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S. Morris Hadden
William C. Bovender
William C. Argabrite
Jimmie Carpenter Miller
Mark S. Dessauer
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Leslie Tentler Ridings
Christopher D. Owens
Chad W. Whitfield
Jason A. Creech
Meredith Bates Humbert

Joseph B. Harvey
Rachel Ralston Mancel
Caroline Ross Williams

Counsel
Teresa Mahan Lesnak
Michael A. Eastridge
Thomas R. Wilson
Jeannette Smith Tysinger

Kingsport, Tennessee
1212 North Eastman Road
P.O. Box 3740
Kingsport, TN 37664-0740
Phone (423) 378-8800
Fax (423) 378-8801

Johnson City, Tennessee
100 Med Tech Parkway
Suite 110
Johnson City, TN 37604
Phone (423) 283-6300
Fax (423) 283-6301

PLEASE RESPOND TO:
KINGSPORT OFFICE

WRITER'S DIRECT DIAL NUMBER:
(423) 378-8858

WRITER'S E-MAIL ADDRESS:
bovender@hsdlaw.com

KPOW.89998

July 9, 2015

VIA EMAIL & FEDEX

ATTN: Sharla Dillon, Dockets & Records Manager
Herbert Hilliard, Chairman
Tennessee Regulatory Authority
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Re: Petition of Kingsport Power Company d/b/a
AEP Appalachian Power; **Docket No. 15-00024**

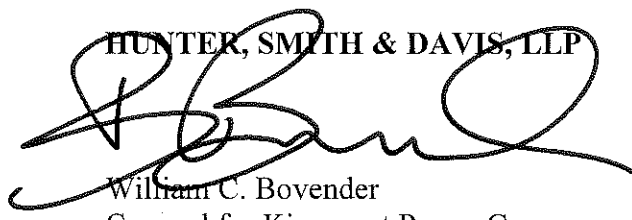
Dear Chairman Hilliard:

Enclosed with this letter are Kingsport Power Company's Responses to the Staff's Data Request No. 2, posed in Mr. Foster's letter to me dated June 30, 2015.

We are shipping the original and three copies of the Responses via FedEx for Friday delivery. The disk referenced in Response 2-009 will be shipped separately via FedEx for Monday delivery.

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 Kingsport Power Company

Enclosures

ATTN: Sharla Dillon, Dockets & Records Manager

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July 9, 2015

c: Erin Merrick, Esq. (via email)
William Castle (via email)
James R. Bacha, Esq. (via email)
Hector Garcia, Esq. (via email)
Larry Foust (via email)
Garry Simmons (via email)
Janice Venable (via email)

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 15-00024
Data Requests and Requests for the Production
of Documents by the TRA Staff of the
Tennessee Regulatory Authority (Second) Set
To Kingsport Power Company**

Data Request Staff 2-001:

Provide any mutual assistance agreements that the AEP Operating Companies had with Southeast Electric Exchange ("SEE") and Edison Electric Institute ("EEI") during the periods of the storms which identify how resources are requested, the type of costs billed, and how costs will be billed..

Response Staff 2-001:

The SEE mutual assistance agreement contains SEE proprietary information and will be provided upon the entry of a protective order, pursuant to the terms of that protective order. See Staff 2-1 Attachment 1 for the EEI mutual assistance agreement.



Edison Electric Institute Mutual Assistance Agreement

Edison Electric Institute ("EEI") member companies have established and implemented an effective system whereby member companies may receive and provide assistance in the form of personnel and equipment to aid in restoring and/or maintaining electric utility service when such service has been disrupted by acts of the elements, equipment malfunctions, accidents, sabotage, or any other occurrence for which emergency assistance is deemed to be necessary or advisable ("Emergency Assistance"). This Mutual Assistance Agreement sets forth the terms and conditions to which the undersigned EEI member company ("Participating Company") agrees to be bound on all occasions that it requests and receives ("Requesting Company") or provides ("Responding Company") Emergency Assistance from or to another Participating Company who has also signed the EEI Mutual Assistance Agreement; provided, however, that if a Requesting Company and one or more Responding Companies are parties to another mutual assistance agreement at the time of the Emergency Assistance is requested, such other mutual assistance agreement shall govern the Emergency Assistance among those Participating Companies.

In consideration of the foregoing, the Participating Company hereby agrees as follows:

1. When providing Emergency Assistance to or receiving Emergency Assistance from another Participating Company, the Participating Company will adhere to the written principles developed by EEI members to govern Emergency Assistance arrangements among member companies ("EEI Principles"), that are in effect as of the date of a specific request for Emergency Assistance, unless otherwise agreed to in writing by each Participating Company.
2. With respect to each Emergency Assistance event, Requesting Companies agree that they will reimburse Responding Companies for all costs and expenses incurred by Responding Companies in providing Emergency Assistance as provided under the EEI Principles, unless otherwise agreed to in writing by each Participating Company; provided, however, that Responding Companies must maintain auditable records in a manner consistent with the EEI Principles.
3. During each Emergency Assistance event, the conduct of the Requesting Companies and the Responding Companies shall be subject to the liability and indemnification provisions set forth in the EEI Principles.
4. A Participating Company may withdraw from this Agreement at any time. In such an event, the company should provide written notice to EEI's Vice President of Energy Delivery or his/her designee.

5. EEL's Vice President of Energy Delivery or his/her designee who shall maintain a list of each Mutual Assistance Agreement Participating Company Signatory which shall be posted in the RestorePower Workroom as <https://eei-restorepower.groupsite.com/page/mutual-assistance-agreement> .

Company Name

Signature

Officer Name:

Title:

Date:



SUGGESTED GOVERNING PRINCIPLES COVERING EMERGENCY ASSISTANCE ARRANGEMENTS BETWEEN EDISON ELECTRIC INSTITUTE MEMBER COMPANIES

Electric companies have occasion to call upon other companies for emergency assistance in the form of personnel or equipment to aid in maintaining or restoring electric utility service when such service has been disrupted by acts of the elements, equipment malfunctions, accidents, sabotage or any other occurrences where the parties deem emergency assistance to be necessary or advisable. While it is acknowledged that a company is not under any obligation to furnish such emergency assistance, experience indicates that companies are willing to furnish such assistance when personnel or equipment are available.

In the absence of a continuing formal contract between a company requesting emergency assistance ("Requesting Company") and a company willing to furnish such assistance ("Responding Company"), the following principles are suggested as the basis for a contract governing emergency assistance to be established at the time such assistance is requested:

1. The emergency assistance period shall commence when personnel and/or equipment expenses are initially incurred by the Responding Company in response to the Requesting Company's needs. (This would include any request for the Responding Company to prepare its employees and/or equipment for transport to the Requesting Company's location but to await further instructions before departing). The emergency assistance period shall terminate when such employees and/or equipment have returned to the Responding Company, and shall include any mandated DOT rest time resulting from the assistance provided and reasonable time required to prepare the equipment for return to normal activities (e.g. cleaning off trucks, restocking minor materials, etc.).
2. To the extent possible, the companies should reach a mutual understanding and agreement in advance on the anticipated length – in general – of the emergency assistance period. For extended assistance periods, the companies should agree on the process for replacing or providing extra rest for the Responding Company's employees. It is understood and agreed that if, in the Responding Company's judgment such action becomes necessary the decision to terminate the assistance and recall employees, contractors, and equipment lies solely with the Responding Company. The Requesting Company will take the necessary action to return such employees, contractors, and equipment promptly.
3. Employees of Responding Company shall at all times during the emergency assistance period continue to be employees of Responding Company and shall not be deemed employees of Requesting Company for any purpose. Responding Company shall be an independent Contractor of Requesting Company and wages, hours and other terms and conditions of employment of Responding Company shall remain applicable to its employees during the emergency assistance period.
4. Responding Company shall make available upon request supervision in addition to crew leads. All instructions for work to be done by Responding Company's crews shall be given by

Requesting Company to Responding Company's supervision; or, when Responding Company's crews are to work in widely separate areas, to such of Responding Company's crew lead as may be designated for the purpose by Responding Company's supervision.

5. Unless otherwise agreed by the companies, Requesting Company shall be responsible for supplying and/or coordinating support functions such as lodging, meals, materials, etc. As an exception to this, the Responding Company shall normally be responsible for arranging lodging and meals en route to the Requesting Company and for the return trip home. The cost for these in transit expenses will be covered by the Requesting Company.
6. Responding Company's safety rules shall apply to all work done by their employees. Unless mutually agreed otherwise, the Requesting Company's switching and tagging rules should be followed to ensure consistent and safe operation. Any questions or concerns arising about any safety rules and/or procedures should be brought to the proper level of management for prompt resolution between management of the Requesting and Responding Companies.
7. All time sheets and work records pertaining to Responding Company's employees furnishing emergency assistance shall be kept by Responding Company.
8. Requesting Company shall indicate to Responding Company the type and size of trucks and other equipment desired as well as the number of job function of employees requested but the extent to which Responding Company makes available such equipment and employees shall be at responding Company's sole discretion.
9. Requesting Company shall reimburse Responding Company for all costs and expenses incurred by Responding Company as a result of furnishing emergency assistance. Responding Company shall furnish documentation of expenses to Requesting Company. Such costs and expenses shall include, but not be limited to, the following:
 - a. Employees' wages and salaries for paid time spent in Requesting Company's service area and paid time during travel to and from such service area, plus Responding Company's standard payable additives to cover all employee benefits and allowances for vacation, sick leave and holiday pay and social and retirement benefits, all payroll taxes, workmen's compensation, employer's liability insurance and other contingencies and benefits imposed by applicable law or regulation.
 - b. Employee travel and living expenses (meals, lodging and reasonable incidentals).
 - c. Replacement cost of materials and supplies expended or furnished.
 - d. Repair or replacement cost of equipment damaged or lost.
 - e. Charges, at rates internally used by Responding Company, for the use of transportation equipment and other equipment requested.
 - f. Administrative and general costs, which are properly allocable to the emergency assistance to the extent such costs, are not chargeable pursuant to the foregoing subsections.
10. Requesting Company shall pay all costs and expenses of Responding Company within sixty days after receiving a final invoice therefor.

11. Requesting Company shall indemnify, hold harmless and defend the Responding Company from and against any and all liability for loss, damage, cost or expense which Responding Company may incur by reason of bodily injury, including death, to any person or persons or by reason of damage to or destruction of any property, including the loss of use thereof, which result from furnishing emergency assistance and whether or not due in whole or in part to any act, omission, or negligence of Responding Company except to the extent that such death or injury to person, or damage to property, is caused by the willful or wanton misconduct and / or gross negligence of the Responding Company. Where payments are made by the Responding Company under a workmen's compensation or disability benefits law or any similar law for bodily injury or death resulting from furnishing emergency assistance, Requesting Company shall reimburse the Responding Company for such payments, except to the extent that such bodily injury or death is caused by the willful or wanton misconduct and / or gross negligence of the Responding Company.
12. In the event any claim or demand is made or suit or action is filed against Responding Company alleging liability for which Requesting Company shall indemnify and hold harmless Responding Company under paragraph (11) above, Responding Company shall promptly notify Requesting Company thereof, and Requesting Company, at its sole cost and expense, shall settle, compromise or defend the same in such manner as it in its sole discretion deems necessary or prudent. Responding Company shall cooperate with Requesting Company's reasonable efforts to investigate, defend and settle the claim or lawsuit.
13. Non-affected companies should consider the release of contractors during restoration activities. The non-affected company shall supply the requesting companies with contact information of the contactors (this may be simply supplying the contractors name). The contractors will negotiate directly with requesting companies.

Date	Description
October 2014	Sections 4, 5, and 10
September 2005	Sections 11 and 12

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 15-00024
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To Kingsport Power Company**

Data Request Staff 2-002:

Provide guidelines that the AEP Operating Companies operated under during the periods of the storms that identify how resources are requested, the type of costs billed and how costs will be billed.

Response Staff 2-002:

The guidelines that the AEP Operating Companies (referred to as OpCos) operate under during periods of storms, that identify how resources are requested, are as follows:

"The need for outside resources should be determined early on during the OpCo/district restoration process. Requests for outside resources must be made early enough to accommodate mobilization and travel time in a manner that allows resource arrivals to fit into day-work/night rest cycle. Once it has been determined what type and number of outside resources will be required, this information should be communicated to the Mutual Assistance Coordinator to allow for ample time to obtain the resources. Following this guideline will ensure that the requested resource needs can be provided within the requested time frames. The key to being able to request resources within a quick time frame may be based on the quality of the assessment phase (SCADA, OMS outage cases, hazard tickets, etc.) of the restoration process. It is critical that the assessment phase of the storm restoration process be conducted in a timely manner to enable valuable feedback on the severity of the damage and the estimated restoration time frame.

In the case of an approaching hurricane, tropical storm, or ice storm, outside crews may be prepositioned at locations outside the area of expected damage but close enough to respond once weather conditions improve so that safe travel is possible. It is important to work with AEP Meteorology, governmental agencies and private weather forecasting services to estimate the time and location of hurricane or tropical storm landfall. This information will also be used to estimate the number of resources (line, assessors, PORD users, etc.) and likely staging areas. Requests for outside resources (from the OpCo Coordinators) will generally be filled by the Mutual Assistance Coordinator in the following order of resources:

1. Other OpCo AEP crews
2. Contractor personnel currently working on AEP Property
3. Contractor personnel that can be brought in from outside AEP property
4. Other utilities neighboring AEP territory

It is very important that the OpCo Coordinator communicate the necessary crew personnel and specific equipment needs to the Mutual Assistance Coordinator as accurately as possible, (i.e. the make up/size of crews - such as pole replacement or two person bucket/service crews, three or

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Response Staff 2-002 (continued):

four person line crews with bucket and digger derrick, assessors, stores, etc.). Obviously the type of storm damage will dictate the type and makeup of the crews. In many instances, (such as the case with contractors), the responding contractor will probably want to work their individual crews as a unit, (typically three or four person crews with a bucket and digger derrick per crew). Generally, there will be a mix of work involving pole replacement/line rebuilds that would be best suited for these types of contract crews."

The employees from other AEP Operating Companies charge their time directly to the storm work orders that are created by Kingsport Power to accumulate the storm recovery costs. The labor costs, labor related overheads, and fleet are automatically added and intercompany billed within the payroll and other accounting systems. In general, other costs such as lodging and materials are directly paid by Kingsport Power to the appropriate vendor. See Staff 2-1 Attachment 1 for an example of the types of costs and how they are billed for resources obtained through the mutual assistance agreements.

In regards to contract resources, the Company has storm contracts established with many line construction and services companies across the country. Rates are negotiated and established annually. These define pricing and invoicing procedures for personnel and equipment and Kingsport is billed and paid according to those contracts. In rare cases where a pre-established contract does not exist, a Right of Entry agreement, including rates, is signed in advance of deployment.

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Data Request Staff 2-003:

See the response to Staff Data Request No. 1-3 Attachment 2. Provide support and explain the reasoning for reclassifying the items in the table below from O&M to Storm Damage Expense.

Response Staff 2-003:

During an emergency situation, such as a major storm, the appropriate split of costs between capital and expense is not known until after the storm restoration work is completed. Since the split between capital and expense is not immediately known, a review of storm related work is performed after the restoration is completed to verify the appropriate classification of expenditures between capital and expense accounts.

Refer to Staff 2-3, Attachment 1, for support for the referenced true-up reclassification journal entry between O&M expense and capital related to the January 2013 major storm for Kingsport Power. See also the Company's response to Staff 2-11 for an explanation of the basis for the percentages initially used to allocate storm costs between capital and expense.

From: [Roger L Heslep](#)
To: [JE Reclass](#)
Cc: [Thomas H Massey](#); [John J Scalzo](#)
Subject: JE Adjustment To Approve
Date: Thursday, July 25, 2013 12:20:00 PM
Attachments: [JEReclass 0713 for Jan 2013 Kingsport Storm.xls](#)

The following journal entry is approved for processing.

From: Thomas H Massey
Sent: Thursday, July 25, 2013 12:12 PM
To: Roger L Heslep
Subject: Adjustment To Approve

This is for \$215,179.00 and there should be something around \$453.00 in labor corrections to be processed through PeopleSoft for a total of \$215,632.00.

The is the true-up entry between O&M and Capital for the Kingsport Power January storm.

Thomas Massey
Information Services - Charleston
Phone: 304-746-2708
Audinet: 313-2708

The brain is a wonderful organ. It starts working the moment you get up in the morning and does not stop until you get into the office.

Robert Frost
US poet (1874 - 1963)

**TENNESSEE REGULATORY AUTHORITY
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Data Request Staff 2-004:

See the response to Staff Data Request No. 1-3 Attachment 2. Identify and explain the rationale for including Cell Phone & Pager Expense in Storm Damage Expense and explain why these charges are not considered normal O&M expenses.

Response Staff 2-004:

Cell phones and pagers are critical communications links with field personnel during a restoration event. They are used to communicate with field personnel managing and directing the crews involved in repairs and to report assessment information including hazards found in the field. Included in these charges are a number of air cards which are used exclusively in major restoration events, these devices allow personnel in the field to connect directly to our outage management system, inputting details about individual outages including damage descriptions and restoration estimates. Cell phone and pager expenses are spread across labor charges including those labor charges associated with the storm restoration, therefore the appropriate portion is included in storm expense.

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Data Request Staff 2-005:

See the response to Staff Data Request No. 1-3 Attachment 2. Identify and explain the rationale for including all Business Entertainment Expense as Storm Damage Expense.

Response Staff 2-005:

Staff Data Request 1-3 Attachment 2 does not include Business Entertainment Expense. Staff Data Request 1-3 Attachment 2 includes employee business expenses either 100% or partially deductible for tax purposes, which includes items such as meals, lodging, parking, personal auto mileage, rental car, rental car fuel and tolls. In this case, the recorded expenses were incurred during the restoration event. These expenses included lodging and travel expenses for personnel who came from outside of the area to assist in restoration and meals for travelling personnel along with on-shift meals for everyone involved in the restoration effort.

**TENNESSEE REGULATORY AUTHORITY
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Data Request Staff 2-006:

See the response to Staff Data Request No. 1-3 Attachment 2. Provide support and documentation for the transaction below.

Response Staff 2-006:

The referenced \$16,252.01 charge (not \$18,252.01) was billed to the Company from APCo for certain incremental expenses of Appalachian Power employees assisting with storm restoration efforts on behalf of Kingsport Power customers that consisted principally of the costs for hotel rooms. See also the Company's response to Staff 2-7..

**TENNESSEE REGULATORY AUTHORITY
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**Data Requests and Requests for the Production
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Data Request Staff 2-007:

See the response to Staff Data Request No. 1-3 Attachment 2. Provide support and documentation for the transaction below.

Response Staff 2-007:

The referenced \$92,440.66 charge was billed to the Company from APCo (\$88,844.27) and Indiana-Michigan Power Company (\$3,596.39) for certain incremental expenses of APCo and I&M employees assisting with storm restoration efforts on behalf of Kingsport Power customers that consisted principally of the costs for hotel rooms. See Staff 2-7, Attachment 1, for an example invoice related to this transaction.

AEP

AEP

NOVA Receipts Cover Sheet

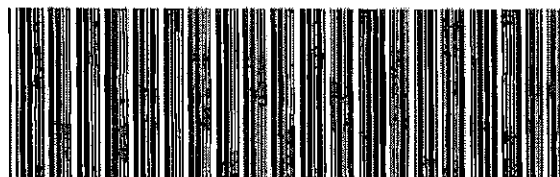
Email Receipts to: "Expense Support" (expensesupport@aep.com)

... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin

Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

Required Receipts - NO MINIMUM DOLLAR AMOUNT

- ALL original international receipts must be mailed to the address shown above
- ALL purchased materials and services – Hotel/Motel stays – International Travel
- ALL transactions \$75 or more made with cash or personal credit card
- ALL safety shoe/boot purchases & small package shipping charges (UPS/FedEx)
- ALL purchased software (canned) – IT involvement is required

Please Do Not submit bank statements or staple/paperclip multiple reportsAttendees: Attach list to cover sheet OR use the functionality within NOVAAre International Receipts Included? **Y / N**

000050000012388239

Expense Report					
Number	239	Date	15 Feb 2013	Gross Claim	4254.10
Status	Unsubmitted			Personal	0.00
Period	19 Jan 2013 to 22 Jan 2013			Net Claim	4254.10
Employee ID	0000012388	Division	140	Company Paid 1	0.00
Name				Company Paid 2	4254.10
Purpose	Storm Restoration, Jan 17th storm			CA Deduction	0.00
				Reimbursement	0.00
				Total Recovery	0.00
Reference					

Report Items					
Number	1	Category	Hotel	Amount	1119.50
Number	2	Category	Hotel	Amount	671.70
Number	3	Category	Hotel	Amount	2015.10
Number	4	Category	Hotel	Amount	111.95
Number	5	Category	Hotel	Amount	111.95
Number	6	Category	Hotel	Amount	111.95
Number	7	Category	Hotel	Amount	111.95

01/20/2013 08:19 12766752505

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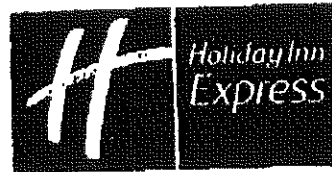
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01-20-13

Americanelectric Power	Folio No.	: 116093	Room No.	: 9002
	A/R Number	:	Arrival	: 01-18-13
	Group Code	:	Departure	: 01-20-13
	Company	: Helmsbriscoe Catastrophe	Conf. No.	:
	Membership No.	:	Rate Code	: IGCOR
	Invoice No.	:	Page No.	: 1 of 3

Date	Description	Charges	Credits
01-18-13	*Accommodation	Power Americanelectric #227=>Power Americanelectric #9002	99.95
01-18-13	State Tax - Room	Power Americanelectric #227=>Power Americanelectric #9002	5.00
01-18-13	City Tax - Room	Power Americanelectric #227=>Power Americanelectric #9002	7.00
01-18-13	*Accommodation	Power Americanelectric #321=>Power Americanelectric #9002	99.95
01-18-13	State Tax - Room	Power Americanelectric #321=>Power Americanelectric #9002	5.00
01-18-13	City Tax - Room	Power Americanelectric #321=>Power Americanelectric #9002	7.00
01-18-13	*Accommodation	Powerll Americanelectric #323=>Power Americanelectric #9002	99.95
01-18-13	State Tax - Room	Powerll Americanelectric #323=>Power Americanelectric #9002	5.00
01-18-13	City Tax - Room	Powerll Americanelectric #323=>Power Americanelectric #9002	7.00
01-18-13	*Accommodation	Power Americanelectric #324=>Power Americanelectric #9002	99.95
01-18-13	State Tax - Room	Power Americanelectric #324=>Power Americanelectric #9002	5.00
01-18-13	City Tax - Room	Power Americanelectric #324=>Power Americanelectric #9002	7.00
01-18-13	*Accommodation	Power Americanelectric #325=>Power Americanelectric #9002	99.95
01-18-13	State Tax - Room	Power Americanelectric #325=>Power Americanelectric #9002	5.00
01-18-13	City Tax - Room	Power Americanelectric #325=>Power Americanelectric #9002	7.00
01-18-13	*Accommodation	Power Americanelectric #327=>Power Americanelectric #9002	99.95
01-18-13	State Tax - Room	Power Americanelectric #327=>Power Americanelectric #9002	5.00
01-18-13	City Tax - Room	Power Americanelectric #327=>Power Americanelectric #9002	7.00
01-18-13	*Accommodation	Routed From Power Americanelectric Of Room #105	99.95
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #105	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #105	7.00
01-19-13	*Accommodation	Routed From Power Americanelectric Of Room #213	99.95
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #213	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #213	7.00
01-19-13	*Accommodation	Routed From Power Americanelectric Of Room #220	99.95

Holiday Inn Express Abingdon
940 E Main Street
Abingdon, VA 24210
Telephone: (276) 676-2829 Fax: (276) 676-2605



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01-20-13

Americanelectric Power	Folio No. : 116093	Room No. : 9802
	A/R Number :	Arrival : 01-19-13
	Group Code :	Departure : 01-20-13
	Company : Helmsbriscoe Catastrophe	Conf. No. :
	Membership No. :	Rate Code : IGCOR
	Invoice No. :	Page No. : 2 of 3

Date	Description	Charges	Credits
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #220	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #220	7.00
01-19-13	*Accommodation	Routed From Power Americanelectric Of Room #227	99.95
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #227	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #227	7.00
01-19-13	*Accommodation	Routed From Power Americanelectric Of Room #321	99.95
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #321	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #321	7.00
01-19-13	*Accommodation	Routed From Power Americanelectric Of Room #323	99.95
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #323	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #323	7.00
01-19-13	*Accommodation	Routed From Power Americanelectric Of Room #324	99.95
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #324	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #324	7.00
01-19-13	*Accommodation	Routed From Power Americanelectric Of Room #325	99.95
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #325	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #325	7.00
01-19-13	*Accommodation	Routed From Power Americanelectric Of Room #326	99.95
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #326	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #326	7.00
01-19-13	*Accommodation	Routed From Power Americanelectric Of Room #327	99.95
01-19-13	State Tax - Room	Routed From Power Americanelectric Of Room #327	5.00
01-19-13	City Tax - Room	Routed From Power Americanelectric Of Room #327	7.00
01-20-13	MasterCard	XXXXXXXXXXXX	1,119.50
01-20-13	MasterCard	XXXXXXXXXXXX	671.70

Holiday Inn Express Abingdon
 940 E Main Street
 Abingdon, VA 24210
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107

01-20-13

Americanelectric Power	Folio No.	: 116093	Room No.	: 9002
	A/R Number	:	Arrival	: 01-18-13
	Group Code	:	Departure	: 01-20-13
	Company	: Helmsbriscoe Catastrophe	Conf. No.	:
	Membership No.	:	Rate Code	: IGCOR
	Invoice No.	:	Page No.	: 3 of 3

Date	Description	Charges	Credits
	Total	1,791.20	1,791.20
	Balance	0.00	

Guest Signature:

Guest Signature: _____

I have received the goods and / or services in the amount shown herein. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.



19

01-21-13

Americanelectric Power	Folio No. :		Room No. :	9002
	A/R Number :		Arrival :	01-20-13
	Group Code :		Departure :	01-21-13
	Company :	Hainsbriscoe Catastrophe	Conf. No. :	
	Membership No. :		Rate Code :	IDOTHQUK
	Invoice No. :		Page No. :	1 of 2

Date	Description	Charges	Credits
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #213	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #213	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #213	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #220	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #220	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #220	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #227	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #227	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #227	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #321	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #321	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #321	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #323	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #323	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #323	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #324	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #324	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #324	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #325	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #325	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #325	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #326	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #326	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #326	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #327	99.95	

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10

01-22-13

Americanelectric Power	Folio No. : 116190	Room No. : 9002
	AVR Number :	Arrival : 01-20-13
	Group Code :	Departure : 01-22-13
	Company : Helmsbriscoe Catastrophe	Conf. No. :
	Membership No. :	Rate Code : IDOTHQUK
	Invoice No. :	Page No. : 1 of 3

Date	Description	Charges	Credits
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #213	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #213	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #213	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #220	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #220	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #220	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #227	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #227	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #227	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #321	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #321	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #321	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #323	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #323	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #323	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #324	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #324	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #324	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #325	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #325	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #325	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #326	99.95	
01-20-13	State Tax - Room Routed From Power Americanelectric Of Room #326	5.00	
01-20-13	City Tax - Room Routed From Power Americanelectric Of Room #326	7.00	
01-20-13	*Accommodation Routed From Power Americanelectric Of Room #327	99.95	

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PAGE 03



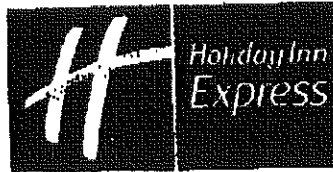
10

01-22-13

Americanelectric Power	Folio No.	: 116190	Room No.	: 9002
	A/R Number	:	Arrival	: 01-20-13
	Group Code	:	Departure	: 01-22-13
	Company	: Helmsbriscoe Catastrophe	Conf. No.	:
	Membership No.	:	Rate Code	: IDOTHQUK
	Invoice No.	:	Page No.	: 2 of 3

Date	Description	Charges	Credits
01-20-13	State Tax - Room	Routed From Power Americanelectric Of Room #327	5.00
01-20-13	City Tax - Room	Routed From Power Americanelectric Of Room #327	7.00
01-21-13	*Accommodation	Routed From Power Americanelectric Of Room #213	99.95
01-21-13	State Tax - Room	Routed From Power Americanelectric Of Room #213	5.00
01-21-13	City Tax - Room	Routed From Power Americanelectric Of Room #213	7.00
01-21-13	*Accommodation	Routed From Power Americanelectric Of Room #220	99.95
01-21-13	State Tax - Room	Routed From Power Americanelectric Of Room #220	5.00
01-21-13	City Tax - Room	Routed From Power Americanelectric Of Room #220	7.00
01-21-13	*Accommodation	Routed From Power Americanelectric Of Room #227	99.95
01-21-13	State Tax - Room	Routed From Power Americanelectric Of Room #227	5.00
01-21-13	City Tax - Room	Routed From Power Americanelectric Of Room #227	7.00
01-21-13	*Accommodation	Routed From Power Americanelectric Of Room #321	99.95
01-21-13	State Tax - Room	Routed From Power Americanelectric Of Room #321	5.00
01-21-13	City Tax - Room	Routed From Power Americanelectric Of Room #321	7.00
01-21-13	*Accommodation	Routed From Power Americanelectric Of Room #323	99.95
01-21-13	State Tax - Room	Routed From Power Americanelectric Of Room #323	5.00
01-21-13	City Tax - Room	Routed From Power Americanelectric Of Room #323	7.00
01-21-13	*Accommodation	Routed From Power Americanelectric Of Room #324	99.95
01-21-13	State Tax - Room	Routed From Power Americanelectric Of Room #324	5.00
01-21-13	City Tax - Room	Routed From Power Americanelectric Of Room #324	7.00
01-21-13	*Accommodation	Routed From Power Americanelectric Of Room #325	99.95
01-21-13	State Tax - Room	Routed From Power Americanelectric Of Room #325	5.00
01-21-13	City Tax - Room	Routed From Power Americanelectric Of Room #325	7.00
01-21-13	*Accommodation	Routed From Power Americanelectric Of Room #326	99.95
01-21-13	State Tax - Room	Routed From Power Americanelectric Of Room #326	5.00

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10

01-22-13

Americanelectric Power	Folio No. :	116190	Room No. :	8002
	A/R Number :		Arrival :	01-20-13
	Group Code :		Departure :	01-22-13
	Company :	Helmsbriscoe Catastrophe	Conf. No. :	
	Membership No. :		Rate Code :	IDOTHQUC
	Invoice No. :		Page No. :	3 of 3

Date	Description	Charges	Credits
01-21-13	City Tax - Room Routed From Power Americanelectric Of Room #328	7.00	
01-21-13	*Accommodation Routed From Power Americanelectric Of Room #327	99.95	
01-21-13	State Tax - Room Routed From Power Americanelectric Of Room #327	5.00	
01-21-13	City Tax - Room Routed From Power Americanelectric Of Room #327	7.00	
01-22-13	MasterCard XXXXXXXXXXXXXXX		2,015.10
Total		2,015.10	2,015.10
Balance		0.00	

Guest Signature:

I have received the goods and / or services in the amount shown herein. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 15-00024**

**Data Requests and Requests for the Production
of Documents by the TRA Staff of the
Tennessee Regulatory Authority (Second Set)
To Kingsport Power Company**

Data Request Staff 2-008:

See the response to Staff Data Request No. 1-3 Attachment 3. Provide Invoices for and explain the rationale for including \$16,076.01 of invoices from Kathy's Kustom Katering as Storm Damage Expense.

Response Staff 2-008:

Kathy's Kustom Katering provides boxed lunches for field restoration personnel (including company, contract line and contract right of way maintenance personnel). These box lunches are given to the crew on their departure from their reporting location in the morning or are delivered to the crew in the field. This allows the crew to continue work in the field avoiding the time and expense of travelling to a restaurant, waiting for food, then travelling back to the jobsite and setting back up. Due to the extended hours worked and early reporting times, the company is required to furnish a lunch whether catered or provided at a restaurant.

See Staff 2-8, Attachment 1 for three invoices totaling \$16,076.01.



INVOICE

Client/Organization AEP	Event Date 1/19/2013 (Sun)	Telephone (540) 985-2635	Cellular (440) 797-8421	Fax (364)
Address	Site Contact Jeff Light	Pay Method Direct Bill	Event # E20523	
Party Name AEP, Kingsport	Theme Box Lunches	Booked 1/18/2013	Act Guests 775	

Site Location	
Site Name AEP Service Center	Site Address 420 Riverport Road, Kingsport, TN
Site Telephone 0	
Directions Contact Person Jeff Jones @ 423-360-7529	

Delivery Person	Arrival	Start	End
Barry	6:00 am	6:30 am	6:30 am

- Food/Service Items
- Box Lunches
 - Ham Subs (Double Meat & Cheese)
 - Nabics
 - Potato Chips
 - Candy Bars
 - Fresh Fruit (Extra)
 - Sodas
 - Bottled Water

Subtotal	\$1,695.25	Pay Method	Direct Bill	Card Number	
Tax	\$280.32	Card Type		Expires	
Delivery Charge	\$100.00	Card Holder		Signature	
Balance	\$1,095.57				

Thank You And We Appreciate Your Business



INVOICE

Client/Organization AEP	Event Date 1/20/2013 (Sun)	Telephone (540) 985-2635	Collector (540) 797-8421	Fax (304)
Address	Site Contact Jeff Light	Pay Method Direct Bill	Event # E20534	
Party Name AEP, Kingsport	Theme Box Lunches	Booked 1/19/2013	Ad Guests 415	

Site Location	
Site Name AEP Service Center	Site Address 420 Riverport Road, Kingsport, TN
Site Telephone 0	
<u>Directions</u> Contact Person Jeff Jones @ 423-360-7529	

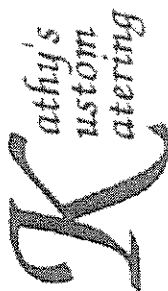
Delivery Person	Arrival	Start	End
Barry	6:30 am	6:45 am	6:45 am

Food/Service Items

- Box Lunches:
- Roast Beef Subs (Double Meat & Cheese)
- Nabes
- Potato Chips
- Cookies
- Fresh Fruit (Extra)
- Sodas
- Bottled Water

Subtotal	\$6,204.25	Pay Method	Direct Bill	Card Number	
Tax	\$310.22	Card Type		Expires	
Delivery Charge	\$168.00	Card Holder		Signature	
Balance	\$6,682.47				

Thank You And We Appreciate Your Business



INVOICE

Client/Organization AEP	Event Date 1/21/2013 (Mon)	Telephone (540) 985-3655	Cellular (340) 797-8421	Fax (304)
Address	Site Contact Jeff Light	Pay Method Direct Bill	Event # E20543	
Party Name AEP, Kingsport	Theme Box Lunches	Booked 1/20/2013	Act Guests 215	

Site Name AEP Service Center	Site Address 420 Riverport Road, Kingsport, TN	Site Telephone 0 -
<u>Directions</u> Contact Person Jeff Jones @ 423-360-7529		

Venue			
Delivery Person	Arrival	Start	End
Barry	6:30 am	6:45 am	6:45 am

Food/Service Items	
Food/Service Items	
Box Lunches:	
Ham Subs (Double Meat & Cheese)	
Nabes	
Potato Chips	
Cookies	
Fresh Fruit (Extra)	
Sodas	
Bottled Water	

Subtotal	\$3,214.25	Pay Method	Direct Bill	Card Number	
Tax	\$160.72	Card Type		Expires	
Delivery Charge	\$100.00	Card Holder			
Balance	\$3,474.97	Signature			

Thank You And We Appreciate Your Business

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSFORT POWER COMPANY
DOCKET NO. 15-00024
Data Requests and Requests for the Production
of Documents by the TRA Staff of the
Tennessee Regulatory Authority (Second Set)
To Kingsport Power Company**

Data Request Staff 2-009:

Provide invoices in the table below.

Response Staff 2-009:

See Staff 2-9, Attachment 1, on the enclosed CD for the requested invoices which do not contain confidential information. The remaining invoices, except for Invoice No. 294839, contain proprietary information and will be provided upon the entry of a protective order, pursuant to the terms of that protective order. Invoice No. 294839 will be provided when the Company completes its research of this invoice.

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 15-00024
Data Requests and Requests for the Production
of Documents by the TRA Staff of the
Tennessee Regulatory Authority (Second Set)
To Kingsport Power Company**

Data Request Staff 2-010:

See the response to Staff Data Request No. 1-3 Attachment 4. Identify Account Nos. 1070001 and 1080005.

Response Staff 2-010:

Account 1070001 - Construction Work In Progress - Project Detail
Account 1080005 - Retirement Work In Progress - Project Detail

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSFORT POWER COMPANY
DOCKET NO. 15-00024
Data Requests and Requests for the Production
of Documents by the TRA Staff of the
Tennessee Regulatory Authority (Second Set)
To Kingsport Power Company**

Data Request Staff 2-011:

See the response to Staff Data Request No. 1-3 Attachment 4 and explain the rationale for allocating 85% of the payables in account 1860092 to Account No. 5930000, 10% to Account No. 1070001 and 5% to Account No. 1080005.

Response Staff 2-011:

The referenced percentages were initially used to allocate storm costs to expense, construction and retirement accounts for the January 2013 snow storm based on guidelines specific to snow storms developed from historical AEP storm data. Refer to the Company's response to Staff 2-3 for an explanation of the true-up journal entry recorded by KgPCo in July 2013 to reclassify costs between expense and capital accounts based on a review of completed storm related work for Kingsport Power associated with the January 2013 storm.

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 15-00024
Data Requests and Requests for the Production
of Documents by the TRA Staff of the
Tennessee Regulatory Authority (Second Set)
To Kingsport Power Company**

Data Request Staff 2-012:

Explain the rationale for including advertising from Lake Pointe Advertising in storm damage expense..

Response Staff 2-012:

Lake Pointe Advertising printed a number of long sleeved t-shirts that were given to employees and contractors involved in the service restoration effort to recognize the extra-long hours worked by those individuals and the significant extra responsibility taken on by Company employees as they organized and directed the restoration effort. This is a normal practice in the electric utility industry following a service restoration event.