Kingsport Power	Delivery System (Excludes Transmission)
Demand (kW)		
Transmission[1]	1.03867	–
Subtransmission	1.05040	1.01129
Primary Lines	1.07333	1.03337
Secondary	1.10375	1.06266
Energy (kWh)		
Transmission[1]	1.02959	–
Subtransmission	1.03964	1.00976
Primary Lines	1.05464	1.02433
Secondary	1.09015	1.05881
Losses – Net System Input[2]	6.16% MWh	
	7.97% MW	
Losses – Net System Output[3]	6.56% MWh	
	8.66% MW	

The loss factors presented in the Distribution Delivery System column of Table 1 are the Total Kingsport Power loss factors divided by the transmission loss factor in order to remove these losses from each service level loss factor. For example, the secondary distribution demand loss factor of 1.06266 includes only the recovery of all subtransmission and distribution losses from the subtransmission lines and substations, distribution substation, primary lines, line transformers, secondary conductors and services.

The net system input shown in Table 1 represents percent losses of 6.16% for the Total Kingsport Power internal load MWH using calculated losses divided by the internal input energy to the system. The net system output shown in Table 1 represents MWh losses of 6.56% and MW losses of 8.66% using the appropriate losses for each divided by the output or sales data as shown on Exhibits 1 and 7 of the study.

[1] Reflects service at transmission voltages of 138 kV or greater.
[2] Net system input equals (Internal) firm sales plus losses, Company use less non-requirement sales and related losses. See Appendix A, Exhibit 1, for their calculations.
[3] Net system output equals losses divided by output or sales data as a reference.

MANAGEMENT APPLICATIONS CONSULTING, INC.
ELECTRIC LOSS MODEL OVERVIEW



Kingsport Power
2006 Analysis of System Losses

2.0 INTRODUCTION

This report of the 2006 Analysis of System Losses for Kingsport Power provides a summary of results, conceptual background or methodology, description of the analyses, and input information related to the study.

2.1 Conduct of Study

Typically, between five to ten percent of the total kWh requirements of an electric utility is lost or unaccounted for in the delivery of power to customers. Investments must be made in facilities which support the total load which includes losses or unaccounted for load. Revenue requirements associated with load losses are an important concern to utilities and regulators in that customers must equitably share in all of these cost responsibilities. Loss expansion factors are the mechanism by which customers' metered demand and energy data are mathematically adjusted to the generation or input level (point of reference) when performing cost and revenue calculations.

An acceptable accounting of losses can be determined for any given time period using available engineering, system, and customer data along with empirical relationships. This loss analysis for the delivery of demand and energy utilizes such an approach. A microcomputer loss model[4] is utilized as the vehicle to organize the available data, develop the relationships, calculate the losses, and provide an efficient and timely avenue for future updates and sensitivity analyses. Our procedures and calculations are similar with prior loss studies, and they rely on numerous databases that include customer statistics and power system investments.

Company personnel performed most of the data gathering and data processing efforts and checked for reasonableness. MAC provided assistance as necessary to construct databases, transfer files, perform calculations, and check the reasonableness of results. A review of the preliminary results provided for additions to the database and modifications to certain initial assumptions based on available data. Efforts in determining the data required to perform the loss analysis centered on information which was available from existing studies or reports within the Company. From an overall perspective, our efforts concentrated on five major areas:

1. System information concerning peak demand and annual energy requirements by voltage level of service using metered data and load research,
2. High voltage power system power flow data and associated loss calculations,
3. Distribution system primary and secondary loss calculations,
4. Derivation of fixed and variable losses by voltage level, and
5. Development of final cumulative expansion factors at each voltage for peak demand (kW) and annual energy (kWh) requirements at the point of delivery (meter).

[4]Copyright by Management Applications Consulting, Inc.

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2.2 Description of Model

The loss model is a customized applications model, constructed using the Excel software program. Documentation consists primarily of the model equations at each cell location. A significant advantage of such a model is that the actual formulas and their corresponding computed values at each cell of the model are immediately available to the analyst.

A brief description of the three (3) major categories of effort for the preparation of each loss model is as follows:

- Main sheet which contains calculations for all primary and secondary losses, summaries of all conductor and transformer calculations from other sheets discussed below, output reports and supporting results.

- Transformer sheet which contains data input and loss calculations for each distribution substation and high voltage transformer. Separate iron and copper losses are calculated for each transformer by identified type.

- Conductor sheet containing summary data by major voltage level as to circuit miles, loading assumptions, and kW and kWh loss calculations. Separate loss calculations for each line segment were made using the Company's power flow data by line segment and summarized by voltage level in this model.

Appendix A presents a separate loss study result which derived the loss factors for the APCO system wide transmission only facilities. These transmission loss results were applied to Kingsport's power system and formed the basis and starting point with which to derive the final Kingsport Power loss factors for each remaining voltage level as presented in Appendix B and summarized on Table 1 of the Executive Summary.

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3.0 METHODOLOGY

3.1 Background

The objective of a Loss Study is to provide a reasonable set of energy (average) and demand (peak) loss expansion factors which account for system losses associated with the transmission and delivery of power to each voltage level over a designated period of time. The focus of this study is to identify the difference between total energy inputs and the associated sales with the difference being equitably allocated to all delivery levels. Several key elements are important in establishing the methodology for calculating and reporting the Company's losses. These elements are:

- Selection of voltage level of services,
- Recognition of losses associated with conductors, transformations, and other electrical equipment/components within voltage levels,
- Identification of customers and loads at various voltage levels of service,
- Review of generation or net power supply input at each level for the test period studied, and
- Analysis of kW and kWh sales by voltage levels within the test period.

The three major areas of data gathering and calculations in the loss analysis were as follows:

1. System Information (monthly and annual)

   - MWH generation and MWH sales.
   - Coincident peak estimates and net power supply input from all sources and voltage levels.
   - Customer load data estimates from available load research information, adjusted MWH sales, and number of customers in the customer groupings and voltage levels identified in the model.
   - System default values, such as power factor, loading factors, and load factors by voltage level.

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2. High Voltage System (Appendix A)

   - Conductor information was summarized from a database by the Company which reflects the transmission system by voltage level. Extensive use was made of the Company's power flow data with the losses calculated and incorporated into the final loss calculations.

   - Transformer information was developed in a database to model transformation at each voltage level. Substation power, step-up, and auto transformers were individually identified along with any operating data related to loads and losses.

   - Power flow data of peak condition was the primary source of equipment loadings and derivation of load losses in the high voltage loss calculations (greater than 100 KV).

3. Delivery System

   - Subtransmission – Peak load data and calculations form the Power flow analysis for each substation and conductor circuit.

   - Distribution Substations – Data was developed for modeling each substation as to its size and loading. Loss calculations were performed from this data to determine load and no load losses separately for each transformer.

   - Primary lines – Line loading and loss characteristics for primary circuits were obtained from the Company. These loss results developed kW loss per MW of load and a composite average was calculated to derive the primary loss estimate.

   - Line transformers – Losses in line transformers were based on each customer service group's size, as well as the number of customers per transformer. Accounting and load data provided the foundation with which to model the transformer loadings and to calculate load and no load losses.

   - Secondary network – Typical secondary networks were estimated for conductor sizes, lengths, loadings, and customer penetration for residential and small general service customers based on data provided by the Company.

- Services – Typical services were estimated for each secondary service class of customers identified in the study with respect to type, length, and loading.

The loss analysis was thus performed by constructing the model in segments and subsequently calculating the composite until the constraints of peak demand and energy were met:

- Information as to the physical characteristics and loading of each transformer and conductor segment was modeled.
- Conductors, transformers, and distribution were grouped by voltage level, and unadjusted losses were calculated.
- The loss factors calculated at each voltage level were determined by "compounding" the per-unit losses. Equivalent sales at the supply point were obtained by dividing sales at a specific level by the compounded loss factor to determine losses by voltage level.
- The resulting demand and energy loss expansion factors were then used to adjust all sales to the generation or input level in order to estimate the difference.
- Reconciliation of kW and kWh sales by voltage level using the reported system kW and kWh was accomplished by adjusting the initial loss factor estimates until the mismatch or difference was eliminated.

3.2 Calculations and Analysis

This section provides a discussion of the input data, assumptions, and calculations performed in the loss analysis. Specific appendices have been included in order to provide documentation of the input data utilized in the model.

3.2.1 Bulk and Transmission Lines

The transmission line losses were calculated based on a modeling of unique voltage levels identified by the power flow data and configuration for the entire integrated APCO high voltage Power System. Specific information as to length of line, type of conductor, voltage level, peak load, maximum load, etc., were provided based on Company records and utilized as data input in the loss model.

Actual MW and MVA line loadings were based on APCO's peak loading conditions. Calculations of line losses were performed for each line segment

separately and combined by voltage levels for reporting purposes as shown in the Discussion of Results (Section 4.0) of this report. The loss calculations consisted of determining a circuit current value based on MVA line loadings and evaluating the I^2R results for each line segment.

After system coincident peak hour losses were identified for each voltage level, a separate calculation was then made to develop annual average energy losses based on a loss factor approach. Load factors were determined for each voltage level based on system and customer load information. An estimate of the Hoebel coefficient (see Appendix C) was then used to calculate energy losses for the entire period being analyzed. The results are presented in Section 4.0 of this report.

3.2.2 Transformers

The transformer loss analysis required several steps in order to properly consider the characteristics associated with various transformer types; such as, step-up, auto transformers, distribution substations, and line transformers. In addition, further efforts were required to identify both iron and copper losses within each of these transformer types in order to obtain reasonable peak (kW) and average energy (kWh) losses. While iron losses were considered essentially constant for each hour, recognition had to be made for the varying degree of copper losses due to hourly equipment loadings.

Standardized test data tables were used to represent no load (fixed) and full load losses for different types and sizes of transformers. This test data was incorporated into the loss model to develop relationships representing copper and iron losses for the transformer loss calculation. These results were then totaled by various groups, as identified and discussed in Section 4.0.

The remaining miscellaneous losses considered in the loss study consisted of several areas which do not lend themselves to any reasonable level of modeling for estimating their respective losses and were therefore lumped together into a single loss factor of 0.10%. The typical range of values for these losses is from 0.10% to 0.25%, and we have assumed the lower value to be conservative at this time. The losses associated with this loss factor include bus bars, unmetered station use, and grounding transformers.

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2006 Analysis of System Losses

3.2.3 Distribution System

The load data at the substation and customer level, coupled with primary and secondary network information, was sufficient to model the distribution system in adequate detail to calculate losses.

Primary Lines

Primary line loadings take into consideration the available distribution load along with the actual customer loads including losses. Primary line loss estimates were prepared by the Company for use in this loss study. These estimates considered loads per substation, voltage levels, loadings, total circuit miles, wire size, and single- to three-phase investment estimates. All of these factors were considered in calculating the actual demand (kW) and energy (kWh) for the primary system.

Line Transformers

Losses in line transformers were determined based on typical transformer sizes for each secondary customer service group and an estimated or calculated number of customers per transformer. Accounting records and estimates of load data provided the necessary database with which to model the loadings. These calculations also made it possible to determine separate copper and iron losses for distribution line transformers, based on a table of representative losses for various transformer sizes.

Secondary Line Circuits

A calculation of secondary line circuit losses was performed for loads served through these secondary line investments. Estimates of typical conductor sizes, lengths, loadings and customer class penetrations were made to obtain total circuit miles and losses for the secondary network. Customer loads which do not have secondary line requirements were also identified so that a reasonable estimate of losses and circuit miles of these investments could be made.

Service Drops and Meters

Service drops were estimated for each secondary customer reflecting conductor size, length and loadings to obtain demand losses. A separate calculation was also performed using customer maximum demands to obtain kWh losses. Meter loss estimates were also made for each customer and incorporated into the calculations of kW and kWh losses included in the Summary Results.

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2006 Analysis of System Losses

4.0 DISCUSSION OF RESULTS

A brief description of each Exhibit provided in Appendices A and B follows:

Exhibit 1 - Summary of Company Data

This exhibit reflects system information used to determine percent losses and a detailed summary of kW and kWh losses by voltage level. The loss factors developed in Exhibit 7 are also summarized by voltage level.

Exhibit 2 - Summary of Conductor Information

A summary of MW and MWH load and no load losses for conductors by voltage levels is presented. The sum of all calculated losses by voltage level is based on input data information provided in Appendix A. Percent losses are based on equipment loadings.

Exhibit 3 - Summary of Transformer Information

This exhibit summarizes transformer losses by various types and voltage levels throughout the system. Load losses reflect the copper portion of transformer losses while iron losses reflect the no load or constant losses. MWH losses are estimated using a calculated loss factor for copper and the test year hours times no load losses.

Exhibit 4 - Summary of Losses Diagram (2 Pages)

This loss diagram represents the inputs and output of power at system peak conditions. Page 1 details information from all points of the power system and what is provided to the distribution system for primary loads. This portion of the summary can be viewed as a "top down" summary into the distribution system.

Page 2 represents a summary of the development of primary line loads and distribution substations based on a "bottom up" approach. Basically, loadings are developed from the customer meter through the Company's physical investments based on load research and other metered information by voltage level to arrive at MW and MVA requirements during peak load conditions by voltage levels.

Exhibit 5 - Summary of Sales and Calculated Losses

Summary of Calculated Losses represents a tabular summary of MW and MWH load and no load losses by discrete areas of delivery within each voltage level. Losses have been identified and are derived based on summaries obtained from Exhibits 2 and 3 and losses associated with meters, capacitors and regulators.

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2006 Analysis of System Losses

Exhibit 6 - Development of Loss Factors, Unadjusted

This exhibit calculates demand and energy losses and loss factors by specific voltage levels based on sales level requirements. The actual results reflect loads by level and summary totals of losses at that level, or up to that level, based on the results as shown in Exhibit 5. Finally, the estimated values at generation are developed and compared to actual generation to obtain any difference or mismatch.

Exhibit 7 - Development of Loss Factors, Adjusted

These adjusted loss factors in Appendix B are the results of adjusting Exhibit 6 for any difference. All differences between estimated and actual are prorated to each level based on the ratio of each level's total load plus losses to the system total. These new loss factors reflect an adjustment in losses due only to the kW and kWh mismatch.

Exhibit 8 – Adjusted Losses and Loss Factors by Facility

These calculations in Appendix B present an expanded summary detail of Exhibit 7 for each segment of the power system with respect to the flow of power and associated losses from the receipt of energy at the meter to the generation for the Kingsport Power power system.

Appendix A

Results of 2006 Integrated APCO Transmission System Loss Analysis

EXHIBIT 1

APCO TRANS 2006 LOSS ANALYSIS

APCO TRANS

SUMMARY OF COMPANY DATA

ANNUAL PEAK	7,644	MW
ANNUAL SYSTEM INPUT	41,696,562	MWH
ANNUAL SALES	40,498,073	MWH
SYSTEM LOSSES @ INPUT	1,198,489	or 2.87%
SYSTEM LOSSES @ OUTPUT	1,198,489	or 2.96%
SYSTEM LOAD FACTOR	62.3%	

SUMMARY OF LOSSES - OUTPUT RESULTS

SERVICE	KV	--- MW ---	% TOTAL	--- MWH ---	% TOTAL
		Input		Input	
TRANS	765,500,345	284.6	100.00%	1,198,489	100.00%
	230,138	3.72%		2.87%	
SUBTRANS	69,34		0.00%		0.00%
PRIMARY	34,12,1		0.00%		0.00%
SECONDARY	120/240,to,477		0.00%		0.00%
TOTAL		284.6	100.00%	1,198,489	100.00%
		3.72%		2.87%	

SUMMARY OF LOSS FACTORS

SERVICE	KV	CUMMULATIVE SALES EXPANSION FACTORS DEMAND (Peak) d	1/d	ENERGY (Annual) e	1/e
TOT TRANS	765,500,345 230,138	1.03867	0.96277	1.02959	0.97126
SUBTRAN	69,34	0.00000	0.00000	0.00000	0.00000
PRIMARY	34,12,1	0.00000	0.00000	0.00000	0.00000
SECONDARY	120/240,to,477	0.00000	0.00000	0.00000	0.00000

APCO TRANS 2006 LOSS ANALYSIS

SUMMARY OF CONDUCTOR INFORMATION

DESCRIPTION		CIRCUIT MILES	LOADING % RATING	MW LOSSES LOAD	MW LOSSES NO LOAD	MW LOSSES TOTAL	MWH LOSSES LOAD	MWH LOSSES NO LOAD	MWH LOSSES TOTAL
--- BULK ----------	765 KV OR GREATER ----------								
TIE LINES		0.0	0.00%	0.000	0.000	0.000	0	0	0
BULK TRANS		804.0	70.90%	50.438	18.810	69.248	180,251	164,521	344,772
SUBTOT		804.0		50.438	18.810	69.248	180,251	164,521	344,772
--- TRANS --------	345 KV TO 765.00 KV								
TIE LINES		0	0.00%	0.000	0.000	0.000	0	0	0
TRANS1	500 KV	95.7	0.00%	5.505	0.390	5.894	19,672	5,668	25,340
TRANS2	345 KV	379.8	57.63%	30.362	2.947	33.309	108,505	18,438	126,943
SUBTOT		475.5		35.867	3.337	39.204	128,177	24,105	152,283
--- SUBTRANS ------	34 KV TO 345 KV								
TIE LINES		0	0.00%	0.000	0.000	0.000	0	0	0
SUBTRANS1	230 KV	106.8	30.10%	0.446	0.000	0.446	1,594	386	1,980
SUBTRANS2	138 KV	2,736.8	38.07%	122.253	1.368	123.622	362,234	11,987	374,221
SUBTRANS3	34 KV	0.0	0.00%	0.000	0.000	0.000	0	0	0
SUBTOT		2,843.5		122.699	1.368	124.068	363,828	12,373	376,201
PRIMARY LINES		0		0.000	0.000	0.000	0	0	0
SECONDARY LINES		0		0.000	0.000	0.000	0	0	0
SERVICES		0		0.000	0.000	0.000	0	0	0
TOTAL		4,123		209.004	23.516	232.519	672,257	200,999	873,256

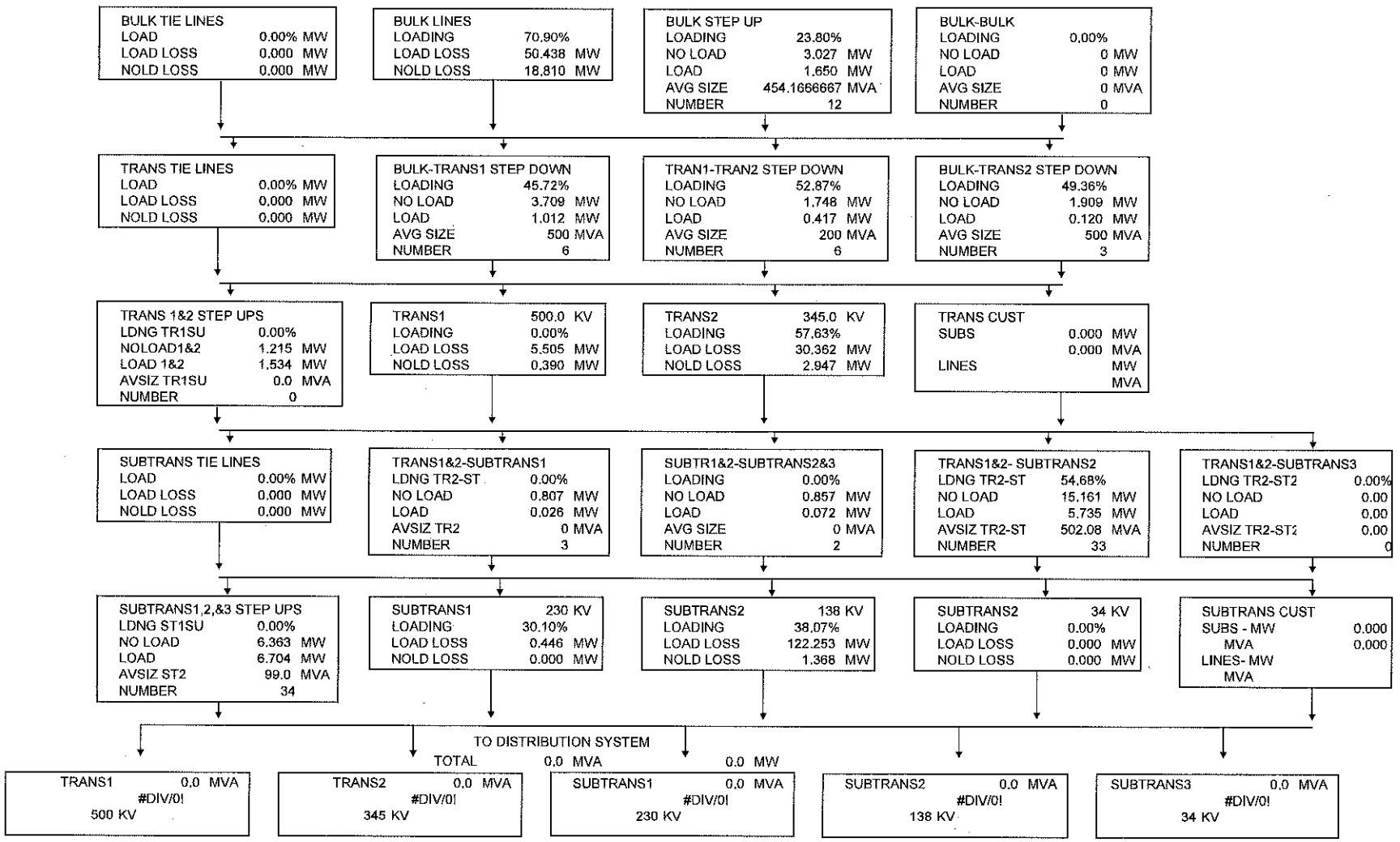
APCO TRANS 2006 LOSS ANALYSIS

SUMMARY OF TRANSFORMER INFORMATION

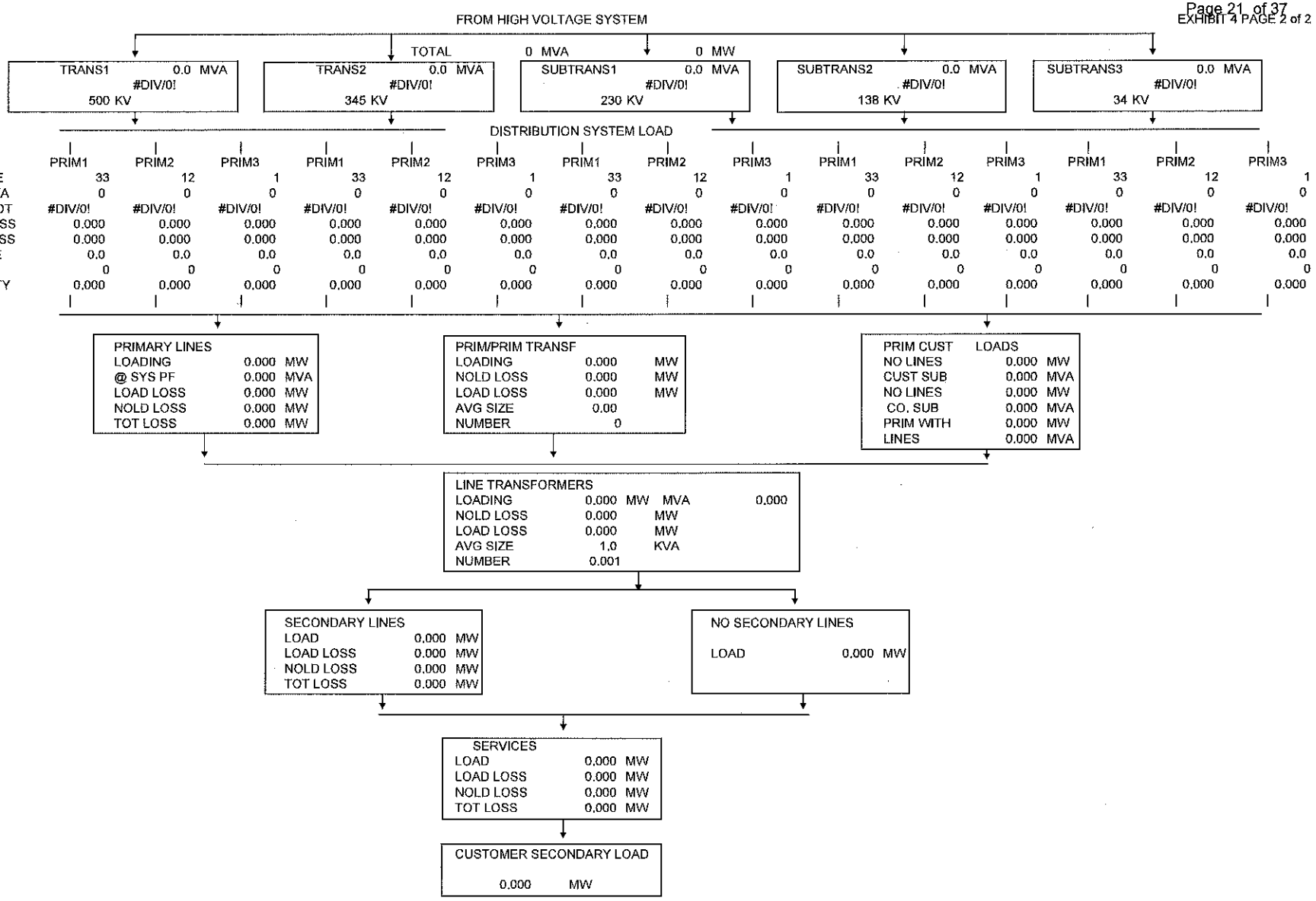
DESCRIPTION	KV CAPACITY VOLTAGE	KV CAPACITY MVA	NUMBER TRANSFMR	AVERAGE SIZE	LOADING %	MVA LOAD	MW LOSSES LOAD	MW LOSSES NO LOAD	MW LOSSES TOTAL	MWH LOSSES LOAD	MWH LOSSES NO LOAD	MWH LOSSES TOTAL
BULK STEP-UP	765	5,450.0	12	454.2	23.80%	1,297	1.650	3.027	4.677	5,896	29,615	35,511
BULK - BULK		0.0	0	0.0	0.00%	0	0	0.000	0.000	0	0	0
BULK - TRANS1	500	3,000.0	6	500.0	45.72%	1,372	1.012	3.709	4.721	3,617	27,954	31,570
BULK - TRANS2	345	1,500.0	3	500.0	49.36%	740	0.120	1.909	2.029	1,687	14,275	15,962
TRANS1 STEP-UP	500	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 - TRANS2	345	1,200.0	6	200.0	52.87%	634	0.417	1.748	2.165	1,490	13,216	14,706
TRANS1-SUBTRANS1	230	750.0	3	250.0	14.76%	111	0.026	0.807	0.833	93	6,701	6,794
TRANS1-SUBTRANS2	138	5,922.0	21	282.0	33.30%	1,972	1.892	7.244	9.136	5,606	56,942	62,548
TRANS1-SUBTRANS3	34	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 STEP-UP	345	950.0	1	950.0	83.78%	796	1.534	1.215	2.749	5,481	8,012	13,493
TRANS2-SUBTRANS1	230	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS2	138	6,025.0	12	502.1	54.68%	3,295	3.843	7.917	11.760	11,387	58,459	69,846
TRANS2-SUBTRANS3	34	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1 STEP-UP	230	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2 STEP-UP	138	3,366.5	34	99.0	71.92%	2,421	6.704	6.363	13.066	19,863	47,734	67,597
SUBTRAN3 STEP-UP	34	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-SUBTRAN2	138	900.0	2	450.0	17.31%	156	0.072	0.857	0.929	214	6,992	7,205
SUBTRAN1-SUBTRAN3	34	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2-SUBTRAN3	34	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
					DISTRIBUTION SUBSTATIONS							
TRANS1 -	500	33	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 -	500	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 -	500	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 -	345	33	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 -	345	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 -	345	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-	230	33	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-	230	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-	230	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2-	138	33	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2-	138	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2-	138	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN3-	34	33	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN3-	34	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN3-	34	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
PRIMARY - PRIMARY			0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
LINE TRANSFRMR			0.0	0	1.0	0.00%	0	0.000	0.000	0.000	0	0	0
TOTAL			29,064	100				17.269	34.795	52.064	55,333	269,899	325,232

APCO TRANS 2006 LOSS ANALYSIS

SUMMARY OF LOSSES DIAGRAM - DEMAND MODEL - SYSTEM PEAK 7644 MW



APCO TRANS 2006 LOSS ANALYSIS



APCO TRANS 2006 LOSS ANALYSIS

SUMMARY of SALES and CALCULATED LOSSES

LOSS # AND LEVEL	MW LOAD	NO LOAD	+ LOAD	= TOT LOSS	EXP FACTOR	CUM EXP FAC	MWH LOAD	NO LOAD	+ LOAD	= TOT LOSS	EXP FACTOR	CUM EXP FAC
1 BULK XFMMR	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0	0
2 BULK LINES	1,271.1	21.84	52.09	73.92	1.061749	1.061749	21,680,309	194,135	186,148	380,283	1.0178536	1.0178536
3 TRANS1 XFMR	1,344.1	3.71	1.01	4.72	1.003524	1.065491	7,300,076	27,954	3,617	31,570	1.0043434	1.0222746
4 TRANS1 LINES	1,344.1	0.39	5.50	5.89	1.004405	1.070185	7,300,076	5,668	19,672	25,340	1.0034833	1.0258354
5 TRANS2TR1 SD	621.8	1.75	0.42	2.17	1.003494	1.073924	3,377,120	13,216	1,490	14,706	1.0043738	1.0303222
6 TRANS2BLK SD	725.6	1.91	0.12	2.03	1.002804	1.064726	3,940,879	14,275	1,687	15,962	1.0040667	1.0219930
7 TRANS2 LINES	2,127.4	4.16	31.90	36.06	1.017242	1.061678	12,993,682	26,449	113,986	140,436	1.0109261	1.0256363
** **TOT TRANS LOSS FAC**	7,644.0	58.31	226.27	284.58	1.038669	1.038669	41,696,562	470,898	727,590	1,198,489	1.0295937	1.0295937
8 INCLUDES LINES 1-21												
9 STR1T1 SD		0.81	0.03	0.83	0.000000	0.000000		6,701	93	6,794	0.0000000	0.0000000
10 SRT1T2 SD		0.00	0.00	0.00	0.000000	0.000000		0	0	0	0.0000000	0.0000000
11 SUBTRANS1 LINES	Included above	0.00	0.45	0.45	0.000000	0.000000	Included above	386	1,594	1,980	0.0000000	0.0000000
12 STR2T1 SD		7.24	1.89	9.14	0.000000	0.000000		56,942	5,606	62,548	0.0000000	0.0000000
13 STR2T2 SD		7.92	3.84	11.76	0.000000	0.000000		58,459	11,387	69,846	0.0000000	0.0000000
14 STR2S1 SD		0.86	0.07	0.93	0.000000	0.000000		6,992	214	7,205	0.0000000	0.0000000
15 SUBTRANS2 LINES	Included above	7.73	128.96	136.69	0.000000	0.000000	Included above	59,722	382,097	441,818	0.0000000	0.0000000
16 STR3T1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
17 STR3T2 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
18 STR3S1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
19 STR3S2 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
20 SUBTRANS3 LINES	0.0	0.00	0.00	0.00	0.000000		0	0	0	0	0.0000000	
21 SUBTRANS TOTAL	Included above	24.56	135.24	159.79	0.000000		Included above	189,201	400,991	590,192	0.0000000	
DISTRIBUTION SUBST												
TRANS1	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
TRANS2	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
SUBTR1	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
SUBTR2	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
SUBTR3	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
WEIGHTED AVERAGE	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
PRIMARY INTRCHNGE	0.0				0.000000		0				0.0000000	
PRIMARY LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
LINE TRANSF	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
SECONDARY	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
SERVICES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
TOTAL SYSTEM		58.31	226.27	284.58				470,898	727,590	1,198,489		

APCO TRANS 2006 LOSS ANALYSIS

EXHIBIT 6

DEVELOPMENT of LOSS FACTORS
UNADJUSTED
DEMAND

LOSS FACTOR LEVEL	CUSTOMER SALES MW a	CALC LOSS TO LEVEL b	SALES MW @ GEN c	CUM PEAK EXPANSION FACTORS d	1/d
BULK LINES	0.0	0.0	0.0	0.00000	0.00000
TRANS SUBS	0.0	0.0	0.0	0.00000	0.00000
TRANS LINES	0.0	0.0	0.0	0.00000	0.00000
SUBTRANS SUBS	0.0	0.0	0.0	0.00000	0.00000
TOTAL TRANS	7,359.4	284.6	7,644.0	1.03867	0.96277
PRIM SUBS	0.0	0.0	0.0	0.00000	0.00000
PRIM LINES	0.0	0.0	0.0	0.00000	0.00000
SECONDARY	0.0	0.0	0.0	0.00000	0.00000
TOTALS	7,359.4	284.6	7,644.0		

DEVELOPMENT of LOSS FACTORS
UNADJUSTED
ENERGY

LOSS FACTOR LEVEL	CUSTOMER SALES MWH a	CALC LOSS TO LEVEL b	SALES MWH @ GEN c	CUM ANNUAL EXPANSION FACTORS d	1/d
BULK LINES	0	0	0	0.00000	0.00000
TRANS SUBS	0	0	0	0.00000	0.00000
TRANS LINES	0	0	0	0.00000	0.00000
SUBTRANS SUBS	0	0	0	0.00000	0.00000
TOTAL TRANS	40,498,073	1,198,489	41,696,562	1.02959	0.97126
PRIM SUBS	0	0	0	0.00000	0.00000
PRIM LINES	0	0	0	0.00000	0.00000
SECONDARY	0	0	0	0.00000	0.00000
TOTALS	40,498,073	1,198,489	41,696,562		

ESTIMATED VALUES AT GENERATION

LOSS FACTOR AT VOLTAGE LEVEL	MW	MWH
BULK LINES	0.00	0
TRANS SUBS	0.00	0
TRANS LINES	0.00	0
SUBTRANS SUBS	0.00	0
SUBTRANS LINES	7,644.00	41,696,562
PRIM SUBS	0.00	0
PRIM LINES	0.00	0
SECONDARY	0.00	0
SUBTOTAL	7,644.00	41,696,562
ACTUAL ENERGY	7,644.00	41,696,562
MISSMATCH	0.00	(0)
% MISSMATCH	0.00%	0.00%

EXHIBIT 7

APCO TRANS 2006 LOSS ANALYSIS

DEVELOPMENT of LOSS FACTORS
ADJUSTED
DEMAND

LOSS FACTOR LEVEL	CUSTOMER SALES MW a	SALES ADJUST b	CALC LOSS TO LEVEL c	SALES MW @ GEN d	CUM PEAK EXPANSION FACTORS e	f=1/e
BULK LINES	0.0	0.0	0.0	0.0	0.00000	0.00000
TRANS SUBS	0.0	0.0	0.0	0.0	0.00000	0.00000
TRANS LINES	0.0	0.0	0.0	0.0	0.00000	0.00000
SUBTRANS SUBS	0.0	0.0	0.0	0.0	0.00000	0.00000
TOTAL TRANS	7,359.4	0.0	284.6	7,644.0	1.03867	0.96277
PRIM SUBS	0.0	0.0	0.0	0.0	0.00000	0.00000
PRIM LINES	0.0	0.0	0.0	0.0	0.00000	0.00000
SECONDARY	0.0	0.0	0.0	0.0	0.00000	0.00000
			284.6			
TOTALS	7,359.4	0.0	284.6	7,644.0		

DEVELOPMENT of LOSS FACTORS
ADJUSTED
ENERGY

LOSS FACTOR LEVEL	CUSTOMER SALES MWH a	SALES ADJUST b	CALC LOSS TO LEVEL c	SALES MWH @ GEN d	CUM ANNUAL EXPANSION FACTORS e	f=1/e
BULK LINES	0	0	0	0	0.00000	0.00000
TRANS SUBS	0	0	0	0	0.00000	0.00000
TRANS LINES	0	0	0	0	0.00000	0.00000
SUBTRANS SUBS	0	0	0	0	0.00000	0.00000
TOTAL TRANS	40,498,073	0	1,198,489	41,696,562	1.02959	0.97126
PRIM SUBS	0	0	0	0	0.00000	0.00000
PRIM LINES	0	0	0	0	0.00000	0.00000
SECONDARY	0	0	0	0	0.00000	0.00000
			1,198,489			
TOTALS	40,498,073	0	1,198,489	41,696,562		

ESTIMATED VALUES AT GENERATION

LOSS FACTOR AT VOLTAGE LEVEL	MW	MWH
BULK LINES	0.00	0
TRANS SUBS	0.00	0
TRANS LINES	0.00	0
SUBTRANS SUBS	0.00	0
SUBTRANS LINES	7,644.00	41,696,562
PRIM SUBS	0.00	0
PRIM LINES	0.00	0
SECONDARY	0.00	0
	7,644.00	41,696,562
ACTUAL ENERGY	7,644.00	41,696,562
MISSMATCH	0.00	0
% MISSMATCH	0.00%	0.00%

Appendix B

Results of the Kingsport Power 2006 Loss Analysis

KINGSPORT 2006 LOSS ANALYSIS

KINGSPORT

EXHIBIT 1

SUMMARY OF COMPANY DATA

ANNUAL PEAK	406	MW
ANNUAL SYSTEM INPUT	2,133,707	MWH
ANNUAL SALES	2,002,353	MWH
SYSTEM LOSSES @ INPUT	131,354	or 6.16%
SYSTEM LOSSES @ OUTPUT	131,354	or 6.56%
SYSTEM LOAD FACTOR	60.0%	

SUMMARY OF LOSSES - OUTPUT RESULTS

SERVICE	KV	--- MW --- Input		% TOTAL	--- MWH --- Input		% TOTAL
TRANS	765,345,138	15.1	3.72%	46.72%	61,329	2.87%	46.69%
SUBTRANS	88,35	1.5	0.36%	4.55%	5,764	0.27%	4.39%
PRIMARY	35,12,1	8.8	2.16%	27.13%	30,135	1.41%	22.94%
SECONDARY	120/240,to,477	7.0	1.72%	21.60%	34,125	1.60%	25.98%
TOTAL		32.4	7.97%	100.00%	131,354	6.16%	100.00%

SUMMARY OF LOSS FACTORS

SERVICE	KV	CUMMULATIVE SALES EXPANSION FACTORS DEMAND (Peak) d	1/d	ENERGY (Annual) e	1/e
TOT TRANS	765,345,138	1.03867	0.96277	1.02959	0.97126
SUBTRAN	88,35	1.05040	0.95202	1.03964	0.96187
PRIMARY	35,12,1	1.07333	0.93168	1.05464	0.94819
SECONDARY	120/240,to,477	1.10375	0.90600	1.09015	0.91731

KINGSPORT 2006 LOSS ANALYSIS

SUMMARY OF CONDUCTOR INFORMATION

DESCRIPTION		CIRCUIT MILES	LOADING % RATING	MW LOSSES LOAD	MW LOSSES NO LOAD	MW LOSSES TOTAL	MWH LOSSES LOAD	MWH LOSSES NO LOAD	MWH LOSSES TOTAL
--- BULK ----------	765 KV OR GREATER								
TIE LINES		0.0	0.00%	0.000	0.000	0.000	0	0	0
BULK TRANS		0.0	0.00%	0.000	0.000	0.000	0	0	0
SUBTOT		0.0		0.000	0.000	0.000	0	0	0
— TRANS --------	138 KV TO 765.00 KV								
TIE LINES		0	0.00%	0.000	0.000	0.000	0	0	0
TRANS1	345 KV	0.0	0.00%	0.000	0.000	0.000	0	0	0
TRANS2	138 KV	0.0	0.00%	0.000	0.000	0.000	0	2	2
SUBTOT		0.0		0.000	0.000	0.000	0	2	2
--- SUBTRANS ------	35 KV TO 138 KV								
TIE LINES		0	0.00%	0.000	0.000	0.000	0	0	0
SUBTRANS1	88 KV	0.0	0.00%	0.000	0.000	0.000	0	0	0
SUBTRANS2	70 KV	0.0	0.00%	0.000	0.000	0.000	0	0	0
SUBTRANS3	34.5 KV	27.5	0.00%	0.718	0.037	0.755	2,059	148	2,206
SUBTOT		27.5		0.718	0.037	0.755	2,059	148	2,206
PRIMARY LINES		1,153		5.677	0.188	5.865	13,675	1,643	15,318
SECONDARY LINES		642		1.454	0.000	1.454	3,377	0	3,377
SERVICES		852		1.753	0.096	1.849	5,057	839	5,896
TOTAL		2,674		9.603	0.320	9.923	24,168	2,631	26,799

KINGSPORT 2006 LOSS ANALYSIS

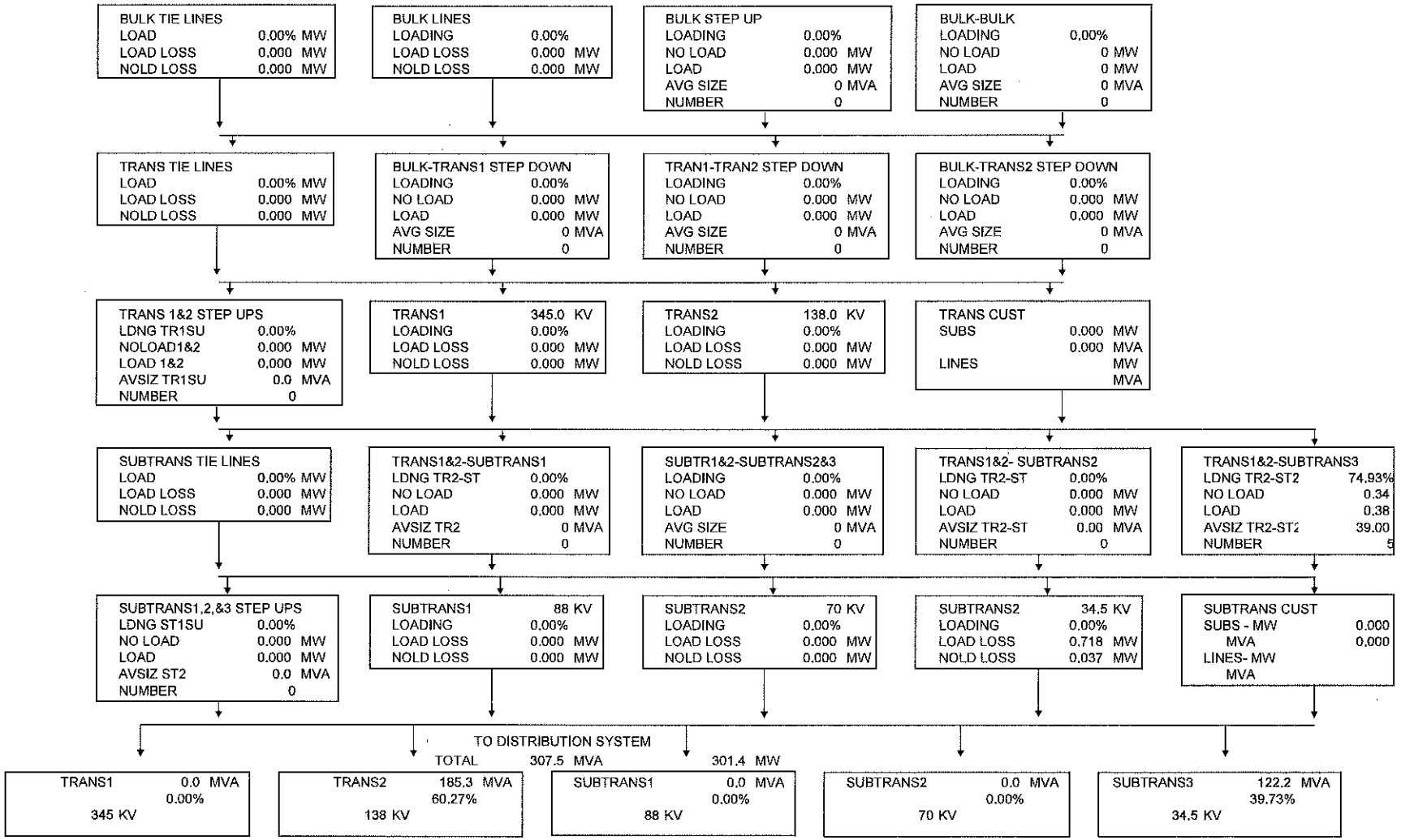
EXHIBIT 3

SUMMARY OF TRANSFORMER INFORMATION

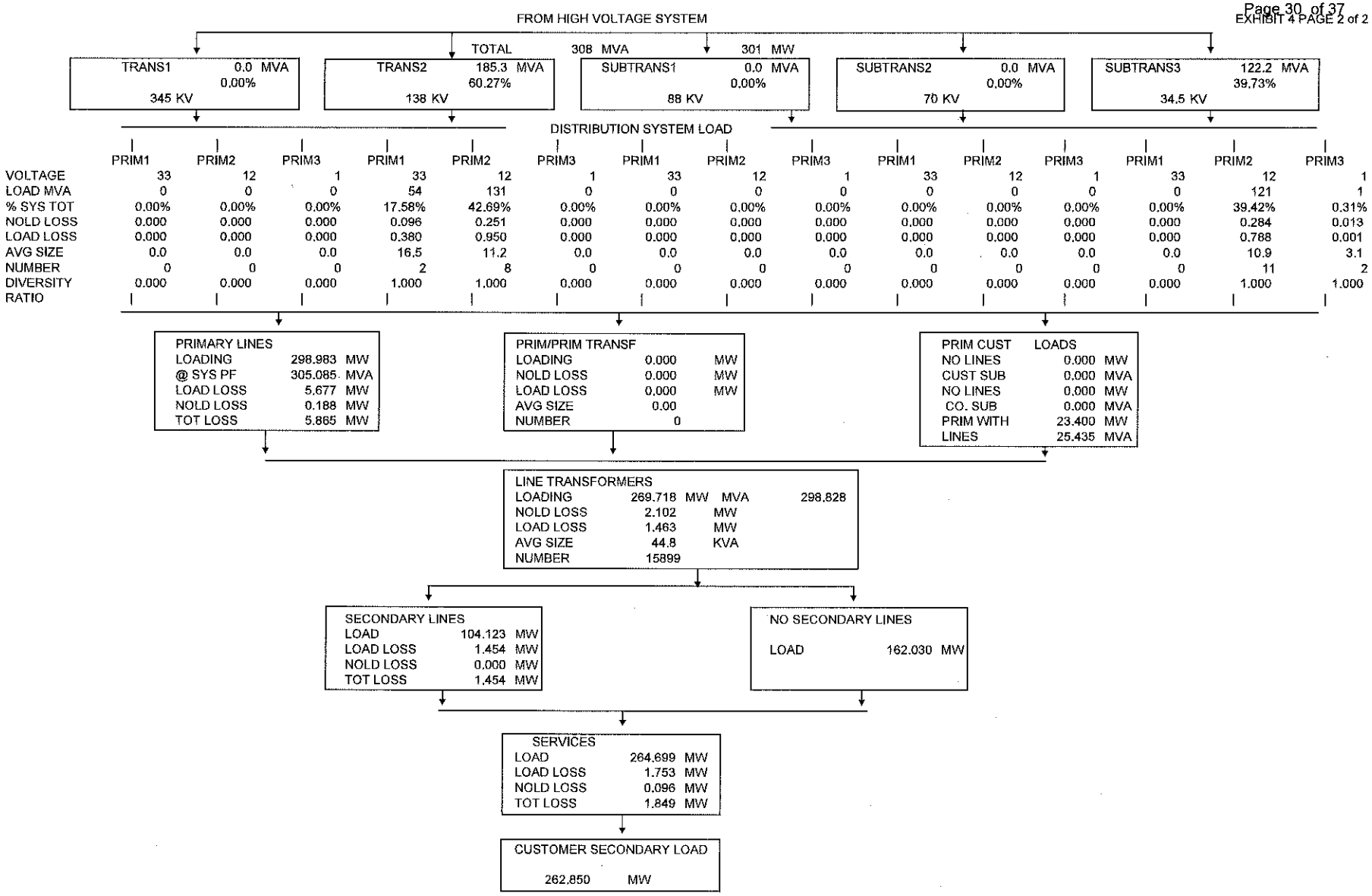
DESCRIPTION	KV CAPACITY VOLTAGE	MVA	NUMBER TRANSFMR	AVERAGE SIZE	LOADING %	MVA LOAD	MW LOSSES LOAD	MW LOSSES NO LOAD	MW LOSSES TOTAL	MWH LOSSES LOAD	MWH LOSSES NO LOAD	MWH LOSSES TOTAL
BULK STEP-UP	765	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
BULK - BULK		0.0	0	0.0	0.00%	0	0	0.000	0.000	0	0	0
BULK - TRANS1	345	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
BULK - TRANS2	138	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 STEP-UP	345	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 - TRANS2	138	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1-SUBTRANS1	88	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1-SUBTRANS2	70	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1-SUBTRANS3	34.5	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 STEP-UP	138	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS1	88	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS2	70	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS3	34.5	195.0	5	39.0	74.93%	146	0.378	0.341	0.719	1,084	2,474	3,558
SUBTRAN1 STEP-UP	88	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2 STEP-UP	70	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN3 STEP-UP	34.5	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-SUBTRAN2	70	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-SUBTRAN3	34.5	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2-SUBTRAN3	34.5	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
					DISTRIBUTION SUBSTATIONS							
TRANS1 - 345	33	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 - 345	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 - 345	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 - 138	33	33.0	2	16.5	163.79%	54	0.380	0.096	0.475	956	648	1,605
TRANS2 - 138	12	89.5	8	11.2	146.70%	131	0.950	0.251	1.202	2,394	1,742	4,137
TRANS2 - 138	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1- 88	33	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1- 88	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1- 88	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2- 70	33	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2- 70	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2- 70	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN3- 34.5	33	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN3- 34.5	12	120.0	11	10.9	101.03%	121	0.788	0.284	1.072	1,985	2,065	4,050
SUBTRAN3- 34.5	1	6.3	2	3.1	15.09%	1	0.001	0.013	0.014	3	108	111
PRIMARY - PRIMARY		0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
LINE TRANSFRMR		713.0	15,899	44.8	41.41%	295	1.463	2.102	3.565	2,620	18,412	21,032
TOTAL		1,157	15,927				3.960	3.087	7.047	9,042	25,450	34,492

KINGSPORT 2006 LOSS ANALYSIS

SUMMARY OF LOSSES DIAGRAM - DEMAND MODEL - SYSTEM PEAK 406.2233709 MW



KINGSPORT 2006 LOSS ANALYSIS



KINGSPORT 2006 LOSS ANALYSIS

SUMMARY of SALES and CALCULATED LOSSES

LOSS # AND LEVEL	MW LOAD	NO LOAD +	LOAD =	TOT LOSS	EXP FACTOR	CUM EXP FAC	MWH LOAD	NO LOAD +	LOAD =	TOT LOSS	EXP FACTOR	CUM EXP FAC
1 BULK XFMMR	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0	0
2 BULK LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
3 TRANS1 XFMR	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
4 TRANS1 LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
5 TRANS2TR1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
6 TRANS2BLK SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
7 TRANS2 LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
TOTAL TRAN	406.2	3.10	12.02	15.12	1.038669	1.038669	2,133,707	24,097	37,232	61,329	1.0295937	1.0295937
8 STR1BLK SD												
9 STR1T1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
10 SRT1T2 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
11 SUBTRANS1 LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
12 STR2T1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
13 STR2T2 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
14 STR2S1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
15 SUBTRANS2 LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
16 STR3T1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
17 STR3T2 SD	143.2	0.34	0.38	0.72	1.005046	1.043910	689,938	2,474	1,084	3,558	1.0051837	0.0000000
18 STR3S1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
19 STR3S2 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
20 SUBTRANS3 LINES	143.2	0.04	0.72	0.76	1.005301	1.044175	689,938	148	2,059	2,206	1.0032084	1.0328970
21 SUBTRANS TOTAL	132.0	0.38	1.10	1.47	1.011293	1.050399	596,391	2,622	3,143	5,764	1.0097600	1.0396425
DISTRIBUTION SUBST												
TRANS1	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
TRANS2	181.6	0.35	1.33	1.68	1.009318	1.048348	815,452	2,390	3,351	5,741	1.0070903	1.0368939
SUBTR1	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
SUBTR2	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
SUBTR3	119.7	0.30	0.79	1.09	1.009151	1.053730	537,527	2,174	1,987	4,161	1.0078008	1.0409544
WEIGHTED AVERAGE	301.4	0.64	2.12	2.76	1.009252	1.050486	1,352,979	4,564	5,338	9,902	1.0073725	1.0385071
PRIMARY INTRCHNGE	0.0				0.000000		0				0.0000000	
PRIMARY LINES	299.0	0.19	5.68	5.86	1.020008	1.071504	1,343,528	3,186	13,675	16,860	1.0127088	1.0517052
LINE TRANSF	269.7	2.10	1.46	3.57	1.013395	1.085856	1,146,305	18,412	2,620	21,032	1.0186906	1.0713622
SECONDARY	266.2	0.00	1.45	1.45	1.005495	1.091823	1,125,273	0	3,377	3,377	1.0030102	1.0745872
SERVICES	264.7	0.10	1.75	1.85	1.007034	1.099503	1,121,896	839	5,057	5,896	1.0052831	1.0802643
TOTAL SYSTEM		6.51	25.59	32.09				53,719	70,442	124,161		

EXHIBIT 6

KINGSPORT 2006 LOSS ANALYSIS

DEVELOPMENT of LOSS FACTORS
UNADJUSTED
DEMAND

LOSS FACTOR LEVEL	CUSTOMER SALES MW a	CALC LOSS TO LEVEL b	SALES MW @ GEN c	CUM PEAK EXPANSION FACTORS d	1/d
BULK LINES	0.0	0.0	0.0	0.00000	0.00000
TRANS SUBS	0.0	0.0	0.0	0.00000	0.00000
TRANS LINES	87.6	3.4	91.0	1.03867	0.96277
TOTAL TRANS	0.0	0.0	0.0	0.00000	0.00000
SUBTRANS	0.0	0.0	0.0	1.05040	0.95202
PRIM SUBS	0.0	0.0	0.0	0.00000	0.00000
PRIM LINES	23.4	1.7	25.1	1.07150	0.93327
SECONDARY	262.9	26.2	289.0	1.09950	0.90950
TOTALS	373.9	31.2	405.1		

DEVELOPMENT of LOSS FACTORS
UNADJUSTED
ENERGY

LOSS FACTOR LEVEL	CUSTOMER SALES MWH a	CALC LOSS TO LEVEL b	SALES MWH @ GEN c	CUM ANNUAL EXPANSION FACTORS d	1/d
BULK LINES	0	0	0	0.00000	0.00000
TRANS SUBS	0	0	0	0.00000	0.00000
TRANS LINES	705,990	20,893	726,883	1.02959	0.97126
TOTAL TRANS	0	0	0	0.00000	0.00000
SUBTRANS	0	0	0	1.03964	0.96187
PRIM SUBS	0	0	0	0.00000	0.00000
PRIM LINES	180,363	9,326	189,689	1.05171	0.95084
SECONDARY	1,116,000	89,575	1,205,575	1.08026	0.92570
TOTALS	2,002,353	119,794	2,122,147		

ESTIMATED VALUES AT GENERATION

LOSS FACTOR AT VOLTAGE LEVEL	MW	MWH
BULK LINES	0.00	0
TRANS SUBS	0.00	0
TRANS LINES	90.99	726,883
SUBTRANS SUBS	0.00	0
SUBTRANS LINES	0.00	0
PRIM SUBS	0.00	0
PRIM LINES	25.07	189,689
SECONDARY	289.00	1,205,575
SUBTOTAL	405.06	2,122,147
ACTUAL ENERGY	406.22	2,133,707
MISSMATCH	(1.16)	(11,561)
% MISSMATCH	-0.29%	-0.54%

KINGSPORT 2006 LOSS ANALYSIS

EXHIBIT 7

DEVELOPMENT of LOSS FACTORS
ADJUSTED
DEMAND

LOSS FACTOR LEVEL	CUSTOMER SALES MW a	SALES ADJUST b	CALC LOSS TO LEVEL c	SALES MW @ GEN d	CUM PEAK EXPANSION FACTORS e	f=1/e
BULK LINES	0.0	0.0	0.0	0.0	0.00000	0.00000
TRANS SUBS	0.0	0.0	0.0	0.0	0.00000	0.00000
TRANS LINES	87.6	0.0	3.4	91.0	1.03867	0.96277
TOTAL TRANS	0.0	0.0	0.0	0.0	0.00000	0.00000
SUBTRANS	0.0	0.0	0.0	0.0	1.05040	0.95202
PRIM SUBS	0.0	0.0	0.0	0.0	0.00000	0.00000
PRIM LINES	23.4	0.0	1.7	25.1	1.07333	0.93168
SECONDARY	262.9	0.0	27.3	290.1	1.10375	0.90600
			32.4			
TOTALS	373.9	0.0	32.4	406.2		

DEVELOPMENT of LOSS FACTORS
ADJUSTED
ENERGY

LOSS FACTOR LEVEL	CUSTOMER SALES MWH a	SALES ADJUST b	CALC LOSS TO LEVEL c	SALES MWH @ GEN d	CUM ANNUAL EXPANSION FACTORS e	f=1/e
BULK LINES	0	0	0	0	0.00000	0.00000
TRANS SUBS	0	0	0	0	0.00000	0.00000
TRANS LINES	705,990	0	20,893	726,883	1.02959	0.97126
TOTAL TRANS	0	0	0	0	0.00000	0.00000
SUBTRANS	0	0	0	0	1.03964	0.96187
PRIM SUBS	0	0	0	0	0.00000	0.00000
PRIM LINES	180,363	0	9,855	190,218	1.05464	0.94819
SECONDARY	1,116,000	0	100,606	1,216,606	1.09015	0.91731
			131,354			
TOTALS	2,002,353	0	131,354	2,133,707		

ESTIMATED VALUES AT GENERATION

LOSS FACTOR AT VOLTAGE LEVEL	MW	MWH
BULK LINES	0.00	0
TRANS SUBS	0.00	0
TRANS LINES	90.99	726,883
SUBTRANS SUBS	0.00	0
SUBTRANS LINES	0.00	0
PRIM SUBS	0.00	0
PRIM LINES	25.12	190,218
SECONDARY	290.12	1,216,606
	406.22	2,133,707
ACTUAL ENERGY	406.22	2,133,707
MISSMATCH	0.00	0
% MISSMATCH	0.00%	0.00%

KINGSPORT 2006 LOSS ANALYSIS

Adjusted Losses and Loss Factors by Facility

EXHIBIT 8

Unadjusted Losses by Segment

	MW	Unadjusted	MWH	Unadjusted
Service Drop Losses	1.85	1.74	5,896	5,445
Secondary Losses	1.45	1.37	3,377	3,119
Line Transformer Losses	3.57	3.36	21,032	19,422
Primary Line Losses	5.86	5.53	16,860	15,570
Distribution Substation Losses	2.76	2.61	9,902	9,144
Subtransmission Losses	1.47	1.47	5,764	5,764
Transmission System Losses	15.12	15.12	61,329	61,329
Total	32.09	31.21	124,161	119,794

Mismatch Allocation by Segment

	MW	MWH
Service Drop Losses	-0.14	-1,194
Secondary Losses	-0.11	-684
Line Transformer Losses	-0.27	-4,261
Primary Line Losses	-0.44	-3,416
Distribution Substation Losses	-0.21	-2,006
Subtransmission Losses	0.00	0
Transmission System Losses	0.00	0
Total	-1.16	-11,561

Adjusted Losses by Segment

	MW	% of Total	MWH	% of Total
Service Drop Losses	1.88	5.8%	6,639	5.1%
Secondary Losses	1.48	4.6%	3,803	2.9%
Line Transformer Losses	3.63	11.2%	23,683	18.0%
Primary Line Losses	5.97	18.4%	18,986	14.5%
Distribution Substation Losses	2.81	8.7%	11,150	8.5%
Subtransmission Losses	1.47	4.6%	5,764	4.4%
Transmission System Losses	15.12	46.7%	61,329	46.7%
Total	32.37	100.0%	131,354	100.0%

Loss Factors by Segment	**MW**	**MWH**
Retail Sales from Service Drops	262.85	1,116,000
Adjusted Service Drop Losses	1.88	6,639
Input to Service Drops	264.73	1,122,639
Service Drop Loss Factor	**1.00716**	**1.00595**
Output from Secondary	264.73	1,122,639
Adjusted Secondary Losses	1.48	3,803
Input to Secondary	266.21	1,126,442
Secondary Conductor Loss Factor	**1.00559**	**1.00339**
Output from Line Transformers	266.21	1,126,442
Adjusted Line Transformer Losses	3.63	23,683
Input to Line Transformers	269.84	1,150,125
Line Transformer Loss Factor	**1.01363**	**1.02102**
Secondary Composite	1.02660	1.03058
Retail Sales from Primary	23.40	180,363
Req. Whls Sales from Primary	0.00	0
Input to Line Transformers	269.84	1,150,125
Output from Primary Lines	293.24	1,330,488
Adjusted Primary Line Losses	5.97	18,986
Input to Primary Lines	299.21	1,349,474
Primary Line Loss Factor	**1.02036**	**1.01427**
Output PI from Distribution Substations	299.21	1,349,474
Req. Whls Sales from Substations	0.00	0
Retail Sales from Substations	0.00	0
TotalOutput from Distribution Substations	299.21	1,349,474
Adjusted Distribution Substation Losses	2.81	11,150
Input to Distribution Substations	302.03	1,360,624
Distribution Substation Loss Factor	**1.00940**	**1.00826**
Retail Sales at from SubTransmission	0.00	0
Req. Whls Sales from SubTransmission	0.00	0
Input to Distribution Substations	119.73	537,527
Output from SubTransmission	130.53	590626.50
Adjusted SubTransmission System Losses	1.47	5,764
Input to SubTransmission	132.00	596,391
SubTransmission Loss Factor	**1.01129**	**1.00976**
Retail Sales at from Transmission	87.60	705,990
Req. Whls Sales from Transmission	0.00	0
Input Subtransmission	132.00	596,391
Output from Transmission	391.10	2,072,378
Adjusted Transmission System Losses	15.12	61,329
Input to Transmission	406.22	2,133,707
Transmission Loss Factor	**1.03867**	**1.02959**

Kingsport Power
2006 Analysis of System Losses

Appendix C

Discussion of Hoebel Coefficient

COMMENTS ON THE HOEBEL COEFFICIENT

The Hoebel coefficient represents an established industry standard relationship between peak losses and average losses and is used in a loss study to estimate energy losses from peak demand losses. H. F. Hoebel described this relationship in his article, "Cost of Electric Distribution Losses," Electric Light and Power, March 15, 1959. A copy of this article is attached.

Within any loss evaluation study, peak demand losses can readily be calculated given equipment resistance and approximate loading. Energy losses, however, are much more difficult to determine given their time-varying nature. This difficulty can be reduced by the use of an equation which relates peak load losses (demand) to average losses (energy). Once the relationship between peak and average losses is known, average losses can be estimated from the known peak load losses.

Within the electric utility industry, the relationship between peak and average losses is known as the loss factor. For definitional purposes, loss factor is the ratio of the average power loss to the peak load power loss, during a specified period of time. This relationship is expressed mathematically as follows:

$$(1)\ F_{LS} = \frac{A_{LS}}{P_{LS}}$$

where: F_{LS} = Loss Factor
A_{LS} = Average Losses
P_{LS} = Peak Losses

The loss factor provides an estimate of the degree to which the load loss is maintained throughout the period in which the loss is being considered. In other words, loss factor is the ratio of the actual kWh losses incurred to the kWh losses which would have occurred if full load had continued throughout the period under study.

Examining the loss factor expression in light of a similar expression for load factor indicates a high degree of similarity. The mathematical expression for load factor is as follows:

$$(2)\ F_{LD} = \frac{A_{LD}}{P_{LD}}$$

where: F_{LD} = Load Factor
A_{LD} = Average Load
P_{LD} = Peak Load

This load factor result provides an estimate of the degree to which the load loss is maintained throughout the period in which the load is being considered. Because of the similarities in definition, the loss factor is sometimes called the "load factor of losses." While the definitions are similar, a strict equating of the two factors cannot be made. There does exist, however, a relationship between these two factors which is dependent upon the shape of the load duration curve. Since resistive losses vary as the square of the load, it can be shown mathematically that the loss factor can vary between the extreme limits of load factor and load factor squared. The relationship between load factor and loss factor has become an industry standard and is as follows:

(3) $F_{LS} \cdot H*F_{LD}^2 + (1-H)*F_{LD}$

where: F_{LS} = Loss Factor
F_{LD} = Load Factor
H = Hoebel Coeff

As noted in the attached article, the suggested value for H (the Hoebel coefficient) is 0.7. The exact value of H will vary as a function of the shape of the utility's load duration curve. In recent years, values of H have been computed directly for a number of utilities based on EEI load data. It appears on this basis, the suggested value of 0.7 should be considered a lower bound and that values approaching unity may be considered a reasonable upper bound. Based on experience, values of H have ranged from approximately 0.85 to 0.95. The standard default value of 0.9 is generally used.

Inserting the Hoebel coefficient estimate gives the following loss factor relationship using Equation (3):

(4) $F_{LS} \cdot 0.90*F_{LD}^2 + 0.10*F_{LD}$

Once the Hoebel constant has been estimated and the load factor and peak losses associated with a piece of equipment have been estimated, one can calculate the average, or energy losses as follows:

(5) $A_{LS} \cdot P_{LS} * [H*F_{LD}^2 + (1-H)*F_{LD}]$

where: A_{LS} = Average Losses
P_{LS} = Peak Losses
H = Hoebel Coefficient
F_{LD} = Load Factor

Loss studies use this equation to calculate energy losses at each major voltage level in the analysis.

TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 12-00051
Data Requests and Requests for the Production of Documents by the TRA Staff of the Tennessee Regulatory Authority (First Set) To Kingsport Power Company

Data Request Staff 1-004:

Please provide all invoices and other documentation to support the storm cost expense of $1,629,352.

Response Staff 1-004:

See Staff 1-4, Attachment 1, for details of the December 2009 incremental storm expenses totaling $1,629,352 by the cost categories provided in the Company's petition and in the direct testimony of Company witness Webb. See Staff 1-4, Attachment 2, for the December 2009 incremental storm expenses totaling $1,629,352 by Journal ID. See Staff 1-4, Attachment 3, for a list of the Accounts Payable invoices that make up the $284,169 shown on Staff 1-4, Attachment 2. See Staff 1-4, Attachment 4, for a list of the Accounts Payable vouchers that make up the $1,229,875 shown on Staff 1-4, Attachment 2.

Upon further request, the Company can provide copies of specific invoices or vouchers as selected by Staff.

The foregoing response is made by Isaac J. Webb, Manager Distribution System, on behalf of Kingsport Power Company.

Unit	Account	Sum Amount	Period	Year	Cost Comp	CC Descr	Journal ID	Line Descr	Long Descr
230	5800000	11.86	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	47.45	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	92.70	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	156.17	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	458.43	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	14.61	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	4,116.26	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	203.18	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	9350013	196.21	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	0.00	1	2,010	121	Labor Fringes (Overtime)	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	259.86	1	2,010	121	Labor Fringes (Overtime)	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	2,223.86	1	2,010	121	Labor Fringes (Overtime)	INTCOM4200	Intercompany Billing	Intercompany Billing
230	9350013	-80.93	1	2,010	121	Labor Fringes (Overtime)	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	-39.82	3	2,010	121	Labor Fringes (Overtime)	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-77.26	3	2,010	121	Labor Fringes (Overtime)	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	-3.67	3	2,010	121	Labor Fringes (Overtime)	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	116.61	12	2,009	13E	Exempt OT Labor	CUA1166272	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	41.73	12	2,009	13E	Exempt OT Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	474.83	12	2,009	13E	Exempt OT Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5800000	101.84	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	407.30	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	795.68	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	1,174.41	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	1,386.97	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	85.38	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	1,790.57	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	255.77	12	2,009	13E	Exempt OT Labor	PAY1166305	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	943.75	12	2,009	13E	Exempt OT Labor	PAY1166305	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5880000	949.98	12	2,009	13E	Exempt OT Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	389.52	1	2,010	13E	Exempt OT Labor	CUA1177090	Compatible Unit Allocations	Compatible Unit Allocations
230	5880000	0.00	1	2,010	13E	Exempt OT Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	95.58	1	2,010	13E	Exempt OT Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	-417.48	1	2,010	13E	Exempt OT Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	365.39	1	2,010	13E	Exempt OT Labor	PAY1177123	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5880000	-329.05	3	2,010	13E	Exempt OT Labor	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-638.48	3	2,010	13E	Exempt OT Labor	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	-30.29	3	2,010	13E	Exempt OT Labor	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	-462.74	3	2,010	13E	Exempt OT Labor	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	2,409.95	12	2,009	13N	Non Exempt OT Labor	CUA1166272	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	1,026.27	12	2,009	13N	Non Exempt OT Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	27,554.84	12	2,009	13N	Non Exempt OT Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	40.56	12	2,009	13N	Non Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	18,474.48	12	2,009	13N	Non Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	1,743.95	12	2,009	13N	Non Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	24,819.06	1	2,010	13N	Non Exempt OT Labor	CUA1177090	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	18,298.33	1	2,010	13N	Non Exempt OT Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	189.18	12	2,009	13S	Non Exempt OT Salaried Labor	CUA1166272	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	180.67	12	2,009	13S	Non Exempt OT Salaried Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	8,600.29	12	2,009	13S	Non Exempt OT Salaried Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5880000	166.03	12	2,009	13S	Non Exempt OT Salaried Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	2,547.89	12	2,009	13S	Non Exempt OT Salaried Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	15,540.18	12	2,009	13S	Non Exempt OT Salaried Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	9350013	1,684.15	12	2,009	13S	Non Exempt OT Salaried Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	630.60	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1166305	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	7,133.92	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1166305	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5880000	3,364.45	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	398.86	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	16,363.77	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	9350013	1,103.96	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	2,346.88	1	2,010	13S	Non Exempt OT Salaried Labor	CUA1177090	Compatible Unit Allocations	Compatible Unit Allocations
230	5880000	2,051.97	1	2,010	13S	Non Exempt OT Salaried Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	911.55	1	2,010	13S	Non Exempt OT Salaried Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	9350013	-668.82	1	2,010	13S	Non Exempt OT Salaried Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	845.60	1	2,010	13S	Non Exempt OT Salaried Labor	PAY1177123	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	1,740.66	1	2,010	13S	Non Exempt OT Salaried Labor	PAY1177123	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	9350013	-275.99	1	2,010	13S	Non Exempt OT Salaried Labor	PAY1177123	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	310.27	2	2,010	13S	Non Exempt OT Salaried Labor	CUA1188268	Compatible Unit Allocations	Compatible Unit Allocations
		174,609.69		**Internal Overtime Labor**					
230	5930000	1,226.78	12	2,009	210	Contract Labor (General)	CUMON71565	Non-labor CU allocation	Non-labor CU allocation
230	5930000	7,429.72	1	2,010	210	Contract Labor (General)	APACC82320	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	843.21	1	2,010	210	Contract Labor (General)	APACC82320	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	5,407.76	1	2,010	210	Contract Labor (General)	CUMON83522	Non-labor CU allocation	Non-labor CU allocation
230	5930000	27,664.04	2	2,010	210	Contract Labor (General)	APACC84729	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	157,141.96	2	2,010	210	Contract Labor (General)	APACC84729	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	43,315.68	2	2,010	210	Contract Labor (General)	APACC94268	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	42,247.58	2	2,010	210	Contract Labor (General)	CUMON94590	Non-labor CU allocation	Non-labor CU allocation
230	5930000	7,493.15	2	2,010	210	Contract Labor (General)	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	241.74	2	2,010	210	Contract Labor (General)	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	-34,399.00	3	2,010	210	Contract Labor (General)	AJERECL04	O&MTOC/RWOCORRECTION	JE RECLASS ENTRY - MARCH 2010
230	5930000	44,873.00	3	2,010	210	Contract Labor (General)	AJERECL04	C/RWOTOO&MCORRECTION	JE RECLASS ENTRY - MARCH 2010
230	5930000	-194,408.00	3	2,010	210	Contract Labor (General)	AJERECL04	O&MTOC/RWOCORRECTION	JE RECLASS ENTRY - MARCH 2010
230	5930000	3,312.95	3	2,010	210	Contract Labor (General)	APACC97908	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	10,684.63	3	2,010	210	Contract Labor (General)	APACC99083	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	8,034.28	3	2,010	210	Contract Labor (General)	CUMON07579	Non-labor CU allocation	Non-labor CU allocation
230	5930000	7,214.59	3	2,010	210	Contract Labor (General)	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	3,945.42	4	2,010	210	Contract Labor (General)	APACC08790	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	1,480.56	4	2,010	210	Contract Labor (General)	CUMON19570	Non-labor CU allocation	Non-labor CU allocation
230	5930000	1,069.00	5	2,010	210	Contract Labor (General)	AJERECL04	C/R WO TO O&M CORRECTION	JE RECLASS ENTRY - MAY 2010
230	5930000	69,479.00	5	2,010	210	Contract Labor (General)	AJERECL04	O&M TO C/R WO CORRECTION	JE RECLASS ENTRY - MAY 2010
230	5930000	2,115.73	5	2,010	210	Contract Labor (General)	APACC25293	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	12,242.00	6	2,010	210	Contract Labor (General)	AJERECL05	C/RWOTOO&MCORRECTION	JE RECLASS ENTRY - JUNE 2010
230	5930000	54,164.00	6	2,010	210	Contract Labor (General)	AJERECL05	O&MTOC/RWOCORRECTION	JE RECLASS ENTRY - JUNE 2010
230	5930000	0.22	1	2,010	220	Supply Chain Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	15.44	2	2,010	220	Supply Chain Clearing	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	0.50	2	2,010	220	Supply Chain Clearing	INTCOM5405	Intercompany Billing	Intercompany Billing

Unit	Account	Sum Amount	Period	Year	Cost Comp	CC Descr	Journal ID	Line Descr	Long Descr
230	5930000	36.40	3	2,010	220	Supply Chain Clearing	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	1,876.27	12	2,009	290	Other Outside Services General	APACC71257	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	305.00	1	2,010	290	Other Outside Services General	APACC78171	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	290.63	1	2,010	290	Other Outside Services General	APACC80079	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	380.68	1	2,010	290	Other Outside Services General	APACC81661	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	62.37	1	2,010	290	Other Outside Services General	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	695,299.04	2	2,010	290	Other Outside Services General	CUMON94590	Non-labor CU allocation	Non-labor CU allocation
230	5880000	1,923.00	3	2,010	290	Other Outside Services General	APACC07194	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	476,098.09	3	2,010	290	Other Outside Services General	CUMON07579	Non-labor CU allocation	Non-labor CU allocation
230	5930000	-140,864.00	5	2,010	290	Other Outside Services General	AJERECL04	CR WO CORRECTION	JE RECLASS ENTRY - MAY 2010
		1,318,243.42		**Outside Services**					
230	5930000	109.20	12	2,009	310	MMS From Stock General	INDUS64107	Indus Work Management	Indus Work Management
230	5930000	1,206.97	12	2,009	310	MMS From Stock General	INDUS64562	Indus Work Management	Indus Work Management
230	5930000	-1,316.19	12	2,009	310	MMS From Stock General	INDUS65036	Indus Work Management	Indus Work Management
230	5930000	278.14	12	2,009	310	MMS From Stock General	STREXP2756	Stores Expense Clearing	Stores Expense Clearing
230	5930000	5.09	2	2,010	310	MMS From Stock General	INDUS88706	Indus Work Management	Indus Work Management
230	5930000	260.00	2	2,010	310	MMS From Stock General	INDUS89923	Indus Work Management	Indus Work Management
230	5930000	26.82	2	2,010	310	MMS From Stock General	STREXP5504	Stores Expense Clearing	Stores Expense Clearing
230	5930000	4.17	12	2,009	320	Stores Clearing Charges Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	16.36	12	2,009	320	Stores Clearing Charges Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	587.22	12	2,009	320	Stores Clearing Charges Gen	STREXP2756	Stores Expense Clearing	Stores Expense Clearing
230	5930000	504.99	12	2,009	320	Stores Clearing Charges Gen	STREXP2756	Stores Expense Clearing	Stores Expense Clearing
230	5930000	38.65	1	2,010	320	Stores Clearing Charges Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	1,564.72	1	2,010	320	Stores Clearing Charges Gen	STREXP4297	Stores Expense Clearing	Stores Expense Clearing
230	5930000	62.65	2	2,010	320	Stores Clearing Charges Gen	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	159.49	12	2,009	390	Direct Purchase-Other Than MMS	APACC69241	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	1,135.32	12	2,009	390	Direct Purchase-Other Than MMS	APACC71257	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	41.74	12	2,009	390	Direct Purchase-Other Than MMS	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	163.59	12	2,009	390	Direct Purchase-Other Than MMS	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	21.87	1	2,010	390	Direct Purchase-Other Than MMS	APACC74200	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	2,302.21	1	2,010	390	Direct Purchase-Other Than MMS	APACC75347	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	3,833.12	1	2,010	390	Direct Purchase-Other Than MMS	APACC76290	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	17.22	1	2,010	390	Direct Purchase-Other Than MMS	APACC76761	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	60.28	1	2,010	390	Direct Purchase-Other Than MMS	APACC77364	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	877.68	1	2,010	390	Direct Purchase-Other Than MMS	APACC78171	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	154.58	1	2,010	390	Direct Purchase-Other Than MMS	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	284.77	2	2,010	390	Direct Purchase-Other Than MMS	AJERECL01	CORRECT ACCOUNTING	JE RECLASS ENTRY - FEBRUARY 2010
230	5930000	4,673.65	2	2,010	390	Direct Purchase-Other Than MMS	APACC87009	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	575.00	2	2,010	390	Direct Purchase-Other Than MMS	APACC89057	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	284.77	2	2,010	390	Direct Purchase-Other Than MMS	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	55.99	12	2,009	393	Sales & Use Tax Accrual	APACC71257	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	115.11	1	2,010	393	Sales & Use Tax Accrual	APACC75347	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	229.14	1	2,010	393	Sales & Use Tax Accrual	APACC76290	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	83.39	1	2,010	393	Sales & Use Tax Accrual	APACC78171	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	14.53	1	2,010	393	Sales & Use Tax Accrual	APACC80079	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	-55.99	1	2,010	393	Sales & Use Tax Accrual	TXOUAJAMUT	USE TAX REVERSAL/ACCRUAL	Vertex Use Tax Accruals/Reversals Dec 2009
230	5930000	488.00	2	2,010	393	Sales & Use Tax Accrual	APACC87009	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	53.19	2	2,010	393	Sales & Use Tax Accrual	APACC89057	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	-365.23	2	2,010	393	Sales & Use Tax Accrual	TXOUAJAMUT	USE TAX REVERSAL/ACCRUAL	Vertex Use Tax Accruals/Reversals - Jan 2010
230	5930000	-488.00	3	2,010	393	Sales & Use Tax Accrual	TXOUAJAMUT	USE TAX REVERSAL/ACCRUAL	Vertex Use Tax Accruals/Reversals - Feb 2010
		18,064.21		**Material**					
230	5930000	-120.06	12	2,009	413	Fleet Clearing	FLTCLR1864	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5930000	-432.98	12	2,009	413	Fleet Clearing	FLTCLR1864	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	9350013	-8.82	12	2,009	413	Fleet Clearing	FLTCLR1864	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5800000	-14.23	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	-11.54	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	-19.63	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	-61.97	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	-78.08	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	-2.57	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	-522.62	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	-28.72	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	9350013	-24.70	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	-2,436.86	1	2,010	413	Fleet Clearing	FLTCLR3688	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	9350013	21.11	1	2,010	413	Fleet Clearing	FLTCLR3688	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5800000	-13.60	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5810000	-0.53	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	-26.70	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	-150.60	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	9350013	5.41	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	64.41	2	2,010	413	Fleet Clearing	FLTCLR4839	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5930000	-119.51	2	2,010	413	Fleet Clearing	FLTCLR4839	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5800000	2.82	2	2,010	413	Fleet Clearing	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	0.26	2	2,010	413	Fleet Clearing	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	4.98	3	2,010	413	Fleet Clearing	FLTCLR7715	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5880000	-4.87	3	2,010	413	Fleet Clearing	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-4.26	3	2,010	413	Fleet Clearing	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	838.14	12	2,009	510	Busin Exp 100% Deduct Gen	APACC68504	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	505.24	12	2,009	510	Busin Exp 100% Deduct Gen	APACC69241	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	158.44	12	2,009	510	Busin Exp 100% Deduct Gen	APACC69241	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	189.64	12	2,009	510	Busin Exp 100% Deduct Gen	APACC70681	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	2,003.62	12	2,009	510	Busin Exp 100% Deduct Gen	APACC71257	Accounts Payable Accrual	Accounts Payable Accrual
230	5800000	56.02	12	2,009	510	Busin Exp 100% Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5830000	291.26	12	2,009	510	Busin Exp 100% Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	220.00	12	2,009	510	Busin Exp 100% Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	44.16	12	2,009	510	Busin Exp 100% Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	89.28	1	2,010	510	Busin Exp 100% Deduct Gen	APACC74200	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	549.59	1	2,010	510	Busin Exp 100% Deduct Gen	APACC75347	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	264.66	1	2,010	510	Busin Exp 100% Deduct Gen	APACC76761	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	547.50	1	2,010	510	Busin Exp 100% Deduct Gen	APACC77688	Accounts Payable Accrual	Accounts Payable Accrual
230	5800000	96.93	1	2,010	510	Busin Exp 100% Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	145.63	1	2,010	510	Busin Exp 100% Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	21.24	1	2,010	510	Busin Exp 100% Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	2,456.52	2	2,010	510	Busin Exp 100% Deduct Gen	APACC90272	Accounts Payable Accrual	Accounts Payable Accrual

Unit	Account	Sum Amount	Period	Year	Cost Comp	CC Descr	Journal ID	Line Descr	Long Descr
230	5930000	495.18	2	2,010	510	Busin Exp 100% Deduct Gen	APACC90751	Accounts Payable Accrual	Accounts Payable Accrual
230	5880000	126.92	12	2,009	520	Business Exp Part Deduct Gen	APACC66611	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	20.00	12	2,009	520	Business Exp Part Deduct Gen	APACC69241	Accounts Payable Accrual	Accounts Payable Accrual
230	5930000	92.29	12	2,009	520	Business Exp Part Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	334.58	12	2,009	520	Business Exp Part Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	81.04	1	2,010	520	Business Exp Part Deduct Gen	CUMON83522	Non-labor CU allocation	Non-labor CU allocation
230	5880000	181.64	1	2,010	520	Business Exp Part Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	1,665.47	1	2,010	520	Business Exp Part Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	48.65	2	2,010	520	Business Exp Part Deduct Gen	AJERECL01	CORRECT ACCOUNTING	JE RECLASS ENTRY - FEBRUARY 2010
230	5930000	48.65	2	2,010	520	Business Exp Part Deduct Gen	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5800000	220.91	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	106.79	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	152.75	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	858.23	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	555.74	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	44.30	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	577.09	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	60.38	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	0.00	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	472.76	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5810000	18.26	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	442.53	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	1,489.11	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	34.56	2	2,010	620	Overheads	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	3.12	2	2,010	620	Overheads	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5880000	-2.11	3	2,010	620	Overheads	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	96.77	3	2,010	620	Overheads	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	8.52	3	2,010	620	Overheads	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	177.51	3	2,010	620	Overheads	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	1,877.34	12	2,009	738	SS Fleet Prod/Svcs	FLEET71018	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	5930000	11,382.69	12	2,009	738	SS Fleet Prod/Svcs	FLEET71018	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	9350013	263.22	12	2,009	738	SS Fleet Prod/Svcs	FLEET71018	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	5800000	9.30	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	11.02	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	18.75	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	59.16	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	202.54	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	4,795.81	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	266.14	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	9350013	243.51	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	7,139.26	1	2,010	738	SS Fleet Prod/Svcs	FLEET82921	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	5800000	12.66	1	2,010	738	SS Fleet Prod/Svcs	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	215.80	1	2,010	738	SS Fleet Prod/Svcs	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	5,033.80	1	2,010	738	SS Fleet Prod/Svcs	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	154.08	2	2,010	738	SS Fleet Prod/Svcs	FLEET94034	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	5800000	0.91	2	2,010	738	SS Fleet Prod/Svcs	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5880000	3.17	3	2,010	738	SS Fleet Prod/Svcs	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5800000	989.97	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5800000	2,230.78	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	2,573.05	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	44,801.41	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	152.01	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	394.16	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	9030001	12.90	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	9200000	236.82	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5800000	0.26	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5800000	6,290.58	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	0.53	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	6,748.60	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	2,917.95	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	9030001	83.29	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5800000	22.07	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	-1,929.72	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	-124.14	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	12.53	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	9030001	-0.27	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	0.29	1	2,010	935	Cell phone and Pager Expense	CELPGR3382	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5930000	1.69	1	2,010	935	Cell phone and Pager Expense	CELPGR3382	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5800000	0.43	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	0.46	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5810000	0.88	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	2.69	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	5.55	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	55.10	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	6.18	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	2.63	2	2,010	935	Cell phone and Pager Expense	CELPGR4573	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5930000	79.34	2	2,010	935	Cell phone and Pager Expense	CELPGR4573	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5800000	8.27	2	2,010	935	Cell phone and Pager Expense	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5880000	21.24	2	2,010	935	Cell phone and Pager Expense	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	131.11	2	2,010	935	Cell phone and Pager Expense	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	19.45	3	2,010	935	Cell phone and Pager Expense	CELPGR7472	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5800000	0.42	3	2,010	935	Cell phone and Pager Expense	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	2.11	4	2,010	935	Cell phone and Pager Expense	INTCOM0593	Intercompany Billing	Intercompany Billing
230	9301001	6,339.60	2	2,010	960	Advertising	INTCOM5405	Intercompany Billing	Intercompany Billing
230	9301002	1,750.00	2	2,010	960	Advertising	INTCOM5405	Intercompany Billing	Intercompany Billing
		118,435.03		Other					
		1,629,352.35		TOTAL					

Unit	Account	Sum Amount	Period	Year	Cost Comp	CC Descr	Journal ID	Line Descr	Long Descr
230	5930000	284.77	2	2,010	390	Direct Purchase-Other Than MMS	AJERECL01	CORRECT ACCOUNTING	JE RECLASS ENTRY - FEBRUARY 2010
230	5930000	48.65	2	2,010	520	Business Exp Part Deduct Gen	AJERECL01	CORRECT ACCOUNTING	JE RECLASS ENTRY - FEBRUARY 2010
230	5930000	-34,399.00	3	2,010	210	Contract Labor (General)	AJERECL04	O&MTOC/RWOCORRECTION	JE RECLASS ENTRY - MARCH 2010
230	5930000	44,873.00	3	2,010	210	Contract Labor (General)	AJERECL04	C/RWOTOO&MCORRECTION	JE RECLASS ENTRY - MARCH 2010
230	5930000	-194,408.00	3	2,010	210	Contract Labor (General)	AJERECL04	O&MTOC/RWOCORRECTION	JE RECLASS ENTRY - MARCH 2010
230	5930000	1,069.00	5	2,010	210	Contract Labor (General)	AJERECL04	C/R WO TO O&M CORRECTION	JE RECLASS ENTRY - MAY 2010
230	5930000	69,479.00	5	2,010	210	Contract Labor (General)	AJERECL04	O&M TO C/R WO CORRECTION	JE RECLASS ENTRY - MAY 2010
230	5930000	-140,864.00	5	2,010	290	Other Outside Services General	AJERECL04	CR WO CORRECTION	JE RECLASS ENTRY - MAY 2010
230	5930000	12,242.00	6	2,010	210	Contract Labor (General)	AJERECL05	C/RWOTOO&MCORRECTION	JE RECLASS ENTRY - JUNE 2010
230	5930000	54,164.00	6	2,010	210	Contract Labor (General)	AJERECL05	O&MTOC/RWOCORRECTION	JE RECLASS ENTRY - JUNE 2010
230	**5930000**	**284,168.84**				**See Staff 1-4, Attachment 3 for Detail**		**Accounts Payable Accrual**	**Accounts Payable Accrual**
230	5930000	0.29	1	2,010	935	Cell phone and Pager Expense	CELPGR3382	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5930000	1.68	1	2,010	935	Cell phone and Pager Expense	CELPGR3382	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5880000	2.63	2	2,010	935	Cell phone and Pager Expense	CELPGR4573	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5930000	79.34	2	2,010	935	Cell phone and Pager Expense	CELPGR4573	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5930000	19.45	3	2,010	935	Cell phone and Pager Expense	CELPGR7472	Alloc cell phone & pager exp	Alloc cell phone & pager exp
230	5930000	116.61	12	2,009	13E	Exempt OT Labor	CUA1166272	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	2,409.95	12	2,009	13N	Non Exempt OT Labor	CUA1166272	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	189.18	12	2,009	13S	Non Exempt OT Salaried Labor	CUA1166272	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	41.73	12	2,009	13E	Exempt OT Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	1,026.27	12	2,009	13N	Non Exempt OT Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	180.67	12	2,009	13S	Non Exempt OT Salaried Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	474.83	12	2,009	13E	Exempt OT Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	27,554.84	12	2,009	13N	Non Exempt OT Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	8,600.29	12	2,009	13S	Non Exempt OT Salaried Labor	CUA1170224	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	389.52	1	2,010	13E	Exempt OT Labor	CUA1177090	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	24,819.06	1	2,010	13N	Non Exempt OT Labor	CUA1177090	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	2,346.88	1	2,010	13S	Non Exempt OT Salaried Labor	CUA1177090	Compatible Unit Allocations	Compatible Unit Allocations
230	5930000	310.27	2	2,010	13S	Non Exempt OT Salaried Labor	CUA1188268	Compatible Unit Allocations	Compatible Unit Allocations
230	**5930000**	**1,229,875.12**				**See Staff 1-4, Attachment 4 for Detail**		**Non-labor CU allocation**	**Non-labor CU allocation**
230	5930000	1,877.34	12	2,009	738	SS Fleet Prod/Svcs	FLEET71018	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	5930000	11,382.69	12	2,009	738	SS Fleet Prod/Svcs	FLEET71018	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	9350013	263.22	12	2,009	738	SS Fleet Prod/Svcs	FLEET71018	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	5930000	7,139.26	1	2,010	738	SS Fleet Prod/Svcs	FLEET82921	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	5930000	154.08	2	2,010	738	SS Fleet Prod/Svcs	FLEET94034	Fleet Vehicle Allocations	Fleet Vehicle Allocations
230	5930000	-120.06	12	2,009	413	Fleet Clearing	FLTCLR1864	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5930000	-432.98	12	2,009	413	Fleet Clearing	FLTCLR1864	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	9350013	-8.82	12	2,009	413	Fleet Clearing	FLTCLR1864	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5930000	-2,436.86	1	2,010	413	Fleet Clearing	FLTCLR3688	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	9350013	21.11	1	2,010	413	Fleet Clearing	FLTCLR3688	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5930000	64.41	2	2,010	413	Fleet Clearing	FLTCLR4839	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5930000	-119.51	2	2,010	413	Fleet Clearing	FLTCLR4839	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5930000	4.98	3	2,010	413	Fleet Clearing	FLTCLR7715	Clear misc chgs in Fleet accts	Clear misc chgs in Fleet accts
230	5930000	109.20	12	2,009	310	MMS From Stock General	INDUS64107	Indus Work Management	Indus Work Management
230	5930000	1,206.97	12	2,009	310	MMS From Stock General	INDUS64562	Indus Work Management	Indus Work Management
230	5930000	-1,316.19	12	2,009	310	MMS From Stock General	INDUS65036	Indus Work Management	Indus Work Management
230	5930000	5.09	2	2,010	310	MMS From Stock General	INDUS88706	Indus Work Management	Indus Work Management
230	5930000	260.00	2	2,010	310	MMS From Stock General	INDUS89923	Indus Work Management	Indus Work Management
230	5880000	2.11	4	2,010	935	Cell phone and Pager Expense	INTCOM0593	Intercompany Billing	Intercompany Billing
230	5800000	11.86	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	101.84	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	-14.23	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	220.91	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	9.30	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	47.45	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	407.30	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	-11.54	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	56.02	12	2,009	510	Busin Exp 100% Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	106.79	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	11.02	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	92.70	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	795.68	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	-19.63	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	152.75	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5810000	18.75	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5830000	291.26	12	2,009	510	Busin Exp 100% Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	156.17	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	1,174.41	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	166.03	12	2,009	13S	Non Exempt OT Salaried Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	-61.97	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	858.23	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	59.16	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	458.43	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	1,366.97	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	2,547.89	12	2,009	13S	Non Exempt OT Salaried Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	-78.08	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	555.74	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5880000	202.54	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	14.61	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	85.38	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	40.56	12	2,009	13N	Non Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	4.17	12	2,009	320	Stores Clearing Charges Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	41.74	12	2,009	390	Direct Purchase-Other Than MMS	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	-2.57	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	220.00	12	2,009	510	Busin Exp 100% Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	92.29	12	2,009	520	Business Exp Part Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	44.30	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	4,116.26	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	203.18	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	1,790.57	12	2,009	13E	Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	18,474.48	12	2,009	13N	Non Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	1,743.95	12	2,009	13N	Non Exempt OT Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	15,540.18	12	2,009	13S	Non Exempt OT Salaried Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	16.36	12	2,009	320	Stores Clearing Charges Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	163.59	12	2,009	390	Direct Purchase-Other Than MMS	INTCOM2657	Intercompany Billing	Intercompany Billing

Unit	Account	Sum Amount	Period	Year	Cost Comp	CC Descr	Journal ID	Line Descr	Long Descr
230	5930000	-522.62	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	-28.72	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	44.16	12	2,009	510	Busin Exp 100% Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	334.58	12	2,009	520	Business Exp Part Deduct Gen	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	577.09	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	60.38	12	2,009	620	Overheads	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	4,795.81	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5930000	266.14	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	9350013	196.21	12	2,009	121	Labor Fringes (Overtime)	INTCOM2657	Intercompany Billing	Intercompany Billing
230	9350013	1,684.15	12	2,009	13S	Non Exempt OT Salaried Labor	INTCOM2657	Intercompany Billing	Intercompany Billing
230	9350013	-24.70	12	2,009	413	Fleet Clearing	INTCOM2657	Intercompany Billing	Intercompany Billing
230	9350013	243.51	12	2,009	738	SS Fleet Prod/Svcs	INTCOM2657	Intercompany Billing	Intercompany Billing
230	5800000	0.00	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	0.43	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	-13.60	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	96.93	1	2,010	510	Busin Exp 100% Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	472.76	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	12.66	1	2,010	738	SS Fleet Prod/Svcs	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	0.46	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5810000	-0.53	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5810000	18.26	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5810000	0.88	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	0.00	1	2,010	121	Labor Fringes (Overtime)	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	0.00	1	2,010	13E	Exempt OT Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	2.69	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	259.86	1	2,010	121	Labor Fringes (Overtime)	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	95.58	1	2,010	13E	Exempt OT Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	2,051.97	1	2,010	13S	Non Exempt OT Salaried Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	-26.70	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	145.63	1	2,010	510	Busin Exp 100% Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	181.64	1	2,010	520	Business Exp Part Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	442.53	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	215.80	1	2,010	738	SS Fleet Prod/Svcs	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5880000	5.55	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	2,223.86	1	2,010	121	Labor Fringes (Overtime)	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	-417.48	1	2,010	13E	Exempt OT Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	18,298.33	1	2,010	13N	Non Exempt OT Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	911.55	1	2,010	13S	Non Exempt OT Salaried Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	0.22	1	2,010	220	Supply Chain Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	62.37	1	2,010	290	Other Outside Services General	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	38.65	1	2,010	320	Stores Clearing Charges Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	154.58	1	2,010	390	Direct Purchase-Other Than MMS	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	-150.60	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	21.24	1	2,010	510	Busin Exp 100% Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	1,565.47	1	2,010	520	Business Exp Part Deduct Gen	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	1,489.11	1	2,010	620	Overheads	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	5,033.80	1	2,010	738	SS Fleet Prod/Svcs	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	55.10	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5930000	6.18	1	2,010	935	Cell phone and Pager Expense	INTCOM4200	Intercompany Billing	Intercompany Billing
230	9350013	-80.93	1	2,010	121	Labor Fringes (Overtime)	INTCOM4200	Intercompany Billing	Intercompany Billing
230	9350013	-668.82	1	2,010	13S	Non Exempt OT Salaried Labor	INTCOM4200	Intercompany Billing	Intercompany Billing
230	9350013	5.41	1	2,010	413	Fleet Clearing	INTCOM4200	Intercompany Billing	Intercompany Billing
230	5800000	2.82	2	2,010	413	Fleet Clearing	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5800000	34.56	2	2,010	620	Overheads	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5800000	0.91	2	2,010	738	SS Fleet Prod/Svcs	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5800000	8.27	2	2,010	935	Cell phone and Pager Expense	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5880000	21.24	2	2,010	935	Cell phone and Pager Expense	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	7,493.15	2	2,010	210	Contract Labor (General)	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	15.44	2	2,010	220	Supply Chain Clearing	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	0.26	2	2,010	413	Fleet Clearing	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	3.12	2	2,010	620	Overheads	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	241.74	2	2,010	210	Contract Labor (General)	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	0.50	2	2,010	220	Supply Chain Clearing	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	62.65	2	2,010	320	Stores Clearing Charges Gen	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	284.77	2	2,010	390	Direct Purchase-Other Than MMS	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	48.65	2	2,010	620	Business Exp Part Deduct Gen	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5930000	131.11	2	2,010	935	Cell phone and Pager Expense	INTCOM5405	Intercompany Billing	Intercompany Billing
230	9301001	6,339.60	2	2,010	960	Advertising	INTCOM5405	Intercompany Billing	Intercompany Billing
230	9301002	1,750.00	2	2,010	960	Advertising	INTCOM5405	Intercompany Billing	Intercompany Billing
230	5800000	0.42	3	2,010	935	Cell phone and Pager Expense	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-39.82	3	2,010	121	Labor Fringes (Overtime)	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-329.05	3	2,010	13E	Exempt OT Labor	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-4.87	3	2,010	413	Fleet Clearing	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-2.11	3	2,010	620	Overheads	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-77.26	3	2,010	121	Labor Fringes (Overtime)	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-538.48	3	2,010	13E	Exempt OT Labor	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	-4.26	3	2,010	413	Fleet Clearing	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	96.77	3	2,010	620	Overheads	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	3.17	3	2,010	738	SS Fleet Prod/Svcs	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	-3.67	3	2,010	121	Labor Fringes (Overtime)	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	-30.29	3	2,010	13E	Exempt OT Labor	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	7,214.59	3	2,010	210	Contract Labor (General)	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	36.40	3	2,010	220	Supply Chain Clearing	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	8.52	3	2,010	620	Overheads	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	-462.74	3	2,010	13E	Exempt OT Labor	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5930000	177.51	3	2,010	620	Overheads	INTCOM8318	Intercompany Billing	Intercompany Billing
230	5880000	255.77	12	2,009	13E	Exempt OT Labor	PAY1166305	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5880000	630.60	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1166305	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	943.75	12	2,009	13E	Exempt OT Labor	PAY1166305	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	7,133.92	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1166305	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5880000	949.98	12	2,009	13E	Exempt OT Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5880000	3,364.45	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	398.86	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	16,363.77	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals

Unit	Account	Sum Amount	Period	Year	Cost Comp	CC Descr	Journal ID	Line Descr	Long Descr
230	9350013	1,103.96	12	2,009	13S	Non Exempt OT Salaried Labor	PAY1170257	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5880000	365.39	1	2,010	13E	Exempt OT Labor	PAY1177123	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5880000	845.60	1	2,010	13S	Non Exempt OT Salaried Labor	PAY1177123	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5930000	1,740.66	1	2,010	13S	Non Exempt OT Salaried Labor	PAY1177123	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	9350013	-275.99	1	2,010	13S	Non Exempt OT Salaried Labor	PAY1177123	Time and Labor-BalancedActuals	Time and Labor-BalancedActuals
230	5800000	989.97	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5800000	2,230.78	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	2,573.05	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	44,801.41	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	152.01	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	394.16	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	9030001	12.90	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	9200000	236.82	12	2,009	780	AEPSC Bill	SCBBIL2488	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5800000	0.26	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5800000	6,290.58	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	0.53	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	6,748.60	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	2,917.95	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	9030001	83.29	1	2,010	780	AEPSC Bill	SCBBIL4104	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5800000	22.07	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5880000	-1,929.72	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	-124.14	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	12.53	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	9030001	-0.27	2	2,010	780	AEPSC Bill	SCBBIL5275	AEPSC Bill - Services Rendered	AEPSC Bill - Services Rendered
230	5930000	278.14	12	2,009	310	MMS From Stock General	STREXP2756	Stores Expense Clearing	Stores Expense Clearing
230	5930000	587.22	12	2,009	320	Stores Clearing Charges Gen	STREXP2756	Stores Expense Clearing	Stores Expense Clearing
230	5930000	504.99	12	2,009	320	Stores Clearing Charges Gen	STREXP2756	Stores Expense Clearing	Stores Expense Clearing
230	5930000	1,564.72	1	2,010	320	Stores Clearing Charges Gen	STREXP4297	Stores Expense Clearing	Stores Expense Clearing
230	5930000	26.82	2	2,010	310	MMS From Stock General	STREXP5504	Stores Expense Clearing	Stores Expense Clearing
230	5930000	-55.99	1	2,010	393	Sales & Use Tax Accrual	TXOUAJAMUT	USE TAX REVERSAL/ACCRUAL	Vertex Use Tax Accruals/Reversals Dec 2009
230	5930000	-365.23	2	2,010	393	Sales & Use Tax Accrual	TXOUAJAMUT	USE TAX REVERSAL/ACCRUAL	Vertex Use Tax Accruals/Reversals - Jan 2010
230	5930000	-488.00	3	2,010	393	Sales & Use Tax Accrual	TXOUAJAMUT	USE TAX REVERSAL/ACCRUAL	Vertex Use Tax Accruals/Reversals - Feb 2010
		1,629,352.34							

Year	Acctg Date	Period	Journal ID	GL Unit	Account	Sum Amount	Cost Comp	W/O	Voucher	Invoice	Vendor	Name	Date
2,009	2009-12-17	12	APACC66611	230	5880000	126.92	520	DKPM031663	00030371	0000075772ER122	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-17
2,010	2010-03-31	3	APACC07194	230	5880000	1,923.00	290	DKPM031676	00031190	02544	5103199201	AMERICAN ENVIRONMENTAL LLC	2010-03-23
2,009	2009-12-23	12	APACC68504	230	5930000	562.51	510	DKPM031663	00030401	0000144412ER120	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-23
2,009	2009-12-23	12	APACC68504	230	5930000	275.63	510	DKPM031663	00030402	0000144412ER121	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-23
2,009	2009-12-28	12	APACC69241	230	5930000	22.81	390	DKPM031676	00030405	0000010882ER104	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-28
2,009	2009-12-28	12	APACC69241	230	5930000	136.68	390	DKPM031676	00030414	0000144412ER123	0000144412	PAYNE, WANDA S	2009-12-28
2,009	2009-12-28	12	APACC69241	230	5930000	85.96	510	DKPM031663	00030406	0000036545ER26	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-28
2,009	2009-12-28	12	APACC69241	230	5930000	326.09	510	DKPM031663	00030412	0000080171ER68	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-28
2,009	2009-12-28	12	APACC69241	230	5930000	93.19	510	DKPM031663	00030418	0000205940ER16	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-28
2,009	2009-12-28	12	APACC69241	230	5930000	158.44	510	DKPM031676	00030413	0000144412ER122	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-28
2,009	2009-12-28	12	APACC69241	230	5930000	20.00	520	DKPM031676	00030405	0000010882ER104	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-28
2,009	2009-12-30	12	APACC70681	230	5930000	35.43	510	DKPM031676	00030459	0000144412ER124	0000144412	PAYNE, WANDA S	2009-12-30
2,009	2009-12-30	12	APACC70681	230	5930000	154.21	510	DKPM031676	00030460	0000144412ER124	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-30
2,009	2009-12-31	12	APACC71257	230	5930000	97.50	290	4143547201	00030463	KP122509SNOW	5000585301	RANDYS LAWN SVC	2009-12-25
2,009	2009-12-31	12	APACC71257	230	5930000	166.00	290	4143547201	00030464	KP122109SNOW	5000585301	RANDYS LAWN SVC	2009-12-21
2,009	2009-12-31	12	APACC71257	230	5930000	311.77	290	4143547201	00030465	KP122109POTASH	5000585301	RANDYS LAWN SVC	2009-12-21
2,009	2009-12-31	12	APACC71257	230	5930000	249.00	290	4143547201	00030466	KP122009SNOW	5000585301	RANDYS LAWN SVC	2009-12-20
2,009	2009-12-31	12	APACC71257	230	5930000	539.50	290	4143547201	00030467	KP121909SNOW	5000585301	RANDYS LAWN SVC	2009-12-19
2,009	2009-12-31	12	APACC71257	230	5930000	415.00	290	4143547201	00030468	KP121809SNOW	5000585301	RANDYS LAWN SVC	2009-12-18
2,009	2009-12-31	12	APACC71257	230	5930000	97.50	290	4143547201	00030469	KP121209SNOW	5000585301	RANDYS LAWN SVC	2009-12-12
2,009	2009-12-31	12	APACC71257	230	5930000	15.57	390	DKPM031676	00030477	0000184517ER29	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-31
2,009	2009-12-31	12	APACC71257	230	5930000	1,119.75	390	DKPM031676	00782403	KPT1223	0000078074	KATHYS KUSTOM KATERING	2009-12-23
2,009	2009-12-31	12	APACC71257	230	5930000	55.99	393	DKPM031676	00782403	KPT1223	0000078074	KATHYS KUSTOM KATERING	2009-12-23
2,009	2009-12-31	12	APACC71257	230	5930000	1,435.07	510	DKPM031676	00030473	0000144412ER125	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-31
2,009	2009-12-31	12	APACC71257	230	5930000	568.55	510	DKPM031676	00030477	0000184517ER29	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2009-12-31
2,010	2010-01-07	1	APACC74200	230	5930000	21.87	390	DKPM031676	00030493	0000036545ER27	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-01-07
2,010	2010-01-07	1	APACC74200	230	5930000	89.28	510	DKPM031676	00030493	0000036545ER27	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-01-07
2,010	2010-01-11	1	APACC75347	230	5930000	984.58	390	DKPM031676	00783813	E08438	0000078074	KATHYS KUSTOM KATERING	2009-12-24
2,010	2010-01-11	1	APACC75347	230	5930000	1,317.63	390	DKPM031676	00783932	E08441	0000078074	KATHYS KUSTOM KATERING	2009-12-25
2,010	2010-01-11	1	APACC75347	230	5930000	49.23	393	DKPM031676	00783813	E08438	0000078074	KATHYS KUSTOM KATERING	2009-12-24
2,010	2010-01-11	1	APACC75347	230	5930000	65.88	393	DKPM031676	00783932	E08441	0000078074	KATHYS KUSTOM KATERING	2009-12-25
2,010	2010-01-11	1	APACC75347	230	5930000	202.32	510	DKPM031676	00030501	0000080171ER69	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-01-11
2,010	2010-01-11	1	APACC75347	230	5930000	347.27	510	DKPM031676	00030502	0000164866ER25	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-01-11
2,010	2010-01-12	1	APACC76290	230	5930000	789.18	390	DKPM031676	00030512	TN213224	0000058947	TEG ENTERPRISES INC	2009-12-19
2,010	2010-01-12	1	APACC76290	230	5930000	1,317.63	390	DKPM031676	00030515	E08447	0000078074	KATHYS KUSTOM KATERING	2009-12-26
2,010	2010-01-12	1	APACC76290	230	5930000	1,726.31	390	DKPM031676	00030519	E08444	0000078074	KATHYS KUSTOM KATERING	2009-12-24
2,010	2010-01-12	1	APACC76290	230	5930000	76.94	393	DKPM031676	00030512	TN213224	0000058947	TEG ENTERPRISES INC	2009-12-19
2,010	2010-01-12	1	APACC76290	230	5930000	65.88	393	DKPM031676	00030515	E08447	0000078074	KATHYS KUSTOM KATERING	2009-12-26
2,010	2010-01-12	1	APACC76290	230	5930000	86.32	393	DKPM031676	00030519	E08444	0000078074	KATHYS KUSTOM KATERING	2009-12-24
2,010	2010-01-13	1	APACC76761	230	5930000	17.22	390	DKPM031676	00030541	0000184517ER30	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-01-13
2,010	2010-01-13	1	APACC76761	230	5930000	264.66	510	DKPM031676	00030541	0000184517ER30	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-01-13
2,010	2010-01-14	1	APACC77364	230	5930000	60.28	390	DKPM031676	00030544	0000144412ER126	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-01-14
2,010	2010-01-15	1	APACC77888	230	5930000	547.50	510	DKPM031676	00030552	0000144412ER127	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-01-15
2,010	2010-01-18	1	APACC78171	230	5930000	124.50	290	DKPM031676	00030557	KP010210SNOW	5000585301	RANDYS LAWN SVC	2010-01-02
2,010	2010-01-18	1	APACC78171	230	5930000	97.50	290	DKPM031676	00030558	KP010110SNOW	5000585301	RANDYS LAWN SVC	2010-01-01
2,010	2010-01-18	1	APACC78171	230	5930000	83.00	290	DKPM031676	00030559	KP123109SNOW	5000585301	RANDYS LAWN SVC	2009-12-31
2,010	2010-01-18	1	APACC78171	230	5930000	112.50	390	DKPM031676	00030567	122309KPT01	0000246006	MOWDY, TRACY	2009-12-23
2,010	2010-01-18	1	APACC78171	230	5930000	175.00	390	DKPM031676	00030568	122309KPT03	0000246005	JOHNSTON, MICAH	2009-12-23

KINGSPORT POWER COMPANY
December 2009 Incremental Storm Damage Expenses
Detail of Accounts Payble Journal ID

Year	Acctg Date	Period	Journal ID	GL Unit	Account	Sum Amount	Cost Comp	W/O	Voucher	Invoice	Vendor	Name	Date
2,010	2010-01-18	1	APACC78171	230	5930000	275.00	390	DKPM031676	00030570	122209KPT02	0000246003	LANE, DANIEL	2009-12-22
2,010	2010-01-18	1	APACC78171	230	5930000	315.18	390	DKPM031676	00030571	122309JD	0000245996	EGGERS, TRAVIS	2009-12-23
2,010	2010-01-18	1	APACC78171	230	5930000	10.69	393	DKPM031676	00030567	122309KPT01	0000246006	MOWDY, TRACY	2009-12-23
2,010	2010-01-18	1	APACC78171	230	5930000	16.63	393	DKPM031676	00030568	122309KPT03	0000246005	JOHNSTON, MICAH	2009-12-23
2,010	2010-01-18	1	APACC78171	230	5930000	26.13	393	DKPM031676	00030570	122209KPT02	0000246003	LANE, DANIEL	2009-12-22
2,010	2010-01-18	1	APACC78171	230	5930000	29.94	393	DKPM031676	00030571	122309JD	0000245996	EGGERS, TRAVIS	2009-12-23
2,010	2010-01-22	1	APACC80079	230	5930000	290.63	290	DKPM031676	00785466	80861	5000892501	AETNA BUILDING MAINTENANCE	2009-12-31
2,010	2010-01-22	1	APACC80079	230	5930000	14.53	393	DKPM031676	00785466	80861	5000892501	AETNA BUILDING MAINTENANCE	2009-12-31
2,010	2010-01-27	1	APACC81661	230	5930000	131.25	290	DKPM031676	00030643	80862	5000892501	AETNA BUILDING MAINTENANCE	2009-12-31
2,010	2010-01-27	1	APACC81661	230	5930000	249.43	290	DKPM031676	00030646	80785	5000892501	AETNA BUILDING MAINTENANCE	2009-12-31
2,010	2010-01-28	1	APACC82320	230	5930000	1,916.84	210	DKPM031663	00030667	207827	0000008476	ACRT INC	2010-01-04
2,010	2010-01-28	1	APACC82320	230	5930000	5,512.88	210	DKPM031663	00030671	208789	0000008476	ACRT INC	2010-01-13
2,010	2010-01-28	1	APACC82320	230	5930000	843.21	210	DKPM031676	00030670	208688	0000008476	ACRT INC	2010-01-12
2,010	2010-02-02	2	APACC84729	230	5930000	849.31	210	DKPM031663	00030713	209768	0000011108	ASPLUNDH TREE EXPERT	2010-01-28
2,010	2010-02-02	2	APACC84729	230	5930000	26,814.73	210	DKPM031663	00030714	209771	0000011108	ASPLUNDH TREE EXPERT	2010-01-28
2,010	2010-02-02	2	APACC84729	230	5930000	1,705.47	210	DKPM031676	00030705	208879	0000011108	ASPLUNDH TREE EXPERT	2010-01-14
2,010	2010-02-02	2	APACC84729	230	5930000	57,791.72	210	DKPM031676	00030706	208966	0000011108	ASPLUNDH TREE EXPERT	2010-01-14
2,010	2010-02-02	2	APACC84729	230	5930000	75,123.08	210	DKPM031676	00030708	208982	0000011108	ASPLUNDH TREE EXPERT	2010-01-14
2,010	2010-02-02	2	APACC84729	230	5930000	4,933.62	210	DKPM031676	00030710	209063	0000011108	ASPLUNDH TREE EXPERT	2010-01-18
2,010	2010-02-02	2	APACC84729	230	5930000	7,415.29	210	DKPM031676	00030712	209397	0000011108	ASPLUNDH TREE EXPERT	2010-01-25
2,010	2010-02-02	2	APACC84729	230	5930000	10,172.78	210	DKPM031676	00030713	209768	0000011108	ASPLUNDH TREE EXPERT	2010-01-28
2,010	2010-02-08	2	APACC87009	230	5930000	1,329.25	390	DKPM031676	00030717	92446	5103199201	AMERICAN ENVIRONMENTAL LLC	2009-12-31
2,010	2010-02-08	2	APACC87009	230	5930000	3,344.40	390	DKPM031676	00030718	92435	5103199201	AMERICAN ENVIRONMENTAL LLC	2009-12-31
2,010	2010-02-08	2	APACC87009	230	5930000	126.28	393	DKPM031676	00030717	92446	5103199201	AMERICAN ENVIRONMENTAL LLC	2009-12-31
2,010	2010-02-08	2	APACC87009	230	5930000	361.72	393	DKPM031676	00030718	92435	5103199201	AMERICAN ENVIRONMENTAL LLC	2009-12-31
2,010	2010-02-12	2	APACC89057	230	5930000	575.00	390	DKPM031676	00030792	1004PARKING	0000246514	DE SANTIS, PAT	2010-01-20
2,010	2010-02-12	2	APACC89057	230	5930000	53.19	393	DKPM031676	00030792	1004PARKING	0000246514	DE SANTIS, PAT	2010-01-20
2,010	2010-02-17	2	APACC90272	230	5930000	2,456.52	510	DKPM031663	00030808	0000144412ER134	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-02-17
2,010	2010-02-18	2	APACC90751	230	5930000	495.18	510	DKPM031663	00030824	0000144412ER140	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	2010-02-18
2,010	2010-02-26	2	APACC94268	230	5930000	43,315.68	210	DKPM031676	00030928	209931	0000011108	ASPLUNDH TREE EXPERT	2010-02-01
2,010	2010-03-05	3	APACC97908	230	5930000	2,485.20	210	DKPM031676	00030976	210054	0000011108	ASPLUNDH TREE EXPERT	2010-02-03
2,010	2010-03-05	3	APACC97908	230	5930000	364.72	210	DKPM031676	00030977	210166	0000011108	ASPLUNDH TREE EXPERT	2010-02-04
2,010	2010-03-05	3	APACC97908	230	5930000	463.03	210	DKPM031676	00030980	211078	0000008476	ACRT INC	2010-02-18
2,010	2010-03-10	3	APACC99083	230	5930000	6,965.28	210	DKPM031676	00031012	210889	0000011108	ASPLUNDH TREE EXPERT	2010-02-15
2,010	2010-03-10	3	APACC99083	230	5930000	3,719.35	210	DKPM031676	00031014	211230	0000011108	ASPLUNDH TREE EXPERT	2010-02-22
2,010	2010-04-05	4	APACC08790	230	5930000	415.15	210	DKPM031676	00031201	211832	0000011108	ASPLUNDH TREE EXPERT	2010-03-02
2,010	2010-04-05	4	APACC08790	230	5930000	1,208.71	210	DKPM031676	00031203	212126	0000011108	ASPLUNDH TREE EXPERT	2010-03-08
2,010	2010-04-05	4	APACC08790	230	5930000	289.25	210	DKPM031676	00031205	212714	0000011108	ASPLUNDH TREE EXPERT	2010-03-15
2,010	2010-04-05	4	APACC08790	230	5930000	1,521.05	210	DKPM031676	00031206	213139	0000011108	ASPLUNDH TREE EXPERT	2010-03-22
2,010	2010-04-05	4	APACC08790	230	5930000	511.26	210	DKPM031676	00031209	213599	0000011108	ASPLUNDH TREE EXPERT	2010-03-29
2,010	2010-05-14	5	APACC25293	230	5930000	730.50	210	DKPM031676	00031613	214113	0000011108	ASPLUNDH TREE EXPERT	2010-04-07
2,010	2010-05-14	5	APACC25293	230	5930000	1,022.53	210	DKPM031676	00031616	214846	0000011108	ASPLUNDH TREE EXPERT	2010-04-19
2,010	2010-05-14	5	APACC25293	230	5930000	362.70	210	DKPM031676	00031618	215200	0000011108	ASPLUNDH TREE EXPERT	2010-04-26
						284,168.84							

KINGSPORT POWER COMPANY
December 2009 Incremental Storm Damage Expenses
Detail of Non Labor Compatible Unit Allocation Journal ID

Accounts Payable Vouchers												Manual Calculation 1070001	1080005	5930000
GL Unit	Account	Project	Unit	W/O	CC	Journal ID	Date	Sum BU Amount	Vendor	Vendor Name	Voucher	Dollars * 0.80	Dollars * 0.02	Dollars * 0.18
230	1860092	DMS9KT003	DISTR	DKP0031663	210	APACC70681	2009-12-30	6,815.46	0000010781	AREA WIDE PROTECTIVE	00030457	5,452.37	136.31	1,226.78
230	1860092	DMS9KT003	DISTR	DKP0031663	210	APACC73611	2010-01-06	833.81	0000019944	CONTRACTING ENTERPRISES INC	00030490	750.43	16.68	150.09
230	1860092	DMS9KT003	DISTR	DKP0031663	210	APACC76290	2010-01-12	115.88	0000048332	PIKE ELECTRIC INC	00030527	104.29	2.32	20.86
230	1860092	DMS9KT003	DISTR	DKP0031663	210	APACC76290	2010-01-12	19,206.53	0000048332	PIKE ELECTRIC INC	00030528	17,285.88	384.13	3,457.18
230	1860092	DMS9KT003	DISTR	DKP0031663	210	APACC78171	2010-01-18	1,958.81	0000019944	CONTRACTING ENTERPRISES INC	00030581	1,762.93	39.18	352.59
230	1860092	DMS9KT003	DISTR	DKP0031663	210	APACC78171	2010-01-18	5,624.50	0000019944	CONTRACTING ENTERPRISES INC	00030586	5,062.05	112.49	1,012.41
230	1860092	DMS9KT003	DISTR	DKP0031663	210	APACC79606	2010-01-21	408.24	0000010781	AREA WIDE PROTECTIVE	00030606	367.42	8.16	73.48
230	1860092	DMS9KT003	DISTR	DKP0031663	210	APACC82320	2010-01-28	1,895.26	0000010781	AREA WIDE PROTECTIVE	00030675	1,705.73	37.91	341.15
								30,043.03				27,038.73	600.87	5,407.76
230	1860092	DMS9KT004	DISTR	DKP0031676	520	APACC74200	2010-01-07	45.98	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	00030492	4.60	0.92	41.38
230	1860092	DMS9KT004	DISTR	DKP0031676	520	APACC74200	2010-01-07	44.06	0000146747	BANK ONE COMMERCIAL CARD ACTIVITY	00030492	4.41	0.88	39.65
								90.04				9.01	1.80	81.03
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC85370	2010-02-03	3,068.42	0000010781	AREA WIDE PROTECTIVE	00030720	306.84	61.37	2,761.58
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC85370	2010-02-03	2,389.84	0000019944	CONTRACTING ENTERPRISES INC	00030722	238.98	47.80	2,150.86
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC85370	2010-02-03	2,758.20	0000019944	CONTRACTING ENTERPRISES INC	00030723	275.82	55.16	2,482.38
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC85370	2010-02-03	8,832.67	0000019944	CONTRACTING ENTERPRISES INC	00030724	883.27	176.65	7,949.40
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC85370	2010-02-03	5,145.94	0000019944	CONTRACTING ENTERPRISES INC	00030724	514.59	102.92	4,631.35
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC85370	2010-02-03	2,232.61	0000048332	PIKE ELECTRIC INC	00030725	223.26	44.65	2,009.35
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC85370	2010-02-03	12,229.01	0000048332	PIKE ELECTRIC INC	00030726	1,222.90	244.58	11,006.11
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC85370	2010-02-03	9,567.90	0000048332	PIKE ELECTRIC INC	00030727	956.79	191.36	8,611.11
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC85370	2010-02-03	354.15	0000048332	PIKE ELECTRIC INC	00030729	35.42	7.08	318.74
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC92771	2010-02-24	363.00	0000019944	CONTRACTING ENTERPRISES INC	00030904	36.30	7.26	326.70
								46,941.74				4,694.17	938.83	42,247.58
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC87009	2010-02-08	95,409.06	0000150706	WILLIAMS ELECTRIC COMPANY	00030737	9,540.91	1,908.18	85,868.15
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC87009	2010-02-08	69,890.05	0000150706	WILLIAMS ELECTRIC COMPANY	00030738	6,989.01	1,397.80	62,901.05
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC87009	2010-02-08	57,463.72	0000150706	WILLIAMS ELECTRIC COMPANY	00030739	5,746.37	1,149.27	51,717.35
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC87009	2010-02-08	76,492.98	0000150706	WILLIAMS ELECTRIC COMPANY	00030740	7,649.30	1,529.86	68,843.68
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC87009	2010-02-08	6,716.78	0000150706	WILLIAMS ELECTRIC COMPANY	00030741	671.68	134.34	6,045.10
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC87009	2010-02-08	22,593.22	0000150706	WILLIAMS ELECTRIC COMPANY	00030742	2,259.32	451.86	20,333.90
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC87009	2010-02-08	11,320.77	0000150706	WILLIAMS ELECTRIC COMPANY	00030743	1,132.08	226.42	10,188.69
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC89057	2010-02-12	27,317.78	0000024539	DAVIS H ELLIOT COMPANY INC	00030778	2,731.78	546.36	24,586.00
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC89057	2010-02-12	45,021.47	0000024539	DAVIS H ELLIOT COMPANY INC	00030779	4,502.15	900.43	40,519.32
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC89057	2010-02-12	56,114.05	0000024539	DAVIS H ELLIOT COMPANY INC	00030780	5,611.41	1,122.28	50,502.65
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC89057	2010-02-12	83,376.73	0000024539	DAVIS H ELLIOT COMPANY INC	00030781	8,337.67	1,667.53	75,039.06
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC89057	2010-02-12	21,186.52	0000024539	DAVIS H ELLIOT COMPANY INC	00030787	2,118.65	423.73	19,067.87
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC89057	2010-02-12	15,303.05	0000024539	DAVIS H ELLIOT COMPANY INC	00030788	1,530.31	306.06	13,772.75
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC89057	2010-02-12	23,219.82	0000024539	DAVIS H ELLIOT COMPANY INC	00030789	2,321.98	464.40	20,897.84
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC89340	2010-02-15	125,129.39	0000024539	DAVIS H ELLIOT COMPANY INC	00030794	12,512.94	2,502.59	112,616.45
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC93612	2010-02-25	31,628.89	0000010781	AREA WIDE PROTECTIVE	00030912	3,162.89	632.58	28,466.00
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC93612	2010-02-25	4,370.20	0000010781	AREA WIDE PROTECTIVE	00030913	437.02	87.40	3,933.18
								772,554.48				77,255.47	15,451.09	695,299.04
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC02281	2010-03-18	151.22	0000048332	PIKE ELECTRIC INC	00031095	15.12	3.02	136.10
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC02281	2010-03-18	8,775.76	0000048332	PIKE ELECTRIC INC	00031097	877.58	175.52	7,898.18
								8,926.98				892.70	178.54	8,034.28
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC99083	2010-03-10	5,438.84	0000150706	WILLIAMS ELECTRIC COMPANY	00792928	543.88	108.78	4,894.96
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC95146	2010-03-01	5,553.90	0000062014	UTILITY POLE TECHNOLOGIES INC	00030935	555.39	111.08	4,998.51
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC95146	2010-03-01	8,415.02	0000062014	UTILITY POLE TECHNOLOGIES INC	00030936	841.50	168.30	7,573.52
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC95146	2010-03-01	12,497.67	0000062014	UTILITY POLE TECHNOLOGIES INC	00030937	1,249.77	249.95	11,247.90
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC95146	2010-03-01	7,621.17	0000062014	UTILITY POLE TECHNOLOGIES INC	00030938	762.12	152.42	6,859.05
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC95146	2010-03-01	6,231.41	0000062014	UTILITY POLE TECHNOLOGIES INC	00030939	623.14	124.63	5,608.27
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC99083	2010-03-10	8,176.54	0000048332	PIKE ELECTRIC INC	00031021	817.65	163.53	7,358.89
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC99083	2010-03-10	2,785.60	0000048332	PIKE ELECTRIC INC	00031022	278.56	55.71	2,507.04
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC99083	2010-03-10	2,256.62	0000048332	PIKE ELECTRIC INC	00031023	225.66	45.13	2,030.96
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC99083	2010-03-10	7,388.05	0000048332	PIKE ELECTRIC INC	00031024	738.81	147.76	6,649.25
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC99083	2010-03-10	6,540.39	0000048332	PIKE ELECTRIC INC	00031025	654.04	130.81	5,886.35
230	1860092	DMS9KT004	DISTR	DKP0031676	290	APACC00373	2010-03-12	456,092.66	0000197629	SUMTER UTILITIES	00031031	45,609.27	9,121.85	410,483.39
								528,997.87				52,899.79	10,579.95	476,098.09
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC08790	2010-04-05	42.62	0000019944	CONTRACTING ENTERPRISES INC	00031213	4.26	0.85	38.36
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC08790	2010-04-05	466.56	0000010781	AREA WIDE PROTECTIVE	00031221	46.66	9.33	419.90
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC10312	2010-04-07	698.49	0000048332	PIKE ELECTRIC INC	00031214	69.85	13.97	628.64
230	1860092	DMS9KT004	DISTR	DKP0031676	210	APACC10312	2010-04-07	437.40	0000010781	AREA WIDE PROTECTIVE	00031241	43.74	8.75	393.66
								1,645.07				164.51	32.90	1,480.56
														1,229,875.12

TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 12-00051
Data Requests and Requests for the Production of Documents by the TRA Staff of the Tennessee Regulatory Authority (First Set) To Kingsport Power Company

Data Request Staff 1-005:

Provide the source and amount of any offsets that the Company received to reduce storm costs expenses (i.e. insurance, loans, etc.).

Response Staff 1-005:

The Company has received no offsets to reduce storm costs expenses.

The foregoing response is made by Isaac J. Webb, Manager Distribution System, on behalf of Kingsport Power Company.