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April 25, 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

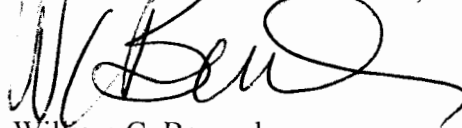
Dear Chairman Hilliard:

Enclosed please find Petitioner's written Response to CPAD Request No. 2-056, which was inadvertently omitted from Petitioner's submission on April 21, 2016. The attachments to the response to CPAD Request No. 2-056 were sent on April 21, 2016, and the substance of Petitioner's written response to CPAD Request No. 2-056 was sent to the CPAD on April 22, 2016, as soon as Petitioner was notified of the omission.

Should there be any questions, please contact the writer.

Very sincerely yours,

HUNTER, SMITH & DAVIS, LLP



William C. Bovender

Sharla Dillon, Docket Manager

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Enclosures

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**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 2-056:

Refer to the response to CAPD 1-54, Confidential Attachment 52, [BEGIN CONFIDENTIAL] Non-Recurring Journal Entry Approval [END CONFIDENTIAL].

- a) During 2013, 2014 or 2015, did the Company record any non-recurring journal entries pursuant to the guidance provided for in CAPD 1-54, Confidential Attachment 52?
- b) If so, please identify and explain each such entry and provide the related journal entry, showing the amounts recorded by account.

Response CPAD 2-056:

- a) Yes.
- b) See CPAD 2-56, Attachment 1, on the enclosed CD, for KgPCo's 2013, 2014 and 2015 journal entries labeled as non-recurring (NONREC) including a description of each entry along with the amounts recorded by account. Most of these entries are adjustments, corrections or true-ups relating to ordinary recurring entries, but are classified as "non-recurring" per the guidance provided in CPAD 1-54, Confidential Attachment 52. The list provided in CPAD 2-56, Attachment 1, includes substantially the same information that would be included on the individual journal entries, such as: the year and month the entry was performed, the detailed account, the amount for that account, a journal line description, and a detailed journal entry description.

Of the 1,527 journal entry lines on the list, 1,255 are for less than \$10,000 with 518 less than \$10. It would be unduly burdensome to produce journal entries related to 1,527 journal entry lines, especially given that journal entry information has already been provided in CPAD 2-56, Attachment 1; approximately one-third of the journal entry lines relate to amounts less than \$10; and significant numbers of journal entries have also been requested in CPAD 2-52 and 54.