STATE OF TENNESSEE

Office of the Attorney General

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Filed Electronically TRA Docket Office
12/08/2015

December 8, 2015

ATTN: Sharla Dillon
Tennessee Regulatory Authority
502 Deaderick Street
Nashville, TN 37243

Re: Petition of Kingsport Power Company d/b/a AEP Appalachian Power General Rate Case, **Docket 15-00093**

Dear Mrs. Dillon:

For reference during the status conference scheduled for today, the ease of reference by any party or expert participating by teleconference in the status conference, and for inclusion in the record, attached as Attachment A is an Affidavit of Ralph Smith, CPA; and, as Attachment B, a case, *Duncan v. Duncan*, 789 S.W.2d 557 (Tenn.Ct.App. 1990).

The original and copies will be hand-delivered later today.

Please contact me with any questions.

Sincerely,

Wayne M. Irvin

Wayne M. Irvin
Assistant Attorney General

Enclosures

CC: Kelly Cashman-Grams, Hearing Officer
David Foster, Division Chief
All parties of record

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

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This the 8th day of December, 2015.

Wayne M. Irvin

WAYNE M. IRVIN

ATTACHMENT

A

IN THE TENNESSEE REGULATORY AUTHORITY
AT NASHVILLE, TENNESSEE

IN RE:	)	
	)	
PETITION OF KINGSPORT POWER	)	
COMPANY d/b/a AEP APPALACIHIAN	)	**DOCKET NO. 15-00093**
POWER FOR A GENERAL RATE	)	
INCREASE	)	
	)	

AFFIDAVIT

I, RALPH SMITH, CPA, hereby certify that:

1. I am an individual and a resident of the State of Michigan, and make this Affidavit in support of Consumer Protection and Advocate Division of the Office of the Tennessee Attorney General ("Consumer Advocate").

2. I am retained as an expert witness for the Consumer Advocate in this matter. I recently filed testimony and appeared before the TRA for the B&W Pipeline rate case, Docket 15-00042.

3. I have reviewed my records and the case file regarding the discovery that has been submitted by the Consumer Advocate to Kingsport Power Company d/b/a AEP Appalachian Power ("Company," "KgPCo" or "Kingsport").

4. The quantity and content of the discovery submitted by the Consumer Advocate to the Company are reasonable and necessary at this stage of the proceedings.

5. I participated in a number of recent regulatory proceedings involving electric utility affiliates of KgPCo in Kentucky, West Virginia and Virginia.

6. In a rate case involving Kentucky Power Company, an affiliate of KgPCo, in Kentucky Public Service Commission Case No. 2014-00396, the following discovery occurred:

Kentucky PSC Staff 1st DR – 58 questions

Office of the Kentucky Attorney General's 1st DR – 419 questions

Kentucky School Boards Assoc. 1st DR – 11 questions

Kentucky Industrial Utility Customers, Inc 1st DR – 100 questions

Kentucky PSC Staff 2nd DR -114 questions

Kentucky Industrial Utility Customers 2nd DR – 26 questions

Kentucky School Boards Assoc. 2nd DR – 6 questions

Office of the Kentucky Attorney General's 2nd DR -115 questions + 9 confid questions

7. The discovery from the Kentucky Power rate case is summarized in the following table:

Party Name	1st round count	2nd round question count	**Total questions**
KY PSC	58	114	**172**
Office of the AG	419	124	**543**
KY School Board	11	6	**17**
KY Industrial Utility Customers	100	26	**126**
Totals:	**588**	**270**	**858**

8. In a rate case involving Appalachian Power Company ("APCo") and Wheeling Power Company ("WPCo") before the West Virginia Public Service Commission, Case No. 14-1152-E-42T et al., the following discovery occurred:

1st DR of SWVA – 32 questions (they are a steel production co)

1st DR of CA – 97 questions

2nd DR of CA - 75 questions

1st DR of Kroger Co. – 4 questions

2nd DR of SWVA – 19 questions

3rd DR of CA - 32 questions

4th DR of CA – 43 questions

3rd DR of SWVA – 23 questions

2nd DR of Kroger Co. – 2 questions

1st DR of WV Energy users group – 3 questions

3rd DR of Kroger Co. - 8 questions

4th DR of Kroger Co – 3 questions

5th DR of CA – 26 questions

6th DR of CA – 1 question

4th DR of SWVA – 8 questions

2nd DR of Staff – 17 questions

3rd DR of Staff – 32 questions

4th DR of Staff - 11 questions

7th DR of CA – 2 questions

9. The discovery from the APCo/WPCo West Virginia rate case is summarized in the following table:

Party name	1st round count	2nd round count	3rd round count	4th round count	5th round count	6th round count	7th round count	Total per party
CA	97	75	32	43	26	1	2	276
Kroger Co.	4	2	8	3	0	0	0	17
SWVA	32	19	23	8	0	0	0	82
WV Energy Users Group	3	0	0	0	0	0	0	3
PSC Staff	*	17	32	11	0	0	0	60
Total	136	45	95	65	26	1	2	438

10. In a biennial earnings review case involving APCo before the Virginia Corporation Commission, Case No. PUE-2014-00026, the discovery occurred listed in the attached "Exhibit A" – "Discovery Report - APCO Rate Case - PUE-2014-00026" consisting of 113 pages, which was provided to me by the Virginia Attorney General's office.

11. The discovery from the APCo Virginia biennial review case is summarized in the following table:

ApCo Rate Case Virginia (PUE-2014-00026)

Party	Discovery Requests Asked
OAG	275
SCC	589
SDI	60
SELC	11
Total	935

12. The quantity of discovery submitted by the Consumer Advocate in the current case to KgPCo is substantially less than the discovery of KgPCo's affiliates, Kentucky Power Company (in Kentucky), APCo/WPCo (in West Virginia) and APCo (in Virginia).

14. The quantity and content of the discovery submitted by the Consumer Advocate in the current case to KgPCo is believed to be appropriate in content based on the issues identified to date that are being presented in the current KgPCo rate case.

15. As this proceeding moves forward and more issues are identified, it may be reasonable and necessary for the Consumer Advocate to request additional discovery. In fact, the Procedural Schedule provides for a second round of intervenor data requests due January 11, 2016.

16. An appendix of my background and qualifications in public utility regulatory appears in the attached "Exhibit B."

17. The above is true and correct to the best of my knowledge and belief.

FURTHER AFFIANT SAITH NOT.

Ralph C. Smith

RALPH SMITH

Sworn to and subscribed before me
this 7th day of December, 2015.

Christine Miller

NOTARY PUBLIC

My commission expires: 11/8/2021

CHRISTINE MILLER
NOTARY PUBLIC, STATE OF MI
COUNTY OF WAYNE
MY COMMISSION EXPIRES Nov 8, 2021
ACTING IN COUNTY OF Wayne

EXHIBIT

A

Discovery Report - APCO Rate Case PUE-2014-00026

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
APCO	1	1	-	ASC	8/11/2014		☐	☐	The Company adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participants, including the Staff of the Commission, whether written or oral, formal or informal, propounded to the Alliance in this proceeding. All such requests should be treated by the Alliance as being independently asked by the Company as of the date such requests are received by the Alliance, and the Alliance's responses should be provided accordingly.	
APCO	1	2	-	ASC	8/11/2014		☐	☐	Please provide all workpapers, in Microsoft Excel format if applicable, that were used to prepare the Alliance's witness Steven Gabel's testimony.	
APCO	2	3	-	ASC	8/20/2014	8/29/2014	☐	☐	Please provide a copy, or identify where a copy can be obtained, of all testimony filed by Mr. Gabel within the past five years in the cases referenced in Exhibit SG-1 that relate to or discuss standby charges for solar or other renewable energy sources, customer charges, time of day demand charges, or net metering policy.	
APCO	2	4	-	ASC	8/20/2014	8/29/2014	☐	☐	Please provide a copy, or identify where a copy can be obtained, of all transcripts of oral testimony provided by Mr. Gabel within the past five years in the cases referenced in Exhibit SG-1 that relate to or discuss standby charges for solar or other renewable energy sources, customer charges, time of day demand charges, or net metering policy.	See APCO2-3.
APCO	2	5	-	ASC	8/20/2014	8/29/2014	☐	☐	Reference the Direct Testimony of Mr. Gabel at Exhibit SG-3. How many customers fall into each of the usage levels on Exhibit SG-3?	
APCO	2	6	-	ASC	8/20/2014	8/29/2014	☐	☐	Reference the Direct Testimony of Mr. Gabel at p. 19, lines 21-27. How many customers will see increases greater than 36.9% and/or decreases greater than 4.4%?	
APCO	2	7	-	ASC	8/20/2014	8/29/2014	☐	☐	Reference the Direct Testimony of Mr. Gabel at p. 20, lines 8-1 0. What were Mr. Gabel's criteria for characterizing utilities as "major regulated utilities" in Exhibit SG-4?	
APCO	2	8	-	ASC	8/20/2014	8/29/2014	☐	☐	Reference the Direct Testimony of Mr. Gabel at p. 20, lines 16-21. Provide the calculations for all numerical values in this paragraph in electronic format with formulas intact.	
APCO	2	9	-	ASC	8/20/2014	8/29/2014	☐	☐	Reference the Direct Testimony of Mr. Gabel at p. 21, lines 26-29. Please provide the basis for the $9.55/month customer charge proposed by Mr. Gabel. If the value is calculated, please provide electronically with all formulas intact.	
APCO	2	10	-	ASC	8/20/2014	8/29/2014	☐	☐	Reference the Direct Testimony of Mr. Gabel at p. 29-30. How does Mr. Gabel's calculated economic benefit compare to construction of other forms of generation (e.g. a new 1,800 MW nuclear plant)?	
APCO	2	11	-	ASC	8/20/2014	8/29/2014	☐	☐	Please provide a list of all companies which make up the membership of TASC.	
APCO	2	12	-	ASC	8/20/2014	8/29/2014	☐	☐	Are any individual ratepayers members of TASC? If so, how many are served by APCo?	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
APCO	1	1	-	COMM	8/11/2014	8/27/2014	☐	☐	The Company adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participants, including the Staff of the Commission, whether written or oral, formal or informal, propounded to Committee in this proceeding. All such requests should be treated by Committee as being independently asked by the Company as of the date such requests are received by Committee, and Conunittee's responses should be provided accordingly.	
APCO	1	2	-	COMM	8/11/2014	8/27/2014	☐	☐	Please provide all workpapers, in Microsoft Excel format if applicable, that were used to prepare Committee witness Stephen J. Baron's testimony.	See attach. @ Response 2.
APCO	1	1	-	ER	8/11/2014	8/20/2014	☐	☐	The Company adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participants, including the Staff of the Commission, whether written or oral, formal or informal, propounded to the Environmental Respondents in this proceeding. All such requests should be treated by the Environmental Respondents as being independently asked by the Company as of the date such requests are received by the Environmental Respondents, and the Environmental Respondents' responses should be provided accordingly.	
APCO	1	2	-	ER	8/11/2014	8/20/2014	☐	☐	Please provide all workpapers, in Microsoft Excel format if applicable, that were used to prepare the Environmental Respondents' witness Karl R. Rabago's testimony.	
APCO	2	3	-	ER	8/20/2014	8/29/2014	☐	☐	Page 6 of Exhibit KRR-1 references "Selected Publications." Please provide a list of any additional publications that Mr. Rabago authored or co-authored that discussed standby charges for solar or any other renewable energy source.	
APCO	2	4	-	ER	8/20/2014	8/29/2014	☐	☐	Please provide a copy, or identify where a copy can be obtained, of all testimony filed by Mr. Rabago within the past 5 years in the cases referenced in Attachment KRR-2 that discuss standby charges for solar or any other renewable energy source.	9/4/14 Supp. Resp. @ Response 2. 9/9/14 2nd Supp. Resp. @ Response 3.
APCO	2	5	-	ER	8/20/2014	8/29/2014	☐	☐	Please provide a copy, or identify where a copy can be obtained, of all transcripts of oral testimony provided by Mr. Rabago within the past 5 years in the cases referenced in Attachment KRR-2 that discuss standby charges for solar or any other renewable energy source.	9/9/14 Supp. Resp. @ Response 2.
APCO	2	6	-	ER	8/20/2014	8/29/2014	☐	☐	Reference the Direct Testimony of Mr. Rabago at p. 3, lines 10-12 and footnote 4. Has Mr. Rabago or his consulting firm received compensation from IREC as a result of the cited paper, or his service on the Board of Directors, or for any other reason?	
APCO	2	7	-	ER	8/20/2014	8/29/2014	☐	☐	Reference the Direct Testimony of Mr. Rabago at p. 20, line 14. Please provide a list of the analysis that comprise the "growing body of analysis."	
APCO	1	1	-	KRO	8/11/2014		☐	☐	The Company adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participants, including the Staff of the Commission, whether written or oral, formal or informal, propounded to Kroger in this proceeding. All such requests should be treated by Kroger as being independently asked by the Company as of the date such requests are received by Kroger, and Kroger' s responses should be provided accordingly.	
APCO	1	2	-	KRO	8/11/2014		☐	☐	Please provide all workpapers, in Microsoft Excel format if applicable, that were used to prepare Kroger's witness Kevin C. Higgins's testimony.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
APCO	1	1	-	OAG	8/11/2014	8/18/2014	☐	☐	The Company adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participants, including the Staff of the Commission, whether written or oral, formal or informal, propounded to Consumer Counsel in this proceeding. All such requests should be treated by Consumer Counsel as being independently asked by the Company as of the date such requests are received by Consumer Counsel, and Consumer Counsel's responses should be provided accordingly.	
APCO	1	2	-	OAG	8/11/2014	8/18/2014	☑	☐	Please provide all workpapers, in Microsoft Excel format if applicable, that were used to prepare Consumer Counsel witnesses Woolridge, Smith and Norwood's testimony.	See CD for workpapers in notebook.
APCO	1	3	-	OAG	8/11/2014	8/18/2014	☐	☐	As indicated in Appalachian's response to OAG 11-211 and also presented in the testimony of Ralph C. Smith on Exhibit LA-9, Page 1 of 4, the jurisdictional amount of ADIT related to the Amos Unit 3 Depreciation Reserve Deficiency is indicated as a debit to ADIT Account 190. Do you agree that debits to Account 190 for ADIT reduce credit-balance ADIT and increases jurisdictional rate base?	
APCO	1	1	-	SDI	8/11/2014	8/28/2014	☐	☐	The Company adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participants, including the Staff of the Commission, whether written or oral, formal or informal, propounded to SDI in this proceeding. All such requests should be treated by SDI as being independently asked by the Company as of the date such requests are received by SDI, and SDI's responses should be provided accordingly.	Multiple Objections.
APCO	1	2	-	SDI	8/11/2014	8/28/2014	☐	☐	Please provide all workpapers, in Microsoft Excel format if applicable, that were used to prepare SDI's witness James W. Daniel's testimony.	Attach. @ Response 2.
APCO	2	3	-	SDI	8/12/2014	8/28/2014	☐	☐	Provide the basis for the proposed $0.42 per kWh P3 energy charge discussed on page 15, Line 10 of SDI witness Daniel's testimony.	Multiple Objections.
APCO	2	4	-	SDI	8/12/2014	8/28/2014	☑	☐	Provide any related workpapers or calculations used to derive the proposed $0.42 perk Wh P3 energy charge in Microsoft Excel compatible format.	Confidential Attach. @ Response 2.
APCO	2	5	-	SDI	8/12/2014	8/28/2014	☑	☐	Provide any billing analysis for SDI that has been conducted based on witness Daniel's proposed CPP parameters and prices. Provide in Microsoft Excel compatible format.	Confidential Attach. @ Response 2.
APCO	2	6	-	SDI	8/12/2014	8/28/2014	☐	☐	Explain in detail the "unique operating characteristic" that prevents SDI from curtailing for more than 2 hours when temperatures are below 30 degrees Fahrenheit as discussed on page 13 of SDI witness Daniel's testimony.	Objection-mischaracterizes testimony.
APCO	2	7	-	SDI	8/12/2014	8/28/2014	☐	☐	Provide any and all documentation, memos and or studies detailing the operational reasons why SDI cannot curtail for more than 2 hours when temperatures are below 30 degrees Fahrenheit.	Objection-mischaracterizes testimony. See APCO2-6.
APCO	1	1	-	WAL	8/11/2014		☐	☐	The Company adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participm1ts, including the Staff of the Commission, whether written or oral, formal or informal, propounded to Wal-Mart in this proceeding. All such requests should be treated by Wal-Mart as being independently asked by the Company as of the date such requests are received by Wal-Mart, and Wal-Mart's responses should be provided accordingly.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
APCO	1	2	-	WAL	8/11/2014		☐	☐	Please provide all workpapers, in Microsoft Excel format if applicable, that were used to prepare Wal-Mart's witness Steve W. Chriss's testimony.	
ASC	1	1	-	APCO	7/1/2014	7/8/2014	☐	☐	Provide a copy of the Company's responses, whether formal or informal, to each interrogatory, request for the production of documents, and other requests for data or information propounded by any other party and the Commission Staff, whether written or oral, formal or informal, in this case.	
ASC	2	1	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide the cost of service study in an executable MS Excel spreadsheet format, with all formulas intact.	
ASC	2	2	-	APCO	7/25/2014	7/31/2014	☐	☐	Please identify all fixed costs included in the cost of service study and explain how they have been functionalized and allocated in the cost of service study.	
ASC	2	3	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide prior Virginia SCC Orders for APCo (last 5 cases) that discuss the functionalization and allocation of costs in the cost of service study.	See Attach1 @ Response 2. See Attach2 @ Response 3. See Attach3 @ Response 4. See Attach4 @ Response 5.
ASC	2	4	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide all studies that you performed or relied upon in assessing the impact of net metered renewable generation upon your distribution and transmission system.	See Resp. SELC1-6, part b.
ASC	2	5	-	APCO	7/25/2014	7/31/2014	☐	☐	Does APCo believe that the tariffs, as proposed, will limit the development of solar systems as a renewable energy resource as compared to such development under the Tariffs currently in effect? Specifically, comment as it pertains to Tariff Schedule No. 25, Schedule RS (Residential Service) and the newly proposed Tariff Schedule No. 25, Large General Service Time of Day (Schedule LGS-TOD).	
ASC	2	6	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide all work papers that support the development of the customer charge applicable to the Tariff Schedule No. 25, Schedule RS (Residential Service).	
ASC	2	7	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide all work papers that support the development of the distribution standby charge applicable to the Tariff Schedule No. 25, Schedule RS (Residential Service).	See SCC2-51 and SELC1-5.
ASC	2	8	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide all work papers that support the development of the transmission standby charge applicable to the Tariff Schedule No. 25, Schedule RS (Residential Service).	See SCC2-51 and SELC1-5.
ASC	2	9	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide the monthly usage (kWh and peak 15 minute demand in kW) for the average customer served under Tariff Schedule No. 25, Schedule RS (Residential Service).	See ASC2-10.
ASC	2	10	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide residential load data and studies that examine the residential load coincident with the system peak and the non-coincident peak load of the class. Provide the magnitude of the loads and time of day of the loads.	See Attach. @ Response 2.
ASC	2	11	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide the usage distribution profile of customers served under Tariff Schedule No. 25, Schedule RS (Residential Service). Please provide the usage distribution of all customers served under the Schedule RS in the following monthly usage segments: 0 to 100 kWh 101 to 250 kWh 251-500 kWh 510 to 750 kWh 751 to 1,000 kWh 1,001 to 1,500 kWh 1 ,501 to 2,000 kWh every 500 kWh segment above 2,000 kWh	See SCC2-48.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
ASC	2	12	-	APCO	7/25/2014	7/31/2014	☐	☐	The testimony of Jennifer B. Sebastian, in referring to net metering of renewable energy generation sources (e.g. solar), indicates (at page 6 of 9, lines 12-13) that "[c]learly the customer is receiving a benefit that far exceeds the value of energy generation." Please identify all benefits and values of solar generation that have been considered in the subject statement.	See SELC1-6 a.
ASC	2	13	-	APCO	7/25/2014	7/31/2014	☐	☐	The testimony of Jennifer B. Sebastian indicates (at page 5 of 9, lines 10-11) that "[a]dditionally, a residential solar generator customer can be expected to hit their system peak around 7 p.m." Does the system peak referred to include or exclude all solar generation in the service territory? Please provide all information that supports the subject statement and your answer.	See SELC1-5 a.
ASC	2	14	-	APCO	7/25/2014	7/31/2014	☐	☐	The testimony of Alex E. Vaughan discusses low income customers (at pages 12 and 13). Please provide the distribution of all low income customers served under Tariff Schedule No. 25, Schedule RS (Residential Service) in the following monthly usage segments: 0 to 100 kWh 101 to250kWh 251-500 kWh 510 to 750 kWh 751 to 1,000 kWh 1,001 to 1,500 kWh 1,501 to 2,000 kWh every 500 kWh segment above 2,000 kWh	See SCC2-48.
ASC	2	15	-	APCO	7/25/2014	7/31/2014	☐	☐	The testimony of Alex E. Vaughan discusses General Service Time of Day (Schedule GS-TOD) and the newly proposed Large General Service Time of Day (Schedule LGS-TOD) at pages 17 through 19. Please provide the number of customers that will be served under these two schedules. Also please provide the load factor of the customers to be served under these two schedules.	
ASC	2	16	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide the basis for the demand charge proposed for the new Large General Service Time of Day (Schedule LOS-TOD), including work papers that indicate what cost elements are proposed to be included in the demand charge.	
ASC	2	17	-	APCO	7/25/2014	7/31/2014	☐	☐	Please explain why you believe that a demand charge tariff is more efficient or equitable than a time of day energy rate?	
ASC	2	18	-	APCO	7/25/2014	7/31/2014	☐	☐	Please provide 10 years of historic data regarding both the billed energy and demand by rate class of the applicant.	
ASC	2	19	-	APCO	7/25/2014	7/31/2014	☐	☐	Identify the number of residential customers with solar net metered installations that take service under (a) existing time-of-day schedules that have solar installations less than 10 kW and (b) existing time-of-day schedules that have solar installations equal to or greater than 10 kW.	
COMM	1	1	-	APCO	5/5/2014	5/12/2014	☐	☐	The Committee adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information of all of the other parties and the Commission Staff, whether written or oral, formal or informal, in this case. Accordingly, provide a copy of each Company response, formal or informal, to each interrogatory, request for the production of documents, and other request for data or information propounded by every other party and the Commission Staff.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
COMM	1	2	-	APCO	5/5/2014	5/12/2014	☐	☐	Explain in detail why the Company states at page 2 of the Application that its annual rates were increased by $85.1 million as a result of the Commission's Final Order in the 2011 biennial review case (Case No. PUE-2011-00037), whereas the Commission states on page 32 of the Final Order in that case that the Company's approved revenue requirement increase was $55.1 million.	
COMM	1	3	-	APCO	5/5/2014	5/12/2014	☐	☐	Explain in detail why the relative rates of return ("RROR") shown on page 12 of Mr. Buck's pre-filed testimony differ so significantly from the Company's proposed RRORs and then-current RRORs presented in Case No. PUE-2011-00037. For example, why has the RROR for LPS increased to 1.41, given that in Case No. PUE-2011-00037 the RROR for LPS was shown (i.e., at page 9 of the pre-filed testimony of Staff witness Roberts) to have a marked downward trend from 1.36 to 1.13 to 1.06 to 1.03 and residential was shown to have a steady increase from .60 to .83 to .95 to .97? In addition, explain in detail whether the change to a 1.41 RROR for LPS in your current class cost of service study in this case, as compared to the current and proposed RROR in the 2011 case, is due to a change in allocation methodology or whether it is due to other factors, which you are requested to identify and quantify. Please provide a similar explanation for the changes in the RROR for the residential class.	
COMM	1	4	-	APCO	5/5/2014	5/12/2014	☐	☐	Provide an electronic copy of Schedule 40 in Excel format with all formulas intact.	Attachments @ Responses 2-5
COMM	1	5	-	APCO	5/5/2014	5/12/2014	☐	☐	Provide an electronic copy of Schedule 42 in Excel format with all formulas intact.	Attach. @ Response 2
KRO	1	1	-	APCO	6/17/2014	6/25/2014	☐	☐	Please send our consultant Kevin Higgins a complete hard copy of the Company's Application, Testimony and Exhibits.	
KRO	1	2	-	APCO	6/17/2014	6/25/2014	☐	☐	Please provide an electronic version of the company's filing and workpapers in this case. This should include the documents listed in parts a) through e) below. In supplying these materials please remove any passwords or other restrictions that may otherwise be required to open or modify the files: a) The Company's Application, Testimony and Exhibits in their native electronic formats, i.e., Word, Excel, etc. with working formulas and references included where applicable. b) All workpapers utilized in the preparation of the Company's filing in this case, preferably in Excel format with all working formulas and links included to the extent practicable. c) A working copy of the Company's Revenue Requirement model and supporting workpapers in Excel format with working formulas included. d) A working copy of the Company's Class Cost of Service model and supporting workpapers in Excel format with working formulas included. e) A working copy of the Company's Rate Design model and all supporting workpapers in Excel format with working formulas included.	See CD for files., see resp. SCC1-14, ODC1-5OAG5-99 & SDI4-6. See Attachments @ Response 2 - Response 11.
KRO	1	3	-	APCO	6/17/2014	6/25/2014	☐	☐	To the extent the Company files corrections, revisions, amendments, supplemental information and/or errata to its originally filed case, please provide all updated materials including the Company's testimony, exhibits, workpapers and models in an electronic format with working formulas included where applicable.	
KRO	1	4	-	APCO	6/17/2014	6/25/2014	☐	☐	Please provide copies of all past and future data responses provided by the Company in response to all data requests submitted by other parties in this case.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
KRO	2	1	-	APCO	8/11/2014	8/11/2014	☐	☐	Please refer to Schedule 40C, Section 2, page 2 of 45, which lists the Billing Demand for General LGS Sec as 4,352,265; General LGS Pri as 326,992, and General LGS Sub as 4,807. Please reconcile these billing demands with the On-Peak kW listed in Schedule 42 B, pages 21 through 23 of 29 of 4, 751,514 for LGS - Sec; 330,899 for LGS - Pri; and 6, 705 for LGS - Sub. Please provide a narrative explanation of why the billing demands in Schedules 40C and 42B are not the same, and provide workpapers in Excel format, with intact formulas, which reconcile these two sets of billing demands.	Attachment @ Response 2.
KRO	2	2	-	APCO	8/11/2014	8/11/2014	☐	☐	Please refer to Schedule 40C, Section 2, page 2 of 45, which lists the kWh at Meter for General LGS Sec as 1,956,187,038; General LGS Pri as 146,700,133; and General LGS Sub as 2,176,650. Please reconcile these kWh at Meter with the Standard KWH listed in Schedule 42 B, pages 21 through 23 of29 of 1,960,380,433 for LGS- Sec; 146,485,663 for LGS- Pri; and 2,188,520 for LGS - Sub. Please provide a narrative explanation of why the kWh in Schedules 40C and 42B are not the same, and provide workpapers in Excel format, with intact formulas, which reconcile these two sets of kWh.	Refer to KRO2-1.
KRO	2	3	-	APCO	8/11/2014	8/11/2014	☐	☐	Please explain how customers served on the General Service- Time-of-Day and Large General Service - Time-of-Day schedules are accounted for in the Company's class cost-of-service study. Are these customers subsumed within the larger GS and LGS classes in the CCOSS, are they excluded from the CCOSS, or are they subject to some other treatment? Please provide any supporting workpapers in Excel format with intact formulas demonstrating how these TOD schedules are treated for CCOS purposes.	Attachment @ Response 2.
OAG	1	1	-	APCO	4/16/2014	4/22/2014	☐	☐	Consumer Counsel adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participants, including the Staff of the Commission, whether written or oral, formal or informal, propounded to the Company in this proceeding. All such requests should be treated by the Company as being independently asked by Consumer Counsel as of the date such requests are received by the Company, and the Company's responses should be provided accordingly.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	10	203	-	APCO	7/2/2014	7/9/2014	☐	☐	Coal inventory. Refer to Company Schedule 29, Adjustment WC-90 and WC-91. a. Which of the following accounts are included in the "Balance- Cost of Coal" balance: b. Which of the accounts in the above table are included in rate base as something other than Coal Inventory or Balance-Cost of Coal? Explain. c. For each amount listed in the "Balance -Cost of Coal" column on Schedule 29, Adjustment WC-90 and WC-91, show the balance sheet sub accounts and amounts that were used to derive the dollar amounts for Cost of Coal. d. Show in detail how the 981,764 tons on Schedule 29, Adjustment WC-90 was derived. e. Show in detail how the 317,956 tons on Schedule 29, WC-91 was derived. Include supporting calculations. f. Show in detail how the number of days of Average Daily Burn used to compute the 981,764 tons on Schedule 29, Adjustment WC-90 was derived. Include supporting calculations. g. Show in detail how the number of days of Average Daily Burn used to compute the 317,956 tons on Schedule 29, Adjustment WC-91 was derived. Include supporting calculations. h. Show in detail how the $2,645,325 on Schedule 29, Adjustment WC-91 to "Remove 2/3 Share of Amos Unit 3 from APCo's 'Per Book' 13-month average" was derived. Include supporting calculations. i. Does the 1,564,735 tons for Amos-APCo share for December 31, 2013 listed on the response to OAG 2-034 include the Coal Stock Inventory for the 2/3 Share of Amos Unit 3 Transferred to APCo on 12/3112013? j. How much of the 1,564,735 tons for Amos-APCo share for December 31, 2013 listed on the response to OAG 2-034 is from the Coal Stock Inventory for the 2/3 Share of Amos Unit 3 that was Transferred to APCo on 12/3112013? k. Does the $125,659,459 Amount for Amos-APCo share for December 31, 2013 listed on the response to OAG 2-034 include the Coal Stock Inventory for the 2/3 Share of Amos Unit 3 Transferred to APCo on 12/3112013? l. How much of the $125,659,459 Amount for Amos-APCo share for December 31, 2013 listed on the response to OAG 2-034 is from the Coal Stock Inventory for the 2/3 Share of Amos Unit 3 that was Transferred to APCo on 12/31/2013?	Request table @ Resp. 1. Resp. @ Response 2.
OAG	10	204	-	APCO	7/2/2014	7/17/2014	☐	☐	Coal inventory. Refer to the response to OAG 2-034. a. Please provide OAG 02-034 Attachment 1 in Excel. b. Please provide, by month, for 2012 and 2013 the cost of coal consumed by plant, and in total. Please provide this in Excel. c. Please provide similar information for all months in 2014 that are available. Please provide this in Excel. d. Please also include monthly cost of coal consumed for the 2014 months. Please provide this in Excel. e. Please provide, in Excel, monthly balance sheet information for December 31, 2011, and for all months in 2014 that are currently available for the following accounts: f. Why are there negative tons and negative average daily burn shown for Glen Lyn for December 2012? g. Were there any physical inventory adjustments reflected for Coal Inventory at any of the APCo coal-fired generating Plants listed in the response to OAG 2-034? If so, identity the coal inventory adjustments by month and show the quantity of tons and the related cost adjustments for each plant's coal inventory. 1. Also provide the related journal entries for coal physical inventory adjustments for APCo plants for 2012, 2013 and 2014-to date.	Request table @ Resp. 1. Resp. @ Response 2, Attachments @ Responses 3-6 (Subparts A, B, C & E).

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	10	205	-	APCO		7/9/2014	☑	☐	Coal inventory. Refer to the response to Staff03-059 and OAG 2-035. a. Show in detail how the amounts for each unit of "Full Load Burn Tons" on Staff 03-059 Attachment I were derived. b. Where in Section 2.3, Proper Inventory Levels, of the FEL Procurement Policy (provided in response to OAG 2-035) are the target coal inventory levels for each plant shown? c. Are the target inventory levels listed in the response to Staff 03-059 listed in any Company document? 1. If not, explain fully why not. 2. If so, identify and provide the document.	Confidential doc.
OAG	10	206	-	APCO	7/2/2014	7/9/2014	☐	☐	Amos Unit 3, amounts related to acquisition of 2/3 interest on December 31, 2013. Identify all December 31, 2013 balances for the acquired 2/3 interest in Amos Unit 3, by account and amount, that were included in rate base in the Company's filing for the 2013 earnings test. This request is for all December 31, 2013 rate base amounts related to the acquisition of the 2/3 interest in Amos Unit 3 and includes but is not limited to: a. Plant b. Accumulated Depreciation c. Accumulated Deferred Income Taxes d. Coal inventory e. Other Fuel inventory f. Materials and Supplies g. Any other balance sheet accounts that were transferred to APCo upon acquisition of the 2/3 interest in Amos Unit 3 on December 31, 2013.	Ref. resp. SCC1-18, SCC12-186 & SCC1-39.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	10	207	-	APCO	7/2/2014	7/22/2014	☐	☐	Incentive compensation. Refer to the response to Staff 19-283. a. Were all of the amounts listed for "2012 (paid in 2013)" recorded on APCo's books during 2012? 1. If not, provide the comparable amounts that were recorded on APCo's books for 2012. b. Were all of the amounts listed for "2013 (paid in 2014)" recorded on APCo's books during 2013? 1. If not, provide the comparable amounts that were recorded on APCo's books for 2013. c. Provide the APCo Virginia Generation and Distribution amounts corresponding with each of the Target and Payout amounts listed in the response to Staff 19-283. d. Do the amounts listed in the response to Staff 19-283 for incentive compensation include all incentive plans for which cost was charged to APCo in each year, 2012 and 2013? 1. If not, identify all other incentive plans for which cost was charged to APCo in each year, 2012 and 2013, and provide the related information by plan for (i) score, (ii) Target, and (iii) Payout. 2. Also provide the corresponding VA jurisdictional generation and distribution amounts. e. Please confirm that the adjustment shown below (before jurisdictionalization) accurately removes the Payout amounts over 100% of Target for each plan for 2012: If APCo believes any of this information is incorrect or incomplete, please provide the replacement, or additional, information needed to remove from 2012 recorded results, the Payout amounts over 100% of Target for each plan. f. Please confirm that the adjustment shown below (before jurisdictionalization) accurately removes the Payout amounts over 100% of Target for each plan for 2013: If APCo believes any of this information is incorrect or incomplete, please provide the replacement, or additional, information needed to remove from 2013 recorded results the Payout amounts over 100% of Target for each plan. g. Did APCo make any adjustment to its 2012 earnings test results to remove incentive compensation plant amounts over 100% of Target that were recorded on APCo's books for 2012? 1. If not, explain fully why not. 2. If so, show exactly where in APCo's filing this was reflected and identity the related amounts. h. Did APCo make any adjustment to its 2013 earnings test results to remove incentive compensation plant amounts over 100% of Target that were recorded on APCo's books for 2013? 1. If not, explain fully why not. 2. If so, show exactly where in APCo's filing this was reflected and identity the related amounts.	Request tables @ Resp. 1. Ref. resp. SCC32-386, SCC45-480, SCC43-455, SCC43-456, SCC43-457, SCC43-458.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	10	208	-	APCO	7/2/2014	7/18/2014	☑	☐	Aviation Expense. Please refer to the Company's responses to Staff 5-94, 11-176, 11-174, 11-175, 05-093, 11-177, 15-210 and 28-349. a. Please confirm that each of the amounts listed in the following table as operating expenses would need to be removed for the Company's filing in the current case to conform with the adjustment made in Case No. PUE-2011-00037 to remove AEPSC aviation charges: b. Provide the Virginia generation and distribution jurisdictional amounts related to the AEPSC aviation charges that are in APCo's operating expenses shown in the above table. c. Identify the amounts by account that would need to be removed in order to remove totally AESPC aviation charges recorded by APCo in the 2012 and 2013 earnings test years. d. Explain in detail exactly what has changed from Case No. PUE-2011-0037 that the Company believes justifies going from a total removal of AEPSC aviation charges in Case No. PUE-2011-00037 to a total inclusion of AEPSC aviation charges to APCo in the current case. e. Refer to the response to Staff 11-175. How has the Virginia Department of Aviation's Commonwealth Air Service changed from the period reviewed in Case No. PUE-2011-0037 to the present? Explain fully. f. Refer to the response to Staff 28-349 confidential attachments 1 and 2. Show in detail how the estimated savings for AEP and APCo were derived. g. What amount of AEPSC aviation cost has APCo included in its claimed revenue requirement for the prospective ratemaking analysis for the rate year February 2014 through January 2016? Please show by account. h. Referring to the aviation logs provided in the confidential attachments 1 and 2 to Staff data request 15-210, please explain in detail how those logs can be used to identify (1) which AEPSC aviation costs were charged to APCo and (2) which AEPSC aviation costs were not charged to APCo. i. Referring to the aviation logs provided in the confidential attachments l and 2 to Staff data request 15-210 and the response to Staff 11-175, which states, among other things, that "transporting three or more people by state aircraft will normally be less expensive than using commercial aviation." Beyond this general statement, does AEP or APCo have any studies concerning how the use of AEPSC aviation by AEP and APCo compares with commercial aviation? If so, please identify and provide such studies.	Confidential docs., Subpart B - see resp. SCC5-9, Subpart D - see resp. SCC11-175, Subpart H see resp. SCC11-176.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	10	209	-	APCO	7/2/2014	7/17/2014	☐	☐	OVEC Demand Charges. Refer to the testimony of APCo witnesses Bosta and Vaughan on OVEC demand charges, and to the Company's responses to OAG 7-166, OAG 8-198 and Staff 6-110. a. For each earnings test year, 2012 and 2013, show in detail how APCo accounted for OVEC demand charges and show the amounts recorded by APCo, by account and subaccount. b. Show in detail exactly how "As of January 1, 2014, the Company has excluded this [OVEC] demand cost from its calculation of actual fuel costs" (Bosta page 8, lines 18-19), and provide the calculations detailing that exclusion. c. Were APCo's fuel rates charged to Virginia customers reduced on January 1, 2014 to reflect the removal of OVEC demand charges? 1. If not, explain fully why not. 2. If so, show in detail the impact of reduced Virginia jurisdictional fuel charge rates that resulted from the removal of OVEC demand charges on January 1, 2014. Include an explanation and supporting calculations. d. How is the OVEC capacity that is related to the OVEC demand charges that are paid by APCo treated by PJM? Explain fully. e. Does the Company receive any revenue from PJM related to OVEC capacity? 1. If not, explain fully why not. 2. If so, identify each type of revenue received from P JM related to OVEC capacity and energy and provide the amounts of P JM revenue by account by month. f. How is APCo recovering OVEC demand costs during the period (1) from January 1, 2014 (which is when Mr. Bosta states APCo has excluded the OVEC demand costs from its calculation of actual fuel costs), (2) through February 1, 2015 (the start of the prospective ratemaking period)? Explain fully. g. What off-system sales did APCo have in 2012 and 2013? List by month and also show (1) revenue, (2) costs (please itemize by cost type), and (3) net margins. h. How were APCo's net margins from off system sales treated in APCo's filing for the earnings test periods of2012 and 2013? Explain and show amounts, and identify where these are reflected in APCo's filing.	Did not respond to Subparts F & G. 7/30/14 corrected resp. @ Response 2 -- answered F & G.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	11	210	-	APCO	7/7/2014	7/14/2014	☐	☐	Account 183, Preliminary Survey and Investigation. a. Has the Company included any amounts for account 183, Preliminary Survey and Investigation, in rate base for any of the following periods: 1. The 2012 earnings test? 2. The 2013 earnings test? 3. The rate base for prospective ratemaking? b. If so, please identify the amount of cost for account 183, Preliminary Survey and Investigation, in rate base for each of the following periods: 1. The 2012 earnings test 2. The 2013 earnings test 3. The rate base for prospective ratemaking c. If not, explain fully why not. d. Refer to Schedule 29, Adjustment GE-18. Has any of the $20,530,834 IGCC Costs Deferred in Account 1830000 been included in the Company's proposed rate base? 1. If so, identify how much. e. For 1/1/2012 and each month-end in 2012 and 2013, are there any costs included in Account 1830000 on the Company's books besides the IGCC costs? If so, explain and identify the amounts for all costs included in Account 1830000 besides the IGCC costs. f. For 1/1/2012 and each month-end in 2012 and 2013, identify the amounts for the deferred IGCC costs recorded in Account 1830000 (and in any other accounts used to record them) on the Company's books. g. Has the Company recorded any ADIT related to deferred IGCC costs that it recorded in account 183 in any of the following periods: 1. The 2012 earnings test? 2. The 2013 earnings test? 3. The rate base for prospective ratemaking? h. If so, please identify the amount of ADIT on the Company's books by account that is related to Preliminary Survey and Investigation, and also identify the related ADIT amounts that the Company reflected in rate base for each of the following periods: 1. The 2012 earnings test 2. The 2013 earnings test 3. The rate base for prospective ratemaking	
OAG	11	211	-	APCO	7/7/2014	7/14/2014	☐	☐	ADIT related to VA Jurisdictional adjustment for "VA Amos Transfer Reserve Deficiency". Refer to the response to ODC 1-004 which has the Company's cost of service and jurisdictional allocations in Excel, Attachment 1 for Schedule 40A (2012 cost of service study) and Attachment 2 (20 13 cost of service study). a. Referring to the $37,709,805 adjustment to the Reserve for Depreciation for the for "VA Amos Transfer Reserve Deficiency" for 2013, please identify, quantify and explain the amount of AD IT (1) in total and (2) on a Virginia Retail SCC Jurisdictional basis, that relates to this adjustment to the Depreciation Reserve. b. Show in detail how APCo derived the $37,709,805 adjustment to the Reserve for Depreciation for the "VA Amos Transfer Reserve Deficiency" for 2013. c. Deficiency" for 2012. d. For the 2012 earnings test, show in detail how APCo make any similar adjustments to (1) the total amount of ADIT and (2) the VA jurisdictional amount of ADIT related to the "VA Amos Transfer Reserve Deficiency" for 2012. e. Include supporting workpapers and Excel files relating to your response to the above parts.	Ref. resp. SCC12-183 for Subparts B & C - Attach. @ Response 2

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	12	212	-	APCO	7/23/2014	7/31/2014	☐	☐	Incentive compensation. Refer to the response to Staff 32-387, which indicates that for 2012 and 2013 the weighted average funding scores were 154.2% and 162.9% respectively. a. What were the 2012 and 2013 Annual Incentive Plan expenses recorded by APCO related to these percentages? Please show by account by year. b. What would the 2012 Annual Incentive Plan expense be at a comparable 100% score? 1. Please show by account by year. c. What would the 2012 Annual Incentive Plan expense be at a comparable 100% score? 1. Please show by account by year. d. By how much would the 2012 and 2013 annual incentive plan expense need to be reduced to reflect 100% of target, rather than achievement of more than 100%? Please show for each year.	See supp. Resp. SCC32-387. See OAG10-207.
OAG	12	213	-	APCO	7/23/2014	7/31/2014	☐	☐	For APCo's 2012 earnings test year base: a.What amounts of plant are for environmental controls? b.What amount of APCO's 1/1/2012 and 12/31/2012 plant is exempt from Virginia property taxes? c.What amount of APCO's 1/1/2012 and 12/31/2012 plant is exempt from West Virginia property taxes?	
OAG	12	214	-	APCO	7/23/2014	7/31/2014	☐	☐	For APCo's 2013 earnings test year base: a.What amounts of plant are for environmental controls? b.What amount of APCO's 12/31/2012 and 12/31/2013 plant is exempt from Virginia property taxes? c.What amount of APCO's 12/31/2012 and 12/31/2013 plant is exempt from West Virginia property taxes?	See resp. OAG12-213.
OAG	12	215	-	APCO	7/23/2014	7/31/2014	☐	☐	Explain in detail which items, if any, of APCO's 12/31/2012 and 12/31/2013 plant are exempt from Virginia property taxes, and, for each category, show the percentage exemption.	
OAG	12	216	-	APCO	7/23/2014	7/31/2014	☐	☐	Explain in detail which items, if any, of APCO's 12/31/2012 and 12/31/2013 plant are exempt from West Virginia property taxes, and, for each category, show the percentage exemption.	
OAG	12	217	-	APCO	7/23/2014	7/31/2014	☐	☐	Putnam coal terminal. a. Page 214 of the Company's FERC Form 1 listed $34,160,337 for the Putnam Coal Terminal (0746) indicates in column (c) "Date Expected to be used in Utility Service" a date of 2015. Please identify and provide all plans APCO has for using the Putnam Coal Terminal in utility service in the future, including any and all plans to use it in 2015	Also see resp. OAG12-220
OAG	12	218	-	APCO	7/23/2014	7/31/2014	☐	☐	Please provide the VA jurisdictional factors for generation and distribution that APCO used in 2012 and 2013 for each of the following plant accounts in account 101 and account 106: a. 310 Land and Land Rights b. 311 Structures and Improvements c. 312 Boiler Plant Equipment d. 315 Accessory Electric Equipment e. 316 Misc Power Plant Equipment f. 397 Communication Equipment	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	12	219	-	APCO	7/23/2014	7/31/2014	☐	☐	Please provide the VA jurisdictional factors for generation and distribution that APCO used in 2012 and 2013 for each of the following accounts as it relates to Putnam Coal Terminal costs: a. 108 accumulated depreciation b. 105 plant held for future use c. 282 accumulated deferred income taxes d. 403 depreciation expense e. 408 property tax expense	See resp. OAG12-218
OAG	12	220	-	APCO	7/23/2014	7/31/2014	☐	☐	Refer to the response to OAG 09-0201, part c. a. How would APCo account for revenue for a third party lease of the Putnam Coal Terminal? b. Is leasing the Putnam Coal Terminal to a third party considered by APCo to be using the PCT in the provision of utility service? If so, explain fully and provide a copy of any authority relied upon for the Company's understanding.	
OAG	13	221	-	APCO	7/25/2014	8/6/2014	☐	☐	Refer to page 8 of witness Bosta's direct testimony. Provide the volume (MWh) and associated cost of energy purchased by APCo from OVEC to serve Virginia jurisdictional customers during 2012 and 2013.	
OAG	13	222	-	APCO	7/25/2014	8/6/2014	☐	☐	Provide the volume (MWh) and associated cost of energy purchased by APCo from OVEC that was used to supply off-system sales during 2012 and 2013 along with the revenues and margins associated with such sales.	See OAG13-221 Attach1.
OAG	13	223	-	APCO	7/25/2014	8/6/2014	☐	☐	Provide records that demonstrate that APCo paid the lower of OVEC's cost or the market price for non-affiliated power for any purchases made by APCo from OVEC during 2012 and 2013.	See OAG13-221 and OAG13-224.
OAG	13	224	-	APCO	7/25/2014	8/6/2014	☐	☐	Identify the specific passages from APCo's direct testimony that address the extent to which APCo's purchases from OVEC during 2012 and 2013 met the "lower of cost or market price" standard as addressed by the Commission's Order from Case No. PUE-2011-00058.	
OAG	13	225	-	APCO	7/25/2014	8/1/2014	☐	☐	Refer to page 10 of APCo witness Walsh's direct testimony. Does the Net Plant allocator that was used to allocate property taxes include amounts for production plant investments for environmental compliance or pollution control that were exempt from property taxes during 2012 or 2013? If so, provide the exempt net plant portion of such amounts for each year along with adjusted Net Plant allocators for 2012 and 2013 that exclude such exempt amounts.	
OAG	13	226	-	APCO	7/25/2014	8/1/2014	☐	☐	Refer to page 10 of APCo witness Walsh's direct testimony. Explain why it is appropriate to use a Net Plant allocator for allocating distribution property taxes rather than a direct allocation based on distribution plant in each jurisdiction as is done with the jurisdictional allocation of distribution plant balances.	
OAG	13	227	-	APCO	7/25/2014	8/1/2014	☐	☐	Provide the amount of capacity (MW) supplied from APCo's long-term purchased power agreement with OVEC that is reflected in each year of the system power supply capability figures presented in Schedule 4 of APCo's Updated IRP Report dated March 11, 2014, as filed in Case No. PUE-2013-00097. If the OVEC transaction is not reflected in Schedule 4, explain why not.	
OAG	13	228	-	APCO	7/25/2014	8/1/2014	☐	☐	Provide the amount of capacity (MW) supplied from APCo's long-term purchased power agreement with OVEC that is reflected in each year of the APCo reserve margin data provided in response to OAG 7-165. If the OVEC transaction is not reflected in this response, explain why not.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	13	229	-	APCO	7/25/2014	8/6/2014	☐	☐	Provide documentation of the Operating Committee's decision not to designate the OVEC PPA as part of APCo's Member Primary Capacity after DOE terminated the power agreement in 2003 and explain the rationale for this decision.	
OAG	13	230	-	APCO	7/25/2014	8/1/2014	☐	☐	Property taxes. a. Is there any portion of the Company's Virginia retail distribution system or Virginia retail distribution plant that is subject to property taxes in any state other than Virginia? 1. If so, for each year, 2012 and 2013, explain fully and identify all amounts of non-Virginia property taxes that were assessed on the Company's Virginia distribution plant. b. Refer to the response to Staff 46-485, Attachment 1, page 2 of 4. For purposes of the VA Retail cost of service for Distribution would it be appropriate to directly assign the 2012 Virginia Distribution property taxes of $7,407,327 (excluding leases) or $7,693,148 per Distribution function books directly to the VA Retail Jurisdiction for Distribution? 1. If not, explain fully why not. 2. If so, why didn't the Company do this in its cost of service study? c. Refer to the response to Staff 46-485, Attachment 1, page 3 of 4, which shows Transmission property taxes. 1. Are all of the amounts listed there for the Property Tax Expense per Transmission Functional Books for the provision of transmission service? 2. If not, identify which amounts listed there are not for the provision of transmission service, and explain what service such amounts are for. 3. Are any of APCo's transmission facilities exempt from property taxes in any state listed on Staff 46-485, Attachment 1, page 3? If so, explain the state exemptions that apply.	See Resp. OAG13-226.
OAG	13	231	-	APCO	7/25/2014	8/1/2014	☐	☐	As it pertains to the Company's 2012 and 2013 property tax expense, did APCo take advantage of all exemptions from state property taxes, including exemptions in Virginia under Va. Code § 58.1-3660 for Certified pollution control equipment and facilities? a. If not, explain fully why not, and identify the additional property tax expense for each year, by function, related to not utilizing exemptions.	
OAG	13	232	-	APCO	7/25/2014	8/1/2014	☐	☐	As it pertains to the Company's 2012 and 2013 property tax expense, did APCo take advantage of all exemptions from state property taxes, including exemptions under W. Va. Code § 11-6F for pollution control equipment? a. If not, explain fully why not, and identify the additional property tax expense for each year, by function, related to not utilizing exemptions.	
OAG	13	233	-	APCO	7/25/2014	8/1/2014	☐	☐	Property taxes. Are any of APCo's facilities in West Virginia considered to be manufacturing facilities for West Virginia property tax purposes? Explain fully and identify the amounts for 2012 and 2013.	
OAG	13	234	-	APCO	7/25/2014	8/1/2014	☐	☐	Property Taxes. Refer to the response to Staff 46-485, Attachment 1, page 1 of 4, which shows Generation property taxes. a. Do the Generation property taxes listed there fully reflect the Virginia exemption from state property taxes for pollution control facilities? 1. If not, explain fully why not. b. Do the Generation property taxes listed there fully reflect the West Virginia 95% exemption from state property taxes for pollution control facilities (i.e., tax assessment based on only 5% of net salvage per W. Va. Code § 11-6F-3)? 1. If not, explain fully why not.	See OAG12-215 and OAG12-216.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	13	235	-	APCO	7/25/2014	8/1/2014	☐	☐	Property Tax expense. a. For 2012, there is a $300,000 difference in property tax expense (appears to be for Ohio property taxes) between the $50,751,300 total amount for property tax expense in the response to Response to Staff 46-485 and in the cost of service study and the $51,051,300 amount of property tax expense from the response to Staff 17-244. Please explain this $300,000 difference in property tax expense, and identify to what state it pertains. b. For 2013 property taxes, APCo's response to Staff shows the following information: (Request Table 1 @ Response 1). However, APCo's Schedule 29, Adjustments OT 73-75 (pages 1 through 5 of 5) shows the following information of functionalized property taxes by state, which total to 53,734,383: (Request Table 2 @ Response 1). Please reconcile and explain the difference of $(444,119).	Request tables 1 & 2 @ response 1.
OAG	13	236	-	APCO	7/25/2014	8/4/2014	☐	☐	For the Putnam Coal Terminal, please identify the amounts that the Company has reflected for prospective ratemaking for the following components (showing the totals and the VA Generation and VA Distribution amounts separately): a. Accumulated Deferred Income Taxes b. Accumulated Depreciation c. Depreciation Expense d. Property Tax Expense	Refer to SCC13-205 Supp. Resp.. Refer to SCC13-205, Attach1.
OAG	13	237	-	APCO	7/25/2014	8/1/2014	☐	☐	For the Putnam Coal Terminal, please confirm that the VA jurisdictional retail amounts for generation and distribution that the Company has reflected for 2012 and 2013 earnings test purposes, respectively, are exactly as shown below (or if any are different, provide the exact amounts that the Company has reflected in its 2012 and 2013 earnings test rate base and operating expense calculations for each component): (Request Table @ Response 1).	Request table @ Response 1. Refer to OAG9-200.
OAG	14	238	-	APCO	9/5/2014	9/12/2014	☐	☐	Please provide all workpapers and Excel files (with formulas intact) used for thCompany's rebuttal filing.	Attachments @ Response 2.
OAG	14	239	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to the rebuttal testimony of APCo witness of Michael Kelly at page 6, lines 7-11: "theCompany recognizes that APCo's ADVSIT is composed primarily of property-related timing differences and similar to Accumulated Deferred Federal Income Taxes (ADFIT) for property-related timing differences, would be appropriate to include as a reduction to rate base." a.Please identify, quantify and explain the amount of reduction to VA retail jurisdictional rate base for ADVSIT that APCo believes would be appropriate for each of these periods: 1. the 2012 earnings test period 2. the 2013 earnings test period 3. the prospective ratemaking period b. Please include related calculations with your response.	

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OAG	14	240	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to the rebuttal testimony of APCo witness David Davis at page 4 of 6, lines 1-5 and APCo Exhibit No. ___(DAD), Rebuttal Schedule 1. a.Please identify, quantify and explain the impact on VA retail jurisdictional results for each period resulting from the Steam Plant Depreciation Expense correction for the Amos Unit 3 Reserve Deficiency: 1.the 2012 earnings test period 2.the 2013 earnings test period 3.the prospective ratemaking period b.Please include related calculations with your response. c.Refer to APCo witness David Davis at page 5, lines 21-24. Does the $1,621,953 reduction to Depreciation Expense for Steam Generation Plant have any impact on APCo's 2012 or 2013 earnings test results? 1.If not, explain fully why not. 2.If so, identify the impacts on each year, and provide supporting calculons. d.Refer to APCo witness David Davis at page 5, lines 21-24. Does the $1,621,953 reduction to Depreciation Expense for Steam Generation Plant have any impact on APCo's prospective ratemaking results? 1.If not, explain fully why not. 2.If so, identify the impacts and provide supporting calculations.	See OAG14-238.
OAG	14	241	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to the rebuttal testimony of APCo witness David Davis at page 5, lines 13-16. a.Identify each instance where a proposal by the Company to combine the original cost and accumulated depreciation balances for plant has been used by APCo, and provide the related documents. b.Identify each instance where a proposal by the Company to combine the original cost and accumulated depreciation balances for plant has been used by APCo, and accepted by the Commission in the past, and provide citations to all discussions in Commission orders upon which the Company is relying for this claim.	

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OAG	14	242	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to the rebuttal testimony of APCo witness Thomas Mitchell at page 12, lines2. a.Please provide the calculation described at page 12, lines 7-12, showing the loss that APCO would recognize and the details of how it would be calculated. b.Page 12, line 12 refers to "APCo's incremental borrowing rate." Please provide APCO's incremental borrowing rate for each of these periods: 1.the 2012 earnings test period 2.the 2013 earnings test period 3.each month from January 2014 through the plant retirement date of June 2015 c.Identify and provide the documentation showing how APCo's incremental borrowing rate is determined. d.Is APCo's incremental borrowing rate different from AEP's? 1.If so, explain how they are different, and provide AEP's incremental borrowing rate for these periods: 2.the 2012 earnings test period 3.the 2013 earnings test period 4.each month from January 2014 through the plant retirement date of June 2015	
OAG	14	243	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to the rebuttal testimony of APCo witness Thomas Mitchell at page 12, line 18, and his discussion about regulatory assets on pages 12 and 13. a.Please identify each "new regulatory asset" that APCo is requesting in the current proceeding. b. Explain fully and in detail which of the new regulatory assets are being established as an alternative to recovery through depreciation. c. Do APCo or AEP have any accounting policies, guidance, interpretations or white papers on establishing new regulatory assets? 1. If not, explain fully why not. 2. If so, identify and completely provide the related documents. d. Do APCo or AEP have any accounting policies, guidance, interpretations or white papers on evaluating the probability of recovery of cost deferrals including but not limited to regulatory assets? 1. If not, explain fully why not. 2. If so, identify and completely provide the related documents.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	14	244	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to the rebuttal testimony of APCo witness Thomas Mitchell at pages 13-1concerning the Amos Unit 3 transfer. a.Provide the balance sheet of the subsidiary that contained all of the assets and liabilities of two-thirds of Amos Unit 3 at December 31, 2013 before the merging of that subsidiary in to APCo. b.Refer to page 14, lines 7-8. Show in detail how the $621 million of Amos Unit 3 nt book value on December 31, 2013 is derived from the balance sheet of the subsidiary. c.Show in detail how the write-off of the accumulated depreciation deficiency produced each of the following amounts mentioned on page 14, and include supporting calculations: 1. pre-tax loss of $39 million 2.$14 million tax benefit 3.after-tax total company adjustment of $53 million. 4.$25 million after-tax loss. d.What was the amount of reserve deficiency as of December 31, 2013 (1) before the write-off and (2) after the write-off? e.Prior to the write-off did the Amos unit 3 reserve deficiency have a debit balance? 1.If not explain fully. f.If the Amos Unit 3 reserve deficiency was not written off, would it have been an addition to VA rate base? 1.If not, explain fully. g.Were there any balance of Accumulated Deferred Income Taxes (ADIT) at Decemb 31, 2013 associated with the Amos Unit 3 reserve deficiency balance? 1.If not, explain fully why not. 2.If so, identify, quantify and explain the related ADIT amounts 2013 (1) before the write-off and (2) after the write-off. 3.Also indicate whether the related ADIT was a credit balance amount. h.For purposes of the 2013 earnings test rate base, how did APCo reflect the ADIidentified in response to part g? i.Did APCo reduce 2013 earnings test year base by any amount of Amos Unit 3 reserve deficiency rated ADIT? 1.If not, explain fully why not. 2.If so, identify the amount and explain specifically where and how this was done iAPCo's filing.	See SCC11-173.

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OAG	14	245	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to the rebuttal testimony of APCo witness Allen's rebuttal testimony at pages 4 through 14. a. Identify exactly where in the Commission's Rate Case Rules Mr. Allen believes that the non-removal of double-counted capacity costs is addressed. b. Provide specific citations to all provisions in the Commission's Rate Case Rules that Mr. Allen is relying upon. c. Does the acquisition by APCo of the two-thirds interest in Amos Unit 3 provide capacity to serve APCo's customers after December 31, 2013? 1.If not, explain fully why not. d. Provide specific citations to all provisions in the Commission's Order that approved the transfer upon which Mr. Allen relies for his recommended Mr. Allen believes that the non-removal of Amos Unit 3 capacity costs. e. Please state fully Mr. Allen's understanding of for how many days, hours and minutes the acquired Amos unit 3 capacity was serving VA retail customers. f. If APCo had recorded the Amos Unit 3 acquisition on January 1, 2014 (as opposed to December 31, 2013) for a January 2014 closing would Mr. Allen agree that the cost does not belong in the 2013 earnings test? 1.If not, explain fully why not. g. Refer to page 5, line 13. Explain fully what range of days is included in the "or about" term. h. Would one day after December 31, 2013 be within the "or about" range? 1.If not, explain fully why not. i. Refer to page 5, lines 4-6: Identify exactly which Orders and which provisions of each such order that Mr. Allen reviewed and is relying upon for his statement that: "There is no basis or precedent to arbitrary remove prudently incurred costs from the earnings test to offset an addition to rate base." j. If the stated reason for an adjustment is for the specific purpose of removing double counted costs, how is that arbitrary? k. Did Mr. Allen review any Orders where costs were removed to eliminate or avoid double counting? 1.If not, explain fully why not. 2.If so, identify which Orders were reviewed by Mr. Allen that addressed issues of ratemaking treatment for double-counting. l. Refer to page 6, line 22 through page line 2. Is it Mr.Allen's position that the Commission's approval of the Amos Unit 3 transfer somehow precluded any and all review of the impact of that transfer on APCo's 2013 earnings test results and/or any examination of whether APCo's proposed treatment in the 2013 earnings test effectively double-counts capacity costs? m. Refer to page 13, lines 16-19. Identify all "corresponding revenues designed to recover the capacity costs" in 2013. Include supporting documents. n. What amount of revenues did APCo collect in 2013 for (1) the acquired Amos unit 3 capacity and (2) the purchased capacity that was replaced by the Amos Unit 3 acquisition? Include supporting documents and calculations. o. Refer to the Q/A at page 8 lines 9-22. 1.Is Mr. Allen aware of whether Staff or OAG proposed eliminating the December 3 2013 balance of the Amos Unit 3 transfer for prospective ratemaking? If so, state fully his understanding. 2.Admit that neither OAG nor Staff has made any recommendation anywhere in the current biennial review proceeding to eliminate the December 31, 2013 balance of the Amos Unit 3 transfer for purposes of APCo's 2014 earnings test. If your response is anything other than an unqualified admission, explain fully and provide citations and related documents.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	14	246	-	APCO	9/5/2014	9/12/2014	☐	☐	Putnam Coal Terminal (PCT). Refer to APCo witness Allen's rebuttal testimony at page 15 and to Mr. LaFleur's rebuttal testimony at pages 7-8. a.Identify the plant and accumulated depreciation amounts, by account, for each of the following PCT assets as of 1/1/2012, 12/31/2012 and 12/31/2013: 1.office building 2.rail lines 3.drainage ponds 4.each other PCT item listed in Mr. LaFleur's rebuttal on page 7. b.Were all costs for each of the PCT items that are being used transferred by APCo to Plant Held for Future Use? 1.If not, explain fully why not, and identify the amounts for each of these items that were not transferred by APCO to Plant Held for Future Use. 2.If so, explain why APCo transferred costs for plant being used to Plant Held for Future Use. c.Identify the maintenance costs, by account, in each year 2012 and 2013, relating to these PCT assets: 1.office building 2.rail lines 3.drainage ponds 4.each other PCT item listed in Mr. LaFleur's rebuttal on page 7. d.Refer to page 17, lines 7-8 of Mr. Allen's rebuttal and pages 7-8 of Mr. LaFleur's rebuttal. Identify and provide the documents containing the research of the use of the PCT facilities. e.Refer to Mr. Allen's rebuttal, page 18, lines 1-3: "Historically, the Commission excludes from rate base Plant Held for Future Use that the Company does not have a plan to use within four years." Identify and provide citations to the Orders upon which Mr. Allen relied for this statement. f.Refer to Mr. Allen's rebuttal, page 18, line 20, through page 19, line 3. Provide the illustrative journal entries with amounts showing the retirement accounting for PCT. g.In the Company's depreciation study, are the PCT assets grouped with any other assets? 1.If so, identify the asset group that includes the PCT assets, and explain what other assets are included with the PCT for purposes of determining depreciation rates for the PCT. h.Refer to page 19, lines 4-6: "In the event the PCT facility is retired, the original cost charged to Account 108 would be included in the next depreciation study to establish new depreciation rates." Please identify, quantify and explain exactly where in APCo's depreciation rate study in the current case, the PCT assets are reflected, what APCO's current depreciation rate for the PCT is, and what APCO's proposed depreciation rate for the PCT is. i.Refer to page 20, lines 7-9. If the revenues from leasing the PCT were not sufficient to recover the costs of the PCT, is it APCo's intention to collect the shortfall from ratepayers? 1.If so, explain how that is fair to ratepayers and not a cross-subsidy. 2.If not, explain how APCo would address any PCT lease revenue shortfall for ratemaking and cost recovery purposes. j.Refer to Mr. Allen's rebuttal, page 15, lines 15-18. Please identify exactly where in the November 30, 2011 Order in Case No. PUE-2011-00037 the treatment of the PCT as plant held for future use and the Company's plans (or lack thereof) to use the PCT was addressed. k.Please identify all testimony of which Mr. Allen is aware in Case No. PUE-2011-00037 where the ratemaking treatment of the PCT was addressed. l.Please confirm that the Company's transfer of the PCT to Plant Held for Future Use raises issues about the ratemaking treatment for the PCT in the current biennial review case which were not addressed anywhere in any filing or testimony that APCO can identify anywhere in the record of Case No. PUE-2011-00037. If Mr. Allen or APCo believes that issues relating to the ratemaking treatment of the PCT as Plant Held for	See SCC65-585 and SCC65-586.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
									Future Use were addressed in Case NO. PUE-2011-00037, provide citations to all instances of which the Company is aware. m.Refer to Mr. Allen's rebuttal, page 21, lines 12-15. Identify all maintenance costs in each year, 2012 and 2013 for the PCT office building, PCT drainage and discharge pools and the PCT rail line, by account.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	14	247	-	APCO	9/5/2014	9/12/2014	☑	☐	Refer to the testimony of APCo witness West a.Refer to page 3 concerning coal inventory targets. 1.To the extent not already provided, provide the most current inventory targets for each APCo plant. 2.Were coal inventory targets reduced when some of AEP's generating fleet no longer was subject to cost-based regulation? If so, explain fully and explain the basis for the reductions. b.Please provide the FSTG meeting minutes, to the extent not already provided, for these periods: 2012, 2013 and 2014 to date. c.Refer to page 6, lines 19-21. Is it the Company's position that the Commission's 2011 Biennial Review Order, which used a 35-day average burn rate for ratemaking, somehow precludes any adjustment to actual 2012 or 2013 coal inventory for 2012 and 2013 earnings test purposes in the current proceeding? If so, please identify all statements in that Order upon which the Company relies for this position. d.Refer to page 7, lines 10-14. Provide all calculations and supporting detail for the impact of the Mountaineer plant March through May 2013 outage. e.What was the cause of that Mountaineer plant outage? f.Was this a scheduled outage? 1.If so, for how long was the schedule known to APCo in advance of the outage? g.What specific coal contracts supply the Mountaineer plant, and is the annual and monthly tonnage under each contract for 2012 and 2013. h.Did the Company declare a force majeure event under any coal supply contracts for the Mountaineer plant outage? 1.If not, explain fully why not. 2.If so, explain fully and provide all related correspondence and documents. i.Did APCo (or AEPSC) attempt to reduced any coal deliveries to Mountaineer because of or in response to the March through May 2013 outage? 1.If not, explain fully why not. 2.If so, explain fully the efforts to reduce or defer coal deliveries, the results of such efforts and provide the related correspondence and documents and indentify any reductions in coal deliveries to Mountaineer related to the outage that APCO (or AEPSE) was able to achieve. j.Refer to page 10, lines 9-10. Identify and provide forecasts of APCo's generation and coal consumption, including all related base case, low case and high case, and any other sensitivities that were being reviewed by APCo or AEPSC in 2011 and early 2012. Include the related documents. k.Identify and provide any and all documents in APCo's or AEPSC's possession showing that APCo's actual coal-fired generation in 2012 and 2013 was below the lowest forecasts that APCo and/or AEPSC used for planning and coal-procurement purposes. l.Refer to page 11. To the extent not already provided, identify and provide all APCo coal burn forecasts, including the lowest levels of coal fired generation, that were considered by APCo and AEPSC in 2011, 2012 and 2013. m.Refer to page 12, lines 3-6. 1.Show all calculations related to the shortfall of $7 million in coal inventory costs. 2.What is the alleged shortfall amount using the 35 day allowance? Include supporting calculations. n.Refer to page 13, lines 9-11. What adjustment or specific calculation does Mr. West believe would be necessary to state the 35 day average "on a basis consistent with the review period in this case"? Explain fully and quantify any adjustment that is being alleged as being necessary. o.Refer to page 14, lines 15-21. Is Glen Lyn one of the plants that is scheduled for retirement? 1.Please explain the plans to retire each unit of Glen Lyn that was operating in 2012 and 2013. 2.For each month in 2012 and 2013, identify the MWH produced by Glen Lyn and the amount of coal consumed in each month.	See OAG10-205. Confidential Attach1 OAG14-247.o @ Response 2. OAG14-247.b Attach1 @ Response 3. OAG14-247.b,d,g,j,m,q,r,s @ Response 4. Note: page 4 is missing from OAG14-247.b Attachment 2. OAG14-247.v Attach1 @ Response 5. OAG14-247.j Attach1 @ Response 6. OAG14-247.j Attach2 @ Response 7. OAG14-247.j Attach3 @ Response 8.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
									p.How is APCo managing the coal inventory of each plant that is scheduled to be retired in 2015? Explain fully. q.What is the impact on 2012 and 2013 rate base for the difference between the Glen Lyn coal inventory of 36,600 tons and 7,000 tons? Identify, quantify and explain the impact and include related calculations. r.Identify which coal suppliers supply coal to Glen Lyn in 2012 and 2013 and the number of tons delivered by each supplier in each month. Also, provide the cost of coal delivered to Glen Lyn by month in 2012 and 2013. s.Refer to page 16, lines 2-12. Explain fully why Mr. West is applying an average daily burn quantity of 20,036 tons that specifically EXCLUDES the acquired 2/3 share of Amos 3 to months in 2014 when APCO owned the acquired interest in Amos unit 3? t.Refer to page 16, lines 2-12. Please confirm that Mr. West's quantifications on lines 10-12 are all erroneous. u.Refer to page 17, lines 1-6. Provide all calculations supporting the table on page 17 and APCo Exhibit No. ___(CFW) Rebuttal Schedule 1, and to the extent not already being provided elsewhere, provide the table and the Exhibit in Excel, with all formulas intact. v.Refer to page 17, lines 11-19. Identify and provide a copy of the PJM proposal. w.Explain the negative consumption shown for Glen Lyn on Exhibit No. ___(CFW) Rebuttal Schedule 1 for December 2012 and April 2014. x.Refer to page 18, lines 3-7 concerning FSTG targets. Does APCo have any calculations of a 2012 or 2013 coal inventory allowance based on FSTG targets? If so, please provide those.	
OAG	14	248	-	APCO	9/5/2014	9/12/2014	☐	☐	Has Mr. West ever testified in any other utility regulatory proceedings about coal inventory or coal procurement? a.If so, please identify each proceeding and provide the related testimony and reports.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	14	249	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to the rebuttal testimony and exhibits of Alex Vaugn. a.Provide complete supporting workpapers, supporting calculations and Excel files for each amount in the "2012 Company Corrected" and "2013 Company Corrected" columns of AEV Rebuttal Schedules 1 and 2. b.Identify and provide all Excel files that were used to create and to support the amounts contained on AEV Rebuttal Schedules 1 and 2. c.On what exhibit, pages and lines in APCO's direct filing exhibits is the Virginia Retail Jurisdictionalization of each of the these items shown: 1.APCo AIP 2.AEPSC AIP 3.AEPSC LTIP 4.Payroll functionalization 5.Property tax functionalization 6.Rent revenue 7.Account 403 AFUDC Contra 8.Rate base AFUDC contra d.Provide all APCo and AEPSC accounting procedures concerning recording amounts for "AFUDC Contra" that were applicable during the following periods: 1.the 2012 earnings test period 2.the 2013 earnings test period 3.2014 and the prospective ratemaking period e.Show in detail and provide related workpapers and Excel files for each amount on AEV Rebuttal Schedules 1 and 2 on the lines labeled "Effect on pre-tax income". f.Provide all journal entries recorded by APCo in each month of 2012 and 2013 for "AFUDC Contra". g.For each journal entry recorded by APCo in each month of 2012 and 2013 for "AFUDC Contra" show in detail how the amounts in the journal entry were derived. h.Are each of the following items listed on AEV Rebuttal Schedules 1 and 2 new adjustments that being proposed by APCo for the first time in its rebuttal testimony: 1.Rent revenue 2.Account 403 AFUDC Contra 3.Rate base AFUDC contra If not, identify exactly where in APCo's application and direct filing, and in APCo's responses to discovery, each of these adjustments was previously identified and explained by APCo. i.Identify and provide a complete copy of APCo procedures that were used for functionalizing each of these items in APCo's application and direct testimony filing: 1.Rent revenue 2.Account 403 AFUDC Contra 3.Rate base AFUDC contra j.Identify and provide a complete copy of all procedures used for functionalizing each of the following items in APCo's rebuttal filing on AEV Rebuttal Schedules 1 and 2:	See SCC65-583.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
									1.Rent revenue 2.Account 403 AFUDC Contra 3.Rate base AFUDC contra k.Where are each of the following items shown on APCo's functionalized financial reporting for 2012 and 2013: 1.Rent revenue 2.Account 403 AFUDC Contra 3.Rate base AFUDC cont l.Identify and provide the documents showing where are each of the following items shown on APCo's functionalized financial reporting for 2012 and 2013: 1.Rent revenue 2.Account 403 AFUDC Contra 3.Rate base AFUDC contra	
OAG	14	250	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to the rebuttal testimony and exhibits of Alex Vaughan. a.Does Mr. Vaughan (or someone else at APCo or AEPSC) have specific detailed knowledge of how APCo has treated the jurisdictional functionalization of each of the following items in APCo's concurrent West Virginia rate case filing, West Virginia PSC Case No. 14-1152-E-42T: 1.Rent revenue 2.Account 403 AFUDC Contra 3.Rate base AFUDC contra 1) If not, explain fully why not. 2) If so, identify which persons have specific knowledge b.Please identify and provide a copy of all pages in APCo's concurrent West Virginia rate case filing, West Virginia PSC Case No. 14-1152-E-42T, showing the jurisdictional functionalization used in that proceeding for each of the following items: 1.Rent revenue 2.Account 403 AFUDC Contra 3.Rate base AFUDC contra c.Explain fully and in detail the relationship of (1) Rent Revenue and (2) Property Taxes for each year, 2012 and 2013. d.Please identify and provide a copy of all pages in APCo's concurrent West Virginia rate case filing, West Virginia PSC Case No. 14-1152-E-42T, showing the jurisdictional functionalization used in that proceeding for each of the following items: 1.Property taxes	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	14	251	-	APCO	9/5/2014	9/12/2014	☐	☐	Refer to Mr. Vaughan's rebuttal testimony at pages 7, lines 12-13 states that: "The amounts included in the Company's 2012 and 2013 earnings test do not properly reflect a direct assignment of affiliated rent revenues to the distribution function." a.When did APCo first realize that its 2012 and 2013 earnings test did not properly reflect a direct assignment of affiliated rent revenues to the distribution function? b.What is the total amount of Distribution Rent Revenue in FERC account 454001 in each year, 2012 and 2013? c.What amount of Distribution Rent Revenue in FERC account 454001 in each year, 2012 and 2013, was allocated by APCo to each of the following in APCo's application and direct filing: 1.Virginia Retail jurisdiction? 2.West Virginia retail jurisdiction? 3.FERC? 4.Virginia Transmission? 5.Other (Explain). d.What amount of Distribution Rent Revenue in FERC account 454001 is APCo proposing be allocated to each of the following in APCo's rebuttal filing: 1.Virginia Retail jurisdiction? 2.West Virginia retail jurisdiction? 3.FERC? 4.Virginia Transmission? 5.Other (Explain). e.Did APCo disclose this proposed adjustment to properly reflect a direct assignment of affiliated rent revenues to the distribution function in any discovery responses provided prior to APCo's filing of rebuttal testimony? 1.If so, where was this correction disclosed by APCo in such discovery? 2.If not, explain fully why not. f.Does the jurisdictionalization of Rent Revenue filed by APCo in APCo's concurrent West Virginia rate case filing, West Virginia PSC Case No. 14-1152-E-42T, reflect the proper direct assignment of Rent Revenue? 1.If not, explain fully why not. g.Has or will APCo be filing a correction to its jurisdictionalization of Rent Revenue in APCo's concurrent West Virginia rate case filing for the direct assignment of Rent Revenue? 1.If not, explain fully why not. 2.If so, identify and provide the correction if it has been filed, and if not yet filed, describe fully and in detail APCo's intentions for filing such a correction. h.Does APCo intend to keep the difference between (1) Total Distribution Rent Revenue and (2) Distribution Rent Revenue recognized in its Virginia and West Virginia rate cases, for its shareholders?	Objections to F and G - not relevant.
OAG	14	252	-	APCO	9/5/2014	9/12/2014	☐	☐	What is APCo's earned return on equity for each year, 2012 and 2013, reflecting the impact of all the adjustments and corrections that APCo has identified to date in discovery responses and in its rebuttal filing? Please include supporting calculations and Excel files.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	14	253	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 15 of witness Bosta's rebuttal testimony, and identify specific passages of APCo's testimony in Virginia fuel cost proceedings addressing the reasonableness of affiliate purchases under the OVEC contract during the biennial review period and rate year period at issue in this case, and in the Company's current fuel cost proceeding.	
OAG	14	254	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 16 of witness Bosta's rebuttal testimony, and identify the specific testimony and evidence provided by APCo in fuel cost proceedings covering OVEC contract purchases for years 2012 and 2013, that is available for the Commission Staff to audit in order to assess whether such purchases met the lower of cost or market standard.	See OAG14-253.
OAG	14	255	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 16 of witness Bosta's rebuttal testimony, and provide the FERC order approving the AEP Interconnection Agreement and indicate whether APCO and other parties have the right to file a protest with FERC in order to challenge charges billed under the agreement.	
OAG	14	256	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 16 of witness Bosta's rebuttal testimony, and provide any analysis conducted to quantify the impact on APCo's equalization charges during 2012 and 2013 if the shares of capacity of OPCO, Indiana Michigan Power Company and APCo had been treated as primary capacity for the purpose of calculating such charges under the AEP Interconnection Agreement.	
OAG	14	257	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference pages 21-22 of witness Bosta's rebuttal testimony, and provide APCo operating policies documenting the process by which the Company forecasts and monitors peak load and decides whether to interrupt customers who take service under demand response riders.	
OAG	14	258	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 22 of witness Bosta's rebuttal testimony, and provide a contemporaneous documentation that was prepared on or before the specific days in February 2011 and January 2012 on which APCo's MLR peak demands were established, to support the Company's decision not to interrupt loads served under demand response riders on these days.	
OAG	14	259	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 22 of witness Bosta's rebuttal testimony, and provide the peak demand forecasts that were relied upon to support the Company's decision not to interrupt loads served under demand response riders during the specific days in February 2011 and January 2012 on which APCO's MLR peak demands were established, along with the dates such demand forecasts were prepared.	
OAG	14	260	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 24 of witness Bosta's rebuttal testimony, and provide a contemporaneous documentation that was prepared on or before January 23, 2013 to support the Company's decision to interrupt loads served under demand response riders on this day.	
OAG	14	261	-	APCO	9/5/2014	9/12/2014	☐	☐	Provide the date, hour, level of load interrupted and resultant peak demand for each instance in which APCO interrupted customers taking service under demand response riders during the winter months of 2010/2011 and 2011/2012.	
OAG	14	262	-	APCO	9/5/2014	9/12/2014	☐	☐	Provided the number of interruptions by APCo and the average load interrupted per interruption under demand response riders for each month of 2011, 2012, and 2013.	
OAG	14	263	-	APCO	9/5/2014	9/12/2014	☐	☐	Provide the total discounts provided under demand response riders for each month of 2011, 2012, 2013.	
OAG	14	264	-	APCO	9/5/2014	9/12/2014	☐	☐	Identify the APCo demand response riders that were in effect during 2010, 2011 or 2012 and indicate the limitations on the number of interruptions that APCo could make under each such rider.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	14	265	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 2, lines 10-13 of witness LaFleur's rebuttal testimony, and identify the specific line numbers from Mr. Norwood's direct testimony referenced by this passage of Mr. LaFleur's testimony.	
OAG	14	266	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 2, lines 21-23 of witness LaFleur's rebuttal testimony, and provide the costs for each of the three referenced IGCC studies underlying the Company's $9.2 million request in this case, along with the approximate start date and completion date of each study.	
OAG	14	267	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 2, lines 21-23 of witness LaFleur's rebuttal testimony, and provide the specific scope of issues addressed by each of the three referenced IGCC studies and indicate the party primarily responsible for preparing each study.	
OAG	14	268	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 2, lines 21-23 of witness LaFleur's rebuttal testimony, and provide the AEP labor costs included in the total costs for each of the three referenced IGCC studies.	
OAG	14	269	-	APCO	9/5/2014	9/12/2014	☐	☐	Provide the APCo IRP which addressed the need for and reasonableness of the IGCC project before the three IGCC Studies identified on page 2 of Mr. LaFleur's rebuttal testimony were conducted, and identify the IGCC project capital and operating cost assumptions, the IGCC availability and heat rate performance assumptions, and the based case commodity price forecast used for that IRP analysis.	
OAG	14	270	-	APCO	9/5/2014	9/12/2014	☐	☐	Identify the IGCC project capital and operating cost assumptions, IGCC availability and heat rate performance assumptions, and base case commodity price forecast used for the three IGCC Studies identified on page 2 of Mr. LaFleur's rebuttal testimony.	
OAG	14	271	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 3-4 of witness LaFleur's rebuttal testimony, and explain why it was necessary for APCo to conduct detailed feasibility, engineering, design and construction studies before receiving a certificate of public convenience and necessity for the IGCC project.	
OAG	14	272	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 5 of witness LaFleur's rebuttal testimony, and provide the referenced costs associated with post-closure activities for each of the Disposition Plants and identify the specific FERC accounts in which such costs will be recorded.	
OAG	14	273	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 5 of witness LaFleur's rebuttal testimony. Were the estimated costs associated with post-closure activities for the referenced Disposition Plants included in the budgeted O&M amounts provided in APCo's response to OAG 7-150? If not, explain why not and provide documentation supporting the estimated post-closure costs for each plant.	
OAG	14	274	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 7 of witness Vaughan's rebuttal testimony, and provide the net impact on the Company's 2012 and 2013 earnings test related to the direct assignment of distribution plant AFUDC, and explain why distribution AFUDC was not directly assigned in the Company's original application.	
OAG	14	275	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 7 of witness Vaughan's rebuttal testimony, provide the net impact on the Company's 2012 and 2013 earnings test related to the direct assignment of affiliated rent revenues in FERC accounts 4540001 and explain why these revenues were not directly assigned in the Company's original application.	
OAG	2	2	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide workpapers and analysis supporting APCO's proposed increase in the residential service customer charge.	See resp. SCC2-47
OAG	2	3	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide current approved residential service customer charges for APCO and each its AEP affiliates in other jurisdictions.	

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OAG	2	4	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide O&M expenses incurred for major storm damages by FERC account if available for each of the last six calendar years along with the dates and durations of each such storm event.	Also ref. resp. SCC1-6 & SCC10-164
OAG	2	5	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide annual capital expenditures incurred for major storm damages by FERC account if available for each of the last six calendar years along with the dates and durations of each such storm event.	
OAG	2	6	-	APCO	5/8/2014	5/15/2014	☐	☐	Identify and describe the nature of any out of period adjustments to charges to APCO during 2012 or 2013 under the AEP East Operating Agreement and explain whether such amounts were included in APCO's earnings analysis for these periods.	
OAG	2	7	-	APCO	5/8/2014	5/15/2014	☐	☐	Identify and describe the nature of any extraordinary charges to APCO during 2012 or 2013 under the AEP East Operating Agreement and explain whether such amounts were included in APCO's earnings analysis for these periods.	
OAG	2	8	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide the depreciation studies underlying APCO's existing depreciation rates.	
OAG	2	9	-	APCO	5/8/2014	5/15/2014	☐	☐	Identify and provide the date of depreciation studies addressed by APCO witness Davis in other jurisdictions during the last three calendar years.	
OAG	2	10	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide the current net salvage value used for determining depreciation rates for coal-fired generating units owned by APCO and other AEP affiliates in other jurisdictions and identify the final order date and docket number in such depreciation rates were approved.	Objection - overly broad, not relevant.
OAG	2	11	-	APCO	5/8/2014	5/15/2014	☐	☐	Identify the term of recovery of remaining investments of retired coal-fired generating units as proposed by APCO and its AEP affiliates in other jurisdictions during the last three calendar years, along with the recovery term for such investments approved by regulators in each such jurisdiction, and the final order date and docket number of each case.	Objection - overly broad, not relevant.
OAG	2	12	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide the analysis supporting the decision to retire the Glen Lynn, Clinch River, Sporn and Kanawha coal units that are planned for retirement in 2015.	5/23/14 supp. Resp. @ Response 2 - Objection - attorney client, work product
OAG	2	13	-	APCO	5/8/2014	5/15/2014	☐	☐	Explain why APCO decided to retire the Glen Lynn, Clinch River, Sporn and Kanawha coal units that are planned for retirement in 2015 rather than converting these units to burn natural gas as it is doing with Clinch River Units 1 and 2.	Ref. resp. OAG2-12 Attach.
OAG	2	14	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide regulatory orders in other jurisdictions addressing the ratemaking treatment of IGCC study costs that APCO is requesting in this case and indicate the portion of such costs that has been allowed to be recovered through rates in each other jurisdiction.	
OAG	2	15	-	APCO	5/8/2014	5/15/2014	☐	☐	Identify energy efficiency and demand response programs implemented by APCO and each of its AEP affiliates in other jurisdictions that have not been implemented in Virginia, and explain why the Company has not proposed to implement such programs in Virginia.	Objection - overly broad, not relevant
OAG	2	16	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide forecasted annual energy (MWh) and peak demand (MW) for APCO and each of its AEP affiliates for each of the next ten calendar years along with the underlying annual energy and peak demand reductions attributable to energy efficiency and demand response programs underlying these forecasts for each company.	Objection - overly broad, not relevant
OAG	2	17	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide current approved energy efficiency and demand response program funding for APCO and each of its AEP affiliates in other jurisdictions.	Objection - overly broad, not relevant
OAG	2	18	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide O&M expenses by FERC account for each APCO power plant for each of the last four calendar years.	7/8/14 supp. Resp. @ Response 2

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	2	19	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide non-fuel O&M expenses (by FERC account if available) for each APCO power plant as reflected in the rate year in this case.	See resp. OAG2-18
OAG	2	20	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide the actual planned maintenance hours for each APCO generating unit for each of the last four calendar years and as scheduled for the rate year in this case.	Also see resp. OAG2-19
OAG	2	21	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide the forced outage hours for each APCO generating unit for each of the last four calendar years.	
OAG	2	22	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide a breakdown of total AEPSC administrative costs charged to APCO by FERC account for each of the last four calendar years and as budgeted for the rate year in this case.	
OAG	2	23	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide electronic copies of the monthly interchange power statements and supporting detailed workpapers for the amount of capacity equalization charges to APCO under AEP system agreements for each month since January 2011	See CD for 36 files
OAG	2	24	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide a brief project description, the in-service date, and total construction cost for each capital project that APCO is proposing to place in rate base for the first time in this case, which had a total cost of $10,000,000 or more.	
OAG	2	25	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide the commercial operation date, net dependable capacity rating, primary fuel type, and scheduled retirement date for each APCO generating unit.	
OAG	2	26	-	APCO	5/8/2014	5/15/2014	☑	☐	Provide the equivalent availability factor, net generation, net capacity factor, and average net heat rate for each APCO generating unit for each of the last four calendar years.	Confidential doc.
OAG	2	27	-	APCO	5/8/2014	5/15/2014	☑	☐	Provide a copy of each APCO purchased capacity contract having a term of one year or longer that was in effect during 2012 or 2013, along with an analysis of the energy and capacity costs and benefits of each such contract.	Voluminous - some contracts confidential - available for inspection in Ohio or mutually agreeable location
OAG	2	28	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide management reports addressing the root cause of each APCO coal-fired generating unit forced outage during 2012 or 2013 that had duration of more than 200 hours.	
OAG	2	29	-	APCO	5/8/2014	5/15/2014	☑	☐	Provide any customer service and distribution system reliability performance surveys reviewed by APCO in evaluating the performance of its customer service and distribution system performance during the last four calendar years.	Confidential doc.
OAG	2	30	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide total APCO customer complaints registered with regulatory authorities for each of the last four calendar years.	
OAG	2	31	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide the test year, final order date and docket number of APCO's last two base rate cases in each other jurisdiction.	
OAG	2	32	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide the basis for the jurisdictional demand and energy allocation factors used for the 2012 and 2013 earnings analysis and rate year analysis in this case, including all support for adjustments to reflect lost loads or new loads in each jurisdiction.	Also see resp. SDI3-8
OAG	2	33	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide APCO's peak demand and kWh sales by jurisdiction for each of the last four calendar years and as forecasted for 2014 and 2015.	Also see resp. OAG2-16, Exh. 1
OAG	2	34	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide APCO's month ending coal inventory balances (tons and days burn) and inventory value for each plant for each month since January 2012.	
OAG	2	35	-	APCO	5/8/2014	5/15/2014	☑	☐	Provide a copy of APCO's current coal inventory policy.	Confidential doc.

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OAG	2	36	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide APCO's system average cost of energy ($/MWh) for each of the last four calendar years.	
OAG	2	37	-	APCO	5/8/2014	5/15/2014	☐	☐	Identify and provide the annual outage hours for each of APCO's 50 worst performing distribution circuits in each of the last four calendar years.	
OAG	2	38	-	APCO	5/8/2014	5/15/2014	☐	☐	Describing generation performance or customer service incentive programs which presently exist in other APCO or AEP jurisdictions.	
OAG	2	39	-	APCO	5/8/2014	5/20/2014	☑	☐	Provide studies conducted since January 2010 comparing APCO's generating unit performance to performance of plants owned by other utilities.	5/15/14 - response will be provided as soon as possible. 5/20/14 confidential resp. @ Response 1
OAG	2	40	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide APCo's average customer call center response time lor each of the last four calendar years.	
OAG	2	41	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide the average distribution outage response time for the APCO system for each of the last four calendar years.	
OAG	2	42	-	APCO	5/8/2014	5/20/2014	☐	☐	Provide the average distribution outage response time for the APCO system for each of the last four calendar years.	5/15/14 - response will be provided as soon as possible.
OAG	2	43	-	APCO	5/8/2014	5/20/2014	☐	☐	Provide the average response time for repair or replacement of street lighting on the APCO system for each of the last four calendar years.	5/15/14 - response will be provided as soon as possible.
OAG	2	44	-	APCO	5/8/2014	5/15/2014	☐	☐	Provide APCO's annual O&M expenditures for customer service related functions and activities by FERC account for each of the last four calendar years.	
OAG	2	45	-	APCO	5/8/2014	5/20/2014	☐	☐	Provide APCO's annual capital investment for customer service related functions and activities by project for each of the last four calendar years.	5/15/14 - response will be provided as soon as possible.
OAG	3	46	-	APCO	5/9/2014	5/16/2014	☐	☐	Putnam coal terminal. Provide the Company's most current plans to use or retire t Putnam coal terminal. Include copies of any related studies.	See resp. SCC5-101.
OAG	3	47	-	APCO	5/9/2014	5/23/2014	☐	☐	Putnam coal terminal. Has the Company included any amount in rate or operating expenses for (1) the 2012 earnings test period, (2) the 2013 earnings test or (3) the rate year February 2015-January 2016 for the Putnam coal terminal either as (a) plant in service, (b) plant held for future use, or (c) operating expenses? If so, please identify and explain all such amounts by period and account.	
OAG	3	48	-	APCO	5/9/2014	5/16/2014	☐	☐	Putnam coal terminal. For each year, 2010 through 2013 and for 2014 to date, identify the amount of tons of coal and the cost of such coal that was shipped through the Putnam coal terminal. a. Also, identify and provide any quarterly SEC filings under Rule 24 or otherwise showing coal transfers and related costs for the Putnam coal terminal. b. Does the Company prepare or file quarterly reports per Requirements Of Holding Company Act Release No. 23272 relating to Putnam coal terminal coal transfer activities including (a) total tons of coal transferred each month for each affiliate, the total transfer fee charged to each such affiliate during that month and the fee per ton, and; (b) a summary of expenses related to operation of the Putnam Coal Terminal by major cost component. If so, please provide those reports for the five years ending December 31, 2013.	

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OAG	3	49	-	APCO	5/9/2014	5/16/2014	☐	☐	Base Coal Inventory. a. How does APCo account for the base coal inventory at each coal plant owned or operated by or for APCo? b. During 2012 or 2013 were any accounting adjustments made to the base coal inventory at any coal plant owned or operated by APCo? If so, please provide the journal entries and related journal entry support. c. Did APCo amortize any amount of base coal into fuel costs in 2012 or 2013? If so, please show in detail how the amortization of base coal is calculated and provide supporting workpapers and journal entries.	
OAG	3	50	-	APCO	5/9/2014	5/16/2014	☐	☐	Coal inventory. For each month of 2012 and 2013 identify for each APCo generating plant the quantity and cost of coal in inventory.	See resp. OAG2-34.
OAG	3	51	-	APCO	5/9/2014	5/16/2014	☐	☐	Coal inventory. Identify and provide all policies for coal inventory levels for APCo generating plants that were applicable in 2012 and 2013.	See resp. OAG2-35
OAG	3	52	-	APCO	5/9/2014	5/16/2014	☐	☐	Have any changes to coal inventory policies been made in 2014 affecting APCo coal inventory targets at any APCo generating plants? If so, explain and provide the related documents.	
OAG	3	53	-	APCO	5/9/2014	5/16/2014	☐	☐	.Has APCo included any amount in rate base in 2012 or 2013 for any REC inventory? If so, identify how much in each year and where this is reflected.	
OAG	3	54	-	APCO	5/9/2014	5/16/2014	☐	☐	Does APCo maintain one or more REC inventory? If so, describe the purpose of each REC inventory.	
OAG	3	55	-	APCO	5/9/2014	5/23/2014	☐	☐	Please provide the following information concerning each REC inventory: a. Does the Company rely on any particular accounting guidance for how items are entered into or extracted from a REC inventory? If yes, describe. b. What kinds of costs, other than REC purchase costs, are included in the REC inventory? c. At what value are RECs entered into inventory if the RECs are generated by the Company? If something other than $0, describe methodology for determining the value. d. At what value are RECs entered into inventory if the RECs are purchased as part of a bundled energy transaction? e. When are RECs considered consumed or surrendered, and is this when the costs appear in the Company's operating expenses?	See resp. OAG3-54
OAG	3	56	-	APCO	5/9/2014	5/16/2014	☐	☐	Has APCo included any amount in rate base in 2012 or 2013 for any Emission Allowance inventory? If so, identify how much in each year and where this is reflected.	
OAG	3	57	-	APCO	5/9/2014	5/16/2014	☐	☐	Does APCo maintain one or more Emission Allowance inventory? If so, describe the purpose of each Emission Allowance inventory.	
OAG	3	58	-	APCO	5/9/2014	5/16/2014	☐	☐	Please provide the following information concerning each Emission Allowance inventory: a. Does the Company rely on any particular accounting guidance for how items are entered into or extracted from an Emission Allowance inventory? If yes, describe. b. What kinds of costs, other than Emission Allowance purchase costs, are included in the Emission Allowance inventory? c. At what value are Emission Allowances entered into inventory if the Emission Allowances are generated by the Company? If something other than $0, describe methodology for determining the value. d. At what value are Emission Allowances entered into inventory if the Emission Allowances are purchased as part of a bundled energy transaction? e. When are Emission Allowances considered consumed or surrendered, and is this when the costs appear in operating expense?	

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OAG	3	59	-	APCO	5/9/2014	5/19/2014	☐	☐	Provide complete utility and parent company FIN 48 workpapers and supporting calculations for 2012 and 2013.	See resp. OAG3-60
OAG	3	60	-	APCO	5/9/2014	5/19/2014	☑	☐	Identify, quantify and explain in detail each uncertain tax position of the utility in each year, 2012 and 2013. a. For each uncertain tax position, identify and explain the position, explain fully the basis for the uncertainty relating to it, explain over what time frame the uncertain tax position is expected to be resolved, identify and provide all accounting entries related to the uncertain tax position in each year, identify and provide calculations for all interest and penalties for each uncertain tax position in each year.	Confidential resp. & Attachments 1-2 @ Response 1, public Attach. 3 @ Response 2.
OAG	3	61	-	APCO	5/9/2014	5/19/2014	☐	☐	Identify, quantify and explain in detail each uncertain tax position of the utility and the parent company on the consolidated income tax returns and financial statements in each year, 2012 and 2013. a. For each uncertain tax position, identify and explain the position, explain fully the basis for the uncertainty relating to it, explain over what time frame the uncertain tax position is expected to be resolved, identify and provide all accounting entries related to the uncertain tax position in each year, identify and provide calculations. b. For each parent company uncertain tax position, identify, quantify and explain fully how it affects (1) consolidated federal income taxes in each year; (2) recorded income tax expense and ADIT in each year; (3) costs and charges to the utility in each year.	See resp. OAG3-60 & OAG3-66a.
OAG	3	62	-	APCO	5/9/2014	5/19/2014	☐	☐	Has the utility or the parent company changed any tax accounting methods in 2012 2013? If so, please identify each such change and quantify and explain the impact on income tax expense and on the utility's Accumulated Deferred Income Tax balances as of each date: 1/1/2012, 12/31/2012 and 12/31/2013. Show in detail how such impacts were determined. a.Please provide all accounting entries and journal entry workpapers for 2012 and for 2013 to date related to any tax accounting method changes in any year since 12/31/2011.	
OAG	3	63	-	APCO	5/9/2014	5/16/2014	☐	☐	ADIT and SFAS 109. a. Please identify, quantify and explain all impacts on expenses and rate base from SFAS 109. b. When did the Company adopt SFAS 109 for financial reporting purposes? c. Is this the first rate case in which utility has attempted to apply SFAS 109 for ratemaking purposes? If not, explain fully why not, and identify the other rate cases in which the utility attempted to use SFAS 109 for ratemaking purposes. If so, explain fully why.	
OAG	3	64	-	APCO	5/9/2014	5/19/2014	☐	☐	Provide detailed calculations of the Section 199 deduction in Excel and show in detail how it has affected the Company's income tax expense in 2012 and 2013.	Attachments @ Responses 2-3
OAG	3	65	-	APCO	5/9/2014	5/16/2014	☐	☐	Please provide the following information regarding deferred income taxes: a. Calculation of all timing differences reflected in ADFIT; show book amount and tax amount; indicate when amounts were included in book and in tax returns; b. Tax rate applied to each timing difference; c. Calculation of actual Deferred Federal Income Tax (DFIT) Expense; d. If different, reconcile book amount per cost of service and book amount in DFIT expense calculation. Identify and quantify all reconciling items. e. For each year 2012 and 2012 provide the gross and net additions to deferred taxes. Please breakdown such additions within each year by sub-account, providing the number and name for each account and sub-account. For each item by year, please reconcile the gross to net additions and explain how that reconciliation was derived. f. For 2012 and 2013 and for 2014 to-date please provide information requested in (e) above for each month, or quarter, corresponding with the frequency with which the Company updates its tax calculations for financial reporting purposes	See resp. SCC1-31 & SCC1-39

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	3	66	-	APCO	5/9/2014	5/19/2014	☐	☐	Uncertain tax positions, rate base amounts. a. Please state each amount for an uncertain tax position (per ASC 740, formerly FIN 48) that has been included in rate base, as additions to rate base (1) in 2012, (2) in 2013 and (3) for the rate year February 1, 2015 through January 31, 2016. b. Under the company's tax sharing/tax allocation agreement did the utility receive reimbursement for the amounts of deductions claimed on the tax return that relate to uncertain tax positions? If not, explain fully why not. Please identify, quantify and explain how the utility benefitted from each of the uncertain tax positions relating to deductions claimed or expected to be claimed on the tax returns. Please also identify when amounts received by the utility were received. c. Please identify the specific provisions in the utility's tax sharing agreement that address uncertain tax positions. d. Please provide complete (FIN 48) workpapers and analysis for all uncertain tax positions, for each period: 12/31/2011, 12/31/2012; and 12/31/2014 as projected for 12/31/2014 and 12/31/2015. e. For each uncertain tax position, please identify and explain the specific circumstances that would result in it no longer being uncertain. f. For each uncertain tax position for which an amount has been recorded in Account 190 or Account 236, please specify exactly and in detail why it is considered to be uncertain. g. For each uncertain tax position for which an amount has been recorded in Account 190, please identify, quantify and explain the related amounts in FERC accounts (such as Accounts 236, 237 and 282) that have a credit balance.	For Subparts D-F see resp. SCC3-60
OAG	3	67	-	APCO	5/9/2014	5/19/2014	☐	☐	Bonus tax depreciation. a. Does the Company agree that the availability of 2012 bonus tax depreciation constitutes a known and measurable change for any earnings test period involving 2012 or later periods? If not, explain fully why not. b. Does the Company agree that the availability of 2013 bonus tax depreciation constitutes a known and measurable change for any earnings test period involving 2013 or later periods? If not, explain fully why not. c. Provide a detailed listing by plant account of all plant and equipment added in 2012. Provide the listing in Excel. d. Identify, in the listing provided in response to part b, all plant and equipment having an MACRS recovery period of 20 years of less, and provide the MACRS recovery period for such property. e. Has the Company claimed and/or does the Company intend to claim 2013 bonus tax depreciation? If not, explain fully why not. f. Does the Company agree that the impact of utilizing the 2013 bonus tax depreciation is a substantial increase in the balance of Accumulated Deferred Income Taxes that offsets rate base, and thus a significant decrease to utility rate base? If not, explain fully why not. g. Provide calculations showing the impact of 2011, 2012 and 2013 bonus tax depreciation and include complete supporting calculations and Excel files.	Attachment 1 @ Response 2
OAG	3	68	-	APCO	5/9/2014	5/19/2014	☐	☐	Did the Company have a net operating loss for federal income tax purposes in either 2012 or 2013? a. If so, for each year in which the Company shows a net operating loss, show calculations of federal taxable income both (1) with accelerated tax depreciation and (2) without accelerated tax depreciation.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	3	69	-	APCO	5/9/2014	5/22/2014	☑	☐	Provide the following discovery response attachments in Excel format with all formulas and calculations intact: a. Staff 1-006, attachments 1 and 2. b. Staff 1-010, attachments 1 and 2. c.Staff 1-031, attachments 1 and 2. d. Staff 1-036, attachment 1. e. Staff 1-038, attachment 1. f. Staff 1-039, attachments 1 through 12. g. Staff 2-048, attachment 1. h. Staff 2-050, attachment 1. i .Staff 3-057, attachment 1. j. Staff 3-058, attachment 1. k. Staff 3-061, attachment 1. l. Staff 3-064, attachment 1. m. Staff 5-084, CONFIDENTIAL attachment 1. n .Staff 7-114, attachment 1. o. Staff 7-116, attachment 1. p.Staff 7-118, attachments 1 and 2.	Public & Confidential CDs - See Public CD for 30 docs. - doc. on confid. CD, as well as on the eRoom, are password protected -- can't open doc. 5/28/14 password to Excel doc. = Regulatory (use this to open file from CD or eRoom) - couldn't attach file to database.
OAG	4	70	-	APCO	5/12/2014	5/20/2014	☐	☐	Provide the total capital expenditures for each APCo power plant for each of the last four calendar years.	
OAG	4	71	-	APCO	5/12/2014	5/20/2014	☐	☐	Identify and explain the basis for each proposed change in the method by which costs are allocated between APCo jurisdictions in this case when compared to the method proposed by the Company in its last biennial review case.	See resp. SCC10-154
OAG	4	72	-	APCO	5/12/2014	5/23/2014	☐	☐	Identify and explain the basis for each proposed change in the method by which costs are allocated between Virginia jurisdiction rate classes in this case when compared to the method proposed by APCo in the Company's last biennial review case.	Also see resp. OAG1-3
OAG	4	73	-	APCO	5/12/2014	5/20/2014	☐	☐	Identify and explain the basis of any changes in the scheduled retirement dates for APCo generating units that have occurred since the Company's last biennial review case.	Ref. resp. SCC1-13, SCC1-19 & SCC15-104.
OAG	4	74	-	APCO	5/12/2014	5/23/2014	☐	☐	Discuss in detail measures taken by APCo to mitigate the level of capacity equalization charges incurred during 2012 and 2013.	Also see resp. OAG4-88
OAG	4	75	-	APCO	5/12/2014	5/20/2014	☐	☐	Provide total capacity equalization charges billed to APCo for each of the last five calendar years.	
OAG	4	76	-	APCO	5/12/2014	5/23/2014	☐	☐	Provide the capacity equalization charges requested by APCo and approved by the Commission in APCo's last three Virginia retail rate cases along with the test year for each case.	
OAG	4	77	-	APCO	5/12/2014	5/20/2014	☐	☐	Provide the 100 highest recorded Member Demands (MW) for the APCo system as defined in Section 5.4 of the Interconnection Agreement in each of the last three calendar years, along with the date and time each such demand was recorded.	
OAG	4	78	-	APCO	5/12/2014	5/23/2014	☐	☐	Provide the load (MW) on APCo's system that was subject to interruption or curtailment under applicable APCo tariffs at the time each of the Member Maximum Demands which applied to APCo's capacity equalization charges during the three calendar years were established.	
OAG	4	79	-	APCO	5/12/2014	5/23/2014	☐	☐	Identify PJM demand response resources that were available to APCo to reduce its Member Maximum Demands at the time each of the Member Maximum Demands which applied to APCo's capacity equalization charges during the three calendar years were established and explain why APCo did not use these resources to reduce its capacity equalization charges.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	4	80	-	APCO	5/12/2014	5/20/2014	☐	☐	Identify projects which increased the maximum dependable capacity of APCo's generating units that were implemented in each of the last four calendar years along with the resulting increase in capacity (MW) resulting from each project.	
OAG	4	81	-	APCO	5/12/2014	5/20/2014	☐	☐	Provide the average MLR for APCo over the most recent 60-month period for which information is available and update this response as new information becomes available.	
OAG	4	82	-	APCO	5/12/2014	5/20/2014	☐	☐	Provide workpapers supporting the Member Primary Capacity Investment Rate which applied to capacity equalization charges to APCo during 2012 and 2013 including the pages from FERC Form 1 reports from which these amounts were derived.	
OAG	4	83	-	APCO	5/12/2014	5/20/2014	☐	☐	Provide workpapers supporting the Member Primary Capacity Fixed Operating Rate which applied to capacity equalization charges to APCo during 2012 and 2013, including the pages from FERC Form 1 reports from which these amounts were derived.	See resp. OAG2-23.
OAG	4	84	-	APCO	5/12/2014	5/20/2014	☑	☐	Provide workpapers supporting the derivation of the primary capacity values for each APCo wind resource, and identify the provisions of the AEP East Interconnection Agreement that provide for the determination of such wind primary capacity values.	Confidential doc.
OAG	4	85	-	APCO	5/12/2014	5/20/2014	☐	☐	Provide the volume (MW) and cost of APCo purchases from the PJM capacity market for delivery in summer months of each of the last three calendar years and for each of the next three calendar years.	
OAG	4	86	-	APCO	5/12/2014	5/20/2014	☐	☐	Explain whether PJM market capacity purchases qualified as a source of firm capacity available to meet APCo's capacity deficit under the AEP East Interconnection agreement during 2012 and 2013, and if not, explain why not.	See resp. OAG4-85.
OAG	4	87	-	APCO	5/12/2014	5/23/2014	☑	☐	Provide the MW volume of capacity sales by each AEP East member into the PJM capacity market during 2012 and 2013 and the associated revenue from such capacity sales in each year.	Confidential doc.
OAG	4	88	-	APCO	5/12/2014	5/23/2014	☐	☐	Provide the load (MW) on APCo's system that was actually interrupted or curtailed under applicable APCo tariffs at the time each of the Member Maximum Demands were established for each month since January 2011.	6/26/14 revised resp. @ Response 2.
OAG	4	89	-	APCO	5/12/2014	5/20/2014	☐	☐	Has APCo conducted any solicitations for purchase of capacity for a period of five years or more since January of 2011? If so, provide the capacity and price of capacity offered by parties in response to such solicitations. If not, please explain why not.	
OAG	4	90	-	APCO	5/12/2014	5/20/2014	☐	☐	Provide the policy for determining generating capacity ratings for purposes of determining Member Primary Capacity during 2012 and 2013 along with documentation that supports the capacity ratings used for each AEP East generating resource for the purpose of determining capacity equalization obligations during each year	Also ref. resp. OAG4-84 Attach.
OAG	5	91	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide copies of all presentations made to rating agencies and/or investment firms by American Electric Power Company and/or Appalachian Power Company between January 1, 2012 and the present.	See CD for 19 attachments.
OAG	5	92	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide copies of all prospectuses for any security issuances by American Electric Power Company and/or Appalachian Power Company between January 1, 2010 and the present.	CD - Attachments @ Responses 2-14
OAG	5	93	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide copies of credit reports for American Electric Power Company and/or Appalachian Power Company between January 1, 2011 and the present from the major credit rating agencies (Moody's, S&P, and Fitch).	CD - Attachments @ Responses 2-4

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	5	94	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide the corporate credit and bond ratings assigned to American Electric Power Company and Appalachian Power Company since the year 2005 by S&P, Moody's, and Fitch. For any change in the credit and/or bond rating, please provide a copy of the associated report.	
OAG	5	95	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide the breakdown in the expected return on pension plan assets for Appalachian Power Company. Specifically, please provide the expected return on different assets classes (bonds, US stocks, international stocks, etc.) used in determining the expected return on plan assets. Please provide all associated source documents and work papers.	
OAG	5	96	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide the Company's authorized and earned return on common equity for Appalachian Power Company over the past five years. Please provide copies of all associated work papers and source documents. Please provide copies of the source documents, work papers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.	CD - Attach. @ Response 2
OAG	5	97	-	APCO	5/20/2014	5/27/2014	☐	☐	For the years 2008-2013, please provide the dollar amount and dates of (1) all equity infusions from American Electric Power Company to Appalachian Power Company; and (2) all dividend payments from Appalachian Power Company to American Electric Power Company.	
OAG	5	98	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide copies of the financial statements (balance sheet, income statement, statement of cash flows, and the notes to the financial statements) for American Electric Power Company and Appalachian Power Company for the past two years. Please provide copies of the financial statements in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.	
OAG	5	99	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide copies of all source documents, articles, cited documents listed in footnotes, regulatory decisions, work papers, and other sources used in the development and preparation of the testimony of Dr. Avera.	See CD for 39 files
OAG	5	100	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide copies of the source documents, work papers, and underlying data used in the development of all schedules accompanying Dr. Avera's testimony (Schedule 2 through Schedule 11). Please provide the data and work papers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of Dr. Avera's Schedules 2 through 11, leaving all data and formulas intact.	See resp. OAG5-99
OAG	5	101	-	APCO	5/20/2014	5/27/2014	☐	☐	Refer to Dr. Avera's testimony at page 17, lines 5-10. Please indicate (1) the universe of electric utility companies as indicated by Value Line Investment Survey; (2) the companies eliminated from the group from each of the six screens; and (3) the reasons each of the companies were eliminated.	See resp. OAG5-99 Attach WP-37
OAG	5	102	-	APCO	5/20/2014	5/27/2014	☐	☐	Refer to Dr. Avera's testimony at page 42, line 3 to page 44, line 12. Please provide the theoretical and empirical studies that support the use of the ECAPM with the .25/.75 weights versus the traditional CAPM.	See resp. OAG5-99 Attach WP-14
OAG	5	103	-	APCO	5/20/2014	5/27/2014	☐	☐	Refer to Dr. Avera's testimony at page 45, line 11 to page 46, line 10. Please provide copies of the Morningstar documents that support and quantify the firm size effect for APCo.	See resp. OAG5-99 Attach WP-16 WP-37

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	5	104	-	APCO	5/20/2014	5/27/2014	☐	☐	Refer to Dr. Avera's testimony at page 47, line 6 to page 51, line 18, and page 3 of Schedule 7. Please provide the following: (a) the individual authorized ROEs that are used in computing the annual Allowed ROEs in Column (a); (b) for each of the individual ROEs, please include all of the following: the order or docket number, the state, the utility, the decision date, the authorized ROE, the authorized common equity ratio, whether the rate case was fully litigated or settled, and whether the authorized ROE included any specific ROE adders and/or penalties; and (c) the data and work papers for (a) and (b) in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact.	See resp. OAG5-99 Attach WP-36
OAG	5	105	-	APCO	5/20/2014	5/27/2014	☐	☐	Refer to Dr. Avera's testimony at page 54, lines 13-17. Please provide all details of the 3.02% issuance costs for the 2009 AEP public offering, including a copy of the prospectus, the underwriting spread, legal expenses, printing cost, etc.	
OAG	5	106	-	APCO	5/20/2014	5/27/2014	☐	☐	With reference to Application Filing Schedule 45, please provide: (1) copies of the source documents, data, and work papers used in the development of Schedule 45; and (2) the underlying data and work papers used in the development of Schedule 45 in both paper and electronic (Microsoft Excel Worksheet) forms. For the Microsoft Excel version, please leave all formulas embedded in the worksheet.	Ref. resp. OAG5-99 Attach WP-38
OAG	5	107	-	APCO	5/20/2014	5/27/2014	☐	☐	Refer to Dr. Avera's testimony at page 65, line 1 to page 70, line 5, and Schedule 11. Please provide the following: (a) list all companies initially considered for inclusion in the regional peer group; (b) for the companies eliminated from the group, provide the reason and/or the metric that led to the elimination from the peer group; (c) the calculations involved in establishing the ROE floor of 9.88%; (d) the magnitude of the financial "one-time transactions and distortions" to the earned returns for the operating subsidiaries of Duke Energy and Mississippi Power Company; and (e) the data, source documents, and workpapers used in (d).	Ref. resp. OAG5-106
OAG	6	108	-	APCO	5/23/2014	5/30/2014	☐	☐	Reference page 11 of APCo witness Vaughn's direct testimony, explain whether the proposed reduction in the distribution kWh rate is expected to result in higher energy usage levels and provide any analysis addressing the potential impact of this change on APCo energy sales and revenues.	
OAG	6	109	-	APCO	5/23/2014	5/30/2014	☐	☐	Reference page 11 of APCo witness Vaughn's direct testimony, explain whether the proposed reduction in the distribution kWh rate is expected to result in lower cost/benefit ratios for energy efficiency measures when compared to the existing residential customer service charge rate.	
OAG	6	110	-	APCO	5/23/2014	5/30/2014	☐	☐	Explain how APCo's proposal to reduce the residential distribution kWh rate is consistent with the achievement of energy efficiency goals of the Commonwealth.	
OAG	6	111	-	APCO	5/23/2014	5/30/2014	☐	☐	Reference APCo's response to OAG 2-3, explain why APCo's residential customer charges are much lower than AEP affiliate residential customer charges in other jurisdictions other than Oklahoma.	
OAG	6	112	-	APCO	5/23/2014	5/30/2014	☐	☐	Reference APCo's response to OAG 2-3, has AEP proposed to increase its residential service charges to the level proposed by APCo in this case in other jurisdictions listed in this response. If so, provide regulatory orders addressing the resolution of this issue in each such case.	
OAG	6	113	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide the impact of the proposed changes to the residential service charge and residential distribution kWh charge for assumed monthly usage levels of 1,000 kWh, 2,500 kWh and 4,000 kWh.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	6	114	-	APCO	5/23/2014	5/30/2014	☐	☐	Reference APCo's response to OAG 2-12, provide copies of each of the retrofit and fuel switch analyses referenced in Attachment 1 to this response, including underlying assumptions, calculations and results supporting the decisions to retire such units.	Also see resp. OAG2-13
OAG	6	115	-	APCO	5/23/2014	5/30/2014	☐	☐	Reference APCo's response to OAG 2-14, have AEP operating companies in other jurisdictions sought recovery of any portion of the costs of the IGCC study? If so, identify the company, docket number, amount requested and whether the request was approved or denied. If not, explain why not.	
OAG	6	116	-	APCO	5/23/2014	5/30/2014	☐	☐	Reference APCo's response to OAG 2-15, identify which if any of the programs listed are demand response programs.	
OAG	6	117	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide total interruptible load for each APCo jurisdiction for each of the last five calendar years and as forecasted for each of the next five years.	
OAG	6	118	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide APCo's Virginia jurisdiction budget for demand response programs for each of the last five calendar years and as forecasted for each of the next five years.	
OAG	6	119	-	APCO	5/23/2014	5/30/2014	☐	☐	Identify each AEP operating company that is subject to retail competition in any jurisdiction and identify the jurisdiction and the date retail competition commenced in each jurisdiction.	
OAG	6	120	-	APCO	5/23/2014	5/30/2014	☑	☐	Provide the commercial operation date, net dependable capacity rating, primary fuel type, and scheduled retirement date for each AEP generating unit and capacity resource included in the AEP East capacity equalization charge calculations for 2012 and 2013.	Confidential doc.
OAG	6	121	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide the annual capacity factor of each generating unit and capacity resource included in the AEP East capacity equalization charge calculations for 2012 and 2013.	Ref. resp. OAG6-120
OAG	6	122	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide a copy of the AEP East Interconnection Agreement which was in effect in 2012 and 2013.	
OAG	6	123	-	APCO	5/23/2014	5/30/2014	☐	☐	Explain the primary reasons why APCo's capacity equalization charges decreased in 2012 and 2013 from the levels incurred in 2011.	See resp. OAG2-23
OAG	6	124	-	APCO	5/23/2014	5/30/2014	☐	☐	Identify the date and docket number of the last three FERC proceedings in which the FERC reviewed and approved the capacity equalization charges to APCo or other AEP operating companies under the AEP East Interconnection Agreement.	
OAG	6	125	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide the basis for including costs associated with leased generating assets in the primary capacity investment rates used for capacity equalization charges, and provide underlying source documents supporting the amounts of such costs included in capacity equalization charges for each month of 2012 and 2013.	
OAG	6	126	-	APCO	5/23/2014	6/4/2014	☐	☐	Identify the capacity sales volume (MW) and associated capacity revenue from any sales of AEP East capacity to AEP affiliates during 2012 and 2013 and explain how such revenues were treated under the AEP East Interconnection Agreement.	
OAG	6	127	-	APCO	5/23/2014	6/9/2014	☐	☐	Identify the capacity sales volume (MW) and associated capacity revenue from any sales of AEP East capacity to non-affiliates of AEP during 2012 and 2013 and explain how such revenues were treated under the AEP East Interconnection Agreement.	See resp. OAG6-144
OAG	6	128	-	APCO	5/23/2014	5/30/2014	☐	☐	Identify the provisions of the AEP East Interconnection Agreement or other agreements that provide for the treatment of AEP East capacity sales and the allocation of revenues from such sales among the operating companies.	
OAG	6	129	-	APCO	5/23/2014	6/4/2014	☐	☐	Provide the net book value of each APCo generating unit as of December 31, 2013 which the Company plans to retire within the next five calendar year.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	6	130	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide the estimated load (MW) that was available for interruption under APCo tariffs during the system peak demand hour for each of the last three calendar years, along with the actual load interrupted by APCo in each such hour.	
OAG	6	131	-	APCO	5/23/2014	6/4/2014	☐	☐	Identify and explain the basis for rate credits or discounts provided under each existing and proposed APCo interruptible or demand response tariff.	
OAG	6	132	-	APCO	5/23/2014	6/4/2014	☐	☐	Reference APCo's response to OAG 2-29, explain why no residential customer service surveys were conducted in 2012 or 2013 and discuss actions taken to address to improve residential service based on the survey results from 2010 and 2011.	
OAG	6	133	-	APCO	5/23/2014	6/4/2014	☑	☐	Provide the following responses/response attachments in Excel format with formulas intact: a. Staff 08-120, Attachment 1. b. Staff 08-121, Attachment 1, c. Staff 08-122, Attachment 1, d. Staff 08-126, Attachment 1, e. Staff 08-127, Attachment 1, and f. AG 3-060, CONFIDENTIAL Attachments 1 and 2.	Public Attachments @ Responses 2-6, Confidential Attach. @ Response 7.
OAG	6	134	-	APCO	5/23/2014	5/30/2014	☐	☐	Indicate whether PJM capacity auction sales from AEP East generating resources are reflected in the peak demands used for calculating MLRs used for capacity equalization charges. If so, provide workpapers that show the amount (MW) of such capacity sales reflected in the peak demands for APCo and each other AEP East operating company for each month that such capacity sales have been made. If not, please explain why not.	
OAG	6	135	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide PJM capacity auction prices in effect for each month of the last three calendar years.	
OAG	6	136	-	APCO	5/23/2014	6/4/2014	☐	☐	Provide I&M's lease agreement for the leased share of Rockport 2.	
OAG	6	137	-	APCO	5/23/2014	6/4/2014	☐	☐	Provide I&M's lease payments for the leased share of Rockport 2 for each month since January 2011.	
OAG	6	138	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide the basis for the installed cost of production plant for I&M's leased share of Rockport 2 as used for capacity equalization charges to APCo in each month of 2012 and 2013 and provide the FERC Form 1 pages or other workpapers from which these amounts were derived. 10.	See resp. OAG4-82 & OAG2-23
OAG	6	139	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide the basis for the installed cost of production plant for I&M's share of Rockport 1 purchased from AEG as used for capacity equalization charges to APCo in each month of 2012 and 2013 and provide the FERC Form 1 pages or other workpapers from which these amounts were derived.	See resp. OAG4-82 & OAG2-23
OAG	6	140	-	APCO	5/23/2014	5/30/2014	☐	☐	Reference Appendix III of the monthly Interchange Power Statement, provide the basis for the installed cost of production plant for I&M's share of Rockport 2 purchased from AEG as used for capacity equalization charges to APCo in each month of 2012 and 2013 and provide the FERC Form 1 pages or other workpapers from which these amounts were derived.	See resp. OAG4-82 & OAG2-23
OAG	6	141	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide the basis for the production and maintenance expenses for I&M's leased share of Rockport 2 as used for capacity equalization charges to APCo in each month of 2012 and 2013 and provide the FERC Form 1 pages or other workpapers from which these amounts were derived.	See resp. OAG2-23

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	6	142	-	APCO	5/23/2014	6/4/2014	☐	☐	Provide the basis for the production and maintenance expenses for I&M's share of Rockport 1 purchased from AEG as used for capacity equalization charges to APCo in each month of 2012 and 2013 and provide the FERC Form 1 pages or other workpapers from which these amounts were derived.	Also see resp. OAG2-23
OAG	6	143	-	APCO	5/23/2014	6/4/2014	☐	☐	Provide the basis for the production and maintenance expenses for I&M's share of Rockport 2 purchased from AEG as used for capacity equalization charges to APCo in each month of 2012 and 2013 and provide the FERC Form 1 pages or other workpapers from which these amounts were derived.	Also see resp. OAG2-23
OAG	6	144	-	APCO	5/23/2014	6/9/2014	☑	☐	Provide the capacity sales volume (MW) and related capacity revenues received from firm or non-firm capacity or unit power sales by APCo and each other AEP East operating company for each month since January 2011, explain how these sales are treated under the AEP East Interconnection Agreement, and provide APCo's calculated share of such revenues for each month.	Confidential doc.
OAG	6	145	-	APCO	5/23/2014	5/30/2014	☐	☐	Identify and provide documentation of any efforts by APCo to solicit or negotiate the purchase of capacity from non-affiliated suppliers since January of 2011 along with the documentation of proposed terms of any resultant capacity sale offers.	See resp. OAG4-89
OAG	6	146	-	APCO	5/23/2014	5/30/2014	☐	☐	Provide testimony by APCo witnesses during the last five calendar years addressing the Company's effort or intent to mitigate capacity equalization charges.	
OAG	6	147	-	APCO	5/23/2014	5/30/2014	☐	☐	Explain how the internal maximum monthly demands used for the capacity equalization charges under the AEP Interconnection Agreement were adjusted for loads of AEP operating companies who are subject to retail access.	
OAG	6	148	-	APCO	5/23/2014	5/30/2014	☐	☐	Explain how the internal maximum monthly demands used for the capacity equalization charges under the AEP Interconnection Agreement were adjusted for loads of AEP operating companies who are subject to interruption under interruptible tariffs or demand response programs.	
OAG	7	149	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide the following responses/response attachments in Excel format with formulas intact: a. Staff 13-202 attachment 1 b. Staff 13-205 attachments 1 and 2.	Attachments @ Responses 2-4
OAG	7	150	-	APCO	5/29/2014	6/5/2014	☑	☐	Provide budgeted non-fuel O&M for each APCo generating unit for 2014 and each of the next two calendar years.	Confidential doc.
OAG	7	151	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide generating capacity sales (MW) and related capacity sales revenues by Ohio Power Company in Ohio during 2012 and 2013 and explain how these sales are reflected in calculating capacity equalization charges under the AEP Interconnection Agreement.	Ref. resp. OAG6-144.
OAG	7	152	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide APCo's total system generating capacity, including capacity acquired through the capacity equalization provisions of the AEP Interconnection Agreement and summer peak demand during 2012 and 2013 and as forecasted for 2014.	Ref. resp. OAG2-23.
OAG	7	153	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide APCo's total company share of off-system sales and related margins for each calendar year since 2008 and for 2014 to date, along with the portion of such margins credited to Virginia retail customers each in each year.	Objection - overly broad, not lead to admissible evidence.
OAG	7	154	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide the variable O&M costs incurred by APCo generating units during 2012 and 2013 in order to supply off-system sales and explain whether such costs were included in calculating off-system sales margins?	Objection - overly broad, not lead to admissible evidence.
OAG	7	155	-	APCO	5/29/2014	6/5/2014	☐	☐	Identify adjustments to rate year expenses to reflect variable O&M costs incurred during 2013 to supply off-system sales.	Objection - overly broad, not lead to admissible evidence.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	7	156	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide a detail description of the method used to calculate off-system sales margins and identify all non-fuel costs included in calculating such margins.	Objection - overly broad, not lead to admissible evidence.
OAG	7	157	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide AEPSC charges to APCo related to services provided under the AEP Interconnection Agreement in 2012 and 2013 and provide the estimated annual reduction in such charges due to the termination of the Interconnection Agreement.	
OAG	7	158	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide the estimated change in annual non-fuel O&M expenses due to the Clinch River coal-to-gas conversion projects.	See resp. OAG7-150.
OAG	7	159	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide reports documenting the results of the IGCC plant engineering, design and construction study for which the Company is seeking cost recovery in this case.	Objection - trade secrets, confidential or proprietary to GE, Bechtel Corp., & Bechtel Power Corp. - ref. company filing in PUE-2007-00068.
OAG	7	160	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide cost/benefit studies for the APCo IGCC project that were relied upon as the basis for proceeding with the plant engineering, design and construction study for which the Company is seeking cost recovery in this case.	Ref. company filing in PUE-2007-00068.
OAG	7	161	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide the demolition cost study supporting APCo's existing depreciation rates and indicate any differences in the scope or analysis of that study when compared to the current Brandenburg demolition study.	Ref. resp. SCC1-15.
OAG	7	162	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide the net salvage value for coal-fired generating units underlying the approved depreciation rates of APCo affiliates which provide retail service in Ohio, Texas, Oklahoma, and Michigan.	Objection - not lead to admissible evidence.
OAG	7	163	-	APCO	5/29/2014	6/5/2014	☐	☐	Explain the major contributing factors for the relatively low equivalent availability and capacity factor performance of Amos Unit 1 over the last several years.	
OAG	7	164	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide forecasted changes in the annual generation level of APCo's generating units during 2014 and 2015 due to termination of the Interconnection Agreement.	
OAG	7	165	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide forecasted changes in APCo's required future system reserve margin levels due to termination of the Interconnection Agreement.	
OAG	7	166	-	APCO	5/29/2014	6/5/2014	☐	☐	Explain why the demand cost of APCo's OVEC PPA has historically been assigned to the cost of off-system sales and provide regulatory orders addressing this treatment.	Ref. cases listed in the resp. SCC6-110, particularly case PUE-2004-00095.
OAG	7	167	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide detailed electronic copies of the annual cost/benefit calculations for each of the four cost/benefit tests for EE/DR programs proposed in this case as well as other programs evaluated but not proposed in this case.	See resp. SCC10-158.
OAG	7	168	-	APCO	5/29/2014	6/5/2014	☐	☐	Provide workpapers supporting the Theoretical Reserve and Accumulated Depreciation amounts presented in witness Davis' Schedule 2 and explain the major reasons for differences in these two quantities.	Ref. resp. SCC1-14 & SCC1-10
OAG	8	169	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 2-16. Explain why APCo has no peak demand savings associated with demand response programs in its current load forecast for Virginia.	
OAG	8	170	-	APCO	6/18/2014	6/26/2014	☐	☐	Refer to the response to OAG 2-27. Provide summaries of the volume (MW), capacity pricing terms, and start date and end dates of each such contract.	
OAG	8	171	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 4-78, Attachment 1. Provide the load subject to interruption and the load that was actually interrupted in each of the listed peak hours.	
OAG	8	172	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 4-78, Attachment 1. Provide documentation of APCo's request for voluntary load reductions and the actual load voluntarily reduced by customers during each peak hour listed on this attachment.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	8	173	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 4-78, Attachment 1. Explain why any load subject to interruption was not interrupted for each peak hour listed on this attachment.	
OAG	8	174	-	APCO	6/18/2014	6/25/2014	☑	☐	Provide documentation detailing APCo's FRR Capacity Plans for 2012 and 2013.	8/6/14 Supp. Resp. Confidential @ Response 2.
OAG	8	175	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 4-87, Attachment 1. Explain which AEP East operating company will supply capacity for periods beyond the date of termination of the Interconnection Agreement and explain how revenues from such sales will be allocated among AEP East Operating companies during this period and the basis for such allocations.	
OAG	8	176	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 4-89. Explain the basis for APCo's decision to rely upon the AEP Interconnection Agreement through 2013 rather than to solicit capacity purchases from third parties and provide any economic analysis supporting this decision.	See resp. OAG8-174.
OAG	8	177	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 6-125. Identify the specific pages from the AEG and I&M FERC Form 1s that support the Rockport 2 leased costs included in I&M's primary capacity investment rate.	See resp. OAG6-138.
OAG	8	178	-	APCO	6/18/2014	6/25/2014	☐	☐	Provide the date, time, and level (MW) of APCo's annual peak demand for each of the last 10 calendar years.	
OAG	8	179	-	APCO	6/18/2014	6/25/2014	☐	☐	Explain the approved ratemaking treatment for OPCo's generating unit investment costs during 2012 and 2013 and indicate whether the Company's rates during this period were designed to recover the revenue requirement for such facilities during this period.	Objection - not to lead to admissible evidence.
OAG	8	180	-	APCO	6/18/2014	6/25/2014	☐	☐	Explain the approved ratemaking treatment for OPCo's capacity equalization revenues under the Interconnection Agreement during 2012 and 2013.	Objection - not lead to admissible evidence.
OAG	8	181	-	APCO	6/18/2014	6/25/2014	☐	☐	Explain the approved ratemaking treatment for OPCo's off-system capacity sales revenues during 2012 and 2013, including revenues from capacity sales received by OPCo under the Interconnection Agreement.	Objection - not lead to admissible evidence.
OAG	8	182	-	APCO	6/18/2014	6/25/2014	☐	☐	Provide the net book value of OPCo's generating assets as of the year end for 2011, 2012, and 2013.	Objection - not lead to admissible evidence.
OAG	8	183	-	APCO	6/18/2014	6/25/2014	☐	☐	Provide the contract initiation date and end date for each long-term PPA and lease agreement included in the Member Primary Capacity levels used for determining APCo's capacity equalization charges under the Interconnection Agreement during 2012 and 2013.	See resp. OAG8-170.
OAG	8	184	-	APCO	6/18/2014	6/25/2014	☑	☐	Refer to the response to OAG 6-144. Provide an electronic copy of the attachments to this response in Excel format.	Confidential resp. @ Response 1. See resp. OAG8-184 conf.
OAG	8	185	-	APCO	6/18/2014	6/25/2014	☑	☐	Refer to the response to OAG 6-144. Identify the individual counterparties for each of the listed capacity sales and provide the start date, end date, capacity sale level (MW), and capacity sales price ($/kW-month) for each such transaction.	Confidential resp. @ Response 1.
OAG	8	186	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 6-147. Provide the monthly adjustments to OPCo's system peak demand for each month of 2011, 2012, and 2013 in order to reflect instances in which a CRES supplied its own capacity to serve switched load, along with supporting workpapers.	
OAG	8	187	-	APCO	6/18/2014	6/25/2014	☐	☐	Explain how AEP treats interruptible load and other demand response resources for purposes of forecasting peak demand and capacity requirements for resource planning purposes.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	8	188	-	APCO	6/18/2014	6/25/2014	☐	☐	Explain how AEP treats Ohio retail access load for purposes of forecasting peak demand and capacity requirements for resource planning purposes.	Objection - not to lead to admissible evidence.
OAG	8	189	-	APCO	6/18/2014	6/25/2014	☐	☐	Provide the volume and average price of energy purchased from the PJM market by or on behalf of APCo during 2012 and 2013.	
OAG	8	190	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 7-154. Provide the amount of variable O&M and any other non-fuel expenses included in calculating APCo's off-system sales margins during 2012 and 2013.	See resp. OAG7-156.
OAG	8	191	-	APCO	6/18/2014	6/25/2014	☐	☐	Identify any adjustments made for the annual earnings tests for 2012 and 2013 to reflect variable O&M and any other non-fuel expenses included in calculating APCo's off-system sales margins during 2012 and 2013.	
OAG	8	192	-	APCO	6/18/2014	7/8/2014	☐	☐	Refer to the response to OAG 7-156. Provide AEPSC charges to APCo during 2011, 2012, and 2013 under the SCC approved services agreement related to services associated with the AEP Interconnection Agreement, and identify any adjustments to the earnings tests or rate year revenue requirement to the costs incurred by APCo for such services.	See resp. OAG7-157
OAG	8	193	-	APCO	6/18/2014	7/8/2014	☐	☐	Provide non-fuel O&M expenses for each APCo generating station by FERC account for 2011, 2012, and 2013.	Ref. Supp. Resp. OAG2-018.
OAG	8	194	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 7-159. Identify specific testimony, exhibits, or other documents from Case No. PUE-2007-00068 that provide the specific information requested regarding the referenced IGCC study.	
OAG	8	195	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 7-160. Identify specific testimony, exhibits, or other documents from Case No. PUE-2007-00068 that provide the specific information requested regarding the referenced IGCC study.	
OAG	8	196	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 7-165. Provide an electronic copy of Attachment 1 to this response in an Excel format, along with workpapers supporting the IRM calculations.	See OAG8-196 Attach. 1 @ Response 2.
OAG	8	197	-	APCO	6/18/2014	6/25/2014	☐	☐	Refer to the response to OAG 7-165. Are the PJM IRM and APCo reserve margin values presented on Attachment 1 to this response based on forecasted summer peak demand values? If not, clarify what they represent.	
OAG	8	198	-	APCO	6/18/2014	6/26/2014	☐	☐	Refer to the response to OAG 7-166. Provide the OVEC PPA contract start date, end date, capacity purchase levels (MW), and capacity prices ($/kW-month) during each month of 2012 and 2013, along with documents supporting the treatment afforded to this PPA in deciding APCo's capacity and energy charges and credits under the Interconnection Agreement during this period.	See also resp. OAG2-23.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	9	199	-	APCO	6/24/2014	7/1/2014	☐	☐	Pension Asset. Refer to HEM Schedule 1. a. Identify the date of each amount in the "Plan Contributions" column. b. For each year, 2005 through 2013, show the actual Pension Trust investment return (1) in dollars and (2) in percent return. c. Explain the negative FAS 87 costs shown for years 2002 and 2003. d. How were the negative FAS 87 costs listed for 2002 and 2003 reflected for ratemaking purposes by APCo in general and for the Virginia jurisdictional specifically. e. Identify and provide the economic analysis used by APCo and AEP to evaluate how much to contribute to each qualified pension plan in each year (2002 through 2013) that is shown on HEM Schedule 1. f. Provide all support relied upon for the $7,813,212 "Cumulative Prior Years" amount in the "Additional Contributions" column. g. Why does the analysis presented on HEM Schedule 1 start with the year 2002 (as opposed to some other year)? h. Identify each year that is included in the $7,813,212 "Cumulative Prior Years" amount in the "Additional Contributions" column and provide the amount associated with each year. i. For each amount in the "Plan Contributions" column, provide (1) the ERISA minimum contribution amount for that year, (2) the additional amount of funding contribution that was made at the discretion of management, (3) the maximum tax-deductible contribution for the year.	
OAG	9	200	-	APCO	6/24/2014	7/8/2014	☐	☐	Putnam Coal Terminal. a. Identify all amounts needed to completely remove all costs related to the Putnam Coal Terminal charged/allocated to Virginia jurisdictional generation and distribution operations from the 2012 and 2013 earnings test periods. b. For the 2012 earnings test period, would the removal of the following amounts completely remove all costs to the Putnam Coal Terminal that the Company has included in its Virginia jurisdictional results for generation and distribution? (1) If not, identify each other cost, by account, amount and VA jurisdictional allocation, that would need to be removed in order to completely remove all costs to the Putnam Coal Terminal that the Company has included in its Virginia jurisdictional results for generation and distribution for the 2012 earnings test period. (2) To the extent any amounts in the above table are not VA jurisdictional amounts for generation and distribution, please provide the corresponding VA jurisdictional amounts for generation and distribution. c. For the 2013 earnings test period, would the removal of the following amounts completely remove all costs to the Putnam Coal Terminal that the Company has included in its Virginia jurisdictional results for generation and distribution? (1) If not, identify each other cost, by account, amount and VA jurisdictional allocation, that would need to be removed in order to completely remove all costs to the Putnam Coal Terminal that the Company has included in its Virginia jurisdictional results for generation and distribution for the 2013 earnings test period. (2) To the extent any amounts in the above table are not VA jurisdictional amounts for generation and distribution, please provide the corresponding VA jurisdictional amounts for generation and distribution. d. For the prospective ratemaking period, would the removal of the following amounts completely remove all costs to the Putnam Coal Terminal that the Company has included in its Virginia jurisdictional results for generation and distribution? (1) If not, identify each other cost, by account, amount and VA jurisdictional allocation, that would need to be removed in order to completely remove all costs to the Putnam Coal Terminal that the Company has included in its Virginia jurisdictional results for generation and distribution for the prospective ratemaking period. (2) To the extent any amounts in the above table are not VA jurisdictional amounts for generation and distribution, please provide the corresponding VA jurisdictional amounts for generation and distribution.	3 TABLES IN REQUEST ARE AT RESPONSE 1. 7/8/14 ref. resp. @ Response 2: OAG 3-47, SCC5-102, SCC13-201, SCC13-202, SCC13-204, SCC13-205 & SCC18-269.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
OAG	9	201	-	APCO	6/24/2014	7/1/2014	☐	☐	Putnam Coal Terminal. The response to Staff 13-203 states that the Putnam Coal Terminal was idled prior to 2012. The response to Staff 13-199 states that: "The Putnam Coal Terminal was idled in the late 1990s, circa 1998." a. Why did APCo acquire the Putnam Coal Terminal from Ohio Power Company at a cost that was above zero, given that the PCT had been idled circa 1998? Explain fully. b. Why wasn't the remaining cost of the Putman Coal Terminal written off on the books of Ohio Power Company prior to transferring the Amos Plant to APCO? Explain fully. c. Referring to the response to Staff 05-101, please confirm that the Company has no definite plans to use the Putnam Coal Terminal by any future date that can be currently identified. If this is not completely accurate, explain fully and provide the plans and anticipated future date for using the Putnam Coal Terminal.	
OAG	9	202	-	APCO	6/24/2014	7/1/2014	☐	☐	Charitable Contributions. Refer to Schedule 29, Adjustment ET-27 for 2012 and ET 23 for 2013, and CC-85 for the prospective rate year. a. Why has the Company used a four-year average of donations for the 2012 and 2013 earning test periods? Explain and provide citations to all Commission authorization for using a four-year average for purposes of the earning test. b. Referring to Schedule 29, Adjustment ET-27 for the 2012 earnings test year, does removing the $21,820 Company VA Retail G&D Adjustment result in having the 2012 earnings test period reflect only the 2012 donations? If not, identify what adjustment is needed to produce a result where the 2012 earnings test year reflects only the 2012 donations. c. Referring to Schedule 29, Adjustment ET-23 for the 2013 earnings test year, does removing the $46,770 Company VA Retail G&D Adjustment result in having the 2013 earnings test period reflect only the 2013 non-AEP Foundation donations? If not, identify what adjustment is needed to produce a result where the 2013 earnings test year reflects only the 2013 non-AEP Foundation donations. d. Referring to Schedule 29, Adjustment CC-85 for the prospective rate year, why have the Company's non-AEP Foundation donations declined in each and every year (2010 to 2011, 2011 to 2012, and 2012 to 2013) shown on that schedule? e. Does the Company have a budget for total or non-AEP Foundation charitable contributions for 2014 or 2015? If so, please provide it.	Objection - seeks legal analysis.
OAG	1	1	_	COMM	8/20/2014	8/27/2014	☐	☐	Consumer Counsel adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participants, including the Staff of the Commission, whether written or oral, formal or informal, propounded to the Committee in this proceeding. All such requests should be treated by the Committee as being independently asked by Consumer Counsel as of the date such requests are received by the Committee, and the Committee's responses should be provided accordingly.	
OAG	1	1	_	SDI	8/20/2014	8/28/2014	☑	☐	Consumer Counsel adopts as its own all of the interrogatories, requests for production of documents, and other requests for data or information (individually or collectively) of all other parties and participants, including the Staff of the Commission, whether written or oral, formal or informal, propounded to SDI in this proceeding. All such requests should be treated by SDI as being independently asked by Consumer Counsel as of the date such requests are received by SDI, and SDI's responses should be provided accordingly.	Multiple Objections. Attach. @ Response 2. Confidential Attach. @ Response 3.
SCC	1	1	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide the initial and revised responses to all formal or informal interrogatories or data requests made by any party to this proceeding when that response is provided to the requesting party.	
SCC	1	2	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a schedule of income statement and balance sheet account balances and activity, by month, by general ledger account, for 2012, 2013, and 2014 to date. Provide the response in Microsoft Excel-compatible format.	Attachments @ Responses 2-5. 5/28/14 supp. Resp. @ 2 attachments @ Responses 6-8. See SCC1-3, Supp. Attach2.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	1	3	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide electronic copies of the Company's general ledgers for 2012, 2013, and 2014 to date.	Attachments @ Responses 2-4. 5/28/14 supp. resp. & attachment @ Responses 5-6. 5/29/14 second supp. resp. & attachment @ Responses 7-8
SCC	1	4	-	APCO	4/9/2014	4/22/2014	☑	☐	Please provide AEP's Board of Directors' meeting minutes since January l, 2012. Include all studies, reports, documents, presentations, and other materials referenced in the minutes. Also include all minutes of Board committee meetings.	Objection - not lead to admissible evidence, confidential, attorney-client, attorney work product; nonprivileged info. available for review. 5/7/14 sent same response - didn't provide confid. info. 5/30/14 supp. resp. provided Confid. Attachment D @ Response 2. 6/6/14 Confid. supp. resp. attached AEP board minutes @ Response 3. 6/10/14 confid. Supp. Resp.& Attachments 3 & 4 @ Response 4. 6/26/14 supp. Confidential resp. @ Response 5.
SCC	1	5	-	APCO	4/9/2014	4/22/2014	☑	☐	Please provide APCo's Board of Directors' meeting minutes since January 1, 2012. Include all studies, reports, documents, presentations, and other materials referenced in the minutes. Also include all minutes of Board committee meetings.	Objection - not lead to admissible evidence, board minutes confidential, attorney-client, attorney work product; nonprivileged info. available for review. 5/7/14 sent exact same response and did not provide confidential info. 5/30/14 supp. resp. providing confid. Attach. A & B @ Response 2. 6/2/14 provided confid. Attach. D @ Response 3 -- did not provide confid. Attach. C.
SCC	1	6	-	APCO	4/9/2014	4/22/2014	☐	☐	Provide a schedule of severe weather event costs (as identified in§ 56-585.1 A 8 of the Code of Virginia ("Code")), by month, by general ledger account, for 2012 and 2013,	
SCC	1	7	-	APCO	4/9/2014	4/22/2014	☐	☐	Provide a schedule of natural disaster costs (as identified in§ 56-585.1 A 8 of the Code), by month, by general ledger account, for 2012 and 2013.	
SCC	1	8	-	APCO	4/9/2014	4/22/2014	☐	☐	Provide a schedule of costs of asset impairments related to early retirement determinations (as identified in§ 56-585.1 A 8 of the Code), by month, by general ledger account, for 2012.	
SCC	1	9	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide 2012 and 2013 monthly Interchange Power Statements in Microsoft Excel-compatible format.	See CD for 24 files
SCC	1	10	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a reconciliation of the depreciable plant and accumulated depreciation balances in the proposed depreciation study with those in the cost of service study. If there is not a corresponding cost of service study as of the date of the proposed depreciation study, please provide a reconciliation of the proposed depreciation study balances with the general ledger.	
SCC	1	11	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide an electronic copy of all vintage and/or simulated plant data, in Excel format if available, for all plant studied in the proposed depreciation study. Provide an explanation of all coding used.	Attachments @ Responses 2-3
SCC	1	12	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a copy of all net salvage data by year and by plant sub-account, in Excel format if available.	See resp. SCC1-14

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	1	13	-	APCO	4/9/2014	4/22/2014	☐	☐	For any proposed revisions to estimated terminal retirements in the depreciation study, including those for Amos, Glen Lyn, Kanawha, Sporn and Clinch River Unit 3: a. discuss in detail the reasons for such proposed revisions; b. discuss any changes in circumstances since the depreciation study based on depreciable plant as of December 31, 2010, which has caused the proposed revisions; c. provide any studies, documentation or other facts which support the proposed position; and d. identify any material assumptions made to estimate the terminal retirement date and how the proposals would differ should such assumptions not materialize.	
SCC	1	14	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a copy of all workpapers which support the filed depreciation schedules. Such workpapers, at a minimum, should include the following: a. Please provide the actuarial and/or simulated plant analysis conducted for each sub-account. Provide all plots of Iowa curves and survivor curves relied upon. b. Please provide an Excel file demonstrating the calculation of the theoretical reserves shown on Schedule 2 of David Davis' pre-filed testimony. c. Please provide an Excel file demonstrating the allocation of accumulated depreciation by generating facility and by plant sub-account as shown on Schedule 2 of David Davis' pre-filed testimony. d. Please provide an Excel file demonstrating the calculation of the remaining lives shown on Schedule 2 of David Davis' pre-filed testimony. e. Please provide an Excel file demonstrating the calculation of the annual accruals (Column X) on Schedule 2 of David Davis' pre-filed testimony. f. Please provide an Excel file demonstrating the calculation of the allocation to facilities remaining as of June 2015 of the net book value of the May 2015 retired facilities as shown on Schedule 2 of David Davis' pre-filed testimony. g. Please provide an Excel file demonstrating the application and impact of the 2.35% inflation factor to net salvage amounts (shown in 2011 dollars).	See CD for 84 files
SCC	1	15	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a copy of the Brandenburg dismantling estimates for production plant.	Attachment @ Response 2
SCC	1	16	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a copy of any licenses to operate the Amos and Mountaineer generating plants, and identify any expiration dates contained in such licenses.	
SCC	1	17	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a copy of the depreciation study currently approved in APCo's West Virginia jurisdiction and discuss whether the proposed depreciation study has been filed with the West Virginia Public Service Commission. If the study has been filed, please identify the docket number and provide an update on the status of the proceeding. If the study has not been filed, please state whether and when the Company anticipates making such a filing.	
SCC	1	18	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a copy of the journal entries transferring OPCo's share of Amos Unit 3 to APCo, including income tax related entries. Demonstrate that the proper level of accumulated depreciation, excluding the reserve deficiency, was transferred to APCo.	
SCC	1	19	-	APCO	4/9/2014	4/22/2014	☐	☐	Please discuss the considerations for each of the following with respect to the proposed terminal retirement date of 2040 for the Amos plant: a. What is the physical life of the facility? b, What is the economic life of the facility? c, What is the regulatory life of the facility (I.e. requirements of public authorities)?	Also see resp. SCC1-20
SCC	1	20	-	APCO	4/9/2014	4/22/2014	☐	☐	Please discuss whether and how potential EPA guidelines for curbing carbon dioxide emissions from current power plants has been factored into the proposed terminal retirement dates for APCo's existing coal plants, including Amos. For instance, does the proposed 2040 terminal retirement date for Amos make any allowance for potential new carbon dioxide regulations on existing plants?	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	1	21	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a copy of any internal or external analyses of whether Clinch River, Glen Lyn, Kanawha and Sporn have been impaired as a result of accelerating the terminal retirement date. If impairments have been recognized on the books, provide any journal entries recording the impairments, including related income tax entries.	
SCC	1	22	-	APCO	4/9/2014	4/22/2014	☐	☐	Please quantify, by plant sub-account and by month incurred, the capital costs of converting Clinch River Units 1 &2 to burn natural gas,	
SCC	1	23	-	APCO	4/9/2014	4/22/2014	☐	☐	Please discuss whether the proposed depreciation study incorporates projected interim additions of plant If it does, please identify and quantify such interim additions.	
SCC	1	24	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 2, page 32 of the pre-filed testimony of David Davis. This schedule compares current depreciation accruals with those as proposed in the depreciation study proposed to be in effect through May 2015, This schedule indicates that proposed depreciation accruals for the plants to be retired in June 2015 (Clinch River, Glen Lyn Units 5 and 6, Kanawha River and Sporn) are lower than the accruals produced by current depreciation rates, For instance, the current annual accrual produced by current rates for Kanawha River is $8,295,615 while the annual accrual based on the proposed study would be $4,083,18L Please explain why APCo proposes to decelerate depreciation accruals related to these facilities for rates proposed to be effective through May 2015,	
SCC	1	25	-	APCO	4/9/2014	4/22/2014	☐	☐	Please discuss the following: a. How did APCo determine that the specific month of June 2015 will be the month of expected terminal retirement for Clinch River Unit 3, Glen Lyn, Kanawha River and Sporn? b. Please address whether there is the option of extensions on a state or federal level on compliance with the Mercury and Air Toxics Standard for any of these facilities. c. If there is an option of extensions, discuss whether APCo intends to pursue such extensions, d. If there is an option of extensions, discuss the reasons why APCo will or will not pursue such extensions,	
SCC	1	26	-	APCO	4/9/2014	4/22/2014	☐	☐	Please discuss what environmental controls or other steps have been taken at the Amos and Mountaineer facilities to comply with the EPA's Mercury and Air Taxies Standards.	
SCC	1	27	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B- Current Federal Income Tax Expense. Provide supporting calculations for the Net Operating Income before Income Tax for Virginia per books and adjusted. Provide this information for generation and distribution separately.	
SCC	1	28	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B --Current Federal Income Tax Expense. Provide supporting calculations for each adjustment to the temporary and permanent differences shown on this schedule. Provide this information for generation and distribution separately.	4/2914 APCO provided Attachment (@ Response 2)
SCC	1	29	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B -Current Federal Income Tax Expense. Provide support for the per book Excess Tax vs, Straight-Line Book Depreciation- FIT amounts of $46,176,000 (generation) and $14,136,000 (distribution).	
SCC	1	30	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B- Summary of Deferred Federal Income Tax Expense. Provide supporting calculations for each adjustment shown on this schedule. Provide this information for generation and distribution separately.	Also see resp. SCC1-28
SCC	1	31	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B- Calculation of Deferred Federal Income Tax Expense. Provide support for the following DFIT Feedback amounts: a. Generation Plant b. Gain/Loss- ACRS MACRS Property Retirements c. Interest Expense Capitalized for Taxes d. Percent Repair Allowance	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	1	32	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B --Accumulated Deferred Federal Income Taxes (Generation). Explain why the jurisdictional factors for the following items do not agree with the jurisdictional factors used for the same items in the deferred tax expense calculation: a. IRS Capitalization Adjustment b. Liberalized Depreciation- Eligible Deferral c. Class Life Depreciation (ADR) Eligible Deferral d. DFIT- Generation Plant e. Percent Repair Allowance f. Disallowed Costs- Reserve Deficiency- APCO AMOS U3 g. Amort. Perpetual Term Electric Plant h. Book Leases Capitalized for Tax	
SCC	1	33	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B- Accumulated Deferred Federal Income Taxes (Distribution). Explain why the jurisdictional factors for the following items do not agree with the jurisdictional factors used for the same items in the deferred tax expense calculation: a. 1997-1994 IRS Audit Settlement b. IRS Capitalization Adjustment c. Liberalized Depreciation- Eligible Deferral d. Class Life Depreciation (ADR) Eligible Deferral e. Percent Repair Allowance f. Book Leases Capitalized for Tax	
SCC	1	34	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B- Accumulated Deferred Federal Income Taxes. Provide support for the Accrued Book Pension Expense adjustment amounts of $16,700,686 (generation) and $13,629,578 (distribution).	
SCC	1	35	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to the Calculation of Depreciation Schedule M workpaper. Provide support for the Generation normalization factor of 70.59% and the Distribution normalization factor of 91,78%, Also, quantify any effect on these normalization factors resulting from the implementation of the new proposed depreciation rates,	
SCC	1	36	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B- Calculation of State Income Tax Expense. Provide support for the following items (per books and adjusted) separating generation and distribution: a, JCW A Depreciation Adjustment for Virginia, Tennessee, and Illinois b, Depreciation Basis Adjustment c. Other Adjustments- VA Valuation Allowance	
SCC	1	37	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to Schedule 36B- Calculation of State Income Tax Expense. Provide support for all apportionment factors,	See resp. SCC1-46 - info. confidential &/or competitively sensitive - will be made available for review in Ohio. 5/7/14 sent exact same response and did not provide confidential info.
SCC	1	38	-	APCO	4/9/2014	4/22/2014	☐	☐	Please refer to the Amortization of Retail ADSIT workpaper. Provide support for each of the following line items: a, DSIT Entry Normalized b, DSIT Entry - VA Valuation Allowance c, DSIT Entry -Transferred Plants- Amos U3 Reserve Deficiency per VA order d. DSIT Entry- Transferred Plants- Amos U3 Amount from OPCo-Gen	
SCC	1	39	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide support for the Earnings Test income tax expense and accumulated deferred income tax in the Schedule 36 fom1at for generation and distribution, separately.	See CD for 12 attachments

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	1	40	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a copy of the initial journal entries related to the recognition of the hydro investment tax credit Cite the IRC section that authorizes this ITC. Also, explain why this ITC receives Option I treatment for ratemaking purposes.	
SCC	1	41	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide support for the estimated 2014 rate year Ohio CAT tax of $254,198 reflected in Adjustment OT- 82.	
SCC	1	42	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide support for the estimated pro forma 2014/2015 rate year Virginia Minimum Tax of $9,270,865 reflected in Adjustment OT- 80.	
SCC	1	43	-	APCO	4/9/2014	4/22/2014	☐	☐	Please provide a discussion of any significant unresolved IRS or state income tax audit issues. Identify any reserves booked as a result of uncertain tax positions.	
SCC	1	44	-	APCO	4/9/2014	4/22/2014	☑	☐	Please provide a copy of the latest available consolidated federal income tax return prepared for AEP.	Info. Confidential &/or competitively sensitive, voluminous - available for review in Ohio. 5/7/14 sent exact same response and did not provide confidential info.
SCC	1	45	-	APCO	4/9/2014	4/22/2014	☑	☐	Please provide a copy of the latest available federal income tax return prepared for APCo.	Info. Confidential &/or competitively sensitive, voluminous - available for review in Ohio. 5/7/14 sent exact same response and did not provide confidential info.
SCC	1	46	-	APCO	4/9/2014	4/22/2014	☑	☐	Please provide copies of the latest available Virginia, West Virginia, Illinois and Tennessee state income tax returns.	Info. Confidential &/or competitively sensitive, voluminous - available for review in Ohio. 5/7/14 sent exact same response and did not provide confidential info.
SCC	10	148	-	APCO	5/7/2001	5/14/2014	☐	☐	Please provide Schedules 1-3 from Company Witness Simmons' Direct Testimony in Microsoft Word- and/or Excel-compatible format.	Attachments @ Responses 2-4
SCC	10	149	-	APCO	5/7/2001	5/14/2014	☐	☐	Reference the Customer Investigation Charge ("CIC") proposed in Company Witness Simmons' Direct Testimony. a. Provide the number of times during calendar years 20 12 and 2013 in which the Company would have charged the CIC as defined in testimony. b. Define "unmanned facility." c. Provide documentation supporting the rate of the Virginia Servicer at $78.42 per hour.	
SCC	10	150	-	APCO	5/7/2001	5/14/2014	☐	☐	Reference the Reconnection of Electric Service changes proposed in Company Witness Simmons' Direct Testimony. a. Define "bona fide emergency." b. Provide supportive documents justifying the rate of the MRO Servicer II at $24.86 per hour. c. Define loading. Explain how the Company determined 1. 70 is the correct amount to use in the calculation. d. Provide documentation supporting the use of24.9 miles for the average mileage. e. How many reconnects occurred in the Company's Virginia jurisdictional service territory in 2012 and 20137 Of those reconnects, how many occurred after dark?	Did not respond to subpart E. 7/9/14 Supp. Resp. to Subparts D & E @ Response 2.
SCC	10	151	-	APCO	5/7/2001	5/14/2014	☐	☐	Reference the Residential Underground Installation Plan changes proposed in Company Witness Simmons' Direct Testimony. Provide support justifying the assumptions that the typical subdivision contains 30 lots and the average width of the lots is 125 feet.	
SCC	10	152	-	APCO	5/7/2001	5/14/2014	☐	☐	Please provide an electronic copy of Schedule 42 in Microsoft Excel-compatible format.	See resp. COMM1-5

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	10	153	-	APCO	5/7/2001	5/14/2014	☐	☐	Reference Page 7, lines 6 through 13, and Schedule 2 of Company Witness Walsh's Direct Testimony. Please indicate what the net effects are to Virginia jurisdictional rate base and Virginia jurisdictional revenue requirement due to changing the allocators as described in Schedule 2.	6/9/14 supp. resp. @ Response 2
SCC	10	154	-	APCO	5/7/2001	5/14/2014	☐	☐	Reference Schedule 2 of Company Witness Walsh's Direct Testimony. Please provide an explanation for each account listed as to why the allocator was changed and why the 2013 allocator is more appropriate.	
SCC	10	155	-	APCO	5/7/2001	5/14/2014	☐	☐	Reference pages 5-6 of Company Witness Sebastian's Direct Testimony. Please provide a detailed explanation of how APCo' s proposed methodology used to design the standby charges in this case is similar to the approach approved by the Commission in Virginia Electric Power Company's Case No. PUE-2011-00088.	
SCC	10	156	-	APCO	5/7/2001	5/14/2014	☐	☐	Reference pages 5-6 of Company Witness Sebastian's Direct Testimony. Please provide a detailed description of how APCo's proposed methodology used to design the standby charges in this case is different from the approach approved by the Commission in Virginia Electric Power Company's Case No. PUE-2011-00088.	
SCC	10	157	-	APCO	5/7/2001	5/14/2014	☐	☐	Reference Company Witness Sebastian's Direct Testimony. Please provide the distribution and transmission standby charges for residential net metering customers under the currently approved rate design.	
SCC	10	158	-	APCO	5/7/2001	5/14/2014	☐	☐	Please provide, in an executable electronic format, the complete data set, including all assumed values, and all calculations of the net present value benefits and costs that support the cost/benefit ratios shown in APCo Exhibit No._ (WKC) Schedule 1.	Attach. @ Response 2. 5/28/14 revised resp. & attachment @ Responses 3-4

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	10	159	-	APCO	5/7/2001	5/14/2014	☐	☐	Please see Schedule 1 of Rhoderick G. Griffin's direct testimony. Are any inputs in the calculation of allocation factors expected to change in 2014 or 2015 in such a way that they would impact the total amount billed to APCo? For example, does Ohio Power Company's transfer of assets to its affiliates, effective December 31, 2013, affect any allocation factors? Please specifically explain whether any effect is expected, either as a result of the Ohio Power Company transfer or any other reason, for each of the following factors: a. 5: Number of CIS Customer Mailings b. 8: Number of Electric Retail Customers c. 9: Number of Employees d. 15: Number of Non-United Mine Workers of America (UMWA) Employees e. 16: Number of Phone Center Calls f. 17: Number of Purchase Orders Written g. 28: Number of Transmission Pole Miles h. 33: Number of Work Stations i. 37: AEPSC Past 3 Months Total Bill Dollars j. 44: Level of Construction- Distribution k. 45: Level of Construction- Production l. 46: Level of Construction- Transmission m. 48: MW Generating Capability n. 49: MWH's Generated o. 51: Past 3 Mo. MMBTU's Burned (All Fuel Types) p. 57: Tons of Fuel Acquired q. 58: Total Assets r. 60: Total AEPSC Bill Dollars Less Interest and/or Income Taxes and/or other indirect costs s. 61: Total Fixed Assets t. 64: Total Peak Load (Prior Year)	
SCC	10	160	-	APCO	5/7/2001	5/14/2014	☐	☐	Please provide the derivation, referencing general ledger account numbers, of the following line items, for both 2012 and 2013: a. Schedule 9 i. Other Income/(Expense) ii. Interest Expense b. Schedule 40 i. Accumulated Deferred Income Taxes, other than Deferred Fuel ii. 4 31- Other Interest Expense iii. Deferred Investment Tax Credit- 13-Month Average	Also see resp. SCC1-39
SCC	10	161	-	APCO	5/7/2001	5/14/2014	☐	☐	Please refer to Schedule 40A- 2013. Why was account 1070000- Construction Work in Progress not included in the 13-month average of Construction Work in Progress?	Also see resp. SCC1-2, Attach2
SCC	10	162	-	APCO	5/7/2001	5/14/2014	☐	☐	Please provide a payroll distribution, by month, for the test years 2012 and 2013 and the months of January, February, and March 2014.	
SCC	10	163	-	APCO	5/7/2001	5/14/2014	☐	☐	Please refer to Adjustments OR-11 and DI-35. Provide journal entries and other documentation supporting the out-of-period pole attachment revenue and expense accounts. Also, please provide current pole attachment contracts. Indicate if there are any expected changes or new contracts to be enacted during the rate year.	
SCC	10	164	-	APCO	5/7/2001	5/14/2014	☐	☐	Please provide a schedule of severe weather event costs by month, by general ledger account, for the calendar year 2011.	
SCC	10	165	-	APCO	5/7/2001	5/14/2014	☐	☐	Please provide a copy of FERC Form 1, pp. 354-355, that supports the O&M expense percentage.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	10	166	-	APCO	5/7/2001	5/14/2014	☐	☐	Please refer to Adjustment PL-55. Provide a detailed description of the Company's merit increase plan. Include support for the 2014 and 2015 merit increase amounts.	
SCC	10	167	-	APCO	5/7/2001	5/14/2014	☐	☐	Please refer to Adjustment PL-56. Provide documentation supporting the overtime hours, by function, for each of the years 2009-2013.	Attach. @ Response 2
SCC	10	168	-	APCO	5/7/2001	5/14/2014	☐	☐	Please refer to Adjustment PL-57. Provide a detailed description of the Company's Savings Plan. Provide support for the 4% Savings Plan Loading Rate.	
SCC	10	169	-	APCO	5/7/2001	5/14/2014	☐	☐	Please refer to the Company's response to Staff interrogatory No. 01-006. Please provide a similar schedule of non-major storm costs, by month, by general ledger account, for 2012 and 2013, to the extent available.	
SCC	10	170	-	APCO	5/7/2001	5/14/2014	☑	☐	Please refer to AEP's November 12, 2013 EEI Financial Conference Presentation. Provide documentation and calculations supporting the 2013 Repositioning Study Results shown on slide 10.	Confidential doc.
SCC	10	171	-	APCO	5/7/2001	5/20/2014	☑	☐	Please provide the final report-outs from each repositioning study team, along with any presentations that accompanied the report-outs.	5/14/14 - response will be provided as soon as possible. 5/20/14 Confidential Attachments @ Responses 2-7
SCC	11	172	-	APCO	5/8/2014	5/20/2014	☐	☐	Please reference the Company response to Staff 1-18, Attachment 6, which shows the journal entry that records $39,283,236 of reserve deficiency associated with the transfer of Amos Unit 3 from Generation Resources to APCo. Please state the reason the Amos Unit 3 reserve deficiency was included in the purchase price when the Commission's July 31, 2013 Order in Case No. PUE-2012-00141 stated "this reserve deficiency shall be removed from the proposed purchase price for Amos 3" (page 10).	5/15/14 - response will be provided as soon as possible.
SCC	11	173	-	APCO	5/8/2014	5/20/2014	☐	☐	Please reference the Commission's July 31, 2013 Order in Case No. PUE-2012-00141, in which the transfer of Amos 3 was approved at $565 million. Please provide proof that the transfer of Amos 3 was not in excess of$565 million. Please include in the proof the summary balances of all impacted APCo accounts.	5/15/14 - response will be provided as soon as possible. 5/20/14 - ref. resp. SCC11-172 & SCC1018.
SCC	11	174	-	APCO	5/8/2014	5/15/2014	☐	☐	Please reference the Company response to Staff 5-93. Please state if the Company is also of the opinion that the 2012 corporate aviation expenses are an appropriate cost to be included in its cost of service study.	
SCC	11	175	-	APCO	5/8/2014	5/15/2014	☐	☐	Please reference the Company response to Staff 5-93. Please explain the changes in AEPSC corporate aviation policies that lead the Company to believe that the 2013 corporate aviation expenses are appropriate costs to be included in rates, which have historically not been included by the Commission in APCo's cost of service study.	
SCC	11	176	-	APCO	5/8/2014	5/15/2014	☐	☐	Please provide of a summary of all 2012 and 2013 AEPSC corporate aviation expense both at the AEPSC level and the amounts charged to APCo by AEPSC. Please provide this summary by type of expense. Possible types of expenses are depreciation on corporate owned aircraft, pilot expenses, fuel expenses, leased aircraft expense, leased air hanger space, insurance, etc.	
SCC	11	177	-	APCO	5/8/2014	5/15/2014	☐	☐	Please provide a copy of the most recent AEP corporate aviation usage policies, as well as provide all AEP corporate aviation policies that were in effect during 2010, 2011, 2012, or 2013.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	11	178	-	APCO	5/8/2014	5/15/2014	☐	☐	Please provide the 2012 and 2013 corporate aircraft logs in electronic format. The logs should include, at minimum, the summary of each flight taken during 2012 and 2013, including the flight#, the expense for the flight, the flight hours, the reason for the flight, the passengers on the flight, and the origin and destination of the flight.	
SCC	11	179	-	APCO	5/8/2014	5/15/2014	☐	☐	Please provide, for 2012 and 2013, a summary of the corporate aviation expense by executive or officer. Please show in this summary, the total corporate aviation expense incurred by any executive or officer of the Company, and further show the total by business or personal use, and identify any amounts attributable to any spousal travel.	See resp. SCC11-176
SCC	12	180	-	APCO	5/12/2014	5/20/2014	☐	☐	Please reference Attachment 1, page 1, of the Company's response to Staff Interrogatory request no. 1-038 for the following (REQUEST ATTACHMENT AT RESPONSE 1) a. Please provide the journal entries supporting any tax effects of the Amos Unit 3 reserve deficiency write-off. b. Please reconcile the $180,761,482 AD FIT transferred from Ohio Power to the journal entries that Staff has included as Attachment A to this set of interrogatories. Note that Attachment A is a Staff-produced document summarizing the journal entries provided by the Company in response to Staff discovery request no. 1-018, Attachments 7 and 8.	REQUEST ATTACHMENT @ RESPONSE 1. 5/20/14 resp. @ Response 2 - see resp. SCC1-18 & SCC12-186
SCC	12	181	-	APCO	5/12/2014	5/19/2014	☐	☐	Please refer to Attachment 6, page 2 of 3, of the Company's response to Staff discovery request no. 1-18. Please provide the jurisdictional factor that was used to compute Line 3, Reserve Deficiency - VA.	
SCC	12	182	-	APCO	5/12/2014	5/19/2014	☐	☐	Please refer to Attachment 6, page 2 of 3, of the Company's response to Staff discovery request no. 1-18. Please state if Line 3 represents the calculated Virginia share of the $82,586,646 reserve deficiency referenced in note 2 or the $83,000,000 reserve deficiency referenced in note 3.	Also see resp. SCC12-181
SCC	12	183	-	APCO	5/12/2014	5/19/2014	☐	☐	Please reference Schedule 40B, Section II, page 4 of 83, line 69 of the Company's application. Please reconcile the $37,709,805 "Va Amos Transfer Reserve Deficiency" with the journal entry provided in Attachment 6, page 1 of 3, of the Company's response to Staff discovery request no. 1-18, which shows a reserve deficiency write off to account 1080001 in the amount of$39,283,236.	Also see resp. SCC12-181 & SCC1-18, Attach. 6.
SCC	12	184	-	APCO	5/12/2014	5/22/2014	☐	☐	Please provide a schedule of balance sheet account balances, by month, by general ledger account, as recorded by Ohio Power Company for 2013 for the 2/3 interest in Amos Unit 3 that was transferred to APCo on December 31, 2013.	
SCC	12	185	-	APCO	5/12/2014	5/22/2014	☐	☐	Please refer to Attachments 2 and 3 of the Company's response to Staff discovery request no. 1-003. Please explain why the "Beginning Balance" in Attachment 3, General Ledger Activity for December 2013, does not correspond with the "Ending Balance" in Attachment 2, General Ledger Activity for January- November 2013. Please provide a December 2013 General Ledger that begins with the ending November 2013 balances.	
SCC	12	186	-	APCO	5/12/2014	5/20/2014	☐	☐	Please provide all journal entries related to APCo's purchase of the 2/3 interest in Amos Unit 3 that were not otherwise provided in the Company's response to Staff discovery request no. 1-018. Please include any journal entries that were made to record or reverse any estimates of the purchase, any journal entries to clear out account 1860018- Corp Separation Clearing, and any journal entries related to any write off of any AD FIT or ADSIT as a result of the reserve deficiency write off.	5/22/14 supp. Resp. @ Response 2
SCC	13	187	-	APCO	5/13/2014	5/22/2014	☐	☐	Please provide an update to Company Adjustment AG-42, Group Life Insurance Expense Adjustment, using data as of March 31, 2014. Provide supporting documentation for the volume and premium rate amounts for Basic Life, Basic AD&D, and Additional ER Team AD&D.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	13	188	-	APCO	5/13/2014	5/22/2014	☐	☐	Please provide an update to Company Adjustment AG-43, Group Medical Insurance Expense Adjustment, using data as of March 31, 2014.	
SCC	13	189	-	APCO	5/13/2014	5/22/2014	☐	☐	Please provide an update to Company Adjustment AG-44, Group Long-Term Disability Insurance Expense Adjustment, using data as of March 31, 2014.	
SCC	13	190	-	APCO	5/13/2014	5/22/2014	☐	☐	Please provide an update to Company Adjustment AG-45, Group Dental Insurance Expense Adjustment, using data as of March 31, 2014. Provide supporting documentation for the 2014 monthly funding and contribution rates and the effective dates of those rates.	
SCC	13	191	-	APCO	5/13/2014	5/20/2014	☑	☐	Please provide a list of APCo employees as of March 31, 2014, with each employee's salary as of that date and job title. Identify any temporary or part-time employees. Also, identify which employees are employed at the Sporn plant.	Confidential doc.
SCC	13	192	-	APCO	5/13/2014	5/20/2014	☑	☐	Please provide copies of the Incentive Compensation manuals and any other explanatory documentation necessary to understand the plan workings for the plan as currently in effect.	Confidential doc.
SCC	13	193	-	APCO	5/13/2014	5/23/2014	☐	☐	Please provide a detailed description of any differences between the plan as currently in effect and the 2012 or 2013 Incentive Compensation Plans.	
SCC	13	194	-	APCO	5/13/2014	5/20/2014	☐	☐	Please provide copies of the Restrictive Stock Unit Incentive Plan manuals and any other explanatory documentation necessary to understand the plan workings for the plan as currently in effect.	
SCC	13	195	-	APCO	5/13/2014	5/20/2014	☐	☐	Please provide a detailed description of any differences between the plan as currently in effect and the 2012 or 2013 Restrictive Stock Unit Incentive Plan.	
SCC	13	196	-	APCO	5/13/2014	5/20/2014	☐	☐	Please refer to Schedule II - Calculation of Steam Production Depreciation Rates by the Remaining Life Method June 2015 Forward. For Clinch River, please segregate the amounts by: (a) Units 1 and 2 and (b) Unit 3.	
SCC	13	197	-	APCO	5/13/2014	5/20/2014	☐	☐	Please quantify the portion of the original cost and accumulated depreciation of Clinch River Units 1 and 2 as of December 31, 2013, which will be retired due to the Mercury and Air Taxies Standard.	Also see resp. SCC1-14.
SCC	13	198	-	APCO	5/13/2014	5/20/2014	☐	☐	Please state if all the costs of refuelling Clinch Rover and all the post-refuelling non-fuel costs will be recovered through future base rates.	
SCC	13	199	-	APCO	5/13/2014	5/20/2014	☐	☐	Please state when the Putnam Coal Terminal was idled.	
SCC	13	200	-	APCO	5/13/2014	5/20/2014	☐	☐	Please state when the Putnam Coal Terminal was transferred on the books from Plant in Service to Plant Held for Future Use.	
SCC	13	201	-	APCO	5/13/2014	5/22/2014	☐	☐	Please quantify accumulated depreciation on APCo's portion of the Putnam Coal Terminal as of December 31,2013.	
SCC	13	202	-	APCO	5/13/2014	5/22/2014	☐	☐	Please quantify depreciation accrued on APCo's portion of the Putnam Coal Terminal, by month, in calendar year 2012 and calendar year 2013.	Some info. Redacted
SCC	13	203	-	APCO	5/13/2014	5/23/2014	☐	☐	Please quantify any operating expenses by account on APCo's portion of the Putnam Coal Terminal in calendar year 2012 and calendar year 2013.	
SCC	13	204	-	APCO	5/13/2014	5/22/2014	☐	☐	Please quantify accumulated deferred income taxes by account on APCo's portion of the Putnam Coal Terminal, by month, in calendar year 2012 and calendar year 2013.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	13	205	-	APCO	5/13/2014	5/22/2014	☐	☐	Please quantify the amount of accumulated depreciation and accumulated deferred income taxes on the Putnam Coal Terminal included in going level rate base in APCo's biennial review application.	8/4/14 Supp. Resp. @ Response 2.
SCC	14	206	-	APCO	5/19/2014	5/27/2014	☐	☐	Please refer to the response to Staff Interrogatory 3-052. Quantify the incremental taxes associated with purchased/consumed items taxable prior to September 1, 2004, that have been calculated as recoverable surcharge amounts. Also, provide the amount of these incremental taxes charged to the surcharge deferral account by year from 2004 to date.	
SCC	14	207	-	APCO	5/19/2014	5/27/2014	☐	☐	Please refer to the Company's response to Staff Interrogatory No. 9-144. Please make available for inspection the Deloitte & Touche LLP workpapers for the external financial statement audits conducted in 2012 and 2013. Please also make available for inspection the workpapers for the 20 14 external financial statement audit.	
SCC	14	208	-	APCO	5/19/2014	5/27/2014	☐	☐	Please see Attachment A and Attachment B to this interrogatory, which represent a selection of line items from the Company's response to StaffInterrogatory No. 5-079. For these line items shown, please provide the work order to which the invoice was charged, the AEPSC department that incurred the expense, and the amount related to the invoice for which APCo was ultimately billed by AEPSC (which includes but not limited to, direct charge, an allocated share of the work order, an allocated share of shared services, or an allocated share of internal support costs).	Attachment noted in request is at Response 1. Resp. @ Response 2
SCC	14	209	-	APCO	5/19/2014	5/27/2014	☑	☐	Please provide a list of all AEP internal audits completed in 2014. Include for each such audit: the date of the audit report, its title, a brief description of its subject matter, and a description and quantification of any adjustments resulting from the audit.	7/11/14 Supp. Resp. @ Response 2 - See CD for confidential zipped files.
SCC	15	210	-	APCO	5/20/2014	5/27/2014	☑	☐	Please refer to the Company's response to Staff discovery request no. 11-178. Please provide Attachment 1 and Attachment 2 with the "Reason" column fully expanded. Additionally, please highlight all line items that the Company believes were used by APCo's management team or for personnel working on APCo matters.	Confidential doc.
SCC	15	211	-	APCO	5/20/2014	5/27/2014	☐	☐	Please refer to the Company's response to Staff discovery request no. 11-178. For each flight shown in the log, please provide a full listing of the passengers on each flight.	See resp. SCC15-210
SCC	15	212	-	APCO	5/20/2014	5/27/2014	☐	☐	Please describe the AEP Simulator Learning Center located in St. Albans, West Virginia. Please provide or identify: (a) an overview of what services are offered at this location; (b) who owns the assets at this location; and (c) who uses the assets at this location.	
SCC	15	213	-	APCO	5/20/2014	5/27/2014	☐	☐	Please provide a justification for why it was appropriate for APCo to have purchased, as part of the Amos Unit 3 acquisition, approximately $3,342,938 of gross plant related to the AEP Simulator Learning Center in St. Albans, West Virginia. Please provide: (a) a narrative justification for the appropriateness of this purchase; and (b) calculations showing how this amount was derived.	See resp. SCC15-212
SCC	15	214	-	APCO	5/20/2014	5/27/2014	☐	☐	Please quantify any amounts other than the $3,342,938 amount referenced in Staff discovery request no. 15-213 that were transferred to APCo as part of the Amos Unit 3 acquisition related to the AEP Simulator Learning Center in St. Albans, West Virginia, including, but not limited to, CWIP, Accumulated Depreciation, or ADIT.	See resp. SCC1-18, Attach. 5
SCC	15	215	-	APCO	5/20/2014	5/28/2014	☐	☐	Please state if the AEP Simulator Learning Center in St. Albans, West Virginia, was included in the proposed Amos Unit 3 purchase price in Case No. PUE-2012-00141. If so, please quantify the Net Book Value of the AEP Simulator Learning Center that was included in the proposed purchase price.	Ref. resp. SCC15-212

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	15	216	-	APCO	5/20/2014	5/28/2014	☐	☐	Please refer to the Company's response to Staff discovery request no. 12-183. Please state why the Company did not write off approximately $43,716,764 of the Amos Unit 3 acquisition reserve deficiency related to the West Virginia jurisdiction. Additionally, please provide proof, with specific references to Schedule 40 (pages and lines), that the 43,716,764 of Amos Unit 3 reserve deficiency related to the West Virginia jurisdiction is being appropriately excluded from the Virginia Jurisdictional Rate Base both in the 2013 Earnings Test and going forward.	
SCC	16	217	-	APCO	5/21/2014	5/28/2014	☐	☐	Please discuss the current utility and/or non-utility operations of the Central Machine Shop. Does the Company anticipate continued use of this facility for the foreseeable future?	
SCC	16	218	-	APCO	5/21/2014	5/28/2014	☐	☐	Please discuss the current utility and/or non-utility operations of the Little Broad Run Ash Disposal. Does the Company anticipate continued use of this facility for the foreseeable future?	
SCC	16	219	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide detail supporting the assets included in the March 31, 2014 level of MACSS Capitalized Software. Provide all applicable amortization rates.	
SCC	16	220	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide support for the "Depreciation at Going Level" in adjustment DE-61. Such support should include depreciable balances by plant sub-account, the applicable depreciation rates, and the applicable jurisdictional factors to develop the going level.	
SCC	16	221	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide support for the "VA Retail Share of Depreciation Billed to Others" in adjustment DE-61.	See resp. SCC16-220
SCC	16	222	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide support for the "Depreciation at Going Level Study Rates" in adjustment DE-62. Such support should include depreciable balances by plant sub-account, the applicable depreciation rates, and the applicable jurisdictional factors to develop the going level.	
SCC	16	223	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide support for the "Net Book Value at 1/31/15 of ARO Assets on Plants/Units to be Retired in 2015" in adjustment DE-63.	
SCC	16	224	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide support for the "test year depreciation of ARO Assets re Plants/Units to be Retired in 2015" in adjustment DE-63.	See resp. SCC16-223
SCC	16	225	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide support for the "Actual 2013 Accretion Expense Recorded by OPCo re Amos" in adjustment OE-84.	
SCC	16	226	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide support for the "Cumulative Effect on Accum. Depr. Balance" in adjustment AD-97.	
SCC	16	227	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide support for the "Accumulated Effect of Depr. Billed to Others" in adjustment AD-97.	
SCC	16	228	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide support for "ARO for early Retired Plants" in adjustment ORB-104.	See resp. SCC16-223
SCC	16	229	-	APCO	5/21/2014	5/29/2014	☐	☐	Please provide support for the values presented in adjustments ET-35 and ET-30 for the restatement of accumulated depreciation to reflect approved Virginia jurisdictional rates.	
SCC	16	230	-	APCO	5/21/2014	5/28/2014	☐	☐	Please reconcile the depreciation expense in Account 4030001 on the December 2013 general ledger of$339,416,857 versus the $311,399,970 shown on Attachment 4 (Comparative Income Statement through December 2013) of the Company's Interrogatory Response Number 2 to the Second Set of Staff Interrogatories.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	16	231	-	APCO	5/21/2014	5/28/2014	☐	☐	Please provide an update of all rate base items, on a fully adjusted basis, as of March 31,2014. For this update: (a) The ratemaking presentation of accumulated depreciation should be based on book balances as of March 31, 2014, as adjusted for historic Virginia depreciation rates, excluding the cumulative effect of depreciation billed to others. Accumulated depreciation should not include any adjustment for annualization of depreciation expense. (b) The ratemaking presentation of plant and accumulated depreciation should transparently exclude asset retirement obligation assets and associated accumulated depreciation as of March 31, 2014. (c) The ratemaking presentation of plant held for future use should segregate amounts as of March 31, 2014 which are expected in service within 4 years and those which are not.	Objection - burdensome, not relevant, see supp. responses SCC1-2 & SCC1-3
SCC	16	232	-	APCO	5/21/2014	5/29/2014	☐	☐	Please quantify depreciation expense accrued in December 2013 on the 2/3 transferred share of Amos Unit 3. On which business unit's books was this expense reflected (i.e., Ohio Power Company, Appalachian Power Company, Generation Resources, etc.)? Was the depreciation expense which was accrued in December 2013 on the 2/3 transferred share of Amos Unit 3 reflected in the net book value comprising the purchase price?	
SCC	17	233	-	APCO	5/22/2014	5/29/2014	☐	☐	Please refer to the Company's response to Staff interrogatory No. 01-03. Explain what business unit 410 represents.	
SCC	17	234	-	APCO	5/22/2014	7/3/2014	☐	☐	Please refer to the Company's response to Staff Interrogatory No. 09-0142, Attachment 1. Explain why accounts such as 5020002 and 509000 were not included in the response (neither of which are fuel expenses).	
SCC	17	235	-	APCO	5/22/2014	7/3/2014	☐	☐	Provide a schedule of the 2012, 2013, and to date 2014 operations and maintenance expense (including fuel, non-fuel, and any other types) for the Kanawha River, Clinch River, Sporn, and Glen Lyn generating stations, by general ledger account, by month, by generating station, in Microsoft Excel-compatible format. Provide the data by payroll and non-payroll expenses separately, and explain whether employee benefits costs are included in the payroll or non-payroll amounts.	Attachment @ Response 2. 7/8/14 Supp. Resp. @ Response 3 - Ref. Supp. Resp. OAG2-18. 7/22/14 Second Supp. Resp. @ Response 4.
SCC	17	236	-	APCO	5/22/2014	5/29/2014	☐	☐	Please refer to Schedule 28 and the balance sheet analysis contained therein. Explain any corporate policies or guidelines regarding minimum cash balances to be maintained by APCo. Provide copies of any such policies or guidelines.	
SCC	17	237	-	APCO	5/22/2014	5/29/2014	☐	☐	Please provide a schedule of the dates each Sporn unit has been or will be retired. Indicate which entity (APCo, Ohio Power Company, or AEP Generation Resources) owned or owns each unit.	
SCC	17	238	-	APCO	5/22/2014	7/3/2014	☐	☐	Please explain what is recorded in account 9302006, and indicate when that account began to be utilized. Explain what account that activity was recorded in prior to the utilization of account 9302006.	
SCC	17	239	-	APCO	5/22/2014	7/3/2014	☐	☐	Please refer to Schedule 40 of the application. Explain why account 9302006 (Associated Business Development Expense- Materials Sold) is functionalized and jurisdictionalized differently than account 9302007 (Associated Business Development Expense).	
SCC	17	240	-	APCO	5/22/2014	5/29/2014	☐	☐	Please provide a schedule of income statement and balance sheet account balances and activity, by month, by general ledger account for 2011. Provide the response in Microsoft-Excel-compatible format.	Attachments @ Responses 2-3
SCC	17	241	-	APCO	5/22/2014	5/29/2014	☐	☐	Please reference the Company's accounts for Real & Personal Property Taxes, accounts 408200508, 408200509,408200510,408200511, and 408200512 for calendar year 2012. Please explain why these accounts, in total, for 2012 show only a negative $534,637 of expense related to Property Taxes.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	17	242	-	APCO	5/22/2014	6/4/2014	☐	☐	Please state if the Company currently capitalizes any property tax and how that amount is calculated. If property tax is capitalized, please provide the amounts that were capitalized in both 2012 and 2013.	
SCC	17	243	-	APCO	5/22/2014	5/29/2014	☐	☐	Please reference the Company's accounts for Real & Personal Property Taxes, accounts 408200511 and 408200512 for calendar year 2013. These accounts show expenses of $15,209,540 and $18,892,954 respectively and which appear to relate to 2011 and 2012. Please state why the 2011 and 2012 amounts shown were expensed in 2013 and were not included in the prior-period line item in Company Adjustments OT-73 to OT-75.	
SCC	17	244	-	APCO	5/22/2014	6/4/2014	☐	☐	Please provide a summary (or other Company document that provides similar information) of the property tax assessments that correspond to the 2012 property taxes by taxing authority (assessed date, assessed value, tax rate, due date). Please provide a reconciliation of this summary to the 2012 property tax expense.	
SCC	17	245	-	APCO	5/22/2014	6/4/2014	☐	☐	Please provide a summary (or other Company document that provides similar information) of the property tax assessments that correspond to the 2013 property taxes by taxing authority (assessed date, assessed value, tax rate, due date). Please provide a reconciliation of this summary to the 20 13 property tax expense.	
SCC	17	246	-	APCO	5/22/2014	5/29/2014	☐	☐	Please reference Schedule 39 of the Company's application. Please provide, in a similar format as Schedule 39, all out-of-period book entries for the twelve months ended December 31, 2012 .	Objection - beyond SCC Rules, burdensome, not lead to admissible evidence.
SCC	17	247	-	APCO	5/22/2014	5/29/2014	☐	☐	Please reference Schedule 30 of the Company's application. Please provide, in a similar format as Schedule 30, a revenue and expense variance comparing calendar year 2012 to calendar year 2011.	Objection - beyond SCC Rules, burdensome, not lead to admissible evidence.
SCC	17	248	-	APCO	5/22/2014	5/29/2014	☐	☐	Please provide the most recent chart of accounts for the Company.	
SCC	17	249	-	APCO	5/22/2014	5/29/2014	☐	☐	Please provide all invoices that correspond to the amounts expensed for account 9302000- Mise General Expenses, for January 2012, December 2012, January 2013, and December 2013.	Objection - burdensome
SCC	17	250	-	APCO	5/22/2014	7/3/2014	☐	☐	Please refer to Account 5430000 Maintenance of Reservoirs, Dams, and Waterways. Please provide a listing of the projects that were completed in 2013, associated dollar amounts for each project, start and end date of the project, and a description of the project.	
SCC	17	251	-	APCO	5/22/2014	6/4/2014	☐	☐	Please refer to Account 5700000 Maintenance of Station Equipment. Please provide a listing of the projects that were completed in 2013, associated dollar amounts for each project, start and end date of the project, and a description of the project.	
SCC	17	252	-	APCO	5/22/2014	5/29/2014	☐	☐	Please provide all invoices that correspond to the amounts expensed for account 9230001 Outside Services- Non-associated for 2012 and 2013.	
SCC	18	253	-	APCO	5/23/2014	6/4/2014	☐	☐	Please refer to the workpapers supporting Company Adjustments AG-40 and AG-41. Please provide the calculations supporting the 5.12% Sporn plant billed to Ohio Power.	
SCC	18	254	-	APCO	5/23/2014	6/2/2014	☐	☐	Please refer to Staff Interrogatory response No. 7-118, Attachments 2, 4 and 5. Please provide detailed support for the Gain/Loss Amortization portion of the Net Periodic Pension Cost for Appalachian Power Co.- FERC for each of the attachments mentioned above for 2014.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	18	255	-	APCO	5/23/2014	6/2/2014	☐	☐	Please refer to the Q&A beginning on line 15 of page 9 and ending on line 2 of page 10 of Company witness Hugh E. McCoy's testimony. Please provide detailed calculations supporting the Company's belief that when "properly applied, the net effect of excluding the prepaid pension asset from rate base would be negligible."	
SCC	18	256	-	APCO	5/23/2014	6/2/2014	☑	☐	Please refer to OAG Interrogatory response No. 3-062. Please provide a detailed narrative describing the election to change the method of accounting for state income tax expense related to utilization of state net operating loss carryforwards.	Confidential doc.
SCC	18	257	-	APCO	5/23/2014	6/9/2014	☐	☐	Please refer to Staff interrogatory response No. 7-113. Please provide a schedule quantifying the amounts paid to electric utility consortiums related to the credit for qualifying research facilities. Please identify the consortiums, and identify the FERC accounts affected.	
SCC	18	258	-	APCO	5/23/2014	6/2/2014	☐	☐	Please refer to Staff interrogatory response No. 7-115, Attachment 1. Why are the purchases from The Energy Authority excluded in the calculation of the Domestic Production Activity Deduction?	
SCC	18	259	-	APCO	5/23/2014	6/2/2014	☐	☐	Please provide a schedule showing Virginia state net operating loss carryover balances, by vintage, as of December 31, 2013. Also, explain how APCo's federal NOLs affect the recognition of Virginia state NOLs.	
SCC	18	260	-	APCO	5/23/2014	6/2/2014	☐	☐	Please refer to Staff Interrogatory response No. 8-126, page 3 of Attachment 1. Please describe the Credit for Electric Utilities Rate Reduction, and explain why it is not included in the calculation of the West Virginia B&O Tax recognized for ratemaking purposes.	
SCC	18	261	-	APCO	5/23/2014	6/2/2014	☐	☐	Please provide all monthly West Virginia B&O tax assessments for the test period through March 31, 2014.	
SCC	18	262	-	APCO	5/23/2014	6/2/2014	☐	☐	Please provide the total gross receipts subject to the Ohio Commercial Activity Tax for each of the calendar years 2011-2013, and for the first quarter of 2014.	
SCC	18	263	-	APCO	5/23/2014	6/9/2014	☐	☐	Please refer to Staff interrogatory response No. 1-038, pages 2-4 of Attachment 1. Please reconcile the deferred FIT inputs to the general ledger.	
SCC	18	264	-	APCO	5/23/2014	6/4/2014	☐	☐	Please explain the purpose and reason for the $4,322,213 out of period adjustment to account 454.0 related to out of period pole attachment revenue that is shown on Schedule 39 of the Company's application.	
SCC	18	265	-	APCO	5/23/2014	6/11/2014	☐	☐	Please refer to account 925 -Injuries & Damages. Please explain the company's accounting for this account. Please explain if this account represents insurance premiums, reserve accruals for injuries or damages, or actual expenses or losses related to claims.	
SCC	18	266	-	APCO	5/23/2014	6/11/2014	☑	☐	Please refer to account 925- Injuries & Damages. To the extent this account represents insurance premiums; please provide a listing of the premium amounts, by insurance Company, for 2012 and 2013. To the extent this account represents reserve accruals, please provide a listing of the accruals, by month, for 2012 and 2013. To the extent this account represents actual revenues, expenses, losses, or gains related to claims, settlements, dividends, refunds, please provide these amounts, by category, by month, for 2012 and 2013.	Confidential attach. @ Response 2

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	18	267	-	APCO	5/23/2014	6/25/2014	☑	☐	Please provide a listing, for 2012 and 2013, of any injury and damages claims or settlements paid out, or otherwise incurred, by the Company. Please include a description of each claim or settlement listed, the amount of the claim or settlement, and the date each claim or settlement was paid.	Confidential doc. - also see resp. SCC18-266.
SCC	18	268	-	APCO	5/23/2014	6/9/2014	☐	☐	Please explain the purpose of account 184022- Putnam Coal Terminal Clearing. Please describe what this account is used for, what the monthly journal entries made to this account are for, and why it is appropriate to clear this account to 1510001 - Fuel Stock Coal.	6/26/14 Supp. Resp. @ Response 2
SCC	18	269	-	APCO	5/23/2014	6/9/2014	☐	☐	For 2012 and 2013, please provide a FERC account distribution of all expenses associated with the Putnam Coal Terminal, including but not limited to, depreciation, property taxes, insurance, and maintenance.	Ref. resp. SCC13-202.
SCC	19	270	-	APCO	5/28/2014	6/4/2014	☐	☐	Please refer to the Company's responses to Staff discovery request nos. 13-196 and 13-197. Response no. 13-196 states that APCo's propel iy records for the Clinch River generating station are not maintained by unit and do not allow for the segregation of book values by unit. Given this, how did APCo determine that the retirement of Unit 3, along with equipment at Units 1 and 2 related to the coal operations, would require a retirement on the books in the amount of $200,368,846, as derived from response no. 13-197? Please provide any studies or analyses leading to this determination.	
SCC	19	271	-	APCO	5/28/2014	6/4/2014	☐	☐	Please quantify the remaining net book value for the Clinch River assets estimated to be retired in 2015.	
SCC	19	272	-	APCO	5/28/2014	6/4/2014	☐	☐	Please provide any economic, engineering or other analyses which led to the estimated 2025 retirement year for depreciation purposes for the converted Clinch River Units 1 and 2.	
SCC	19	273	-	APCO	5/28/2014	6/4/2014	☐	☐	Please provide a brief description of the Company's accounting for major and non-major storms in West Virginia. What criteria does the Company use to classify a storm as major or non-major in West Virginia?	
SCC	19	274	-	APCO	5/28/2014	6/4/2014	☐	☐	Please provide total non-major storm costs for each of the years 2009, 2010, 2011, 2012, and 2013. Also identify the amount of internal labor included in each of those amounts.	See resp. SCC10-169, SCC1-6, SCC10-164 and OAG2-4
SCC	19	275	-	APCO	5/28/2014	6/13/2014	☐	☐	Please provide a reconciliation between the storm costs included in account 593 in the Company's response to Staff discovery request no. 1-6, Schedule 32, and Schedule 40 parts A and B.	
SCC	19	276	-	APCO	5/28/2014	6/5/2014	☐	☐	Refer to Schedule 30. Please provide a detailed description of the causes of the increases in AEPSC billings in accounts 5600, 5692, and 9210. Note whether any portion of the increases are expected to be non-recurring.	
SCC	19	277	-	APCO	5/28/2014	6/4/2014	☐	☐	Refer to Schedule 30, account 5860. Please describe the cause of the negative amount in this account. Describe in detail the changes in capitalization policy for line transformers and meter. Does the Company have any budgeted or expected levels for this account going forward?	
SCC	19	278	-	APCO	5/28/2014	6/4/2014	☐	☐	Refer to Schedule 30, account 9120. Please provide a detailed description of this account and the types of charges assigned to it. Were the charges booked during 2013 to this account not experienced in prior years, or were they booked to another account?	
SCC	19	279	-	APCO	5/28/2014	6/4/2014	☐	☐	Please provide, in Excel format, a payroll distribution, by month, for the years 2009, 2010, and 2011.	Attach. @ Response 2

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	19	280	-	APCO	5/28/2014	6/4/2014	☑	☐	Refer to the Company's response to Staff discovery request no. 13-191. Please identify employees working at Dresden, Amos, Glen Lyn, Kanawha, and Clinch River. For Glen Lyn, Kanawha, Clinch River, and Sporn employees, please detail any plans for the employees following the closing of the plants.	Confidential doc.
SCC	19	281	-	APCO	5/28/2014	6/4/2014	☐	☐	Does the Company have a policy governing how many hours the Company's part-time employees work in a year? Does the Company regularly hire temporary workers? How long does the Company anticipate its current temporary employee to remain with the Company?	
SCC	19	282	-	APCO	5/28/2014	6/4/2014	☐	☐	Please provide the AEP annual incentive compensation plan "Weighted Average Funding Score," "Average Operating Performance Score," and Modifier for each of the years 2012 and 2013.	7/17/14 corrected resp. @ Response 2
SCC	19	283	-	APCO	5/28/2014	6/13/2014	☐	☐	Please provide the target and actual annual incentive compensation payout amounts for each of the years 2012 and 2013. Also provide the actual award score for each component funding measure.	
SCC	19	284	-	APCO	5/28/2014	6/4/2014	☐	☐	Please provide a detailed explanation of how the Company developed its 2014 target annual incentive compensation amount.	
SCC	19	285	-	APCO	5/28/2014	6/5/2014	☐	☐	Please provide a detailed discussion of the Company's 2013 Strategic Initiative component of its annual incentive compensation plan. How was this factor developed-provide any documentation available concerning the choice and design of this factor? Discuss how the component was ultimately scored. Provide any quantitative analysis related to the final score as well as any other documentation related to the scoring of this factor.	
SCC	2	47	-	APCO	4/15/2014	4/22/2014	☐	☐	Reference Schedule 1 of Company Witness Vaughn's testimony. Provide this schedule as an executable excel spreadsheet with all formulas intact Provide all sources and worksheets supporting this schedule.	Attachment @ Response 2
SCC	2	48	-	APCO	4/15/2014	4/22/2014	☐	☐	For calendar year 2013, provide a bill frequency analysis by month for the Residential Service ("RS") class for the following usage levels: a. 0 kWh b. More than 0 kWh up to 250 kWh c. More than 250 kWh up to 500 kWh d. More than 500 kWh up to 1,000 kWh e. More than 1,000 kWh up to 1,152 kWh f. More than 1,152 kWh up to 1,500 kWh g. More than 1,500 kWh up to 2,000 kWh h. More than 2,000 kWh up to 2,500 kWh i More than 2,500 kWh up to 3,000 kWh j. Over 3,000 kWh	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	2	49	-	APCO	4/15/2014	4/22/2014	☐	☐	For calendar year 2013, provide a bill frequency analysis by month for the Sanctuary Worship Service ("SWS") class for the following usage levels: a. 0 kWh b. More than 0 kWh up to 250 kWh c. More than 250 kWh up to 500kWh d. More than 500 kWh up to 750 kWh e. More than 750 kWh up to l ,000 kWh f More than 1,000 kWh up to 1,500 kWh g. More than 1,500 kWh up to 2,000 kWh h. More than 2,000 kWh up to 2,290 kWh i. More than 2,290 kWh up to 3,000 kWh j, More than 3,000 kWh up to 4,000 kWh k More than 4,000 kWh up to 5,000 kWh l. Over 5,000 kWh	
SCC	2	50	-	APCO	4/15/2014	4/22/2014	☐	☐	For calendar year 2013, provide a bill frequency analysis by month for the Small General Service ("SGS") class for the following usage levels: a) 0 kWh b) More than 0 kWh up to 250 kWh c) More than 250 kWh up to 500kWh d) More than 500 kWh up to 750 kWh e) More than 750 kWh up to 816 kWh f) More than 816 kWh up to 1,000 kWh g) More than 1,000 kWh up to 1,500 kWh h) More than 1,500 kWh up to 2,000 kWh i) More than2,000 kWh up to 2,500 kWh j) More than 2,500 kWh up to 3,000 kWh k) More than 3,000 kWh up to 4,000 kWh 1) More than 4,000 kWh up to 5,000 kWh m) Over 5,000 kWh	
SCC	2	51	-	APCO	4/15/2014	4/22/2014	☐	☐	Please reference Schedules 1 and 2 of Company Witness Sebastian's testimony, Please provide these schedules as an executable Excel spreadsheet with all formulas intact Provide all sources and worksheets supporting these schedules.	Attachments @ Responses 2-3
SCC	20	286	-	APCO	5/29/2014	6/6/2014	☐	☐	Please provide a description of the following work orders, total charges to each work order, total amount that was ultimately billed or charged to APCo for each work order, a current status of the work order, and all invoices associated with each work order. Please show this information by month, by work order, from the work order inception to present: (a) G0001060 (b) SMCKINSE01 (c) G0001177 (d) SPWVSEC101 (e) SCULTRTR01	Objection - burdensome to provide all invoices listed, Attach. @ Response 2.
SCC	21	287	-	APCO	5/30/2014	6/6/2014	☐	☐	Please describe the types of convenience payments made under "Energy Delivery Activity" as categorized in the response to Staff Interrogatory No. 5-078, Attachment 2, for 2013. Explain why the amount grew significantly from the amount reported in 2012.	
SCC	21	288	-	APCO	5/30/2014	6/6/2014	☐	☐	Please refer to pages 28 and 29 of Rhoderick C. Griffin's testimony. Confirm that this calculation is a calculation of the impact of variability and not the impact of APCo earning a rate of return on these items.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	21	289	-	APCO	5/30/2014	6/6/2014	☐	☐	Please refer to the response to Staff Interrogatory No. 10-159. Elaborate on the anticipated impact on AEPSC billings due to the generating unit closings in 2015. Specifically quantify the anticipated impact on allocation factors 48, 49, 51, 57, 58, and 61 and on AEPSC billings to APCo as a result of these closings.	
SCC	21	290	-	APCO	5/30/2014	6/6/2014	☐	☐	Please provide the 2012, 2013, and 2014 to date general ledgers for AEPSC.	See CDs for very large files - Attachments 1-3
SCC	21	291	-	APCO	5/30/2014	6/6/2014	☐	☐	Please provide 2012, 2013, and 2014 to date income statements and balance sheets, by month, by general ledger account, for AEPSC. Provide the response in Microsoft Excel-compatible format.	Attachments @ Responses 2-7
SCC	21	292	-	APCO	5/30/2014	6/6/2014	☐	☐	Please provide a list of all work orders for joint-use assets recorded on APCo's books during the period of2007 through 2013, a description of each joint-use asset, a list of all affiliates that also use the joint-use asset, the original cost of the joint-use asset, the amount allocated to APCo, and the allocation factor used to distribute costs to APCo. Provide the response in Microsoft Excel-compatible format.	Attachments @ Responses 2-3
SCC	21	293	-	APCO	5/30/2014	6/6/2014	☐	☐	Please provide a schedule, by month, by general ledger account, of joint-use assets recorded on APCo's books, on a monthly and cumulative basis, during the period of 2007 through 2013. Provide the response in Microsoft Excel-compatible format.	Attachment @ Response 2
SCC	21	294	-	APCO	5/30/2014	6/6/2014	☐	☐	Please state whether there have ever been any impairments recorded of joint-use assets. Please provide details, including the amount, reason, and affected parties, for any such impairment.	
SCC	21	295	-	APCO	5/30/2014	6/6/2014	☐	☐	In accordance with Schedule 49 paragraph (a) please provide the required publicly available historical data through 2013 for SAIDI and SAIFI, both including and excluding major storms (or major events), for each RTO utility and each MACRUC or SEARUC utility with more than 500,000 customers.	
SCC	22	296	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 1-21. Please discuss the reasons APCo did not recognize any impairment on its books for Clinch River Unit 3, Kanawha River, Sporn and Glen Lyn Units 5 and 6.	
SCC	22	297	-	APCO	6/2/2014	6/9/2014	☐	☐	Please state the rationale for the proposal to depreciate the remaining book value of the Asset Retirement Obligation assets associated with facilities expected to be retired in 2015 over two years in adjustment DE-63.	
SCC	22	298	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 16-218. Please provide a copy of the affiliate agreement approved by the State Corporation Commission for the Little Broad Run Ash Disposal.	Attachments @ Responses 2-4
SCC	22	299	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 16-225. Please explain what caused the $4,351,863 revision to OPCo's share of Amos Unit 3's asset retirement obligation liability in 2013.	
SCC	22	300	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 16- 225. Please explain the nature and circumstances of the $1,24 7,167 settlement of liabilities recorded at OPCo's share of Amos Unit 3's asset retirement obligation liability in 2013.	Ref. resp. SCC22-299.
SCC	22	301	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 16-225. Please provide an analysis of the $30,311,454 balance of asset retirement obligation liabilities as shown in this response. In this analysis, indicate: a. The expected settlement cost of the liabilities. b. The expected settlement date of the liabilities. c. The discount rate used to present value the liabilities.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	22	302	-	APCO	6/2/2014	6/9/2014	☐	☐	In developing the proposed depreciation rates for Amos Unit 3, does the accumulated depreciation balance in the proposed depreciation study incorporate West Virginia's portion of the reserve deficiency associated with Amos Unit 3? If so, please quantify the reserve deficiency included in the depreciation study for Amos Unit 3.	Ref. resp. SCC15-216.
SCC	22	303	-	APCO	6/2/2014	6/9/2014	☐	☐	Please provide support, including any studies or engineering assessments, for the eight and eleven year proposed remaining lives for the SCR catalysts at the steam generation facilities.	
SCC	22	304	-	APCO	6/2/2014	6/9/2014	☐	☐	Please explain whether adjustment AD-97 only adjusts accumulated depreciation through December 2012, and if so, please explain why.	
SCC	22	305	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 16- 226, Attachment 1. Please explain why Land Rights are not included on this schedule.	
SCC	22	306	-	APCO	6/2/2014	6/11/2014	☐	☐	Please refer to the Company's response to Staff Request No. 5-100. Please provide the same information from October 2006 through December 2013 and split the amounts between Generation Plant, Distribution Plant and General Plant.	
SCC	22	307	-	APCO	6/2/2014	6/11/2014	☐	☐	Please reconcile the $159,562,392 depreciation per books as shown in adjustment DE-61.	
SCC	22	308	-	APCO	6/2/2014	6/11/2014	☐	☐	Please refer to the Company's response to Staff Request No. 17-252. Please provide the list of invoices, separated by the Company's Cost of Service for Account 923 (see Schedule 40A, Section I, page 9 lines 578 through 580 and Schedule 40A, Section II, page 9, lines 597 through 599).	
SCC	22	309	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 17-248. Please provide a Chart of Accounts that includes the description and purpose of each account.	Attachment @ Response 2.
SCC	22	310	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 17-249. Please state why the amounts shown on Attachment 1 do not tie to expense amounts in account 9302000 for the respective months shown.	
SCC	22	311	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 17-249. Please provide a list of all invoices which support the expense amounts for account 9302000 for 2012 and 2013. Please provide the information in Excel format.	Attachment @ response 2.
SCC	22	312	-	APCO	6/2/2014	6/9/2014	☐	☐	Please refer to the Company's response to Staff Request No. 17-249. Please provide the invoices for the following: a. Edison Electric Institute- DUES201206D b. Virginia Manufacturers Assn- 58830 c. Roanoke Regional Chamber of Commerce- 58838 d. Huntington Regional Chamber- 58861 e. Polymer Alliance Zone- 58863 f. West Virginia Manufacturers Association- 58864 g. West Virginia Chamber of Commerce- 58865 h. Utilities Telecommunications & Energy - 58949 i. Virginia Mining Assn- 58961 j. Virginia Free- 63288 k. National Hydropower Association- 63271 l. Tomblin Gubernatorial Committee- TGC1 m. Edison Electric Institute- DUES201306	
SCC	22	313	-	APCO	6/2/2014	6/9/2014	☐	☐	Please see Attachment A and Attachment B to this interrogatory, which were derived from the Company response to Staff Set No. 5-79. For each line item listed, please provide the total amount that was ultimately charged or otherwise allocated to APCo. For any line item that had an amount charged or otherwise allocated to APCo, please provide a copy of the invoice.	REQUEST ATTACHMENT @ Response 1. 6/9/14 Resp. & Attachments @ Responses 2-6.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	23	314	-	APCO	6/5/2014	6/12/2014	☐	☐	Please provide supporting calculations for the line "Allocate GSU Transmission to Production" in the amount of($1,504) in adjustment DE-61 and in the amount of $7,393 in adjustment DE-62.	
SCC	23	315	-	APCO	6/5/2014	6/12/2014	☐	☐	Please explain how operating costs other than depreciation expense (i.e. property taxes, maintenance expense, etc.) related to Generation Step-Up Transformers are functionalized in the cost of service study. If special treatment is afforded these items in the cost of service study, please identify specifically where.	
SCC	23	316	-	APCO	6/5/2014	6/12/2014	☐	☐	Please explain how Accumulated Deferred Income Taxes related to Generation Step-Up Transformers are functionalized in the cost of service study. If special treatment is afforded in the cost of service study, please identify specifically where.	
SCC	23	317	-	APCO	6/5/2014	6/12/2014	☐	☐	Please refer to the Company's response to Staff Request No. 1-039. Please provide all attachments in Microsoft Excel format with all formulas intact.	See resp. OAG3-69, Attachments 1-12
SCC	23	318	-	APCO	6/5/2014	6/12/2014	☐	☐	Please refer to Schedule 29, Adjustment OT-77. Please provide support for the per book and rate year amounts.	
SCC	23	319	-	APCO	6/5/2014	6/12/2014	☐	☐	Please refer to the Company's response to Staff Request No. 18-261, Attachment 1. Does this schedule include the revitalization credit early retirements recapture? If not, please provide this schedule with the recapture.	
SCC	24	320	-	APCO	6/9/2014	6/13/2014	☐	☐	Does the Company have contingent implementation plans for the proposed Residential Low Income Program if Community Housing Partners does not administer the program as expected? If so, please describe these plans and identify any prospective organizations that might be selected by the Company to implement/administer the program.	
SCC	24	321	-	APCO	6/9/2014	6/13/2014	☐	☐	How will the Company determine whether a given customer considered for participation in the proposed Residential Low Income Program meets the Company's stated criteria as an "eligible" low income customer?	
SCC	24	322	-	APCO	6/9/2014	6/13/2014	☐	☐	Please specify the organizations, entities, institutions, etc. that the Company has identified as prospective third-party implementation contractors for the distribution of CFLs to area Food Banks. In addition, please describe how this contractor will be selected.	
SCC	24	323	-	APCO	6/9/2014	6/13/2014	☐	☐	How will the Company determine the number and/or proportion of the CFLs that are distributed through area Food Banks are, in fact, given to customers of Appalachian Power Company?	
SCC	24	324	-	APCO	6/9/2014	6/13/2014	☐	☐	How does the Company plan to verify the installation and the resultant energy savings of compact fluorescent bulbs that are distributed through area food pantries?	
SCC	24	325	-	APCO	6/9/2014	6/13/2014	☐	☐	Please elaborate on the statement in the pre-filed direct testimony of Company witness James D. Fawcett, on Schedule 1, page 2, that "Residential Low Income Program funding, to the extent possible, will supplement the existing W AP funding during the weatherization of the homes." For example, will the proposed Residential Low Income Program provide funding for measures not included in existing W AP weatherization programs, or will such funding be combined with funding from W AP weatherization programs to provide general weatherization or other energy efficiency measures to selected customers?	
SCC	24	326	-	APCO	6/9/2014	6/13/2014	☐	☐	Please provide a copy of the RFP issued, or the proposed RFP to be issued, to potential implementation contractors for the proposed Residential Direct Load Control Program.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	24	327	-	APCO	6/9/2014	6/13/2014	☐	☐	Please specify the number of total load management events (emergency and nonemergency) that may be called under the Residential Direct Load Control Program during a calendar year.	
SCC	25	328	-	APCO	6/10/2014	6/17/2014	☐	☐	Please provide budgeted and actual merit increase percentages for each of the years 2009-2013.	
SCC	25	329	-	APCO	6/10/2014	6/17/2014	☐	☐	Please provide the effective dates of the Company's 2014 and 2015 merit increases.	
SCC	25	330	-	APCO	6/10/2014	6/17/2014	☐	☐	Please provide a detailed description of the Company's Long-Term Incentive Plan in place for 2014. Include copies of any manuals or other explanatory documentation necessary to understand the plan workings as currently in effect.	
SCC	25	331	-	APCO	6/10/2014	6/17/2014	☐	☐	Please provide a detailed description of any differences between the Company's Long-Term Incentive Plan as currently in effect and the 2012 or 2013 LTIPs.	See resp. SCC13-195
SCC	25	332	-	APCO	6/10/2014	6/17/2014	☐	☐	Refer to the Company's response to Staff Interrogatory No. 13-190. Please explain why the number of employees participating differs between the Claims section and the Employee Contributions section.	
SCC	25	333	-	APCO	6/10/2014	6/17/2014	☐	☐	Refer to the Company's responses to Staff interrogatory Nos. 13-188 and 13-190. Do the participating employee counts include Dresden employees? If so, please provide the number of participating employees excluding Dresden employees.	
SCC	25	334	-	APCO	6/10/2014	6/17/2014	☐	☐	Please provide 2013 base payroll, excluding overtime, incentive compensation, billings to APCo, and Dresden payroll.	
SCC	25	335	-	APCO	6/10/2014	6/17/2014	☐	☐	Reference Company Witness Vaughn's Direct Testimony, page 23, lines 10-17. Please provide the calculation of the 3% increase in the total bill referenced on line 14. Provide this in the form of an executable excel spreadsheet with all formulas intact.	See rsep. SDI2-13.
SCC	25	336	-	APCO	6/10/2014	6/17/2014	☐	☐	If the customer currently served on the existing ATOD schedule was instead served on the existing LPS schedule, please indicate how this would affect this customer's bill on a going forward basis. Provide this in percentage terms as well as total annual revenues collected.	
SCC	25	337	-	APCO	6/10/2014	6/17/2014	☐	☐	Assume that the Basic Service Charge for the RS, SWS, and SGS schedules are each increased $2.00. Please provide the corresponding Distribution Energy Charge for each class that would maintain revenue neutrality for each of these rate classes.	
SCC	26	338	-	APCO	6/11/2014	6/19/2014	☐	☐	Please refer to pages 11 through 12 of witness Basta's direct testimony. Explain what is intended by the statement that "the potential deferral of cost should similarly not be constrained to earnings anywhere within the range of authorized Return on Equity." Provide clear examples of the Company's proposed treatment of regulatory asset deferrals and write-offs in the event of earnings test returns on equity below, within, and above the plus/minus 70 basis point band.	
SCC	26	339	-	APCO	6/11/2014	6/19/2014	☐	☐	Please provide a list of out-of-period book entries recorded in 2012 that relate to 2011 and which exceed one million dollars.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	26	340	-	APCO	6/11/2014	6/19/2014	☑	☐	Please refer to the confidential Attachment 1 to the Company's response to the Office of the Attorney General's Request No. 07-150. Explain why [BEGIN CONFIDENTIAL] [redacted] [END CONFIDENTIAL],	CONFIDENTIAL INFO. IN REQUEST & Response.
SCC	26	341	-	APCO	6/11/2014	6/19/2014	☐	☐	Please refer to the Company's response to Staff Request No. 20-286. Please state if the Company anticipates having any billings related to these work orders in 2015. If so, please estimate the amounts for each work order that the Company anticipates in 2015 and the amount that would ultimately be billed or charged to APCo for the 2015 amounts related to those work orders.	Also see resp. SCC26-342.
SCC	26	342	-	APCO	6/11/2014	6/19/2014	☐	☐	Please refer to the Company's response to Staff Request No. 20-286. Please state if APCo Virginia Jurisdictional customers were allocated any of work order SPWVSEC101 in Schedule 40.	
SCC	26	343	-	APCO	6/11/2014	6/19/2014	☐	☐	Please provide a listing of APCo's accounts payable transactions for 2012 and 2013, by month, in Excel format.	See CD for 2 huge zipped files.
SCC	26	344	-	APCO	6/11/2014	6/19/2014	☐	☐	Please provide a listing, in Excel format, of all charitable contributions for 2011, 2012, and 2013 which support the Total APCo Per Books amounts shown in Adjustment CC-85. Please include the date of payment, voucher or invoice number, organization paid, and dollar amount.	Attach. @ Response 2
SCC	26	345	-	APCO	6/11/2014	6/19/2014	☐	☐	Please refer to the Company's response to Staff Request No. 22-311. Please provide the invoices for the following: • Ceati International Inc. - 61941 • Ceati International Inc. - 61942 • Virginia Chamber of Commerce - 58833 • West Virginia Coal Alliance - 64977 • Virginia Alternative and Renewable Energy - 62896 • Virginia Coalition on Energy and Environment - 63062 • Ceati International Inc. - 67575 • ' Ceati International Inc. - 67574 • Eastern Coal Council- 64432 • Lynch's Landing Inc.- 65078 • Virginia Chamber of Commerce - 64412 • Charleston Area Alliance - 6 513 5 • Virginia Chamber of Commerce - 64678 • West Virginia Roundtable Inc.- 66079 • Southeastern Electric Exchange - 2900 • Southeastern Electric Exchange - 3100 • West Virginia Chamber of Commerce- 67048 • National Hydroelectric Association- 67542 • West Virginia Business- 58860	
SCC	27	346	-	APCO	6/12/2014	6/19/2014	☐	☐	Refer to the Company's supplemental response to Staff Interrogatory No. 10-153. For line no. 649 Distribution Depreciation Expenses, please provide a more expansive narrative description of how the Company is now able to directly assign distribution function depreciation expense by state. Exactly how is this accomplished? Additionally, please describe the process of arriving at the directly assigned value of$60,835,221 shown on line 649 of Schedule 40b.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	27	347	-	APCO	6/12/2014	6/19/2014	☐	☐	Refer to page 14, line 21, through 15, line 1, of the prefiled direct testimony of Company witness Wright: (a) Identify the reliability indices data that the Company evaluated before concluding that "there is insufficient publicly-available data to create a sufficient benchmark group for a valid comparison." (b) Provide all 2013 reliability indices data that the Company evaluated before concluding that "there is insufficient publicly-available data to create a sufficient benchmark group for a valid comparison."	
SCC	28	348	-	APCO	6/13/2014	6/20/2014	☑	☐	Please refer to page 57 of the Company's June 5, 2014 Supplemental Confidential Attachment 1 to Staff interrogatory No. 01-004. Provide a detailed explanation of the [BEGIN CONFIDENTIAL] [redacted] [END CONFIDENTIAL].	Confidential info. in request. Response is confidential.
SCC	28	349	-	APCO	6/13/2014	6/20/2014	☑	☐	Please refer to page 32 of the Company's June 5, 2014 Supplemental Confidential Attachment 2 to Staff interrogatory No. 01-004. Provide a detailed explanation of the [BEGIN CONFIDENTIAL] [redacted] [END CONFIDENTIAL].	Confidential info. in request. Response is confidential.
SCC	28	350	-	APCO	6/13/2014	6/20/2014	☐	☐	Please provide support and calculations for the $50.5,000 Est. 2014/Rate Yr. Level amount shown in the Schedule 29 workpapers for Adjustment OT-76 to property taxes on capital leases. Provide the response in Microsoft Excel-compatible format.	Attach. @ Response 2.
SCC	28	351	-	APCO	6/13/2014	6/20/2014	☐	☐	Please provide the documentation and sources supporting the "Annual Energy Savings (kWh)" assumptions contained within the "measure impacts" worksheet of the spreadsheet provided in the Company's response to Staff interrogatory No. 10-158 (Revised). Additionally, with respect to the "Annual Energy Saving (kWh)" for the "Residential Load Control Switch" that is listed on the "measure impacts" worksheet, please include any available technical or engineering analysis supporting the assumed "Annual Energy Saving (kWh)" of four (4) kWh.	
SCC	28	352	-	APCO	6/13/2014	6/20/2014	☐	☐	Please provide documentation and/or sources supporting the "Measure Unit Cost ($)" assumptions contained within the "measure impacts" worksheet of the spreadsheet provided in the Company's response to Staff interrogatory No. 10-158 (Revised).	
SCC	28	353	-	APCO	6/13/2014	6/20/2014	☐	☐	Please refer to the "RLIWP" worksheet of the spreadsheet provided in the Company's response to Staff Interrogatory No, I 0- 158 (Revised). Please describe how the Company determined the "Quantity" assumptions for each of the measures listed within the worksheet Additionally, please provide any documentation necessary to support the Company's assumptions.	
SCC	28	354	-	APCO	6/13/2014	6/20/2014	☐	☐	Please refer to the "RDLCP" worksheet of the spreadsheet provided in the Company's response to Staff interrogatory No. 10-158 (Revised). Please describe how the Company determined the annual "Quantity" assumptions for the Residential Load Control Switch. Please provide any documentation necessary to support the Company's assumptions.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	28	355	-	APCO	6/13/2014	6/20/2014	☐	☐	Please refer to the "RLIWP" worksheet of the spreadsheet provided in the Company's response to Staff interrogatory No, 10-158 (Revised.) Further, refer to cells S46, S47, and S48 of this worksheet. Note that the amount in cell S46 equals the combined Agency Program Cost and Food Bank Distribution amounts listed on Schedule 1, page 5, of Company witness Fawcett's prefiled direct testimony. Please describe the intended purpose of the "Additional Incentives" that are listed in cell S48.	
SCC	28	356	-	APCO	6/13/2014	6/20/2014	☐	☐	Please refer to the following measures listed within the "RLIWP" worksheet of the spreadsheet provided in the Company's response to Staff Interrogatory No, 10-158 (Revised): Electric Upgrade; Electric Furnace Repair; Electric Furnace Replacement; Duct System Replacement; Electric Water Heater min 0,95 eff; Knob & Tube Wire Replacement Please explain why there are there are no Unit Energy Savings (kWh) attributed to these measures, If increases to Unit Energy usage/consumption can be expected to result from the implementation of any of the listed measures, please provide the expected usage/consumption increases that can be attributed to each of the listed measures.	
SCC	29	357	-	APCO	6/16/2014	6/23/2014	☐	☐	Please state whether the EPA's final rule for Cooling Water Intake Structures at Existing Facilities under section 316(b) of the Clean Water Act is anticipated to require capital expenditures at Mountaineer, Amos, Ceredo, Dresden, and/or Clinch River (post-conversion). If so, quantify these expenditures by plant and by year.	
SCC	29	358	-	APCO	6/16/2014	6/23/2014	☐	☐	Please state whether the EPA's final rule for Cooling Water Intake Structures at Existing Facilities under section 316(b) of the Clean Water Act is anticipated to affect any of the Company's currently planned generation unit retirement dates.	
SCC	29	359	-	APCO	6/16/2014	6/23/2014	☐	☐	Please state whether the EPA's Clean Power Plan Proposed Rule is anticipated to require capital expenditures at Mountaineer, Amos, Ceredo, Dresden, and/or Clinch River (post-conversion). If so, quantify these expenditures by plant and by year.	
SCC	29	360	-	APCO	6/16/2014	6/23/2014	☐	☐	Please state whether the EPA's Clean Power Plan Proposed Rule is anticipated to affect any of the Company's currently planned generation unit retirement dates.	Ref. resp. SCC29-359.
SCC	29	361	-	APCO	6/16/2014	6/23/2014	☐	☐	Please provide a narrative description of any AEP employee stock option plans effective in 2012, 2013 and/or 2014.	
SCC	29	362	-	APCO	6/16/2014	6/23/2014	☐	☐	Please state whether APCo and/or AEPSC recorded any compensation expense related to employee stock options pursuant to FASB ASC Topic 718 (formerly SFAS 123) in 2012, 2013 and/or 2014 to date. If so, provide a schedule of such expense recorded on APCo's books, by month, by general ledger account, for that period.	See resp. SCC29-361.
SCC	29	363	-	APCO	6/16/2014	6/23/2014	☐	☐	Please reconcile the $877,879 of 'Total VA Rate Case Incremental Expense Test Year 2013' shown on Company adjustment AG-47 to the following lines of Schedule 40B, page 9: a) line 599, '923-Rate Case Exp Direct Assigned', $772,947 b) line 613, '928-Regulatory Commission Expense Allocated', $755,373 c) line 614, '928-Rate Case Expense Direct Assigned VA', $31,691	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	29	364	-	APCO	6/16/2014	6/23/2014	☑	☐	Please see Attachment A and Attachment B to this interrogatory, which represent a subset of invoices that were allocated to Virginia for account 9230001, Outside Services, and which was derived from the Company response to Staff 22-308, Attachment 1. Please provide copies of all invoices shown on Attachment A and Attachment B.	Request Attachment A and B @ Response 1. Objection - attorney client, work product; voluminous, confidential – redacted invoices are available for review. 7/11/14 Supp. Resp. @ Response 3 - See CD for 2 large zipped attachments - attachments are confidential.
SCC	3	52	-	APCO	4/16/2014	4/23/2014	☐	☐	Please provide a list of all the types of taxable items that are included in APCo's sales and use tax surcharge, For each type of item please provide a written description of how the item is used "directly in rendition of electric service" and indicate whether the related sales tax was previously exempt prior to the repeal of the sales and use tax exemption in 2004.	Attachment @ Response 2, also ref. resp. SCC3-53 & SCC3-56.
SCC	3	53	-	APCO	4/16/2014	4/23/2014	☐	☐	Please provide a written description of the method APCo uses to track and identify the incremental sales and use tax eligible for recovery through the sales and use tax surcharge.	
SCC	3	54	-	APCO	4/16/2014	4/23/2014	☐	☐	Please provide the amount of recoverable sales and use tax expensed and the amount of sales and use tax collected from customers through the surcharge for 2012 and 2013 by month. Please include source documents supporting any electronic schedule provided in this response whenever possible.	
SCC	3	55	-	APCO	4/16/2014	4/23/2014	☐	☐	Please provide documents and work papers that identify where sales and use tax included in the surcharge is removed from the cost of service.	Attach. @ Response 2
SCC	3	56	-	APCO	4/16/2014	4/23/2014	☐	☐	Please provide an example using T-accounts that illustrates how APCo accounts for its sales and use tax surcharge deferral.	
SCC	3	57	-	APCO	4/16/2014	4/23/2014	☐	☐	Please refer to Adjustment WC-93. Please provide a written explanation and supporting work papers for the methodology used to derive the Lead/Lag days used in APCo's Lead/Lag Study.	6/2/14 supp. Resp. @ Response 2 - see CD for 36 files
SCC	3	58	-	APCO	4/16/2014	4/23/2014	☐	☐	Please refer to Adjustment WC-93. Please provide a written explanation detailing why a 356-day assumption was used to calculate the average daily amount shown in Col. (4).	
SCC	3	59	-	APCO	4/16/2014	4/23/2014	☐	☐	Please refer to Adjustments WC-90 and WC-91. Please provide a written explanation and a calculation of the how the "Desired Inventory Levels" of 991,551 and 316,225 were imputed. In addition, please provide a written explanation of why the average daily burn has increased from 35 days used in PUE-2011-00037 to a 49 and 58 average daily burn in the current Biennial review.	
SCC	3	60	-	APCO	4/16/2014	4/23/2014	☐	☐	Please refer to the Schedule 28 list of balance sheet accounts. For each balance sheet account listed please provide a written explanation detailing APCo's reasons for its inclusion in its respective location or the reason that any item was excluded from the APCo's Cost of Service and/or Lead/Lag study.	
SCC	3	61	-	APCO	4/16/2014	4/23/2014	☐	☐	Please provide a listing of all Plant Held for Future Use as of December 31, 2013. Please provide a description of each item, as well as the date acquired and the date the item is expected to go into service.	
SCC	3	62	-	APCO	4/16/2014	4/23/2014	☐	☐	Please refer to Schedule 1 of Company Witness Fawcett's testimony. For the detailed cost data shown on pages 5 and 9, please provide all supporting data and calculations used to determine the costs.	
SCC	3	63	-	APCO	4/16/2014	4/23/2014	☐	☐	Please refer to Schedule l of Company Witness Fawcett's testimony. For the detailed cost data shown on pages 5 and 9, please separate the cost data, by program by year, for internal APCo costs, AEPSC costs, and external vendor costs.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	3	64	-	APCO	4/16/2014	4/23/2014	☐	☐	Please provide a list of all currently approved APCo West Virginia energy efficiency ("EE") or demand response ("DR") programs. For all APCo West Virginia EE or DR programs, please provide a FERC account distribution, by program, by month, for calendar years 2012 and 2013. Please separately identify any internal APCo or AEPSC costs.	
SCC	3	65	-	APCO	4/16/2014	4/23/2014	☐	☐	Please refer to Schedule 1 of Company Witness Fawcett's testimony. For the detailed cost data shown on pages 5 and 9, please state which of the cost data shown will be expensed and which will be capitalized. For any capitalized amounts, please provide a FERC account distribution.	
SCC	3	66	-	APCO	4/16/2014	4/23/2014	☐	☐	For the proposed EE/DR programs, please state how the Company will track common costs, and how the costs will be allocated to each program.	
SCC	3	67	-	APCO	4/16/2014	4/23/2014	☐	☐	For the proposed EE/DR programs, please state if the estimated energy savings were included in the Company's forecast of rate year usage in Adjustment RR-4.	
SCC	3	68	-	APCO	4/16/2014	4/23/2014	☐	☐	Please refer to the EE/DR program costs adjustment (AG-38). Please explain why none of the costs of the proposed EE or DR programs should be assigned to non-jurisdictional customers.	
SCC	30	365	-	APCO	6/19/2014	6/26/2014	☐	☐	Please refer to the Company's response to Staff discovery request No. 26-344. Please reconcile the total charitable contribution amounts, $2,267,775.54 for 2010, $2,918,264.30 for 2011, $2,567,671.62 for 2012, and $1,700,779.16 for 2013, as shown in Attachment 1 to the Total APCo Per Books amounts for 2010-2013 for the workpaper that pertains to Adjustment CC-85.	
SCC	30	365	-	APCO	6/19/2014	6/26/2014	☐	☐	Please refer to the Company's response to Staff discovery request No. 26-344. Please reconcile the total charitable contribution amounts, $2,267,775.54 for 2010, $2,918,264.30 for 2011, $2,567,671.62 for 2012, and $1,700,779.16 for 2013, as shown in Attachment 1 to the Total APCo Per Books amounts for 2010-2013 for the workpaper that pertains to Adjustment CC-85.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	30	366	-	APCO	6/19/2014	6/26/2014	☐	☐	Please refer to pages 10 and 11 of the March 4, 2014 APCo and Wheeling Power Company petition, docketed as West Virginia Public Service Commission Case No. 14-0546-EPC, which states, in part, as follows: The principal impediment to a speedy conclusion of the Merger, however, is substantially the same set of circumstances that the Companies discussed in their briefs in the then-consolidated Asset Transfer and Merger Cases and that the Commission discussed in its December 13, 2013 Order, namely reconciling the decisions of this Commission with those of the VSCC. Any new or revised capacity plan for WPCo, including the Updated Plan, will affect significantly WPCo's operations. With such changes to the status quo, APCo concludes that it could not rely on the VSCC's approval of the Merger in its July 31, 2013 Order, the end result of which would be a surviving APCo that would own (post-merger) the very Mitchell Asset that the VSCC declined to approve being transferred to APCo. At the very least, APCo concludes that it would need to present to the VSCC the changed circumstances involved in the Merger once WPCo's power supply plan has been determined. Accordingly, the Companies suggest that the Merger will need to await final regulatory approval by all the relevant 4 regulatory bodies after the approval of a power supply plan for WPCo, before it can be consummated. (a) Does this statement continue to reflect the position of APCo? If not, identify which portions of this statement no longer reflect the Company's position and explain the Company's current position on the matters addressed in those portions. (b) Does APCo's filing in Case No. 14-0546-E-PC make any proposals that, if approved by the West Virginia Public Service Commission, would result in any increased allocation of costs to APCo's Virginia jurisdiction? If so, identify all such proposals and, for each such proposal, discuss the manner in which it would result in an increased allocation of costs to APCo's Virginia jurisdiction. (c) Explain the manner in which APCo would present to the Commission the changed circumstances involved in a Wheeling-APCo merger if Wheeling's power supply plan changes from the status quo to the power supply plan proposed in Case No. 14-0546-E-PC.	
SCC	30	367	-	APCO	6/19/2014	6/26/2014	☐	☐	Refer to page 6 of the Supplemental Confidential Attachment 4 provided in response to Staff discovery request no. 1-4. Please provide the documents referenced in the section of this page contained below the two lines with bolded text.	
SCC	31	368	-	APCO	6/23/2014	6/30/214	☐	☐	Reference the Company's proposal to extend the vegetation management pilot program through 2016. a. How many additional circuits would be included in the pilot program if it is extended through 2016 as the Company proposes? b. How would these additional circuits be selected; how would the selection methodology differ from that used to select the initial group of 30 pilot circuits? c. How might the additional circuits differ from the initial group of 30? d. How would including these additional pilot circuits improve the quality of the data that is to be gathered from the pilot program? e. How would the additional pilot circuits help the Commission in making a future decision to approve a system-wide cycle-based vegetation management program?	
SCC	31	369	-	APCO	6/23/2014	6/30/2014	☐	☐	The Company has asserted that the rights-of-way for the original 30 circuits in the pilot program will be cleared from edge-to-edge by the end of2015. However, Company witness Wright states in his pre-filed testimony that it is expected that is will be necessary to revisit some of the original pilot circuits during 2016 to perform re-trimming and additional vegetation management activities. Why would this additional work be necessary? It is the Staffs understanding that the pilot trimming work was intended to prepare the circuits for four-year cycle vegetation management.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	31	370	-	APCO	6/23/2014	6/30/2014	☐	☐	What is the total vegetation management expenditure (pilot and non-pilot circuits) for 2013? Figure 7 in Mr. Wright's testimony indicates that it is $42,693,962 while Requirement (f) Attachment 1 of the annual report filed March 31,2014 for Case No. 4 PUE-2012-00069 indicates that it is $33,613,147. Please explain the difference between these two numbers.	
SCC	31	371	-	APCO	6/23/2014	6/30/2014	☐	☐	How much additional funding is the Company requesting for 20 16 to fund the one-year extension of the pilot program? How does the Company anticipate these funds will be allocated between Capital and O&M?	
SCC	31	372	-	APCO	6/23/2014	6/30/214	☐	☐	How will the Company record for accounting purposes the additional expenditures associated with the one-year extension of the pilot program?	Refer to resp. SCC31-374.
SCC	31	373	-	APCO	6/23/2014	6/30/214	☐	☐	Is the Company seeking approval to defer the O&M expenses for the 2016 pilot expenditures?	
SCC	31	374	-	APCO	6/23/2014	6/30/214	☐	☐	Provide an FERC account distribution of the anticipated costs related to the proposed extension of the pilot program.	Refer to resp. SCC31-371.
SCC	31	375	-	APCO	6/23/2014	6/30/214	☐	☐	In his pre-filed testimony, Mr. Wright states that, if the pilot vegetation management activity does not extend through 2016, but stops at the end of 2015, as currently planned, the one-year gap of 2016 would create a disconnect with APCo's coordination with its tree-trimming contractors. If the requested one-year pilot extension isn't granted by the Commission, describe the incremental ramifications/costs associated with ending the pilot program and then restarting it at a later date versus continuing it through 2016. Describe the start-up costs associated with a restart of the pilot work following a one-year break.	
SCC	31	376	-	APCO	6/23/2014	6/30/2014	☐	☐	In what year does the Company expect to have sufficient data to be able to quantity the benefits of system-wide four-year-cycle vegetation management for the purpose of informing the Commission's decision regarding authorizing the Company to implement system-wide cycle-based trimming? Please provide the reasoning behind your answer. What is the Company's plan for continued vegetation management of the 30 pilot circuits beyond the 5 completion of the tree-trimming/right-of-way clearing activities scheduled to be completed by the end of 2015?	
SCC	31	377	-	APCO	6/23/2014	6/30/2014	☐	☐	Please refer to the Company's response to Staff Intenogatory No. 23-318, Attachment 1. Please reconcile the per book amounts to the general ledger, identifying all FERC accounts.	
SCC	31	378	-	APCO	6/23/2014	6/30/2014	☐	☐	Please refer to Schedule 29, Adjustment OT-78. Please reconcile the per book amounts to the general ledger, identifying all FERC accounts.	
SCC	31	379	-	APCO	6/23/2014	6/30/2014	☐	☐	Please provide a narrative describing the Company's accounting for franchise taxes.	
SCC	32	380	-	APCO	6/24/2014	7/1/2014	☐	☐	Refer to Adjustment AG-47. Please update column 1 "Total VA Rate Case Incremental Expense Test Year 2013" to include incremental costs incurred in 2014 to date. Also provide a list of invoices supporting those amounts.	See SCC32-380 Attachment 1 Column B and Attach. 2 @ Response 1.
SCC	32	381	-	APCO	6/24/2014	7/1/2014	☐	☐	Refer to Adjustment AG-47, column 2. Please provide updated estimated rate year incremental VA regulatory case expense amounts, by case type.	
SCC	32	382	-	APCO	6/24/2014	7/1/2014	☑	☐	Please provide a list of employees transferring from the Kanawha River, Sporn, and Glen Lyn generating stations to other positions within AEP from January 1, 2014, through the close of the plants in 2015. Include the employee's position title and salary as of March 31, 2014, and the company and plant or function to which he is being transferred.	Confidential doc.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	32	383	-	APCO	6/24/2014	7/11/2014	☐	☐	Please provide total non-major outage event costs, by general ledger account, for each of the years 2009-2013, separated into labor and non-labor costs.	
SCC	32	384	-	APCO	6/24/2014	7/1/2014	☐	☐	Refer to Schedule 32. For each major storm event in the years 2012 and 2013, provide the length of restoration efforts in hours. Indicate whether outside assistance was required.	
SCC	32	385	-	APCO	6/24/2014	7/17/2014	☐	☐	Please provide a brief description of each performance measure included in the 2012 and 2013 APCo annual incentive plan. Indicate the weight of each measure as a percentage of the total plan. Discuss how each measure was scored.	
SCC	32	386	-	APCO	6/24/2014	7/1/2014	☐	☐	Please provide incentive compensation expense booked during 2012 and 2013, by month, by account.	
SCC	32	387	-	APCO	6/24/2014	7/16/2014	☐	☐	Please provide the APCo Annual Incentive Compensation Plan Weighted Average Funding Score for each of the years 2012 and 2013.	7/31/14 Supp. Resp. @ Response 2.
SCC	32	388	-	APCO	6/24/2014	7/16/2014	☐	☐	Refer to Adjustment AG-49. Please provide supporting documentation for the Company's projected Restricted Stock Unit Incentive Plan. Why are expected costs so much larger than test period costs?	
SCC	32	389	-	APCO	6/24/2014	7/1/2014	☐	☐	Please provide a description of how Propetiy Tax Expense is functionalized in regards to the functional ledgers and compare that to how Property Tax Expense is functionalized in Schedule 40. Include a discussion of the relative merits of each functionalization approach.	
SCC	32	390	-	APCO	6/24/2014	7/1/2014	☐	☐	Please provide, for both 2012 and 2013, the amount of Propety Tax Expense that is attributable to carbon capture and sequestration equipment at Mountaineer, by general ledger account.	
SCC	32	391	-	APCO	6/24/2014	7/1/2014	☐	☐	Please provide the Cost of Removal Reserve amounts for 12-31-2013 as recorded in the functional ledgers.	
SCC	32	392	-	APCO	6/24/2014	7/11/2014	☐	☐	Refer to the Company's Response to OAG Interrogatory No. 3-049. Please provide a written explanation detailing the accounting guidance on which APCo bases its accounting treatment of recording the base of the coal pile to utility plant in service.	
SCC	32	393	-	APCO	6/24/2014	7/11/2014	☐	☐	Refer to the Company's Response to OAG Interrogatory No. 3-049. Please indicate when APCo began recording the base of the coal pile to utility plant in service.	
SCC	32	394	-	APCO	6/24/2014	7/11/2014	☐	☐	Refer to the Company's Response to OAG Interrogatory No. 3-049. Please provide the amount of base coal pile plant recorded in the 300-Level FERC plant accounts, by plant, tons, and dollars.	
SCC	32	395	-	APCO	6/24/2014	7/11/2014	☐	☐	Refer to the Company's Response to OAG Interrogatory No. 3-049. Please provide a written explanation and an example using T-Accounts and Journal Entries detailing how depreciation expense on the base of the coal pile is treated. In addition, please be sure to indicate whether this depreciation expense is recovered in APCo's base rates, fuel factor, or a rate adjustment clause.	See resp. SC C32-394.
SCC	32	396	-	APCO	6/24/2014	7/11/2014	☐	☐	Refer to the Company's Responses to OAG Interrogatory No. 3-049 and Staff Interrogatory No. 03-059. Please provide a description of how the coal pile base recorded in utility plant in service is taken into account when the AEPSC Fuel Supply Task Force determines the target coal inventory level.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	32	397	-	APCO	6/24/2014	7/11/2014	☐	☐	Refer to the Company's Response to OAG Interrogatory No. 3-049. Please provide a description of how the coal pile base recorded in utility plant in service is taken into account when evaluating and booking coal pile survey adjustments.	
SCC	33	398	-	APCO	6/25/2014	7/3/2014	☐	☐	Please refer to the Company's response to Staff No. 28-350 and the Total Company Rate Year Amount for West Virginia, 139,000, and Virginia, 366,000. Please provide documentation to support these estimates.	See SCC33-398 Attachment 1.
SCC	33	399	-	APCO	6/25/2014	7/3/2014	☐	☐	Please refer to the Company's response to Staff No. 28-350. Please provide documentation for Virginia of depreciated original cost balances for the years ending December 31, 2012 and December 31, 2013 of capital leases that are subject to property tax.	
SCC	34	400	-	APCO	6/26/2014	7/3/2014	☐	☐	Reference the Company's Response to Staff Interrogatory No. 08-132. What are the sizes (kW) of each of the three eligible customer generators who would be subject to the Company's proposed standby charge? When did these three eligible residential customer-generators begin taking service from the Company under the Net Metering Service Rider?	
SCC	34	401	-	APCO	6/26/2014	7/3/2014	☐	☐	Reference Page 4 of Company witness Sebastian's testimony. Company witness Sebastian states, "At this time, the Company requires additional time and experience to examine and develop a generation related standby charge given the few qualifying customer-generators." a. What specific information does the Company require in order to develop a generation related standby charge? b. What is the length of time that the Company will require in order to examine and develop a generation related standby charge?	
SCC	34	402	-	APCO	6/26/2014	7/3/2014	☐	☐	Reference Page 4 of Company Witness Sebastian's testimony. Has the Company considered using an estimated net metering generation profile, for example the PVWatts model, in conjunction with PJM's historical Locational Marginal Prices and Reliability Pricing Model capacity auction results to examine the appropriateness of a generation related standby charge or credit? a. If not, why not? b. If so, what were the results?	See resp. SCC34-401.
SCC	34	403	-	APCO	6/26/2014	7/3/2014	☐	☐	Reference Company's Response to Staff Interrogatory No. 10-157. Please calculate the distribution related component of the standby charge using the current residential distribution revenues.	
SCC	35	404	-	APCO	6/27/2014	7/7/2014	☐	☐	Please refer to Staffs Attachment A to this set of Interrogatories. Please explain the differences, shown in the differences column of Attachment A, between the Company's response to Staff interrogatory request no. 18-263 and the Company's books. Note that Attachment A is a Staff produced document.	
SCC	35	405	-	APCO	6/27/2014	7/7/2014	☐	☐	Please refer to the Company's response to Staff interrogatory request no. 13-205, Attachment 2. Please provide this schedule for the accumulated deferred state income taxes on the Putnam Coal Terminal.	
SCC	36	406	-	APCO	6/30/2014	7/1/2014	☐	☐	Please identify the depreciation rates and remaining service lives currently used to depreciate the asset retirement obligation assets at: (a) Kanawha River; (b) Sporn; (c) Glen Lyn Units 5 and 6; and (d) Clinch River Units 1, 2 and 3.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	36	407	-	APCO	6/30/2014	7/7/2014	☐	☐	Please refer to the Company's response to Staff interrogatory No. 30-365. Please provide copies of the journal entries for 2010- 2013 that are listed as part of the per books calculation of charitable contributions. Please provide a description of what the journal entries are for and why they were necessary in the computation of charitable contributions for 2010 - 2013.	
SCC	37	408	-	APCO	7/1/2014	7/8/2014	☐	☐	Please refer to the response to Staff interrogatory No. 26-338. In the event that earnings are more than 70 basis points above the authorized ROE, does the Company intend to only expense the portion of vegetation management costs that would reduce the earned ROE to a point no lower than 70 basis points above the authorized ROE (and to defer any amounts that, if expensed, would reduce the earned ROE below that point)?	
SCC	37	409	-	APCO	7/1/2014	7/8/2014	☐	☐	Please refer to the response to Staff interrogatory No. 26-338. In the event that earnings are less than 70 basis points above the authorized ROE, does the Company intend to only defer the portion of vegetation management costs that would increase the earned ROE to a point no higher than 70 basis points above the authorized ROE (and to expense any amounts that, if deferred, would increase the earned ROE above that point)?	
SCC	37	410	-	APCO	7/1/2014	7/8/2014	☐	☐	Please refer to Schedule 40A, page 6 of 80 (20 12). Provide support for the amount included in line 325 ($6,783,348).	
SCC	37	411	-	APCO	7/1/2014	7/8/2014	☐	☐	Please refer to Schedule 40B, page 6 of 74. Provide support for the amount included in line 326 ($5,463,969).	See resp. SÇC37-410.
SCC	37	412	-	APCO	7/1/2014	7/16/2014	☐	☐	Please provide the journal entries and supporting documentation for costs adjusted in proposed 2012 earnings test adjustment nos. ET-9 and ET-21 shown in Schedule 16.	See attach. @ Response 2.
SCC	37	413	-	APCO	7/1/2014	7/8/2014	☐	☐	Please explain why the costs adjusted in 2012 earnings test adjustment nos, ET-9 and ET-21 were not included along with other E-RAC costs in column (2) of Schedule 10.	
SCC	37	414	-	APCO	7/1/2014	7/16/2014	☐	☐	Please provide the journal entries and supporting documentation for costs adjusted in proposed adjustment nos, GE-15 and DE-59 shown in Schedule 25.	See attach. @ Response 2.
SCC	37	415	-	APCO	7/1/2014	7/8/2014	☐	☐	Please indicate the dates on which each of Clinch River's three units are expected to cease coal-fired operations.	
SCC	37	416	-	APCO	7/1/2014	7/8/2014	☐	☐	Please refer to Schedule 3 of Company witness Robert L. Walton's May 29, 2013 direct testimony in Case No, PUE-2013-00057. Explain any changes that have occurred to that project schedule.	
SCC	37	417	-	APCO	7/1/2014	7/16/2014	☑	☐	Please explain whether the Company expects to be long or short capacity in P JM for the 2014/2015 and 2015/2016 planning years, Provide a schedule of the Company's expected net capacity position for those years.	Confidential doc.
SCC	37	418	-	APCO	7/1/2014	7/8/2014	☑	☐	Please explain whether the Company expects to incur PJM capacity costs or receive PJM capacity revenue in the 2014/2015 and 2015/2016 planning years, Provide a schedule of the Company's expected capacity costs or revenues for those years.	Confidential doc.
SCC	38	419	-	APCO	7/2/2014	7/9/2014	☐	☐	Please state the over- or under-recovery of E-RAC costs that occurred during 2013.	
SCC	38	420	-	APCO	7/2/2014	7/9/2014	☐	☐	Please indicate whether the Company is deferring E-RAC over- or underrecoveries in 2014. If not, explain why it ceased doing such deferrals.	Also see resp. SCC38-419.
SCC	38	421	-	APCO	7/2/2014	7/9/2014	☐	☐	Please provide a schedule of OVEC capacity costs incurred, by month, by general ledger account, for 2009,2010,2011,2012,2013, and 2014 to date.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	39	422	-	APCO	7/3/2014	7/10/2014	☐	☐	Refer to the securitized debt issued in November of 2013 identified on page 6 of the direct testimony of Company witness Hawkins. Please provide a revised Schedule 4, Long-Term Debt Schedule, and Schedule 8, Capital Structure for December 31, 2013, to include the net outstanding balance and effective cost rate for each of the two separate tranches of securitized debt reflected in the consolidated financial statements of APCo.	
SCC	39	423	-	APCO	7/3/2014	7/10/2014	☐	☐	Refer to the securitized debt issued in November of 2013 identified on page 6 of the direct testimony of Company witness Hawkins. Please: (a) provide the amount of equity APCo initially invested in the special purpose entity that issued the !ranches of securitized debt; (b) provide the balance of that equity at December 31, 2013; and (c) indicate whether, and if so how, that equity investment is reflected in the equity balance appearing in APCo's consolidated financial statements.	
SCC	39	424	-	APCO	7/3/2014	7/10/2014	☐	☐	The per books balance of APCo's common equity found in APCo's 10-K consolidated financial statements is reflected in Section A.2 and A.3 of the revised Filing Schedule 3, filed on April 4, 2013. For 2013, Section A.2 reflects an equity balance of $3,229,433 that perhaps due to rounding effectively matches the consolidated per books balance of $3,229,432. However, the balance of equity in Section A.3 and the capital structure in Schedule 8 is shown to be $3,231,334, which corresponds to the components of equity reflected in Schedule 4, page 3 of the Application. Please explain and reconcile the December 31, 2013 per books balance of common equity for APCo of $3,331,334 in Schedule 8, to the $3,229,432 balance appearing in the consolidated financial statements of APCo's 10K for the year ended December 31, 2013.	Attachments @ Responses 2-3. 7.28.14 corrected resp. & revised attach. @ Responses 4-5.
SCC	39	425	-	APCO	7/3/2014	7/10/2014	☐	☐	Please state whether interest costs related to the securitized debt is included as a deduction in APCo's federal and state income tax returns.	
SCC	39	426	-	APCO	7/3/2014	7/10/2014	☐	☐	Please explain how the tax benefit of the securitized debt's interest costs' deductibility is treated for ratemaking purposes in West Virginia. Include an explanation of whether such benefits are included in base rates and/or the securitization surcharge.	
SCC	39	427	-	APCO	7/3/2014	7/10/2014	☐	☐	Reference Schedule 4 of Company witness Sebastian's testimony. (a) How many customers are currently served on the COGEN/SPP schedule? (b) What is the net capacity of each of these customers?	
SCC	39	428	-	APCO	7/3/2014	7/10/2014	☐	☐	For each of the customers served on the COGEN/SPP schedule, provide the following: (a) Actual revenues collected by the Company net of payments to the customer for calendar year 2013; and (b) Amount of revenues net of payments to the customer that would have been collected in calendar year 2013 under the proposed COGEN/SPP schedule.	See resp. SCC39-429. 7/30/14 supp. Resp. @ Response 2 - also see resp. SCC39-427B.
SCC	39	429	-	APCO	7/3/2014	7/10/2014	☐	☐	Provide cost support that justifies the proposed monthly Program Charge of $25 for the COGEN/SPP schedule. In addition, please identify the proposed expected increase in annual revenues associated with this charge and indicate whether the Company is proposing a corresponding revenue offset to this increase to maintain revenue neutrality.	7/30/14 supp. Resp. @ Response 2
SCC	39	430	-	APCO	7/3/2014	7/10/2014	☐	☐	Provide an explanation for the proposed changes in the secondary and primary loss factors for the COGEN/SPP schedule.	
SCC	4	69	-	APCO	4/17/2014	4/24/2014	☐	☐	Please refer to Schedule 4 7 of the Company's Application, page 1 of 2. Please provide all support for the VA Jurisdictional Retail kWh Sales shown for 2010,2011,2012, and 2013.	
SCC	4	70	-	APCO	4/17/2014	4/24/2014	☐	☐	Please refer to Schedule 10A for both 2012 and 2013, and Schedule 20. For column (3), the removal of G-RAC costs from Virginia Juris. Cost of Service, please provide this data at a Total Company level, along with the jurisdictional factors used in calculating the VA Jurisdictional numbers shown.	See resp. SCC1-39, Attach. 1 & 6

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	4	71	-	APCO	4/17/2014	4/24/2014	☐	☐	Please refer to Schedule 10A for both 2012 and 2013, and Schedule 20. For column (3), the removal of G-RAC costs from Virginia Juris. Cost of Service, please provide all data and other support for the information shown.	See CD for 54 attachments
SCC	4	72	-	APCO	4/17/2014	4/24/2014	☐	☐	Please refer to Schedule 10A for 2012. For column (3), the removal of G-RAC costs from Virginia Juris. Cost of Service, please reconcile these numbers to the information used in case PUE-2013-00009 to calculate the 2012 true-up, along with references for each reconciling item. For any differences between the 2012 true-up in PUE-2013-00009 and Schedule 10A for 2012, please quantify and describe the difference.	
SCC	4	73	-	APCO	4/17/2014	4/24/2014	☐	☐	Please provide a narrative describing the efficiency and cost-cutting measures (including, but not limited to: "lean generation," "lean wires," "lean IT," supply chain changes, organizational effectiveness, and other business process improvements) implemented by AEP, AEPSC, and/or APCo during 2012 and 2013, as well as measures expected to be undertaken in 2013 and 2014,	
SCC	4	74	-	APCO	4/17/2014	4/24/2014	☐	☐	Provide copies of all reports, presentations, and recommendations made to AEP by the consulting firm(s) retained by AEP to conduct (or assist AEP to conduct) the repositioning study.	See resp. SCC4-73
SCC	4	75	-	APCO	4/17/2014	4/24/2014	☐	☐	Provide copies of all reports, presentations, and recommendations made to AEP by the consulting firm(s) retained by AEP to review (or assist AEP to review) its business for efficiency and cost-cutting opportunities during the period of 2011 through the present.	See resp. SCC4-73 & SCC4-74
SCC	4	76	-	APCO	4/17/2014	4/24/2014	☐	☐	Please explain how AEP Appalachian Transmission Company, Inc. booked its formation costs, by month, by general ledger account Indicate whether any amortization or other expense related to those formation costs are included in the 2012 or 2013 Virginia jurisdictional generation and distribution results of the earnings tests in the biennial review application.	
SCC	40	431	-	APCO	7/7/2014	7/14/2014	☐	☐	Does the Company expect to revise the transmission related component of the Standby Charge when the Company's transmission rate adjustment clause (T-RAC) rate is revised? If so, where in the tariff does it provide for revisions to the Standby Charge?	
SCC	40	432	-	APCO	7/7/2014	7/14/2014	☐	☐	Regarding the transmission related component of the Standby Charge, please provide a detailed explanation regarding why the Company used AEP System Hours ended 1600 and 1900 as opposed to APCo System Hours ended 1600 and 1900.	
SCC	40	433	-	APCO	7/7/2014	7/14/2014	☐	☐	Regarding the transmission related component of the Standby Charge, please provide a detailed explanation regarding why the Company used summer peak hours rather than winter peak hours as APCo has historically been a winter peaking company.	
SCC	40	434	-	APCO	7/7/2014	7/14/2014	☐	☐	Please provide a detailed explanation of how transmission costs are billed to AEP and APCo.	
SCC	40	435	-	APCO	7/7/2014	7/14/2014	☐	☐	For 2012 and 2013, please provide the total number of net metering customers by class; size; and type of generation.	
SCC	41	436	-	APCO	7/8/2014	7/14/2014	☐	☐	Reference page 6 of Company witness Simmons's direct testimony and page 22 of Schedule 41. Page 22 of Schedule 41 states, "Absent a bona fide emergency, the Company will not be required to make any reconnection of service after dark" and "When payment is made between 5:00p.m. and 7:00p.m. Monday through Friday (excluding holidays), service will be reconnected the same day to residential or small general service customers for a reconnect fee of$29.00 $70.00." Please explain the Company's proposed reconnection process when a payment is made by a residential or small general service customer between 5:00 p.m. and 7:00p.m. Monday through Friday (excluding holidays) and it is after dark.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	41	437	-	APCO	7/8/2014	7/14/2014	☐	☐	Reference the Company's response to Staff discovery request no. 10-151. Since the "typical subdivision" of30 lots with average width of 125' was from the Company's approved 2006 base rate case, please provide an updated "typical subdivision" (the number of lots and the average width of lots).	
SCC	41	438	-	APCO	7/8/2014	7/14/2014	☐	☐	Please explain whether interim retirements were incorporated for calculating remaining lives used in remaining life depreciation rates for each of the following and explain why or why not: (a) Steam Production Plant (b) Hydro Production Plant (c) Other Production Plant	
SCC	41	439	-	APCO	7/8/2014	7/14/2014	☐	☐	Please discuss any differences in proposals made in the recently filed West Virginia depreciation study compared to the proposals made in the Virginia depreciation study. For instance, was there any difference in the treatment of the Amos Unit 3 reserve deficiency?	
SCC	41	440	-	APCO	7/8/2014	7/14/2014	☐	☐	Please quantify the portion of the $83 million reserve deficiency associated with the transfer of Amos Unit 3 that was included in accumulated depreciation balances in the recently filed West Virginia depreciation study.	
SCC	42	441	-	APCO	7/9/2014	7/22/2014	☐	☐	Please provide the total incremental base rate case expense incurred in relation to the last base rate case.	
SCC	42	442	-	APCO	7/9/2014	7/16/2014	☑	☐	Refer to the Company's response to StaffInterrogatory No. 13-191. Identify which employees are employed at the Central Machine Shop.	Confidential doc.
SCC	42	443	-	APCO	7/9/2014	7/17/2014	☐	☐	Please provide a brief explanation as to why 2013 overtime hours are lower than 2009-2012. Provide any available budgeted or Company estimated overtime hours for 2014 and 2015.	
SCC	42	444	-	APCO	7/9/2014	7/16/2014	☐	☐	Provide ovetime hours worked by employees at the central machine shop for each of the years 2009-2013. Are those hours included in the Company's five year average net overtime hours from Adjustment PL-56?	
SCC	42	445	-	APCO	7/9/2014	7/17/2014	☐	☐	Does the Company's five year average net overtime hours from Adjustment PL-56 include incremental ovetiimc hours related to major storms identified in Schedule 32? If so, provide total major storm related ovetiime hours for each of the years 2009-2013.	
SCC	42	446	-	APCO	7/9/2014	7/16/2014	☐	☐	Please reconcile the difference between the $24,759,200 2013 Test Year Overtime Cost used to develop the going level overtime rate and the $22,635,377 Test Year Ovetime Cost on Adjustment PL-56.	
SCC	42	447	-	APCO	7/9/2014	7/16/2014	☐	☐	Refer to the Company's response to Staff Interrogatory No. 19-275. Please reconcile the difference between the Virginia major storm costs labeled as Staff 1-6 in the amount of $26,224,327 as provided in the response to Staff Interrogatory No. 19-275, and the actual Company response to Staff Interrogatory No. 1-6 2013 amount of $26,661,985.	See resp. SCC1-6. See resp. SCC19-275.
SCC	42	448	-	APCO	7/9/2014	7/25/2014	☐	☐	Please discuss the purpose of the journal entries in September of 2012 and February of 2014 labeled "ENVREMDEST". Please include in this discussion the events that led to these journal entries, a timeline showing all important dates associated with these events, and also copies of any complaints, motions, settlements, or other legal documents that were filed against or by the Company in connection with these liabilities.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	42	449	-	APCO	7/9/2014	7/25/2014	☐	☐	In reference to the September 2012 journal entries labeled "ENVREMDEST", please discuss the reasons that led the Company to conclude that payment of the underlying liability was probable. Please include with this description all documents that supported the Company concluding the liability was probable.	See resp. SCC42-448 Attach. 1 & 2.
SCC	42	450	-	APCO	7/9/2014	7/25/2014	☐	☐	In reference to the September 2012 journal entries labeled "ENVREMDEST", please provide a discussion on how the Company estimated the liability along with all documents, including any analysis or internal cost estimate worksheets that were used by the Company in support of the liability estimate and/or range of estimates. Please also include in the discussion how the estimate for the amount of liability to expense to account 5880000 was arrived at compared to account 5060000.	See resp. SCC42-448.
SCC	42	451	-	APCO	7/9/2014	7/25/2014	☐	☐	In reference to the journal entries labeled "ENVREMDEST" recorded in September 2012 and February 2014, please discuss any settlement process the Company was part of in reference to these liabilities, including when the Company began any settlement process,when a settlement was reached, and when the settlement was accepted by the appropriate regulatory body.	See resp. SCC42-448.
SCC	42	452	-	APCO	7/9/2014	7/25/2014	☐	☐	In reference to the journal entries labeled "ENVREMDEST" recorded in February 2014, please discuss why February 2014 was the appropriate month, for accounting purposes, to record this journal entry, and why any change in accounting estimate for these liabilities was not recorded earlier than February 2014.	See resp. SCC42-448.
SCC	42	453	-	APCO	7/9/2014	7/22/2014	☐	☐	Please refer to the Company's response to Staff Interrogatory No. 17-235. Please provide a schedule segregating the employee benefits and payroll tax amounts from the non-payroll data in that response. Provide the response in Microsoft Excel-compatible format.	Refer suppl. resp. SCC17-235.
SCC	42	454	-	APCO	7/9/2014	7/25/2014	☐	☐	Please refer to the Company's response to Staff Interrogatory No. 32-382. Please provide a list of currently vacant APCo generation and distribution positions available for employees of the Kanawha River, Sporn, and Glen Lyn generating stations to transfer to between now and the plants' closing.	
SCC	43	455	-	APCO	7/10/2014	7/22/2014	☐	☐	Please provide a schedule, in Microsoft Excel-compatible format, of Long-Term Incentive Plan ("L TIP") costs for APCo employees, by general ledger account, for 2012 separated by: (a) Costs accrued for the 2010-2012 performance period; (b) Costs accrued for the 2011-2013 performance period; (c) Costs accrued for the 2012-2014 performance period; and (d) Costs related to the vesting of previous performance periods, separately identified by performance period.	See attach. @ Response 2.
SCC	43	456	-	APCO	7/10/2014	7/17/2014	☐	☐	Please provide a schedule, in Microsoft Excel-compatible format, of LTIP costs charged to APCo by AEPSC, by general ledger account as recorded on APCo's books, for 2012 separated by: (a) Costs accrued for the 2010-2012 performance period; (b) Costs accrued for the 2011-2013 performance period; (c) Costs accrued for the 2012-2014 performance period; and (d) Costs related to the vesting of previous performance periods, separately identified by performance period.	See attach. @ Response 2.
SCC	43	457	-	APCO	7/10/2014	7/22/2014	☐	☐	Please provide a schedule, in Microsoft Excel-compatible format, of LTIP costs for APCo employees, by general ledger account, for 2013 separated by: (a) Costs accrued for the 2011-2013 performance period; (b) Costs accrued for the 2012-2014 performance period; (c) Costs accrued for the 2013-2015 performance period; and (d) Costs related to the vesting of previous performance periods, separately identified by performance period.	See attach. @ Response 2.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	43	458	-	APCO	7/10/2014	7/17/2014	☐	☐	Please provide a schedule, in Microsoft Excel-compatible format, of LTIP costs charged to APCo by AEPSC, by general ledger account as recorded on APCo's books, for 2013 separated by: (a) Costs accrued for the 2011-2013 performance period; (b) Costs accrued for the 2012-2014 performance period; (c) Costs accrued for the 2013-2015 performance period; and (d) Costs related to the vesting of previous performance periods, separately identified by performance period.	See attach. @ Response 2.
SCC	43	459	-	APCO	7/10/2014	7/17/2014	☐	☐	Please refer to Attachment 3, page 2, of the Company's response to Staff Interrogatory No. 25-330. Provide an explanation of the actual or estimated overall performance scores (ranging from 0% to 200%) that were the basis for recording costs in 2012 for each performance period for which costs were accrued in 2012.	
SCC	43	460	-	APCO	7/10/2014	7/17/2014	☐	☐	Please refer to Attachment 3, page 2, of the Company's response to Staff Interrogatory No. 25-330. Provide an explanation of the actual or estimated overall performance scores (ranging from 0% to 200%) that were the basis for recording costs in 2013 for each performance period for which costs were accrued in 2013.	
SCC	43	461	-	APCO	7/10/2014	7/17/2014	☐	☐	Please refer to Attachment 1 of the Company's response to Staff Interrogatory No. 21-293. Explain the depreciation method used for those assets for federal income tax purposes. Also explain whether those assets were eligible for 50% or other bonus tax depreciation in each year listed.	See resp. SCC21-293.
SCC	43	462	-	APCO	7/10/2014	7/17/2014	☐	☐	Please provide the percentage of AEPSC charges to APCo that were directly billed and the percentage of charges that were allocated to APCo for the last five years.	
SCC	43	463	-	APCO	7/10/2014	7/17/2014	☑	☐	Please provide the leases for all AEP leased corporate aircrafts.	Confidential CD-Confidential Attach1 @ Response 2. Confidential Attach2 @ Response 3. Confidential Attach3 @ Response 4.
SCC	43	464	-	APCO	7/10/2014	7/17/2014	☐	☐	Please refer to Attachment 2 of the Company's response to Staff interrogatory No. 22-313. Please provide a description of why it was appropriate to classify Voucher# 01657883 to Arizona State University and Voucher #01666587 to Carnegie Mellon University in account 9302000 as industry dues.	
SCC	43	465	-	APCO	7/10/2014	7/17/2014	☐	☐	Please refer to Attachment 1 and Attachment 2 of the Company's response to Staff Interrogatory No. 22-313. Please provide a description of the allocation methodology used to allocate the AEPSC sum amounts to APCo.	
SCC	43	466	-	APCO	7/10/2014	7/17/2014	☐	☐	Please reference page 7 of Attachment 1 of the Company's response to Staff Interrogatory No. 07-116. Please provide this normalization calculation on a Virginia retail basis.	
SCC	43	467	-	APCO	7/10/2014	7/17/2014	☐	☐	Please provide the most currently available balance of APCo's E-RAC over- or under-recovery. Separately state any recoverable E-RAC amounts such as un-hooked return on equity.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	44	468	-	APCO	7/11/2014	8/5/2014	☑	☐	Please provide the following source documents supporting the calculations used by Company witness Joyce for use in the Lead/Lag study: Fuel Invoices (Fuels.xls) 1) 90004748 2) 90004803 3) 90004894 4) 90004943 5) 90005009 6) 90005059 7) 7010084577 8) 7010085836 9) 7010086043 10)7010086524 Property Tax Check Nos. (Property Taxes.xls) 11) 3000237354 12) 3000258013 13) 3000166486 14) 3000166792 15) 3000166808 16) 3000166917 17) 3000248768 18) 3000251337 19) 3000169905 20) 3000271247 In addition, please provide the respective invoices associated with the requested property tax checks.	Confidential Response @ Response 1. Confidential Attachments @ Response 2 and Response 3.
SCC	44	469	-	APCO	7/11/2014	7/18/2014	☑	☐	Please provide calendar year 2013 invoices supporting the payment amounts for the following types of costs: 1) Ohio Commercial Activity Tax 2) Virginia Use Tax 3) West Virginia Municipal Business and Occupation Tax 4) West Virginia Public Service Commission Assessment 5) West Virginia Use Tax In the cases where no invoice is available, please instead provide a printout from APCo's IT system which supports any automated withdrawals.	Confidential doc. @ Response 1.
SCC	44	470	-	APCO	7/11/2014	7/18/2014	☐	☐	Please refer to the Company's response to Staff interrogatory No. 3-59. Please provide a detailed calculation and written explanation detailing the methodology that was used to arrive at the number of "Normal Days (Full Load) Inventory" used in the calculation of the inventory target. In addition. please be sure to include policy manuals, internal correspondence, meeting minutes, industry analyses, and other documents used to develop the target number of days at each plant.	See response to OAG10-25
SCC	44	471	-	APCO	7/11/2014	7/18/2014	☐	☐	Please provide the monthly balances of coal inventory and coal consumption by tonnage and dollars from December 2011 -December 2012.	
SCC	44	472	-	APCO	7/11/2014	7/18/2014	☐	☐	Refer to the Company's response to Staff Interrogatory No. 10-162. For the 2012 and 2013 payroll distributions, show the final distribution of all payroll costs initially charged to clearing accounts.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	44	473	-	APCO	7/11/2014	7/18/2014	☐	☐	How many customers will be shifted from the GS TOD schedule to the proposed LGS TOD schedule? Based on usage levels for calendar year 2013, what percentage of customer bills would receive a rate increase from shifting from the GS TOD schedule to the proposed LGS TOD schedule?	
SCC	44	474	-	APCO	7/11/2014	7/18/2014	☐	☐	Reference Company witness Vaughn's direct testimony, page 20, lines 19-21. Is the proposed modified MGS schedule designed to be revenue neutral for the average MGS customer and average GS customer moving to this schedule?	
SCC	44	475	-	APCO	7/11/2014	7/18/2014	☐	☐	Assuming usage levels for calendar year 2013, approximately what percentage of MGS customer bills would receive a rate increase under the proposed modified MGS schedule? Please describe the usage profile of those MGS customers that would realize a rate increase.	
SCC	44	476	-	APCO	7/11/2014	7/18/2014	☐	☐	Assuming usage levels for calendar year 2013, approximately what percentage of OS customer bills would receive a rate increase under the proposed modified MGS schedule? Please describe the usage profile of those OS customers that would realize a rate increase.	
SCC	45	477	-	APCO	7/14/2014	7/22/2014	☐	☐	Please refer to the Calculation of Depreciation Schedule M workpaper. Provide detailed support for the total company, generation bonus depreciation amount of $32,333,000 and for the total company, distribution bonus depreciation amount of $87,187,000. Please provide any schedules in Microsoft Excel.	
SCC	45	478	-	APCO	7/14/2014	7/22/2014	☐	☐	Please refer to Schedule 2 of Company witness Griffin's direct testimony. Provide calculations and documentation supporting the Company's pro forma adjustment to normalize the umbrella trust. Provide the response in Microsoft Excel-compatible format.	See Attach. @ Response 2.
SCC	45	479	-	APCO	7/14/2014	7/22/2014	☐	☐	Please refer to Schedule 2 of Company witness Griffin's direct testimony. Provide the umbrella trust normalized level and per book level for 2013 by general ledger account. Also provide the data used to compute the normalized level (e. g., historical annual amounts that are averaged) by general ledger account. Provide the response in Microsoft Excel-compatible format.	Refer to SCC45-478.
SCC	45	480	-	APCO	7/14/2014	7/22/2014	☐	☐	Please provide the annual incentive compensation charged to APCo by AEPSC for 2012 and 2013 by general ledger account. Provide the response in Microsoft Excel-compatible format.	See attachments @ Response 2 & Response 3.
SCC	45	481	-	APCO	7/14/2014	7/22/2014	☐	☐	Please provide the long-term incentive compensation charged to APCo by AEPSC for 2012 and 2013 by general ledger account. Identify the portion of the 2012 amount attributable to the zero fatality adjustment by general ledger account. Provide the response in Microsoft Excel-compatible format.	Refer to SCC43-456 and SCC43-458.
SCC	45	482	-	APCO	7/14/2014	7/22/2014	☐	☐	Please provide the dollar amount of AEPSC's payroll charged to APCo that was expensed and the dollar amount that was capitalized for 2012 and 2013 by general ledger account. Provide the response in Microsoft Excel-compatible format.	See attach. @ Response 2.
SCC	45	483	-	APCO	7/14/2014	7/22/2014	☐	☐	Pages 256 and 257 of APCo's FERC Form No. 1 indicate that Tranche A-1 of the securitized debt series incurred total issuance expense of $2,416,193 and a discount of $9,979. The same source indicates that Tranche A-2 incurred total issuance expense of $1,841,815 and a discount of $7,530. Please indicate how much of these respective amounts were amortized as of December 31,2013.	7/29/14 supp. Resp. @ Response 2
SCC	45	484	-	APCO	7/14/2014	7/22/2014	☐	☐	Please provide the long-term debt schedule found in Schedule 4, page I of 4, of the Application as an executable Excel spreadsheet with all formulas intact.	Refer to SCC39-424.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	46	485	-	APCO	7/15/2014	7/22/2014	☐	☐	Please provide the 2012 property tax expense per functional books and by state for generation, transmission, and distribution and any associated out of period adjustments per functional books.	
SCC	46	486	-	APCO	7/15/2014	7/22/2014	☐	☐	Please refer to the Sumitomo Mitsui Banking Corporation invoice provided in Attachment 2 in response to Staff Interrogatory No. 29-364. Please provide a description for what these charges are for, and why it is appropriate to book these charges to account 9230001 - Outside Services instead of 4310007 - Interest on Short Term Debt.	
SCC	46	487	-	APCO	7/15/2014	7/22/2014	☐	☐	Please refer to pages 8 and 9 of Mr. Patton's direct testimony. Please provide evidence to support Mr. Patton's assertion that "we used the money that had been assigned to the pilot circuits before the program's inception to work on additional miles of non-pilot circuits".	
SCC	47	488	-	APCO	7/16/2014	7/23/2014	☐	☐	Refer to Schedule 29, Adjustment PL-54. Please provide supporting documentation for the exempt, nonexempt, and salaried nonexempt payroll amounts for the pay period ended December 20, 2013.	
SCC	47	489	-	APCO	7/16/2014	7/23/2014	☐	☐	Identify the total test year payroll amount for each of the following items. Also, identify how much is included in the total annualized payroll amount of $133,715,712 from Adjustment PL-54. a. Dresden employees b. Sporn billings to Opco c. Central Machine Shop billings to affiliates.	
SCC	47	490	-	APCO	7/16/2014	7/23/2014	☐	☐	Please state the MWhs of energy purchased from OVEC for each of the years 2012 and 2013. Also state the cost of this energy for each year.	
SCC	47	491	-	APCO	7/16/2014	7/23/2014	☐	☐	Please state the MWs of capacity purchased from OVEC for each of the years 2012 and 2013.	See resp. OAG8-198.
SCC	47	492	-	APCO	7/16/2014	7/23/2014	☐	☐	Please provide the current contract between APCo and OVEC for capacity and energy.	See attach. @ Response 2.
SCC	47	493	-	APCO	7/16/2014	7/23/2014	☐	☐	Please refer to the Company's response to Staff Interrogatory No. 38-419. Indicate whether there are any additional amounts of unrecovered, but un-booked, E-RAC costs in 2013 such as unrecovered return on equity. If so, quantify such amounts for 2013.	See resp. SCC38-419.
SCC	47	494	-	APCO	7/16/2014	7/23/2014	☐	☐	Please provide the most currently available balance of APCo's RPS-RAC over- or under-recovery.	
SCC	48	495	-	APCO	7/18/2014	7/28/2014	☐	☐	Please identify the total payout during 2013 to employees resulting from the Engage to Gain program. Provide a breakdown of this amount by account. Is this amount included in the test year base payroll from Adjustment PL-54 or 2013 incentive compensation expense booked in Adjustment AG-48?	
SCC	48	496	-	APCO	7/18/2014	7/28/2014	☐	☐	Please provide a schedule showing, by FERC account, the total costs related to the West Virginia Securitization for both 2012 and 2013. Please additionally quantify the total costs, by function, related to the West Virginia Securitization that was included in the Company's Virginia Jurisdictional Cost of Service.	
SCC	48	497	-	APCO	7/18/2014	7/28/2014	☐	☐	Please provide a schedule showing, by FERC account, the total costs related to the AEP Repositioning Study for both 2012 and 2013. Please additionally quantify the total costs, by function, related to the AEP Repositioning Study that was included in the Company's Virginia Jurisdictional Cost of Service.	
SCC	48	498	-	APCO	7/18/2014	7/28/2014	☐	☐	Please refer to Schedule 29, Adjustment AG-41. Is there any Dresden related pension expense included in the per book amount of $14,057,818? If so, please quantify the amount of per book pension expense related to Dresden.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	48	499	-	APCO	7/18/2014	7/28/2014	☐	☐	Please refer to Schedule 29, Adjustment AG-40. Is there any Dresden related OPEB expense included in the per book amount of ($3,236,690)? If so, please quantify the amount of per book OPEB expense related to Dresden.	
SCC	48	500	-	APCO	7/18/2014	7/28/2014	☐	☐	Please refer to the response to Staff Interrogatory No. 07-118. Is there any Dresden related pension and OPEB expense included in the actuarial forecast for 2014 and 2015? If so, please quantify the amount of pension expense related to Dresden for 2014 and 2015, separately. Also, please quantify the amount of OPEB expense related to Dresden for 2014 and 2015, separately.	See resp. SCC48-498 & SCC48-499.
SCC	49	501	-	APCO	7/21/2014	7/28/2014	☐	☐	Please refer to Company Adjustment No. GE-27. Please provide all workpapers, calculations, and support used in calculating the going-level amounts shown for each FERC account.	See resp. SCC49-502.
SCC	49	502	-	APCO	7/21/2014	7/28/2014	☐	☐	Please refer to Company Adjustment No. GE-27. Please describe the forecasting methodology that was used to derive the going-level amounts shown for each FERC account.	
SCC	49	503	-	APCO	7/21/2014	7/28/2014	☐	☐	Please refer to Company Adjustment No. RR-9. Please provide all workpapers, calculations, and support used in calculating the going-level amounts shown for each FERC account.	See resp. SCC49-502.
SCC	49	504	-	APCO	7/21/2014	7/28/2014	☐	☐	Please refer to Company Adjustment No. RR-9. Please describe the forecasting methodology that was used to derive the going-level amounts shown for each FERC account.	See resp. SCC49-502.
SCC	49	505	-	APCO	7/21/2014	7/28/2014	☐	☐	Please refer to Company Adjustments Nos. GE-27 and RR-9. Please compare the estimates that were used for these adjustments with the actuals to date 2014 PJM Ancillary Service Charges. Please describe the nature of any significant differences.	
SCC	5	77	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide in Excel format AEPSC's charges to APCo by FERC account, month, and amount, as shown on APCo's books for the calendar years 2012, 2013, and through March 31,2014.	Attachments @ Responses 2-4
SCC	5	78	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide a schedule of all convenience payments made by AEPSC for 2012 and 2013. Please include the following information: (a) the total dollar amount of each convenience payment, (b) the portion of each convenience payment charged to APCo, (c) the allocation methodology used to derive APCo's portion of each convenience payment's total dollars, and (d) the affiliate agreement under which each such convenience payment is authorized.	
SCC	5	79	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide a listing of AEPSC's accounts payable transactions for 2012 and 2013, by month, in Excel.	Attachments @ Responses 2-3
SCC	5	80	-	APCO	4/24/2014	5/5/2014	☐	☐	Please provide, in an Excel spreadsheet, a list of the joint-use assets on AEPSC's books and on APCo's books by FERC account as of the end of each month, from December 2011 to the present.	Attach. @ Response 2
SCC	5	81	-	APCO	4/24/2014	5/2/2014	☐	☐	Please refer to pages 28 and 29 of Rhoderick C. Griffin's testimony. Please provide the supporting documentation for the calculation shown in this answer regarding the monetary impact of including joint-use assets in APCo's rate base.	
SCC	5	82	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide a copy of the FERC affiliate audit mentioned on page 32 of Rhoderick C. Griffin's testimony.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	5	83	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide, in Excel format, Schedule 2 of Rhoderick C. Griffin's testimony.	Attach. @ Response 2
SCC	5	84	-	APCO	4/24/2014	5/2/2014	☑	☐	Please provide a schedule of the compensation for Charles Patton in 2012 and 2013. Please show this information by FERC account and type of compensation.	Did not provide confidential info. 5/7/14 resp. @ Response 2 - provided confidential doc.
SCC	5	85	-	APCO	4/24/2014	5/2/2014	☐	☐	Describe in detail any movement, transfers, or changes in functions or services performed or provided by AEPSC to APCo, which occurred during calendar years 2012, 2013, and through March 31, 2014. Explain the reason for the movement, transfers, or changes, and discuss and quantify any cost of service ramifications.	
SCC	5	86	-	APCO	4/24/2014	5/2/2014	☐	☐	Describe in detail any anticipated movement, transfers, or changes in functions or services performed or provided by AEPSC to APCo, which will occur in 2014 or 2015. Explain the reason for the movement, transfers, or changes, and discuss and quantify any cost of service ramifications.	
SCC	5	87	-	APCO	4/24/2014	5/2/2014	☐	☐	Please explain the anticipated impact of Ohio Power Company's transfer of assets to its affiliates, effective December 31, 2013, on AEPSC's charges to APCo. Where there is an anticipated impact, quantify in dollars such an impact.	
SCC	5	88	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide a listing of AEPSC departments with a description of each department's primary function.	
SCC	5	89	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide a mapping between AEPSC departments and the billing categories on the monthly AEPSC billings to APCo.	See resp. SCC5-88
SCC	5	90	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide a mapping between AEPSC departments and the service categories authorized in the approved service agreement.	See resp. SCC5-88
SCC	5	91	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide, by month, for the period January 2012 through March 2014, the billed amounts from AEPSC to APCo by AEPSC departments in Excel format.	Attachments @ Responses 2-4
SCC	5	92	-	APCO	4/24/2014	5/2/2014	☐	☐	Please refer to Section 1 of Schedule 35. Provide a list detailing the affiliate agreements governing the provision of, and billing for, the services between APCo and each of the affiliates listed on pages 4 through 7. Explain whether these agreements have been approved by the Virginia State Corporation Commission.	
SCC	5	93	-	APCO	4/24/2014	5/2/2014	☐	☐	In Case No. PUE-2011-00037, APCo made an adjustment to remove AEPSC aviation charges. Why was a similar adjustment not made in the current case?	
SCC	5	94	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide AEPSC aviation charges to APCo for the calendar years 2012, 2013, and through March 31, 20 14. Provide this information in Excel and by FERC account.	Attach. @ Response 2
SCC	5	95	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide all costs associated with the AEPSC's Washington, D.C. Office, by PERC account, on AEPSC's books and on APCo's books, in Excel, for the calendar years 2012, 2013, and through March 31,2014.	Attach. @ Response 2
SCC	5	96	-	APCO	4/24/2014	5/5/2014	☐	☐	Do the AEPSC charges provided in Schedule 35, Section 3 reflect the charges as they are shown on AEPSC's books or on APCo's books? Explain any differences.	
SCC	5	97	-	APCO	4/24/2014	5/2/2014	☐	☐	Please provide monthly invoices from AEPSC to APCo for the calendar years 2012, 2013, and through March 31, 2014, in Excel format if available.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	5	98	-	APCO	4/24/2014	5/2/2014	☐	☐	Please refer to Interrogatory Response Number 14 from the First Set of Staff Interrogatories. The Excel file entitled "Stm Prod Plant Depr Rate Calc Two Step.xls" presents the proposed depreciation rates for steam production plant through May 2015. These proposed rates are hard inputs. Please provide an executable Excel file, with cell formulas intact, demonstrating the detailed calculations of these proposed depreciation rates for each steam production sub-account.	Attach. @ Response 2
SCC	5	99	-	APCO	4/24/2014	5/2/2014	☐	☐	Please refer to Interrogatory Response Number 14 from the First Set of Staff Interrogatories. The Excel file entitled "Stm Prod Plant Depr Rate Calc Two Step.xls" presents the proposed depreciation rates for steam production plant beginning June 2015. These proposed rates are hard inputs. Please provide an executable Excel file, with cell formulas intact, demonstrating the detailed calculations of these proposed depreciation rates for each steam production sub-account.	See resp. SCC5-98
SCC	5	100	-	APCO	4/24/2014	5/2/2014	☐	☐	Please quantify the following amounts on a cumulative basis from October 2006 through March 2014: (a) Asset Retirement Obligation depreciation expense (b) Asset Retirement Obligation accretion expense (c) Asset Retirement Obligation regulatory asset amortization (d) Asset Retirement Obligation cash settlements.	
SCC	5	101	-	APCO	4/24/2014	5/2/2014	☐	☐	Please discuss the circumstances surrounding the Putnam Coal Terminal which is expected to be returned to service or retired within four years according to workpaper 2 of Adjustment FU-96 in Schedule 29. In this discussion, include an assessment of: (a) the present status and use of Putnam Coal Terminal in storing, delivering or receiving coal, (b) the considerations which will influence whether Putnam Coal Terminal is returned to service or retired, and (c) when the decision to return to service or retire is expected to be made.	
SCC	5	102	-	APCO	4/24/2014	5/2/2014	☐	☐	Please quantify any portion of Putnam Coal Terminal which was included in the transfer from Ohio Power Company to Appalachian Power Company on December 31, 2013. Identify such amounts by utility plant in service, construction work in progress, accumulated depreciation, retirement work in progress, inventories, materials and supplies and accumulated deferred income taxes.	Ref. resp. SCC1-18, Attach. 1 & Attach. 5
SCC	5	103	-	APCO	4/24/2014	5/2/2014	☐	☐	Please quantify the utility plant in service and accumulated depreciation balances of generator step-up transformers as of March 31, 2014, and indicate how they are functionalized in the cost of service study.	
SCC	5	104	-	APCO	4/24/2014	5/2/2014	☐	☐	Please refer to Staff discovery request nos. 1-13 and 1-19 and the Company's responses to those requests. Other than page 6, lines 13-18, of Company witness LaFleur's pre-filed direct testimony; page 6, lines 11-16, of Company witness Davis's pre-filed direct testimony; and the Company's response to Staff discovery request no. 1-20, does the Company have any information or documents to support its proposal to depreciate the Amos facility through 2040? If so, please provide such information and documents.	
SCC	5	105	-	APCO	4/24/2014	5/2/2014	☐	☐	Please refer to Company witness LaFleur's pre-filed direct testimony at page 6, lines 16-18, which states, "Given what we know today about Amos Units 1-3, and with continued prudent economic investments and maintenance, it is reasonable engineering judgment to conclude that those units can continue to operate until2040." Discuss in specific detail the Company's engineering judgment that supports the Company's conclusion that these units can continue to operate until 2040.	Ref. resp. SCC5-104

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	5	106	-	APCO	4/24/2014	5/2/2014	☐	☐	Please refer to Staff discovery request no. 1-17 and the Company's response to that request. To the extent the Company has plans to make a future depreciation rate filing in West Virginia, please discuss the anticipated timing of such filing.	
SCC	50	506	-	APCO	7/22/2014	7/29/2014	☐	☐	For each of the years 2012 and 2013, please provide the percentage of the total amount in accounts 163 and 184 that was ultimately expensed.	
SCC	50	507	-	APCO	7/22/2014	7/29/2014	☐	☐	Please provide the accounts payable CWIP balances by month from December 2011-December 2013.	
SCC	50	508	-	APCO	7/22/2014	7/29/2014	☐	☐	Please provide construction expenditures for 2012 and 2013. In addition, please indicate to what extent each of these amounts are rider related.	
SCC	50	509	-	APCO	7/22/2014	7/29/2014	☐	☐	Please refer to the Company's responses to Staff Interrogatory Nos. 43-456 and 43-458. Indicate the portion of Long-Term Incentive Compensation awards that was or will be given in Restricted Stock Units and the portion given in Performance Stock Units for each of the following: (1) The 2010-2012 performance period; (2) The 2011-2013 performance period; (3) The 2012-2014 performance period; and (4) The 2013-2015 performance period.	
SCC	50	510	-	APCO	7/22/2014	7/29/2014	☐	☐	Please provide a schedule of the portion of Long-Term Incentive Compensation awards that was given in Restricted Stock Units and the portion that was given in Performance Stock Units for each of the five performance periods preceding the 2010-2012 performance period.	
SCC	50	511	-	APCO	7/22/2014	7/29/2014	☐	☐	Reference Schedule 1 of Company witness Sebastian's testimony. A. Please re-calculate the transmission charge using the AEP System hours ended 1700 and 2100 in place of 1600 and 1900, respectively. B. Please identify the maximum load MW for the AEP System Hours ended 1600 and 1900 for the following top ten PJM summer peak days: • 7/18/2013 • 7/19/2013 • 7/17/2012 • 7/17/2013 • 7/18/2012 • 7/16/2013 • 7/22/2011	
SCC	50	512	-	APCO	7/22/2014	7/29/2014	☐	☐	Reference Company response to Staff Interrogatory No. 40-435. The Company identified 164 residential solar net metering customers as of December 31, 2012 and 230 residential solar net metering customers as of December 31, 2013. Does the Company have information identifying the time of day in which the usage for these residential solar net metering customers peaked in 2012 and 2013? If yes, please provide the information. If not, why not?	
SCC	51	513	-	APCO	7/23/2014	7/30/2014	☐	☐	Referring to the Company's response to Staff discovery request no. 31-376, describe the vegetation management activities the Company is anticipating in 2017-2018. Does the Company expect to retain a majority of the tree-trimming contractors during those years?	
SCC	51	514	-	APCO	7/23/2014	7/30/2014	☐	☐	During 2013, the tactic the Company used for vegetation management within the pilot program was to trim sections of a large number of circuits rather than trim end-to-end on only 10 circuits. If cycle-based trimming continues for pilot circuits in 2017, how will the Company determine which circuits to trim in 2017, 2018, and so forth?	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	51	515	-	APCO	7/23/2014	7/30/2014	☐	☐	Referring to the Company's response to Staff discovery request no. 31-369, provide an estimate cost (ballpark figure) for simply revisiting and maintaining the rights-of-way for the original 30 pilot circuits. Explain the Company's reasoning behind the cost.	
SCC	51	516	-	APCO	7/23/2014	7/30/2014	☐	☐	What is the Company's anticipated 2016 budget for vegetation management activities (Non-pilot and pilot circuits)?	
SCC	51	517	-	APCO	7/23/2014	7/30/2014	☐	☐	Reference page 22, lines 11-12, of Company witness Vaughan's direct testimony. Given the one customer currently served by the ATOD rate schedule that will be moved to the proposed CPP rate schedule, is the proposed CPP rate schedule designed to produce the same revenues as the LPS tariff at the subtransmission voltage rates if this customer does not reduce load during the P3 hours? Or would the secondary voltage or primary voltage LPS rates apply to this customer?	
SCC	51	518	-	APCO	7/23/2014	7/30/2014	☐	☐	Please refer to Attachment 1 of the Company's response to Staff discovery request no. 45-480. Indicate the portion of the 2012 annual incentive compensation charged to APCo by AEPSC attributable to the zero fatality adjustment by general ledger account. If detail by general ledger account is not available, provide the 2012 amount attributable to the zero fatality adjustment in total.	
SCC	51	519	-	APCO	7/23/2014	7/30/2014	☐	☐	Please refer to the Company's revised response to Staff discovery request no. 10-158. Are the Base Energy (on- and off-peak) and Base Capacity price forecasts utilized in the cost/benefit analysis of the Company's proposed demand-side management programs identical to those used in the Company's most recent integrated resource plan filed in Case No. PUE-2013-00097? If not, please provide the energy (on- and off-peak) and capacity price forecasts utilized in the Company's most recent integrated resource plan.	
SCC	52	520	-	APCO	7/24/2014	7/31/2014	☐	☐	Provide a list of Large Power Service ("LPS") customers that were added or lost during 2013. For each customer, provide billing determinants, by month, for the test year and 2014 to date (including KWs, off-peak excess KWs, KVARs, and kWhs). Please provide the response in Excel-compatible format.	See attach. @ Response 2.
SCC	52	521	-	APCO	7/24/2014	7/31/2014	☐	☐	Provide a list of Large Power Service ("LPS") customers that switched tariff Schedules during 2013. For each customer, identify each tariff schedule used, and provide each such customer's billing determinants, by month, for the test year and 2014 to date (including KWs, off-peak excess KWs, K VARs, and kWhs). Provide the response in Excel compatible format.	See Resp. SCC52-520.
SCC	52	522	-	APCO	7/24/2014	7/31/2014	☐	☐	Provide a list of MGS-SEC, MGS-PRI, MGS-SUB, LGS-SEC, LGS-PRI, LGS-SUB, and SGS Primary customers that switched tariff Scheduled during 2013. For each customer, identify each tariff schedule used, and provide each such customer's billing determinants, by month, for the test year and 2014 to date (including KWs, off-peak excess KWs, KVARs, and kWhs). Provide the response in Excel compatible format.	See Resp. SCC52-520.
SCC	52	523	-	APCO	7/24/2014	7/31/2014	☐	☐	Provide a list of MGS-SEC, MGS-PRI, MGS-SUB, LGS-SEC, LGS-PRI, LGS-SUB, and SGS Primary customers that were added or lost during 2013. For each customer, provide billing determinants, by month, for the test year and 2014 to date (including KWs, off-peak excess KWs, KVARs, and kWhs). Please provide the response in Excel-compatible format.	See Resp. SCC52-520.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	52	524	-	APCO	7/24/2014	7/31/2014	☐	☐	Reference Schedule 1 of Company witness Sebastian's testimony. Please identify the maximum load in MW and the associated hour ended for the AEP System for the following top ten PJM summer peak days. Please identify the maximum load in MW for the AEP System for the hours ended 2000 and 2100. a. 7/18/2013 b. 7/19/2013 c. 7/17/2012 d. 7/17/2013 e. 7/18/2012 f. 7/16/2013 g. 7/22/2011	8/6/2014 Supp. Resp. @ Response 2.
SCC	52	525	-	APCO	7/24/2014	7/31/2014	☐	☐	Reference Company witness Sebastian's testimony. Please explain why the Company does not discount the distribution standby charge.	
SCC	52	526	-	APCO	7/24/2014	7/31/2014	☐	☐	Reference Company witness Sebastian's testimony. Please explain why the Company discounts or adjusts the transmission standby charge.	
SCC	53	527	-	APCO	7/25/2014	8/6/2014	☑	☐	Refer to the Company's response to Staff interrogatory No. 32-388. Please provide a list of employee reclassifications from AEPSC to APCo after the 2013 test year, as referenced in that response. Include their position title, the test year and projected (i.e., as projected in the Schedule 29 workpapers for Adjustment AG-49) long-term incentive plan costs attributable to each employee, broken out into performance stock unit and restricted stock unit portions.	Confidential response @ Response 1.
SCC	53	528	-	APCO	7/25/2014	8/6/2014	☐	☐	Refer to the Company's response to Staff Interrogatory No. 32-388. For the employees being reclassified from AEPSC to APCo after the 2013 test year, provide the actual or estimated 2013 long-term incentive plan cost billed to APCo. Provide supporting documentation and calculations related to that amount.	
SCC	53	529	-	APCO	7/25/2014	8/1/2014	☐	☐	Provide a list of GS-PRI, GS-SEC, GS-SUB, LGS-TOD-SEC, and LGS-TOD-PRI customers that switched tariff schedules during 2013. For each customer, identify each tariff schedule used, and provide each such customer's billing determinants, by month, for the test year and 2014 to date (including KWs, off-peak excess KWs, KVARs, and kWhs). Provide the response in Excel compatible format.	See SCC52-520.
SCC	53	530	-	APCO	7/25/2014	8/1/2014	☐	☐	Provide a list of GS-PRI, GS-SEC, GS-SUB, LGS-TOD-SEC, and LGS-TOD-PRI customers that were added or lost during 2013. For each customer, provide billing determinants, by month, for the test year and 2014 to date (including KWs, off-peak excess KWs, KVARs, and kWhs). Please provide the response in Excel-compatible format.	SCC52-520.
SCC	53	531	-	APCO	7/25/2014	8/1/2014	☐	☐	Please provide the portion of the Company's adjustments ET-28 and ET-31 relating to the transferred portion of Amos Unit 3.	
SCC	53	532	-	APCO	7/25/2014	8/1/2014	☐	☐	Please provide a schedule of the amounts of materials and allowance inventory, plant in service (and indicate the portion of plant that is ARO plant), construction work in progress, accumulated depreciation, and accumulated deferred income taxes as of December 31, 2013, associated with projects necessary to comply with state or federal environmental laws or regulations applicable to generation facilities used to serve the utility's native load obligations. Provide the schedule by generating facility, by unit if available, by general ledger account, and in Microsoft Excel-compatible format.	Attachments @ Response 2 and Response 3.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	53	533	-	APCO	7/25/2014	8/1/2014	☐	☐	Please provide a schedule of the 2013 non-labour amounts in each of the following general ledger accounts: 5010027,5020002,502003,5020004, 5020005, 5020007, 5060004, 5060025,5090000,5090001, 5370001, 5390001, and 5420001. Provide the schedule by general ledger account and in Microsoft Excel-compatible format.	See attach. @ Response 2.
SCC	53	534	-	APCO	7/25/2014	8/4/2014	☐	☐	Provide a schedule of the non-labor amounts added or removed by the Company's Schedule 25 adjustments related to Amos Unit 3 to each of the following general ledger accounts: 5010027,5020002,502003,5020004,5020005,5020007,5060004,5060025, 5090000, 5090001, 5370001, 5390001, and 5420001. Provide the schedule by adjustment, by general ledger account, and in Microsoft Excel-compatible format.	See attach. @ Response 2. Cover letter indicates the response is a supp. resp. -- this is the only response we received.
SCC	53	535	-	APCO	7/25/2014	8/4/2014	☐	☐	Provide a schedule of 2013 non-labor, non-consumable FGD and SCR operating expenses. Provide the schedule by general ledger account and in Microsoft Excel-compatible format.	Attachments @ Response 2 and Response 3. Cover letter indicates the response is a supp. resp. -- this is the only response we received.
SCC	53	536	-	APCO	7/25/2014	8/4/2014	☐	☐	Provide a schedule of the non-labor, non-consumable FGD and SCR operating expenses added or removed by the Company's Schedule 25 adjustments related to Amos Unit 3. Provide the schedule by adjustment, by general ledger account, and in Microsoft Excel compatible format.	Attachments @ Response 2 and Response 3. Cover letter indicates the response is a supp. resp. -- this is the only response we received.
SCC	53	537	-	APCO	7/25/2014	8/1/2014	☐	☐	Refer to the Company's responses to Staff Interrogatory Nos. 43-455 and 43-457. Indicate the portion of Long-Term Incentive Compensation awards that was or will be given in Restricted Stock Units and the portion given in Performance Stock Units.	
SCC	54	538	-	APCO	7/28/2014	8/4/2014	☐	☐	Assume that the Commission determines, as a result of this proceeding, that a credit should be issued to customers pursuant to Section 56-585.1 A 8 (ii) of the Code. Under this hypothetical scenario, please explain how APCo would allocate the credit among the Company's various rate classes. In addition, please provide a mathematical calculation of the allocation of a hypothetical credit amount to the various rate classes that illustrates the Company's approach under such a scenario.	Cover letter indicates the response is a supp. resp. -- this is the only response we received.
SCC	55	539	-	APCO	7/29/2014	8/5/2014	☐	☐	Please identify the total Engage to Gain costs allocated from AEPSC to APCo during 2013. Provide a breakdown of this amount by account. Identify separately any amounts attributable to payroll taxes or the Company's savings plan.	Cover letter indicates the response is a supp. resp. -- this is the only response we received.
SCC	55	540	-	APCO	7/29/2014	8/5/2014	☐	☐	Refer to the Company's response to Staff discovery request no. 48-495. Are there any payroll tax or savings plan amounts included in the provided Engage to Gain program costs? Provide separate breakdowns of Engage to Gain amounts attributable to payroll taxes or the Company's savings plan.	Cover letter indicates the response is a supp. resp. -- this is the only response we received.
SCC	56	541	-	APCO	7/30/2014	8/6/2014	☐	☐	Reference the Company's response to Staff discovery request no. 50-511 (A). Please provide the workpapers to support the transmission standby cost of $1.77 per kW.	
SCC	56	542	-	APCO	7/30/2014	8/6/2014	☐	☐	Reference the Company's response to Staff discovery request no. 50-512. Please provide the peak demands for the solar PVA customers with generator> 5 kW for the hours ended 18 (summer 2012 and summer 2013); 15 (winter 2012); and 8 (winter 2013).	
SCC	56	543	-	APCO	7/30/2014	8/6/2014	☐	☐	Reference Schedule 1 and page 5 of Company witness Sebastian's pre-filed direct testimony. Is the AEP System referenced in Schedule 1 the same as the AEP zone transmission load referenced on page 5 of Company witness Sebastian's testimony?	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	56	544	-	APCO	7/30/2014	8/6/2014	☐	☐	Reference the Company response to Staff discovery request no. 40-433, which states, in part, that the "AEP PJM Network Transmission Service Peak Load is used in developing certain costs for transmission services provided to the utility by the regional transmission entity (PJM)." Please identify the "ce1iain costs for transmission services" referenced in the Company's response.	
SCC	56	545	-	APCO	7/30/2014	8/6/2014	☐	☐	Please refer to the Company's response to Staff discovery request no. 13-204, Attachment 1. Please provide a schedule showing the breakdown between pre-ACRS and post-ACRS for each month for 2012 and 2013, including the beginning balances.	
SCC	57	546	-	APCO	7/31/2014	8/12/2014	☐	☐	Please refer to Schedule 28, 28a, and 28b. Please provide these working capital amounts by month from December 2011- December 2013. In addition, please indicate whether or not the amounts included in Schedule 28, 28a, and 28b are jurisdictional or total company.	
SCC	57	547	-	APCO	7/31/2014	8/8/2014	☐	☐	Refer to the Company's response to Staff discovery request no. 10-158 (Revised). Please provide the document referenced as "AEP Ohio Navigant Exhibit B" within the Excel worksheet entitled "TRM Cales."	Attachment @ Response 2.
SCC	57	548	-	APCO	7/31/2014	8/8/2014	☐	☐	Refer to the Company's response to Staff discovery request no. 10-158 (Revised). Please provide the document referenced as the "Bill Beachy email 2/20/14" within the Excel worksheet entitled "TRM Cales."	
SCC	57	549	-	APCO	7/31/2014	8/8/2014	☐	☐	(A) Have any the proposed measures in the Residential Low Income Program been implemented by the Company in its West Virginia jurisdiction? If so, please list those measures. (B) If the answer to part (A) is in the affirmative, in whole or part, has the Company performed any evaluation, measurement, and verification ("EM&V") related to the implementation of these measures in West Virginia. If so, please provide the results of the EM&V performed.	Error-response is referred as 56-549; should be 57-549.
SCC	57	550	-	APCO	7/31/2014	8/8/2014	☐	☐	The pre-filed direct testimony of Company witness Fawcett at Schedule 1, Page 7, states that a one-year minimum enrollment period is required for participation in the Residential Direct Load Control Program. How will the Company implement and enforce this requirement?	
SCC	57	551	-	APCO	7/31/2014	8/8/2014	☐	☐	Refer to the Company's response to Staff discovery request no. 10-158 (Revised). Please provide a description of each of the following measures included in the proposed Residential Low Income Program. Each description should, at the least, outline the conditions under which these measures will be implemented (i.e., the baseline conditions), the extent of the work performed and/or the efficiency of the equipment installed (i.e., the efficient conditions), the effective life of the improvements and/or equipment, etc.: Electric Upgrade Knob & Tube Wire Replacement Electric Furnace Repair Electric Furnace Replacement Duct System Replacement Electric Water Heater	Refer to SCC10-158, 5/28/14 revised resp.
SCC	57	552	-	APCO	7/31/2014	8/8/2014	☐	☐	Assuming that the Commission approves the proposed Residential Direct Load Control Program, how long, on average, does the Company expect to cycle individual customers' air conditioning systems during called load control events?	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	58	553	-	APCO	8/4/2014	8/11/2014	☐	☐	Reference the proposed changes to the Deposit section of the Company's Terms & Conditions discussed on pages 3 and 4 of the pre-filed direct testimony of Company witness Simmons. a. Describe what would indicate that a customer has a strong likelihood of meeting his obligations from each of the generally accepted matrices (credit agencies). What is considered below investment grade from each of the credit agencies? b. How would the Company treat a customer who doesn't meet the Company's interpretation of a satisfactory credit rating from one credit agency but does meet it from another credit agency? Would the customer be required to have a satisfactory credit rating from all of the agencies at a given time? c. How often are the credit ratings reviewed by each of the credit agencies?	
SCC	58	554	-	APCO	8/4/2014	8/11/2014	☐	☐	Reference the proposed changes to the Metering and Billing section of the Company's Terms & Conditions. Define "telemetering equipment" as used on Schedule 1, page 11, attached to the pre-filed direct testimony of Company witness Simmons.	
SCC	59	555	-	APCO	8/5/2014	8/12/2014	☐	☐	Please provide a schedule of 2013 amortization expense of deferred 2009 storm costs by general ledger account and on total APCo and Virginia-jurisdictional bases.	
SCC	59	556	-	APCO	8/5/2014	8/12/2014	☐	☐	Please provide a schedule of December 31, 2013 deferral balances, accumulated amortization (if recorded separately from the deferral balance), and accumulated deferred taxes related to deferred 2009 storm damage costs by general ledger account and on total APCo and Virginiajurisdictional bases. Indicate whether the accumulated deferred taxes are included in the Company's 2013 and/or going-forward rate base after adjustments.	
SCC	59	557	-	APCO	8/5/2014	8/12/2014	☐	☐	Please refer to page 2 of Schedule 15 for 2013 of the Company's application. Provide a detailed explanation of the SF AS 106 Medicare Subsidy regulatory asset, including an explanation of the accounting for accruals and amortization of the asset. Explain the basis for determining the annual amortization of the asset and indicate the general ledger account(s) in which the amortization is recorded. Provide a copy of the Commission order or other basis for permitting regulatory asset treatment of these costs.	
SCC	6	107	-	APCO	4/25/2014	5/2/2014	☐	☐	Please provide a list of all AEP internal audits pertaining to 2012 and/or 2013.Include for each such audit: the date of the audit report, its title, a brief description of its subject matter, and a description and quantification of any adjustments resulting from the audit.	
SCC	6	108	-	APCO	4/25/2014	5/2/2014	☐	☐	Please provide a list of all external audits or investigations of AEP pertaining to 2012 and/or 2013, whether initiated by AEP itself or any of the following entities: the Securities and Exchange Commission, the Internal Revenue Service, the Federal Bureau of investigation, the Department of Justice, Nuclear Regulatory Commission, PJM, Monitoring Analytics, the Environmental Protection Agency, the Federal Energy Regulatory Commission, state public utility commissions (except the Virginia State Corporation Commission), state Attorneys General, and state environmental regulators (limited to the primary state-level environmental regulatory agency in each state).	
SCC	6	109	-	APCO	4/25/2014	5/2/2014	☐	☐	Please indicate whether occupancy costs included in fully-loaded AEPSC employees' charges include any return on equity or other profit components.	
SCC	6	110	-	APCO	4/25/2014	5/2/2014	☐	☐	Please refer to page 8 of William A. Basta's prefiled direct testimony. Provide a list of dockets in which past Virginia State Corporation Commission orders addressed the demand cost component of purchases from OVEC.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	60	558	-	APCO	8/6/2014	8/12/2014	☐	☐	Please state the remaining amount, as of December 31, 2013, of expense to be recognized for ratemaking in the future as a result of the difference between GAAP 20-year amortization of the OPEB transition obligation and Commission-approved 40-year amortization.	
SCC	60	559	-	APCO	8/6/2014	8/12/2014	☐	☐	Please indicate the date when the Company began recognizing OPEB transition obligation amortization expense for regulatory accounting purposes in Virginia.	
SCC	60	560	-	APCO	8/6/2014	8/12/2014	☐	☐	Please provide a detailed explanation of whether and, if so, how the Company is accounting for the difference between GAAP 20-year amortization of the OPEB transition obligation and Commission-approved 40-year amortization.	
SCC	61	561	-	APCO	8/7/2014	8/14/2014	☐	☐	Please provide a description of each ofthe following work-orders, whose cost data the Company provided in response to Staff discovery request no. 20-286, as well as describe the work that was done for each during 2013: • G0001060 • SMCKINSE01 • SCULTRTR01	
SCC	61	562	-	APCO	8/7/2014	8/14/2014	☐	☐	For each of the following work orders, please provide any cost incurred for these work orders during 2014, by month, by work order: • G0001060 • SMCKINSEOI • SCULTRTR01	
SCC	61	563	-	APCO	8/7/2014	8/14/2014	☐	☐	Please refer to the Company response to Staff discovery request no. 26-341. Please state which of the work orders shown the Company believes "likely" to have billings in 2015 and discuss the reasons why the work order would be likely.	
SCC	61	564	-	APCO	8/7/2014	8/14/2014	☐	☐	For the following dates, please identify the AEP System (as used in Schedule 1 of Sebastian's testimony) peak load in MW and the hour ended for that peak load: 7/20/2011 7/21/2011 7/22/2011 7/6/2012 7/17/2012 7/18/2012 7/16/2013 7/17/2013 7/18/2013 7/19/2013	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	61	565	-	APCO	8/7/2014	8/14/2014	☐	☐	For the following dates, please identify the AEP Zone transmission peak load in MW and the hour ended for that peak load: 7/20/2011 7/21/2011 7/22/2011 7/6/2012 7/17/2012 7/18/2012 7/16/2013 7/17/2013 7/18/2013 7/19/2013	See SCC61-564.
SCC	61	566	-	APCO	8/7/2014	8/14/2014	☐	☐	For the following dates, please identify the AEP Zone transmission maximum load in MW for the hours identified in the table: 1600 1900 2000 2100 7/20/2011 7/21/2011 7/22/2011 7/6/2012 7/17/2012 7/18/2012 7/16/2013 7/17/2013 7/18/2013 7/19/2013	
SCC	62	567	-	APCO	8/8/2014	8/15/2014	☐	☐	Assuming that the Residential Direct Load Control Program is approved by the Commission and implemented by the Company, is it the Company's representation that there will be no contractor costs associated with this program after the initial three-year implementation period?	
SCC	62	568	-	APCO	8/8/2014	8/15/2014	☐	☐	(A) Please provide the total expected cost for the proposed third-party implementation contractor for the Food Bank CFL component of the Company's proposed (B) Is the expected cost for this third-pmiy implementation contractor included in the table of costs found in APCo Exhibit No. ___ (JDF) Schedule 1, page 5? If so, please specify which category in the table includes this cost.	
SCC	62	569	-	APCO	8/8/2014	8/15/2014	☐	☐	Is the Compm1y aware of any studies, repo.rts, assessments, evaluations, etc" measuring the observed in·oservice rate ("ISR") of compact fluorescent light bulbs that have been distributed free-of-charge to consumers (whether low-income or not), but not directly installed in the homes of recipients by the provider of the bulbs? If so, please provide those studies"	
SCC	62	570	-	APCO	8/8/2014	8/11/2014	☐	☐	Please provide a long-term debt schedule as of December 31, 2012, in the detailed Schedule 4 format that supports the December 31, 2012 balance of $3,679,728 debt reflected in Schedule 3 Section 3 of Company's Application"	8/12/14 Supp. Response @ Response 2. 8/12/14 Supp. Attach1 @ Response 3.
SCC	63	571	-	APCO	8/12/2014	8/15/2014	☐	☐	Please refer to Adjustment WC-90,WC-91, and the Final Order in PUE 2011 -00037. Please indicate what circumstances have changed to justify the use of a 49 and 58 day supply of coal instead of the 35 day supply found reasonable by the Commission in the order,	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	64	572	-	APCO	8/19/2014	8/26/2014	☐	☐	Reference Company witness Simmons testimony regarding the following tariff language: "Absent a bona fide emergency, the Company will not be required to reconnect service after dark." a. Please identify the safety issues APCo's employees have actually encountered when reconnecting service after dark. b. How many accidents or lost time injuries have APCo's employees experienced as a result of after dark service reconnections during calendar years 2012 and 2013? c. How would the Company's proposed change to reconnection of service impact the Company's emergency medical conditions and cold weather disconnect policies? d. Provide an example(s) of a "bona fide emergency" where the Company would reconnect service after dark.	
SCC	64	573	-	APCO	8/19/2014	8/26/2014	☐	☐	Please explain how the Company would implement its proposed policy that "Absent a bona fide emergency, the Company will not be required to reconnect service after dark", when the customer pays the reconnection of electric service fee before dark, but the Company's servicer arrives at the premise after dark.	
SCC	64	574	-	APCO	8/19/2014	8/26/2014	☐	☐	Reference the Company's response to Staff discovery request no. 44-473. What is the average percentage increase in bills for those 123 customers identified who will receive a bill increase when moved from the GS TOD schedule to the proposed LGS TOD schedule?	
SCC	65	575	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference page 19, lines 17-19, of Company Witness Vaughn's rebuttal testimony. A. Does the Company claim that 0.26 million residential bills were issued for exactly 1,152 kWh in 2013? B. Does the Company claim that its proposed rate design results in no change in residential bills for any usage level other than 1,152 kWh? C. If so, please provide the relevant range of usage levels represented in the 0.26 million bills and all supporting calculations that support the claim that no change has occurred for those usage levels.	
SCC	65	576	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference Page 4 of Company witness Sebastian's Rebuttal Testimony. A. What specific information would the Company require in order to analyze the generation-related impacts of solar customer-generators? B. Provide a narrative description of the methodological approach the Company would use in this analysis and provide an estimate of the length of time that the Company would require in order to analyze the generation-related impacts of solar customer-generators. C. Please explain why the Company states that it could develop a study that analyzes the generation-related impacts of solar customer generators in conjunction with the Company's Integrated Resource Plan filing as opposed to the Company's biennial reviews.	
SCC	65	577	-	APCO	9/5/2014	9/12/2014	☐	☐	Reference Page 8 of Company witness Sebastian's Rebuttal Testimony. Please provide a sample bill analysis similar to Schedule 2 of Company witness Sebastian's Direct Testimony of an eligible residential customer generator who pays slightly less in transmission and distribution costs than they would have paid before net metering. Please provide the response in electronic format with all formulas intact.	Attachment @ Response 2.
SCC	65	578	-	APCO	9/5/2014	9/12/2014	☐	☐	Provide APCo's transmission rate formula filing that reflects the rates cunently in effect under Attachment H of P JM's tariff.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	65	579	-	APCO	9/5/2014	9/12/2014	☐	☐	On September 2, 2014, the Company submitted its First Revision to Optional Rider Net Metering Service that incorporates the Agricultural Net Metering Rules, pursuant to Case No. PUE-2014-00003. Does the Company intend to apply the proposed distribution and transmission-related standby charges to Agricultural Net Metering Customers?	
SCC	65	580	-	APCO	9/5/2014	9/12/2014	☐	☐	Please refer to page 4 of Company witness Charles R. Patton's rebuttal testimony, lines 7-8 and item 7 of the table presented on that page, and to the rebuttal testimony of Company witness Michael N. Kelly. Reconcile Mr. Patton's description of the deferred Virginia SIT rate base reduction as an "improper earnings test adjustment" and Mr. Kelly's testimony that APCo's deferred Virginia SIT "would be appropriate to include as a reduction in rate base." Also indicate where in the Company's rebuttal testimony it is discussed why the defened Virginia SIT rate base reduction is an "improper earnings test adjustment."	
SCC	65	581	-	APCO	9/5/2014	9/12/2014	☐	☐	Please refer to page 4 of Company witness Charles R. Patton's rebuttal testimony, lines 7-8 and item 13 of the table presented on that page. Indicate where in Mr. Patton's rebuttal testimony he discusses why Staffs earnings test adjustment to charitable contributions is improper.	
SCC	65	582	-	APCO	9/5/2014	9/12/2014	☐	☐	Please refer to page 4 of Company witness William A. Basta's rebuttal testimony, lines 7-8. Provide the basis for his asse1iion that the "the Commission has cautioned an earnings test should not evolve into a fully adjusted rate case within a rate case.	
SCC	65	583	-	APCO	9/5/2014	9/12/2014	☑	☐	Please provide workpapers in Microsoft Excel-compatible format supporting Company witness Alex E. Vaughan's Rebuttal Schedules 1 and 2.	Confidential Attach1 @ Response 2.
SCC	65	584	-	APCO	9/5/2014	9/12/2014	☑	☐	Please provide the report from the airline industry consultant referenced by Company witness William A. Basta on page 13 of his rebuttal testimony.	See Confidential Attach1 on CD in notebook (352 pages).
SCC	65	585	-	APCO	9/5/2014	9/12/2014	☐	☐	Please refer to the rebuttal testimony of Company witness A. Wayne Allen, page 17, line 7. Provide all reports, meeting minutes and notes, presentations, internal correspondence, emails, and other materials related to the referenced research of the Putnam Coal Terminal's then-current utilization.	
SCC	65	586	-	APCO	9/5/2014	9/12/2014	☐	☐	Please refer to the rebuttal testimony of Company witness A. Wayne Allen, page 17, lines 13-14. Please provide a copy of the journal entry, with supporting documentation, reclassifying the Putnam Coal Terminal from account 101 to 105.	
SCC	65	587	-	APCO	9/5/2014	9/12/2014	☐	☐	Please refer to the rebuttal testimony of Company witness A. Wayne Allen, page 24, line 1. Provide suppmiing documentation for the $7,444,923 of West Virginia jurisdictional ARO regulatory asset ammiization. Such documentation should, at a minimum, identify the FERC accounts to which such amortization was recorded and the time period during which it was accumulated.	
SCC	65	588	-	APCO	9/5/2014	9/12/2014	☐	☐	Please reconcile and explain the difference in the per books common equity figure of $3,334,227,231 shown in Rebuttal Schedule 2, page 5 of 5 of Company witness Hawkins' rebuttal testimony as compared to the per books equity figure of $3,229,432 (000) that appears in the consolidated Balance Sheet for Appalachian Power Company and Subsidiaries on page 164 of the SEC Form 10-K for December 31,2013, as filed with the Application.	
SCC	65	589	-	APCO	9/5/2014	9/12/2014	☐	☐	Please provide an executable Excel spreadsheet copy of Rebuttal Schedule 2 that appears in the rebuttal testimony of Company witness Hawkins.	
SCC	7	111	-	APCO	4/30/2014	5/7/2014	☐	☐	Is there a tax basis reduction as a result of the Hydro Investment Tax Credit ("ITC")?	
SCC	7	112	-	APCO	4/30/2014	5/7/2014	☐	☐	Has the Hydro ITC been utilized on either APCO or AEP's tax return? If it has not been utilized, what effect does this have for accounting and ratemaking purposes?	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	7	113	-	APCO	4/30/2014	5/7/2014	☐	☐	Please refer to Form 6765 from the 2012 AEP Federal Tax Return. Please describe the nature of the costs incurred by AEP which caused the Credit for Increasing Research Activities. Has the Credit for Increasing Research Activities been utilized by AEP? Please quantify any utilized or carry-forward credits that are allocable to APCO.	
SCC	7	114	-	APCO	4/30/2014	5/7/2014	☐	☐	Please refer to the response to Interrogatory 1-035. Please provide the normalization factor calculation on a Virginia retail basis.	
SCC	7	115	-	APCO	4/30/2014	5/7/2014	☐	☐	Please refer to Attachment I, page 2, of interrogatory response 1-028. Please provide support for the 89.54% adjustment for the purchase power component of taxable income.	
SCC	7	116	-	APCO	4/30/2014	5/7/2014	☐	☐	Please refer to Interrogatory response 1-039. Please provide support for the DPAD and tax depreciation adjustments for the 2012 and 2013 Earnings Test.	
SCC	7	117	-	APCO	4/30/2014	5/7/2014	☐	☐	Please provide a T-account analysis of current tax, deferred tax, and valuation allowance associated with the Coal Tax Credit.	
SCC	7	118	-	APCO	4/30/2014	5/7/2014	☐	☐	Please provide the actuarial reports along with any cost updates that support the performance amounts included in Company Adjustment Nos, AG-40 and AG-41, Also, provide copies of any more recent pension and/or OPEB actuarial reports or associated cost updates,	Response includes Attachments 1-2. Attach. 3-5 @ Responses 2-4
SCC	8	119	-	APCO	5/5/2014	5/12/2014	☐	☐	Identify the FERC account the Company proposes to record the unamortized balance of the Virginia Accumulated Deferred State Income Tax. Also, provide the rationale for not deducting these unamortized ADSIT balances from Virginia jurisdictional rate base.	
SCC	8	120	-	APCO	5/5/2014	5/12/2014	☐	☐	Please refer to Staff interrogatory response No. 1-038, Attachment 1, pages 2 through 4. Please provide support for the State Tax Adjustment amounts for Distribution, Transmission, and Generation separately.	
SCC	8	121	-	APCO	5/5/2014	5/12/2014	☐	☐	Please refer to Staff interrogatory response No. 1-042. Please provide supporting calculations for the gross receipts amount of $1,398,808,370.	
SCC	8	122	-	APCO	5/5/2014	5/12/2014	☐	☐	Please refer to the workpaper supporting Company Adjustment OT-82. Please provide support for the estimated 2014 rate year Commercial Activity Tax amount of $254,198 and for the per books 2013 Commercial Activity Tax amount of ($81 ,014). Also, provide supporting calculations for the tax accruals.	
SCC	8	123	-	APCO	5/5/2014	5/12/2014	☑	☐	Please refer to the workpaper supporting Company Adjustment OT-79. Please provide supporting calculations for the tax accruals. Also, explain why the estimated 2014 rate year amount is zero.	Confidential doc.
SCC	8	124	-	APCO	5/5/2014	5/12/2014	☐	☐	Please identify the activities that generate the gross receipts used to calculate the Ohio Commercial Activity Tax and the Pennsylvania Gross Receipts Tax.	
SCC	8	125	-	APCO	5/5/2014	5/12/2014	☐	☐	Please provide a copy of the most recently filed West Virginia Business and Occupation Tax return.	Confidential - info. available for review in Ohio or Richmond
SCC	8	126	-	APCO	5/5/2014	5/12/2014	☐	☐	Please refer to the workpaper supporting Company Adjustment OT-81 for the following: a. Please provide support for the estimated rate year amounts shown on the schedule. b. Please provide a narrative describing the $2,694,600 interest on WV B&O Tax charged (credited) to account 408102, and explain why a zero rate year level is reflected. c. Please quantify the effect of the Amos acquisition on the estimated rate year amounts. d. Please quantify the effect of the Kanawha River and Sporn retirements on the estimated rate year amounts.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	8	127	-	APCO	5/5/2014	5/12/2014	☐	☐	Please refer to the second page of the workpaper supporting Company Adjustments AG-40 and AG-41. Please provide support for the "Construction and Retirement Accounts" amounts and for the "Non-O&M Accounts" amounts shown on this schedule.	
SCC	8	128	-	APCO	5/5/2014	5/12/2014	☐	☐	Reference Company Witness Vaughn's Direct Testimony, Schedule 1. Please provide detailed calculations showing how the Distribution Revenue Requirement numbers were derived for the Residential class, SGS class, and the SWS class (e.g., for the Residential Class show how the first three numbers in the first row are derived, namely $79,846,345, $41,767,704, and $37,258,736). To the extent that these numbers are found in Schedule 40C, provide the page number, column number and row number where each number is located in Schedule 40C. To the extent that these numbers are calculated from information contained in Schedule 40C: (a) provide detailed references to where each supporting number used in these calculations of Distribution Revenue Requirement is found in Schedule 40C; and (b) provide these calculations of Distribution Revenue Requirement as an executable Excel spreadsheet with all formulas intact.	Ref. resp. COMM1-4
SCC	8	129	-	APCO	5/5/2014	5/12/2014	☐	☐	On what day did APCo' s annual system peak occur during calendar year 2013?	
SCC	8	130	-	APCO	5/5/2014	5/12/2014	☐	☐	Reference page 5, lines 10-11 of Company Witness Bosta's Direct Testimony. Mr. Bosta states: "Under the Company's proposal, the total revenues produced by a particular class will be designed to retain the total class revenue produced by currently-approved rates." The Company proposes replacing the ATOD tariff with the proposed CPP tariff. On page 23, lines 12-14, of Company Witness Vaughn's Direct Testimony, Mr. Vaughn states: "Assuming that the CPP customer responds to the Company's P3 pricing signals by reducing its load and subsequently makes up those kWh in PI and P2 pricing periods, the customer would see about a 3% increase in their total bill." Please reconcile these two statements.	
SCC	8	131	-	APCO	5/5/2014	5/12/2014	☐	☐	Given that the customer currently served on the ATOD tariff will realize a 3% rate increase, please explain if there is a corresponding revenue decrease off-set to this increase. What customer class(es) receives this revenue decrease off-set?	See resp. SCC8-130 & SDI2-13
SCC	8	132	-	APCO	5/5/2014	5/12/2014	☐	☐	Reference Company Witness Sebastian's Direct Testimony, page 2, lines 15-17. Currently, how many eligible residential customer-generators will be subject to the Company's proposed standby charge?	
SCC	9	133	-	APCO	5/6/2014	5/13/2014	☐	☐	Please refer to AEP's April25, 2014 news release announcing its first quarter 2014 earnings. Explain and quantify the expected impact on APCo's and AEPSC's 2014 generation, transmission, and distribution expenses of Mr. Akins' announcement that AEP is "moving ahead with our plan to shift between $60 million and $70 million in expenses forward into [2014] from 2015 and 2016."	
SCC	9	134	-	APCO	5/6/2014	5/13/2014	☐	☐	Please refer to AEP's comments during its April 25, 2014 earnings conference call. Provide an explanation of the "favorable insurance settlement recorded in 20 13" and quantify its impact on APCo and AEPSC, by month, by general ledger account. Provide the response in Microsoft Excel-compatible format.	
SCC	9	135	-	APCO	5/6/2014	5/13/2014	☐	☐	Please refer to the responses to Staff interrogatories No. 4-074 and 4-075. Provide a schedule of 20 12 and 2013 expenses, by month, by general ledger account, for McKinsey & Company's and BESCORP's work referred to in the responses. Provide the response in Microsoft Excel-compatible format.	Attachments @ Responses 2-3

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	9	136	-	APCO	5/6/2014	5/13/2014	☐	☐	Please refer to the Company's response to Staff 01-002. Please provide balance sheet month end account balances as of December 2011. Provide the response in Microsoft Excel-compatible format.	Attach. @ Response 2
SCC	9	137	-	APCO	5/6/2014	5/13/2014	☐	☐	Please refer to the Company's response to Staff 4-070, Attachment 1 as well as Schedule 46, Section 3, Statement 5 from Case No. PUE-2013-00009. Please reconcile between the December 2012 "Total plant in service excluding AFUDC" of $356,650,525 shown in response 4-070, and the EOY 2012 Depreciable Plant, Other than AFUDC of 354,465,081 shown on Schedule 46.	See resp. SCC4-71 Attach
SCC	9	138	-	APCO	5/6/2014	5/13/2014	☐	☐	Please refer to the Company's response to Staff 4-070, Attachment 1 as well as Schedule 46, Section 3, Statement 5 from Case No. PUE-2013-00009. Please reconcile between the December 2012 "CWIP excluding AFUDC" of $12,919,818 shown in response 4-070, and the EOY 2012 Construction Work in Progress of $12,966,977 shown on Schedule 46.	
SCC	9	139	-	APCO	5/6/2014	5/13/2014	☐	☐	Please refer to the Company's response to Staff 4-070, Attachment 1 as well as Schedule 46, Section 3, Statement 5 from Case No. PUE-2013-00009. Please reconcile between the December 2012 "Accum Depreciation" of$8,650,460 shown in response 4-070, and the EOY 2012 Book Accumulated Depreciation and amortization of $9,410,171 shown on Schedule 46.	
SCC	9	140	-	APCO	5/6/2014	5/13/2014	☐	☐	Please refer to the Company's response to Staff 4-070, Attachment 1 as well as Schedule 46, Section 3, Statement 5 from Case No. PUE-2013-00009. Please reconcile between the December 2012 "Accum Deferred Income Taxes" of $5,099,435 shown in response 4-070, and the EOY 2012 Accumulated Deferred Federal Income Tax of$2,098,854 shown on Schedule 46.	See resp. SCC4-71 Attach.
SCC	9	141	-	APCO	5/6/2014	5/13/2014	☐	☐	Please refer to Schedule l0A of the Application for 2012, and the True-Up calculation in Case No. PUE-2013-00009. Please reconcile between the $19,733,290 shown on Schedule 10A related to the A6 revenues and the $19,889,954 of revenues used in the calculation of the 2012 True-Up in Case No. PUE-2013-00009.	
SCC	9	142	-	APCO	5/6/2014	5/13/2014	☐	☐	Please provide a schedule of the 2012,2013, and to date 2014 non-fuel operations and maintenance expense for the Kanawha River, Clinch River, Sporn, and Glen Lyn generating stations, by general ledger account, by month, by generating station. Provide the data by payroll and non-payroll expenses separately. Provide the response in Microsoft Excel-compatible format.	Attach. @ Response 2. Supplemental resp. @ Response 3. Refer to supp. Resp. OAG2-18.
SCC	9	143	-	APCO	5/6/2014	5/13/2014	☐	☐	Please provide a discussion of the plans for current employees of the Kanawha River, Clinch River, Sporn, and Glen Lyn generating stations after those stations are retired and/or shut down for conversion to gas-fired generation (e.g., layoffs, transfers within APCo, transfers to affiliates, etc.).	
SCC	9	144	-	APCO	5/6/2014	5/13/2014	☐	☐	Please provide a list of all AEP, AEPSC, or APCo external engagements with Deloitte & Touche LLP or any other external public accounting firm that started in or pertained to 2012 and/or 2013. Please provide this as a list, showing at minimum the date of engagement, the third-party engaged, type of engagement (audit, review, consulting, etc), a narrative of the scope of the engagement, and the date of any final reports if applicable.	Objection - overly broad, not lead to admissible evidence.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SCC	9	145	-	APCO	5/6/2014	5/13/2014	☐	☐	Please provide a list of all AEP, AEPSC, or APCo external engagements with any external consulting firm that started in or pertained to 2012 and/or 2013. Please provide this as a list, showing at minimum the date of engagement, the third-party engaged, a narrative of the scope of the engagement, and the date of any final reports if applicable.	Objection - overly broad, not lead to admissible evidence; see resp. SCC4-75.
SCC	9	146	-	APCO	5/6/2014	5/13/2014	☐	☐	Please provide copies of all AEP, AEPSC, or APCo invoices for 2012 and 2013 for any of the following external firms: a. Deloitte & Touche LLP b. Mckinsey & Company Inc c. Senn Delaney Leadership d. Pricewaterhouse Coopers LLP e. Ernst & Young f. Accenture LLP g. Davies Consulting LLC h. Booz & Company i. Dilenschneider Group Inc j. Booz-Allen & Hamilton Inc k. Gminer Inc l. Winston & Strawn m. Vinson & Elkins LLP n. BESCORP o. Sidley Austin LLP	Objection - attorney client, attorney work product, overly broad, not lead to admissible evidence, voluminous - invoices with privileged info, redacted available in Ohio or Richmond
SCC	9	147	-	APCO	5/6/2014	5/13/2014	☐	☐	Please provide a schedule of the number of Virginia-jurisdictional customers, by month, by rate class, for each month of 2011 to date.	
SCC	1	1	-	ASC	8/25/2014		☐	☐	Please provide the initial and revised responses to all formal or informal interrogatories or data requests made by any party to this proceeding when that response is provided to the requesting party.	
SCC	1	1	-	SDI	8/26/2014		☐	☐	Please provide the initial and revised responses to all fomml or informal interrogatories or data requests made by any party to this proceeding when that response is provided to the requesting party.	
SCC	1	1	-	SELC	8/25/2014	9/2/2014	☐	☐	Please provide the initial and revised responses to all formal or informal interrogatories or data requests made by any party to this proceeding when that response is provided to the requesting party.	
SDI	1	1	-	APCO	4/21/2014	4/22/2014	☐	☐	Please provide copies of all discovery/data requests issued to Respondents in this proceeding.	
SDI	1	2	-	APCO	4/21/2014	4/22/2014	☐	☐	Please provide copies of all discovery/data requests issued by Respondents in this proceeding.	
SDI	1	3	-	APCO	4/21/2014	4/22/2014	☐	☐	Please provide all answers submitted by Respondents in response to discovery/data requests of all parties in this proceeding.	
SDI	1	4	-	APCO	4/21/2014	4/22/2014	☐	☐	Please provide all answers submitted to Respondents in response to discovery/data requests of Respondents in this proceeding.	
SDI	2	1	-	APCO	2/28/2014	5/5/2014	☐	☐	How does the LPS rate for 2013 that APCo is seeking to modify compare with APCo's LPS cost of service for 2013?	
SDI	2	2	-	APCO	2/28/2014	5/5/2014	☐	☐	How does the ATOD rate that APCo is seeking to modify compare with APCo's ATOD cost of service for 2013?	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SDI	2	3	-	APCO	2/28/2014	5/5/2014	☐	☐	How does the (a) average and (b) typical combination LPS/ATOD rate that APCo is seeking to modify compare with APCo's combination LPS/ATOD cost of service for 2013?	Ref. resp. SDI2-1
SDI	2	4	-	APCO	2/28/2014	5/5/2014	☐	☐	How does the proposed LPS rate (as filed) compare with APCo's LPS cost of service for 2013?	Ref. resp. SDI2-1
SDI	2	5	-	APCO	2/28/2014	5/5/2014	☐	☐	How does the proposed ATOD rate (as filed) compare with APCo's ATOD cost of service for 2013?	Ref. resp. SDI2-1 & SDI2-2
SDI	2	6	-	APCO	2/28/2014	5/5/2014	☐	☐	How does the proposed (a) average and (b) typical combination LPS/ATOD rate (as filed) compare with APCo's combination LPS/ATOD cost of service for 2013?	Ref. resp. SDI2-1 & SDI2-2
SDI	2	7	-	APCO	2/28/2014	5/5/2014	☐	☐	How many APCo customers are currently on LPS?	
SDI	2	8	-	APCO	2/28/2014	5/5/2014	☐	☐	How many APCo customers are currently on ATOD?	
SDI	2	9	-	APCO	2/28/2014	5/5/2014	☐	☐	Did LPS customers receive a "subsidy" in 2013 by virtue of the LPS rate? If so, quantify the subsidy and explain your response in detail.	
SDI	2	10	-	APCO	2/28/2014	5/5/2014	☐	☐	Did ATOD customers receive a "subsidy" in 2013 by virtue of the ATOD rate? If so, quantify the subsidy and explain your response in detail.	Also ref. resp. SDI2-13
SDI	2	11	-	APCO	2/28/2014	5/5/2014	☐	☐	Did combination LPS/ATOD customers receive a "subsidy" in 2013 by virtue of the combination LPS/ ATOD rate? If so, quantify the subsidy and explain your response in detail.	Ref .resp. SDI2-2, SDI2-9 & SDI2-10.
SDI	2	12	-	APCO	2/28/2014	5/5/2014	☐	☐	If approved as filed, how many customers will CPP (i) actually, or (ii) potentially apply to? If you do not know the answer to either subpart, provide the reasons for your lack of knowledge and your best estimates.	
SDI	2	13	-	APCO	2/28/2014	5/5/2014	☑	☐	Provide an analysis of the impact on the (a) average and (b) typical customer(s) of the proposed CPP versus existing A TOD rate (in excel format with formulas intact).	Info. Confidential &/or Competitively Sensitive - did not provide confid. CD. 5/7/14 resp. @ Response 2 provided confid. CD - Confidential Attachment @ Response 3
SDI	2	14	-	APCO	2/28/2014	5/5/2014	☐	☐	(1) What rate impact will the (a) average, and (b) typical ATOD customer(s) experience if the Commission approves the Company's application as filed? (2) What portion of the impact specified in response to SDI-2-14(1) will be due to the combined actions of terminating ATOD and approving CPP?	See Confidential Attach1 in resp . SDI2-13.

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SDI	3	1	-	APCO	5/2/2014	5/9/2014	☐	☐	For the test year, please provide the following monthly billing determinants for each customer in the LPS rate class: (a)The energy (kWh) usage, (b)The coincident peak demand (kW), (c)The non-coincident peak demand (kW), (d)The on-peak metered demand (kW), (e)The on-peak billing demand (kW), (f)The off-peak metered demand (kW), (g)The off-peak excess metered demand (kW), (h)The off-peak billing demand (kW), (i)The reactive demand (KVAR), (j)The amount of KVAR charged the Reactive Demand Charge, (k)The amount of, or the adjustment factor used to determine, any adjustment to the billing determinants (kWh, kW, and KVAR) for "metered voltage adjustments," (l)The customer's delivery voltage, (m)Indicate whether the customer owns the meter used for billing, and (n)The customer's on-peak contract capacity. If any customer identifying information is considered confidential, then also provide a non-confidential copy of the requested data that only identifies customers with a number.	
SDI	3	2	-	APCO	5/2/2014	5/9/2014	☐	☐	Please provide all available interval data for LPS customers during the test year and for all months subsequent to the test year.	
SDI	3	3	-	APCO	5/2/2014	5/9/2014	☐	☐	For each customer in the LPS rate class during the test year, provide t customer's single highest 30-minute on-peak kW and off-peak kW for the months of January 2012 to December 2013.	Also see resp. SDI3-2
SDI	3	4	-	APCO	5/2/2014	5/9/2014	☐	☐	For the Virginia SCC case or cases in which APCo requested approval demand ratchets included in Schedule LPS, please provide a copy of APCo's testimony, exhibits, schedules, and other files presented in support of the ratchet. In addition, provide a copy of the portion of any Commission orders approving the demand ratchet.	Objection -legal research, legal opinions
SDI	3	5	-	APCO	5/2/2014	5/9/2014	☐	☐	Please explain the basis for the 60% level used for the billing demand ratchets currently included in Schedule LPS. Did APCo consider using a higher percent? If not, explain why not.	See resp. SDI3-4
SDI	3	6	-	APCO	5/2/2014	5/9/2014	☐	☐	Please refer to the table on page 12 of APCo witness Buck's direct testimony. Does APCo support cost-based rates? Please explain why APCo decided not to propose any movement towards cost-based rates in this proceeding?	Ref. resp. SDI3-9 & SDI3-10.
SDI	3	7	-	APCO	5/2/2014	5/9/2014	☐	☐	If the Commission were to order a $50 million rate reduction in this case, explain how APCo would spread that rate reduction to customer classes such that movement towards cost-based rates is achieved?	Objection -legal research, legal opinions
SDI	3	8	-	APCO	5/2/2014	5/9/2014	☐	☐	Please provide a copy of the Demand and Energy Study that was done prior to the December 2013 Demand and Energy Study	
SDI	3	9	-	APCO	5/2/2014	5/9/2014	☐	☐	Please refer to page 7, line 21, of the direct testimony of APCo witness Vaughan. Provide the specific Q and A in APCo witness Bosta's testimony that explains why the Company is not requesting a change in the current revenue allocation between the major customer classes.	
SDI	3	10	-	APCO	5/2/2014	5/9/2014	☐	☐	Is it APCo's position that it cannot request "a change to the current revenue allocation between the major customer classes" when no change to the Company's overall retail revenue level is required under a biennial review? If yes, please explain the basis for that position and provide cites to any applicable SCC rules.	Objection -legal research, legal opinions

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SDI	3	11	-	APCO	5/2/2014	5/9/2014	☐	☐	As stated in its application, on pages 7 and 8, APCo is proposing to terminate the ATOD rate schedule and replace it with a proposed Critical Peak Pricing (CPP) rate schedule. Please explain and support why this proposed change is not contrary to the Company's claim that it is not changing customer class revenue levels.	
SDI	3	12	-	APCO	5/2/2014	5/9/2014	☐	☐	Please refer to the table on page 12 of the direct testimony of APCo witness Buck. The Company states that it is terminating the ATOD rate schedule due to its claim that the customer on that rate schedule receives a subsidy. Please explain why APCo believes it is appropriate to terminate the ATOD rate schedule in order to eliminate subsidies yet the Company has done nothing about the substantial inter-class subsidies shown on that table.	
SDI	3	13	-	APCO	5/2/2014	5/9/2014	☐	☐	Please quantify the amount of the intra-class rate subsidies that the Company is proposing to eliminate or reduce?	
SDI	3	14	-	APCO	5/2/2014	5/9/2014	☐	☐	Please quantify the amount of the inter-class rate subsidies that APCo has chosen not to mitigate in this case.	Ref. resp. SDI3-13
SDI	4	1	-	APCO	5/23/2014	6/2/2014	☐	☐	See the Company's response to SDI 03-001. Provide an electronic copy of the information requested by SDI 03-001. If said information is not available in electronic form, make that clear in your response and provide in electronic form the information and workpaper referenced in the Company's response to SDI-03-001 (leaving all formulas intact). Also include a hard copy of the Company's response to this request SDI 4-1. Mark the response "confidential" as necessary.	Attach. @ Response 2
SDI	4	2	-	APCO	5/23/2014	6/2/2014	☐	☐	Provide an electronic copy of the Company's response to SDI 03-002 in Microsoft Excel with all links and formulas intact.	Attachments @ Responses 2-5
SDI	4	3	-	APCO	5/23/2014	6/2/2014	☐	☐	Regarding SDI 03-003, provide an electronic copy in Microsoft Excel with all links and formulas intact of the spreadsheets used to determine the amounts shown on Attachments 1 and 2 of the Company's response to SDI 03-003. Also provide a working electronic copy with formulas intact of all data and information used to develop said Attachments 1 and 2.	Attachments @ Responses 2-5, ref. resp. SDI4-2
SDI	4	4	-	APCO	5/23/2014	6/2/2014	☐	☐	Regarding the table on page 12 of APCo witness Buck's direct testimony, provide an electronic copy in Microsoft Excel with all links and formulas intact of the files, data and/or models used to develop the values shown in that table.	Attach. @ Response 2; ref. resp. COMM1-4 Attach. 3 & 4.
SDI	4	5	-	APCO	5/23/2014	6/2/2014	☐	☐	Provide an electronic copy in Microsoft Excel with all links and formulas intact of the spreadsheet used to develop Attachment 1 of the Company's response to SDI 03-008.	Attachment @ Respnse 2
SDI	4	6	-	APCO	5/23/2014	6/2/2014	☐	☐	Provide an electronic copy in Microsoft Excel with all links and formulas intact of all schedules included in APCo's Application.	Also see resp. COMM1-4
SDI	4	7	-	APCO	5/23/2014	6/2/2014	☐	☐	Explain how the percentage level referred to on page 22, line 1 7, of the direct testimony of APCo witness Vaughan was determined. Also provide a copy of any analyses, computer files, electronic files and studies: (a) that support, or (b) otherwise of relevance to, the proposed 40% level.	Also see resp. SDI@-13
SDI	4	8	-	APCO	5/23/2014	6/2/2014	☐	☐	Refer to page 22, lines 7 and 8, of the direct testimony of APCo witness Vaughan. Explain in detail why, in the proposed CPP tariff, the Company is not proposing any of the following: (a) an interruptible credit, (ii) an interruptible provision, or (iii) an interruptible option. Also provide relevant documents.	
SDI	4	9	-	APCO	5/23/2014	6/2/2014	☐	☐	Regarding the proposed CPP tariff, explain the process that the Company will follow to select the P3 hours. Include in the explanation a list of all factors to be considered and a description of any procedures or methodology to be used. Explain your response in detail and provide relevant documents.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SDI	4	10	-	APCO	5/23/2014	6/2/2014	☐	☐	Regarding the proposed CPP tariff, will APCo cap the number of incidents of P3 hours during any period (i.e., per year, month, week, or day)? If not, explain why not. If so, provide the cap to be used for the number of incidents in any period. Explain your response in detail and provide relevant documents.	
SDI	4	11	-	APCO	5/23/2014	6/2/2014	☐	☐	Regarding the proposed CPP tariff, will the Company limit the number of consecutive P3 hours per incident? If not, explain why not. If so, what is the maximum number of consecutive P3 hours that the Company intends to call? Explain your response in detail and provide relevant documents.	
SDI	4	12	-	APCO	5/23/2014	6/2/2014	☐	☐	Regarding the proposed CPP tariff, will the Company apply a minimum length of time in separating P3 hour incidents? For example, could two P3 hours, or two sets of P3 hours, be separated by a single P 1 or P2 hour? If not, explain why not. If so, provide the minimum amount of time, if any, that the Company intends to apply in separating incidents of P3 hours. Explain your response in detail and provide relevant documents.	
SDI	4	13	-	APCO	5/23/2014	6/2/2014	☐	☐	Regarding the proposed CPP tariff, explain the reason(s) for delaying customer notification regarding the status of P3 hours until 6 pm day ahead as compared with notifying ATOD customers of pricing by 4 pm day ahead.	Also see resp. SDI4-9
SDI	4	14	-	APCO	5/23/2014	6/2/2014	☐	☐	Explain why the Company requests the right to limit individual customers to 15 MW of load on the CPP tariff. Identify the circumstances that would cause the Company to apply a 15 MW limit.	
SDI	5	1	-	APCO	7/1/2014	7/8/2014	☐	☐	Provide APCo's system hourly load data for calendar year 2013 in a Microsoft Excel spreadsheet with formulas intact.	Attach. @ Response 2.
SDI	5	2	-	APCO	7/1/2014	7/8/2014	☐	☐	In reference to APCo's response to SDI-2-13, describe in detail how APCo selected the 180 "P3" hours used in its analysis, including what criteria APCo used to determine which hours would be deemed "P3" hours. Provide relevant documents.	
SDI	5	3	-	APCO	7/1/2014	7/8/2014	☐	☐	In reference to APCo's response to SDI-2-13, is the process that APCo used to determine the "P3" hours the same process that APCo will follow when implementing Schedule C.P.P.? Provide relevant documents.	See resp. SDI4-009.
SDI	5	4	-	APCO	7/1/2014	7/8/2014	☐	☐	If the response to SDI-5-3 is negative, describe in detail the difference(s) in the method that was used to determine "P3" hours in response to SDI-2-13, which occurred after those hours took place, and the method that will be used in the future to determine "P3" hours, which will occur prospectively (or in anticipation of those hours). Provide relevant documents.	
SDI	5	5	-	APCO	7/1/2014	7/8/2014	☐	☐	Is there a limit (i.e., maximum) to the amount of load (i.e., MW demand) that an existing customer will be permitted on Schedule L.P.S.? If so, identify the limit and provide the reason(s) for the limit. Provide relevant documents.	
SDI	5	6	-	APCO	7/1/2014	7/8/2014	☐	☐	Is there a limit (i.e., maximum) to the amount ofload (i.e., MW demand) that an existing customer will be permitted on Schedule C.P.P.? Provide relevant documents.	
SDI	5	7	-	APCO	7/1/2014	7/8/2014	☐	☐	According to proposed Schedule C.P.P., APCo "reserves the right to limit the total capacity subject to critical peak pricing to 35,000 kW for new load and 15,000 kW for existing load." Under what circumstances will APCo exercise its right to limit the capacity subject to critical peak pricing? Explain in detail and provide relevant documents.	
SDI	6	1	-	APCO	7/21/2014	7/29/2014	☐	☐	Please provide annual amounts for plant additions by function for the years 2001 through 2013.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SDI	6	2	-	APCO	7/21/2014	7/29/2014	☐	☐	Please provide annual amounts for plant retirements by function for the years 2001 through 2013.	See resp. SDI6-1.
SDI	6	3	-	APCO	7/21/2014	7/29/2014	☐	☐	Please provide the balance for accumulated deferred Federal income taxes (ADFIT) for the years 2001 through 2013.	
SDI	6	4	-	APCO	7/21/2014	7/29/2014	☐	☐	Please explain why APCo believes the billing data provided on Schedule 42B, page 26 of 29, for the ATOD customer is not confidential?	
SDI	6	5	-	APCO	7/21/2014	7/29/2014	☐	☐	Please refer to APCo's response to SDI Interrogatory 3-1. Explain why providing the requested data without customer names as a confidential response under the terms of the Protective Order is not adequate protection for the Company and/or customer.	
SDI	6	6	-	APCO	7/21/2014	7/29/2014	☐	☐	Please provide a copy of the standard APCo service agreement for service to typical customers in the Rate LPS customer class. In addition, please identify any restrictions in this agreement, or any other agreement, that would prevent the Company from providing an unidentified customer's load and usage data as a confidential interrogatory response in a regulatory proceeding.	Objection - legal analysis.
SDI	6	7	-	APCO	7/21/2014	7/29/2014	☐	☐	Please provide copies of non-standard APCo service agreements for service to customers in the Rate LPS customer class. In addition, please identify any restrictions in these agreements, or any other agreements, that would prevent the Company from providing an unidentified customer's load and usage data as a confidential interrogatory response in a regulatory proceeding.	Objection - legal analysis, see resp. SDI6-6.
SELC	1	1	-	APCO	6/27/2014	7/7/2014	☐	☐	Company witness Sebastian testifies (at 3: 14-16) that "it is important that a proposed rate design be specific to the cost to serve the eligible generator customer." a. Please describe all criteria used by the Company to determine whether a rate design is "specific to the cost to serve the eligible customer generator." b. Please provide any cost-of-service studies the Company has completed relating to customer generators who use any form of self-generation. c. Company witness Sebastian testifies (at 5:7-8) that "at the time of this filing all residential customer-generators eligible for the standby charge use solar as the source of generation." i. Please state whether the Company has performed any cost-of-service studies specifically relating to customer-generators who rely on solar energy resources. ii. If the Company has performed any cost-of-service studies specifically relating to customer generators who rely on solar energy resources, please provide all such studies. iii. Please provide all evaluations, reports, or other documents that reflect the Company's analysis of the costs and benefits of distributed solar energy resources. d. Please provide all cost-of-service studies the Company has completed relating to customers who use demand-side management, energy efficiency, demand response, back-up diesel generation, or other measures that could have the effect of modifying the customer's use of energy purchased from the Company. e. Please provide all assumptions about cost-of-service and consumption behavior relied upon by the Company in setting the underlying rates for customers that would potentially be impacted by the proposed standby charge.	See resp. SELC1-6(b).

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SELC	1	2	-	APCO	6/27/2014	7/7/2014	☐	☐	Company witness Sebastian testifies (at 3:18-22), "Because an eligible customer-generator's bill is based on 'net' energy usage (energy consumed net of energy supplied), an eligible customer generator will avoid paying some or all of the appropriate share of the fixed costs for services. Ultimately without a standby charge for customer generators the fixed costs that the eligible customer generator does not pay will be shifted to other retail customers." a. Please describe all criteria used in determining when the Company files new rates or other applications designed to address alleged cost shifting or revenue under-collection and explain how those criteria were applied in the Company's current rate application. b. Please provide the value revenue shortfalls and excess collections in the test year for each rate class as compared to the revenue requirements established in setting those rates. c. Please provide a complete listing of all the rate proposals in this proceeding designed to correct for those under- and over-collections.	
SELC	1	3	-	APCO	6/27/2014	7/7/2014	☐	☐	Company witness Sebastian testifies (at 4:4-6) that "the Company requires additional time and experience to examine and develop a generation related standby charge given the few qualifying customer-generators." a. Please explain what data or information, if any, the Company believes it must obtain before developing a generation-related standby charge. b. Please explain why the Company has the data necessary to propose a standby charge for distribution and transmission, but lacks the data necessary to assess a charge or credit a benefit for generation.	See SCC34-401. Compare SCC34-401 to SELC1-1.
SELC	1	4	-	APCO	6/27/2014	7/7/2014	☐	☐	Company witness Sebastian testifies (at 4:6-8) that "[t]he standby charge proposed considers a demand charge based on the customer-generator's highest demand measured during any fifteen minute interval (rounded to the nearest tenth) for a given billing month." a. Please provide any data or analysis showing how the costs associated with demand in each 15-minute period vary over the course of a year. b. Please explain how the Company accounted for these variations in the proposed standby charge.	
SELC	1	5	-	APCO	6/27/2014	7/7/2014	☐	☐	Company witness Sebastian testifies (at 5: 1 0-11) that "a residential solar generator customer can be expected to hit their system peak around 7 p.m." a. Please explain the basis for this conclusion and provide any data or analysis that supports such conclusion. b. For each month beginning in January 2011, please identify the date and time, to the nearest hour, at which the Company experienced its monthly peak load for the Company's Virginia service territory.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
SELC	1	6	-	APCO	6/27/2014	7/7/2014	☐	☐	Company witness Sebastian testifies (at 6:9-13) that "[t]he value of this net metering energy equates to over 11 cents a kilowatt hour, while the price of generation sold in the PJM market at the AEP LMP Zone averaged about 3.5 cents a kilowatt hour in 2013. Clearly the customer is receiving a benefit that far exceeds the value of energy generation." a. Please provide any analysis, cost-of-service data, calculations, or other materials that support the statement that "the customer is receiving a benefit that far exceeds the value of energy generation." b. Please provide any analysis conducted by the Company concerning the value to the utility and its customers of the following aspects of solar energy resource operation: energy generation, generation capacity, transmission and distribution energy-related impacts, transmission and distribution capacity-related impacts, line losses, environmental regulatory costs and savings, fuel price fluctuation management benefits (e.g. hedging), and any other impacts associated with customer solar generation.	
SELC	1	7	-	APCO	6/27/2014	7/7/2014	☐	☐	As discussed by Company witness Sebastian (at 2:16-17), the proposed standby charge would be "applicable to eligible residential customer-generators with a capacity that exceeds 1 0 kilowatts but not greater than 20 kilowatts." Please explain, and provide any analysis supporting, the Company's decision to apply the standby charge to customers with capacity between 10 kW and 20kW.	
SELC	1	8	-	APCO	6/27/2014	7/7/2014	☐	☐	Company witness Sebastian testifies (at 7:8-12) that the impact of the standby charge on annual revenue is approximately $1,500 per year. a. For each class of customer, please state whether the Company is seeking any change in rates to account for the impact of the $1,500 per year standby charge. b. Please explain how the $1,500 per year standby charge will impact the level of the revenue requirements in the application for each impacted rate class.	
SELC	1	9	-	APCO	6/27/2014	7/7/2014	☐	☐	Please see SELC 1-009 Attachment 1 for the changes proposed in witness Sebastian's Schedule 3 and the source as located in Chapter 315. REVISED REQUEST: Company witness Sebastian testifies (at 7: 15-17) that "Schedule 3 pages 7-12 incorporate changes to Optional Rider N.M.S. so that the Rider is more closely aligned with the Regulations Governing Net Metering ('Chapter 315') of the Virginia Administrative Code." Please detail and provide the Company's justification(s) for all changes proposed to Optional Rider N.M.S.	7/10/14 Resp. to Revised Request @ Response 2 - Did not provide a new attach.
SELC	2	10	-	APCO	7/31/2014	8/11/2014	☐	☐	Please reference the Company's response to Commission Staff Interrogatory No. 50-512. The Company stated that it "has two Virginia solar net metering customers with interval meters that have the capability of providing hourly peak usage information." a. Please identify the time of day, by hour, in which the solar generation output for these residential solar net metering customers peaked in each month of2012 and 2013. b. Please identify the average hourly output, for each hour of the day, from these residential solar net metering customers for each month in 2012 and 2013. c. Please identify the peak output from these residential solar net metering customers for each month 2012 and 2013. d. Please identify the output during the Company's system peak from these residential solar net metering customers for each month in 20 12 and 2013.	Only 3 attachments for response-cover sheet refers to a-d.
SELC	2	11	-	APCO	7/31/2014	8/11/2014	☐	☐	With respect only to discovery requests seeking information on the Company's proposed standby charge for solar customer-generators, the direct testimony of Jennifer B. Sebastian, and/or the exhibits and schedules accompanying the direct testimony of Ms. Sebastian: Please provide copies of any and all responses and objections to such discovery requests, whether written or oral, formal or informal, including produced documents and data, that the Company provides or has previously provided in this proceeding to any other party, participant, respondent, or the Staff of the Commission.	

ReqP	Set	ReqN	Let	ResP	ReqD	RecD	Confid	Prop	Description	Comments
VML	1	1	-	APCO	4/10/2014	4/22/2014	☐	☐	The VML/VACo APCo Steering Committee adopts as its own all of the interrogatories, requests for production of documents, and other requests for data of all of the other parties and the Commission Staff, whether written or oral, formal or informal, in this case. Accordingly, provide a copy of each Company response, formal and informal, to each interrogatory, request for the production of documents, and other request for data or information by each other party and the Commission Staff.	
VML	1	1	-	ASC	8/29/2014	9/5/2014	☐	☐	The VML/VACo APCo Steering Committee adopts as its own all of the interrogatories, requests for production of documents, and other requests for data of all of the other parties and the Commission Staff, whether written or oral, formal or informal, in this case. Accordingly, provide a copy of each ODC response, formal and informal, to each interrogatory, request for the production of documents, and other request for data or information by each other party and the Commission Staff.	
VML	1	1	-	COMM	8/29/2014		☐	☐	The VML/VACo APCo Steering Committee adopts as its own all of the interrogatories, requests for production of documents, and other requests for data of all of the other parties and the Commission Staff, whether written or oral, formal or informal, in this case. Accordingly, provide a copy of each ODC response, formal and informal, to each interrogatory, request for the production of documents, and other request for data or information by each other party and the Commission Staff.	
VML	1	1	-	ER	8/29/2014	9/5/2014	☐	☐	The VML/VACo APCo Steering Committee adopts as its own all of the interrogatories, requests for production of documents, and other requests for data of all of the other parties and the Commission Staff, whether written or oral, formal or informal, in this case. Accordingly, provide a copy of each Environmental Respondents response, formal and informal, to each interrogatory, request for the production of documents, and other request for data or information by each other party and the Commission Staff.	

EXHIBIT

B

Attachment RCS-1
QUALIFICATIONS OF RALPH C. SMITH

Accomplishments

Mr. Smith's professional credentials include being a Certified Financial Planner™ professional, a Certified Rate of Return Analyst, a licensed Certified Public Accountant and attorney. He functions as project manager on consulting projects involving utility regulation, regulatory policy and ratemaking and utility management. His involvement in public utility regulation has included project management and in-depth analyses of numerous issues involving telephone, electric, gas, and water and sewer utilities.

Mr. Smith has performed work in the field of utility regulation on behalf of industry, public service commission staffs, state attorney generals, municipalities, and consumer groups concerning regulatory matters before regulatory agencies in Alabama, Alaska, Arizona, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, New Jersey, New Mexico, New York, Nevada, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, Washington DC, West Virginia, Canada, Federal Energy Regulatory Commission and various state and federal courts of law. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on several occasions.

Project manager in Larkin & Associates' review, on behalf of the Georgia Commission Staff, of the budget and planning activities of Georgia Power Company; supervised 13 professionals; coordinated over 200 interviews with Company budget center managers and executives; organized and edited voluminous audit report; presented testimony before the Commission. Functional areas covered included fossil plant O&M, headquarters and district operations, internal audit, legal, affiliated transactions, and responsibility reporting. All of our findings and recommendations were accepted by the Commission.

Key team member in the firm's management audit of the Anchorage Water and Wastewater Utility on behalf of the Alaska Commission Staff, which assessed the effectiveness of the Utility's operations in several areas; responsible for in-depth investigation and report writing in areas involving information systems, finance and accounting, affiliated relationships and transactions, and use of outside contractors. Testified before the Alaska Commission concerning certain areas of the audit report. AWWU concurred with each of Mr. Smith's 40 plus recommendations for improvement.

Co-consultant in the analysis of the issues surrounding gas transportation performed for the law firm of Cravath, Swaine & Moore in conjunction with the case of Reynolds Metals Co. vs. the Columbia Gas System, Inc.; drafted in-depth report concerning the regulatory treatment at both state and federal levels of issues such as flexible pricing and mandatory gas transportation.

Lead consultant and expert witness in the analysis of the rate increase request of the City of Austin - Electric Utility on behalf of the residential consumers. Among the numerous ratemaking issues addressed were the economies of the Utility's employment of outside services; provided both written and oral testimony outlining recommendations and their bases. Most of Mr. Smith's recommendations were adopted by the City Council and Utility in a settlement.

Key team member performing an analysis of the rate stabilization plan submitted by the Southern Bell Telephone & Telegraph Company to the Florida PSC; performed comprehensive analysis of the Company's projections and budgets which were used as the basis for establishing rates.

Lead consultant in analyzing Southwestern Bell Telephone separations in Missouri; sponsored the complex technical analysis and calculations upon which the firm's testimony in that case was based. He has also assisted in analyzing changes in depreciation methodology for setting telephone rates.

Lead consultant in the review of gas cost recovery reconciliation applications of Michigan Gas Utilities Company, Michigan Consolidated Gas Company, and Consumers Power Company. Drafted recommendations regarding the appropriate rate of interest to be applied to any over or under collections and the proper procedures and allocation methodology to be used to distribute any refunds to customer classes.

Lead consultant in the review of Consumers Power Company's gas cost recovery refund plan. Addressed appropriate interest rate and compounding procedures and proper allocation methodology.

Project manager in the review of the request by Central Maine Power Company for an increase in rates. The major area addressed was the propriety of the Company's ratemaking attrition adjustment in relation to its corporate budgets and projections.

Project manager in an engagement designed to address the impacts of the Tax Reform Act of 1986 on gas distribution utility operations of the Northern States Power Company. Analyzed the reduction in the corporate tax rate, uncollectibles reserve, ACRS, unbilled revenues, customer advances, CIAC, and timing of TRA-related impacts associated with the Company's tax liability.

Project manager and expert witness in the determination of the impacts of the Tax Reform Act of 1986 on the operations of Connecticut Natural Gas Company on behalf of the Connecticut Department of Public Utility Control - Prosecutorial Division, Connecticut Attorney General, and Connecticut Department of Consumer Counsel.

Lead Consultant for The Minnesota Department of Public Service ("DPS") to review the Minnesota Incentive Plan ("Incentive Plan") proposal presented by Northwestern Bell Telephone Company ("NWB") doing business as U S West Communications ("USWC"). Objective was to express an opinion as to whether current rates addressed by the plan were appropriate from a Minnesota intrastate revenue requirements and accounting perspective, and to assist in developing recommended modifications to NWB's proposed Plan.

Performed a variety of analytical and review tasks related to our work effort on this project. Obtained and reviewed data and performed other procedures as necessary (1) to obtain an understanding of the Company's Incentive Plan filing package as it relates to rate base, operating income, revenue requirements, and plan operation, and (2) to formulate an opinion concerning the reasonableness of current rates and of amounts included within the Company's Incentive Plan filing. These procedures included requesting and reviewing extensive discovery, visiting the Company's offices to review data, issuing follow-up information requests in many instances, telephone and on-site discussions with Company representatives, and frequent discussions with counsel and DPS Staff assigned to the project.

Lead Consultant in the regulatory analysis of Jersey Central Power & Light Company for the Department of the Public Advocate, Division of Rate Counsel. Tasks performed included on-site review and audit of Company, identification and analysis of specific issues, preparation of data requests, testimony, and cross examination questions. Testified in Hearings.

Assisted the NARUC Committee on Management Analysis with drafting the Consultant Standards for Management Audits.

Presented training seminars covering public utility accounting, tax reform, ratemaking, affiliated transaction auditing, rate case management, and regulatory policy in Maine, Georgia, Kentucky, and Pennsylvania. Seminars were presented to commission staffs and consumer interest groups.

Previous Positions

With Larkin, Chapski and Co., the predecessor firm to Larkin & Associates, was involved primarily in utility regulatory consulting, and also in tax planning and tax research for businesses and individuals, tax return preparation and review, and independent audit, review and preparation of financial statements.

Installed computerized accounting system for a realty management firm.

Education

Bachelor of Science in Administration in Accounting, with distinction, University of Michigan, Dearborn, 1979.

Master of Science in Taxation, Walsh College, Michigan, 1981. Master's thesis dealt with investment tax credit and property tax on various assets.

Juris Doctor, cum laude, Wayne State University Law School, Detroit, Michigan, 1986. Recipient of American Jurisprudence Award for academic excellence.

Continuing education required to maintain CPA license and CFP® certificate.

Passed all parts of CPA examination in first sitting, 1979. Received CPA certificate in 1981 and Certified Financial Planning certificate in 1983. Admitted to Michigan and Federal bars in 1986.

Michigan Bar Association.

American Bar Association, sections on public utility law and taxation.

Partial list of utility cases participated in:

79-228-EL-FAC	Cincinnati Gas & Electric Company (Ohio PUC)
79-231-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
79-535-EL-AIR	East Ohio Gas Company (Ohio PUC)
80-235-EL-FAC	Ohio Edison Company (Ohio PUC)
80-240-EL-FAC	Cleveland Electric Illuminating Company (Ohio PUC)
U-1933*	Tucson Electric Power Company (Arizona Corp. Commission)
U-6794	Michigan Consolidated Gas Co. --16 Refunds (Michigan PSC)
81-0035TP	Southern Bell Telephone Company (Florida PSC)
81-0095TP	General Telephone Company of Florida (Florida PSC)
81-308-EL-EFC	Dayton Power & Light Co.- Fuel Adjustment Clause (Ohio PUC)
810136-EU	Gulf Power Company (Florida PSC)
GR-81-342	Northern States Power Co. -- E-002/Minnesota (Minnesota PUC)
Tr-81-208	Southwestern Bell Telephone Company (Missouri PSC))
U-6949	Detroit Edison Company (Michigan PSC)
8400	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
18328	Alabama Gas Corporation (Alabama PSC)
18416	Alabama Power Company (Alabama PSC)
820100-EU	Florida Power Corporation (Florida PSC)
8624	Kentucky Utilities (Kentucky PSC)
8648	East Kentucky Power Cooperative, Inc. (Kentucky PSC)
U-7236	Detroit Edison - Burlington Northern Refund (Michigan PSC)
U6633-R	Detroit Edison - MRCS Program (Michigan PSC)
U-6797-R	Consumers Power Company -MRCS Program (Michigan PSC)
U-5510-R	Consumers Power Company - Energy conservation Finance Program (Michigan PSC)
82-240E	South Carolina Electric & Gas Company (South Carolina PSC)
7350	Generic Working Capital Hearing (Michigan PSC)
RH-1-83	Westcoast Transmission Co., (National Energy Board of Canada)
820294-TP	Southern Bell Telephone & Telegraph Co. (Florida PSC)
82-165-EL-EFC (Subfile A)	Toledo Edison Company(Ohio PUC)
82-168-EL-EFC	Cleveland Electric Illuminating Company (Ohio PUC)
830012-EU	Tampa Electric Company (Florida PSC)
U-7065	The Detroit Edison Company - Fermi II (Michigan PSC)
8738	Columbia Gas of Kentucky, Inc. (Kentucky PSC)
ER-83-206	Arkansas Power & Light Company (Missouri PSC)
U-4758	The Detroit Edison Company – Refunds (Michigan PSC)
8836	Kentucky American Water Company (Kentucky PSC)
8839	Western Kentucky Gas Company (Kentucky PSC)
83-07-15	Connecticut Light & Power Co. (Connecticut DPU)
81-0485-WS	Palm Coast Utility Corporation (Florida PSC)
U-7650	Consumers Power Co. (Michigan PSC)
83-662	Continental Telephone Company of California, (Nevada PSC)
U-6488-R	Detroit Edison Co., FAC & PIPAC Reconciliation (Michigan PSC)
U-15684	Louisiana Power & Light Company (Louisiana PSC)
7395 & U-7397	Campaign Ballot Proposals (Michigan PSC)
820013-WS	Seacoast Utilities (Florida PSC)
U-7660	Detroit Edison Company (Michigan PSC)
83-1039	CP National Corporation (Nevada PSC)
U-7802	Michigan Gas Utilities Company (Michigan PSC)
83-1226	Sierra Pacific Power Company (Nevada PSC)
830465-EI	Florida Power & Light Company (Florida PSC)
U-7777	Michigan Consolidated Gas Company (Michigan PSC)
U-7779	Consumers Power Company (Michigan PSC)

U-7480-R	Michigan Consolidated Gas Company (Michigan PSC)
U-7488-R	Consumers Power Company – Gas (Michigan PSC)
U-7484-R	Michigan Gas Utilities Company (Michigan PSC)
U-7550-R	Detroit Edison Company (Michigan PSC)
U-7477-R**	Indiana & Michigan Electric Company (Michigan PSC)
18978	Continental Telephone Co. of the South Alabama (Alabama PSC)
R-842583	Duquesne Light Company (Pennsylvania PUC)
R-842740	Pennsylvania Power Company (Pennsylvania PUC)
850050-EI	Tampa Electric Company (Florida PSC)
16091	Louisiana Power & Light Company (Louisiana PSC)
19297	Continental Telephone Co. of the South Alabama (Alabama PSC)
76-18788AA &76-18793AA	Detroit Edison - Refund - Appeal of U-4807 (Ingham County, Michigan Circuit Court)
85-53476AA & 85-534785AA	Detroit Edison Refund - Appeal of U-4758 (Ingham County, Michigan Circuit Court)
U-8091/U-8239	Consumers Power Company - Gas Refunds (Michigan PSC)
TR-85-179**	United Telephone Company of Missouri (Missouri PSC)
85-212	Central Maine Power Company (Maine PSC)
ER-85646001 & ER-85647001	New England Power Company (FERC)
850782-EI & 850783-EI	Florida Power & Light Company (Florida PSC)
R-860378	Duquesne Light Company (Pennsylvania PUC)
R-850267	Pennsylvania Power Company (Pennsylvania PUC)
851007-WU & 840419-SU	Florida Cities Water Company (Florida PSC)
G-002/GR-86-160	Northern States Power Company (Minnesota PSC)
7195 (Interim)	Gulf States Utilities Company (Texas PUC)
87-01-03	Connecticut Natural Gas Company (Connecticut PUC))
87-01-02	Southern New England Telephone Company (Connecticut Department of Public Utility Control)
3673-	Georgia Power Company (Georgia PSC)
29484	Long Island Lighting Co. (New York Dept. of Public Service)
U-8924	Consumers Power Company – Gas (Michigan PSC)
Docket No. 1	Austin Electric Utility (City of Austin, Texas)
Docket E-2, Sub 527	Carolina Power & Light Company (North Carolina PUC)
870853	Pennsylvania Gas and Water Company (Pennsylvania PUC)
880069**	Southern Bell Telephone Company (Florida PSC)
U-1954-88-102 T E-1032-88-102	Citizens Utilities Rural Company, Inc. & Citizens Utilities Company, Kingman Telephone Division (Arizona CC)
89-0033	Illinois Bell Telephone Company (Illinois CC)
U-89-2688-T	Puget Sound Power & Light Company (Washington UTC))
R-891364	Philadelphia Electric Company (Pennsylvania PUC)
F.C. 889	Potomac Electric Power Company (District of Columbia PSC)
Case No. 88/546*	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (Supreme Court County of Onondaga, State of New York)
87-11628*	Duquesne Light Company, et al, plaintiffs, against Gulf+ Western, Inc. et al, defendants (Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
890319-EI	Florida Power & Light Company (Florida PSC)
891345-EI	Gulf Power Company (Florida PSC)
ER 8811 0912J	Jersey Central Power & Light Company (BPU)
6531	Hawaiian Electric Company (Hawaii PUCs)

R0901595	Equitable Gas Company (Pennsylvania Consumer Counsel)
90-10	Artesian Water Company (Delaware PSC)
89-12-05	Southern New England Telephone Company (Connecticut PUC)
900329-WS	Southern States Utilities, Inc. (Florida PSC)
90-12-018	Southern California Edison Company (California PUC)
90-E-1185	Long Island Lighting Company (New York DPS)
R-911966	Pennsylvania Gas & Water Company (Pennsylvania PUC)
I.90-07-037, Phase II	(Investigation of OPEBs) Department of the Navy and all Other Federal Executive Agencies (California PUC)
U-1551-90-322	Southwest Gas Corporation (Arizona CC)
U-1656-91-134	Sun City Water Company (Arizona RUCO)
U-2013-91-133	Havasu Water Company (Arizona RUCO)
91-174***	Central Maine Power Company (Department of the Navy and all Other Federal Executive Agencies)
U-1551-89-102 & U-1551-89-103	Southwest Gas Corporation - Rebuttal and PGA Audit (Arizona Corporation Commission)
Docket No. 6998	Hawaiian Electric Company (Hawaii PUC)
TC-91-040A and TC-91-040B	Intrastate Access Charge Methodology, Pool and Rates Local Exchange Carriers Association and South Dakota Independent Telephone Coalition
9911030-WS & 911-67-WS	General Development Utilities - Port Malabar and West Coast Divisions (Florida PSC)
922180	The Peoples Natural Gas Company (Pennsylvania PUC)
7233 and 7243	Hawaiian Nonpension Postretirement Benefits (Hawaiian PUC)
R-00922314 & M-920313C006	Metropolitan Edison Company (Pennsylvania PUC)
R00922428	Pennsylvania American Water Company (Pennsylvania PUC)
E-1032-92-083 & U-1656-92-183	Citizens Utilities Company, Agua Fria Water Division (Arizona Corporation Commission)
92-09-19	Southern New England Telephone Company (Connecticut PUC)
E-1032-92-073	Citizens Utilities Company (Electric Division), (Arizona CC)
UE-92-1262	Puget Sound Power and Light Company (Washington UTC))
92-345	Central Maine Power Company (Maine PUC)
R-932667	Pennsylvania Gas & Water Company (Pennsylvania PUC)
U-93-60**	Matanuska Telephone Association, Inc. (Alaska PUC)
U-93-50**	Anchorage Telephone Utility (Alaska PUC)
U-93-64	PTI Communications (Alaska PUC)
7700	Hawaiian Electric Company, Inc. (Hawaii PUC)
E-1032-93-111 & U-1032-93-193	Citizens Utilities Company - Gas Division (Arizona Corporation Commission)
R-00932670	Pennsylvania American Water Company (Pennsylvania PUC)
U-1514-93-169/ E-1032-93-169	Sale of Assets CC&N from Contel of the West, Inc. to Citizens Utilities Company (Arizona Corporation Commission)
7766	Hawaiian Electric Company, Inc. (Hawaii PUC)
93-2006- GA-AIR*	The East Ohio Gas Company (Ohio PUC)
94-E-0334	Consolidated Edison Company (New York DPS)
94-0270	Inter-State Water Company (Illinois Commerce Commission)
94-0097	Citizens Utilities Company, Kauai Electric Division (Hawaii PUC)
PU-314-94-688	Application for Transfer of Local Exchanges (North Dakota PSC)
94-12-005-Phase I	Pacific Gas & Electric Company (California PUC)
R-953297	UGI Utilities, Inc. - Gas Division (Pennsylvania PUC)
95-03-01	Southern New England Telephone Company (Connecticut PUC)
95-0342	Consumer Illinois Water, Kankakee Water District (Illinois CC)
94-996-EL-AIR	Ohio Power Company (Ohio PUC)
95-1000-E	South Carolina Electric & Gas Company (South Carolina PSC)

Non-Docketed Staff Investigation	Citizens Utility Company - Arizona Telephone Operations (Arizona Corporation Commission)
E-1032-95-473	Citizens Utility Co. - Northern Arizona Gas Division (Arizona CC)
E-1032-95-433	Citizens Utility Co. - Arizona Electric Division (Arizona CC)
	Collaborative Ratemaking Process Columbia Gas of Pennsylvania (Pennsylvania PUC)
GR-96-285	Missouri Gas Energy (Missouri PSC)
94-10-45	Southern New England Telephone Company (Connecticut PUC)
A.96-08-001 et al.	California Utilities' Applications to Identify Sunk Costs of Non-Nuclear Generation Assets, & Transition Costs for Electric Utility Restructuring, & Consolidated Proceedings (California PUC)
96-324	Bell Atlantic - Delaware, Inc. (Delaware PSC)
96-08-070, et al.	Pacific Gas & Electric Co., Southern California Edison Co. and San Diego Gas & Electric Company (California PUC)
97-05-12	Connecticut Light & Power (Connecticut PUC)
R-00973953	Application of PECO Energy Company for Approval of its Restructuring Plan Under Section 2806 of the Public Utility Code (Pennsylvania PUC)
97-65	Application of Delmarva Power &Light Co. for Application of a Cost Accounting Manual and a Code of Conduct (Delaware PSC)
16705	Entergy Gulf States, Inc. (Cities Steering Committee)
E-1072-97-067	Southwestern Telephone Co. (Arizona Corporation Commission)
Non-Docketed Staff Investigation	Delaware - Estimate Impact of Universal Services Issues (Delaware PSC)
PU-314-97-12	US West Communications, Inc. Cost Studies (North Dakota PSC)
97-0351	Consumer Illinois Water Company (Illinois CC)
97-8001	Investigation of Issues to be Considered as a Result of Restructuring of Electric Industry (Nevada PSC)
U-0000-94-165	Generic Docket to Consider Competition in the Provision of Retail Electric Service (Arizona Corporation Commission)
98-05-006-Phase I	San Diego Gas & Electric Co., Section 386 costs (California PUC)
9355-U	Georgia Power Company Rate Case (Georgia PUC)
97-12-020 - Phase I	Pacific Gas & Electric Company (California PUC)
U-98-56, U-98-60, U-98-65, U-98-67	Investigation of 1998 Intrastate Access charge filings (Alaska PUC)
(U-99-66, U-99-65, U-99-56, U-99-52)	Investigation of 1999 Intrastate Access Charge filing (Alaska PUC)
Phase II of 97-SCCC-149-GIT	Southwestern Bell Telephone Company Cost Studies (Kansas CC)
PU-314-97-465	US West Universal Service Cost Model (North Dakota PSC)
Non-docketed Assistance	Bell Atlantic - Delaware, Inc., Review of New Telecomm. and Tariff Filings (Delaware PSC)
Contract Dispute	City of Zeeland, MI - Water Contract with the City of Holland, MI (Before an arbitration panel)
Non-docketed Project	City of Danville, IL - Valuation of Water System (Danville, IL)
Non-docketed Project	Village of University Park, IL - Valuation of Water and Sewer System (Village of University Park, Illinois)

E-1032-95-417	Citizens Utility Co., Maricopa Water/Wastewater Companies et al. (Arizona Corporation Commission)
T-1051B-99-0497	Proposed Merger of the Parent Corporation of Qwest Communications Corporation, LCI International Telecom Corp., and US West Communications, Inc. (Arizona CC)
T-01051B-99-0105	US West Communications, Inc. Rate Case (Arizona CC)
A00-07-043	Pacific Gas & Electric - 2001 Attrition (California PUC)
T-01051B-99-0499	US West/Quest Broadband Asset Transfer (Arizona CC)
99-419/420	US West, Inc. Toll and Access Rebalancing (North Dakota PSC)
PU314-99-119	US West, Inc. Residential Rate Increase and Cost Study Review (North Dakota PSC
98-0252	Ameritech - Illinois, Review of Alternative Regulation Plan (Illinois CUB)
00-108	Delmarva Billing System Investigation (Delaware PSC)
U-00-28	Matanuska Telephone Association (Alaska PUC)
Non-Docketed	Management Audit and Market Power Mitigation Analysis of the Merged Gas System Operation of Pacific Enterprises and Enova Corporation (California PUC)
00-11-038	Southern California Edison (California PUC)
00-11-056	Pacific Gas & Electric (California PUC)
00-10-028	The Utility Reform Network for Modification of Resolution E-3527 (California PUC)
98-479	Delmarva Power & Light Application for Approval of its Electric and Fuel Adjustments Costs (Delaware PSC)
99-457	Delaware Electric Cooperative Restructuring Filing (Delaware PSC)
99-582	Delmarva Power & Light dba Conectiv Power Delivery Analysis of Code of Conduct and Cost Accounting Manual (Delaware PSC)
99-03-04	United Illuminating Company Recovery of Stranded Costs (Connecticut OCC)
99-03-36	Connecticut Light & Power (Connecticut OCC)
Civil Action No. 98-1117	West Penn Power Company vs. PA PUC (Pennsylvania PSC)
Case No. 12604	Upper Peninsula Power Company (Michigan AG)
Case No. 12613	Wisconsin Public Service Commission (Michigan AG)
41651	Northern Indiana Public Service Co Overearnings investigation (Indiana UCC)
13605-U	Savannah Electric & Power Company – FCR (Georgia PSC)
14000-U	Georgia Power Company Rate Case/M&S Review (Georgia PSC)
13196-U	Savannah Electric & Power Company Natural Gas Procurement and Risk Management/Hedging Proposal, Docket No. 13196-U (Georgia PSC)
Non-Docketed	Georgia Power Company & Savannah Electric & Power FPR Company Fuel Procurement Audit (Georgia PSC)
Non-Docketed	Transition Costs of Nevada Vertically Integrated Utilities (US Department of Navy)
Application No. 99-01-016, Phase I	Post-Transition Ratemaking Mechanisms for the Electric Industry Restructuring (US Department of Navy)
99-02-05	Connecticut Light & Power (Connecticut OCC)
01-05-19-RE03	Yankee Gas Service Application for a Rate Increase, Phase I-2002-IERM (Connecticut OCC)
G-01551A-00-0309	Southwest Gas Corporation, Application to amend its rate Schedules (Arizona CC)
00-07-043	Pacific Gas & Electric Company Attrition & Application for a rate increase (California PUC)

97-12-020 Phase II	Pacific Gas & Electric Company Rate Case (California PUC)
01-10-10	United Illuminating Company (Connecticut OCC)
13711-U	Georgia Power FCR (Georgia PSC)
02-001	Verizon Delaware § 271(Delaware DPA)
02-BLVT-377-AUD	Blue Valley Telephone Company Audit/General Rate Investigation (Kansas CC)
02-S&TT-390-AUD	S&T Telephone Cooperative Audit/General Rate Investigation (Kansas CC)
01-SFLT-879-AUD	Sunflower Telephone Company Inc., Audit/General Rate Investigation (Kansas CC)
01-BSTT-878-AUD	Bluestem Telephone Company, Inc. Audit/General Rate Investigation (Kansas CC)
P404, 407, 520, 413 426, 427, 430, 421/ CI-00-712	Sherburne County Rural Telephone Company, dba as Connections, Etc. (Minnesota DOC)
U-01-85	ACS of Alaska, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-34	ACS of Anchorage, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-83	ACS of Fairbanks, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
U-01-87	ACS of the Northland, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS)
96-324, Phase II	Verizon Delaware, Inc. UNE Rate Filing (Delaware PSC)
03-WHST-503-AUD	Wheat State Telephone Company (Kansas CC)
04-GNBT-130-AUD	Golden Belt Telephone Association (Kansas CC)
Docket 6914	Shoreham Telephone Company, Inc. (Vermont BPU)
Docket No. E-01345A-06-009	Arizona Public Service Company (Arizona Corporation Commission)
Case No. 05-1278-E-PC-PW-42T	Appalachian Power Company and Wheeling Power Company both d/b/a American Electric Power (West Virginia PSC)
Docket No. 04-0113	Hawaiian Electric Company (Hawaii PUC)
Case No. U-14347	Consumers Energy Company (Michigan PSC)
Case No. 05-725-EL-UNC	Cincinnati Gas & Electric Company (PUC of Ohio)
Docket No. 21229-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 19142-U	Georgia Power Company (Georgia PSC)
Docket No. 03-07-01RE01	Connecticut Light & Power Company (CT DPUC)
Docket No. 19042-U	Savannah Electric & Power Company (Georgia PSC)
Docket No. 2004-178-E	South Carolina Electric & Gas Company (South Carolina PSC)
Docket No. 03-07-02	Connecticut Light & Power Company (CT DPUC)
Docket No. EX02060363, Phases I&II	Rockland Electric Company (NJ BPU)
Docket No. U-00-88	ENSTAR Natural Gas Company and Alaska Pipeline Company (Regulatory Commission of Alaska)
Phase 1-2002 IERM, Docket No. U-02-075	Interior Telephone Company, Inc. (Regulatory Commission of Alaska)
Docket No. 05-SCNT-1048-AUD	South Central Telephone Company (Kansas CC)
Docket No. 05-TRCT-607-KSF	Tri-County Telephone Company (Kansas CC)
Docket No. 05-KOKT-060-AUD	Kan Okla Telephone Company (Kansas CC)
Docket No. 2002-747	Northland Telephone Company of Maine (Maine PUC)

Docket No. 2003-34	Sidney Telephone Company (Maine PUC)
Docket No. 2003-35	Maine Telephone Company (Maine PUC)
Docket No. 2003-36	China Telephone Company (Maine PUC)
Docket No. 2003-37	Standish Telephone Company (Maine PUC)
Docket Nos. U-04-022, U-04-023	Anchorage Water and Wastewater Utility (Regulatory Commission of Alaska)
Case 05-116-U/06-055-U	Entergy Arkansas, Inc. EFC (Arkansas Public Service Commission)
Case 04-137-U	Southwest Power Pool RTO (Arkansas Public Service Commission)
Case No. 7109/7160	Vermont Gas Systems (Department of Public Service)
Case No. ER-2006-0315	Empire District Electric Company (Missouri PSC)
Case No. ER-2006-0314	Kansas City Power & Light Company (Missouri PSC)
Docket No. U-05-043,44	Golden Heart Utilities/College Park Utilities (Regulatory Commission of Alaska)
A-122250F5000	Equitable Resources, Inc. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
E-01345A-05-0816	Arizona Public Service Company (Arizona CC)
Docket No. 05-304	Delmarva Power & Light Company (Delaware PSC)
05-806-EL-UNC	Cincinnati Gas & Electric Company (Ohio PUC)
U-06-45	Anchorage Water Utility (Regulatory Commission of Alaska)
03-93-EL-ATA, 06-1068-EL-UNC	Duke Energy Ohio (Ohio PUC)
PUE-2006-00065	Appalachian Power Company (Virginia Corporation Commission)
G-04204A-06-0463 et. al	UNS Gas, Inc. (Arizona CC)
U-06-134	Chugach Electric Association, Inc. (Regulatory Commission of Alaska)
Docket No. 2006-0386	Hawaiian Electric Company, Inc (Hawaii PUC)
E-01933A-07-0402	Tucson Electric Power Company (Arizona CC)
G-01551A-07-0504	Southwest Gas Corporation (Arizona CC)
Docket No.UE-072300	Puget Sound Energy, Inc. (Washington UTC)
PUE-2008-00009	Virginia-American Water Company (Virginia SCC)
PUE-2008-00046	Appalachian Power Company (Virginia SCC)
E-01345A-08-0172	Arizona Public Service Company (Arizona CC)
A-2008-2063737	Babcock & Brown Infrastructure Fund North America, LP. and The Peoples Natural Gas Company, d/b/a Dominion Peoples (Pennsylvania PUC)
08-1783-G-42T	Hope Gas, Inc., dba Dominion Hope (West Virginia PSC)
08-1761-G-PC	Hope Gas, Inc., dba Dominion Hope, Dominion Resources, Inc., and Peoples Hope Gas Companies (West Virginia PSC)
Docket No. 2008-0083	Hawaiian Electric Company, Inc. (Hawaii PUC)
Docket No. 2008-0266	Young Brothers, Limited (Hawaii PUC)
G-04024A-08-0571	UNS Gas, Inc. (Arizona CC)
Docket No. 09-29	Tidewater Utilities, Inc. (Delaware PSC)
Docket No. UE-090704	Puget Sound Energy, Inc. (Washington UTC)
09-0878-G-42T	Mountaineer Gas Company (West Virginia PSC)
2009-UA-0014	Mississippi Power Company (Mississippi PSC)
Docket No. 09-0319	Illinois-American Water Company (Illinois CC)
Docket No. 09-414	Delmarva Power & Light Company (Delaware PSC)
R-2009-2132019	Aqua Pennsylvania, Inc. (Pennsylvania PUC)
Docket Nos. U-09-069, U-09-070	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
Docket Nos. U-04-023, U-04-024	Anchorage Water and Wastewater Utility - Remand (Regulatory Commission of Alaska)
W-01303A-09-0343 & SW-01303A-09-0343	Arizona-American Water Company (Arizona CC)
09-872-EL-FAC & 09-873-EL-FAC	Financial Audits of the FAC of the Columbus Southern Power Company and the Ohio Power Company - Audit I (Ohio PUC)

2010-00036	Kentucky-American Water Company (Kentucky PSC)
E-04100A-09-0496	Southwest Transmission Cooperative, IHnc. (Arizona CC)
E-01773A-09-0472	Arizona Electric Power Cooperative, Inc. (Arizona CC)
R-2010-2166208, R-2010-2166210, R-2010-2166212, & R-2010-2166214	Pennsylvania-American Water Company (Pennsylvania PUC)
PSC Docket No. 09-0602	Central Illinois Light Company D/B/A AmerenCILCO; Central Illinois Public Service Company D/B/A AmerenCIPS; Illinois Power Company D/B/A AmerenIP (Illinois CC)
10-0713-E-PC	Allegheny Power and FirstEnergy Corp. (West Virginia PSC)
Docket No. 31958	Georgia Power Company (Georgia PSC)
Docket No. 10-0467	Commonwealth Edison Company (Illinois CC)
PSC Docket No. 10-237	Delmarva Power & Light Company (Delaware PSC)
U-10-51	Cook Inlet Natural Gas Storage Alaska, LLC (Regulatory Commission of Alaska)
10-0699-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
10-0920-W-42T	West Virginia-American Water Company (West Virginia PSC)
A.10-07-007	California-American Water Company (California PUC)
A-2010-2210326	TWP Acquisition (Pennsylvania PUC)
09-1012-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 1 (Ohio PUC)
10-268-EL FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit II (Ohio PUC)
Docket No. 2010-0080	Hawaiian Electric Company, Inc. (Hawaii PUC)
G-01551A-10-0458	Southwest Gas Corporation (Arizona CC)
10-KCPE-415-RTS	Kansas City Power & Light Company – Remand (Kansas CC)
PUE-2011-00037	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
R-2011-2232243	Pennsylvania-American Water (Pennsylvania PUC)
U-11-100	Power Purchase Agreement between Chugach Association, Inc. and Fire Island Wind, LLC (Regulatory Commission of Alaska)
A.10-12-005	San Diego Gas & Electric Company (California PUC)
PSC Docket No. 11-207	Artesian Water Company, Inc. (Delaware PSC)
Cause No. 44022	Indiana-American Water Company, Inc. (Indiana Utility Regulatory Commission)
PSC Docket No. 10-247	Management Audit of Tidewater Utilities, Inc. Affiliate Transactions (Delaware Public Service Commission)
G-04204A-11-0158	UNS Gas, Inc. (Arizona Corporation Commission)
E-01345A-11-0224	Arizona Public Service Company (Arizona CC)
UE-111048 & UE-111049	Puget Sound Energy, Inc. (Washington Utilities and Transportation Commission)
Docket No. 11-0721	Commonwealth Edison Company (Illinois CC)
11AL-947E	Public Service Company of Colorado (Colorado PSC)
U-11-77 & U-11-78	Golden Heart Utilities, Inc. and College Utilities Corporation (The Regulatory Commission of Alaska)
Docket No. 11-0767	Illinois-American Water Company (Illinois CC)
PSC Docket No. 11-397	Tidewater Utilities, Inc. (Delaware PSC)
Cause No. 44075	Indiana Michigan Power Company (Indiana Utility Regulatory Commission)
Docket No. 12-0001	Ameren Illinois Company (Illinois CC)
11-5730-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 2 (Ohio PUC)
PSC Docket No. 11-528	Delmarva Power & Light Company (Delaware PSC)
11-281-EL-FAC et al.	Financial Audit of the FAC of the Columbus Southern Power Company and the Ohio Power Company – Audit III (Ohio PUC)

Cause No. 43114-IGCC-4S1	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 12-0293	Ameren Illinois Company (Illinois CC)
Docket No. 12-0321	Commonwealth Edison Company (Illinois CC)
12-02019 & 12-04005	Southwest Gas Corporation (Public Utilities Commission of Nevada)
Docket No. 2012-218-E	South Carolina Electric & Gas (South Carolina PSC)
Docket No. E-72, Sub 479	Dominion North Carolina Power (North Carolina Utilities Commission)
12-0511 & 12-0512	North Shore Gas Company and The Peoples Gas Light and Coke Company (Illinois CC)
E-01933A-12-0291	Tucson Electric Power Company (Arizona CC)
Case No. 9311	Potomac Electric Power Company (Maryland PSC)
Cause No. 43114-IGCC-10	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
Docket No. 36498	Georgia Power Company (Georgia PSC)
Case No. 9316	Columbia Gas of Maryland, Inc. (Maryland PSC)
Docket No. 13-0192	Ameren Illinois Company (Illinois CC)
12-1649-W-42T	West Virginia-American Water Company (West Virginia PSC)
E-04204A-12-0504	UNS Electric, Inc. (Arizona CC)
PUE-2013-00020	Virginia and Electric Power Company (Virginia SCC)
R-2013-2355276	Pennsylvania-American Water Company (Pennsylvania PUC)
Formal Case No. 1103	Potomac Electric Power Company (District of Columbia PSC)
U-13-007	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
12-2881-EL-FAC	Financial, Management, and Performance Audit of the FAC for Dayton Power and Light – Audit 3 (Ohio PUC)
Docket No. 36989	Georgia Power Company (Georgia PSC)
Cause No. 43114-IGCC-11	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
UM 1633	Investigation into Treatment of Pension Costs in Utility Rates (Oregon PUC)
13-1892-EL FAC	Financial Audit of the FAC and AER of the Ohio Power Company – Audit I (Ohio PUC)
14-255-EL RDR	Regulatory Compliance Audit of the 2013 DIR of Ohio Power Company (Ohio PUC)
U-14-001	Chugach Electric Association, Inc. (The Regulatory Commission of Alaska)
U-14-002	Alaska Power Company (The Regulatory Commission of Alaska)
PUE-2014-00026	Virginia Appalachian Power Company (Commonwealth of Virginia SCC)
14-0117-EL-FAC	Financial, Management, and Performance Audit of the FAC and Purchased Power Rider for Dayton Power and Light – Audit 1 (Ohio PUC)
14-0702-E-42T	Monongahela Power Company and The Potomac Edison Company (West Virginia PSC)
Formal Case No. 1119	Merger of Exelon Corporation, Pepco Holdings, Inc., Potomac Electric Power Company, Exelon Energy Delivery Company, LLC, and New Special Purpose Entity, LLC (District of Columbia PSC)
R-2014-2428742	West Penn Power Company (Pennsylvania PUC)
R-2014-2428743	Pennsylvania Electric Company (Pennsylvania PUC)
R-2014-2428744	Pennsylvania Power Company (Pennsylvania PUC)
R-2014-2428745	Metropolitan Edison Company (Pennsylvania PUC)
Cause No. 43114-IGCC-12/13	Duke Energy Indiana, Inc. (Indiana Utility Regulatory Commission)
14-1152-E-42T	Appalachian Power Company and Wheeling Power Company (West Virginia PSC)
WS-01303A-14-0010	EPCOR Water Arizona, Inc. (Arizona CC)
2014-000396	Kentucky Power Company (Kentucky PSC)
15-03-45^	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
A.14-11-003	San Diego Gas & Electric Company (California PUC)
U-14-111	ENSTAR Natural Gas Company (Regulatory Commission of Alaska)
2015-UN-049	Atmos Energy Corporation (Mississippi PSC)
15-0003-G-42T	Mountaineer Gas Company (West Virginia PSC)

PUE-2015-00027	Virginia Electric and Power Company (Commonwealth of Virginia SCC)
Docket No. 2015-0022	Hawaiian Electric Company, Inc., Hawaii Electric Light Company, Inc., Maui Electric Company Limited, and NextEra Energy, Inc. (Hawaii PUC)
15-0676-W-42T	West Virginia-American Water Company (West Virginia PSC)
15-07-38^^	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Connecticut PURA)
15-26^^	Iberdrola, S.A. Et Al, and UIL Holdings Corporation merger (Massachusetts DPU)
15-042-EL-FAC	Management/Performance and Financial Audit of the FAC and Purchased Power Rider for Dayton Power and Light (Ohio PUC)
2015-UN-0080	Mississippi Power Company (Mississippi PSC

* Testimony filed, examination not completed
** Issues stipulated
*** Company withdrew case
^ Testimony filed, case withdrawn after proposed decision issued
^^ Issues stipulated before testimony was filed

ATTACHMENT

B

789 S.W.2d 557
Court of Appeals of Tennessee,
Middle Section, at Nashville.

Angelia Nicholson DUNCAN, Plaintiff/Appellant,
v.
Joseph Frank DUNCAN, Sr., Defendant/Appellee.

89–107–II. | Jan. 31, 1990. | Permission to Appeal Denied by Supreme Court May 14, 1990.

Wife appealed from order of the Circuit Court, Davidson County, Muriel Robinson, J., denying her motion for relief from judgment entered in divorce action. The Court of Appeals, Koch, J., held that evidence that husband had preliminary conversations during divorce trial with professional associate which eventually led to negotiations resulting in sale of his business for $5.5 million was insufficient to warrant relief from divorce judgment in which business was valued at only $400,000.

Affirmed.

West Headnotes (15)

[1] **Appeal and Error** ⚟ Depositions, affidavits, or discovery

Trial court's discovery decisions are not immune from appellate review simply because they are discretionary.

5 Cases that cite this headnote

[2] **Pretrial Procedure** ⚟ Objections and protective orders

Party opposing discovery must demonstrate with more then conclusory statements and generalizations that discovery limitations being sought are necessary to protect party or person from annoyance, embarassment, oppression, or undue burden or expense; trial court should decline to limit discovery if party seeking limitations cannot produce specific facts to support its request. Rules Civ.Proc., Rule 26.03.

6 Cases that cite this headnote

[3] **Pretrial Procedure** ⚟ Control by court in general

Pretrial Procedure ⚟ Other remedy, availability or prior use of

Trial court should balance competing interests and hardships involved when asked to limit discovery and should consider whether less burdensome means for acquiring requested information are available. Rules Civ.Proc., Rule 26.03.

1 Cases that cite this headnote

[4] **Pretrial Procedure** ⚟ Objections and protective orders

If trial court decides to limit discovery, reasonableness of its order will depend on character of information being sought, issues involved, and procedural posture of case. Rules Civ.Proc., Rule 26.03.

2 Cases that cite this headnote

[5] **Divorce** ⊶ Discovery

After wife filed motion for postjudgment relief challenging value given to husband's business in divorce proceeding, order limiting wife's discovery was premature, where wife had not conducted any discovery with regard to her motion when order was entered, and husband made no effort to show that scope or manner of wife's intended discovery was unduly burdensome or oppressive or that it was repetitious of discovery that had already taken place. Rules Civ.Proc., Rules 26.02(1), 26.03, 60.02(2).

Cases that cite this headnote

[6] **Divorce** ⊶ Discovery

After wife filed motion for postjudgment relief in divorce action based on alleged fraudulent concealment of value of husband's business, trial court should not have limited scope of discovery to evidence that was "available" at time of trial; trial court should have permitted wife to discover any evidence reasonably calculated to lead to discovery of evidence relevant to fraud issue, including evidence concerning negotiations and sale of business. Rules Civ.Proc., Rule 26.01.

1 Cases that cite this headnote

[7] **Divorce** ⊶ Proceedings After Judgment

After wife filed motion for postjudgment relief challenging value given to husband's business in divorce proceeding, discovery orders that were premature and unduly restrictive did not warrant reversal of trial court's denial of motion, where wife was able to obtain discovery from virtually all persons and sources identified in her original discovery requests. Rules App.Proc., Rule 36(b); Rules Civ.Proc., Rules 60.02, 60.02(2).

2 Cases that cite this headnote

[8] **Judgment** ⊶ Presumptions and burden of proof

Party seeking relief under rule providing for postjudgment relief has burden of proof. Rules Civ.Proc., Rule 60.02(2).

1 Cases that cite this headnote

[9] **Judgment** ⊶ Form and requisites of application in general

Judgment ⊶ Weight and Sufficiency of Evidence

In order to succeed, party moving for postjudgment relief must describe basis for relief with specificity, and must show by clear and convincing evidence that postjudgment relief is warranted. Rules Civ.Proc., Rule 60.02.

17 Cases that cite this headnote

[10] **Judgment** ⊶ Misconduct of Party or Counsel

Judgment ⊶ Perjury or false testimony

Both withholding evidence and knowing use of perjured testimony can provide grounds for granting postjudgment relief. Rules Civ.Proc., Rule 60.02.

5 Cases that cite this headnote

[11] **Divorce** ⊷ Proceedings in general

Evidence that husband had preliminary conversations during divorce trial with professional associate which eventually led to negotiations resulting in sale of his business for $5.5 million was insufficient to warrant relief from divorce judgment in which business was valued at only $400,000; wife failed to prove that husband knew or possessed information at time of trial that his share of business was worth more than $400,000. Rules Civ.Proc., Rule 60.02(2).

4 Cases that cite this headnote

[12] **Judgment** ⊷ Right to relief in general

"Catch-all" provision of rule providing for postjudgment relief is intended to provide such relief only in most unique, exceptional, or extraordinary circumstances. Rules Civ.Proc., Rules 60.02, 60.02(2, 5).

7 Cases that cite this headnote

[13] **Judgment** ⊷ Right to relief in general

Standards of "catch-all" provision of rule providing for postjudgment relief are more demanding than those applicable to other grounds for such relief. Rules Civ.Proc., Rules 60.02, 60.02(2, 5).

10 Cases that cite this headnote

[14] **Judgment** ⊷ Right to relief in general

"Catch-all" provision of rule providing for postjudgment relief is, generally, applicable to situations that are not covered by other clauses in postjudgment relief rule or to cases of extreme hardship. Rules Civ.Proc., Rules 60.02, 60.02(2, 5).

8 Cases that cite this headnote

[15] **Divorce** ⊷ Grounds in general

Wife who failed to show she was entitled to postjudgment relief on grounds of fraud, misrepresentation and misconduct by husband at divorce trial was not entitled to relief under "catch-all" provision of postjudgment relief rule. Rules Civ.Proc., Rules 60.02, 60.02(2, 5).

3 Cases that cite this headnote

Attorneys and Law Firms

***559** John W. Nolan, III, Philip W. Duer, Nashville, for plaintiff, appellant.

Charles H. Warfield, James G. Martin, III, Farris, Warfield & Kanaday, Nashville, for defendant, appellee.

OPINION

KOCH, Judge.

This appeal involves a wife's protracted efforts to obtain post-judgment relief from the valuation placed on her husband's business during divorce proceedings in the Circuit Court for Davidson County. Upon discovering that her husband sold his business shortly after the divorce for much more than it had been valued at trial, the wife filed a Tenn.R.Civ.P. 60 motion seeking to set aside the value originally placed on the business. The trial court denied the motion, and the wife has appealed to this court. We have determined that the wife has not made out a case for post-judgment relief and, therefore, affirm the dismissal of her motion.

I.

Angelia Duncan and Joseph Duncan were married in January, 1951. They raised three children and worked hard during the marriage, Mrs. Duncan in her family's dry cleaning business and Mr. Duncan in a security and alarm business he started in 1966. They separated in August, 1981 after Mr. Duncan became romantically involved with another woman. Mrs. Duncan filed for divorce three months later.

The trial court heard the proof in May and July, 1982. One of the most hotly contested issues during the trial was the value of Mr. Duncan's interest in the security and alarm business. Mr. Duncan did not give an opinion concerning the value of his company; however, his accountants testified that his share of the business was worth between $250,000 and $400,000. Mrs. Duncan's accountant testified that Mr. Duncan's share was worth $1.25 million.

In September, 1982, the trial court granted Mrs. Duncan a divorce on the grounds of cruel and inhuman treatment. The court awarded Mrs. Duncan property worth more than $790,000 as her share of the marital estate and as alimony in solido. It awarded Mr. Duncan the remainder of the marital estate which the court valued at $675,000, including his interest in the alarm business which the trial court valued at $400,000. The trial court did not award Mrs. Duncan alimony in futuro or attorney's fees.

Mrs. Duncan perfected an appeal to this court. While the appeal was pending, Mr. Duncan and the co-owner of the alarm business sold the company for $5.5 million. Mr. Duncan received approximately $2.5 million for his share of the business—six ***560** times more than the trial court's valuation of his interest. When Mrs. Duncan learned of the sale, she set in motion the legal proceedings that have taken the trial and the appellate courts the past six years to unravel.

Mrs. Duncan first filed a Tenn.R.App.P. 14 motion requesting this Court to consider the amount Mr. Duncan received from the sale of the business as a post-judgment fact. While retaining jurisdiction, this court remanded the case to the trial court "for the limited purpose of developing the facts in regard to an alleged sale by appellee of the Security Alarms and Services, Inc." [1] The Tennessee Supreme Court granted Mr. Duncan's application for a Tenn.R.App.P. 10 appeal in July, 1983.

In August, 1983 while Mr. Duncan's appeal was awaiting disposition by the Supreme Court, Mrs. Duncan requested the trial court to grant her post-judgment relief from the portion of the original divorce decree that valued Mr. Duncan's portion of the alarm company at $400,000. The trial court declined to consider the motion as long as Mr. Duncan's appeal was pending.

In June, 1984, the Supreme Court reversed this court, holding that the details of the company's sale were "wholly outside the scope of Rule 14." *Duncan v. Duncan,* 672 S.W.2d 765, 769 (Tenn.1984). Four months later, this court affirmed the trial court's decision with only minor modifications relating to several items of personal property. In doing so, we specifically affirmed the trial court's valuation of Mr. Duncan's interest in the alarm company based on the evidence introduced at trial. *Duncan v. Duncan,* 686 S.W.2d 568 (Tenn.Ct.App.1984).

With this phase of the litigation at an end, Mrs. Duncan turned her attention to her motion for post-judgment relief that was still pending in the trial court. In June 1985, the trial court granted Mr. Duncan's motion to dismiss for failure to state a claim upon which relief could be granted. This court eventually reversed and remanded the case for a hearing on Mrs. Duncan's motion. [2] *Duncan v. Duncan,* App. No. 85–264–II 1986 WL 15666 (Tenn.Ct.App. Oct. 1, 1986). The Supreme Court concurred in the results, holding that a Tenn.R.Civ.P. 12.02 motion "is an inappropriate response to a Rule 60 motion." *Duncan v. Duncan,* Davidson Law (Tenn. Jan. 5, 1987).

The trial court finally conducted an evidentiary hearing in September, 1988 and, in December, 1988 entered a memorandum and order denying post-judgment relief. Mrs. Duncan has again appealed to this court.

II.

We turn first to Mrs. Duncan's assertion that the trial court improperly restricted the scope of her discovery to support her Tenn.R.Civ.P. 60.02(2) motion. The discovery orders were premature and unduly restrictive. However, the defects in the orders do not require reversal because, as a practical matter, Mrs. Duncan obtained discovery from the persons who possessed the information relevant to her claims for post-judgment relief.

A.

The Tennessee Rules of Civil Procedure embody a broad policy favoring the discovery of any relevant, non-privileged evidence. *See* Tenn.R.Civ.P. 26.02(1); *Vythoulkas v. Vanderbilt University,* 693 S.W.2d 350, 357 (Tenn.Ct.App.1985). Evidence need not be admissible to be discoverable. Thus, rather than undertaking the impossible task of defining all the circumstances that might require discovery to be limited, the rules leave it to the trial court's discretion to decide upon the discovery restrictions that might become necessary ***561** in a particular case. *Strickland v. Strickland,* 618 S.W.2d 496, 501 (Tenn.Ct.App.1981); 4 J. Moore, J. Lucas & G. Grotheer, *Moore's Federal Practice* ¶ 26.67 (2d ed. 1989); 8 C. Wright & A. Miller, *Federal Practice and Procedure* § 2036 (1970).

[1] **[2]** However, a trial court's discovery decisions are not immune from appellate review simply because they are discretionary. In light of the rules' broad policy favoring discovery, the party opposing discovery must demonstrate with more than conclusory statements and generalizations that the discovery limitations being sought are necessary "to protect a party or person from annoyance, embarrassment, oppression, or undue burden or expense." Tenn.R.Civ.P. 26.03; *Loveall v. American Honda Motor Co.,* 694 S.W.2d 937, 939 (Tenn.1985). A trial court should decline to limit discovery if the party seeking the limitations cannot produce specific facts to support its request.

[3] **[4]** A trial court should balance the competing interests and hardships involved when asked to limit discovery and should consider whether less burdensome means for acquiring the requested information are available. *Marrese v. American Academy of Orthopaedic Surgeons,* 706 F.2d 1488, 1493 (7th Cir.1983); *Newsom v. Breon Laboratories, Inc.,* 709 S.W.2d 559, 560 (Tenn.1986). If the court decides to limit discovery, the reasonableness of its order will depend on the character of the information being sought, the issues involved, and the procedural posture of the case. *Price v. Mercury Supply Co.,* 682 S.W.2d 924, 935 (Tenn.Ct.App.1984); 8 C. Wright & A. Miller, *Federal Practice and Procedure* § 2035 (1970).

B.

Mrs. Duncan first sought discovery in 1983 when she filed her motion for post-judgment relief. However, she conducted no discovery for approximately four years because Mr. Duncan would not consent to it and because the trial court declined to require it while the underlying divorce case was on appeal. After this court ordered the trial court to hold a hearing, but before Mrs. Duncan could conduct any discovery, Mr. Duncan sought a protective order to limit or curtail discovery. Mr. Duncan's motion contained no specific facts, or even conclusory allegations, pointing to the need for a protective order at that time.

The trial court's April 6, 1987 memorandum not only limited the scope of discovery but also undertook to decide in advance what types of evidence would be admissible at the hearing. [3] It limited Mrs. Duncan's discovery to: (a) evidence substantiating that fraud was practiced on the trial court, [4] including deliberately withholding facts at trial; (b) evidence of any negotiations pertaining to the sale of the alarm company entered into during the trial; [5] (c) evidence that Mr. Duncan had actual knowledge at the time of trial or immediately thereafter that his share of the business was worth more than $400,000; and (d) evidence in Mr. Duncan's possession at the time of trial concerning his stock's value and pending sale that was not introduced at trial. The trial court also stated repeatedly in its order that it would not consider any evidence that was "available" at the time of trial.

During the seventeen months between the discovery order and the hearing, Mrs. Duncan deposed five of the eight persons she originally sought to depose in 1983 and apparently could have deposed the remaining three. In addition, she deposed Mr. Duncan's secretary and two of the attorneys who were involved in the sale of the alarm company. She also obtained documents from Mr. Duncan and the company that bought his business relating to the negotiations and sale.

*562 C.

[5] The April, 1987 discovery order was premature for two reasons. First, Mrs. Duncan had not conducted any discovery with regard to her motion when the trial court entered the order. Second, Mr. Duncan made no effort to show that the scope or manner of Mrs. Duncan's intended discovery was unduly burdensome or oppressive or that it was repetitious of discovery that had already taken place. The allegations in Mrs. Duncan's motion are the sort that warranted rigorous inquiry, and the trial court should have permitted her to proceed since there was no specific proof that her activities exceeded the bounds of reasonableness.

[6] Likewise, the trial court should not have limited the scope of discovery to evidence that was "available" at the time of trial. In light of the policy favoring latitude in proof regarding fraud, *see Katzenberger v. Leedom & Co.,* 103 Tenn. 144, 154, 52 S.W. 35, 37 (1899), the trial court should have permitted Mrs. Duncan to discover any evidence reasonably calculated to lead to the discovery of evidence relevant to the fraud issue. *See* Tenn.R.Civ.P. 26.01.

Evidence concerning the sale of the alarm business would not have been "available" at trial because the sale did not occur until approximately eight months after the entry of the divorce decree. However, evidence concerning the negotiations and sale could have been relevant to the issues raised in Mrs. Duncan's motion because it could have led to other admissible evidence or it could have provided circumstantial evidence concerning Mr. Duncan's knowledge or opinion of the value of his business at the time of the trial. Thus, evidence concerning the negotiations and sale of the alarm business should have been discoverable without limitation.

The only other type of evidence that would have been relevant to Mrs. Duncan's motion would have been evidence that was in existence at the time of trial. Evidence cannot be withheld unless it exists. However, evidence existing at the time of trial would not necessarily have been "available" to Mrs. Duncan if, in fact, Mr. Duncan was withholding or concealing it. The "availability" limitation in the trial court's discovery order was unnecessarily vague and restrictive. [6]

[7] The shortcomings in the discovery order do not necessarily warrant reversing the trial court's denial of Mrs. Duncan's motion. Tenn.R.App.P. 36(b) requires relief only when an error "more likely than not affected the judgment or would result in prejudice to the judicial process." Mrs. Duncan was able to obtain discovery from virtually all the persons and sources identified in her original discovery requests. She has not pointed to any practical impairment of her ability to discover evidence relevant to her claim caused by the discovery order. Therefore, the errors in the discovery order are not of sufficient magnitude to require reversal of the trial court's decision.

III.

Mrs. Duncan also asserts that she was entitled to post-judgment relief under Tenn.R.Civ.P. 60.02(2) because Mr. Duncan had intentionally withheld evidence concerning the alarm company's value. Her evidence does not support this claim, even considering the evidence contained in her various tenders of proof.

A.

There is little disagreement that the traditional preference for finality brings disputes to an end and promotes judicial economy. *See Thomas v. Dockery,* 33 Tenn.App. 695, 703, 232 S.W.2d 594, 598 (1950). However, as beneficial as it is, finality is relative and contextual. Our courts' interest in making correct decisions in each case dictates caution in placing errors beyond correction. 6A J. Moore, J. Lucas & G. ***563** Grotheer, *Moore's Federal Practice* ¶ 60.02 (2d ed. 1989).

Tenn.R.Civ.P. 60.02 itself strikes a balance between the competing desires for finality and for correctness. *Jerkins v. McKinney,* 533 S.W.2d 275, 280 (Tenn.1976); C. Wright & A. Miller, *Federal Practice and Procedure* § 2857 (1973). Tenn.R.Civ.P. 60.02(2) specifically provides that otherwise final judgments tainted by fraud, misrepresentation, or other misconduct may be set aside within one year after their entry. Judges need not balance finality and correctness when a timely Tenn.R.Civ.P. 60.02(2) motion is filed. If the motion is substantiated, they should unhesitatingly set the tainted judgment aside.

[8] [9] The party seeking relief under Tenn.R.Civ.P. 60.02(2) has the burden of proof. *Trice v. Moyers,* 561 S.W.2d 153, 156 (Tenn.1978); *Holt v. Holt,* 751 S.W.2d 426, 428 (Tenn.Ct.App.1988). In order to succeed, the moving party must describe the basis for relief with specificity, *Hopkins v. Hopkins,* 572 S.W.2d 639, 640 (Tenn.1978), and must show by clear and convincing evidence that post-judgment relief is warranted. *Anderson v. Cryovac, Inc.,* 862 F.2d 910, 926 (1st Cir.1988); *West v. Love,* 776 F.2d 170, 176 (7th Cir.1985); *Cumber v. Cumber,* 326 N.W.2d 194, 195 (N.D.1982); 7 J. Moore, J. Lucas & G. Grotheer, *Moore's Federal Practice* ¶ 60.24[5] (2d ed. 1989); 11 C. Wright & A. Miller, *Federal Practice and Procedure* § 2860 (1973).

[10] Tenn.R.Civ.P. 60.02(2) motions disregard the old, arcane distinction between intrinsic and extrinsic fraud. [7] Accordingly, post-judgment relief is warranted when the moving party proves with clear and convincing evidence the existence of conduct amounting to

> an intentional contrivance by a party to keep complainant and the Court in ignorance of the real facts touching the matters in litigation, whereby a wrong conclusion was reached, and positive wrong done to the complainant's rights.
> *Leeson v. Chernau,* 734 S.W.2d 634, 638 (Tenn.Ct.App.1987). Both withholding evidence and the knowing use of perjured testimony can provide grounds for granting post-judgment relief pursuant to Tenn.R.Civ.P. 60.02(2). *Anderson v. Cryovac, Inc.,* 862 F.2d at 923 (withholding evidence); *Harre v. A.H. Robins Co.,* 750 F.2d 1501, 1503 (11th Cir.1985) (perjured testimony); *Rozier v. Ford Motor Co.,* 573 F.2d 1332, 1339 (5th Cir.1978) (withholding evidence); *Pina v. McGill Dev. Corp.,* 388 Mass. 159, 445 N.E.2d 1059, 1063–64 (1983) (perjured testimony); 11 C. Wright & A. Miller, *Federal Practice and Procedure* § 2861 (1973).

B.

[11] The proof shows that Mr. Duncan had preliminary conversations during the trial with a professional associate which eventually led to the negotiations resulting in the sale of the alarm business for $5.5 million. However, Mrs. Duncan failed to prove by clear and convincing evidence that, at the time of the divorce trial, Mr. Duncan knew or possessed information that his share of the business was worth more than $400,000.

About the time the divorce trial began in May, 1982, Mr. Duncan and Charles Brooks, the co-owner of the business, decided that they would consider selling the company within two or three years because of Mr. Brooks' health problems. In July, 1982, Mr. Duncan contacted Franklin C. Cole, a business acquaintance who had previously expressed an interest in buying the company, to find out what types of financial information a prospective buyer might request. Mr. Cole sent Mr. Duncan the financial questionnaire his company used when considering the acquisition of a business.

Mr. Duncan did not respond to Mr. Cole's questionnaire until August, 1982. Mr. Cole was employed by another company by that time, but he told Mr. Duncan that his new company was interested in buying Mr. Duncan's business. In August, 1982, Mr. Duncan and Mr. Cole signed a standard ***564** non-disclosure agreement because Mr. Duncan desired to prevent the release of his company's financial information to his competitors. Mr. Cole and Mr. Duncan did not begin to negotiate concerning the sale of the company at that time.

The trial court entered the final decree in the divorce case in September, 1982. However, Mr. Duncan did not begin formal, "eyeball to eyeball" negotiations with any potential purchaser until November, 1982. The first negotiations with Honeywell ended unsuccessfully in early 1983 because of tax problems with the way Honeywell wanted to structure the deal. The next negotiations were with Allied Security. Even though Allied Security made a $4 to $5 million offer in January, 1983, Mr. Duncan began "talking money" with Mr. Cole's company in early 1983. In April, 1983, Mr. Cole agreed to purchase Mr. Duncan's alarm company for $5.5 million.

The trial court found that

> after the Final Decree became final and negotiations involving the possible sale began, a seller's market came into existence at about the same time several secuirty [sic] companies began to express an interest in acquiring Security Alarms and Services, Inc. and these competing interests in turn drove the value of the company far above anyone's expectations.

Mrs. Duncan has pointed to no clear and convincing evidence supporting a contrary conclusion. Accordingly, we have no basis to disagree with the trial court's finding.

We recognize Mrs. Duncan's skepticism concerning the trial court's valuation of her husband's business. However, skepticism alone is not sufficient to set aside an otherwise final judgment. To do so, a party must meet Tenn.R.Civ.P. 60.02's requirements. There is no direct proof in this case that Mr. Duncan perjured himself or that he withheld information in his possession at the time of trial. In fact, he declined to give an opinion concerning his company's value, and there is no indication that he withheld information from Mrs. Duncan's accountants needed to place a value on the company. Therefore, we affirm the trial court's denial of post-judgment relief.

IV.

[12] Finally, Mrs. Duncan argues that she was entitled to post-judgment relief under the catch-all provision in Tenn.R.Civ.P. 60.02(5). Despite its broad language, this provision has been narrowly construed. *Tyler v. Tyler,* 671 S.W.2d 492, 495 (Tenn.Ct.App.1984). It is intended to provide post-judgment relief only in the most unique, exceptional, or extraordinary circumstances. *Jerkins v. McKinney,* 533 S.W.2d 275, 280 (Tenn.1976); *Tyler v. Tyler,* 671 S.W.2d 492, 495 (Tenn.Ct.App.1984).

[13] **[14]** Tenn.R.Civ.P. 60.02(5)'s standards are more demanding than those applicable to the other grounds for Tenn.R.Civ.P. 60.02 relief. *Tennessee Dep't of Human Serv's v. Barbee,* 689 S.W.2d 863, 866 (Tenn.1985). It is, as a general rule, applicable to situations that are not covered by the other clauses in Tenn.R.Civ.P. 60.02 or to cases of extreme hardship. *See* 7 J. Moore, J. Lucas & G. Grotheer, *Moore's Federal Practice* ¶ 60.27[2] (2d ed. 1989); 11 C. Wright & A. Miller, *Federal Practice and Procedure* § 2864, at 216 (1973).

[15] This is not the extraordinary type of case involving extreme hardship that warrants post-judgment relief under Tenn.R.Civ.P. 60.02(5). Mrs. Duncan's motion was premised on fraud, misrepresentation and misconduct, all grounds for relief under Tenn.R.Civ.P. 60.02(2). The motion was timely filed, and there was no procedural impediment preventing the trial court from considering it pursuant to Tenn.R.Civ.P. 60.02(2). Having failed to convince the trial court that she was entitled to relief under Tenn.R.Civ.P. 60.02(2), Mrs. Duncan cannot seek solace in Tenn.R.Civ.P. 60.02(5). If her motion did not pass muster under Tenn.R.Civ.P. 60.02(2), it could not pass muster under Tenn.R.Civ.P. 60.02(5).

V.

We affirm the trial court's dismissal of Mrs. Duncan's motion for post-judgment relief and remand the case to the trial court for whatever further proceedings are necessary. ***565** We also tax the costs of this appeal to Mrs. Duncan and her surety for which execution, if necessary, may issue.

TODD, P.J., and IRVIN H. KILCREASE, Jr., Special Judge, concur.

All Citations

789 S.W.2d 557

Footnotes

1 *Duncan v. Duncan,* App. No. 82–377–11 (Tenn.Ct.App. July 9, 1983).

2 Another panel of this court initially dismissed Mrs. Duncan's appeal on October 29, 1985, because she had failed to file a timely notice pursuant to Tenn.R.App.P. 24(d) that no transcript would be filed. *Duncan v. Duncan,* Davidson Circuit (Tenn.Ct.App. Oct. 29, 1985). However, the Supreme Court reversed, finding that the technical defect should have been waived because Mr. Duncan had not been prejudiced. *Duncan v. Duncan,* No. 86–7–1, 1986 WL 7020 (Tenn. June 23, 1986).

3 It would have been preferable to more clearly separate the issues of discoverability and admissibility since they involve different standards.

4 Restricting the discovery to fraud on the court was inappropriate since Tenn.R.Civ.P. 60.02(2) motions are not limited to extrinsic fraud. Post-judgment relief is available under Tenn.R.Civ.P. 60.02(2) for intrinsic fraud as well.

5 Later, the trial court expanded the order to permit the discovery of negotiations conducted through September 30, 1982.

6 The trial court explained in the memorandum denying Mrs. Duncan's motion that the purpose of the discovery order had been "to limit evidence to that which was in existence at the time of trial or that which through due diligence could have been discovered at that time." This explanation came after the discovery was completed and was, therefore, too late.

7 *See Nobes v. Earhart,* 769 S.W.2d 868, 874 (Tenn.Ct.App.1988).

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