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PLEASE RESPOND TO:
KINGSPORT OFFICE

RECEIVED
2015 OCT 27 PM 12:37
T.R.A. DOCKET ROOM

October 26, 2015

VIA FEDEX

Sharla Dillon, Dockets & Records Manager
Tennessee Regulatory Authority
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Re: Petition of Kingsport Power Company d/b/a AEP Appalachian
Power General Rate Case; **Docket No.: 15-00093**

Dear Sharla:

Please find enclosed the original and four (4) copies of Kingsport Power Company d/b/a AEP Appalachian Power Responses to TRA Staff Data Requests, along with a disk containing the Exhibits, for filing in the captioned docket.

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

Very sincerely yours,

HUNTER, SMITH & DAVIS, LLP

William C. Bovender

William C. Bovender

Enclosures

Sharla Dillon, Dockets & Records Manager

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October 26, 2015

c: Wayne M. Irvin, Esq. *(w/enc. via FedEx)*
Michael J. Quinan, Esq. *(w/enc. via US Mail)*
David Foster *(w/enc. via FedEx)*
James R. Bacha, Esq. *(letter only via email)*
Larry Foust *(letter only via email)*
Brian West *(letter only via email)*
John Shepelwich *(letter only via email)*
Isaac Webb *(letter only via email)*
Jennifer Sebastian *(letter only via email)*

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSPORT POWER COMPANY
DOCKET NO. 15-00093**

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

Data Request Staff 1-001:

Enclose a \$25 filing fee.

Response Staff 1-001:

The filing fee was paid at the time we filed the case.

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

Data Request Staff 1-002:

The Tennessee Regulatory Authority ("TRA") requires an original and thirteen (13) copies of the filing.

Response Staff 1-002:

Per discussions with the Staff, hard and electronic copies of the filing were provided to the Staff.

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

Data Request Staff 1-003:

All schedules requested as a computer file and/or a CD are to be provided in Microsoft Excel or Microsoft Word readable format.

Response Staff 1-003:

So noted.

**TENNESSEE REGULATORY AUTHORITY
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**Data Requests and Requests for the Production
of Documents by the TRA Staff of the
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To Kingsport Power Company**

Data Request Staff 1-004:

“COMPANY” means the utility operation that provides natural gas service in the State of Tennessee. If the Company is a separate legal entity, including but not limited to, a subsidiary of another corporation, “Parent” means the entity who owns 50% or more of the voting securities of the Company. If the Company is an operating division of an entity that is engaged in the natural gas utility operations in states other than Tennessee, “Multi-State Utility” means the entity of which the Company is an operating division. “Affiliate” means any entity that controls, is controlled by, or is under common control with the Company. “Affiliated Utility Service Company” means a utility service company that provides services to affiliated regulated utilities and is organized and regulated in accordance with the Public Utility Holding Company Act.

Response Staff 1-004:

So noted.

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

Data Request Staff 1-005:

Whenever "latest" information is requested, this information should not be over 90 days old at the time of filing (unless the latest information is more than 90 days old) and should be updated after filing, if material changes occur.

Response Staff 1-005:

So noted.

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

Data Request Staff 1-006:

“Attrition period (year)” means a twelve-month period beginning approximately six months from the filing date of the proposed rates.

Response Staff 1-006:

The Company used the calendar year of 2016 as its rate, or attrition, year.

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

Data Request Staff 1-007:

Please respond fully to each item, even if the data has been partially supplied in prior filings or dockets. Information supplied in one item can be referenced if asked for again in another item.

Response Staff 1-007:

So noted.

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSFORT POWER COMPANY
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**Data Requests and Requests for the Production
of Documents by the TRA Staff of the
Tennessee Regulatory Authority (First Set)
To Kingsport Power Company**

Data Request Staff 1-008:

Responses to the requests listed here are to be supplied to the TRA at the following address:

Tennessee Regulatory Authority
502 Deaderick Street, 4th Floor
Nashville, Tennessee 37243

In addition, the TRA requests that the applicant include an additional two (2) copies of its response in both paper and on a CD to the TRA, which the TRA may then make available to the Consumer Advocate and Protection Division. At its option, the applicant may submit these additional copies directly to the Consumer Advocate and Protection Division at the following address:

Tennessee Attorney General's Office
Consumer Advocate and Protection Division
P.O. Box 20207
Nashville, Tennessee 37202

Response Staff 1-008:

Copies will be provided to both the TRA and the Attorney General's Consumer Advocate and Protection Division.

**TENNESSEE REGULATORY AUTHORITY
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**Data Requests and Requests for the Production
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To Kingsport Power Company**

Data Request Staff 1-009:

Each copy of the responses should be placed in loose-leaf binders with each item tabbed. Each response should begin by restating the item request. If several sheets are required to answer an item, each sheet should be appropriately labeled and indexed, for example, Item 1(a), Sheet 1 of 4.

Response Staff 1-009:

So noted.

**TENNESSEE REGULATORY AUTHORITY
PETITION OF KINGSFORT POWER COMPANY
DOCKET NO. 15-00093**

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

Data Request Staff 1-010:

For each item responded to, indicate the witness whose testimony would encompass the information requested, where applicable.

Response Staff 1-010:

So noted.

**TENNESSEE REGULATORY AUTHORITY
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DOCKET NO. 15-00093**

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

Data Request Staff 1-011:

For data requested that is also supplied in summary form on the TRA 3.05 reports for the test period only, please reconcile your response to these reports if a variance exists.

Response Staff 1-011:

So noted.

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

Data Request Staff 1-012:

Unless otherwise specifically requested, information shall be required for the Company only (i.e., for the Tennessee electric utility operations only).

Response Staff 1-012:

So noted.

**TENNESSEE REGULATORY AUTHORITY
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of Documents by the TRA Staff of the
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To Kingsport Power Company**

Data Request Staff 1-013:

Information for which a claim of confidentiality or privilege is claimed should be filed in a sealed envelope marked "Confidential and Privileged." Any such information will be reviewed by the TRA Staff or the CAPD only after an appropriate non-disclosure agreement has been agreed to. In the absence of the agreement of the party claiming confidentiality or privilege, no such confidential or privileged information may be placed on the TRA's web site or otherwise made public until after the filing party has been given 10 days notice of an Order of the TRA requiring such public disclosure, during which period of time, any interested party may seek a Protective Order from any court having jurisdiction to issue the same.

Response Staff 1-013:

Confidential or privileged information will be so marked.

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

Data Request Staff 1-014:

If material to the Company's cost or level of service in Tennessee, please provide a comprehensive discussion of all abnormal conditions or changes in condition that (a) occurred during the last three years or (b) are reasonably anticipated to occur up to the anticipated hearing date in this case. Explain how these changes will affect the Company's Tennessee operations going forward. The discussion should include, but not be limited to the following:

- a. Management changes
- b. Operational changes
- c. Administrative changes
- d. Recent or pending mergers, consolidations, or acquisitions
- e. Major changes in sales or transportation volumes
- f. Pending negotiations for possible changes in sales or transportation volumes to any current or prospective commercial or industrial customer.
- g. Labor contracts and/or Union problems
- h. Expenses

Response Staff 1-014:

Customer changes and abnormal weather are discussed in the testimony of Company witness Buck. Company witness Wright discusses changes to expenses and operations associated with the Company's proposed Tennessee Reliability Strategy. DSM expenses are discussed in the testimony of witness Castle. See also Exhibit 3 included in the testimony of witness Allen for a list of adjustments made to the test year. There are no other known or anticipated abnormal conditions or changes, related to the items above, that affect the Company's filing.

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

Data Request Staff 1-015:

State the effect that each of the applicable changes discussed in Item 14 has had or will have on the Company's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, revenues, expenses, rate base, and capital structure, including the Company's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, method of allocating each change among its regulated, unregulated, and jurisdictional operations.

Response Staff 1-015:

See the testimony and exhibits referenced in the Company's response to Staff Informal 1-014 for the effects on Kingsport's revenues, expenses, rate base and capital. Because Kingsport Power is regulated by the TRA and only serves customers in Tennessee, there are no allocations of the adjustments that would affect Kingsport's parent or affiliated companies.

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

Data Request Staff 1-017:

Provide copies of the Annual Stockholder Reports, the 10K reports, and 10 Q reports for the Company, its Parent, Multi-state Utility, or Affiliated Utility Service Company, for the last three (3) years.

Response Staff 2-017:

See Staff Informal 1-17, Attachments 1 through 42, on the enclosed CD for the quarterly and annual financial reports for American Electric Power Company, Inc. (AEP Inc.), Kingsport Power Company and American Electric Power Service Corporation for 2012 through June 2015. Attachments 1 through 14 are 10Qs and 10Ks for AEP Inc., Attachments 15 through 28 are financial reports for Kingsport Power Company and Attachments 29 through 42 are financial reports for the American Electric Power Service Corporation.

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**Data Requests and Requests for the Production
of Documents by the TRA Staff of the
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To Kingsport Power Company**

Data Request Staff 1-018:

If the Company is a separate entity, provide a current chart of accounts for the Company and, if applicable, its Affiliated Utility Service Company. If the Company is an operating division, also provide a current chart of accounts for the Multi-state Utility.

Response Staff 1-018:

See Staff Informal 1-18, Attachment 1, on the enclosed CD for a current chart of accounts applicable to AEP, Inc., KGPCo and AEPSC.

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Data Requests and Requests for the Production
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To Kingsport Power Company**

Data Request Staff 1-019:

Provide copies of all rate case orders for the Company, its Parent, Multi-State Utility, or Affiliated Utility Service Company issued since the Company's last rate case or within the past three (3) years, whichever time is shorter.

Response Staff 1-019:

The last base rate order for Kingsport Power was from a case in 1992. Copies of that order and filing were provided to the Staff and Consumer Advocate on October 1, 2015. Kingsport Power is not a multistate utility and its Parent (AEP) and affiliated utility service company have not had any rate case orders issued to them.

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

Data Request Staff 1-020:

Provide a detailed General Ledger for the latest 24 months for the COMPANY, its Parent, Multi-State Utility, and Affiliated Utility Service Company.

Response Staff 1-020:

The General Ledgers for the twelve months of 2013 and 2014 and the 6 months of 2015 through June for American Electric Power Company, Inc. (AEP INC), Kingsport Power (KGPCO CONSOLIDATED) and American Electric Power Service Corporation (AEP SERVICE CORP), respectively, are included on the enclosed CD as Staff Informal 1-20 Attachments 1 through 9.

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**Data Requests and Requests for the Production
of Documents by the TRA Staff of the
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To Kingsfort Power Company**

Data Request Staff 1-023:

If not provided in response to other items, provide the latest fiscal year-end Income Statement and Balance Sheet for the Company, its Parent, Multi-State Utility, and Affiliated Utility Service Company. Provide an explanation of any differences in the year-end Income Statement and Balance Sheet for the Company, its Parent, Multi-State Utility, and Affiliated Utility Service Company as set forth in its Annual Report to shareholders and its internal financial statements.

Response Staff 1-023:

Refer to Exhibits 1 and 2 of witness Allen's testimony for Kingsfort Power's latest year-end Income Statement and Balance Sheet. The latest year-end Income Statements and Balance Sheets for AEP, Inc. and American Electric Power Service Corporation, respectively, are included on the enclosed CD as Staff 1-23, Attachments 1 through 4.

AEP, Inc.

Other than presentation differences, AEP Inc.'s Income Statement and Balance Sheet at the end of 2014 contained no differences between what was recorded in the General Ledger (used to prepare internal financial statements) and the Annual 10K Report provided in response to Staff 1-17.

Kingsfort Power

Other than presentation differences, Kingsfort Power's Income Statement and Balance Sheet, at the end of 2014 contained no differences between what was recorded in the General Ledger (used to prepare internal financial statements) and the Annual Report provided in response to Staff 1-17.

American Electric Power Service Corporation

Other than presentation differences, American Electric Power Service Corporation's Income Statement and Balance Sheet at the end of 2014 contained no differences between what was recorded in the General Ledger (used to prepare internal financial statements) and the Annual Report provided in response to Staff 1-17.

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**Data Requests and Requests for the Production
of Documents by the TRA Staff of the
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To Kingsport Power Company**

Data Request Staff 1-024:

Provide all detailed workpapers, cost studies, or other data supporting all proposed tariff changes, adjustments to revenues, expenses, rate base, and other changes included in the testimony and exhibits filed by the Company. Provide computer files containing schedules for all computer-based calculations in their native format with working formulas.

Response Staff 1-024:

See the Staff Informal 1-24 Attachments on the enclosed CD.

**TENNESSEE REGULATORY AUTHORITY
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**Data Requests and Requests for the Production
of Documents by the TRA Staff of the
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Data Request Staff 1-036:

Provide detailed schedules explaining the calculation of the growth factor(s) used to project expenses through the attrition year. Please break down the calculation between the inflation and customer growth components.

Response Staff 1-036:

The Company did not use growth or inflation factors to project expenses through the rate (attrition) year. As explained in the testimony of Company witness Buck, fuel and purchased power expenses were calculated using normalized weather and year-end customer counts. As explained in the testimony of Company witness Allen, payroll expense was calculated annualizing test year-end salaries and applying approved 2015 merit increases and expected 2016 merit increases.

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

Data Request Staff 1-038:

Provide a schedule showing by month, for the last two (2) fiscal years through the test period, identifying the amount and percentage of total payroll capitalized on a total Company and Tennessee only basis. Provide a detailed calculation of the percentage used to capitalize payroll for the attrition period.

Response Staff 1-038:

Kingsport Power Company is a Tennessee only investor-owned electric utility. The following wages capitalized were calculated based on FERC Form 1 pages 354 and 355:

Kingsport Power Company Amount and Percent of Wages Capitalized				
	<u>Year Ending December 2013</u>		<u>Year Ending December 2014</u>	
	Total Capital	Percentage Capital	Total Capital	Percentage Capital
January	137,306.86	52.71%	152,700.06	51.12%
February	196,308.42	48.58%	186,719.14	49.17%
March	203,287.95	91.88%	221,319.19	53.20%
April	184,391.51	62.73%	212,161.00	57.27%
May	313,553.65	61.15%	249,056.25	47.59%
June	215,345.78	60.57%	187,116.22	50.38%
July	210,844.49	59.88%	193,165.16	50.99%
August	231,377.18	56.70%	187,712.66	49.02%
September	223,273.87	60.51%	169,736.75	53.46%
October	268,433.45	58.44%	243,550.16	48.81%
November	332,897.96	52.27%	182,510.28	54.45%
December	187,832.47	43.08%	249,564.14	62.32%
	<u>2,704,853.58</u>	57.43%	<u>2,435,311.00</u>	52.11%

The payroll capitalization percentages for the 2014 test year were calculated from the FERC Form 1 page 355. "TOTAL Construction (Total of lined 68 thru 70)" (line 71), \$1,983,671, and "TOTAL Plant Removal (Total of lines 73 thru 75)" (line 76), \$451,640, equal \$2,435,311, and this amount is divided by "TOTAL SALARIES AND WAGES" (line 96 column) of \$4,673,637. This results in 52% being capitalized and this percentage was used in the Company's payroll adjustments to the test period.

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

Data Request Staff 1-039:

Provide a description of each type of service that employees of the Parent, Multi-state Utility, or Affiliated Utility Service Company perform for the Tennessee operations.

Response Staff 1-039:

AEPSC is a wholly-owned subsidiary of AEP and is the centralized service company for the AEP System. AEPSC provides services primarily to AEP's utility operating companies (utility affiliates), including Kingsport Power Company, under Service Agreements with AEPSC. AEPSC performs, at cost, various services for Kingsport Power Company and the other affiliates. Please refer to Staff Informal 1-39 Attachment 1 for a listing of the services AEPSC performs for Kingsport Power Company and the other affiliates.

AEP Inc. has no employees.

**TENNESSEE REGULATORY AUTHORITY
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**Data Requests and Requests for the Production
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Tennessee Regulatory Authority (First Set)
To Kingsport Power Company**

Data Request Staff 1-041:

For the test period and attrition period, provide detailed workpapers supporting the calculation of the life insurance expense, long-term disability, hospitalization and medical expenses, and other miscellaneous employee insurance expenses. Show the total and capitalized amounts. Provide actual rates for the benefits that the Company pays. Provide the amounts that the employee contributes for these benefits.

Response Staff 1-041:

Supporting calculations for the group insurance expenses for the test year and rate year are included in the adjustment workpapers provided in the Company's response to Staff 1-24 AWA Attachments 7, 8, 9 and 10 for life insurance, medical insurance, long-term disability insurance and dental insurance, respectively.

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**Data Requests and Requests for the Production
of Documents by the TRA Staff of the
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To Kingsport Power Company**

Data Request Staff 1-045:

Provide a detailed analysis of advertising expense for the test period. Provide and discuss the Company's projected advertising expenses from the end of the test period through the attrition period. For each month, identify the amount of advertising classified as follows:

- a. Institutional
- b. Conservation
- c. Informational
- d. Promotional
- e. Promotional for the sale of nonregulated goods or services

Response Staff 1-045:

Test period advertising expenses consisted solely of informational advertising:

- 1. telephone listing: \$1456
- 2. publication in local magazine: \$1295

The Company expects to spend a similar amount in the attrition year.

**TENNESSEE REGULATORY AUTHORITY
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**Data Requests and Requests for the Production
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Tennessee Regulatory Authority (First Set)
To Kingsport Power Company**

Data Request Staff 1-054:

Provide monthly plant additions and retirements by account number for the last three (3) fiscal years to include the test period. Please break down plant additions into normal or special projects, as defined below:

- a. Normal construction requirements should be considered to include the needs created through normal system expansion, such as serving residential areas, shopping areas, old home conversions, replacements of tools and work equipment, transportation equipment, etc.
- b. Special construction requirements should be considered to arise from extensive replacement of old facilities which cannot be foreseen, major expansion projects such as industrial parks, system improvements such as change from low pressure to high pressure required because of changing delivery patterns, and changes required by government action such as street improvement and relocation, community and neighborhood development, bridge replacement, etc. These requirements should be considered to be outside the control of the COMPANY.
- c. For the last three (3) fiscal years, identify any contributions in aid of construction.

Response Staff 1-054:

Please see Kingsport TRA Staff Informal 1-54, Attachment 1.

- a. & b.) Kingsport does not maintain detail which distinguishes between normal or special construction requirements. Kingsport follows the FERC Uniform System of Accounts (USA) which does not require Kingsport to keep its accounting records as designated in the request.
- c.) Please see Kingsport TRA Staff Informal 1-54(c), Attachment 1.

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To Kingsport Power Company**

Data Request Staff 1-075:

Provide for the past three (3) years 10K and 10Q SEC filings for the Company and its Parent, Multi-State Utility, or Affiliated Utility Service Company.

Response Staff 1-075:

Please see the response to question 1-017.