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William C. Bovender  
William C. Argabrite  
Jimmie Carpenter Miller  
Mark S. Dessauer  
Gregory K. Haden  
Michael L. Forrester  
Stephen M. Darden  
Edward J. Webb, Jr.  
James N. L. Humphreys  
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Scott T. Powers

**Respond to:**  
Kingsport Office  
William C. Bovender  
423-378-8858  
bovender@hsdlaw.com

**HUNTER·SMITH·DAVIS**  
SINCE 1916 LLP

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Leslie Tentler Ridings  
Christopher D. Owens  
Chad W. Whitfield  
Jason A. Creech  
Meredith Bates Humbert  
Joseph B. Harvey  
Rachel Ralston Mancl  
Caroline Ross Williams  
Marcy E. Walker  
Teresa Mahan Lesnak \*  
Michael A. Eastridge \*  
Jeannette Smith Tysinger\*

*\*Of Counsel*

[www.hsdlaw.com](http://www.hsdlaw.com)

KPOW.92585

April 21, 2016

**VIA EMAIL & OVERNIGHT DELIVERY:**

Herbert Hilliard, Chairman  
c/o 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  
TRA Docket No.: 16-00001

Dear Chairman Hilliard:

We shall be sending, by overnight delivery to the TRA, Kingsport Power Company's Responses to CPAD's Second Set of Discovery Requests Nos. 4, 7, 19, 41, 52, 54, 56, 57, 65, 66, 85 and 88. Copies of the disks on which these responses are contained will also go to the Hearing Officer, Intervenors, staff, etc., as noted hereon as receiving copies. The verification of William K. Castle is applicable to these Responses.

In addition, this office will be emailing the responses today to the CPAD, other Intervenors and David Foster.

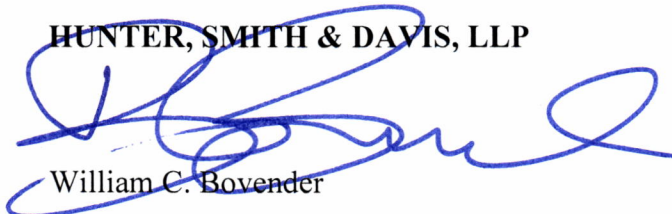
Both the disks and the emails are accompanied by this letter.

Kingsport requests that any party, who has an issue with any of those responses, contact us directly before resorting to a Motion to Compel.

Should there be any questions, please contact the writer.

Very sincerely yours,

**HUNTER, SMITH & DAVIS, LLP**



William C. Bovender

Enclosures

c: Monica L. Smith-Ashford, Esq.  
David Foster  
Charles Welch, Jr., Esq.  
Henry Walker, Esq.  
Michael J. Quinan, Esq.  
Wayne Irvin, Esq.  
James R. Bacha, Esq.  
William Castle  
Larry Foust  
Joseph B. Harvey, Esq.

## NET METERING and INTERCONNECTION AGREEMENT

This Net Metering and Interconnection Agreement ("Agreement") is made and entered into this 19 day of August, 2008, by Kingsport Power Company ("Company") and the Tennessee Army Nation Guard ("Customer"), each hereinafter sometimes referred to individually as "Party" or collectively as the "Parties". In consideration of mutual covenants set forth herein, the Parties agree as follows:

### **Section 1. The Net Metering Facility**

The Customer is planning on building a new Armed Forces Reserve Center and Field Maintenance Shop at the Holston Army Ammunition Plant Reservation in Mt. Carmel, Tennessee. As part of this Field Maintenance Shop the Customer plans on installing a Net Metering Facility ("Facility") consisting of a Renewable Fuel Generator ("RF Generator"), 30 kW Photovoltaic Solar Panel Array. The Customer maintains this Facility is designed and constructed to operate in parallel with the Company's electric transmission/distribution system ("System") without adversely affecting the operation of the equipment or service of the Company and its customers, and without presenting safety hazards to the Company or the Customer personnel, and is intended primarily to offset all or part of the Customer's own electricity requirements.

### **Section 2. Governing Provisions**

The terms of this agreement shall be interpreted under and subject to Tennessee Law. The Parties shall be subject to the Tennessee Regulatory Authority's Regulations for Electric Companies, the terms and conditions set forth in this Agreement, and the Company's applicable tariffs.

### **Section 3. Interruption or Reduction of Deliveries**

The Company shall not be obligated to accept energy from the Customers and may require Customer to interrupt or reduce delivery of energy, when necessary, in order to construct, install, repair, replace, remove, investigate, or inspect any of the Company's equipment or part of its System; or if it reasonably determines that curtailment, interruption, or reduction is necessary because of emergencies, forced outages, force majeure, or compliance with prudent electrical practices. Whenever possible, the Company shall give the Customer reasonable notice of the possibility that interruption or reduction of deliveries may be required. Notwithstanding any other provision of this Agreement, if at any time the Company reasonably determines that either the Facility may endanger the Company's personnel or other persons or property, or the continued operation of the Facility may endanger the integrity or safety of the Company's System, the Company shall have the right to disconnect and lock out the Facility from the Company's System. The Facility shall remain disconnected until such time as the Company is reasonably satisfied that the conditions referenced in this Section have been corrected.

### **Section 4. Interconnection**

Customer shall deliver the as-available energy to the Company at the Company's meter.

Company shall furnish and install a combination kilowatt demand and kilowatt-hour meter that can measure the flow of electricity in both directions. Customer shall provide and install a meter socket for the Company's meter and any related interconnection equipment per the Company's technical requirements, including safety and performance standards. Customer shall be responsible for all costs associated with installation of the standard kilowatt-hour meter and testing in conformity.

The RF Generator equipment and installations shall comply with the manufacturer's specifications, all applicable safety and performance standards of the National Electrical Code, the Institute of Electrical and Electronic Engineers Standard 1547 (Standard for Interconnecting Distributed Resources with Electric Power Systems), safety and performance standards established by local and national electrical codes including, the Institute of Electrical and Electronics Engineers, the National Electrical Safety Code, and Underwriters Laboratories. Customer's RF Generator equipment and installations shall also comply with the Company's Interconnection Guidelines. The Company shall provide a copy of its Interconnection Guidelines to the customer upon request.

The grounding scheme of the Customer's Facility shall comply with IEEE 1547, Standard for Interconnecting Distributed Resources with Electric Power Systems, July 2003, and shall be consistent with the grounding scheme used by the Company. If requested by the Customer, the Company shall assist the customer in selecting a grounding scheme that coordinates with the Company's System.

## **NET METERING and INTERCONNECTION AGREEMENT**

The Customer shall submit a completed Interconnection Form to the Company at least sixty (60) days prior to the date the Customer intends to interconnect the Facility to the Company's facilities. The Company shall provide a copy of the Interconnection Form to the Customer upon request. Following notification by the Customer, the Company shall review the plans of the Facility and provide the results of its review to the Customer within 60 calendar days. Any items that would prevent parallel operation, due to violation of applicable safety standards and/or power generation limits, shall be explained along with a description of the modifications necessary to remedy the violations. Following a notification of disconnection of the Facility, the Customer must complete the notification process prior to any subsequent reconnection.

The Company shall have the right to inspect and test the Facility equipment and installation prior to interconnection. The nature and extent of these tests shall be determined solely by the Company. The Customer shall not commence parallel operation of the Facility until the Facility has been approved by the Company. Such approval shall not be unreasonably withheld or delayed. The Company reserves the right to conduct additional tests and inspections and to install additional equipment or meters at any time following interconnection of the Facility. Notwithstanding the foregoing, the Company's approval to operate the Customer's Facility in parallel with the Company's System should not be construed as an endorsement, confirmation, warranty, guarantee, or representation concerning the safety, operating characteristics, durability, or reliability of the Customer's Facility.

The Customer shall not be permitted to interconnect its Facility to the Company's System, if the interconnection would reasonably lead to damage of the Company's System or would reasonably lead to voltage regulation or power quality problems at other customer revenue meters, due to the incremental effect of the generator on the performance of the Company's System, unless the Customer reimburses the Company for its cost to modify any facilities needed to accommodate the interconnection.

If connection of the Customer's Facility would reasonably create an overload of the Company's transformer, or any transformer winding, beyond manufacturer or nameplate ratings, the Customer shall reimburse the Company the cost to modify any facilities needed to accommodate the interconnection.

To prevent a Customer from back-feeding a de-energized line, the Customer shall install a manual disconnect switch with lockout capability that is accessible to Company personnel at all hours.

### **Section 5. Modifications**

The Customer shall notify the Company at least fourteen (14) days prior to making any material changes to the Facility, including, but not necessarily limited to, any modification to the equipment or protective equipment settings or disconnection of the Facility from the Company's System, excluding temporary disconnects for routine maintenance. Modifications or changes made to the Facility shall be evaluated by the Company prior to being made. The Customer shall provide detailed information describing the modifications or changes to the Company in writing prior to making the modifications to the Facility. The Company shall review the proposed changes to the Facility and provide the results of its evaluation to the Customer within sixty (60) calendar days of receipt of the Customer's proposal. Any items that would prevent parallel operation due to violation of applicable safety standards and/or power generation limits shall be explained along with a description of the modifications necessary to remedy the violations.

The Customer shall notify the Company immediately regarding either any damage to the Facility or any safety-related emergency disconnections.

### **Section 6. Maintenance and Permits**

The Customer shall obtain any governmental authorizations and permits required for the construction and operation of the Facility and interconnection facilities.

The Customer shall periodically maintain and test the RF Generator in accordance with the manufacturer's specifications and all applicable safety and performance standards.

### **Section 7. Access to Premises**

The Company may enter the Customer's premises to inspect the Customer's protective devices and read or test the meter. The Company may disconnect the interconnection facilities without notice if the Company reasonably believes a hazardous

## NET METERING and INTERCONNECTION AGREEMENT

condition exists and such immediate action is necessary to protect persons, or the Company's facilities, or property of others from damage or interference caused by the Customer's facilities, or lack of properly operating protective devices.

### **Section 8. Limitation on Consequential, Incidental and Indirect Damages**

To the fullest extent permitted by law, neither customer nor company, nor their respective officers, directors, agents, employees, members, parents or affiliates, successors or assigns, or their respective officers, directors, agents, nor employees, successors or assigns, shall be liable to the other party or their respective members, parents, subsidiaries, affiliates, officers, directors, agents, employees, successors or assigns, for claims, suits, actions or causes of action for incidental, indirect, special, punitive, multiple or consequential damages connected with or resulting from performance or non-performance of this agreement, or any actions undertaken in connection with or related to this agreement, including without limitation, any such damages which are based upon causes of action for breach of contract, tort (including negligence and misrepresentation), breach of warranty, strict liability, statute, operation of law, under any indemnity provision or any other theory of recovery. The obligor's liability shall be limited to direct damages only, and such direct damages shall be the sole and exclusive measure of damages and all other judicial remedies or damages are waived. The provisions of this section shall apply regardless of fault and shall survive termination, cancellation, suspension, completion or expiration of this agreement. Notwithstanding anything in this section to the contrary, any provision or provisions of this section will not apply to the extent it is finally determined by a court of competent jurisdiction, including appellate review if pursued, to violate the laws or Constitution of the State of Tennessee.

### **Section 9. Liability**

Customer is part of the Tennessee Army National Guard and instrumentality of the State of Tennessee. The State of Tennessee and its instrumentalities may be held liable for monetary damages on account of damage to, or loss of, property or personal injury or death caused by the negligent or wrongful act or omission of any employee while acting within the scope of his employment under Tennessee's Governmental Tort Liability Act T.C.A. § 29-20-101, *et seq.* Nothing contained herein shall be deemed an express or implied waiver of the sovereign immunity of the Customer or the State of Tennessee.

The Customer shall provide a copy of its self-insured policy to the Company.

Neither Party assumes any responsibility of any kind with respect to the construction, maintenance, or operation of the system or other property owned or used by the other Party. The Customer agrees that the Company shall not be liable for any Claims, costs, losses, suits or judgments for damages to any Person or property in any way resulting from, growing out of, or arising in or in connection with the use of, or contact with, Energy delivered hereunder after it is delivered to Customer and while it is flowing through the lines of Customer, or is being distributed by Customer, or is being used by Retail Load.

### **Section 10. Facilities Charges**

The Customer is responsible for all equipment and installation costs of the Facility.

The Company shall inspect the inverter settings of the RF Generator. The customer shall pay \$50 to the Company for each inspection.

The Customer shall pay to the Company any additional charges, as determined by the Company, for equipment, labor, metering, testing or inspections requested by the Customer.

### **Section 11. Monthly Charges**

All monthly charges shall be in accordance with the tariff schedule under which the Customer takes service. Such charges shall be based on the Customer's net energy for the billing period, to the extent that the net energy exceeds zero. The Customer's net energy shall be calculated by subtracting the energy, if any, delivered by the Customer to the Company from the energy delivered by the Company to the Customer. To the extent that the Customer's net energy is zero or negative during the billing period, the Customer shall pay only the non-usage sensitive charges of the standard Schedule. The Customer shall receive no compensation from the Company for negative net energy during the billing period. The negative energy during the billing period shall be carried forward and credited against positive energy usage in subsequent billing periods.

## NET METERING and INTERCONNECTION AGREEMENT

The Net Metering Period shall be defined as each successive 12-month period beginning with the first meter reading date following the date of interconnection of the renewable fuel generator with the Company's facilities. Any negative net energy at the end of a Net Metering Period shall be carried forward to the next Net Metering Period only to the extent that the negative net energy does not exceed the positive net consumption for the current net metering period.

Negative net energy is not transferable, and the Customer shall receive no compensation from the Company for any negative net energy upon termination of service from the Company.

### Section 12. Term of Agreement

The term of this Agreement shall be the same as the term of the otherwise applicable standard rate schedule. This Agreement shall remain in effect until modified or terminated in accordance with its terms or applicable regulations or laws.

### Section 13. Assignment

This Agreement and all provisions hereof shall inure to and be binding upon the respective parties hereto, their personal representatives, heirs, successors, and assigns. The Customer shall not assign this Agreement or any part hereof without the prior written consent of the Company, and such unauthorized assignment may result in termination of this Agreement.

### Section 14. Notices

All written notices shall be directed as follows:

#### **For the Company:**

Appalachian Power Company  
Customer Services  
P.O. Box 2021  
Roanoke, VA 24022-2121

#### **For the Customer:**

Name: Major Tim Stewart  
Attention: Procurement Office - Building 150  
Address: 300 Armory Drive  
City: Nashville State: TN Zip Code: 37204

Customer notices to Company shall refer to the Customer's electric service account number.

## NET METERING and INTERCONNECTION AGREEMENT

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives.

Dated this 22 day of August, 2008.

**Kingsport Power Company:**

By: David M. Nance

Title: Customer Service Manager

For: \_\_\_\_\_

**State of Tennessee, Department of General Services**

By: Reverend Lynn Sims Davis

Title: Commissioner State of Tennessee  
Department of General Services

For: \_\_\_\_\_

## CERTIFICATE OF SELF INSURANCE

The State of Tennessee self insures its exposures in general liability, automobile liability, professional malpractice and workers' compensation. The limits of liability for general liability, professional malpractice and automobile liability are \$300,000 per person and \$1 million dollars per occurrence. The limits of liability under workers' compensation are those set forth in T.C.A. § 50-6-101 et seq. Copies of the statute which authorize actions against the State of Tennessee, establish the State's limit of liability, and authorize self insurance through the Claims Award Fund, are set forth in T.C.A. §9-8-101 et seq.

The State's self insurance program insures all liability created under Title 9, Chapter 8 of the Tennessee Code Annotated, for all State departments, agencies and institutions, including State institutions of higher education. This program is effective for any acts or omissions of the State of its employees which occur on or after January 1, 1985. Persons wishing to file a claim for damages against the State of Tennessee arising from an act or omission of the State or its employees should file such claim with the State Treasury Department, Division of Claims Administration, 9<sup>th</sup> Floor, Andrew Jackson State Office Building, Nashville, Tennessee 37243.



Paul G. Summers  
Attorney General and Reporter

4/27/05  
Date



Dale Sims, State Treasurer  
Chairman, Board of Claims

4/29/05  
Date



## NET METERING and INTERCONNECTION AGREEMENT

June

This Net Metering and Interconnection Agreement ("Agreement") is made and entered into this 22 day of ~~May~~, 2010, by Kingsport Power Company ("Company") and the City of Kingsport ("Customer"), each hereinafter sometimes referred to individually as "Party" or collectively as the "Parties". In consideration of mutual covenants set forth herein, the Parties agree as follows:

### **Section 1. The Net Metering Facility**

The Customer has recently completed installation of a Net Metering Facility ("Facility") consisting of a Renewable Fuel Generator ("RF Generator"), 5kW Photovoltaic Solar Panel Array at the Dobyns-Bennett High School Vocational Building on East Center Street in Kingsport, Tennessee. The Customer maintains this Facility is designed and constructed to operate in parallel with the Company's electric transmission/distribution system ("System") without adversely affecting the operation of the equipment or service of the Company and its customers, and without presenting safety hazards to the Company or the Customer personnel, and is intended primarily to offset all or part of the Customer's own electricity requirements.

### **Section 2. Governing Provisions**

The terms of this agreement shall be interpreted under and subject to Tennessee Law. The Parties shall be subject to the Tennessee Regulatory Authority's Regulations for Electric Companies, the terms and conditions set forth in this Agreement, and the Company's applicable tariffs.

### **Section 3. Interruption or Reduction of Deliveries**

The Company shall not be obligated to accept energy from the Customers and may require Customer to interrupt or reduce delivery of energy, when necessary, in order to construct, install, repair, replace, remove, investigate, or inspect any of the Company's equipment or part of its System; or if it reasonably determines that curtailment, interruption, or reduction is necessary because of emergencies, forced outages, force majeure, or compliance with prudent electrical practices. Whenever possible, the Company shall give the Customer reasonable notice of the possibility that interruption or reduction of deliveries may be required. Notwithstanding any other provision of this Agreement, if at any time the Company reasonably determines that either the Facility may endanger the Company's personnel or other persons or property, or the continued operation of the Facility may endanger the integrity or safety of the Company's System, the Company shall have the right to disconnect and lock out the Facility from the Company's System. The Facility shall remain disconnected until such time as the Company is reasonably satisfied that the conditions referenced in this Section have been corrected.

### **Section 4. Interconnection**

Customer shall deliver the as-available energy to the Company at the Company's meter.

Company shall furnish and install a combination kilowatt demand and kilowatt-hour meter that can measure the flow of electricity in both directions. Customer shall provide and install a meter socket for the Company's meter and any related interconnection equipment per the Company's technical requirements, including safety and performance standards. Customer shall be responsible for all costs associated with installation of the standard kilowatt-hour meter and testing in conformity.

The RF Generator equipment and installations shall comply with the manufacturer's specifications, all applicable safety and performance standards of the National Electrical Code, the Institute of Electrical and Electronic Engineers Standard 1547 (Standard for Interconnecting Distributed Resources with Electric Power Systems), safety and performance standards established by local and national electrical codes including, the Institute of Electrical and Electronics Engineers, the National Electrical Safety Code, and Underwriters Laboratories. Customer's RF Generator equipment and installations shall also comply with the Company's Interconnection Guidelines. The Company shall provide a copy of its Interconnection Guidelines to the customer upon request.

The grounding scheme of the Customer's Facility shall comply with IEEE 1547, Standard for Interconnecting Distributed Resources with Electric Power Systems, July 2003, and shall be consistent with the grounding scheme used by the Company. If requested by the Customer, the Company shall assist the customer in selecting a grounding scheme that coordinates with the Company's System.

The Customer shall submit a completed Interconnection Form to the Company at least sixty (60) days prior to the date the Customer intends to interconnect the Facility to the Company's facilities. The Company shall provide a copy of the

## **NET METERING and INTERCONNECTION AGREEMENT**

Interconnection Form to the Customer upon request. Following notification by the Customer, the Company shall review the plans of the Facility and provide the results of its review to the Customer within 60 calendar days. Any items that would prevent parallel operation, due to violation of applicable safety standards and/or power generation limits, shall be explained along with a description of the modifications necessary to remedy the violations. Following a notification of disconnection of the Facility, the Customer must complete the notification process prior to any subsequent reconnection.

The Company shall have the right to inspect and test the Facility equipment and installation prior to interconnection. The nature and extent of these tests shall be determined solely by the Company. The Customer shall not commence parallel operation of the Facility until the Facility has been approved by the Company. Such approval shall not be unreasonably withheld or delayed. The Company reserves the right to conduct additional tests and inspections and to install additional equipment or meters at any time following interconnection of the Facility. Notwithstanding the foregoing, the Company's approval to operate the Customer's Facility in parallel with the Company's System should not be construed as an endorsement, confirmation, warranty, guarantee, or representation concerning the safety, operating characteristics, durability, or reliability of the Customer's Facility.

The Customer shall not be permitted to interconnect its Facility to the Company's System, if the interconnection would reasonably lead to damage of the Company's System or would reasonably lead to voltage regulation or power quality problems at other customer revenue meters, due to the incremental effect of the generator on the performance of the Company's System, unless the Customer reimburses the Company for its cost to modify any facilities needed to accommodate the interconnection.

If connection of the Customer's Facility would reasonably create an overload of the Company's transformer, or any transformer winding, beyond manufacturer or nameplate ratings, the Customer shall reimburse the Company the cost to modify any facilities needed to accommodate the interconnection.

To prevent a Customer from back-feeding a de-energized line, the Customer shall install a manual disconnect switch with lockout capability that is accessible to Company personnel at all hours.

### **Section 5. Modifications**

The Customer shall notify the Company at least fourteen (14) days prior to making any material changes to the Facility, including, but not necessarily limited to, any modification to the equipment or protective equipment settings or disconnection of the Facility from the Company's System, excluding temporary disconnects for routine maintenance. Modifications or changes made to the Facility shall be evaluated by the Company prior to being made. The Customer shall provide detailed information describing the modifications or changes to the Company in writing prior to making the modifications to the Facility. The Company shall review the proposed changes to the Facility and provide the results of its evaluation to the Customer within sixty (60) calendar days of receipt of the Customer's proposal. Any items that would prevent parallel operation due to violation of applicable safety standards and/or power generation limits shall be explained along with a description of the modifications necessary to remedy the violations.

The Customer shall notify the Company immediately regarding either any damage to the Facility or any safety-related emergency disconnections.

### **Section 6. Maintenance and Permits**

The Customer shall obtain any governmental authorizations and permits required for the construction and operation of the Facility and interconnection facilities.

The Customer shall periodically maintain and test the RF Generator in accordance with the manufacturer's specifications and all applicable safety and performance standards.

### **Section 7. Access to Premises**

The Company may enter the Customer's premises to inspect the Customer's protective devices and read or test the meter. The Company may disconnect the interconnection facilities without notice if the Company reasonably believes a hazardous condition exists and such immediate action is necessary to protect persons, or the Company's facilities, or property of others from damage or interference caused by the Customer's facilities, or lack of properly operating protective devices.

## **NET METERING and INTERCONNECTION AGREEMENT**

### **Section 8. Limitation on Consequential, Incidental and Indirect Damages**

To the fullest extent permitted by law, neither customer nor company, nor their respective officers, directors, agents, employees, members, parents or affiliates, successors or assigns, or their respective officers, directors, agents, nor employees, successors or assigns, shall be liable to the other party or their respective members, parents, subsidiaries, affiliates, officers, directors, agents, employees, successors or assigns, for claims, suits, actions or causes of action for incidental, indirect, special, punitive, multiple or consequential damages connected with or resulting from performance or non-performance of this agreement, or any actions undertaken in connection with or related to this agreement, including without limitation, any such damages which are based upon causes of action for breach of contract, tort (including negligence and misrepresentation), breach of warranty, strict liability, statute, operation of law, under any indemnity provision or any other theory of recovery. The obligor's liability shall be limited to direct damages only, and such direct damages shall be the sole and exclusive measure of damages and all other judicial remedies or damages are waived. The provisions of this section shall apply regardless of fault and shall survive termination, cancellation, suspension, completion or expiration of this agreement. Notwithstanding anything in this section to the contrary, any provision or provisions of this section will not apply to the extent it is finally determined by a court of competent jurisdiction, including appellate review if pursued, to violate the laws or Constitution of the State of Tennessee.

### **Section 9. Facilities Charges**

The Customer is responsible for all equipment and installation costs of the Facility.

The Company shall inspect the inverter settings of the RF Generator. The customer shall pay \$50 to the Company for each inspection.

The Customer shall pay to the Company any additional charges, as determined by the Company, for equipment, labor, metering, testing or inspections requested by the Customer.

### **Section 10. Monthly Charges**

All monthly charges shall be in accordance with the tariff schedule under which the Customer takes service. Such charges shall be based on the Customer's net energy for the billing period, to the extent that the net energy exceeds zero. The Customer's net energy shall be calculated by subtracting the energy, if any, delivered by the Customer to the Company from the energy delivered by the Company to the Customer. To the extent that the Customer's net energy is zero or negative during the billing period, the Customer shall pay only the non-usage sensitive charges of the standard Schedule. The Customer shall receive no compensation from the Company for negative net energy during the billing period. The negative energy during the billing period shall be carried forward and credited against positive energy usage in subsequent billing periods.

The Net Metering Period shall be defined as each successive 12-month period beginning with the first meter reading date following the date of interconnection of the renewable fuel generator with the Company's facilities. Any negative net energy at the end of a Net Metering Period shall be carried forward to the next Net Metering Period only to the extent that the negative net energy does not exceed the positive net consumption for the current net metering period.

Negative net energy is not transferable, and the Customer shall receive no compensation from the Company for any negative net energy upon termination of service from the Company.

### **Section 11. Term of Agreement**

The term of this Agreement shall be the same as the term of the otherwise applicable standard rate schedule. This Agreement shall remain in effect until modified or terminated in accordance with its terms or applicable regulations or laws.

### **Section 12. Assignment**

This Agreement and all provisions hereof shall inure to and be binding upon the respective parties hereto, their personal representatives, heirs, successors, and assigns. The Customer shall not assign this Agreement or any part hereof without the prior written consent of the Company, and such unauthorized assignment may result in termination of this Agreement.

### **Section 13. Notices**

All written notices shall be directed as follows:

## NET METERING and INTERCONNECTION AGREEMENT

**For the Company:**

Appalachian Power Company  
Customer Services  
P.O. Box 2021  
Roanoke, VA 24022-2121

**For the Customer:**

Name: City of Kingsport - Kingsport City Schools  
Attention: David Carper  
Address: 1000 Poplar Street  
City: Kingsport State: TN Zip Code: 37660

Customer notices to Company shall refer to the Customer's electric service account number.

## NET METERING and INTERCONNECTION AGREEMENT

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives.

Dated this 22nd day of June, 2016.

**Kingsport Power Company:**

By: *Jeri Buckner*

Title: *Customer Services Manager*

City of Kingsport:  
By: *Dennis Phillips*

Title: *Mayor*

APPROVED AS TO FORM:

*J. Michael Blythe*  
City Attorney

ATTEST:

*Jan H12*  
City Recorder



This Contract, entered into this 1st day of July 2008, by and between Kingsport Power Company, hereafter called the Company, and HMG Medical Plaza GP, 105 W Stone Dr, Kingsport, TN, 37660, or his or its heirs, successors or assigns, hereafter called the Customer,

**Witnesseth:**

For and in consideration of the mutual covenants and agreements hereinafter contained, the parties hereto agree with each other as follows:

The Company agrees to furnish to the Customer, during the term of this Contract, and the Customer agrees to take from the Company, subject to Company's standard Terms and Conditions of Service as regularly filed with the Tennessee Regulatory Authority, all the electric energy of the character specified herein that shall be purchased by the Customer in the premises located at 105 W Stone Dr, Kingsport, TN, 37660.

The Company is to furnish and the Customer is to take electric energy under the terms of this Contract for an initial period of 12 month(s) from the time such service is commenced, and continuing thereafter until terminated upon 6 months' written notice given by either party of its intention to terminate the Contract. The date that service shall be deemed to have commenced under this Contract shall be the date service is energized.

The electric energy delivered hereunder shall be alternating current at approximately 277/480 volts, 4-wire, 3-phase, and it shall be delivered at secondary spades of pad mount transformers, which shall constitute the point of delivery under this Contract. The said electric energy shall be delivered at reasonably close maintenance to constant potential and frequency, and it shall be measured by a meter or meters owned and installed by the Company and located on secondary side of pad mount transformers.

The Customer acknowledges that the Customer may be eligible to receive service under more than one of the Company's schedules and that such options have been explained to the Customer. The Customer and Company agree that the Customer has chosen to receive service under the provisions of the Company's Tariff LARGE GENERAL SERVICE SECONDARY, code 240. The Customer agrees to pay the Company monthly for electric energy delivered hereunder at the rates and under the provisions of the Company's Tariff LARGE GENERAL SERVICE SECONDARY, code 240, as regularly filed with the Tennessee Regulatory Authority, as long as that schedule is in effect. In the event that the tariff chosen by the Customer is replaced by a new or revised tariff incorporating different rates or provisions, or both, the Company and Customer understand and agree that the Company will continue to provide service, and the Customer will continue to take service, under this Contract, subject to such changed provisions, and that the Customer will pay for such service at the new rates on and after the date such rates become effective.

The Customer's contract capacity under the tariff named herein is hereby fixed at 3,000kVA. If a time-of-day demand is available under the tariff and is selected by the Customer, the reservation of capacity aforementioned shall be the peak period reservation of capacity and shall determine the tariff's minimum monthly billing demand.

There are no unwritten understandings or agreements relating to the service hereinabove provided. This Contract cancels and supersedes all previous agreements, relating to the purchase by Customer and sale by Company of electric energy at Customer's premises as referred to above, on the date that service under this Contract commences. This Contract shall be in full force and effect when signed by the authorized representatives of the parties hereto.

"ADDENDUM TO CONTRACT FOR ELECTRIC SERVICE ALTERNATE FEED SERVICE" addendum is a part of this Contract for Electric Service Dated July 1, 2008 between Kingsport Power Company and HMG Medical Plaza GP.

Kingsport Power Company

By: David M. Nance

David Nance

Title: Manager

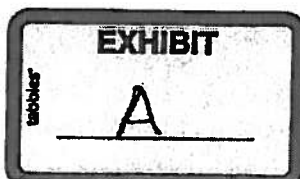
Date: July 22, 2008

HMG Medical Plaza GP

By: [Signature]

Title: Project Director

Date: July 17 2008



**ADDENDUM TO CONTRACT FOR ELECTRIC SERVICE - ALTERNATE FEED SERVICE**

Made a Part of Contract for Electric Service Dated July 1, 2008.

Between **KINGSPORT POWER COMPANY** and **HMG MEDICAL PLAZA GP**

**HMG Medical Plaza GP (Customer)** contracts for, and the **Kingsport Power Company (Company)** agrees to provide, **Alternate Feed Service (AFS)** to be served from a separate available distribution feeder. This AFS shall be used to back up the Customer's Basic Service, in the event of an outage to the Basic Service circuit. The AFS shall be used on a temporary basis until the Basic Service becomes available.

**AFS Delivery Point:**

The electric energy delivered hereunder shall be alternating current at approximately 277/480 volts and it shall be delivered at the secondary spades of the 2 pad mount transformers, which shall constitute the AFS delivery point under this Addendum.

The Company will have sole discretion in designating the AFS circuit and the Basic Service circuit.

**AFS Capacity Reservation:**

The AFS Capacity Reservation is 3,000 KVA.

**AFS Billing Demand:**

The AFS Billing Demand shall be taken each month as the single-highest 15-minute integrated peak as registered during the month by a demand meter or indicator, but the monthly AFS Billing Demand so established shall in no event be less than the greater of (a) the Customer's AFS Capacity Reservation under this Addendum, or (b) the Customer's highest previously established monthly billing demand on the AFS during the past 11 months, or (c) the Customer's Basic Service capacity reservation, or (d) the Customer's highest previously established monthly billing demand on the Basic Service during the past 11 months.

**AFS Capacity Reservation Demand Charge:**

The Monthly AFS Capacity Reservation Demand Charge is \$3.62 / KVA.

**Transfer Switch Provision:**

The Company accepts ownership and maintenance responsibility of the transfer switch. The Customer agrees to pay for the transfer switch and such payment shall be grossed-up for federal and state taxes. The Customer will retain the responsibility for any and all future replacement costs including the above referenced adjustment for taxes. In the event of transfer switch replacement, it is agreed that the Customer authorizes the Company to replace the transfer switch and the Company retains ownership and maintenance responsibility. The Customer also agrees to reimburse the Company actual costs involved in maintaining the Company-owned transfer switch. In addition, the Customer will pay a monthly rate of \$11.61 for the Company to annually test the transfer switch control module.

**Term:**

Unless the Parties mutually agree otherwise, this Addendum shall be in effect for an initial term of 12 months and shall remain in effect thereafter until either Party gives the other Party at least 6 months written notice of the intention to discontinue service under this Addendum.

**Special Provisions:**

The Company shall have the right to cancel this Addendum and to remove the circuit providing the AFS at

Disconnection of AFS under this Addendum due to reliability or safety concerns associated with Customer-owned equipment or AFS metered demand in excess of the AFS Capacity Reservation will not relieve the Customer of payments required during the remaining term of this Addendum.

In the event the Customer plans to increase AFS demand at any time, the Customer agrees to promptly notify the Company of such additional AFS Capacity Reservation requirements. The Customer agrees to pay the Company the actual costs of any and all additional dedicated / local facilities required to provide AFS pursuant to the Company's Terms and Conditions of Service as then filed with the Tennessee Regulatory Authority and to enter into a new Addendum contracting for such additional AFS Capacity Reservation requirements.

In the event the Customer's AFS metered demand exceeds the agreed upon AFS Capacity Reservation, which jeopardizes Company facilities or the electrical service to other Company customers, the Company reserves the right to disconnect the AFS immediately.

The provisions and charges under this Addendum are subject to revision should the Company file an Alternate Feed Service schedule or should the Customer's contract for Basic Service be modified in any way.

In the event the Customer's contract for Basic Service terminates for any reason, the Customer is required to fulfill all payments during the term of this Addendum.

The Company assumes no responsibility should the alternate distribution circuit, the transfer switch, or other equipment required to provide the AFS fail to operate as designed or be unavailable for any reason.

Kingsport Power Company

By: David M. Nance

David Nance

Title: Manager

Date: July 22, 2008

Account Number:

HMG Medical Plaza GP

By: [Signature]

Title: Project Director

Date: July 17 2008



**ADDENDUM TO CONTRACT FOR ELECTRIC SERVICE - ALTERNATE FEED SERVICE**

Made a Part of Contract for Electric Service Dated July 1, 2008.

Between **KINGSPORT POWER COMPANY** and **HMG MEDICAL PLAZA GP**

**HMG Medical Plaza GP (Customer)** contracts for, and the **Kingsport Power Company (Company)** agrees to provide, **Alternate Feed Service (AFS)** to be served from a separate available distribution feeder. This AFS shall be used to back up the Customer's Basic Service, in the event of an outage to the Basic Service circuit. The AFS shall be used on a temporary basis until the Basic Service becomes available.

**AFS Delivery Point:**

The electric energy delivered hereunder shall be alternating current at approximately 277/480 volts and it shall be delivered at the secondary spades of the 2 pad mount transformers, which shall constitute the AFS delivery point under this Addendum.

The Company will have sole discretion in designating the AFS circuit and the Basic Service circuit.

**AFS Capacity Reservation:**

The AFS Capacity Reservation is 3,000 KVA.

**AFS Billing Demand:**

The AFS Billing Demand shall be taken each month as the single-highest 15-minute integrated peak as registered during the month by a demand meter or indicator, but the monthly AFS Billing Demand so established shall in no event be less than the greater of (a) the Customer's AFS Capacity Reservation under this Addendum, or (b) the Customer's highest previously established monthly billing demand on the AFS during the past 11 months, or (c) the Customer's Basic Service capacity reservation, or (d) the Customer's highest previously established monthly billing demand on the Basic Service during the past 11 months.

**AFS Capacity Reservation Demand Charge:**

The Monthly AFS Capacity Reservation Demand Charge is \$3.62 / KVA.

**Transfer Switch Provision:**

The Company accepts ownership and maintenance responsibility of the transfer switch. The Customer agrees to pay for the transfer switch and such payment shall be grossed-up for federal and state taxes. The Customer will retain the responsibility for any and all future replacement costs including the above referenced adjustment for taxes. In the event of transfer switch replacement, it is agreed that the Customer authorizes the Company to replace the transfer switch and the Company retains ownership and maintenance responsibility. The Customer also agrees to reimburse the Company actual costs involved in maintaining the Company-owned transfer switch. In addition, the Customer will pay a monthly rate of \$11.61 for the Company to annually test the transfer switch control module.

**Term:**

Unless the Parties mutually agree otherwise, this Addendum shall be in effect for an initial term of 12 months and shall remain in effect thereafter until either Party gives the other Party at least 6 months written notice of the intention to discontinue service under this Addendum.

**Special Provisions:**

The Company shall have the right to cancel this Addendum and to remove the circuit providing the AFS at

Disconnection of AFS under this Addendum due to reliability or safety concerns associated with Customer-owned equipment or AFS metered demand in excess of the AFS Capacity Reservation will not relieve the Customer of payments required during the remaining term of this Addendum.

In the event the Customer plans to increase AFS demand at any time, the Customer agrees to promptly notify the Company of such additional AFS Capacity Reservation requirements. The Customer agrees to pay the Company the actual costs of any and all additional dedicated / local facilities required to provide AFS pursuant to the Company's Terms and Conditions of Service as then filed with the Tennessee Regulatory Authority and to enter into a new Addendum contracting for such additional AFS Capacity Reservation requirements.

In the event the Customer's AFS metered demand exceeds the agreed upon AFS Capacity Reservation, which jeopardizes Company facilities or the electrical service to other Company customers, the Company reserves the right to disconnect the AFS immediately.

The provisions and charges under this Addendum are subject to revision should the Company file an Alternate Feed Service schedule or should the Customer's contract for Basic Service be modified in any way.

In the event the Customer's contract for Basic Service terminates for any reason, the Customer is required to fulfill all payments during the term of this Addendum.

The Company assumes no responsibility should the alternate distribution circuit, the transfer switch, or other equipment required to provide the AFS fail to operate as designed or be unavailable for any reason.

Kingsport Power Company

By: David M. Nance

David Nance

Title: Manager

Date: July 22, 2008

Account Number:

HMG Medical Plaza GP

By: [Signature]

Title: Resident Director

Date: July 17 2008



**American Electric Power**  
P O Box 2021  
Roanoke, VA 24022-2121  
www.aep.com

February 28, 2007

Yves Séguin, P.Eng.  
Energy Manager  
Domtar Inc.  
395 DeMaisonneuve Blvd. W.  
Montreal, Quebec H3A 1L6  
Canada

**RE: Assignment of the Electric Service Contract Dated December 1, 2006**

Dear Yves:

Kingsport Power Company (Company) currently provides electric service to Weyerhaeuser Company (Weyerhaeuser) under the terms of a Special Contract dated December 1, 2006 (Special Contract). The Special Contract consists of a two (2) page base Contract; a six (6) page Supplement; a three (3) page Addendum, all executed on December 1, 2006; and a three (3) page Letter Agreement executed on November 30, 2006. It should be noted that several prerequisites had to be completed before the Kingsport Mill was allowed to sell the output of its 50 MW turbine generator to the wholesale market pursuant to the Special Contract. Therefore, to address the concerns of Weyerhaeuser and the Company, the effective date of the Special Contract was established through the Letter Agreement portion of the Special Contract. Under the Letter Agreement, upon the completion of all prerequisites, including appropriate regulatory approval, the Special Contract became effective February 1, 2007. A copy of the Special Contract is attached hereto.

Based on information provided by Weyerhaeuser, it is our understanding that Weyerhaeuser will be combining its fine paper business and certain related operations with Domtar Inc. (the Transaction). These assets, which include the Kingsport paper mill, will be transferred to a new wholly-owned indirect subsidiary of Weyerhaeuser called Domtar Paper Company, LLC (Domtar). It is also our understanding that the Special Contract is included in the assets and liabilities to be transferred by Weyerhaeuser to Domtar and is therefore part of the Transaction. The anticipated date of the Transaction is currently March 5, 2007. However, it is understood this date could be delayed due to circumstances beyond Domtar's control.

Domtar has requested assignment of the Special Contract from Weyerhaeuser to Domtar Paper Company, LLC. The Special Contract specifically provides for such assignment subject to the Company's standard Terms and Conditions of Service, as regularly filed with the Tennessee Regulatory Authority.

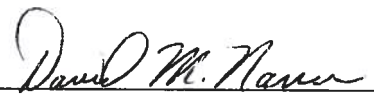
Mr. Yves Séguin  
February 28, 2007  
Page 2

As previously discussed, the Company does not presently serve any accounts under this new corporate entity and Domtar has no previously established payment or credit history with the Company. Therefore, a deposit or other suitable guarantee of payment, in accordance with the Company's Terms and Conditions of Service as approved by the Tennessee Regulatory Authority, will be required. This \$1.88 million guaranty, which is equal to two (2) months estimated electric billings under the Special Contract, can be in the form of a cash deposit, surety bond, or irrevocable letter of credit. To effectuate Domtar's timeline, it is requested that this deposit or suitable guarantee of payment be provided to the Company prior to the effective date of the Transaction.

Subject to the Company's receipt of the requested guaranty of payment, effective with the date of the Transaction, a) the customer name on the existing Special Contract shall be changed from Weyerhaeuser Company to Domtar Paper Company, LLC, and b) the name on existing account number 015-914-260-1-8 shall be changed from Weyerhaeuser Company to Domtar Paper Company, LLC. It is requested that Domtar provide notice to the Company, in writing, documenting the effective date of the Transaction.

If you are in agreement with the above terms, please have the appropriate Domtar representative sign two (2) copies of this Letter Agreement and return one (1) original copy to my attention for Kingsport Power Company's files.

Sincerely,


  
David M. Nance  
Customer Services Manager

**ACCEPTED:**

**Domtar Paper Company, LLC**

By: 

Title: 

Date: 



**APPALACHIAN  
POWER**

*A unit of American Electric Power*

**Appalachian Power**  
P O Box 2021  
Roanoke, VA 24022-2121  
aep.com

October 5, 2006

Mr. Bob Kenney  
Region Energy Manager  
Weyerhaeuser Company  
P. O. Box 1391  
New Bern, NC 28563

**RE: Letter Agreement to Establish the Effective Date of the New Electric Service Contract**

Dear Bob:

Kingsport Power Company, d/b/a AEP Appalachian Power (Company), currently provides electric service to Weyerhaeuser Company (Customer)<sup>1</sup>, at its Kingsport, Tennessee, paper mill ("Mill"), under the terms of an electric service agreement dated August 14, 1998, which was extended by a Second Letter Agreement entered into by the Parties on August 9, 2006 (the "Existing Agreement"). The purpose of the Second Letter Agreement was to give the Company and Customer additional time to reach agreement on a new contract for electric service, including associated addenda, and to obtain any necessary regulatory approvals. Among other things, the Existing Agreement provides that Customer will use its new 50 MW turbine ("New Turbine") to serve Customer's load at the Mill. As extended by the Second Letter Agreement, the Existing Agreement terminates on December 31, 2006;

provided, however, if the Company and Customer execute a new contract for electric service that, by its terms becomes effective on a date earlier than December 31, 2006, then the existing Agreement shall terminate as of the date the new contract becomes effective.

The Parties have negotiated a new electric service contract ("New Contract") to replace the Existing Agreement. An unexecuted copy of that New Contract, which consists of a two (2) page base contract, a six (6) page Supplement, and a three (3) page Addendum, is attached hereto. The New Contract was negotiated, in part, to provide a contractual basis for Customer 1) to sell the output of the New Turbine to PJM Interconnection, LLC ("PJM") or into the wholesale market, and 2) to

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<sup>1</sup> Company and Customer are sometimes herein referred to individually as a "Party" or collectively as the "Parties."

Mr. Bob Kenney  
Page 2 of 3  
October 5, 2006

purchase the Mill's full electric requirements from the Company. The New Contract provides that, subject to the Tennessee Regulatory Authority's ("TRA") final written order approving the New Contract without change or condition, the Effective Date of the New Contract will be the first day of the first billing month following the oral approval of the New Contract by the TRA ("TRA Approval").

During the negotiations of the New Contract, the Parties assumed that two (2) prerequisites, which the Parties recognized were necessary to permit Customer to begin selling the output of the New Turbine, would be satisfied prior to the conclusion of negotiations on, and the TRA's Approval of, the New Contract. As of the date of this Letter Agreement, however, those two (2) prerequisites have not yet been satisfied. First, PJM has not yet authorized Customer to sell the output of the New Turbine to PJM or into the wholesale market. This authorization requires the completion of the Company's necessary interconnection studies and the execution of an Interim Interconnection Service Agreement, which will provide temporary interconnection rights, and ultimately a final Interconnection Service Agreement, between the Parties and PJM. Second, the necessary metering and related equipment, the cost of which is the Customer's sole responsibility, has not yet been installed at the Mill. Given these circumstances, it is possible, depending upon how long the TRA takes to act on the Parties yet-to-be-filed request for approval of the New Agreement, that the Effective Date of the New Contract may occur, by its terms, prior to the date that Customer is actually in a position to begin selling the output of the New Turbine to PJM or into the wholesale market.

Consequently, the Company and Customer agree as follows:

1. If 1) PJM has authorized customer to sell the output of the New Turbine to PJM or into the wholesale market, and 2) the necessary metering has been installed at the Mill, prior to TRA Approval of the New Contract, then the Effective Date of the New Contract shall be the first day of the first full billing month after TRA Approval.
2. If, as of the first day of the first full billing month following TRA Approval of the New Contract, 1) PJM has not yet authorized Customer to sell the output of the New Turbine to PJM or into the wholesale market, and/or 2) the necessary metering has not yet been installed at the Mill, then the Effective Date of the New Contract shall be the first day of the first full billing month after both prerequisites shall have been satisfied. Customer shall notify Company, in writing, once the two (2) prerequisites have been met.
3. If Customer has not notified Company that the two (2) prerequisites have been met by December 15, 2006, then the Parties agree to extend the Existing Agreement for a reasonable time, by means of a Third Letter Agreement, to provide an opportunity for the two (2) prerequisites to be met and the New Contract to become effective per numbered paragraph 2,

Mr. Bob Kenney  
Page 3 of 3  
October 5, 2006

above. In no event, however, shall the Effective Date of the New Contract extend beyond June 1, 2007, without the express written agreement of the Parties.

4. This Letter Agreement shall be filed with the TRA as part of the Special Contract between Company and Customer.

If you are in agreement with the above terms, please have the appropriate Weyerhaeuser Company representative sign three (3) copies of this Letter Agreement and return two (2) original copies to my attention. One original copy will be for Kingsport Power Company's files and the other will be filed with the TRA.

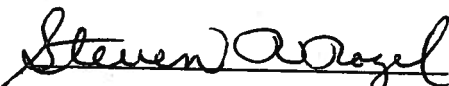
Sincerely,



David M. Nance  
Customer Services Manager

**ACCEPTED:**

**WEYERHAEUSER COMPANY**

By: 

Title: Chairman, President and CEO

Date: 11/30/06

## CONTRACT

This Contract, entered into this 1<sup>st</sup> day of December 2006, by and between Kingsport Power Company, d/b/a AEP Appalachian Power, hereafter called the Company, and Weyerhaeuser Company, 33663 Weyerhaeuser Way S., Federal Way, WA, 98003, or its heirs, successors or assigns, hereafter called the Customer. Company and Customer are sometimes referred to individually as the Party or collectively as the Parties.

### Witnesseth:

For and in consideration of the mutual covenants and agreements hereinafter contained, the Parties hereto agree with each other as follows:

The Company agrees to furnish to the Customer, during the term of this Contract, and the Customer agrees to take from the Company, subject to Company's standard Terms and Conditions of Service as regularly filed with the Tennessee Regulatory Authority, all the electric energy of the character specified herein that shall be purchased by the Customer in the premises located at 100 Clinchfield St., Kingsport, TN 37660.

The Company is to furnish and the Customer is to take electric energy under the terms of this Contract for an initial period of 60 months from the time such service is commenced, and continuing thereafter until terminated upon 12 months' written notice given by either party of its intention to terminate the Contract. The date that service shall be deemed to have commenced under this Contract shall be on the first day of the first billing month following the approval of this Contract, including the Supplement and Addendum attached hereto, without change or condition, by the Tennessee Regulatory Authority.

The electric energy delivered hereunder shall be alternating current at approximately 138000 volts, 3-wire, 3-phase, and it shall be delivered at the Company-owned dead-ends on Customer's 138 kV structure in Industry Drive Station, which shall constitute the point of delivery under this Contract. The said electric energy shall be delivered at reasonably close maintenance to constant potential and frequency, and it shall be measured by a meter or meters owned and installed by the Company and located on the Customer's 13.8 kV bus inside Industry Drive Station and by Customer-owned metering, as more fully explained in Addendum A hereto.

The Customer and Company agree that the Customer is to receive service under the provisions of the Company's Tariff INDUSTRIAL POWER - TRANSMISSION, code 324, any successor thereto, or other later-approved applicable Tariff. The Customer agrees to pay the Company monthly for electric energy delivered hereunder at the rates and under the provisions of the Company's Tariff INDUSTRIAL POWER - TRANSMISSION, code 324, any successor thereto, or other later-approved applicable Tariff, as regularly filed with the Tennessee Regulatory Authority, as long as that schedule is, or such other schedules are, in effect. In the event that Tariff INDUSTRIAL POWER - TRANSMISSION is replaced by a new or revised tariff incorporating different rates or provisions, or both, the Company and Customer understand and agree that the Company will continue to provide service, and the



Customer will continue to take service, under this Contract, subject to such changed provisions, and that the Customer will pay for such service at the new rates on and after the date such rates become effective. Nothing in this Contract shall prohibit Customer from intervening in any rate case or tariff filing of the Company. If Customer becomes eligible for service under more than one (1) Company Tariff, then, upon proper notice, Customer shall be entitled to choose the Tariff under which it is to receive service from Company.

The Customer's contract capacity under the tariff named herein is hereby fixed at 43,000 kW. If a time-of-day demand is available under the tariff and is selected by the Customer, the reservation of capacity aforementioned shall be the peak period reservation of capacity and shall determine the tariff's minimum monthly billing demand. The amount of capacity requested during the off-peak period is 43,000 kW.

There are no unwritten understandings or agreements relating to the service hereinabove provided. This Contract cancels and supersedes all previous agreements, relating to the purchase by Customer and sale by Company of electric energy at Customer's premises as referred to above, on the date that service under this Contract commences.

The Supplement and Addendum A, which are attached hereto, are incorporated herein as part of this Contract. The Parties expressly agree that this Contract is assignable, and shall be binding upon any entity that hereinafter acquires or becomes the owner of Customer's paper mill located at 100 Clinchfield Street, Kingsport, Tennessee. This Contract, including the Supplement and Addendum attached hereto and made a part hereof, shall be filed with the Tennessee Regulatory Authority as a Special Contract.

This Contract shall be in full force and effect on the first day of the first billing month following the oral approval of this Contract, including the Supplement and Addendum attached hereto, without change or condition, by the Tennessee Regulatory Authority; provided, however, if the written order of the Tennessee Regulatory Authority approving this Contract either changes the Contract, or conditions its approval, in any way, then this Contract shall be null and void, unless the Parties agree otherwise in writing.

**Kingsport Power Company,**

**d/b/a AEP Appalachian Power**

By: David M. Nance

David M. Nance

Title: Customer Services Manager

Date: 12/1/06

**Weyerhaeuser Company**

By: Steven R. Rogel

Steven R. Rogel

Title: Chairman, President and CEO

Date: 11/30/06

Account Number: 015 914 260 2

**Supplement to the  
December 1, 2006 Contract Between  
Kingsport Power Company and Weyerhaeuser Company**

This Supplement to the December 1, 2006 Contract between Kingsport Power Company, d/b/a AEP Appalachian Power (Company), and Weyerhaeuser Company (Customer), is entered into this 1<sup>st</sup> day of December, 2006.

**WHEREAS**, Customer has traditionally provided a portion of its needs at the Customer's paper mill located at 100 Clinchfield Street, Kingsport, Tennessee (Kingsport Mill) with generation from turbines located behind-the-meter or meters that are used to measure the power purchased by Customer from Company; and

**WHEREAS**, Customer has retired the old turbines located behind-the-meter as part of improvements made at the Kingsport Mill; and

**WHEREAS**, on or about October 1, 2006, Customer intends to begin operating, as part of Customer's paper manufacturing process, a new turbine generator, with a nameplate capacity of 50 Megawatts (Turbine Generator #1) located behind-the-meter at the Kingsport Mill; and

**WHEREAS**, Customer desires to sell the output of Turbine Generator #1 to PJM Interconnection, LLC (PJM) or into the wholesale market, and purchase the full requirements of the Mill under the terms of the December 1, 2006 Contract between Company and Customer, and

**WHEREAS**, the Company and Customer have had discussions and agreed upon the terms for Company to provide full requirements electric service to the Kingsport Mill and for Customer to sell the output of its Turbine to PJM or into the wholesale market.

**W I T N E S S E T H:**

For and in consideration of the mutual covenants and agreements contained herein, Company and Customer agree as follows:

1. During the Term of this Supplement, Customer shall sell the output of Turbine Generator #1, or any replacement turbine installed at the Kingsport Mill during the Term of this Supplement, to PJM or into the wholesale market.
2. The initial Term of this Supplement shall be six (6) years. The Term shall be extended each year, for an additional one (1) year, on the anniversary of the Effective Date of this Supplement (Anniversary Date). Customer may terminate this Supplement effective on the Anniversary Date in 2012 or thereafter, by providing Company with a written notice of cancellation at least five (5) years prior to such Anniversary Date. Beginning five (5) years from the first Anniversary Date after such written notice, absent agreement of the Parties, Customer will be required to use the output of Turbine Generator #1 to serve the electric needs of the Kingsport Mill and Company's obligation to supply power to Customer, under the Contract of which this Supplement is a part, shall be correspondingly reduced. The Effective Date of this Supplement shall be the first day of the first billing month following the oral approval of this Addendum by the Tennessee Regulatory Authority (TRA), subject to the provisions of numbered paragraph 13 hereof.
3. If, at any time during the Term of this Supplement, Customer is legally precluded (either by federal or state law or federal or state regulatory action) from selling to PJM or into the wholesale market, then the Parties agree to meet to discuss the appropriate treatment of the output of Turbine Generator #1, including, but not

limited to, the possibility of the Company or another AEP operating company within the AEP-East System purchasing and/or selling the output of Turbine Generator #1.

Nothing in this Agreement will require Company to agree to a change to the cancellation notice required under this Supplement, or require Company or another AEP operating company within the AEP-East System to either buy or sell the output of Turbine Generator #1.

4. As long as Customer takes electric service from Company at rates regulated by the TRA, if Company provides a written request to Customer, then the Parties agree to meet to discuss the possibility of selling the output of Turbine Generator #1 to Company or any other AEP operating company within the AEP-East System. Nothing in this Agreement will require either Party to agree to sell to, or buy from, the other Party if such a request is made by Company.

5. Throughout the Term of this Addendum, if Customer receives a bona fide offer to purchase any of the "Renewable Energy Credits" or "RECs" associated with Turbine Generator #1, then Customer shall notify Company of such offer and Company shall have twenty-four (24) hours from such notification to match said offer. "Renewable Energy Credits" or "RECs" mean any credit certificate, allowance or similar right that is related to the Non-Power Attributes of Turbine Generator #1, whether arising pursuant to regulation, certification, markets, trading, private transaction, renewable portfolio standards, voluntary programs or otherwise. Without limiting the generality of the foregoing definitions, RECs shall include certificates recognized by the Generation Attribute Tracking System ("GATS") of PJM Environmental Information Services, Inc. ("PJM-EIS") and associated with the generation of electricity from Turbine Generator #1,

known herein as "GATS Certificates". "Non-Power Attributes" means the fuel, emissions, or any other characteristic of Turbine Generator #1 deemed of value to the Parties except for the energy, capacity, reliability, or power quality attributes of the electricity. Non-Power Attributes include, but are not limited to, any avoided emissions of pollutants to the air, soil or water such as sulfur dioxides (SOx), nitrogen oxides (NOx), carbon monoxide (CO), mercury (Hg), particulates, and any other pollutant that is now or may in the future be regulated under the pollution control laws of the United States; and further include any avoided emissions of carbon dioxide (CO2) and any other greenhouse gas (GHG) that contributes to the actual or potential threat of altering the Earth's climate by trapping heat in the atmosphere.

6. Customer shall not take any actions, before a state or federal regulatory body, in court, or otherwise (other than the cancellation notice provided for herein), to permit it to use the output of Turbine Generator #1 to meet its electric needs at the Kingsport Mill, even if the total cost of electric power from Company is greater than the price that Customer receives from PJM or the wholesale market for the output of Turbine Generator #1.

7. The Company and other AEP operating companies, including Appalachian Power Company, which currently supplies wholesale power to Company at rates regulated by the Federal Energy Regulatory Commission (FERC), reserve their rights to request any changes to FERC or TRA tariffs to address issues related to behind-the-meter generation, such as Turbine Generator #1, including but not limited to pricing differentials between embedded cost rates on the one hand, and replacement costs or

market prices on the other hand. Customer reserves the right to participate in any such proceedings.

8. So long as the output of Turbine Generator #1 is being sold into the wholesale market, Company shall have no obligation to provide back-up or maintenance service to Customer. If Customer provides Company with the proper written notice and the output of Turbine Generator #1 is used thereafter to serve the Kingsport Mill, then Customer shall be entitled to any such services that Company is required to provide to similarly situated entities.

9. Customer agrees to pay for all protection, interconnection, metering and associated costs (including appropriate gross up for taxes) reasonably required by Company to protect its facilities, to provide for proper metering of Customer's generation and services provided by Company, and to meet any and all conditions necessary to comply with PJM interconnection or operations requirements.

10. So long as Customer takes any electric service from Company at rates regulated by the TRA, the Parties expressly understand and agree that this Supplement shall survive the cancellation or termination of the Contract to which this Supplement is appended, unless otherwise agreed by the Parties in writing.

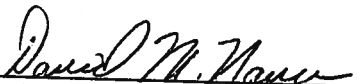
11. Except as modified hereby, the terms and conditions of the Contract, including any Addendum, shall remain in full force and effect.

12. This Supplement shall be binding upon each Parties' heirs, successors or assigns.

13. This Supplement shall be in full force and effective upon the first day of the first billing month following the oral approval of this Supplement, without change or

condition, by the TRA; provided, however, if the written order of the TRA approving this Supplement either changes this Supplement, or conditions its approval, in any way, then this Supplement shall be null and void, unless the Parties agree otherwise in writing.

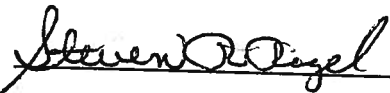
**KINGSPORT POWER COMPANY**  
**d/b/a APPALACHIAN POWER COMPANY**

By:   
David M. Nance

Title: Customer Service Manager

Date: 12/1/06

**WEYERHAEUSER COMPANY**

By: 

Title: Chairman, President and CEO

Date: 11/30/06

## ADDENDUM A

### DETERMINATION OF RETAIL BILLING ADDENDUM TO WEYERHAEUSER COMPANY ELECTRIC SERVICE CONTRACT

This Addendum supplements and amends the Electric Service Contract (the "Contract") dated December 1, 2006 by and between Kingsport Power Company, d/b/a AEP Appalachian Power, and Weyerhaeuser Company to address, in general terms, the method by which retail billing will be determined as a result of the Customer's desire to have its new power production facilities, located at Customer's premises in Kingsport, Tennessee, recognized as either an Energy Resource or Capacity Resource by PJM.

WEYERHAEUSER COMPANY (Customer) has requested and KINGSPORT POWER COMPANY, D/B/A AEP APPALACHIAN POWER, (Company) has agreed, where applicable and consistent with the Terms and Conditions of Service as approved by the Tennessee Regulatory Authority as well as any behind the meter generation rules as approved by PJM Interconnection LLC (PJM), to calculate retail billing determinants, as defined in this Addendum, to compensate for the Customer's sale of energy or capacity of its new 50 MW turbine generator (Turbine Generator #1) to PJM. The Customer will sell the entire output of Turbine Generator #1 to PJM and will become a full requirements customer of the Company. Since the Company's metering will only measure the net load requirements and not the full retail load requirements of the Customer, this Addendum defines how retail billing determinants will be derived using the Company's revenue metering as well as any metering or related equipment ultimately required of the Customer.

The Company provides, and the Customer accepts, 138 kV electric service from the Company's transmission system, and the Company's revenue metering is located on the 13.8 kV side of the Customer's 138 / 13.8 kV transformers located in the



Customer's Industry Drive Station. The Company presently calculates the 138 kV retail billing determinants by adjusting the metered quantities from the 13.8 kV side of the Customer-owned transformers to compensate for associated transformer losses. The operation of the Customer's generator(s) reduces (or "nets") the metered 13.8 kV quantities needed to determine retail billing. Therefore, it is mutually agreed the 13.8 kV meter net values will be increased by the amount of metered generation to determine retail billing determinants. The generation will be metered on an interval basis to match the Company's tariff requirements. If the generator metering is located on the low voltage side of the generator step-up transformer, the generator metering will be loss adjusted to 13.8 kV.

The Customer will be solely responsible for any costs associated with any reasonable changes or additions that the Company determines need to be made to the Company's metering equipment. It is also expressly agreed the Company, as necessary for the purposes of determining retail billing determinants, shall have reasonable access to any metering owned by the Customer, including any required revenue or tele-metering, at no cost to the Company. It is also expressly agreed that any Customer installed metering including, but not limited to, equipment, installation, location and communications, must be approved by the Company. Customer-owned metering equipment must be periodically tested, maintained, and repaired by the Customer, or its contractor, per Company and/or applicable Regional Transmission Organization standards, and all associated costs are the sole responsibility of the Customer.

Except as modified hereby, the terms and conditions of the Contract, including any Supplement, shall remain in full force and effect, unless otherwise agreed by the Parties in writing. This Addendum shall expire on the latter of the date of expiration of the Contract or the Supplement thereto, unless otherwise agreed by the Parties in writing.

This Addendum shall be binding upon each Parties' heirs, successors or assigns.

This Addendum shall be in full force and effective upon the first day of the first billing month following the oral approval of this Addendum, without change or condition, by the TRA; provided, however, if the written order of the TRA approving this Addendum either changes this Addendum, or conditions its approval, in any way, then this Addendum shall be null and void, unless the Parties agree otherwise in writing.

**KINGSPORT POWER COMPANY  
d/b/a APPALACHIAN POWER COMPANY**

By: David M. Nance  
David M. Nance

Title: Customer Service Manager

Date: 12/1/06

**WEYERHAEUSER COMPANY**

By: Steven D. Vogel

Title: Chairman, President and CEO

Date: 11/30/06

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To Kingsport Power Company**

**Data Request CPAD 2-004:**

Refer to the tariff summary provided in response to CPAD1-16 (Compelled). Specifically refer to the information provided for SGS customers which the Company's tariff provides different rates for usage above and below 600 KWH per month. Please provide a breakdown of the monthly KWH in the same Excel format as CPAD1-16 from January 2009 through December 2015 with KWH for SGS customers split between the first 600 KWH used per month and over 600 KWH used per month.

**Response CPAD 2-004:**

The Company assumes that the request is referring to the raw billing data, for the period January 2009 to December 2015, which the Company provided to the CPAD in Excel format, on March 16, 2016, following discussions attempting to resolve its motion to compel, as the Company was not compelled to respond to CPAD 1-16. Please note that this information was "raw" data, rather than the Company's "tariff summary," which is a monthly summary business record in pdf format.

Please refer to CPAD 2-004 Attachment 1, on the attached CD, for the requested information. Note that the sum of the monthly kWh blocking split shown on CPAD 2-004, Attachment 1, does not equal the monthly Tariff SGS raw billing data provided to the CPAD on March 16, 2016, because the monthly kWh blocking data that the Company was able to extract from its billing system could not account for pro-rations due to short-month billings for customers that were billed for a partial month of service. The monthly metered kWh for Tariff SGS reflected in the raw data provided to the CPAD on March 16, 2016, is accurate, as is the test year monthly kWh blocking split of Tariff SGS used in the Company's filing.

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**Data Request CPAD 2-007:**

Refer to the tariff summary provided in response to CPAD1-16 (Compelled). Specifically refer to the information provided for MGS customers. The MGS tariff has a provision that provides for different billing rates for energy charges below and above 200 times the KW of monthly billing demand. Please provide a breakdown of the monthly KWH billed for the MGS tariff in the same Excel format as CPAD1-16 from January 2009 through December 2015 with KWH split between the first 200 times the KW of Monthly Billing Demand per month and over 200 times the KW of monthly Billing Demand per month.

**Response CPAD 2-007:**

The Company assumes that the request is referring to the raw billing data, for the period January 2009 to December 2015, which the Company provided to the CPAD in Excel format, on March 16, 2016, following discussions attempting to resolve its motion to compel, as the Company was not compelled to respond to CPAD 1-16. Please note that this information was “raw” data, rather than the Company’s “tariff summary,” which is a monthly summary business record in pdf format.

Please refer to CPAD 2-007 Attachment 1, on the attached CD, for the requested information. Note that the sum of the monthly kWh blocking split shown on CPAD 2-007, Attachment 1, does not equal the monthly Tariff MGS raw billing data provided to the CPAD on March 16, 2016, because the monthly kWh blocking data that the Company was able to extract from its billing system could not account for pro-rations due to short-month billings for customers that were billed for a partial month of service. The monthly metered kWh for Tariff MGS reflected in the raw data provided to the CPAD on March 16, 2016, is accurate, as is the test year monthly kWh blocking split of Tariff MGS used in the Company’s filing.

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**Data Request CPAD 2-019:**

Refer to the Company's response to CPAD1-15 regarding Revenue Class Codes. Specifically refer to Revenue Class Code 510 which refers to itself as "Public Authority - Schools (Special Contract)". Please provide a copy of all Special Contracts included in Revenue Class Code 510. In addition, please provide copies of all Special Contracts for the provision of any electric service that the Company has entered into with any customer.

**Response CPAD 2-019:**

The Company has four special contracts with customers, which were approved by the TRA in Docket Nos. 06-00301, 08-00153, 08-00173 and 09-00193. See CPAD 2-19, Attachment 1, for copies of these special contracts. The special contract with the City of Kingsport is under Revenue Class Code 510.

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**Data Request CPAD 2-041:**

Refer to the Attachment provided in response to CPAD1 -9 (Compelled). Specifically refer to the "SL" tab of this spreadsheet. Please provide the source and support for the "Current Revenue" included on this spreadsheet.

**Response CPAD 2-041:**

Please refer to CPAD 2-041 Attachments 1 and 2 for the requested information. In the attachments, the column titled "Sum of ST\_LT\_BIILL\_AT" refers to the amount of street light revenue by type of street light.

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**Data Request CPAD 2-052:**

Refer to the response to CAPD 1-54 Confidential Attachment 17, [BEGIN CONFIDENTIAL]  
Accounting for Sales of Utility Assets. [END CONFIDENTIAL]

- a) During 2013, 2014 or 2015 did KgPCo record any transactions pursuant to the accounting guidance provided for in CAPD 1-54 Confidential Attachment 17?
- b) If the answer to part (a) is affirmative, please provide the related journal entries.

**Response CPAD 2-052:**

a) Yes.

b) See CPAD 2-52, Attachment 1, for a list of KgPCo's sales of Utility Assets recorded on a monthly basis during 2013, 2014 and 2015. All sales were for meters or transformers to Appalachian Power Company. The list provided in CPAD 2-52, Attachment 1, includes substantially the same information that would be included on the individual journal entries.

See CPAD 2-52, Attachment 2, for a sample journal entry that shows meter sales among AEP affiliates, including KgPCo sales for business unit 230 (Kingsport Distribution), recorded in March 2013. All other journal entries for KgPCo's sales of meters and transformers referenced in Attachment 1 were recorded in the same format as provided in Attachment 2. It would be unduly burdensome to produce approximately 60 substantially similar journal entries, especially given that a sample journal entry has been provided; substantially the same information on such journal entries has already been provided in CPAD 2-52, Attachment 1; and significant numbers of journal entries have also been requested in CPAD 2- 54 and 56.

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**Data Request CPAD 2-054:**

Refer to the response to CAPD 1-54, Confidential Attachment 20 [BEGIN CONFIDENTIAL] AFFILIATED TRANSACTIONS AGREEMENT FOR SHARING MATERIALS AND SUPPLIES [END CONFIDENTIAL].

- a) During 2013, 2014 or 2015 did KgPCo record any costs charged from affiliates for [BEGIN CONFIDENTIAL] shared materials and supplies [END CONFIDENTIAL] pursuant to the accounting guidance provided for in CAPD 1-54 Confidential Attachment 17?
- b) If the answer to part (a) is affirmative, please explain the charges and provide the related journal entries.

**Response CPAD 2-054:**

a) Yes.

b) Please see CPAD 2-54 Attachment 1, on the enclosed CD, for a list of KgPCo purchases during 2013, 2014 and 2015 related to sharing of materials and supplies between affiliates. See CPAD 2-54 Attachment 2, on the enclosed CD, for a list of KgPCo sales during 2013, 2014 and 2015 related to sharing of materials and supplies between affiliates. Credits represent the cancellation of a purchase or sale. The list provided in CPAD 2-54, Attachment 1, includes substantially more information than would be included on the individual journal entries.

Please see CPAD 2-54, Attachment 3, on the enclosed CD, for a sample journal entry of KgPCo M&S purchases for January 3, 2013, from affiliates. A similar journal entry is created daily as applicable. Attachment 3 is a summary of the information provided in Attachment 1 for January 3, 2013. It would be unduly burdensome to produce journal entries related to 18,988 journal entry lines, especially given that a sample journal entry has been provided; the list provided in CPAD 2-54, Attachment 1, includes substantially more information than would be included on the individual journal entries; and significant numbers of journal entries have also been requested in CPAD 2- 52 and 56.



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**Data Request CPAD 2-057:**

Refer to the response to CAPD 1-54, Confidential Attachment 93, [BEGIN CONFIDENTIAL] Storm Work Order Procedure - Field Review where it states that: "Storm restoration work orders have always presented a challenge to properly account for costs as capital or expense. During an emergency situation, such as a storm, work orders need to be issued quickly to charge costs but the appropriate split between capital and expense is not known until well after the storm restoration work is completed. Since the split between capital and expense is not immediately known, a review of storm related work orders is required to verify the appropriate classification of expenditures between expense and capital." The policy provides guidance for the establishment of work orders and provides accounting guidance for storms of various types. [END CONFIDENTIAL]

- a) During 2013, 2014 or 2015 did the Company record any costs in storm restoration work order pursuant to the guidance provided for in CAPD 1-54, Confidential Attachment 93?
- b) If so, please identify each work order that was used in each year, 2013, 2015 and 2015 for recording storm costs, and show the amounts recorded pursuant to each work order.
- c) Provide a copy of the work orders for storm restoration work in each year, 2013, 2014 and 2015.
- d) Identify each storm for which costs was recorded in 2013, 2014 and 2015 and show the total costs recorded for each storm and show how such total costs for each storm were broken out between (1) O&M expense, (2) Capitalized costs and (3) Removal costs.
- e) As of December 31, 2014 did KgPCo have any open work orders for storm cost? If so, please list those and state the total costs recorded through December 31, 2014 for each open storm cost work order. Also show the break out of the costs for each storm cost work order between (1) O&M expense, (2) Capitalized costs and (3) Removal costs.
- f) As of December 31, 2015 did KgPCo have any open work orders for storm cost? If so, please list those and state the total costs recorded through December 31, 2015 for each open storm cost work order. Also show the break out of the costs for each storm cost work order between (1) O&M expense, (2) Capitalized costs and (3) Removal costs.
- g) As of March, 2016 did KgPCo have any open work orders for storm costs for storms that occurred in 2015? If so, please list those and state the total costs recorded through March 31, 2015 for each storm cost work order that relates to a 2015 storm. Also show the break out of the costs for each 2015 storm cost work order recorded as of March 31, 2016 between (1) O&M expense, (2) Capitalized costs and (3) Removal costs.

**Response CPAD 2-057:**

- a) In 2013 and 2014, costs related to storm restoration were accumulated, and classified to capital, removal and O&M accounts as appropriate, under storm restoration work orders established pursuant to the guidance in CPAD 1-54, Confidential Attachment 93. In 2015, there were no individual storms that necessitated the creation of a storm restoration work order. See

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**Response CPAD 2-057: (continued)**

CPAD 2-57, Attachment 1, on the enclosed CD, for a list of 2013, 2014 and 2015 storm restoration costs charged to storm work orders, or work order G0000230, by month, showing the year and the cost broken out between O&M expense, capital and removal. Work order G0000230 is a KgPCo Distribution general work order that was used for adjustment purposes.

b) See response to part a). CPAD 2-057, Attachment 1, identifies the requested storm restoration work orders. Note that the fourth digit in the “initial” storm restoration work order varies depending upon whether it is used to accumulate capital (“7”), removal (“8”) or O&M (“M”) costs.

c) See CPAD 2-57, Attachment 2, for the “initial” 2014 storm restoration work order #DKP0034677, which is an example of an “initial” storm restoration work order. Because such work orders are established prior to the storm, the information on hours, dollars, etc. are routinely included as placeholders, but will change based upon actual information. The Company does not have hard copies of the other “initial” work orders, which have been closed, but they would be similar to the example provided in CPAD 2-057, Attachment 2.

d) See response to part a).

e) No.

f) No.

g) Not applicable. In 2015, there were no individual storms that necessitated the creation of an “initial” storm restoration work order.

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## Point / Material Sheet

**District:**Kingsport  
**Work Req:** 54486329  
**Project:** KGP/TN/Pre Valid Major Event 2  
**Point:** 1.00    **Design Note:**  
**ID:**

**Sub Area:**  
**Work Order:** DKP0034677  
**Pole No:**

The quantity shown for the material item (CID) nos. are the total quantities (CU quantity times material item quantity per CU).  
Material item nos. that are marked as consumable are excluded below.

### Capital Installs and Removals

<u>Assembly Unit/CU Code</u>					<u>Asset</u>	<u>Description</u>
	<u>Inst</u>	<u>Rem</u>	<u>Tran</u>	<u>Aban</u>	<u>Ind.</u>	
ARR-10-L _____ 1 0061026000	1	0	0	0	A	ARR,10kV,Line ARRESTER, ELECTRICAL, 10KV, DISTRIBUTION, MOV, HEAVY DU
ARR-10-L _____ 1 0061026000	0	1	0	0	A	ARR,10kV,Line ARRESTER, ELECTRICAL, 10KV, DISTRIBUTION, MOV, HEAVY DU
CON-2-AAL-3-P _____ 118 0057340300	107	0	0	0	A	CON,#2 AWG,All Aluminum,Three,Poly WIRE, ALUMINUM, INSULATED, #2, TRIPLEX, #2 7 STR AAC BA
INS-15-P-P _____ 4 0063459000	4	0	0	0	M	INS,15kV,Pin,Porcelain INSULATOR, PIN, F NECK, 15KV, GRAY, ANSI 55-5, 1 IN HOL

### Maintenance

<u>Assembly Unit/CU Code</u>					<u>Asset</u>	<u>Description</u>
	<u>Inst</u>	<u>Rem</u>	<u>Tran</u>	<u>Aban</u>	<u>Ind.</u>	
ARM-8S-28S _____ 10 0046514500 _____ 20 0062235000	10	0	0	0	A	ARM,8ft Single Wood,28in Sgl.Wd ARM, ***, 8 FT LG X 3-1/2 IN X 4-1/2 IN, WOOD, PENTA TR BRACE, POLE, /// NO PURCH /// CROSSARM, 1 IN X 1-3/4 IN
ARM-8S-28S _____ 9 0046514500 _____ 18 0062235000	0	9	0	0	A	ARM,8ft Single Wood,28in Sgl.Wd ARM, ***, 8 FT LG X 3-1/2 IN X 4-1/2 IN, WOOD, PENTA TR BRACE, POLE, /// NO PURCH /// CROSSARM, 1 IN X 1-3/4 IN
CNA-RST _____ 3 0 0 0 0 M	3	0	0	0	M	CNA,Resag Conductor Tangent
GYF-38-D-N-GH _____ 4 0047064000	4	0	0	0	M	GYF,3/8,Down,None,Guy Hook ATTACHMENT, GUY, STEEL, 3/4 IN BOLT HOLE, F/ 3/8 IN EHS
GYF-38-D-N-GH _____ 4 0047064000	0	4	0	0	M	GYF,3/8,Down,None,Guy Hook ATTACHMENT, GUY, STEEL, 3/4 IN BOLT HOLE, F/ 3/8 IN EHS
INS-15-P-P _____ 9 0063459000	9	0	0	0	M	INS,15kV,Pin,Porcelain INSULATOR, PIN, F NECK, 15KV, GRAY, ANSI 55-5, 1 IN HOL
INS-15-P-P _____ 7 0063459000	0	7	0	0	M	INS,15kV,Pin,Porcelain INSULATOR, PIN, F NECK, 15KV, GRAY, ANSI 55-5, 1 IN HOL

### Labor Adders (Quantity)

CNA-TM\_\_\_\_CNA-SWITCH\_\_\_\_UCNA-SWITCH\_\_\_\_PLA-DLOC\_\_\_\_PLA-FLAG\_\_\_\_PLA-HDIG\_\_\_\_PLA-ROCK\_\_\_\_PLA-CUT\_\_\_\_

<u>Assembly Unit/CU Code</u>	<u>Inst</u>	<u>Rem</u>	<u>Tran</u>	<u>Aban</u>	<u>Description</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

## Point / Material Sheet

**District:**Kingsport  
**Work Req:** 54486329  
**Project:** KGP/TN/Pre Valid Major Event 2  
**Point:** 1.00    **Design Note:**  
**ID:**

**Sub Area:**  
**Work Order:** DKP0034677  
**Pole No:**

The quantity shown for the material item (CID) nos. are the total quantities (CU quantity times material item quantity per CU).  
Material item nos. that are marked as consumable are excluded below.

### Maintenance

<u>Assembly Unit/CU Code</u>					<u>Asset</u>		<u>Description</u>
	<u>Inst</u>	<u>Rem</u>	<u>Tran</u>	<u>Aban</u>	<u>Ind.</u>		
PIN-15-PTP	7	0	0	0	M		Pin,15kV,Pole Top
_____ 7 0047758500							PIN, INSULATOR, POLE TOP, 18 IN LG, 1 IN DIA LEAD THD,
PIN-15-PTP	0	4	0	0	M		Pin,15kV,Pole Top
_____ 4 0047758500							PIN, INSULATOR, POLE TOP, 18 IN LG, 1 IN DIA LEAD THD,
PIN-XAL	12	0	0	0	M		Pin,Crossarm Light
_____ 12 0062704000							PIN, INSULATOR, ***, 5/8 IN DIA, 6 IN LG, 6-1/2 IN LG S
PIN-XAL	0	12	0	0	M		Pin,Crossarm Light
_____ 12 0062704000							PIN, INSULATOR, ***, 5/8 IN DIA, 6 IN LG, 6-1/2 IN LG S
PLA-STRT	1	0	0	0	M		PLA,Straighten Pole

### Labor Adders (Quantity)

CNA-TM\_\_\_CNA-SWITCH\_\_\_UCNA-SWITCH\_\_\_PLA-DLOC\_\_\_PLA-FLAG\_\_\_PLA-HDIG\_\_\_PLA-ROCK\_\_\_PLA-CUT\_\_\_

<u>Assembly Unit/CU Code</u>	<u>Inst</u>	<u>Rem</u>	<u>Tran</u>	<u>Aban</u>	<u>Description</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

# STORMS: Material Requisition Document

## Material Issues

Document No: Job Address: Kingsport  
Work Req.#: 54486329  
GIS Circuit Code: Kingsport, TN  
Crew Hq: 11864 Requested By:  
Project Name:  
Storeroom:  
Budget ID: DMS14KT02 Material Needed By: 00/00/0000  
Delivery Instructions: On:

Work Order Number: DKP0034677

<u>Material Item</u>	<u>Equipment</u>	<u>Usage</u>	<u>Quantity</u>	<u>Return Qty.</u>	<u>Truck Stock</u>
0046514500		POL	10.00		N
ARM, ***, 8 FT LG X 3-1/2 IN X 4-1/2 IN, WOOD, PENTA TR					
0047064000		POL	4.00		N
ATTACHMENT, GUY, STEEL, 3/4 IN BOLT HOLE, F/ 3/8 IN EHS					
0047758500		POL	7.00		N
PIN, INSULATOR, POLE TOP, 18 IN LG, 1 IN DIA LEAD THD,					
0057340300		CON	117.70		Y
WIRE, ALUMINUM, INSULATED, #2, TRIPLEX, #2 7 STR AAC BA					
0061026000		CON	1.00		N
ARRESTER, ELECTRICAL, 10KV, DISTRIBUTION, MOV, HEAVY DU					
0062235000		POL	20.00		N
BRACE, POLE, /// NO PURCH /// CROSSARM, 1 IN X 1-3/4 IN					
0062704000		POL	12.00		Y
PIN, INSULATOR, ***, 5/8 IN DIA, 6 IN LG, 6-1/2 IN LG S					
0063459000		CON	13.00		N
INSULATOR, PIN, F NECK, 15KV, GRAY, ANSI 55-5, 1 IN HOL					
0087050400		POL	20.00		Y
BOLT, MACHINE, 3/8 IN DIA, UNC, 4-1/2 IN LG, GALV, STAN					
0087071000		POL	14.00		Y
BOLT, MACHINE, 5/8 IN DIA, UNC, 10 IN LG, GALV, 12400 L					
0087071400		POL	10.00		Y
BOLT, MACHINE, 5/8 IN DIA, UNC, 14 IN LG, GALV, 12400 L					
0087072414		POL	4.00		Y
BOLT, MACHINE, 3/4 IN DIA, UNC, 14 IN LG, GALV, 18350 L					
0087124600		POL	10.00		Y
SCREW, LAG, 1/2 IN DIA, 4 IN LG, SQUARE HD, PILOT POINT					
0087129510		POL	4.00		Y
WASHER, CURVED, SQUARE, 3/4 IN NOM, 13/16 IN ID, 4 IN X					
0087130000		POL	20.00		Y
WASHER, LOCK, DOUBLE COIL, 3/8 IN NOM, GALV					

Date: 07/28/2014

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**Work Order Number: DKP0034677**

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**Data Request CPAD 2-065:**

Refer to the response to CAPD 1- CAPD 1-005 Attachment 1 (December 31, 2015 Trial Balance) and Attachment 13 (December 31, 2014) Trial Balance. Explain what caused the change in each of the following accounts from the 12/31/2014 balance to the 12/31/2015 balance:

- a) 5660000 - Misc Transmission Expenses
- b) 5880000 - Miscellaneous Distribution Exp
- c) 5890001 - Rents - Nonassociated
- d) 5930000 - Maintenance of Overhead Lines
- e) 5940000 - Maint of Underground Lines
- f) 5950000 - Maint of Lne Tmf,Rglators&Dvi
- g) 5960000 - Maint of Strt Lghtng & Sgnal S
- h) 9090000 - Information & Instruct Advrtis
- i) 9220000 - Administrative Exp Tmsf - Cr
- j) 9220001 - Admin Exp Tmsf to Cnstrction
- k) 9230001 - Outside Svcs Empl - Nonassoc
- l) 9250000 - Injuries and Damages
- m) 9250006 - Wrkrs Cmpnstn Pre&Slf Ins Prv
- n) 9260003 - Pension Plan - 387,696.60
- o) 9260050 - Frg Ben Loading - Pension
- p) 9260051 - Frg Ben Loading - Grp Ins
- q) 9260052 - Frg Ben Loading - Savings
- r) 9260053 - Frg Ben Loading - OPEB
- s) 9280002 - Regulatory Commission Exp-Case
- t) 9301000 - General Advertising Expenses
- u) 9301009 - Fairs, Shows, and Exhibits
- v) 9302000 - Misc General Expenses
- w) 9302006 - Assoc Bus Dev - Materials Sold
- x) 9302007 - Assoc Business Development Exp
- y) 9350012 - Maint of Data Equipment

**Response CPAD 2-065:**

See CPAD 2-65 Attachments 1 and 2.

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To Kingsport Power Company**

**Data Request CPAD 2-066:**

Refer to the response to CAPD 1- CAPD 1-005 Attachment 1 (December 31, 2015 Trial Balance) and Attachment 13 (December 31, 2014) Trial Balance.

- a) Explain why account 5660000, Misc Transmission Expenses, has a credit balance for 2014.
- b) Were any unusual transactions recorded in account 5660000, Misc Transmission Expenses, in 2014? If so, please identify and explain them and provide the journal entries.
- c) Explain why there were no charges in account 9090000, Information & Instruct Advertising, in 2014.
- d) Identify and provide a copy of the advertisements and customer information material for which cost was recorded in 2015 in account 9090000, Information & Instruct Advertising.
- e) Explain the costs that are recorded in account 926005, "IntercoFringeOffset- Don't Use".
- f) Given the account title, explain why costs were recorded in account 926005 in 2014 and 2015.
- g) Were the costs that were recorded in account 926005 in 2014 and 2015 addressed by additional journal entries that were made after the trial balance was prepared? (1) If not, explain fully why not. (2) If so, identify and provide the journal entries.
- h) Show in detail the costs that were recorded into account 9280002, Regulatory Commission Exp-Case, in 2015.
- i) How much of the costs recorded in account 9280002, Regulatory Commission Exp- Case, were for KgPCo's 2015 rate case, Docket No. 15-00093, that was withdrawn?
- j) Are any of the costs that were recorded in 2015 in account 9280002, Regulatory Commission Exp-Case, for the current KgPCo rate case? If so, please identify the amounts and show the detail of the costs recorded in 2015 for the current rate case, Docket No. 16-00001.
- k) Identify the fairs and shows and the dates of same to which the costs recorded in account 9301009 "Fairs, Shows, and Exhibits" relate.
  - 1) Identify the specific advertising for which the costs recorded in 2015 in account 9301000, General Advertising Expenses, relate.
- m) Was the 2015 expense in account 9301000, General Advertising Expenses, for affiliate costs that were charged or allocated to KgPCo? If so, identify the affiliate and explain the basis for the charges.
- n) What specific publicity campaigns or ads were the costs recorded in 2015 in account 9301010, Publicity, incurred for? Explain and provide a copy of the ads and publicity materials.
- o) Please provide an itemization of the 2014 and 2015 charges in account 9302000, Misc General Expenses.
- p) Please identify what materials were sold for which cost was recorded in account 9302006, Assoc Bus Dev - Materials Sold, in 2014 and 2015.
- q) Please provide an itemization of the costs recorded in account 9302007, Assoc Business Development Exp, in 2014 and 2015.

**TENNESSEE REGULATORY AUTHORITY  
PETITION OF KINGSPORT POWER COMPANY  
DOCKET NO. 16-00001  
Data Requests and Requests for the Production  
of Documents by the  
Consumer Protection And Advocate Division (Second Set)  
To Kingsport Power Company**

**Response CPAD 2-066:**

- a) See the Company's response to CPAD 2-65.
- b) See the Company's response to CPAD 2-65.
- c) Safety Awareness Campaign started in 2015.
- d) Please see CPAD 2-66, Attachment 1, for the requested information. Television advertisements can be found on APCo's website at the following link:  
<https://www.appalachianpower.com/safety/>
- e) The offsets to other fringe accounts accumulated in account 9260055 are a result of KgPCo's automated inter-company billing processes. The part of the account title "Don't Use" indicates that manual journal entries should not use this account.
- f) Please see the Company's response to CPAD 2-66 (e).
- g) No. Please see the Company's response to CPAD 2-66 (e).
- h) Please see CPAD 2-66, Attachment 2, for Account 9280002 Detail.
- i) Please see the Company's response to CPAD 2-69.
- j) Please see the Company's response to CPAD 2-69.
- k) Kingsport Chamber of Commerce Leadership golf tournament.
- l) Various small dollar charges from AEPSC.
- m) Allocation from AEPSC.
- n) Various small dollar charges from AEPSC.
- o) Please see CPAD 2-66, Attachment 2, for Account 9302000 Detail.
- p) Associated Business Development is when a customer contracts with the Company to do work on the customer's side of the meter. This account is used to track material cost for these projects.
- q) Please see CPAD 2-66, Attachment 2, for Account 9302007 Detail.

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DOCKET NO. 16-00001**

**Data Requests and Requests for the Production  
of Documents by the  
Consumer Protection And Advocate Division (Second Set)  
To Kingsport Power Company**

**Data Request CPAD 2-085:**

(a) With reference to KgPCo's responses to the Consumer Advocate's First Discovery Requests CAPD 1-128, CAPD 1-129 and MFR Staff 1-051, please state whether the Company is aware of any instance or proceeding in which a normalization violation under the Internal Revenue Code has occurred. (b) If so, please identify each such instance or proceeding. (c) For each such violation, please state whether the IRS made the determination that a normalization violation occurred, or, if such violation was not made by the IRS, who or which entity made that determination and, regardless of the entity or person making such determination, state and explain fully with specificity the basis, rationale, and reason the person or entity has for such determination. (d) Also, for any such violation, state whether or not any penalty or any other adverse action has been taken by the IRS or otherwise with respect to such violation.

**Response CPAD 2-085:**

(a) - (d) The Company objects to this question to the extent it does not indicate an applicable time period limiting the question, nor identify whether the question refers to Kingsport Power Company, any of its affiliates, or any other entity. As such, the request is overly broad and unduly burdensome. Without waiving these objections, the Company states as follows:

The Company's responses to CPAD 1-128, CPAD 1-129 and Staff Informal 1-51 make no reference to normalization violations under the Internal Revenue Code. That being said, the Company is not aware of any order of a state or federal government regulatory entity, in any proceeding either applicable to it or any of its affiliates, that resulted in a normalization violation under the Internal Revenue Code.

**TENNESSEE REGULATORY AUTHORITY  
PETITION OF KINGSPORT POWER COMPANY  
DOCKET NO. 16-00001  
Data Requests and Requests for the Production  
of Documents by the  
Consumer Protection And Advocate Division (Second Set)  
To Kingsport Power Company**

**Data Request CPAD 2-088:**

Refer to the Direct Testimony of witness Philip Wright at pages 5-8.

- a) What is the 2015 recorded amount of Ongoing Distribution O&M Expense that compares with the \$4,454,895 amount shown in Figure 1 on page 5?
- b) Please show the 2015 Ongoing Distribution O&M Expense in total and by account that compares with the 2014 amount of \$4,454,895 in Figure 1 on page 5.
- c) What amount of 2015 O&M Expense was recorded by KgPCo that compares with the \$903,372 amount for 2014 listed on page 6, in Figure 2?
- d) Please show a breakout of the 2014 amount of \$903,372 for O&M Expense for Reliability Activities by account.
- e) Please show a breakout of the comparable 2015 amount for O&M Expense for Reliability Activities by account.
- f) Identify the amounts, by account, recorded by KgPCo in 2015 for each of the following:
  - i) Vegetation Management Program
  - ii) Circuit Inspections & Maintenance Program
  - iii) Circuit Improvements Program
- g) Identify the amounts, by account, that are projected or budgeted by KgPCo in each year, 2016 and 2017, for each of the following:
  - i) Vegetation Management Program
  - ii) Circuit Inspections & Maintenance Program
  - iii) Circuit Improvements Program
- h) What is the amount of Major Storm Expense, by account, that was recorded on KgPCo's books in 2015, that is comparable to the amounts listed for years 2010 through 2014 in Figure 3 on page 7?
- i) Identify the amounts, by account, that are projected or budgeted by KgPCo in each year, 2016 and 2017, for Major Storm Expense.
- j) Page 8, lines 3-5, indicates that KgPCo's 2009 major storm cost of \$1.63 million was approved for recovery in Docket No. 12-00051. Show in detail how KgPCo accounted for that 2009 major storm expense and show in detail how it is being amortized on the Company's books.

**TENNESSEE REGULATORY AUTHORITY  
PETITION OF KINGSPORT POWER COMPANY  
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Data Requests and Requests for the Production  
of Documents by the  
Consumer Protection And Advocate Division (Second Set)  
To Kingsport Power Company**

**Response CPAD 2-088:**

For parts a) through g) and i) through a portion of j), refer to CPAD 2-88 Attachment 1 for the requested information.

h) \$0

j) KgPCo deferred the 2009 major storm cost of \$1.63 million in Account 1823078 in September 2010 upon the TRA's approval of Deferred Accounting in Docket No. 10-00144. In November 2012, the TRA issued a final order in Docket No. 12-00051 approving the recovery of the \$1.63 million over a twelve-month period beginning November 2012. Therefore, KgPCo began amortizing the regulatory asset established for the 2009 storm costs to Account 5930000 in November 2012 commensurate with recovery as shown on Attachment 1 for CPAD 2-88 j. KgPCo recovered and correspondingly amortized \$1.54 million out of the total \$1.63 million from the storm damage rider tariff that expired in October 2013. As a result, KgPCo currently has a regulatory asset remaining of approximately \$90,000 for unrecovered approved 2009 major storm cost that will be recovered and amortized as part of a future storm damage rider tariff.



AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Unit:	250	Ledger Group:	ACTUALS	Foreign Currency:	USD
Journal ID:	OAAMETERS	Source:	UPL	Rate Type:	CRRNT
Date:	3/25/2013	Reversal:	N	Effective Date:	3/25/2013
Journal status	P	Reversal Date:		Exchange Rate:	1.00
Description:	Record Meter Sales for the month of February 2013			Trans Ref Num:	REC

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat

110					Total Lines:	3			Total Base Debits:		1,426.34	Total Base Credits:	1,426.34
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3	110	1070001	99920				DISTR		EDN011333	0330250001	1.00000000	1,426.34 USD	1,426.34 USD
	Description:	METER SALES - APCO			Reference:					Open Item Key:	034	974	
10	110	1080005	99910				DISTR		EDN011333	0330250002	1.00000000	-1,151.07 USD	-1,151.07 USD
	Description:	METER SALES - KPCO			Reference:					Open Item Key:	034	974	
45	110	2340001	99920			250					1.00000000	-275.27 USD	-275.27 USD
	Description:	A/P Assoc Co - InterUnit G/L			Reference:					Open Item Key:			

119					Total Lines:	7			Total Base Debits:		470,645.19	Total Base Credits:	470,645.19
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23	119	1070001	99920				DISTR		EDN100477	2494791201	1.00000000	292.10 USD	292.10 USD
	Description:	METER SALES - SWEPCO			Reference:					Open Item Key:	034	974	
27	119	1070001	99920				DISTR		EDN100477	2494791201	1.00000000	3,083.37 USD	3,083.37 USD
	Description:	METER SALES - AEPTC			Reference:					Open Item Key:	034	974	
28	119	1070001	99920				DISTR		EDN100477	W002248301	1.00000000	30,127.16 USD	30,127.16 USD
	Description:	METER SALES - AEPTC			Reference:					Open Item Key:	034	974	
34	119	1080005	99910				DISTR		EDN100477	2494791401	1.00000000	-8,412.00 USD	-8,412.00 USD
	Description:	METER SALES - AEPTN			Reference:					Open Item Key:	034	974	





Report ID: GLC7501

AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Page No.  
Run Date 4/18/2016  
Run Time 2:49:56 PM

Unit: 250  
Journal ID: OAAMETERS  
Date: 3/25/2013  
Journal status: P  
Description: Record Meter Sales for the month of February 2013

Ledger Group: ACTUALS  
Source: UPL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 3/25/2013  
Exchange Rate: 1.00  
Trans Ref Num: REC

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat

35	119	1080005	99910				DISTR		EDN100477	W002248302	1.00000000	-49,174.74 USD	-49,174.74 USD
	Description:	METER SALES - AEPTN				Reference:			Open Item Key:		034	974	
36	119	1080005	99910				DISTR		TNCAMI007	W001614402	1.00000000	-413,058.45 USD	-413,058.45 USD
	Description:	METER SALES - AEPTN				Reference:			Open Item Key:		034	974	
61	119	1460001	99910			250					1.00000000	437,142.56 USD	437,142.56 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:			Open Item Key:				

140					Total Lines:	5			Total Base Debits:		38,521.24	Total Base Credits:	38,521.24
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1	140	1080005	99910				DISTR		EDN011334	0297001402	1.00000000	-21,968.53 USD	-21,968.53 USD
	Description:	METER SALES - APCO				Reference:			Open Item Key:		034	974	
2	140	1080005	99910				DISTR		EDN011334	0296701202	1.00000000	-425.46 USD	-425.46 USD
	Description:	METER SALES - APCO				Reference:			Open Item Key:		034	974	
11	140	1070001	99920				DISTR		EDN011334	0297001401	1.00000000	1,151.07 USD	1,151.07 USD
	Description:	METER SALES - KPCO				Reference:			Open Item Key:		034	974	
13	140	1070001	99920				DISTR		EDN011334	0297001401	1.00000000	37,370.17 USD	37,370.17 USD
	Description:	METER SALES - KGPCO				Reference:			Open Item Key:		034	974	



AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Unit: 250  
Journal ID: OAAMETERS  
Date: 3/25/2013  
Journal status: P  
Description: Record Meter Sales for the month of February 2013

Ledger Group: ACTUALS  
Source: UPL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 3/25/2013  
Exchange Rate: 1.00  
Trans Ref Num: REC

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat

43	140	2340001	99920			250					1.00000000	-16,127.25 USD	-16,127.25 USD
Description:		A/P Assoc Co - InterUnit G/L				Reference:		Open Item Key:					

159	Total Lines:		5	Total Base Debits:		284,406.06	Total Base Credits:		284,406.06
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18	159	1070001	99920				DISTR		EDN100476	2482889701	1.00000000	493.41 USD	493.41 USD
Description:		METER SALES - PSO				Reference:		Open Item Key:					
											034	974	

19	159	1080005	99910				DISTR		EDN100476	2482890701	1.00000000	-121.00 USD	-121.00 USD
Description:		METER SALES - SWEPCO				Reference:		Open Item Key:					
											034	974	

31	159	1070001	99920				DISTR		EDN100476	2482889701	1.00000000	138.30 USD	138.30 USD
Description:		METER SALES - AEPTC				Reference:		Open Item Key:					
											034	974	

32	159	1070001	99920				DISTR		EDN100476	2482889401	1.00000000	283,774.35 USD	283,774.35 USD
Description:		METER SALES - AEPTC				Reference:		Open Item Key:					
											034	974	

55	159	2340001	99920			250					1.00000000	-284,285.06 USD	-284,285.06 USD
Description:		A/P Assoc Co - InterUnit G/L				Reference:		Open Item Key:					

161	Total Lines:		4	Total Base Debits:		118,782.73	Total Base Credits:		118,782.73
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Report ID: GLC7501

AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Page No.  
Run Date  
Run Time

Unit:	250	Ledger Group:	ACTUALS	Foreign Currency:	USD
Journal ID:	OAAMETERS	Source:	UPL	Rate Type:	CRRNT
Date:	3/25/2013	Reversal:	N	Effective Date:	3/25/2013
Journal status	P	Reversal Date:		Exchange Rate:	1.00
Description:	Record Meter Sales for the month of February 2013			Trans Ref Num:	REC

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat
21	161	1080005	99910				DISTR		EDN102625	2482890601	1.00000000	-505.47 USD	-505.47 USD
	Description:	METER SALES - SWEPCO				Reference:				Open Item Key:	034	974	
33	161	1070001	99920				DISTR		EDN102625	2482889901	1.00000000	4,431.69 USD	4,431.69 USD
	Description:	METER SALES - AEPTC				Reference:				Open Item Key:	034	974	
39	161	1070001	99920				DISTR		EDN102625	2482889901	1.00000000	114,351.04 USD	114,351.04 USD
	Description:	METER SALES - AEPTN				Reference:				Open Item Key:	034	974	
57	161	2340001	99920			250					1.00000000	-118,277.26 USD	-118,277.26 USD
	Description:	A/P Assoc Co - InterUnit G/L				Reference:				Open Item Key:			
167					Total Lines:	2			Total Base Debits:		493.41	Total Base Credits:	493.41
17	167	1080005	99910				DISTR		EDN100478	2481095301	1.00000000	-493.41 USD	-493.41 USD
	Description:	METER SALES - PSO				Reference:				Open Item Key:	034	974	
53	167	1460001	99910			250					1.00000000	493.41 USD	493.41 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:				Open Item Key:			
170					Total Lines:	6			Total Base Debits:		155,523.66	Total Base Credits:	155,523.66



Report ID: GLC7501

AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Page No.  
Run Date  
Run Time

Unit: 250  
Journal ID: OAAMETERS  
Date: 3/25/2013  
Journal status: P  
Description: Record Meter Sales for the month of February 2013

Ledger Group: ACTUALS  
Source: UPL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 3/25/2013  
Exchange Rate: 1.00  
Trans Ref Num: REC

Line #	Unit	Account	Department	State/Jurisdct	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat
7	170	1080005	99910				DISTR		EDN011330	0495000302	1.00000000	-154,932.71 USD	-154,932.71 USD
	Description:	METER SALES - I&MCO				Reference:				Open Item Key:	034	974	
8	170	1080005	99910				DISTR		EDN011330	0495000402	1.00000000	-590.95 USD	-590.95 USD
	Description:	METER SALES - I&MCO				Reference:				Open Item Key:	034	974	
15	170	1070001	99920				DISTR		EDN011330	0495000301	1.00000000	38,157.84 USD	38,157.84 USD
	Description:	METER SALES - OPCO				Reference:				Open Item Key:	034	974	
29	170	1070001	99920				DISTR		EDN011330	0495000301	1.00000000	69.15 USD	69.15 USD
	Description:	METER SALES - AEPTC				Reference:				Open Item Key:	034	974	
42	170	1070001	99920				DISTR		EDN011330	0495000301	1.00000000	2,991.92 USD	2,991.92 USD
	Description:	METER SALES - WPCO				Reference:				Open Item Key:	034	974	
51	170	1460001	99910			250					1.00000000	114,304.75 USD	114,304.75 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:				Open Item Key:			
210						Total Lines:	4	Total Base Debits:			18,347.15	Total Base Credits:	18,347.15
6	210	1070001	99920				DISTR		EDN011332	0660029901	1.00000000	234.67 USD	234.67 USD
	Description:	METER SALES - APCO				Reference:				Open Item Key:	034	974	



AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Unit: 250

Journal ID: OAAMETERS

Date: 3/25/2013

Journal status: P

Description: Record Meter Sales for the month of February 2013

Ledger Group: ACTUALS

Source: UPL

Reversal: N

Reversal Date:

Foreign Currency: USD

Rate Type: CRRNT

Effective Date: 3/25/2013

Exchange Rate: 1.00

Trans Ref Num: REC

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat

16	210	1070001	99920				DISTR		EDN011332	0660029901	1.00000000	1,996.52 USD	1,996.52 USD
	Description:	METER SALES - OPCO				Reference:				Open Item Key:	034	974	
40	210	1080005	99910				DISTR		EDN011332	0660029902	1.00000000	-18,347.15 USD	-18,347.15 USD
	Description:	METER SALES - WPCO				Reference:				Open Item Key:	034	974	
49	210	1460001	99910			250					1.00000000	16,115.96 USD	16,115.96 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:				Open Item Key:			

211						Total Lines:	7		Total Base Debits:		408,718.97	Total Base Credits:	408,718.97
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22	211	1070001	99920				DISTR		EDN100479	2492475701	1.00000000	213.37 USD	213.37 USD
	Description:	METER SALES - SWEPCO				Reference:				Open Item Key:	034	974	
24	211	1080005	99910				DISTR		EDN100479	2492475801	1.00000000	-6,707.35 USD	-6,707.35 USD
	Description:	METER SALES - AEPTC				Reference:				Open Item Key:	034	974	
25	211	1080005	99910				DISTR		TCCAMI007	W001614302	1.00000000	-373,946.15 USD	-373,946.15 USD
	Description:	METER SALES - AEPTC				Reference:				Open Item Key:	034	974	
26	211	1080005	99910				DISTR		EDN100479	W002248402	1.00000000	-28,065.47 USD	-28,065.47 USD
	Description:	METER SALES - AEPTC				Reference:				Open Item Key:	034	974	



**Unit:** 250  
**Journal ID:** OAAMETERS  
**Date:** 3/25/2013  
**Journal status:** P  
**Description:** Record Meter Sales for the month of February 2013

**Ledger Group:** ACTUALS  
**Source:** UPL  
**Reversal:** N  
**Reversal Date:**

Foreign Currency:	USD
Rate Type:	CRRNT
Effective Date:	3/25/2013
Exchange Rate:	1.00
Trans Ref Num:	REC

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat
37	211	1070001	99920				DISTR				1.00000000	49,174.74 USD	49,174.74 USD
	Description:	METER SALES - AEPTN				Reference:		EDN100479	W002248401		034	974	
									Open Item Key:				
38	211	1070001	99920				DISTR				1.00000000	307,119.41 USD	307,119.41 USD
	Description:	METER SALES - AEPTN				Reference:		EDN100479	2492475701		034	974	
									Open Item Key:				
59	211	1460001	99910			250					1.00000000	52,211.45 USD	52,211.45 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:			Open Item Key:				
<b>230</b>													
Total Lines:						3	Total Base Debits:			37,370.17	Total Base Credits:		37,370.17
4	230	1070001	99920				DISTR				1.00000000	19,251.41 USD	19,251.41 USD
	Description:	METER SALES - APCO				Reference:		EDN011335	0110001401		034	974	
									Open Item Key:				
12	230	1080005	99910				DISTR				1.00000000	-37,370.17 USD	-37,370.17 USD
	Description:	METER SALES - KGPCO				Reference:		EDN011335	0110001402		034	974	
									Open Item Key:				
47	230	1460001	99910			250					1.00000000	18,118.76 USD	18,118.76 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:			Open Item Key:				
<b>250</b>													
Total Lines:						16	Total Base Debits:			678,541.25	Total Base Credits:		678,541.25



AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Unit: 250  
Journal ID: OAAMETERS  
Date: 3/25/2013  
Journal status: P  
Description: Record Meter Sales for the month of February 2013

Ledger Group: ACTUALS  
Source: UPL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 3/25/2013  
Exchange Rate: 1.00  
Trans Ref Num: REC

Line #	Unit	Account	Department	State/Jurisdct	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat
5	250	1070001	99920				DISTR		EDN011331	0790029901	1.00000000	1,481.57 USD	1,481.57 USD
	Description:	METER SALES - APCO				Reference:				Open Item Key:	034	974	
9	250	1070001	99920				DISTR		EDN011331	0790029901	1.00000000	155,523.66 USD	155,523.66 USD
	Description:	METER SALES - I&MCO				Reference:				Open Item Key:	034	974	
14	250	1080005	99910				DISTR		EDN011331	0790029902	1.00000000	-40,154.36 USD	-40,154.36 USD
	Description:	METER SALES - OPCO				Reference:				Open Item Key:	034	974	
20	250	1070001	99920				DISTR		EDN011331	0790029901	1.00000000	121.00 USD	121.00 USD
	Description:	METER SALES - SWEPCO				Reference:				Open Item Key:	034	974	
30	250	1070001	99920				DISTR		EDN011331	W002396901	1.00000000	87,094.95 USD	87,094.95 USD
	Description:	METER SALES - AEPTC				Reference:				Open Item Key:	034	974	
41	250	1070001	99920				DISTR		EDN011331	0790029901	1.00000000	15,355.23 USD	15,355.23 USD
	Description:	METER SALES - WPCO				Reference:				Open Item Key:	034	974	
44	250	1460001	99910			140					1.00000000	16,127.25 USD	16,127.25 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:				Open Item Key:			
46	250	1460001	99910			110					1.00000000	275.27 USD	275.27 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:				Open Item Key:			



Report ID: GLC7501

AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Page No.  
Run Date 4/18/2016  
Run Time 2:49:56 PM

Unit: 250  
Journal ID: OAAMETERS  
Date: 3/25/2013  
Journal status: P  
Description: Record Meter Sales for the month of February 2013

Ledger Group: ACTUALS  
Source: UPL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 3/25/2013  
Exchange Rate: 1.00  
Trans Ref Num: REC

Line #	Unit	Account	Department	State/Jurisdct	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
								Project	Work Order		Cost Comp	ABM Activity	Sub-Cat
48	250	2340001	99920			230					1.00000000	-18,118.76 USD	-18,118.76 USD
	Description:	A/P Assoc Co - InterUnit G/L				Reference:			Open Item Key:				
50	250	2340001	99920			210					1.00000000	-16,115.96 USD	-16,115.96 USD
	Description:	A/P Assoc Co - InterUnit G/L				Reference:			Open Item Key:				
52	250	2340001	99920			170					1.00000000	-114,304.75 USD	-114,304.75 USD
	Description:	A/P Assoc Co - InterUnit G/L				Reference:			Open Item Key:				
54	250	2340001	99920			167					1.00000000	-493.41 USD	-493.41 USD
	Description:	A/P Assoc Co - InterUnit G/L				Reference:			Open Item Key:				
56	250	1460001	99910			159					1.00000000	284,285.06 USD	284,285.06 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:			Open Item Key:				
58	250	1460001	99910			161					1.00000000	118,277.26 USD	118,277.26 USD
	Description:	A/R Assoc Co - InterUnit G/L				Reference:			Open Item Key:				
60	250	2340001	99920			211					1.00000000	-52,211.45 USD	-52,211.45 USD
	Description:	A/P Assoc Co - InterUnit G/L				Reference:			Open Item Key:				
62	250	2340001	99920			119					1.00000000	-437,142.56 USD	-437,142.56 USD
	Description:	A/P Assoc Co - InterUnit G/L				Reference:			Open Item Key:				

End of Report





Report ID: GLC7501

AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Page No.  
Run Date  
Run Time

4/18/2016  
2:49:56 PM

Unit: 250  
Journal ID: OAAMETERS  
Date: 3/25/2013  
Journal status: P  
Description: Record Meter Sales for the month of February 2013

Ledger Group: ACTUALS  
Source: UPL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 3/25/2013  
Exchange Rate: 1.00  
Trans Ref Num: REC

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat



AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Unit: 230  
Journal ID: INDUS51954  
Date: 1/3/2013  
Journal status: P  
Description: Indus Work Management

Ledger Group: ACTUALS  
Source: IWM  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type:  
Effective Date: 1/3/2013  
Exchange Rate: 1.00  
Trans Ref Num:

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat

230		Total Lines:		0		Total Base Debits:		0.00		Total Base Credits:		0.00	
1	230	1460001	99910			140					1.00000000	6,959.50 USD	6,959.50 USD
Description:		Indus Work Management		Reference:		Open Item Key:							
2	230	1540001	11238								1.00000000	18,050.27 USD	18,050.27 USD
Description:		Indus Work Management		Reference:		Open Item Key:							
3	230	1540016	11238								1.00000000	1,848.34 USD	1,848.34 USD
Description:		Indus Work Management		Reference:		Open Item Key:							
4	230	2340001	99910			140					1.00000000	-53,346.58 USD	-53,346.58 USD
Description:		Indus Work Management		Reference:		Open Item Key:							
5	230	1070001	12709	TN			DISTR				1.00000000	24,807.11 USD	24,807.11 USD
Description:		Indus Work Management		Reference:		Open Item Key:		DP11R10B0	4171996509	310	476		
6	230	1070001	12709	TN			DISTR				1.00000000	1,681.36 USD	1,681.36 USD
Description:		Indus Work Management		Reference:		Open Item Key:		DP11R10B0	4171996509	390	476		
7	230	1070000	12709	TN			DISTR				1.00000000	0.00 USD	0.00 USD
Description:		Indus Work Management		Reference:		Open Item Key:		DP11R10D0	4177877509	310	476		



AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Unit:	230	Ledger Group:	ACTUALS	Foreign Currency:	USD
Journal ID:	INDUS51954	Source:	IWM	Rate Type:	
Date:	1/3/2013	Reversal:	N	Effective Date:	1/3/2013
Journal status	P	Reversal Date:		Exchange Rate:	1.00
Description:	Indus Work Management			Trans Ref Num:	

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat

8	230	1070000	12709	TN			DISTR		DP11R10D0	4177877509	1.00000000	0.00 USD	0.00 USD
		Description:	Indus Work Management			Reference:				Open Item Key:	390	476	



Report ID: GLC7501

AEP  
JOURNAL ENTRY DETAIL REPORTPage No. 1  
Run Date 3/12/2016  
Run Time 8:10:25AM

Unit: 230  
Journal ID: AJE\_CAPSFT  
Date: 12/31/2014  
Journal status: V  
Description: To reclass Cap Software from Expense to Plant In-Service, record Estimated Depr/Amort of Cap Software through 12/31/2014, and record tax.

Ledger Group: ACTUALS  
Source: UPL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 12/31/2014  
Exchange Rate: 1.00  
Trans Ref Num: NONREC

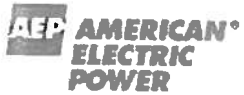
Line #	Unit	Account	Department	State/Jurisdiction	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
								Project	Work Order	Cost Comp		ABM Activity	Sub-Cat
230													
Total Lines: 10								Total Base Debits: 1,904,113.60				Total Base Credits: 1,904,113.60	
1	230	1010001	99900							1.00000000		1,152,971.11 USD	1,152,971.11 USD
Description: RECLASS CAP SOFTWARE FROM EXP							Reference:	Open Item Key					
2	230	5880000	99900				SHSVC			1.00000000		-1,163,150.10 USD	-1,163,150.10 USD
Description: RECLASS CAP SOFTWARE FROM EXP							Reference:	SSNANDA	G0000230	780	997		
								Open Item Key					
3	230	4040001	99990				NONBU			1.00000000		404,453.49 USD	404,453.49 USD
Description: RECORD ESTIMATED DEPR/AMORT							Reference:	GLNANDA	G0000230	999	974		
								Open Item Key					
4	230	1110001	99990							1.00000000		-394,274.50 USD	-394,274.50 USD
Description: RECORD ESTIMATED DEPR/AMORT							Reference:	Open Item Key					
5	230	4101001	12139				FINAN			1.00000000		265,544.00 USD	265,544.00 USD
Description: RECORD TAX ENTRIES							Reference:	FANANDA	G0000230	999	657		
								Open Item Key					
6	230	2831001	12139							1.00000000		-265,544.00 USD	-265,544.00 USD
Description: RECORD TAX ENTRIES							Reference:	Open Item Key					
7	230	1823302	12139		RATAX					1.00000000		52,744.00 USD	52,744.00 USD
Description: RECORD TAX ENTRIES							Reference:	Open Item Key					

NAME/DATE

Prepared MLM 3-12-15

Reviewed \_\_\_\_\_

Posted MLM 3/12/15



Report ID: GLC7501

AEP Financials  
JOURNAL ENTRY DETAIL REPORTPage No. 2  
Run Date 4/20/2016  
Run Time 11:48:29 AM

Unit: 230  
Journal ID: AJE\_CAPSFT  
Date: 12/31/2014  
Journal status: P  
Description: To reclass Cap Software from Expense to Plant In-Service, record Estimated Depr/Amort of Cap Software through 12/31/2014, and record tax.

Ledger Group: ACTUALS  
Source: UPL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 12/31/2014  
Exchange Rate: 1.00  
Trans Ref Num: NONREC

Line #	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
									Project	Work Order	Cost Comp	ABM Activity	Sub-Cat
8	230	2833002	12139								1.00000000	-52,744.00 USD	-52,744.00 USD
		Description: RECORD TAX ENTRIES							Reference:	Open Item Key:			
9	230	1903001	12139								1.00000000	28,401.00 USD	28,401.00 USD
		Description: RECORD TAX ENTRIES							Reference:	Open Item Key:			
10	230	2833001	12139								1.00000000	-28,401.00 USD	-28,401.00 USD
		Description: RECORD TAX ENTRIES							Reference:	Open Item Key:			
260							Total Lines: 10		Total Base Debits:		283,767.60	Total Base Credits:	283,767.60
11	260	1010001	99900								1.00000000	171,971.01 USD	171,971.01 USD
		Description: RECLASS CAP SOFTWARE FROM EXP							Reference:	Open Item Key:			
12	260	5660000	99900				SHSVC				1.00000000	-173,050.91 USD	-173,050.91 USD
		Description: RECLASS CAP SOFTWARE FROM EXP						SSNANDA	G0000260	780	997		
									Reference:	Open Item Key:			
13	260	4040001	99990				NONBU				1.00000000	60,252.59 USD	60,252.59 USD
		Description: RECORD ESTIMATED DEPR/AMORT						GLNANDA	G0000260	999	974		
									Reference:	Open Item Key:			
14	260	1110001	99990								1.00000000	-59,172.69 USD	-59,172.69 USD
		Description: RECORD ESTIMATED DEPR/AMORT							Reference:	Open Item Key:			



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AEP  
JOURNAL ENTRY DETAIL REPORT

Page No. 3  
Run Date 3/12/2015  
Run Time 8:10:25AM

Unit: 230  
Journal ID: AJE\_CAPSFT  
Date: 12/31/2014  
Journal status: V  
Description: To reclass Cap Software from Expense to Plant In-Service, record Estimated Depr/Amort of Cap Software through 12/31/2014, and record tax.

Ledger Group: ACTUALS  
Source: UPL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 12/31/2014  
Exchange Rate: 1.00  
Trans Ref Num: NONREC

Line #	Unit	Account	Department	State/Jurisdiction	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
								Project	Work Order	Cost Comp		ABM Activity	Sub-Cat
15 260		4101001	12139				FINAN				1.00000000	39,479.00 USD	39,479.00 USD
	Description:	RECORD TAX ENTRIES						FANANDA	G0000260	999		657	
									Open Item Key				
16 260		2831001	12139								1.00000000	-39,479.00 USD	-39,479.00 USD
	Description:	RECORD TAX ENTRIES							Open Item Key				
17 260		1823302	12139		RATAX						1.00000000	7,842.00 USD	7,842.00 USD
	Description:	RECORD TAX ENTRIES							Open Item Key				
18 260		2833002	12139								1.00000000	-7,842.00 USD	-7,842.00 USD
	Description:	RECORD TAX ENTRIES							Open Item Key				
19 260		1903001	12139								1.00000000	4,223.00 USD	4,223.00 USD
	Description:	RECORD TAX ENTRIES							Open Item Key				
20 260		2833001	12139								1.00000000	-4,223.00 USD	-4,223.00 USD
	Description:	RECORD TAX ENTRIES							Open Item Key				

End of Report

**Kingsport**

Unit	Account	Dept	Project	Sum Amount	PC Bus Unit	W/O	Cost Comp	ABM Act	Purpose of Entry
230	1010001	99900		1,152,971.11					Reclass Cap Software from Expense to Plant In-Service
230	5880000	99900	SSNANDA	(1,163,150.10)	SHSVC	G0000230	780	997	Reclass Cap Software from Expense to Plant In-Service
230	4040001	99990	GLNANDA	404,453.49	NONBU	G0000230	999	974	Record Estimated Depr/Amort of Cap Software through 12/31/2014
230	1110001	99990		(394,274.50)					Record Estimated Depr/Amort of Cap Software through 12/31/2014
230	4101001	12139	FANANDA	265,544.00	FINAN	G0000230	999	657	Record tax entries
230	2831001	12139		(265,544.00)					Record tax entries
230	1823302	12139		52,744.00					Record tax entries
230	2833002	12139		(52,744.00)					Record tax entries
230	1903001	12139		28,401.00					Record tax entries
230	2833001	12139		(28,401.00)					Record tax entries
260	1010001	99900		171,971.01					Reclass Cap Software from Expense to Plant In-Service
260	5660000	99900	SSNANDA	(173,050.91)	SHSVC	G0000260	780	997	Reclass Cap Software from Expense to Plant In-Service
260	4040001	99990	GLNANDA	60,252.59	NONBU	G0000260	999	974	Record Estimated Depr/Amort of Cap Software through 12/31/2014
260	1110001	99990		(59,172.69)					Record Estimated Depr/Amort of Cap Software through 12/31/2014
260	4101001	12139	FANANDA	39,479.00	FINAN	G0000260	999	657	Record tax entries
260	2831001	12139		(39,479.00)					Record tax entries
260	1823302	12139		7,842.00					Record tax entries
260	2833002	12139		(7,842.00)					Record tax entries
260	1903001	12139		4,223.00					Record tax entries
260	2833001	12139		(4,223.00)					Record tax entries

## Kingsport

Unit	Account	Dept	Project	Sum Amount	PC Bus Unit	W/O	Cost Comp	ABM Act	Purpose of Entry
230	1010001	99900		1,152,971.11					Reclass Cap Software from Expense to Plant In-Service
230	5880000	99900	SSNANDA	(1,163,150.10)	SHSVC	G0000230	780	997	Reclass Cap Software from Expense to Plant In-Service
230	4040001	99990	GLNANDA	404,453.49	NONBU	G0000230	999	974	Record Estimated Depr/Amort of Cap Software through 12/31/2014
230	1110001	99990		(394,274.50)					Record Estimated Depr/Amort of Cap Software through 12/31/2014
230	4101001	12139	FINANDA	265,544.00	FINAN	G0000230	999	657	Record tax entries
230	2831001	12139		(265,544.00)					Record tax entries
230	1823302	12139		52,744.00					Record tax entries
230	2833002	12139		(52,744.00)					Record tax entries
230	1903001	12139		28,401.00					Record tax entries
230	2833001	12139		(28,401.00)					Record tax entries
260	1010001	99900		171,971.01					Reclass Cap Software from Expense to Plant In-Service
260	5660000	99900	SSNANDA	(173,050.91)	SHSVC	G0000260	780	997	Reclass Cap Software from Expense to Plant In-Service
260	4040001	99990	GLNANDA	60,252.59	NONBU	G0000260	999	974	Record Estimated Depr/Amort of Cap Software through 12/31/2014
260	1110001	99990	GLNANDA	(59,172.69)					Record Estimated Depr/Amort of Cap Software through 12/31/2014
260	4101001	12139	FINANDA	39,479.00	FINAN	G0000260	999	657	Record tax entries
260	2831001	12139		(39,479.00)					Record tax entries
260	1823302	12139		7,842.00					Record tax entries
260	2833002	12139		(7,842.00)					Record tax entries
260	1903001	12139		4,223.00					Record tax entries
260	2833001	12139		(4,223.00)					Record tax entries

## Wheeling

Unit	Account	Dept	Project	Sum Amount	PC Bus Unit	W/O	Cost Comp	ABM Act	Purpose of Entry
200	1010001	99900		536,805.49					Reclass Cap Software from Expense to Plant In-Service
200	5660000	99900	SSNANDA	(537,302.40)	SHSVC	G0000200	780	997	Reclass Cap Software from Expense to Plant In-Service
200	4040001	99990	GLNANDA	174,937.27	NONBU	G0000200	999	974	Record Estimated Depr/Amort of Cap Software through 12/31/2014
200	1110001	99990		(174,440.36)					Record Estimated Depr/Amort of Cap Software through 12/31/2014
200	4101001	12139	FINANDA	126,828.00	FINAN	G0000200	999	657	Record tax entries
200	2831001	12139		(126,828.00)					Record tax entries
200	1823302	12139		25,191.00					Record tax entries
200	2833002	12139		(25,191.00)					Record tax entries
200	1903001	12139		13,564.00					Record tax entries
200	2833001	12139		(13,564.00)					Record tax entries
210	1010001	99900		1,019,817.91					Reclass Cap Software from Expense to Plant In-Service
210	5880000	99900	SSNANDA	(1,026,771.18)	SHSVC	G0000210	780	997	Reclass Cap Software from Expense to Plant In-Service
210	4040001	99990	GLNANDA	322,052.74	NONBU	G0000210	999	974	Record Estimated Depr/Amort of Cap Software through 12/31/2014
210	1110001	99990		(315,099.47)					Record Estimated Depr/Amort of Cap Software through 12/31/2014
210	4101001	12139	FINANDA	246,651.00	FINAN	G0000210	999	657	Record tax entries
210	2831001	12139		(246,651.00)					Record tax entries
210	1823302	12139		48,991.00					Record tax entries
210	2833002	12139		(48,991.00)					Record tax entries
210	1903001	12139		26,380.00					Record tax entries
210	2833001	12139		(26,380.00)					Record tax entries



2013

Kingsport Correcting Entry

Account	Amount
101	961,683.83 Plant In-Service
111	(325,366.72) Acc. Depreciation
404	334,315.26 Depreciation
566	(130,430.71) O&M
588	(840,201.66) O&M
	<u>0.00</u>

2014

Kingsport Correcting Entry

Account	Amount
101	1,324,962.12 Plant In-Service
111	(453,447.19) Acc. Depreciation
404	464,706.08 Depreciation
566	(173,050.91) O&M
588	(1,163,150.10) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2013

Account	Amount
101	322,846.92 Plant In-Service
111	(18,894.73) Acc. Depreciation
404	18,894.73 Depreciation
566	(47,128.17) O&M
588	(275,718.75) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2014

Account	Amount
101	452,578.07 Plant In-Service
111	(31,668.53) Acc. Depreciation
404	31,668.53 Depreciation
566	(51,524.04) O&M
588	(401,054.03) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2012

Account	Amount
101	259,396.63 Plant In-Service
111	(70,257.75) Acc. Depreciation
404	70,257.75 Depreciation
566	(36,724.65) O&M
588	(222,671.98) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2013

Account	Amount
101	322,846.92 Plant In-Service
111	(83,464.12) Acc. Depreciation
404	83,464.12 Depreciation
566	(47,128.17) O&M
588	(275,718.75) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2011

Account	Amount
101	188,793.75 Plant In-Service
111	(85,576.86) Acc. Depreciation
404	85,576.86 Depreciation
566	(25,715.02) O&M
588	(163,078.73) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2012

Account	Amount
101	259,396.63 Plant In-Service
111	(122,137.10) Acc. Depreciation
404	122,137.10 Depreciation
566	(36,724.65) O&M
588	(222,671.98) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2010

Account	Amount
101	101,326.75 Plant In-Service
111	(72,576.49) Acc. Depreciation
404	72,576.49 Depreciation
566	(10,879.13) O&M
588	(90,447.62) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2011

Account	Amount
101	188,793.75 Plant In-Service
111	(123,335.59) Acc. Depreciation
404	123,335.59 Depreciation
566	(25,715.02) O&M
588	(163,078.73) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2009

Account	Amount
101	89,319.78 Plant In-Service
111	(78,060.89) Acc. Depreciation
404	78,060.89 Depreciation
566	(8,928.60) O&M
588	(80,391.18) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2010

Account	Amount
101	101,326.75 Plant In-Service
111	(92,841.85) Acc. Depreciation
404	92,841.85 Depreciation
566	(10,879.13) O&M
588	(90,447.62) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2008

Account	Amount
101	0.00 Plant In-Service
111	0.00 Acc. Depreciation
404	8,948.54 Depreciation
566	(1,055.14) O&M
588	(7,893.40) O&M
	<u>0.00</u>

Kingsport Correcting Entry By Year-2009

Account	Amount
101	0.00 Plant In-Service
111	0.00 Acc. Depreciation
404	11,258.89 Depreciation
566	(1,079.90) O&M
588	(10,178.99) O&M
	<u>0.00</u>

**Kingsport Power Company - Distribution**  
**PeopleSoft Tax Journal Entry**  
**Month of: December, 2014**

Pre-Tax Book Income (Loss):	758,637	
Schedule M Adjustment	(758,637)	ADFTT Account: 2031001
Taxable Income	0	
Federal Income Tax Rate	35.00%	
State Income Tax Rate	6.50%	
Federal Nonrefundable:	Yes	
State Nonrefundable:	No	

<b>Debit (Credit) Tax Expense</b>	
Current State Income Tax	0
Deferred State Income Tax	0
Current Federal Income Tax	0
Deferred Federal Income Tax	203,544
ADFTT on DIT	0

Total Income Tax Expense	203,544	758637 Tax Rate 35.0000%
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<b>Debit (Credit) SFAS 108 Reg Asset</b>	
State Regulatory Asset	52,744
SFAS - CR DIT Liability	(52,744)
Federal Regulatory Asset	0
SFAS 108 DFTT Liability	0
ADFTT on State DIT Liability	(28,491)
ADFTT on State Reg Asset	28,491

Total SFAS 108 Reg Asset / Liab	0
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**PeopleSoft Financials**  
**Tax Journal Entry Detail**

Unit	Account	State Jurisdiction	Dept	PCBU	Project ID	Work Order	Cost Component	ASB	Description	Amount	
										Debit	Credit
200	408100214	TN	12130	FINAN	FINANDA	00000230	999	057	Current State Income Tax		
	23000214	TN	12130								
	4111002		12130	FINAN	FINANDA	00000230	999	057	Deferred State Income Tax		
	2031002		12130								
	4081001		12130	FINAN	FINANDA	00000230	999	057	Current Federal Income Tax		
	2300001		12130								
	4101001		12130	FINAN	FINANDA	00000230	999	057	Deferred Federal Income Tax	203,544.00	
	2031001		12130								203,544.00
	4111001		12130	FINAN	FINANDA	00000230	999	057	Deferred FIT on Deferred DIT		
	1901001		12130								
	1023302	RATAX	12130						SFAS 108 Regulatory Asset	52,744.00	
	2000002		12130								52,744.00
	1023301	RATAX	12130						SFAS 108 Regulatory Asset		
	2000001		12130								
	1900001		12130						ADFTT on State Reg Asset	28,491.00	
	2033001		12130						ADFTT on SFAS 108 DIT Liability		28,491.00
<b>Totals</b>										<b>348,829.00</b>	<b>348,829.00</b>

Wholesing Power Company - Transmission  
PeopleSoft Tax Journal Entry  
Month of: December, 2014

Pre-Tax Book Income (Loss): 302,365  
Schedule M Adjustment (302,365) ADPT Account: 2831001  
Taxable Income 0  
Federal Income Tax Rate: 35.00%  
State Income Tax Rate: 8.50%  
Federal Normalized: Yes  
State Normalized: No

Debit (Credit) Tax Expense  
Current State Income Tax 0  
Deferred State Income Tax 0  
Current Federal Income Tax 0  
Deferred Federal Income Tax 128,628  
ADPT on DIT 0  
Total Income Tax Expense 128,628  
1 Rate 1 on 100 35.0001%

Debit (Credit) SFAS 109 Reg Asset  
State Regulatory Asset 25,191  
SFAS 109 DIT Liability (25,191)  
Federal Regulatory Asset 0  
SFAS 109 DIT Liability 0  
ADPT on State Rgt Asset (13,564)  
ADPT on State Reg Asset 13,564  
Total SFAS 109 Reg Asset / Liab 0

PeopleSoft Financials  
Tax Journal Entry Detail

Unit	Account	State Jurisdiction	Dept	PCBU	Project ID	Work Order	Cost Component	ASB	Description	Amount	
										Debit	Credit
200	408100214	WV	12130	FINAH	FINANDA	00000000	900	857	Current State Income Tax		
	230000214	WV	12130								
	4111002		12130	FINAH	FINANDA	00000000	900	857	Deferred State Income Tax		
	2831002		12130								
	4081001		12130	FINAH	FINANDA	00000000	900	857	Current Federal Income Tax		
	2300001		12130								
	4101001		12130	FINAH	FINANDA	00000000	900	857	Deferred Federal Income Tax	128,628.00	
	2831001		12130								128,628.00
	4111001		12130	FINAH	FINANDA	00000000	900	857	Deferred PIT on Deferred S/T		
	1901001		12130								
	1023002	RATAX	12130						SFAS 109 Regulatory Asset	25,191.00	
	2633002		12130								25,191.00
	1023001	RATAX	12130						SFAS 109 Regulatory Asset		
	2633001		12130								
	1903001		12130						ADPT on State Reg Asset	13,564.00	
	2633001		12130						ADPT on SFAS 109 DIT Liability		13,564.00
Totals										168,583.00	168,583.00



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