

**DIRECT TESTIMONY OF
DOUGLAS R. BUCK
ON BEHALF OF KINGSPORT POWER COMPANY
D/B/A AEP APPALACHIAN POWER
BEFORE THE TENNESSEE REGULATORY AUTHORITY
DOCKET NO. 16-_____**

INTRODUCTION AND BACKGROUND

1

2

3 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.**

4 A. My name is Douglas R. Buck. My business address is 1 Riverside Plaza,
5 Columbus, Ohio 43215. I currently hold the position of Regulatory Consultant
6 Staff, Regulated Pricing and Analysis, in the Regulatory Services Department of
7 American Electric Power Service Corporation (AEPSC), a subsidiary of
8 American Electric Power Company, Inc. (AEP), the parent Company of
9 Kingsport Power Company (KgPCo or the Company).

10 **Q. WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY AS A**
11 **REGULATORY CONSULTANT STAFF?**

12 A. I am responsible for assisting KgPCo and other AEP electric utility operating
13 companies in the preparation of regulatory filings before this and other
14 Commissions under whose jurisdiction these companies provide electric service.

15 **Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND**
16 **EMPLOYMENT HISTORY.**

17 A. I received my Bachelor of Science Degree in Mechanical Engineering in 1985
18 from Valparaiso University. I am a Registered Professional Engineer (PE) in
19 Ohio. I received my Master of Business Administration Degree in 1993 from
20 Northern Illinois University. I began my career with AEP in 1997 as a Financial

1 Analyst, Financial Forecasting group, in the Corporate Planning and Budgeting
2 Department. In 2000 I became a Financial Analyst Coordinator, Resource
3 Planning and Operational Analysis group, also in the Corporate Planning and
4 Budgeting Department. In 2006 I became the Director of Enterprise Risk
5 Management in the Risk and Strategic Initiatives Department. I accepted my
6 current position in September 2010. Prior to joining AEP I worked for
7 approximately 9 years in various engineering departments and the Strategic
8 Analysis Department of Commonwealth Edison (now Exelon) in Chicago,
9 Illinois.

10 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY**
11 **PROCEEDINGS?**

12 A. Yes. I have sponsored testimony before the Virginia State Corporation
13 Commission for Appalachian Power Company, before the Public Service
14 Commission of West Virginia for Appalachian Power Company and Wheeling
15 Power Company, and before the Kentucky Public Service Commission for
16 Kentucky Power Company.

17
18 **PURPOSE OF DIRECT TESTIMONY**

19
20 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

21 A. The purpose of my testimony in this proceeding is as follows:

- 22 • To explain how the Company's jurisdictional cost-of-service (JCOS) study
23 was developed.

- 1 • To explain how the Company's class cost-of-service (CCOS) study was
2 developed.
- 3 • To explain how certain revenue and expense adjustments relating to load
4 growth, weather-normalized sales levels, year-end customer sales levels,
5 rate annualization, book to billed sales levels, and the transfer of non-base
6 rider revenues into base rates were developed. These adjustments are
7 designated as OR-1 through OR-5 and OM-14 through OM-16.
- 8 • To describe how the Company's proposed revenue increase of
9 approximately \$12.1 million was allocated among the various tariff
10 classes.
- 11 • To sponsor the rate calculations for KgPCo's proposed Rate Realignment
12 Rider.

13 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

14 A. I am sponsoring the following exhibits:

15 ***Summary Exhibits***

- 16 • Exhibit No. 1-a (DRB) – Kingsport Power's Summary Revenue
17 Deficiency Calculation;
- 18 • Exhibit No. 1-b (DRB) – Kingsport Power's Summary of the
19 Jurisdictional Income Statement, Rate Base and Proposed Increase;
- 20 • Exhibit No. 1-c (DRB) – Kingsport Power's Summary, by class, of the
21 Income Statement, Rate Base, and Proposed Increase.

22 ***JCOS Exhibits***

- 23 • Exhibit No. 2-a (DRB) – Kingsport Power's JCOS Calculations;

- 1 • Exhibit No. 2-b (DRB) – Kingsport Power’s Allocators for JCOS
- 2 Calculations;
- 3 • Exhibit No. 2-c (DRB) – Kingsport Power’s Adjustments to the JCOS
- 4 Study.

5 ***CCOS Exhibits***

- 6 • Exhibit No. 3-a (DRB) – Kingsport Power’s CCOS Calculations;
- 7 • Exhibit No. 3-b (DRB) – Kingsport Power’s Allocators for CCOS
- 8 Calculations;
- 9 • Exhibit No. 3-c (DRB) – Kingsport Power’s Input for CCOS Allocators.

10 ***Revenue Allocations Exhibits***

- 11 • Exhibit No. 4-a (DRB) – Kingsport Power’s Revenue at Current and
- 12 Equalized Rate-of-Return and Class Subsidies;
- 13 • Exhibit No. 4-b (DRB) – Kingsport Power’s Revenue with Allocation of
- 14 Proposed Increase and Subsidy;
- 15 • Exhibit No. 4-c (DRB) – Kingsport Power’s Target Revenue by Class for
- 16 Rate Design.

17 ***Rate Realignment Rider***

- 18 • Exhibit No. 5 (DRB) – Kingsport Power’s Rate Realignment Rider
- 19 Calculations.

20 **Q. WERE THE EXHIBITS YOU ARE SPONSORING, PREPARED OR**

21 **ASSEMBLED BY YOU OR UNDER YOUR DIRECTION?**

22 **A. Yes.**

COST-OF-SERVICE SUMMARY

Q. WHAT DOES THE JURISDICTIONAL COST-OF-SERVICE STUDY DEMONSTRATE?

A. The Company's jurisdictional cost-of-service study indicates that KgPCo's Retail Jurisdiction, at current rates and excluding street lighting which is a separate contract, has a revenue deficiency of \$12,118,173 (Exhibit No. 1-a (DRB)).

Q. WHAT ARE THE RESULTING RATES OF RETURN (ROR) BY CLASS?

A. The resulting going level RORs for each customer class, excluding street lighting, as shown in the Company's CCOS Study are presented in following table:

TABLE 1
Class Going Level Rates of Return

Class	Going Level ROR
Residential	-9.96%
Small General Service	15.91%
Medium General Service	10.07%
Large General Service	16.93%
Industrial Power	21.20%
Electric Heating General	7.34%
Church Service	6.95%
Public Schools	-15.08%
Outdoor Lighting	8.01%
KgPCo Retail	-3.54%

1 **Q. HOW DOES THE COMPANY PROPOSE TO ALLOCATE THE BASE**
2 **RATE REVENUE INCREASE TO THE CUSTOMER CLASSES?**

3 A. The following table summarizes the proposed base rate increases:
4

5 **TABLE 2**
6 **Base Rate Increase**

Class	Total Increase (\$)	Total Increase (%)
Residential	7,972,450	13.41%
Small General Service	97,856	4.14%
Medium General Service	434,468	4.14%
Large General Service	813,074	4.14%
Industrial Power	2,390,846	4.14%
Electric Heating General	101,076	4.14%
Church Service	39,410	4.14%
Public Schools	239,090	10.55%
Outdoor Lighting	29,903	4.14%
KgPCo Retail	12,118,173	7.76%

7

8 **Q. WHAT ADDITIONAL STEPS IS THE COMPANY PROPOSING TO**
9 **ADJUST RATES SUCH THAT THEY BETTER ALIGN WITH THE**
10 **ACTUAL COSTS OF SERVING EACH CUSTOMER CLASS?**

11 A. Following the proposed initial rate increases, the customer classes will still not be
12 at parity. Because of these on-going inter-class subsidies, the Company is
13 proposing annual rate adjustments through a Rate Realignment Rider, as
14 explained by witness Castle, to bring the classes to parity over time. This rider is

1 an annual, revenue neutral adjustment to rates for 5 years that continues the
2 gradual transition toward cost alignment among tariffs.

3

4

ADJUSTMENTS

5

6 **Q. LIST THE ADJUSTMENTS YOU ARE SPONSORING.**

7 A. I am sponsoring the following operating revenue (OR) adjustments:

8 OR-1 Weather Normalization Adjustment: Reduce non-fuel revenues
9 to reflect normal weather.

10 OR-2 Customer Growth Adjustment: Reduce non-fuel revenues to
11 reflect the year-end number of customers and usage levels.

12 OR-3 Book to Billed Adjustment: Increase revenues to reflect a billed
13 rather than booked basis.

14 OR-4 Relocate revenue associated with the Purchased Power
15 Adjustment Rider (PPAR) and Fuel Clause into Base Revenue:
16 Revenue impact nets to zero.

17 OR-5 Rate Annualization Adjustment: Increase base rate revenues to
18 reflect rates in effect at the end of the test year.

19 I am also sponsoring the following operations and maintenance expense (OM)
20 adjustments:

21 OM-14 Fuel Expense Adjustment: Reduce fuel expense to reflect
22 weather and growth adjusted sales.

1 OM-15 Non-Fuel Purchased Power Expense: Reduce non-fuel
2 purchased power expense to reflect weather and growth
3 adjusted sales.

4 OM-16 PPAR Rate Annualization: Increase PPAR Expense to reflect
5 annualized rates.
6

7 **Q. PLEASE DESCRIBE ADJUSTMENT OR-1: WEATHER**
8 **NORMALIZATION.**

9 A. Adjustment OR-1 removes the impact of abnormal weather on the test year level
10 of non-fuel revenues for the RS, SGS, MGS Secondary voltage, LGS, IP Primary
11 voltage, EHG, CS, and PS classes. The test year impact of abnormal weather for
12 these classes was provided by AEPSC's Economic Forecasting department.
13 These impacts were then used to adjust the class billing determinants. The
14 difference between the revenue generated by applying rates in effect at the end of
15 the test year to the differences between weather-normalized billing determinants
16 and the actual test year billing determinants resulted in a decrease in non-fuel
17 revenue of \$2,426,081.

18 **Q. PLEASE DESCRIBE ADJUSTMENT OR-2: CUSTOMER GROWTH.**

19 A. Adjustment OR-2 decreases non-fuel revenues by \$692,989 to develop test year
20 revenues that KgPCo would have received based upon the actual number of
21 customers, by tariff, at the end of the test year. The test year for this proceeding is
22 calendar year 2014. These are the number of customers expected during the rate
23 year, which will begin when the approved rates become effective.

1 **Q. DID THE OPERATIONS OF A LARGE INDUSTRIAL CUSTOMER**
2 **IMPACT ADJUSTMENT OR-2?**

3 A. Yes. This customer began operations during the last several months of 2014 and
4 continued into 2015. Since this customer is no longer in operation, adjustments
5 were made to the billing determinants and related revenue to remove any actual
6 2014 test year usage as if this customer was not in operation.

7 **Q. PLEASE DESCRIBE ADJUSTMENT OR-3: BOOK TO BILLED.**

8 A. Adjustment OR-3 is necessary to reconcile the revenue difference between billed
9 and accrued revenue as recorded on the Company's books and the revenue
10 generated by applying the test year billing determinants to test year rates. This
11 resulted in an increase in revenues of \$227,055.

12 **Q. PLEASE DESCRIBE ADJUSTMENT OR-4: TRANSFER NON-BASE**
13 **PPAR AND NON-BASE FUEL INTO BASE REVENUE.**

14 A. Adjustment OR-4 has no impact on total Company revenues. This adjustment re-
15 assigns non-base PPAR and non-base fuel revenues, currently collected outside of
16 base rates, into base revenues in order to be collected in base rates.

17 **Q. PLEASE DESCRIBE ADJUSTMENT OR-5: RATE ANNUALIZATION.**

18 A. Adjustment OR-5 increases test year base rate revenues by \$1,955,389. The
19 purpose of this adjustment is to appropriately reflect the revenues that KgPCo
20 would have received if each customer had been billed for the entire 12 months of
21 the test year at the rates in effect at the end of the test year.

22 **Q. PLEASE DESCRIBE ADJUSTMENT OM-14: FUEL EXPENSE.**

1 A. Adjustment OM-14 decreases fuel expense by \$1,163,763 to recognize and offset
2 the adjustment to fuel revenue included in the weather and growth adjustments,
3 OR-1 and OR-2. The same billing determinant adjustments described previously
4 under adjustment OR-1 and OR-2 were also utilized for this adjustment.

5 **Q. PLEASE DESCRIBE ADJUSTMENT OM-15: NON-FUEL PURCHASED**
6 **POWER EXPENSE.**

7 A. Adjustment OM-15 decreases non-fuel expense revenues by \$1,428,638 to
8 recognize and offset the adjustment to purchased power revenues included in the
9 weather and growth adjustments, OR-1 and OR-2. The same billing determinant
10 adjustments described previously under adjustment OR-1 and OR-2 were also
11 utilized for this adjustment.

12 **Q. PLEASE DESCRIBE ADJUSTMENT OM-16: PPAR RATE**
13 **ANNUALIZATION.**

14 A. Adjustment OM-16 increases test year PPAR expenses by \$1,979,229. Similar to
15 OR-5, the purpose of this adjustment is to appropriately reflect the expenses that
16 KgPCo would have paid using the rates in effect at the end of the test year.

17

18 **JURISDICTIONAL COST-OF-SERVICE**

19

20 **Q. PLEASE EXPLAIN THE PURPOSE OF A JURISDICTIONAL COST-OF-**
21 **SERVICE STUDY.**

22 A. The purpose of a jurisdictional cost-of-service study is to determine the
23 Company's cost of providing service to a particular regulatory jurisdiction. This

1 is accomplished by comparing the Company's revenue requirement associated
2 with the cost of serving the customers in a regulatory jurisdiction to the revenues
3 received from that jurisdiction. In order to accomplish this comparison, the costs
4 associated with providing service to customers in each of the regulatory
5 jurisdictions that the Company serves must be functionalized, classified, and
6 allocated. First, costs are functionalized into production, transmission, and
7 distribution functions. Second, costs are classified either as demand, energy, or
8 customer related. The third step is to directly assign or allocate the costs on the
9 basis of an appropriate allocation methodology to the various classes. The second
10 and third steps are completed through the CCOS. Exhibit No. 2-a (DRB) contains
11 the jurisdictional cost-of-service study used in this proceeding.

12 **Q. WHAT IS THE SOURCE OF THE DATA USED IN THE COMPANY'S**
13 **JURISDICTIONAL COST-OF-SERVICE STUDY?**

14 A. The Company's books and records provided the data for the JCOS Study.

15 **Q. HOW IS THE INFORMATION USED TO DETERMINE THE COST**
16 **ALLOCATION TO KINGSFORT RETAIL CUSTOMERS?**

17 A. The costs recorded by FERC account are per book amounts pertaining to electric
18 utility operations of the Company for service KgPCo supplied to all customers.

19 **Q. PLEASE DESCRIBE HOW THE RETAIL JURISDICTIONS WERE**
20 **DETERMINED FOR KINGSFORT.**

21 A. For KgPCo, all customers and amounts are retail, and the allocation of the
22 distribution-related amounts for all accounts was 100%. The Transmission
23 function cost-of-service accounts were removed from this study since KgPCo is

1 charged for transmission service through its purchased power agreement with
2 Appalachian Power Company. The purchased power related costs are included in
3 this study. Accounts that are not directly assigned to either Distribution or
4 Transmission were allocated based on the nature of the account, using either the
5 payroll allocator, the appropriate plant accounts, or assignments provided by other
6 witnesses.

7 **Q. PLEASE EXPLAIN HOW REVENUES WERE DEVELOPED.**

8 A. Revenues from retail sales were derived from the Company's books and records
9 and directly assigned.

10 **Q. PLEASE DESCRIBE THE TREATMENT OF THE FUEL ADJUSTMENT**
11 **CLAUSE (FAC) AND THE PURCHASED POWER ADJUSTMENT RIDER**
12 **(PPAR) IN THE COST-OF-SERVICE STUDY.**

13 A. As described by Company witness Castle, the Company is proposing to reflect the
14 going level of fuel and purchased power costs in base rates. Currently, these costs
15 are collected partially in base rates, with significant portions recovered through
16 the FAC and PPAR. The proposed base revenues include both the base level of
17 fuel and purchased power revenue along with the test year level of FAC fuel and
18 PPAR revenue.

19 **Q. PLEASE OUTLINE THE MEANS BY WHICH TAXES OTHER THAN**
20 **FEDERAL INCOME TAXES WERE ASSIGNED.**

21 A. Taxes Other than Income Taxes were classified as relating to payroll, property,
22 revenue, demand, or energy and allocated accordingly, or directly assigned.

23 Payroll taxes are related to labor and allocated on the payroll allocation factor.

1 Property taxes were allocated using the Net Plant allocation factor. State Income
2 Taxes were direct assigned.

3 **Q. PLEASE EXPLAIN HOW ADJUSTMENTS FOR KINGSPORT WERE**
4 **INCORPORATED INTO THE STUDY.**

5 A. Adjustments were provided by various Company witnesses. These adjustments
6 were added to the KgPCo retail per books cost-of-service amounts to arrive at the
7 going-level KgPCo JCOS study.

8 **Q. HOW WERE THE RESULTS OF THIS STUDY USED?**

9 A. The functionalized costs from the JCOS study, as shown in Exhibit No. 2-a
10 (DRB) and summarized in Exhibit No. 1-a (DRB) and Exhibit No. 1-b (DRB),
11 were then allocated to the customer classes in the CCOS Study, which is
12 contained in Exhibit No. 3-a (DRB).

13

14 **CLASS COST-OF-SERVICE**

15

16 **Q. WHAT IS A CLASS COST-OF-SERVICE STUDY?**

17 A. A class cost-of-service study is a tool used to determine the total functional costs
18 incurred in serving each retail rate class as well as the rate of return on rate base
19 earned from each class. This is accomplished by classifying and allocating the
20 jurisdictional and functionalized costs of serving KgPCo's retail customers to the
21 various rate classes.

22 The CCOS Study is presented in Exhibit No. 3-a (DRB).

1 **Q. IN GENERAL TERMS, PLEASE DESCRIBE THE METHODS USED TO**
2 **ASSIGN COSTS TO EACH RETAIL RATE CLASS.**

3 A. Data used in the class cost-of-service study is provided by the Company's
4 jurisdictional and functionalized cost-of-service study, Exhibit No. 2-a (DRB).
5 Using relevant allocation factors, I classified and allocated the functional data
6 provided by the JCOS study to the rate classes in order to determine the cost of
7 serving each class.

8 **Q. WHAT ARE THE STEPS IN THE COST ASSIGNMENT PROCESS?**

9 A. The functionalized costs are classified as being either demand, energy, or
10 customer-related. Demand and customer related costs are fixed costs that are
11 incurred regardless of the level of energy sales. An example of a demand-related
12 cost is the investment in substation facilities. Meter plant is an example of a cost
13 which is dependent on the number of customers. An energy related cost is a cost
14 such as fuel expense, which varies with the level of kWh sales. The final step in
15 the cost assignment process is allocation. Allocation is the process by which the
16 functionalized and classified costs are assigned to each customer class by the use
17 of allocation factors. When each classified cost is multiplied by an allocation
18 factor, the product is the cost assigned to each class.

19 **Q. WERE THE CLASS ALLOCATION FACTORS MODIFIED TO**
20 **REFLECT ADJUSTMENTS IN THE CASE?**

21 A. Yes, the effects of the growth and weather adjustments on the number of
22 customers and customer usage, to the extent applicable, were also reflected in the
23 demand, energy and customer allocation factors.

1 **Q. PLEASE EXPLAIN THE ALLOCATION OF THE DISTRIBUTION**
2 **PLANT ACCOUNTS.**

3 A. For class allocation purposes, distribution plant was classified as demand and/or
4 customer related and allocated to the KgPCo retail customer classes using factors
5 based on demand levels or number of customers.

6 Line items classified as demand-related were allocated to the retail classes
7 based on their average contribution to the Company's twelve monthly coincident
8 peaks (CP).

9 Distribution plant accounts 360 through 368 were classified solely as
10 demand-related for class allocation purposes.

11 Account 360 – Distribution Land and Land Rights, Account 361 –
12 Structures and Improvements, Account 362 – Station Equipment and Account 363
13 – Storage Battery Equipment were allocated to the distribution customer classes
14 based on the class contribution to the average of the Company's twelve monthly
15 CP demands on the distribution system.

16 Account 364 – Poles, Towers and Fixtures, Account 365 – Overhead
17 Conductors and Devices, Account 366 – Underground Conduit and Account 367
18 – Underground Conductors and Devices were split into primary and secondary
19 voltage functions based upon information available from the Company's records.
20 The investments classified as serving the primary voltage function were allocated
21 to the customer classes using the class average of the 12 monthly CP demands on
22 the distribution system. The investments classified as serving the secondary
23 function were allocated based on a combination of each class' 12-month

1 maximum demand and the summation of individual customers' annual maximum
2 demands in each class served from those facilities. This process reflects the fact
3 that some secondary facilities serve only one customer, while others serve two or
4 more customers.

5 Account 368 – Line Transformers was allocated to the customer classes
6 served from those facilities using the appropriate voltage demand allocation
7 factors described above.

8 Account 369 – Services was classified as customer-related and was
9 allocated using the number of secondary customers served.

10 Account 370 – Meters was allocated using the number of customers
11 weighted by a factor which considers the weighted average cost of various
12 metering installations.

13 Account 371 – Installations on Customer Premises was directly assigned
14 to the outdoor lighting class.

15 Account 373 - Street Lighting and Signal Systems was directly assigned to
16 the street lighting class.

17 **Q. HOW WERE GENERAL AND INTANGIBLE PLANT ASSIGNED TO**
18 **THE CUSTOMER CLASSES?**

19 A. General and intangible plant were classified and allocated based on the functional
20 operation and maintenance (O&M) labor expense.

21 **Q. HOW WERE PLANT HELD FOR FUTURE USE AND CONSTRUCTION**
22 **WORK IN PROGRESS ASSIGNED TO CUSTOMER CLASSES?**

1 A. Plant held for future use and construction work in progress were allocated by
2 corresponding functional plant allocators.

3 **Q. PLEASE EXPLAIN THE ALLOCATION OF DEPRECIATION RESERVE.**

4 A. The functionalized components of depreciation reserve were obtained directly
5 from the jurisdictional study. These components were then classified and
6 allocated on the corresponding functional plant items.

7 **Q. HOW WERE THE COMPONENTS OF WORKING CAPITAL**
8 **ASSIGNED?**

9 A. The functionalized components of materials and supplies were classified and
10 allocated using the corresponding functional plant items. Prepayments related to
11 payroll were allocated on labor; gross plant-related prepayments were classified
12 and allocated on gross utility plant; functionalized prepayments were classified
13 and allocated on the corresponding functional plant items.

14 **Q. HOW WERE OTHER RATE BASE ITEMS CLASSIFIED AND**
15 **ALLOCATED?**

16 A. Accumulated Deferred Federal Income Tax (FIT) and Accumulated Deferred
17 Investment Tax Credit (ITC) were allocated based on gross utility plant.
18 Customer deposits were assigned based on analysis of accounting records.
19 Contributions in Aid of Construction and Customer Advances were classified and
20 allocated on the respective functionalized gross utility plant.

21 **Q. HOW WERE REVENUES DEVELOPED FOR EACH CLASS?**

22 A. Sales revenue was directly assigned to each class.

1 Account 450 – Forfeited Discounts were directly assigned based on
2 analysis of account records.

3 Account 451 – Miscellaneous Service Revenue was classified as
4 customer-related and allocated on the number of customers. Miscellaneous
5 Service Revenue related to the Reconnect and Bad Check Fee Adjustment was
6 directly assigned based on the testimony of Company witness Simmons.

7 Rent from Electric Property and Other Electric Revenue were
8 functionalized in the jurisdictional study and allocated to classes based on the
9 corresponding functional plant allocator.

10 **Q. PLEASE EXPLAIN THE ALLOCATION OF PRODUCTION**
11 **OPERATION AND MAINTENANCE EXPENSES.**

12 A. While KgPCo does not own production facilities, purchased power in account 555
13 and demand response items in account 908 are classified as production related
14 accounts. Demand-related production O&M expenses were allocated using the
15 production plant demand allocator. The energy-related production expenses were
16 allocated using loss adjusted energy. Note that the production O&M expense in
17 account 555 includes the costs of transmission service billed to the Company
18 under its FERC-approved contract with APCo.

19 **Q. PLEASE EXPLAIN THE ALLOCATION OF DISTRIBUTION**
20 **OPERATION AND MAINTENANCE EXPENSES.**

21 A. Distribution O&M expenses were classified according to the associated
22 distribution plant accounts and allocated accordingly.

1 Account 582 – Station Equipment Expenses was allocated based upon
2 Account 362 – Station Equipment.

3 Account 583 – Overhead Line Expenses was allocated based upon
4 Account 364 – Poles Towers and Fixtures and Account 365 – Overhead
5 Conductors and Devices.

6 Account 584 – Underground Line Expenses was allocated based upon
7 Account 366 – Underground Conduits and Account 367 – Underground
8 Conductors and Devices.

9 Account 585 – Street Lighting was classified as customer-related and
10 directly assigned to the street lighting class.

11 Account 586 – Meter Expense was classified as customer-related and
12 allocated in the same manner as Account 370 – Meters.

13 Account 587 – Customer Installation Expense was classified as customer-
14 related and allocated on the number of distribution level customers.

15 Account 581 – Load Dispatching, Account 588 – Miscellaneous Expense,
16 and Account 589 – Rents were allocated on total distribution plant and classified
17 accordingly.

18 Account 580 - Operation Supervision and Engineering was classified as
19 demand and customer-related and allocated using the allocated subtotal of
20 accounts 581 through 589.

21 Account 591 – Maintenance of Structures and Account 598 – Maintenance
22 of Miscellaneous Distribution Plant were classified as demand-related and
23 allocated on the basis of distribution plant.

1 Account 592 – Maintenance of Station Equipment was classified as
2 demand-related and allocated on the basis of Account 362 – Station Equipment.

3 Accounts 593 – Maintenance of Overhead Lines, 594 – Maintenance of
4 Underground Lines, and 595 – Maintenance of Line Transformers were classified
5 according to the associated distribution plant accounts and allocated accordingly.

6 Distribution maintenance account 596 – Maintenance of Street Lighting
7 was directly assigned to the street lighting class.

8 Account 597 – Maintenance of Meters was classified as customer-related
9 and allocated in the same manner as Account 370 – Meters.

10 Account 590 - Maintenance Supervision and Engineering was classified
11 and allocated based on the sum of the allocated O&M expense accounts 591
12 through 598.

13 **Q. HOW WERE CUSTOMER ACCOUNTS (ACCOUNTS 901-905),**
14 **CUSTOMER INFORMATION (ACCOUNTS 907-910), AND CUSTOMER**
15 **SERVICE (ACCOUNTS 911-916) EXPENSES ALLOCATED?**

16 A. Account 901 – Supervision and 905 – Miscellaneous Customer Accounts
17 expenses were allocated based on the sum of the allocated Accounts 902, 903 and
18 904. All customer accounting expenses were classified as customer-related.
19 Account 902 – Meter Reading Expense was allocated to those classes with meter
20 installations based upon the average number of customers weighted to reflect
21 differences in meter reading requirements. Account 903 – Customer Records and
22 Collection Expense was divided into four categories of cost: (1) Billing, (2)
23 Billing Other, (3) Call Center, and (4) Other. Each of these categories was then

1 allocated based on the average number of customers weighted for estimated
2 differences in customer record-keeping requirements. Account 904 –
3 Uncollectibles Expense was allocated based on the balance of charge-off revenue
4 for each class.

5 Accounts 907 through 910 – Customer Information Expense and Accounts
6 911 through 916 – Customer Service Expenses were allocated on the basis of
7 number of customers. Sub-accounts of Account 908-Customer Assistance which
8 relate to Demand Response programs were allocated on production demand. All
9 customer information and service expenses were classified as customer-related.

10 **Q. PLEASE DESCRIBE THE ALLOCATION OF ADMINISTRATIVE AND**
11 **GENERAL (A&G) EXPENSE, AND OTHER EXPENSES.**

12 A. Regulatory Commission expenses were allocated on the basis of customers.
13 Property Insurance was allocated by the corresponding functional plant allocators.
14 A&G labor related expense was classified and allocated using total functional
15 O&M labor expense. Factoring Expense was allocated to the customer classes on
16 functional revenues.

17 **Q. PLEASE DESCRIBE THE ALLOCATION OF DEPRECIATION AND**
18 **AMORTIZATION EXPENSE.**

19 A. The functionalized components of depreciation and amortization expense were
20 allocated using the corresponding plant items excluding land.

21 **Q. PLEASE DESCRIBE THE ALLOCATION OF THE VARIOUS TAX**
22 **EXPENSES.**

1 A. Individual other tax items were allocated and classified using the appropriate
2 plant, revenue or expense item. State Income Tax was taken directly from the
3 jurisdictional study and allocated to classes on the same basis as current FIT.
4 Current FIT was allocated to each customer class based on pre-tax operating
5 income. Deferred FIT was allocated to each customer class based upon net plant
6 in service.

7 **Q. HOW WERE THE OTHER REMAINING INCOME ITEMS**
8 **ALLOCATED?**

9 A. Interest on Customer Deposits was allocated to classes on the same basis as
10 Customer Deposits. Allowance for Funds Used During Construction Expense
11 was allocated to the retail classes based on the Company's total construction work
12 in progress. Charitable Contributions was allocated using total functional O&M
13 labor expense.

14

15 **FINDINGS**

16

17 **Q. WHAT WERE THE RESULTS OF THE JURISDICTIONAL AND CLASS**
18 **COST-OF-SERVICE STUDIES?**

19 A. The results of the jurisdictional cost-of-service reflect the Total Retail Jurisdiction
20 including the Street Lighting class. Because Street Lighting is a separate contract,
21 not a tariff offering, and not part of this case, it must be excluded from the results
22 using the CCOS. Excluding the Street Lighting costs as determined in the CCOS,

1 the Company's revenue deficiency is \$12,118,173. This is the increase that the
2 Company is requesting in this proceeding.

3 **Q. IS EVERY CUSTOMER CLASS CONTRIBUTING EQUALLY TO THE**
4 **TOTAL KINGSFORT RETAIL RATE OF RETURN?**

5 A. No. The results of the CCOS, as illustrated in the prior Table 1, Exhibit No. 1-c
6 (DRB), and Exhibit No. 3-a (DRB), indicate that rates of return vary considerably
7 among the various class and further adjustments in the cost alignment of the
8 various retail rates should be considered in this case. The overall KgPCo retail
9 return, excluding Street Lighting, is -3.54%. Because the Residential and Public
10 School classes have a return lower than the overall average, they are subsidized
11 by the other classes whose returns are higher than the average return.

12 **Q. PLEASE EXPLAIN THE PRINCIPLES FOLLOWED IN ALLOCATING**
13 **THE PROPOSED INCREASE OF \$12,118,173 AMONG THE TARIFF**
14 **CLASSES.**

15 A. A major objective of ratemaking is to design rates such that they reflect as nearly
16 as possible the actual costs of serving the customer (National Association of
17 Regulatory Utility Commissioners; Electric Utility Cost Allocation Manual; 1992;
18 pgs. 12-13). Meeting this objective requires that the rates of return for all classes
19 be equalized. It must be recognized, however, that class rates of return should be
20 brought to equalization gradually to avoid adverse economic impacts on
21 individual customers. The Company is proposing an initial adjustment to rates
22 along with a five-year plan to gradually improve the alignment of each tariff with
23 the underlying cost-of-service.

1 **Q. WHAT CLASS BY CLASS BASE RATE REVENUE INCREASE IS THE**
2 **COMPANY PROPOSING?**

3 A. The following table summarizes the Company's proposed initial revenue increase
4 by customer class prior to rate realignment. It shows that the base rate increases
5 proposed in this case will produce an overall revenue increase of 7.76%.

6

7

8

TABLE 3
Base Rate Increase

Class	Total Increase (\$)	Total Increase (%)
Residential	7,972,450	13.41%
Small General Service	97,856	4.14%
Medium General Service	434,468	4.14%
Large General Service	813,074	4.14%
Industrial Power	2,390,846	4.14%
Electric Heating General	101,076	4.14%
Church Service	39,410	4.14%
Public Schools	239,090	10.55%
Outdoor Lighting	29,903	4.14%
KgPCo Retail	12,118,173	7.76%

9

10 Company witness Castle explains the Company's rationale for the proposed
11 allocation among classes. Revenue increase calculations and the resulting total
12 revenues and percentage increase by class are presented in Exhibit No. 4-a (DRB)
13 and Exhibit No. 4-b (DRB).

1 **Q. WILL THE REVENUE INCREASES ALLOCATED TO THE VARIOUS**
2 **RATE CLASSES RESULT IN REVENUES BEING MORE CLOSELY**
3 **ALIGNED WITH COSTS?**

4 A. Not initially. Under the proposed revenue allocation, if approved, the Residential
5 and Public School classes continue to be subsidized at their combined current
6 levels of approximately \$6.1 million. This was done in order to maintain the rate
7 increase proposed for these classes at an acceptable level. The remainder of the
8 proposed increase is allocated among the other classes so that each of these
9 classes has a smaller but equal percentage increase. While the goal remains to
10 move the rates for each class into alignment with the cost-of-service, the initial
11 proposed increases are needed in order to allow the Company to recover the costs
12 of serving each customer class while maintaining reasonable customer bill
13 impacts for all classes.

14 **Q. WHAT IS THE RESULTING RATE OF RETURN FOR EACH CLASS**
15 **BASED ON THE COMPANY'S PROPOSED REVENUE ALLOCATION?**

16 A. The following table summarizes the initial RORs under the proposed revenue
17 allocation along with the current ROR for each class.

TABLE 4
Class Current and Proposed ROR

Class	Going Level ROR	Proposed ROR
Residential	-9.96%	-0.33%
Small General Service	15.91%	19.51%
Medium General Service	10.07%	14.59%
Large General Service	16.93%	23.62%
Industrial Power *	21.20%	124.69%
Electric Heating General	7.34%	11.87%
Church Service	6.95%	10.80%
Public Schools	-15.08%	-5.46%
Outdoor Lighting	8.01%	8.98%
KgPCo Retail	-3.54%	6.69%

* NOTE: The Industrial Power (IP) class rate base of approximately \$1.394 million is relatively small compared to its current revenue of approximately \$57.8 million because rate base is primarily distribution and IP customers are generally served at transmission voltages. Therefore, relatively small increases in revenue can have relatively large impacts on the IP class rate of return.

Q. WHAT ADDITIONAL STEPS IS THE COMPANY PROPOSING TO ADJUST BASE RATES SUCH THAT THEY BETTER ALIGN WITH THE ACTUAL COSTS OF SERVING THE CUSTOMER CLASSES?

A. As discussed earlier, following the initial rate increase, the Company proposes annual rate adjustments through a Rate Realignment Rider, as explained by witness Castle. This revenue neutral realignment adjusts rates annually for the 5 years following the initial rate increase in order to continue the gradual transition toward cost alignment among tariffs. After 6 years, class returns are equalized based on the current study data. Each class is limited to no more than a 2.31%

1 increase per-year, until rates for all classes reach the cost-of-service amounts.
 2 Calculations for this rider are presented in Exhibit No. 5 (DRB). The annual rate
 3 adjustments are based on rate year billing units and are presented, by class, in the
 4 following table:

5
 6 **TABLE 5**
 7 **Base Rate and Rate Realignment Rider Percentage Adjustments**

	Base Rate	Rate Realignment Rider				
Year	1	2	3	4	5	6
Class	%	%	%	%	%	%
RS	13.41	2.31	2.31	2.31	1.44	-
SGS	4.14	-1.64	-1.71	-3.86	-7.15	-0.51
MGS	4.14	-1.64	-1.71	-2.21	-1.57	-
LGS	4.14	-1.64	-1.71	-2.92	-3.89	-0.28
IP	4.14	-1.64	-1.71	-1.25	-	-
EHG	4.14	-1.64	-1.71	-1.27	-	-
CS	4.14	-1.64	-1.71	-0.95	-	-
PS	10.55	2.31	2.31	2.31	2.31	2.26
OL	4.14	-1.64	-1.71	-2.78	-3.65	-
Sum \$	\$12.1	-	-	-	-	-

8

9 **Q. WHAT ARE THE CUMULATIVE ANNUAL RATE CHANGES**
 10 **PROPOSED UNDER THE RATE REALIGNMENT RIDER?**

11 A. Cumulative annual rate adjustments are presented, by class, in the following table:

1

2

TABLE 6**Rate Realignment Rider Cumulative Annual Base Rate Adjustments**

Year	2	3	4	5	6
Class	¢/kWh	¢/kWh	¢/kWh	¢/kWh	¢/kWh
RS	0.2290	0.4630	0.7020	0.8540	0.8540
SGS	-0.1870	-0.3790	-0.804	-1.5620	-1.6120
MGS	-0.1650	-0.3340	-0.5490	-0.6980	-0.6980
LGS	-0.1420	-0.2870	-0.5310	-0.8470	-0.8690
IP	-0.1030	-0.2090	-0.2850	-0.2850	-0.2850
EHG	-0.1620	-0.3280	-0.4490	-0.4490	-0.4490
CS	-0.1690	-0.3420	-0.4370	-0.4370	-0.4370
PS	0.2070	0.4180	0.6340	0.8550	1.0770
OL	-0.2830	-0.5720	-1.0350	-1.6240	-1.6240

3

4 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

5 A. Yes it does.

Kingsport Power Company
Summary Revenue Deficiency
12-Month Period Ending 12/31/2014

KgPCo Exhibit No. 1-a (DRB)
Page 1 of 1

Line No.	(1) Description	(2) Source	(3) \$s
1			
2	Rate Base	JCOS	71,500,894
3			
4	Adjusted Net Operating Income	JCOS	<u>(2,529,312)</u>
5			
6	Overall Rate of Return	Line 4 / Line 2	-3.54%
7			
8	Rate of Return	JCOS	6.69%
9			
10	Income Requirement	Line 2 x Line 8	<u>4,783,410</u>
11			
12	Income Deficiency	Line 10 - Line 4	7,312,722
13			
14	Revenue Conversion Factor	JCOS	<u>1.657136</u>
15			
16	Total Revenue Requirement	Line 12 x Line 14	12,118,173

KgPCo Jurisdictional Cost of Service Study Summary
Twelve Months Ending December 31, 2014

KgPCo Exhibit No. 1-b (DRB)

Page 1 of 1

Line No.	Description	TOTAL COMPANY		TOTAL COMPANY - EXCLUDING STREET LIGHTING			PROFORMA ADJUSTMENTS	PROFORMA ADJUSTED
		GOING LEVEL REVENUE AFTER ADJUSTMENTS & ASSIGNMENT	STREET LIGHTING	GOING LEVEL REVENUE AFTER ADJUSTMENTS & ASSIGNMENT	Gross Revenue Conversion Factor Rate	AFTER ADJUSTMENTS & ASSIGNMENT		
	(1)	(2)	(3)	(4) = (2) - (3)	(5)		(6)	(7) = (4) + (6)
1	Operating Revenues - Sale of Electricity	157,609,689	1,448,049	156,161,640				156,161,640
2	Increase in Operating Revenues			-			12,118,173	12,118,173
3	Other Electric Operating Revenues	1,805,660	80,275	1,725,385	0.001768 (1)		21,425	1,746,810
4	<u>Non-Firm Sales Revenues</u>	-	-	-				-
5	Total Operating Revenues	159,415,349	1,528,324	157,887,025			12,139,598	170,026,624
6	Percent Increase in Operating Revenue							7.76%
7	Operation and Maintenance Expenses							
8	Power Production	141,108,293	298,570	140,809,723				140,809,723
9	Transmission	-	-	-				-
10	Distribution	6,830,320	268,711	6,561,609				6,561,609
11	Customer Accounts	1,478,532	74	1,478,458	0.004599 (2)		55,830	1,534,288
12	Customer Service & Information	686,750	31	686,719				686,719
13	Sales Expense	14,584	1	14,583				14,583
14	Administrative and General	1,660,512	45,580	1,614,932				1,614,932
15	<u>Other O & M</u>	<u>730,469</u>	<u>6,711</u>	<u>723,757</u>				<u>723,757</u>
16	Total Operation and Maintenance Expense	152,509,460	619,679	151,889,781			55,830	151,945,611
17	Depreciation and Amortization Expense	5,649,179	302,509	5,346,671				5,346,671
18	Taxes Other than Income	5,885,423	111,961	5,773,462	0.004250 (3)		51,356	5,824,818
19	Charitable Contributions	9,821	259	9,562				9,562
20	<u>Other Income / Expense (incl. AFUDC)</u>	<u>234,315</u>	<u>(206)</u>	<u>234,521</u>				<u>234,521</u>
21	Total Other Expenses	11,778,737	414,522	11,364,216			51,356	11,415,572
22	Net Operating Income Before Income Tax	(4,872,848)	494,123	(5,366,971)			12,032,412	6,665,441
23	Total State Income Tax	(445,755)	45,201	(490,957)	0.064997 (4)		782,071	291,114
24	Federal Income Tax							
25	Current Federal Income Tax	(1,670,847)	169,430	(1,840,276)	0.350000 (5)		3,937,620	2,097,343
26	Deferred Federal Income Tax	(535,455)	(29,029)	(506,427)				(506,427)
27	<u>Deferred Investment Tax Credit</u>	<u>-</u>	<u>-</u>	<u>-</u>				<u>-</u>
28	Total Federal Income Taxes	(2,206,302)	140,401	(2,346,703)			3,937,620	1,590,917
29	Net Operating Income	(2,220,791)	308,521	(2,529,312)	1.657136 (6)		7,312,722	4,783,410
30	Electric Plant in Service	147,091,090	7,981,300	139,109,790				139,109,790
31	Accumulated Provision for Depreciation & Amortization	(56,580,124)	(3,074,423)	(53,505,702)				(53,505,702)
32	Working Capital Requirement	7,078,967	257,513	6,821,453				6,821,453
33	<u>Other Rate Base Offsets</u>	<u>(21,890,932)</u>	<u>(966,284)</u>	<u>(20,924,648)</u>				<u>(20,924,648)</u>
34	Rate Base	75,699,001	4,198,107	71,500,894			-	71,500,894
35	Rate of Return on Rate Base	-2.93%	7.35%	-3.54%				6.69%

NOTES: (1) Forfeited Discounts
(2) Uncollectibles
(3) TRA Inspection Fee
(4) State Tax
(5) Federal Tax
(6) Gross Revenue Conversion Factor

**KgPCo Class Cost of Service Study Summary
Twelve Months Ending December 31, 2014**

Line No.	Description (1)	Total Retail* (2)	RS (3)	SGS (4)	MGS (5)	LGS (6)	IP (7)	CS (8)	PS (9)	EHG (10)	OL (11)
1	Operating Revenues - Sale of Electricity										
2	Other Electric Operating Revenues	156,161,640	59,442,780	2,365,884	10,504,269	19,657,945	57,804,203	952,823	2,267,017	2,443,736	722,983
3	Non-Firm Sales Revenues	1,725,385	1,238,944	40,272	137,807	169,923	28,717	12,855	27,871	32,097	36,901
4	Total Operating Revenues	157,887,025	60,681,724	2,406,156	10,642,076	19,827,868	57,832,920	965,678	2,294,888	2,475,833	759,884
5	Operation and Maintenance Expenses										
6	Power Production	140,809,723	55,933,597	1,456,976	8,025,650	15,359,586	54,902,572	731,050	2,322,238	1,916,134	161,912
7	Transmission										
8	Distribution	6,561,609	4,631,855	112,747	515,503	776,026	132,764	58,158	146,375	133,751	54,430
9	Customer Accounts	1,478,458	1,204,979	87,436	69,464	20,198	10,649	4,482	776	14,464	66,009
10	Customer Service & Information	686,719	336,926	10,153	39,619	65,642	204,501	3,778	12,282	9,832	3,966
11	Sales Expense	14,583	11,799	1,030	391	69	2	53	9	169	1,061
12	Administrative and General	1,614,932	1,189,063	52,066	108,124	131,788	33,571	11,110	23,981	27,147	38,082
13	Other O & M	723,757	275,498	10,965	48,684	91,108	267,903	4,416	10,507	11,326	3,351
14	Total Operation and Maintenance Expense	151,889,781	63,583,716	1,731,373	8,807,435	16,444,428	55,551,962	813,046	2,516,167	2,112,823	328,831
15	Depreciation and Amortization Expense	5,346,671	3,736,008	126,885	442,613	554,499	97,213	45,041	105,909	103,554	134,950
16	Taxes Other than Income	5,773,462	2,616,154	99,007	407,444	697,013	1,677,470	38,140	90,443	95,036	52,755
17	Charitable Contributions	9,562	7,031	291	651	216	166	66	146	162	189
18	Other Income / Expense (incl. AFUDC)	234,521	161,631	8,335	25,652	31,454	(68)	968	(55)	6,696	(92)
19	Total Other Expenses	11,364,216	6,520,824	234,517	876,360	1,283,776	1,774,831	84,215	196,443	205,448	187,801
20	Net Operating Income Before Income Tax	(5,366,971)	(9,422,816)	440,265	958,281	2,099,664	506,126	68,417	(417,723)	157,561	243,252
21	Total State Income Tax	(490,957)	(861,975)	40,274	87,661	192,072	46,299	6,259	(38,212)	14,413	22,252
22	Federal Income Tax										
23	Current Federal Income Tax	(1,840,276)	(3,230,981)	150,962	328,584	719,952	173,545	23,459	(143,233)	54,026	83,408
24	Deferred Federal Income Tax	(506,427)	(352,645)	(11,734)	(42,333)	(53,394)	(9,208)	(4,306)	(10,190)	(9,889)	(12,728)
25	Deferred Investment Tax Credit										
26	Total Federal Income Taxes	(2,346,703)	(3,583,626)	139,229	286,252	666,558	164,337	19,153	(153,422)	44,137	70,681
27	Net Operating Income	(2,529,312)	(4,977,215)	260,762	584,368	1,241,035	295,490	43,005	(226,088)	99,011	150,319
28	Electric Plant in Service	139,109,790	96,858,029	3,221,315	11,632,106	14,671,975	2,528,301	1,183,231	2,800,209	2,717,151	3,497,473
29	Accumulated Provision for Depreciation & Amortization	(53,505,702)	(37,248,531)	(1,237,918)	(4,476,397)	(5,646,415)	(971,787)	(455,342)	(1,077,769)	(1,045,495)	(1,346,047)
30	Working Capital Requirement	6,821,453	4,922,127	189,920	501,787	627,600	143,613	51,114	116,070	121,579	147,643
31	Other Rate Base Offsets	(20,924,648)	(14,540,701)	(534,334)	(1,853,322)	(2,322,191)	(306,034)	(160,372)	(339,302)	(444,993)	(423,398)
32	Rate Base	71,500,894	49,990,924	1,638,982	5,804,174	7,330,969	1,394,093	618,631	1,499,207	1,348,242	1,875,671
33	Rate of Return on Rate Base	-3.54%	-9.96%	15.91%	10.07%	16.93%	21.20%	6.95%	-15.08%	7.34%	8.01%
34	Income Increase	7,312,721	4,810,982	59,051	262,180	490,650	1,442,758	23,782	144,279	60,994	18,045
35	Proposed Income	4,783,409	(166,234)	319,813	846,549	1,731,685	1,738,248	66,787	(81,809)	160,006	168,364
36	Proposed Rate of Return on Rate Base	6.69%	-0.33%	19.51%	14.59%	23.62%	124.69%	10.80%	-5.46%	11.87%	8.98%
37	Revenue Increase	12,118,172	7,972,450	97,856	434,468	813,074	2,390,846	39,410	239,090	101,076	29,903
38	Percentage Increase	7.76%	13.41%	4.14%	4.14%	4.14%	4.14%	4.14%	10.55%	4.14%	4.14%
39	Proposed Revenue	168,279,812	67,415,230	2,463,740	10,938,737	20,471,019	60,195,049	992,233	2,506,107	2,544,812	752,886

* Excludes Street Lighting

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014

Line No.	Description (1)	TOTAL	NON-	PJM	TOTAL		TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
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[illegible]

42 Other

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014**

Line No.	Description (1)	TOTAL COMPANY PER BOOKS BEFORE ASSIGNMENT (2)	NON-APPLICABLE (3)	PJM TRANSMISSION OWNER (4)	TOTAL FOR RATE MAKING BEFORE ADJUSTMENTS (5)=(2)-(3)-(4)	TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS (6)	TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT (7)=(5)+(6)	ALLOCATOR (8)	SOURCE (9)	WORKPAPER (10)
1 Accumulated Provision for Depreciation and Amortization										
2	Production	-	-	-	-	-	-	Production Plant		
3	Steam	-	-	-	-	-	-	Production Plant		
4	A317 ARO Steam	-	-	-	-	-	-			
5	Total Production Plant	-	-	-	-	-	-			
6	Transmission	(11,194,253)	-	(11,194,253)	-	-	-	Transmission Plant		
7	Transmission Plant	(11,194,253)	-	(11,194,253)	-	-	-			
8	Total Transmission Plant	(11,194,253)	-	(11,194,253)	-	-	-			
9	Distribution	(50,324,032)	-	-	(50,324,032)	(4,344,600)	(54,668,632)	Distribution Plant		
10	Distribution Plant	(50,324,032)	-	-	(50,324,032)	(4,344,600)	(54,668,632)			
11	Total Distribution Plant	(50,324,032)	-	-	(50,324,032)	(4,344,600)	(54,668,632)			
12	General	(1,244,614)	-	(143,195)	(1,101,419)	27,060	(1,074,359)	Payroll		
13	General ARO	-	-	-	-	-	-	Payroll		
14	Total General Plant	(1,244,614)	-	(143,195)	(1,101,419)	27,060	(1,074,359)			
15	Intangible	(973,510)	-	(112,004)	(861,506)	24,373	(837,133)	General Plant		
16	Total Intangible	(973,510)	-	(112,004)	(861,506)	24,373	(837,133)			
17	Total Acc Prov Depreciation and Amortization	(63,736,410)	-	(11,449,453)	(52,286,957)	(4,293,167)	(56,580,124)			
18	Net Electric Plant in Service	104,483,228	-	19,428,505	85,054,724	5,456,242	90,510,966			
1 Working Capital Requirements										
2	O&M: Lead / Lag Study	-	-	-	-	-	-	Direct		
3	Materials & Supplies - Gross Plant Related (154)	277,202	-	50,883	226,320	-	226,320	Gross Plant	BalSht	Working Capital
4	Prepayments-Payroll Related (165)	5,225,760	-	601,233	4,624,527	-	4,624,527	Payroll	BalSht	Working Capital
5	Prepayments-Gross Plant Related (165)	146,958	-	26,975	119,983	-	119,983	Gross Plant	BalSht	Working Capital
6	Prepayments-Distribution (165)	2,108,137	-	-	2,108,137	-	2,108,137	Direct	BalSht	Working Capital
7	Total Working Capital Requirements	7,758,058	-	679,091	7,078,967	-	7,078,967			
8 Other Rate Base Offsets										
9	Contr In Aid of Constr Advance (Acct. 2530124)	(123,621)	-	-	(123,621)	-	(123,621)	Direct	BalSht	
10	Customer Deposits (Acct. 235)	(4,085,238)	-	-	(4,085,238)	-	(4,085,238)	Direct	BalSht	
11	Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)	(22,361,600)	-	(4,682,651)	(17,678,950)	-	(17,678,950)	Direct	BalSht	
12	Accumulated Deferred ITC (Acct. 255)	(3,883)	-	(780)	(3,123)	-	(3,123)	Direct	BalSht	
13	Total Other Rate Base Offsets	(26,574,342)	-	(4,683,411)	(21,890,932)	-	(21,890,932)			
14	Total Rate Base	85,666,944	-	15,424,185	70,242,759	5,456,242	75,699,001			
Development of Cost of Service										
1	Firm Sales Revenue	95,266,338	-	-	-	-	-	Direct		Calc.
2	Base (incl. partial fuel & PPAR)	27,745,545	-	-	95,266,338	60,387,962	155,654,300	Direct		Power Bills & Smry
3	Fuel (non Base)	-	-	-	27,745,545	(27,745,545)	-	Direct		Power Bills & Smry

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014**

Line No.	Description	TOTAL COMPANY PER BOOKS BEFORE ASSIGNMENT	NON-APPLICABLE	TRANSMISSION OWNER	TOTAL FOR RATE MAKING BEFORE ADJUSTMENTS	TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS	TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT	ALLOCATOR	SOURCE	WORKPAPER
	(1)	(2)	(3)	(4)	(5)=(2)-(3)+(4)	(6)	(7)=(5)+(6)	(8)	(9)	(10)
4	PPAR (non-Base)	35,534,432	-	-	35,534,432	(33,579,043)	1,955,389	Direct	IncMStmt	Tariff Smry. - Fuel Adj.
5	Total Firm Sales	158,546,315	-	-	158,546,315	(936,626)	157,609,689		IncMStmt	Tariff Smry. Data
6	Sales for Resale	-	-	-	-	-	-			
7	Demand Related	-	-	-	-	-	-	Demand		
8	Energy Related	-	-	-	-	-	-	Energy		
9	Total Sales for Resale	-	-	-	-	-	-			
10	Other Operating Revenues	-	-	-	-	-	-			
11	450-Forfeited Discounts	280,372	-	-	280,372	-	280,372	Direct	IncMStmt	
12	451-Miscellaneous Service Revenues	29,486	-	-	29,486	-	29,486	Direct	IncMStmt	
13	451-Mis. Serv. Rev. - Reconnect & Bad Check Fe	-	-	-	-	44,641	44,641			
14	Rent from Electric Property	-	-	-	-	-	-			
15	4541-Rent-Assoc Cos- Production	-	-	-	-	-	-	Production Plant		
16	4541-Rent-Assoc Cos- Transmission	(56,829)	-	(56,829)	-	-	-	Transmission Plant		
17	4541-Rent-Assoc Cos- Distribution	85,531	-	-	85,531	-	85,531	Distribution Plant		Rent Revenues
18	4542-Rent-Non-Assoc Cos- Production	-	-	-	-	-	-	Production Plant		Rent Revenues
19	4542-Rent-Non-Assoc Cos- Transmission	6,100	-	6,100	-	-	-	Transmission Plant		Rent Revenues
20	4542-Rent-Non-Assoc Cos- Distribution	1,200	-	-	1,200	-	1,200	Distribution Plant		Rent Revenues
21	4544-Rent From Elect Prop-ABD-Nonaf Trans	37,286	-	37,286	-	-	-	Transmission Plant		Rent Revenues
22	4545-Rent From Elect Prop-Pole Atch Distribution	1,325,190	-	-	1,325,190	(42,522)	1,282,668	Distribution Plant	IncMStmt	Rent Revenues
23	Total Rent from Electric Property	1,398,477	-	(13,443)	1,411,921	(42,522)	1,369,399			
24	Other Electric Revenue	-	-	-	-	-	-			
25	456-Other Electric Production	-	-	-	-	-	-	Production Plant		
26	456-Other Electric Rev. Prod - New - Demand	-	-	-	-	-	-	Demand		
27	456-Other Electric Rev. Prod - New - Energy	-	-	-	-	-	-	Energy		
28	456-Other Electric Transmission	4,071,491	-	4,071,491	-	-	-	Transmission Plant		
29	456-Other Electric Distribution	81,763	-	-	81,763	-	81,763	Distribution Plant		Other Electric Revenue
30	456-Other Electric Local Facility Charge	-	-	-	-	-	-	Distribution Plant		Other Electric Revenue
31	Total Other Electric Revenues	4,153,254	-	4,071,491	81,763	-	81,763			
32	Total Other Operating Revenues	5,861,589	-	4,058,048	1,803,541	2,119	1,805,660			
33	Total Operating Revenues	164,407,904	-	4,058,048	160,349,856	(934,507)	159,415,349			
1	Power Production Expenses	-	-	-	-	-	-			
2	Total Other Production Expense	-	-	-	-	-	-	Production Plant		
3	Other Power Supply Expense	-	-	-	-	-	-			
4	555-Purch Pwr - Generation - Demand	53,676,584	-	-	53,676,584	566,986	54,243,570	Direct		Power Bills & Smry
5	555-Purch Pwr - Generation - Energy	11,425,653	-	-	11,425,653	(16,395)	11,409,258	Direct		Power Bills & Smry
6	555-Purch Power - Transmission - Demand	12,932,530	-	-	12,932,530	-	12,932,530	Direct		Power Bills & Smry
7	555-Purch Power - Transmission - Energy	1,636,437	-	-	1,636,437	-	1,636,437	Direct		Power Bills & Smry
8	555-Purch Power - Fuel	62,050,261	-	-	62,050,261	(1,163,763)	60,886,498	Direct		Power Bills & Smry
9	556-Sys Control & Load Dispatching	-	-	-	-	-	-	Production Plant		
10	557- Other Expenses	-	-	-	-	-	-			
11	Total Other Power Supply Expense	141,721,465	-	-	141,721,465	(613,172)	141,108,293		IncMStmt	
12	Total Production O&M Expense	141,721,465	-	-	141,721,465	(613,172)	141,108,293			

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014**

Line No.	Description (1)	TOTAL COMPANY PER BOOKS BEFORE ASSIGNMENT (2)	NON-APPLICABLE (3)	PJM TRANSMISSION OWNER (4)	TOTAL FOR RATE MAKING BEFORE ADJUSTMENTS (5)=(2)-(3)-(4)	TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS (6)	TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT (7)=(5)+(6)	ALLOCATOR (8)	SOURCE (9)	WORKPAPER (10)
1	Transmission Expense									
2	560-Supervision & Engineering	84,095	-	84,095	-	-	-	Transmission Plant	IncStmt	Trans. Load Dispatch
3	561-Load Dispatching - Company	49,990	-	-	-	-	-	Transmission Plant	IncStmt	
4	562-Station Equipment	117,018	-	117,018	-	-	-	Transmission Plant	IncStmt	
5	563-Overhead Lines	4,424	-	4,424	-	-	-	Transmission Plant	IncStmt	
6	564-Underground Lines	0	-	0	-	-	-	Transmission Plant	IncStmt	
7	565-Transmission of Electricity by Others	0	-	-	-	-	-	Transmission Plant	IncStmt	
8	566-Misc Transmission	(34,185)	-	(34,185)	-	-	-	Transmission Plant	IncStmt	
9	567-Rents	-	-	-	-	-	-	Transmission Plant	IncStmt	
10	575-PJM Regional Market Expenses	-	-	-	-	-	-	Transmission Plant	IncStmt	
11	Total Transmission Operation Expense	221,343	-	221,343	-	-	-			
12	568-Supervision & Engineering	3,840	-	3,840	-	-	-	Transmission Plant	IncStmt	
13	569-Structures	25,661	-	25,661	-	-	-	Transmission Plant	IncStmt	
14	570-Station Equipment	213,424	-	213,424	-	-	-	Transmission Plant	IncStmt	
15	571-Overhead Lines	81,621	-	81,621	-	-	-	Transmission Plant	IncStmt	
16	572-Underground Lines	3	-	3	-	-	-	Transmission Plant	IncStmt	
17	573-Misc Transmission Expenses	51,095	-	51,095	-	-	-	Transmission Plant	IncStmt	
18	Total Transmission Maintenance Expense	375,644	-	375,644	-	-	-			
19	Total Transmission O&M Expense	596,987	-	596,987	-	-	-			
1	Distribution Expense									
2	580-Supervision & Engineering	273,955	-	-	273,955	(1,571)	272,384	Distribution Plant	IncStmt	
3	581-Load Dispatching	6,792	-	-	6,792	-	6,792	Distribution Plant	IncStmt	
4	582-Station Equipment	62,457	-	-	62,457	(1,078)	61,379	Distribution Plant	IncStmt	
5	583-Overhead Lines	(25,158)	-	-	(25,158)	8,324	(16,834)	Distribution Plant	IncStmt	
6	584-Underground Lines	50,171	-	-	50,171	21,299	71,470	Distribution Plant	IncStmt	
7	585-Street & Area Lighting	37,015	-	-	37,015	(6)	37,009	Distribution Plant	IncStmt	
8	586-Meters	30,240	-	-	30,240	(5,044)	25,196	Distribution Plant	IncStmt	
9	587-Customer Installations	85,685	-	-	85,685	(1,904)	83,781	Distribution Plant	IncStmt	
10	588-Misc Distribution	5,120	-	-	5,120	753,956	759,076	Distribution Plant	IncStmt	
11	589-Rents	510,872	-	-	510,872	(55,790)	455,082	Distribution Plant	IncStmt	
12	Total Distribution Operation	1,037,148	-	-	1,037,148	718,186	1,755,334			
13	590-Supervision & Engineering	11,305	-	-	11,305	(467)	10,838	Distribution Plant	IncStmt	
14	591-Structures	15,564	-	-	15,564	(61)	15,503	Distribution Plant	IncStmt	
15	592-Station Equipment	137,002	-	-	137,002	(1,353)	135,649	Distribution Plant	IncStmt	
16	593-Overhead Lines	1,863,190	-	-	1,863,190	2,370,809	4,233,999	Distribution Plant	IncStmt	
17	594-Underground Lines	110,038	-	-	110,038	61,078	171,116	Distribution Plant	IncStmt	
18	595-Line Transformers	176,430	-	-	176,430	(3,900)	172,530	Distribution Plant	IncStmt	
19	596-Street & Area Lighting	120,005	-	-	120,005	(206)	119,799	Distribution Plant	IncStmt	
20	597-Meters	591	-	-	591	(10)	581	Distribution Plant	IncStmt	
21	598-Misc Distribution Plant	221,526	-	-	221,526	(6,555)	214,971	Distribution Plant	IncStmt	
22	Total Distribution Maintenance	2,655,650	-	-	2,655,650	2,419,335	5,074,985			
23	Total Distribution Expense	3,692,799	-	-	3,692,799	3,137,521	6,830,320			

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014

Line No.	Description (1)	TOTAL COMPANY PER BOOKS BEFORE ASSIGNMENT (2)	NON-APPLICABLE (3)	PJM TRANSMISSION OWNER (4)	TOTAL FOR RATE MAKING BEFORE ADJUSTMENTS (5)=(2)-(3)-(4)	TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS (6)	TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT (7)=(5)+(6)	ALLOCATOR (8)	SOURCE (9)	WORKPAPER (10)
24	Customer Accounts Expense									
25	901-Supervision & Engineering	65,775	-	-	65,775	-	65,775	No. of Customers	IncMStmt	
26	902-Meter Reading	146,269	-	-	146,269	(5,788)	140,481	No. of Customers	IncMStmt	
27	903-Customer Records & Collection Expense	1,274,952	-	-	1,274,952	(7,448)	1,267,504	No. of Customers	IncMStmt	
28	904-Uncollectible Accounts	1,734	-	-	1,734	-	1,734	No. of Customers	IncMStmt	
29	905-Misc Customer Accounts	3,038	-	-	3,038	-	3,038	No. of Customers	IncMStmt	
30	Total Customer Accounts	1,491,768	-	-	1,491,768	(13,236)	1,478,532		IncMStmt	
1	Customer Service & Information Expense									
2	907-Supervision	14,885	-	-	14,885	-	14,885	No. of Customers	IncMStmt	
3	908-Customer Assistance	40,915	-	-	40,915	(1,909)	39,006	No. of Customers	IncMStmt	
4	908-Customer Assistance - DSM	992	-	-	992	300,000	300,992	Direct	IncMStmt	
5	908.1-Customer Assistance - Demand Response	-	-	-	-	331,227	331,227	Direct	IncMStmt	
6	909-Information & Instruction	-	-	-	-	-	-	No. of Customers	IncMStmt	
7	910-Misc Customer Service	640	-	-	640	-	640	Direct	IncMStmt	
8	Total Customer Service & Information	57,432	-	-	57,432	629,318	686,750		IncMStmt	
9	Sales Expense									
10	911-Supervision	-	-	-	-	-	-			
11	912-Demo & Selling	14,584	-	-	14,584	-	14,584	Direct	IncMStmt	
12	913-Advertising	-	-	-	-	-	-			
13	916-Misc Sales Expense	-	-	-	-	-	-			
14	Total Sales Expense	14,584	-	-	14,584	-	14,584		IncMStmt	
14	Administrative & General Expense									
15	920-Salaries	735,773	-	84,652	651,121	(1,894)	649,227	Payroll	IncMStmt	
16	921-Office Supplies	44,450	-	5,114	39,336	-	39,336	Payroll	IncMStmt	
17	922-Administrative Expense Transferred	(474,230)	-	(54,561)	(419,669)	-	(419,669)	Payroll	IncMStmt	
18	923-Outside Services	198,535	-	22,842	175,693	-	175,693	Payroll	IncMStmt	
19	924-Property Insurance	189,747	-	34,830	154,918	-	154,918	Gross Plant	IncMStmt	
20	925-Injuries & Damages	172,137	-	19,805	152,332	-	152,332	Payroll	IncMStmt	
21	926-Employee Pension & Benefits	241,738	-	27,812	213,925	(93,019)	120,906	Payroll	IncMStmt	
22	9280002 Reg. Commission Exp-Case	259	-	-	259	101,221	101,480	Direct	IncMStmt	
23	929-Duplicate Charges	-	-	-	-	-	-	Payroll	IncMStmt	
24	930.1-General Advertising Expense	3,918	-	-	3,918	-	3,918	Direct	IncMStmt	
25	930.2-Misc General Expense	108,341	-	33,501	74,839	(432)	74,407	Direct	IncMStmt	
26	931-Rent	345,184	-	39,714	305,470	-	305,470	Payroll	IncMStmt	
27	Total Admin & General Operation	1,565,850	-	213,708	1,352,142	5,876	1,358,017			
28	935-Admin & General Maintenance	341,822	-	39,327	302,495	-	302,495	Payroll	IncMStmt	
29	Total Admin & General Expense	1,907,672	-	253,036	1,654,636	5,876	1,660,512			
30	Subtotal Operation & Maint Exp	149,482,708	-	850,023	148,632,685	3,146,307	151,778,991			
31	Other O&M Expense									
32	Factoring Expense	730,469	-	-	730,469	-	730,469	Direct	IncMStmt	
33	Other O&M	-	-	-	-	-	-	Direct		
34	Other O&M	-	-	-	-	-	-	Direct		
35	Total Other O&M Exp	730,469	-	-	730,469	-	730,469			
36	Total Operation & Maint Exp	150,213,176	-	850,023	149,363,153	3,146,307	152,509,460			

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014

Line No.	Description (1)	TOTAL COMPANY PER BOOKS BEFORE ASSIGNMENT (2)	NON-APPLICABLE (3)	PJM TRANSMISSION OWNER (4)	TOTAL FOR RATE MAKING BEFORE ADJUSTMENTS (5)=(2)-(3)-(4)	TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS (6)	TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT (7)=(5)+(6)	ALLOCATOR (8)	SOURCE (9)	WORKPAPER (10)
1	Depreciation Expense									
2	Steam	-	-	-	-	-	-	Production Plant		
3	A317 ARO Steam	-	-	-	-	-	-	Production Plant		
4	Total Production	-	-	-	-	-	-			
5	Transmission	714,417	-	714,417	-	-	-	Transmission Plant		Depreciation Expense
6	Total Transmission	714,417	-	714,417	-	-	-			
7	Distribution	4,435,658	-	-	4,435,658	703,594	5,139,252	Distribution Plant		Depreciation Expense
8	Total Distribution	4,435,658	-	-	4,435,658	703,594	5,139,252			
9	General	71,277	-	8,201	63,077	11,969	75,046	General Plant		Depreciation Expense
10	General ARO	-	-	-	-	-	-	General Plant		
11	Total General	71,277	-	8,201	63,077	11,969	75,046			
12	Total Depreciation Expense	5,221,353	-	722,618	4,498,735	715,563	5,214,298		IncMStmt	
13	Amortization Expense									
14	Intangible Plant	514,744	-	59,222	455,522	(34,598)	420,924	General Plant		Depreciation Expense
15	Total Intangible	514,744	-	59,222	455,522	(34,598)	420,924			
16	Production	-	-	-	-	-	-	Production Plant		
17	Total Production	-	-	-	-	-	-			
18	Transmission Plant	-	-	-	-	-	-	Transmission Plant		
19	Total Transmission	-	-	-	-	-	-			
20	Distribution Plant	-	-	-	-	-	-	Distribution Plant		
21	Total Distribution	-	-	-	-	-	-			
22	General Plant	15,772	-	1,815	13,958	-	13,958	General Plant		Depreciation Expense
23	Total General	15,772	-	1,815	13,958	-	13,958			
24	Total Amortization Expense	530,516	-	61,037	469,480	(34,598)	434,882		IncMStmt	
25	Amortization of Plant Acquisition Adjustment	-	-	-	-	-	-			
26	Total Depreciation & Amortization Expense	5,751,869	-	783,655	4,968,214	680,965	5,649,179			
Other Taxes										
1	Current Payroll Taxes									
2	FICA	171,291	-	19,707	151,584	600	152,184	Payroll	IncMStmt	Taxes Other Than Incoi
3	Fed Unemployment	1,031	-	119	912	-	912	Payroll	IncMStmt	Taxes Other Than Incoi
4	State Unemployment	(1,641)	-	(189)	(1,453)	-	(1,453)	Payroll	IncMStmt	Taxes Other Than Incoi
5	Total Payroll Related Tax	170,681	-	19,637	151,043	600	151,643		IncMStmt	
6	Real and Personal Property Tax	1,165,280	-	206,363	958,917	141,247	1,100,164	Direct	IncMStmt	Adjustment OT-32
7	Other									
8	P.S.C.	654,642	-	120,164	534,478	-	534,478	Gross Plant	IncMStmt	Taxes Other Than Incoi
9	Sales & Use	1,702	-	-	1,702	-	1,702	Direct	IncMStmt	Taxes Other Than Incoi

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014

Line No.	Description (1)	TOTAL COMPANY PER BOOKS BEFORE ASSIGNMENT (2)	NON- APPLICABLE (3)	PJM TRANSMISSION OWNER (4)	TOTAL FOR RATE MAKING BEFORE ADJUSTMENTS (5)=(2)-(3)-(4)	TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS (6)	TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT (7)=(5)+(6)	ALLOCATOR (8)	SOURCE (9)	WORKPAPER (10)
10	Bus Franchise	149,286	-	27,403	121,883	-	121,883	Gross Plant	IncsmSmt	Taxes Other Than Incoi
11	Regis Fee	3,442	-	632	2,810	-	2,810	Gross Plant	IncsmSmt	Taxes Other Than Incoi
12	State Gross Receipts Tax	3,972,742	-	-	3,972,742	-	3,972,742	Direct	IncsmSmt	Taxes Other Than Incoi
13	Federal Excise	-	-	-	-	-	-	Production Plant	IncsmSmt	Taxes Other Than Incoi
14	Taxes on Capital Leases	-	-	-	-	-	-	Net Plant	IncsmSmt	Taxes Other Than Incoi
15	Total Taxes Other Than Income	6,117,775	-	374,199	5,743,576	141,847	5,885,423			Taxes Other Than Incoi
16	Other Income / Expense									
17	Interest on Customer Deposits	238,216	-	-	238,216	-	238,216	Direct	IncsmSmt	
18	Cost of Short-Term Debt	-	-	-	-	-	-	Direct	IncsmSmt	
19	ABFUDC (432)	(5,692)	-	(1,791)	(3,902)	-	(3,902)	CWIP	IncsmSmt	
20	Total Other Income / Expense	232,524	-	(1,791)	234,315	-	234,315			
1	State Income Tax	(123,597)	1,453	52,258	(177,308)	(268,447)	(445,755)	Direct	IncsmSmt	
2	Current Federal Income Taxes									
3	Deferred Federal Income Tax	(1,327,962)	(187,749)	110,289	(1,250,502)	(420,345)	(1,670,847)	Direct	IncsmSmt	
4	Deferred Investment Tax Credit	1,769,306	326,821	535,412	907,073	(1,442,528)	(535,455)	Direct	IncsmSmt	
5	Total Federal Income Taxes	441,344	139,072	645,701	(343,429)	(1,862,873)	(2,206,302)	Direct		
1	Charitable Contributions									
2	Total Charitable Contributions	9,821	-	-	9,821	-	9,821	Direct		
		9,821	-	-	9,821	-	9,821			

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014

Line No.	Description (1)	TOTAL COMPANY PER BOOKS BEFORE ASSIGNMENT (2)	NON-APPLICABLE (3)	PJM TRANSMISSION OWNER (4)	TOTAL FOR RATE MAKING BEFORE ADJUSTMENTS (5)=(2)-(3)-(4)	TOTAL FIXED, KNOWN & MEASURABLE ADJUSTMENTS (6)	TOTAL COMPANY AFTER ADJUSTMENTS & ASSIGNMENT (7)=(5)+(6)	ALLOCATOR (8)	SOURCE (9)	WORKPAPER (10)
1	Payroll (Note: includes KgPCo + Allocated Service Corp.)									
2	Production	-	-	-	-	-	-			
3	Demand Related	-	-	-	-	-	-	Demand Energy		
4	Energy Related	-	-	-	-	-	-			
5	Total	-	-	-	-	-	-			
6	Transmission	360,720	-	360,720	-	-	-	Direct		
7	Distribution	1,857,415	-	-	1,857,415	-	1,857,415	Direct		
8	Customer Accounts	852,455	-	-	852,455	-	852,455	No. of Customers		
9	Cust. Svcs/Info	64,693	-	-	64,693	-	64,693	No. of Customers		
10	Subtotal	3,135,283	-	360,720	2,774,563	-	2,774,563			
11	A&G	615,760	-	70,844	544,916	-	544,916	Subtotal		
12	Total Operation and Maintenance Payroll	3,751,043	-	431,564	3,319,479	-	3,319,479			
13	Payroll Labor Allocation Factor			0.11505	0.88495					

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Kingsport Power Co.
KgPCo Jurisdictional Allocation Factors
Twelve Months Ended December 31, 2014

Line No.	DESCRIPTION	KgPCo	PJM Transmission Owner
1	Demand	1.0000000	0.0000000
2	Energy	1.0000000	0.0000000
3	Number of Customers	1.0000000	0.0000000
4	Production Plant	0.0000000	0.0000000
5	Total Transmission Plant	0.0000000	1.0000000
6	Distribution Plant	1.0000000	0.0000000
7	General Plant	0.8849482	0.1150518
8	CWIP	0.6854310	0.3145690
9	Total Gross Plant	0.8164426	0.1835574
10	Total Net Plant	0.8140515	0.1859485
11	Payroll Labor Factor	0.8849482	0.1150518

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Rate of Return

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments**

Line	13	14	15	16	17	18	19	20	21	22	23	24
	OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
	O&M:	O&M:	O&M:	O&M:	O&M:	O&M:	O&M:	O&M:	O&M:	O&M:	O&M:	O&M:
	Energy Efficiency and Residential Load Control Programs	Adjust Fuel Expense for rate year sales	Adjust Non Fuel Purchased Power Expense for rate year sales	Increase PPAR Expense for Rate Annualization	Annualize wage and salary using the pay period ending 3/13/15.	Provide for wage and salary increases through rate year ending 12/31/16	Increase savings plan expense related to adjustments to wages and overtime	Increase SFAS 106 Other Post-Retirement Benefits expense to pro forma level	Decrease SFAS 87 pension expense to pro forma level	Decrease group Life insurance expense to pro forma level	Decrease group Medical insurance expense to pro forma level	Decrease group Long Term Disability insurance expense to pro forma level
Description												
Adjusted Totals												
No.												
1 Operating Revenues - Sale of Electricity	(936,626)	-	-	-	-	-	-	-	-	-	-	-
2 Other Electric Operating Revenues	2,119	-	-	-	-	-	-	-	-	-	-	-
3 Non-Firm Sales Revenues	-	-	-	-	-	-	-	-	-	-	-	-
4 Total Operating Revenues	(934,507)	-	-	-	-	-	-	-	-	-	-	-
5 Operation and Maintenance Expenses												
6 Power Production	(613,172)	-	-	1,979,229	-	-	-	-	-	-	-	-
7 Transmission	-	(1,163,763)	(1,428,638)	-	-	-	-	-	-	-	-	-
8 Distribution	-	-	-	-	(60,833)	66,657	-	-	-	-	-	-
9 Customer Accounts	3,137,521	-	-	-	(11,390)	12,481	-	-	-	-	-	-
10 Customer Service & Information	(13,236)	-	-	-	(1,715)	1,880	-	-	-	-	-	-
11 Sales Expense	629,318	-	-	-	-	-	-	-	-	-	-	-
12 Administrative and General	-	-	-	-	(2,141)	2,345	291	36,258	(94,659)	(1,672)	(46,264)	(67)
13 Other O & M	5,876	-	-	-	-	-	-	-	-	-	-	-
14 Total Operation and Maintenance Expense	3,146,307	(1,163,763)	(1,428,638)	1,979,229	(76,079)	83,363	291	36,258	(94,659)	(1,672)	(46,264)	(67)
15 Depreciation and Amortization Expense	680,965	-	-	-	-	-	-	-	-	-	-	-
16 Taxes Other than Income	141,847	-	-	-	-	-	-	-	-	-	-	-
17 Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-
18 Other Income / Expense (incl. AFUDC)	-	-	-	-	-	-	-	-	-	-	-	-
19 Total Other Expenses	822,812	-	-	-	-	-	-	-	-	-	-	-
20 Net Operating Income Before Income Tax	(4,903,626)	(300,000)	1,163,763	(1,979,229)	76,079	(83,363)	(291)	(36,258)	84,659	1,672	46,264	67
21 Total State Income Tax	(288,447)	(19,499)	75,641	(128,644)	4,945	(5,418)	(19)	-	-	109	3,007	4
22 Federal Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
23 Current Federal Income Tax	(420,345)	-	-	-	-	-	-	-	-	-	-	-
24 Deferred Federal Income Tax	(1,442,528)	(98,175)	380,843	(647,705)	24,897	(27,281)	(95)	-	-	547	15,140	22
25 Deferred Investment Tax Credit	-	-	-	-	-	-	-	(12,690)	29,631	-	-	-
26 Total Federal Income Taxes	(1,862,873)	(98,175)	380,843	(647,705)	24,897	(27,281)	(95)	(12,690)	29,631	547	15,140	22
27 Net Operating Income	(2,772,306)	(182,326)	707,279	(1,202,880)	46,237	(50,664)	(177)	(23,568)	55,028	1,016	28,117	41
28 Electric Plant in Service	9,749,409	-	-	-	-	-	-	-	-	-	-	-
29 Accumulated Provision for Depreciation & Amortization	(4,293,167)	-	-	-	-	-	-	-	-	-	-	-
30 Working Capital Requirement	-	-	-	-	-	-	-	-	-	-	-	-
31 Other Rate Base Offsets	-	-	-	-	-	-	-	-	-	-	-	-
32 Rate Base	5,456,242	-	-	-	-	-	-	-	-	-	-	-

Rate of Return

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014

JCOS Adjustments

Line	25	26	27	28	29	30	31	32	33	34	35	36
	OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	OT-31	OT-32	OT-33	OT-34	FIT-35	FIT-36
	O&M: Increase group Dental Insurance expense to pro- forma level	O&M: Decrease KPCo Incentive Compensation Plan expense to pro- forma level	OM: Amortization of RTO Demand Response Expense	OM: Annualize RTO Demand Response Expense	DE: Increase depreciation expense based on last year end depreciable plant balances and current rates approved KGPCo	DE: Annualize proposed plant in service levels	OT: Increase Social Security tax expense related to the annualization of wages and salaries	OT: Increase Medicare tax related to wages and salaries	OT: Increase Social Security tax expense related to the FICA base increase	OT: Increase Property Taxes for Property Additions	FIT: Reflected Current FIT impact of adjustments	FIT: Reflected Current FIT impact of adjustments to interest
No.	Adjusted Totals											
1	Operating Revenues - Sale of Electricity	(936,626)	-	-	-	-	-	-	-	-	-	-
2	Other Electric Operating Revenues	2,119	-	-	-	-	-	-	-	-	-	-
3	Non-Firm Sales Revenues	-	-	-	-	-	-	-	-	-	-	-
4	Total Operating Revenues	(934,507)	-	-	-	-	-	-	-	-	-	-
5	Operation and Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-
6	Power Production	-	-	-	-	-	-	-	-	-	-	-
7	Transmission	-	-	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	-	-	-	-	-	-	-	-
9	Customer Accounts	3,137,521	(68,277)	-	-	-	-	-	-	-	-	-
10	Customer Service & Information	(13,236)	(14,327)	-	-	-	-	-	-	-	-	-
11	Sales Expense	629,318	(2,074)	66,690	264,537	-	-	-	-	-	-	-
12	Administrative and General	-	-	-	-	-	-	-	-	-	-	-
13	Other O & M	5,876	(2,530)	-	-	-	-	-	-	-	-	-
14	Total Operation and Maintenance Expense	3,094	(87,208)	66,690	264,537	-	-	-	-	-	-	-
15	Depreciation and Amortization Expense	680,965	-	-	20,516	680,449	-	-	-	-	-	-
16	Taxes Other than Income	141,847	-	-	-	-	451	106	43	141,247	-	-
17	Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-
18	Other Income / Expense (incl. AFUDC)	-	-	-	-	-	-	-	-	-	-	-
19	Total Other Expenses	822,812	-	-	20,516	680,449	451	106	43	141,247	-	-
20	Net Operating Income Before Income Tax	(4,903,626)	(3,094)	(66,690)	(264,537)	(680,449)	(451)	(106)	(43)	(141,247)	-	-
21	Total State Income Tax	(268,447)	(201)	-	-	(11,562)	(29)	(7)	(3)	(9,181)	-	(44,673)
22	Federal Income Tax	-	-	-	-	-	-	-	-	-	-	-
23	Current Federal Income Tax	(420,345)	(1,013)	-	-	873,038	(148)	(35)	(14)	(46,223)	-	(224,924)
24	Deferred Federal Income Tax	(1,442,528)	-	(23,341)	(92,588)	(1,100,148)	-	-	-	-	-	-
25	Deferred Investment Tax Credit	-	30,523	(23,341)	(92,588)	(7,181)	-	-	-	-	-	-
26	Total Federal Income Taxes	(1,862,873)	(1,013)	(23,341)	(92,588)	(7,181)	(148)	(35)	(14)	(46,223)	-	(224,924)
27	Net Operating Income	(2,772,306)	(1,880)	(43,349)	(171,949)	(421,777)	(274)	(64)	(26)	(85,843)	-	289,597
28	Electric Plant in Service	9,749,409	-	-	-	-	-	-	-	-	-	-
29	Accumulated Provision for Depreciation & Amortization	(4,293,167)	-	-	-	-	-	-	-	-	-	-
30	Working Capital Requirement	-	-	-	-	-	-	-	-	-	-	-
31	Other Rate Base Offsets	-	-	-	-	-	-	-	-	-	-	-
32	Rate Base	5,456,242	-	-	-	-	-	-	-	-	-	-

Rate of Return

Line		37	38	39	40	41
		SIT-37	EP-38	AD-39	AD-40	AD-41
		SIT	EP	AD	AD	AD
		Reflected Current SIT impact of adjustments	Forecasted Plant in Service Capital Additions from Jan 2016 through Dec 2016 net of estimated retirements	Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	Decrease Accumulated Depreciation for service retirements from 1/1/15 through the 13-month average
	Description	Adjusted Totals				XXX Xxxx
No.						
1	Operating Revenues - Sale of Electricity	(936,626)	-	-	-	-
2	Other Electric Operating Revenues	2,119	-	-	-	-
3	Non-Firm Sales Revenues	-	-	-	-	-
4	Total Operating Revenues	(934,507)	-	-	-	-
5	Operation and Maintenance Expenses					
6	Power Production	(613,172)	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	3,137,521	-	-	-	-
9	Customer Accounts	(13,236)	-	-	-	-
10	Customer Service & Information	629,318	-	-	-	-
11	Sales Expense	-	-	-	-	-
12	Administrative and General	5,876	-	-	-	-
13	Other O & M	-	-	-	-	-
14	Total Operation and Maintenance Expense	3,146,307	-	-	-	-
15	Depreciation and Amortization Expense	680,965	-	-	-	-
16	Taxes Other than Income	141,847	-	-	-	-
17	Charitable Contributions	-	-	-	-	-
18	Other Income / Expense (incl. AFUDC)	-	-	-	-	-
19	Total Other Expenses	822,812	-	-	-	-
20	Net Operating Income Before Income Tax	(4,903,626)	-	-	-	-
21	Total State Income Tax	(268,447)	-	-	-	-
22	Federal Income Tax	-	-	-	-	-
23	Current Federal Income Tax	(420,345)	-	-	-	-
24	Deferred Federal Income Tax	(1,442,528)	-	-	-	-
25	Deferred Investment Tax Credit	-	-	-	-	-
26	Total Federal Income Taxes	(1,862,873)	-	-	-	-
27	Net Operating Income	(2,772,306)	-	-	-	-
28	Electric Plant in Service	9,749,409	9,749,409	-	-	-
29	Accumulated Provision for Depreciation & Amortization	(4,293,167)	-	(20,516)	(7,988,600)	3,715,949
30	Working Capital Requirement	-	-	-	-	-
31	Other Rate Base Offsets	-	-	-	-	-
32	Rate Base	5,456,242	9,749,409	(20,516)	(7,988,600)	3,715,949
	Rate of Return					

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JCOS Adjustments

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Line	37	38	39	40	41	
	SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-
	SIT	EP	AD	AD	AD	XXX
	Refled Current SIT impact of adjustments.	Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements	Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13-month average	XXX
						Xxxx
No.						
1	Accumulated Provision for Depreciation and Amortization					
2	Production	-	-	-	-	-
3	Steam	-	-	-	-	-
4	A317 ARO Steam	-	-	-	-	-
5	Total Production Plant	-	-	-	-	-
6	Transmission	-	-	-	-	-
7	Transmission Plant	-	-	-	-	-
8	Total Transmission Plant	-	-	-	-	-
9	Distribution	-	-	-	-	-
10	Distribution Plant	(4,344,600)	(129,462)	(7,258,442)	3,043,304	-
11	Total Distribution Plant	(4,344,600)	(129,462)	(7,258,442)	3,043,304	-
12	General	27,060	(226)	(125,502)	152,788	-
13	General ARO	-	-	-	-	-
14	Total General Plant	27,060	(226)	(125,502)	152,788	-
15	Intangible	24,373	-	109,172	(604,656)	519,857
16	Total Intangible	24,373	-	109,172	(604,656)	519,857
17	Total Acc Prov Depreciation and Amortization	(4,293,167)	(20,516)	(7,988,600)	3,715,949	-
18	Net Electric Plant in Service	5,456,242	9,749,409	(20,516)	(7,988,600)	3,715,949
1	Working Capital Requirements					
2	O&M; Lead / Lag Study	-	-	-	-	-
3	Materials & Supplies - Gross Plant Related (154)	-	-	-	-	-
4	Prepayments-Payroll Related (165)	-	-	-	-	-
5	Prepayments-Gross Plant Related (165)	-	-	-	-	-
6	Prepayments-Distribution (165)	-	-	-	-	-
7	Total Working Capital Requirements	-	-	-	-	-
8	Other Rate Base Offsets					
9	Confr in Aid of Constr Advance (Acct. 2530124)	-	-	-	-	-
10	Customer Deposits (Acct. 235)	-	-	-	-	-
11	Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)	-	-	-	-	-
12	Accumulated Deferred ITC (Acct. 285)	-	-	-	-	-
13	Total Other Rate Base Offsets	-	-	-	-	-
14	Total Rate Base	5,456,242	9,749,409	(20,516)	(7,988,600)	3,715,949

KgPco Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments

Line	1	2	3	4	5	6	7	8	9	10	11	12
	OR-1	OR-2	OR-3	OR-4	OR-5	OR-6	OR-7	OM-3	OM-9	OM-10	OM-11	OM-12
Description	Operating Revenue: Weather Normalization	Operating Revenue: Customer Growth	Operating Revenue: Adjust Revenues From a Book to Billed Basis	Operating Revenue: Transfer Non-Base PPAR and Non-Base Fuel Into Base Revenue	Operating Revenue: Rate Annualization	Operating Revenue: Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue: Increase reconnected and bad check fees	O&M: Distribution Reliability to an on-going level of expenses. Related expenses to a reliability rider.	O&M: Increase test year expense removal recorded in 2009-2013 of reclassification recorded in 2014 to capitalize AEPSC	O&M: Increase test year rate case expenses to a going-level.	O&M: Decrease test year pole attachment removal expense prior period adjustment	O&M: Normalization of Major Storm Expenses (average of 2010, 2011, 2012 and 2014)
Adjusted Totals												
Development of Cost of Service												
1 Firm Sales Revenue	-	-	-	-	-	-	-	-	-	-	-	-
2 Base (incl. partial fuel & PPAR)	60,387,962	(692,989)	227,055	63,279,977	-	-	-	-	-	-	-	-
3 Fuel (non Base)	(27,745,545)	-	-	(27,745,545)	-	-	-	-	-	-	-	-
4 PPAR (non-Base)	(33,579,043)	-	-	(35,534,432)	1,955,389	-	-	-	-	-	-	-
5 Total Firm Sales	(936,626)	(692,989)	227,055	-	1,955,389	-	-	-	-	-	-	-
6 Sales for Resale	-	-	-	-	-	-	-	-	-	-	-	-
7 Demand Related	-	-	-	-	-	-	-	-	-	-	-	-
8 Energy Related	-	-	-	-	-	-	-	-	-	-	-	-
9 Total Sales for Resale	-	-	-	-	-	-	-	-	-	-	-	-
10 Other Operating Revenues	-	-	-	-	-	-	-	-	-	-	-	-
11 450-Forfeited Discounts	-	-	-	-	-	-	-	-	-	-	-	-
12 451-Miscellaneous Service Revenues	-	-	-	-	-	-	-	-	-	-	-	-
13 451-Mis. Serv. Rev. - Reconnect & Bad Check Fee ,	44,641	-	-	-	-	-	44,641	-	-	-	-	-
14 Rent from Electric Property	-	-	-	-	-	-	-	-	-	-	-	-
15 4541-Rent-Assoc Cos- Production	-	-	-	-	-	-	-	-	-	-	-	-
16 4541-Rent-Assoc Cos- Transmission	-	-	-	-	-	-	-	-	-	-	-	-
17 4541-Rent-Assoc Cos- Distribution	-	-	-	-	-	-	-	-	-	-	-	-
18 4542-Rent-Non-Assoc Cos- Production	-	-	-	-	-	-	-	-	-	-	-	-
19 4542-Rent-Non-Assoc Cos- Transmission	-	-	-	-	-	-	-	-	-	-	-	-
20 4542-Rent-Non-Assoc Cos- Distribution	-	-	-	-	-	-	-	-	-	-	-	-
21 4544-Rent From Elected Prop-Pole Atch Distribution	(42,522)	-	-	-	-	(42,522)	-	-	-	-	-	-
22 4545-Rent From Elected Prop-Pole Atch Distribution	(42,522)	-	-	-	-	(42,522)	-	-	-	-	-	-
23 Total Rent from Electric Property	-	-	-	-	-	-	-	-	-	-	-	-
24 Other Electric Revenue	-	-	-	-	-	-	-	-	-	-	-	-
25 455-Other Electric Production	-	-	-	-	-	-	-	-	-	-	-	-
26 455-Other Electric Rev. Prod - New - Demand	-	-	-	-	-	-	-	-	-	-	-	-
27 455-Other Electric Rev. Prod - New - Energy	-	-	-	-	-	-	-	-	-	-	-	-
28 456-Other Electric Transmission	-	-	-	-	-	-	-	-	-	-	-	-
29 456-Other Electric Distribution	-	-	-	-	-	-	-	-	-	-	-	-
30 456-Other Electric Local Facility Charge	-	-	-	-	-	-	-	-	-	-	-	-
31 Total Other Electric Revenues	-	-	-	-	-	-	-	-	-	-	-	-
32 Total Other Operating Revenues	2,119	-	-	-	-	(42,522)	44,641	-	-	-	-	-
33 Total Operating Revenues	(934,507)	(692,989)	227,055	-	1,955,389	(42,522)	44,641	-	-	-	-	-

Line	13	14	15	16	17	18	19	20	21	22	23	24
	OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M
	Energy Efficiency and Residential Load Control Programs	Adjust Fuel Expense for rate year sales	Adjust Non Fuel Purchased Power Expense for rate year sales	Increase PPAR Expense for Rate Annualization	Annualize wage and salary using the pay period ending 3/13/15	Provide for wage and salary increases through rate year ending 12/31/16	Increase savings plan expense related to adjustments to wages and overtime	Increase SFAS 106 Other Post-Retirement Benefits expense to pro forma level	Decrease SFAS 87 pension expense to pro forma level	Decrease group Life insurance expense to pro forma level	Decrease group Medical insurance expense to pro forma level	Decrease group Long Term Disability insurance expense to pro forma level
	Adjusted Totals											
	Development of Cost of Service											
	Firm Sales Revenue											
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-
	(936,626)											
	Sales for Resale											
6	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-
	Total Sales for Resale											
10	-	-	-	-	-	-	-	-	-	-	-	-
	Other Operating Revenues											
11	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-
	(42,522)											
	Total Rent from Electric Property											
24	-	-	-	-	-	-	-	-	-	-	-	-
	Other Electric Revenue											
25	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Electric Revenues											
32	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Operating Revenues											
33	-	-	-	-	-	-	-	-	-	-	-	-
	(934,507)											
	Total Operating Revenues											

JCOS Adjustments

[illegible]

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014**

JCOS Adjustments

Line		37	38	39	40	41	XXX-
		SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-
		SIT	EP	AD	AD	AD	XXX
		Reflect Current SIT impact of adjustments	Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements	Increase AD provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	Increase AD provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13-month average	XXX
No.	Description	Adjusted Totals					
Development of Cost of Service							
1	Firm Sales Revenue	-	-	-	-	-	-
2	Base (incl. partial fuel & PPAR)	60,387,962	-	-	-	-	-
3	Fuel (non Base)	(27,745,545)	-	-	-	-	-
4	PPAR (non-Base)	(33,579,043)	-	-	-	-	-
5	Total Firm Sales	(936,626)	-	-	-	-	-
6	Sales for Resale	-	-	-	-	-	-
7	Demand Related	-	-	-	-	-	-
8	Energy Related	-	-	-	-	-	-
9	Total Sales for Resale	-	-	-	-	-	-
10	Other Operating Revenues	-	-	-	-	-	-
11	450-Forfeited Discounts	-	-	-	-	-	-
12	451-Miscellaneous Service Revenues	-	-	-	-	-	-
13	451-Mis. Serv. Rev. - Reconnect & Bad Check Fee	44,641	-	-	-	-	-
14	Rent from Electric Property	-	-	-	-	-	-
15	4541-Rent-Asoc Cos- Production	-	-	-	-	-	-
16	4541-Rent-Asoc Cos- Transmission	-	-	-	-	-	-
17	4541-Rent-Asoc Cos- Distribution	-	-	-	-	-	-
18	4542-Rent-Non-Asoc Cos- Production	-	-	-	-	-	-
19	4542-Rent-Non-Asoc Cos- Transmission	-	-	-	-	-	-
20	4542-Rent-Non-Asoc Cos- Distribution	-	-	-	-	-	-
21	4544-Rent From Eled Prop-ABD-Nonaf Trans	-	-	-	-	-	-
22	4545-Rent From Eled Prop-Pole Aitch Distribution	(42,522)	-	-	-	-	-
23	Total Rent from Electric Property	(42,522)	-	-	-	-	-
24	Other Electric Revenue	-	-	-	-	-	-
25	456-Other Electric Production	-	-	-	-	-	-
26	456-Other Electric Rev. Prod - New - Demand	-	-	-	-	-	-
27	456-Other Electric Rev. Prod - New - Energy	-	-	-	-	-	-
28	456-Other Electric Transmission	-	-	-	-	-	-
29	456-Other Electric Distribution	-	-	-	-	-	-
30	456-Other Electric Local Facility Charge	-	-	-	-	-	-
31	Total Other Electric Revenues	-	-	-	-	-	-
32	Total Other Operating Revenues	2,119	-	-	-	-	-
33	Total Operating Revenues	(934,507)	-	-	-	-	-

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JCOS Adjustments

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JCOS Adjustments

[illegible]

[illegible]

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments**

Line		37	38	39	40	41	XXX-
		SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-
		SIT: Reflect Current Impact of Adjustments	EP: Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements	AD: Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	AD: Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	AD: Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13-month average	XXX: XXX
No.	Description	Adjusted Totals					
1	Power Production Expenses						
2	Total Other Production Expense	-	-	-	-	-	-
3	Other Power Supply Expense						
4	555-Purch Pwr - Generation - Demand	566,986	-	-	-	-	-
5	555-Purch Pwr - Generation - Energy	(16,355)	-	-	-	-	-
6	555-Purch Power - Transmission - Demand	-	-	-	-	-	-
7	555-Purch Power - Transmission - Energy	-	-	-	-	-	-
8	555-Purch Power - Fuel	(1,163,763)	-	-	-	-	-
9	556-Sys Control & Load Dispatching	-	-	-	-	-	-
10	557-Other Expenses	-	-	-	-	-	-
11	Total Other Power Supply Expense	(613,172)	-	-	-	-	-
12	Total Production O&M Expense	(613,172)	-	-	-	-	-
1	Transmission Expense						
2	560-Supervision & Engineering	-	-	-	-	-	-
3	561-Load Dispatching - Company	-	-	-	-	-	-
4	562-Station Equipment	-	-	-	-	-	-
5	563-Overhead Lines	-	-	-	-	-	-
6	564-Underground Lines	-	-	-	-	-	-
7	565-Transmission of Electricity by Others	-	-	-	-	-	-
8	566-Misc Transmission	-	-	-	-	-	-
9	567-Rents	-	-	-	-	-	-
10	575-PJM Regional Market Expenses	-	-	-	-	-	-
11	Total Transmission Operation Expense	-	-	-	-	-	-
12	568-Supervision & Engineering	-	-	-	-	-	-
13	569-Structures	-	-	-	-	-	-
14	570-Station Equipment	-	-	-	-	-	-
15	571-Overhead Lines	-	-	-	-	-	-
16	572-Underground Lines	-	-	-	-	-	-
17	573-Misc Transmission Expenses	-	-	-	-	-	-
18	Total Transmission Maintenance Expense	-	-	-	-	-	-
19	Total Transmission O&M Expense	-	-	-	-	-	-

KgPCo Exhibit No. 2-c (DRB)
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JCOS Adjustments

[illegible]

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments**

Line	13	14	15	16	17	18	19	20	21	22	23	24
	OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
	O&M Energy Efficiency and Residential Load Control Programs	O&M Adjust Fuel Expense for rate year sales	O&M Adjust Non Fuel Purchased Power Expense for rate year sales	O&M Increase PPAR Expense for Rate Annualization	O&M Annualize wage and salary using the pay period ending 3/13/15	O&M Provide for wage and salary increases through rate year ending 12/31/16	O&M Increase savings plan expense related to adjustments to wages and overtime	O&M Increase SFAS 106 Other Post- Retirement Benefits expense to pro forma level	O&M Decrease SFAS 87 pension expense to pro forma level	O&M Decrease group Life insurance expense to pro forma level	O&M Decrease group Medical Insurance expense to pro forma level	O&M Decrease group Long Term Disability Insurance expense to pro forma level
No.	Adjusted Totals											
	Description											
1	Distribution Expense											
2	580-Supervision & Engineering	(1,571)	-	-	(1,147)	1,257	-	-	-	-	-	-
3	581-Load Dispatching	-	-	-	-	-	-	-	-	-	-	-
4	582-Station Equipment	(1,078)	-	-	(751)	823	-	-	-	-	-	-
5	583-Overhead Lines	8,324	-	-	(4,475)	4,904	-	-	-	-	-	-
6	584-Underground Lines	21,298	-	-	(60)	66	-	-	-	-	-	-
7	585-Street & Area Lighting	(6)	-	-	(4)	4	-	-	-	-	-	-
8	586-Meters	(5,044)	-	-	(5,241)	5,743	-	-	-	-	-	-
9	587-Customer Installations	(1,904)	-	-	(2,165)	2,373	-	-	-	-	-	-
10	588-Misc Distribution	753,956	-	-	(10,835)	11,872	-	-	-	-	-	-
11	589-Rents	(65,750)	-	-	-	-	-	-	-	-	-	-
12	Total Distribution Operation	718,186	-	-	(24,678)	27,042	-	-	-	-	-	-
13	590-Supervision & Engineering	(467)	-	-	(482)	528	-	-	-	-	-	-
14	591-Structures	(61)	-	-	(61)	67	-	-	-	-	-	-
15	592-Station Equipment	(1,353)	-	-	(1,626)	1,781	-	-	-	-	-	-
16	593-Overhead Lines	2,370,809	-	-	(20,797)	22,788	-	-	-	-	-	-
17	594-Underground Lines	61,078	-	-	(2,579)	2,825	-	-	-	-	-	-
18	595-Line Transformers	(3,900)	-	-	(4,011)	4,395	-	-	-	-	-	-
19	596-Street & Area Lighting	(206)	-	-	(186)	204	-	-	-	-	-	-
20	597-Meters	(10)	-	-	(27)	30	-	-	-	-	-	-
21	598-Misc Distribution Plant	(6,555)	-	-	(6,386)	6,987	-	-	-	-	-	-
22	Total Distribution Maintenance	2,419,335	-	-	(36,155)	39,615	-	-	-	-	-	-
23	Total Distribution Expense	3,137,521	-	-	(60,833)	66,657	-	-	-	-	-	-
24	Customer Accounts Expense											
25	901-Supervision & Engineering	-	-	-	-	-	-	-	-	-	-	-
26	902-Meter Reading	(5,788)	-	-	(4,714)	5,165	-	-	-	-	-	-
27	903-Customer Records & Collection Expense	(7,448)	-	-	(6,676)	7,316	-	-	-	-	-	-
28	904-Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-
29	905-Misc Customer Accounts	-	-	-	-	-	-	-	-	-	-	-
30	Total Customer Accounts	(13,236)	-	-	(11,390)	12,481	-	-	-	-	-	-
1	Customer Service & Information Expense											
2	907-Supervision	-	-	-	-	-	-	-	-	-	-	-
3	908-Customer Assistance	(1,909)	-	-	(1,715)	1,880	-	-	-	-	-	-
4	908-Customer Assistance - DSM	300,000	-	-	-	-	-	-	-	-	-	-
5	908.1-Customer Assistance - Demand Response	331,227	-	-	-	-	-	-	-	-	-	-
6	909-Information & Instruction	-	-	-	-	-	-	-	-	-	-	-
7	910-Misc Customer Service	-	-	-	-	-	-	-	-	-	-	-
8	Total Customer Service & Information	629,318	-	-	(1,715)	1,880	-	-	-	-	-	-

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25 26 27 28 29 30 31 32 33 34 35 36

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments**

Line		37	38	39	40	41	
		SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-
		Reflect Current SIT impact of adjustments	Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements	Increase A/D provision for the contra to the depreciation expense based on 12/2014 depreciable plant	Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for plant in-service additions using	Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13-month average	XXX:
	Description	Adjusted Totals					
1	Distribution Expense						
2	580-Supervision & Engineering	(1,571)	-	-	-	-	-
3	581-Load Dispatching	-	-	-	-	-	-
4	582-Station Equipment	(1,078)	-	-	-	-	-
5	583-Overhead Lines	8,324	-	-	-	-	-
6	584-Underground Lines	21,299	-	-	-	-	-
7	585-Street & Area Lighting	(6)	-	-	-	-	-
8	586-Meters	(5,044)	-	-	-	-	-
9	587-Customer Installations	(1,904)	-	-	-	-	-
10	588-Misc Distribution	753,956	-	-	-	-	-
11	589-Rents	(55,790)	-	-	-	-	-
12	Total Distribution Operation	718,186	-	-	-	-	-
13	590-Supervision & Engineering						
14	591-Structures	(467)	-	-	-	-	-
15	592-Station Equipment	(1,353)	-	-	-	-	-
16	593-Overhead Lines	2,370,809	-	-	-	-	-
17	594-Underground Lines	61,078	-	-	-	-	-
18	595-Line Transformers	(3,900)	-	-	-	-	-
19	596-Street & Area Lighting	(206)	-	-	-	-	-
20	597-Meters	(10)	-	-	-	-	-
21	598-Misc Distribution Plant	(6,555)	-	-	-	-	-
22	Total Distribution Maintenance	2,419,335	-	-	-	-	-
23	Total Distribution Expense	3,137,521	-	-	-	-	-
24	Customer Accounts Expense						
25	901-Supervision & Engineering	-	-	-	-	-	-
26	902-Meter Reading	(5,788)	-	-	-	-	-
27	903-Customer Records & Collection Expense	(7,448)	-	-	-	-	-
28	904-Uncollectible Accounts	-	-	-	-	-	-
29	905-Misc Customer Accounts	-	-	-	-	-	-
30	Total Customer Accounts	(13,236)	-	-	-	-	-
1	Customer Service & Information Expense						
2	907-Supervision	-	-	-	-	-	-
3	908-Customer Assistance	(1,909)	-	-	-	-	-
4	908-Customer Assistance - DSM	300,000	-	-	-	-	-
5	908.1-Customer Assistance - Demand Response	331,227	-	-	-	-	-
6	909-Information & Instruction	-	-	-	-	-	-
7	910-Misc Customer Service	-	-	-	-	-	-
8	Total Customer Service & Information	629,318	-	-	-	-	-

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11	OM-11	OM-12
	O&M	O&M
	Increase test year	Normalization
	able attachment	Major Storm
	ital expenses to	Expenses (aver
	ove prior period	of 2010, 2011
	adjustment	2012 and 201
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	(55,790)	406,55
	-	-
	-	-
	-	-
	-	-
	(55,790)	406,55

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments

Line		13	14	15	16	17	18	19	20	21	22	23	24
		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
		O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M
		Energy Efficiency and Residential Load Control Programs	Adjust Fuel Expense for rate year sales	Adjust Non Fuel Purchased Power Expense for rate year sales	Increase PPAR Expense for Rate Annualization	Annualize wage and salary using the pay period ending 3/13/15	Provide for wage and salary increases through rate year ending 12/31/16	Increase savings plan expense related to adjustments to wages and overtime	Increase SFAS 106 Other Post-Retirement Benefits expense to pro forma level	Decrease SFAS 87 pension expense to pro forma level	Decrease group Life insurance expense to pro forma level	Decrease group Medical Insurance expense to pro forma level	Decrease group Long Term Disability Insurance expense to pro forma level
Adjusted Totals	Description												
9	Sales Expense												
10	911-Supervision	-	-	-	-	-	-	-	-	-	-	-	-
11	912-Demo & Selling	-	-	-	-	-	-	-	-	-	-	-	-
11	913-Advertising	-	-	-	-	-	-	-	-	-	-	-	-
12	916-Misc Sales Expense	-	-	-	-	-	-	-	-	-	-	-	-
13	Total Sales Expense	-	-	-	-	-	-	-	-	-	-	-	-
14	Administrative & General Expense												
15	920-Salaries	(1,894)	-	-	-	(1,724)	1,889	-	-	-	-	-	-
16	921-Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-
17	922-Administrative Expense Transferred	-	-	-	-	-	-	-	-	-	-	-	-
18	923-Outside Services	-	-	-	-	-	-	-	-	-	-	-	-
19	924-Property Insurance	-	-	-	-	-	-	-	-	-	-	-	-
20	925-Injuries & Damages	-	-	-	-	-	-	-	-	-	-	-	-
21	926-Employee Pension & Benefits	(93,019)	-	-	-	-	-	291	36,258	(84,659)	(1,672)	(46,264)	(67)
22	9280002 Reg. Commission Exp-Case	101,221	-	-	-	-	-	-	-	-	-	-	-
23	929-Duplicate Charges	-	-	-	-	-	-	-	-	-	-	-	-
24	930.1-General Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-
25	930.2-Misc General Expense	(432)	-	-	-	(417)	456	-	-	-	-	-	-
26	931-Rent	-	-	-	-	-	-	-	-	-	-	-	-
27	Total Admin & General Operation	5,876	-	-	-	(2,141)	2,345	291	36,258	(84,659)	(1,672)	(46,264)	(67)
28	935-Admin & General Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Admin & General Expense	5,876	-	-	-	(2,141)	2,345	291	36,258	(84,659)	(1,672)	(46,264)	(67)
30	Subtotal Operation & Maint Exp	3,146,307	(1,163,763)	(1,428,638)	1,979,229	(76,079)	83,363	291	36,258	(84,659)	(1,672)	(46,264)	(67)
31	G/L Disp. Of Util Plant	-	-	-	-	-	-	-	-	-	-	-	-
32	Factoring Expense	-	-	-	-	-	-	-	-	-	-	-	-
33	Other O&M	-	-	-	-	-	-	-	-	-	-	-	-
34	Other O&M	-	-	-	-	-	-	-	-	-	-	-	-
35	Total Other O&M Exp	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Operation & Maint Exp	3,146,307	(1,163,763)	(1,428,638)	1,979,229	(76,079)	83,363	291	36,258	(84,659)	(1,672)	(46,264)	(67)

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments

Line	25	26	27	28	29	30	31	32	33	34	35	36
	OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	OT-31	OT-32	OT-33	OT-34	FIT-35	FIT-36
Description	O&M: Increase group dental insurance expense to pro forma level	O&M: Decrease KPCo Incentive Compensation Plan expense to pro forma level	OM: Amortization of RTO Demand Response Expense	OM: Annualize RTO Demand Response Expense	DE: Increase depreciation expense based on test year end depreciable plant base and currently approved KGPCo	DE: Annualize proposed rates at proposed plant in service levels	OT: Increase Social Security tax expense related to the annualized wages and salaries	OT: Increase Medicare tax related to wages and salaries	OT: Increase Social Security tax expense related to the FICA base increase	OT: Increase Property Taxes for Property Additions	Reflected Current FIT impact of adjustments	Reflected Current FIT impact of adjustments to interest
Adjusted Totals												
9 Sales Expense												
10 911-Supervision	-	-	-	-	-	-	-	-	-	-	-	-
11 912-Demo & Selling	-	-	-	-	-	-	-	-	-	-	-	-
12 913-Advertising	-	-	-	-	-	-	-	-	-	-	-	-
13 916-Misc Sales Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Sales Expense	-	-	-	-	-	-	-	-	-	-	-	-
14 Administrative & General Expense												
15 920-Salaries	(1,894)	(2,059)	-	-	-	-	-	-	-	-	-	-
16 921-Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-
17 922-Administrative Expense Transferred	-	-	-	-	-	-	-	-	-	-	-	-
18 923-Outside Services	-	-	-	-	-	-	-	-	-	-	-	-
19 924-Property Insurance	-	-	-	-	-	-	-	-	-	-	-	-
20 925-Injuries & Damages	-	-	-	-	-	-	-	-	-	-	-	-
21 926-Employee Pension & Benefits	(93,019)	-	-	-	-	-	-	-	-	-	-	-
22 9280002 Reg. Commission Exp-Case	101,221	-	-	-	-	-	-	-	-	-	-	-
23 929-Duplicate Charges	-	-	-	-	-	-	-	-	-	-	-	-
24 930.1-General Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-
25 930.2-Misc General Expense	(432)	(471)	-	-	-	-	-	-	-	-	-	-
26 931-Rent	-	-	-	-	-	-	-	-	-	-	-	-
Total Admin & General Operation	5,876	3,094	(2,530)	-	-	-	-	-	-	-	-	-
28 935-Admin & General Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
29 Total Admin & General Expense	5,876	3,094	(2,530)	-	-	-	-	-	-	-	-	-
30 Subtotal Operation & Maint Exp	3,146,307	3,094	(87,208)	66,690	264,537	-	-	-	-	-	-	-
31 G/L Disp. Of Util Plant	-	-	-	-	-	-	-	-	-	-	-	-
32 Factoring Expense	-	-	-	-	-	-	-	-	-	-	-	-
33 Other O&M	-	-	-	-	-	-	-	-	-	-	-	-
34 Other O&M	-	-	-	-	-	-	-	-	-	-	-	-
35 Total Other O&M Exp	-	-	-	-	-	-	-	-	-	-	-	-
Total Operation & Maint Exp	3,146,307	3,094	(87,208)	66,690	264,537	-	-	-	-	-	-	-

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments**

Line	37	38	39	40	41	XXX-
	SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-
	Reflect Current SIT Impact of adjustments					
	SIT: EP: AD: AD: AD: XXX-					
	Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements					
	Increase A/D provision for the contra to the depreciation expense based on 12/2014 depreciable plant					
	Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using					
	Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13-month average					
	XXX					
	XXX					
No.						
9	Sales Expense					
10	911-Supervision	-	-	-	-	-
11	912-Demo & Selling	-	-	-	-	-
11	913-Advertising	-	-	-	-	-
12	916-Misc Sales Expense	-	-	-	-	-
13	Total Sales Expense	-	-	-	-	-
14	Administrative & General Expense					
15	920-Salaries	(1,894)	-	-	-	-
16	921-Office Supplies	-	-	-	-	-
17	922-Administrative Expense Transferred	-	-	-	-	-
18	923-Outside Services	-	-	-	-	-
19	924-Property Insurance	-	-	-	-	-
20	925-Injuries & Damages	-	-	-	-	-
21	926-Employee Pension & Benefits	(93,019)	-	-	-	-
22	9280002 Reg. Commission Exp-Case	101,221	-	-	-	-
23	929-Duplicate Charges	-	-	-	-	-
24	930.1-General Advertising Expense	-	-	-	-	-
25	930.2-Misc General Expense	(432)	-	-	-	-
26	931-Rent	-	-	-	-	-
27	Total Admin & General Operation	5,876	-	-	-	-
28	935-Admin & General Maintenance	-	-	-	-	-
29	Total Admin & General Expense	5,876	-	-	-	-
30	Subtotal Operation & Maint Exp	3,146,307	-	-	-	-
31	G/L Disp. of Util Plant	-	-	-	-	-
32	Factoring Expense	-	-	-	-	-
33	Other O&M	-	-	-	-	-
34	Other O&M	-	-	-	-	-
35	Total Other O&M Exp	-	-	-	-	-
36	Total Operation & Maint Exp	3,146,307	-	-	-	-

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KgPco Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments

Line		25	26	27	28	29	30	31	32	33	34	35	36
		OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	OT-31	OT-32	OT-33	OT-34	FIT-35	FIT-36
		O&M	O&M	OM	OM	DE	DE	OT	OT	OT	OT	FIT	FIT
		Increase group	Decrease KPCo	Amortization of	Annualize RTO	Increase	Annualize	Increase Social	Increase Medicare	Increase Social	Increase Property	Reflected Current FIT	Reflected Current FIT
		Dental Insurance	Incentive	RTO Demand	Demand Response	depreciation	proposed rates at	Security tax	tax related to	Security tax	Taxes for Property	Impact of	Impact of
		expense to pro	Compensation Plan	Response Expense	Expense	test year end	service levels	the annualization of	wages and salaries	expense related to	Additions	adjustments	adjustments
		forma level	expense to pro			depreciable plant				the PCA base			Interest
			forma level			balances and				increase			
						currently approved							
						KgPco							
No.	Description	Adjusted Totals											
1	Depreciation Expense												
2	Steam	-	-	-	-	-	-	-	-	-	-	-	-
3	A317 ARO Steam	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Production	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-
6	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution	703,594	-	-	-	129,462	574,132	-	-	-	-	-	-
8	Total Distribution	703,594	-	-	-	129,462	574,132	-	-	-	-	-	-
9	General	11,969	-	-	-	226	11,743	-	-	-	-	-	-
10	General ARO	-	-	-	-	-	-	-	-	-	-	-	-
11	Total General	11,969	-	-	-	226	11,743	-	-	-	-	-	-
12	Total Depreciation Expense	715,563	-	-	-	129,688	585,875	-	-	-	-	-	-
13	Amortization Expense												
14	Intangible Plant	(34,598)	-	-	-	(109,172)	74,574	-	-	-	-	-	-
15	Total Intangible	(34,598)	-	-	-	(109,172)	74,574	-	-	-	-	-	-
16	Production	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Production	-	-	-	-	-	-	-	-	-	-	-	-
18	Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution Plant	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Distribution	-	-	-	-	-	-	-	-	-	-	-	-
22	General Plant	-	-	-	-	-	-	-	-	-	-	-	-
23	Total General	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Amortization Expense	(34,598)	-	-	-	(109,172)	74,574	-	-	-	-	-	-
25	Amortization of Plant Acquisition Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
26	Total Depreciation & Amortization Expense	680,965	-	-	-	20,516	680,449	-	-	-	-	-	-

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments

Line	37	38	39	40	41	XXX
	SIT-37	EP-38	AD-39	AD-40	AD-41	XXX
	Relief Current SIT impact of adjustments	Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements	Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using month average	Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13- month average	XXX
No.	Description	Adjusted Totals				
1	Depreciation Expense					
2	Steam	-	-	-	-	-
3	A317 ARO Steam	-	-	-	-	-
4	Total Production	-	-	-	-	-
5	Transmission	-	-	-	-	-
6	Total Transmission	-	-	-	-	-
7	Distribution	703,594	-	-	-	-
8	Total Distribution	703,594	-	-	-	-
9	General	11,969	-	-	-	-
10	General ARO	-	-	-	-	-
11	Total General	11,969	-	-	-	-
12	Total Depreciation Expense	715,563	-	-	-	-
13	Amortization Expense					
14	Intangible Plant	(34,598)	-	-	-	-
15	Total Intangible	(34,598)	-	-	-	-
16	Production	-	-	-	-	-
17	Total Production	-	-	-	-	-
18	Transmission Plant	-	-	-	-	-
19	Total Transmission	-	-	-	-	-
20	Distribution Plant	-	-	-	-	-
21	Total Distribution	-	-	-	-	-
22	General Plant	-	-	-	-	-
23	Total General	-	-	-	-	-
24	Total Amortization Expense	(34,598)	-	-	-	-
25	Amortization of Plant Acquisition Adjustment	-	-	-	-	-
26	Total Depreciation & Amortization Expense	680,965	-	-	-	-

JCOS Adjustments

[illegible]

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**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments**

Line	37	38	39	40	41	
	SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-
	Reflect Current SIT Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements					
	Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant					
	Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for estimated plant in service retirements from 1/1/15 through the 13-month average					
	Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13-month average					
	XXX					
	XXX					
No.	Adjusted Totals					
	Description					
1	Other Taxes					
2	Current Payroll Taxes					
3						600
4						FICA
5						Fed Unemployment
6						State Unemployment
7						Total Payroll Related Tax
8						600
9						Real and Personal Property Tax
10						141,247
11						Other
12						P.S.C.
13						Sales & Use
14						Bus Franchise
15						Regis Fee
16						State Gross Receipts Tax
17						Federal Excise
18						Taxes on Capital Leases
19						Total Taxes Other Than Income
20						141,847
21						Other Income / Expense
22						Interest on Customer Deposits
23						Cost of Short-Term Debt
24						ABFUDC (432)
25						Total Other Income / Expense
26						State Income Tax
27						(288,447)
28						Current Federal Income Taxes
29						(420,345)
30						Deferred Federal Income Tax
31						(1,442,528)
32						Deferred Investment Tax Credit
33						Total Federal Income Taxes
34						(1,862,873)
35						Charitable Contributions
36						Total Charitable Contributions

KgPco Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments

Line	1	2	3	4	5	6	7	8	9	10	11	12
	OR-1	OR-2	OR-3	OR-4	OR-5	OR-6	OR-7	OR-8	OR-9	OR-10	OR-11	OR-12
Description	Operating Revenue: Weather Normalization	Operating Revenue: Customer Growth	Operating Revenue: Adjust Revenues From a Book to Billed Basis	Operating Revenue: Transfer Non-Base PP&R and Non-Base Fuel Into Base Revenue	Operating Revenue: Rate Annualization	Operating Revenue: Decrease test year pole attachment revenues to remove prior period adjustment	Operating Revenue: Increase reconnect and bad check fees	O&M: Distribution Reliability to an on-going level of expenses. Related to a reliability rider	O&M: Increase test year expense to remove prior period portion (2009-2013) of reliability rider	O&M: Increase test year rate case expenses to a going-level	O&M: Decrease test year pole attachment rental expenses to remove prior period adjustment	O&M: Normalization of Major Stormage Expenses 2011, 2012 and 2014.
No.	Adjusted Totals											
1 Payroll	-	-	-	-	-	-	-	-	-	-	-	-
2 Production	-	-	-	-	-	-	-	-	-	-	-	-
3 Demand Related	-	-	-	-	-	-	-	-	-	-	-	-
4 Energy Related	-	-	-	-	-	-	-	-	-	-	-	-
5 Total	-	-	-	-	-	-	-	-	-	-	-	-
6 Transmission	-	-	-	-	-	-	-	-	-	-	-	-
7 Distribution	-	-	-	-	-	-	-	-	-	-	-	-
8 Customer Accounts	-	-	-	-	-	-	-	-	-	-	-	-
9 Cust. Svcs/Info	-	-	-	-	-	-	-	-	-	-	-	-
10 Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
11 A&G	-	-	-	-	-	-	-	-	-	-	-	-
12 Total Operation and Maintenance Payroll	-	-	-	-	-	-	-	-	-	-	-	-
13 Payroll Labor Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
Interest Synchronization	(687,312)	-	-	-	-	-	-	-	-	-	-	-
Schedule M Adjustment	1,638,679	-	-	-	-	-	-	-	762,096	-	-	-
Bonus Tax Depreciation Schedule M	2,482,832	-	-	-	-	-	-	-	-	-	-	-
State Only Tax Depreciation Sch M	(2,660,717)	-	-	-	-	-	-	-	-	-	-	-
State Income Tax Rate	6.4997%	-	-	-	-	-	-	-	-	-	-	-
Federal Income Tax Rate	35%	-	-	-	-	-	-	-	-	-	-	-
Pre-Tax Book Income <Loss>	(4,903,626)	(2,426,081)	227,055	-	1,953,389	(42,522)	44,641	(2,087,140)	(762,096)	(101,221)	55,790	(406,528)
Total Income Tax Expense <Credit>	(2,131,320)	(951,626)	89,062	-	766,997	(16,679)	17,511	(818,677)	(266,734)	(39,704)	21,883	(159,460)

KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014
JCOS Adjustments

Line		13	14	15	16	17	18	19	20	21	22	23	24
		OM-13	OM-14	OM-15	OM-16	OM-17	OM-18	OM-19	OM-20	OM-21	OM-22	OM-23	OM-24
		O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M	O&M
		Energy Efficiency and Residential Load Control Programs	Adjust Fuel Expense for rate year sales	Adjust Non Fuel Purchased Power Expense for rate year sales	Increase PPAR Expense for Rate Annualization	Annualize wage and salary using the pay period ending 3/13/15	Provide for wage and salary increases through rate year ending 12/31/16	Increase savings plan expense related to adjustments to wages and overtime	Increase SFAS 106 Other Post-Retirement Benefits expense to pro forma level	Decrease SFAS 87 pension expense to pro forma level	Decrease group Life insurance expense to pro forma level	Decrease group Medical insurance expense to pro forma level	Decrease group Long Term Disability insurance expense to pro forma level
No.	Description	Adjusted Totals											
1	Payroll												
2	Production	-	-	-	-	-	-	-	-	-	-	-	-
3	Demand Related	-	-	-	-	-	-	-	-	-	-	-	-
4	Energy Related	-	-	-	-	-	-	-	-	-	-	-	-
5	Total	-	-	-	-	-	-	-	-	-	-	-	-
6	Transmission	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution	-	-	-	-	-	-	-	-	-	-	-	-
8	Customer Accounts	-	-	-	-	-	-	-	-	-	-	-	-
9	Cust. Svcs/Info	-	-	-	-	-	-	-	-	-	-	-	-
10	Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
11	A&G	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Operation and Maintenance Payroll	-	-	-	-	-	-	-	-	-	-	-	-
13	Payroll Labor Allocation Factor	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Synchronization	(687,312)	-	-	-	-	-	-	-	-	-	-	-
	Schedule M Adjustment	1,638,679	-	-	-	-	-	-	36,258	(84,659)	-	-	-
	Bonus Tax Depreciation Schedule M	2,482,832	-	-	-	-	-	-	-	-	-	-	-
	State Only Tax Depreciation Sch. M	(2,660,717)	-	-	-	-	-	-	-	-	-	-	-
	State Income Tax Rate	6.4997%	-	-	-	-	-	-	-	-	-	-	-
	Federal Income Tax Rate	35%	-	-	-	-	-	-	-	-	-	-	-
	Pre-Tax Book Income <Loss>	(4,903,626)	1,163,763	1,428,638	(1,979,229)	76,079	(83,363)	(291)	(36,258)	84,659	1,672	46,264	67
	Total Income Tax Expense <Credit>	(2,131,320)	456,484	560,380	(776,349)	29,842	(32,699)	(114)	(12,690)	29,631	656	18,147	26

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Line	Adjusted Totals												Description
	25	26	27	28	29	30	31	32	33	34	35	36	
No.													
	OM-25	OM-26	OM-27	OM-28	DE-29	DE-30	OT-31	OT-32	OT-33	OT-34	FIT-35	FIT-36	
	O&M	O&M	OM	OM	DE	DE	OT	OT	OT	OT	FIT	FIT	
	Increase group	Decrease KPCo	Amortization of	Annualize RTO	Increase	Annualize	Increase Social	Increase Medicare	Increase Social	Increase Property	Reflect Current	Reflect Current	
	Dental insurance	Incentive	RTO Demand	Demand Response	depreciation	proposed rates at	Security tax	tax related to	Security tax	Taxes for Property	impact of	impact of	
	expenses to pro	Compensation Plan	Response Expense	Expense	expense based on	proposed rates in	expense related to	wages and salaries	expense related to	Additions	adjustments	adjustments	
	forma level	expenses to pro			last year end	service levels	the annualization of	the FICA base	the FICA base		interest	interest	
		forma level			depreciable plant		wages and salaries	increase					
					balances and								
					currently approved								
					KGPCo								
1	Payroll												
2	Production	-	-	-	-	-	-	-	-	-	-	-	
3	Demand Related	-	-	-	-	-	-	-	-	-	-	-	
4	Energy Related	-	-	-	-	-	-	-	-	-	-	-	
5	Total	-	-	-	-	-	-	-	-	-	-	-	
6	Transmission	-	-	-	-	-	-	-	-	-	-	-	
7	Distribution	-	-	-	-	-	-	-	-	-	-	-	
8	Customer Accounts	-	-	-	-	-	-	-	-	-	-	-	
9	Cust. Svcs/Info	-	-	-	-	-	-	-	-	-	-	-	
10	Subtotal	-	-	-	-	-	-	-	-	-	-	-	
11	A&G	-	-	-	-	-	-	-	-	-	-	-	
12	Total Operation and Maintenance Payroll	-	-	-	-	-	-	-	-	-	-	-	
13	Payroll Labor Allocation Factor												
	Interest Synchronization	(687,312)	-	-	-	-	-	-	-	-	-	(687,312)	
	Schedule M Adjustment	1,638,679	-	-	20,516	660,449	-	-	-	-	-	-	
	Bonus Tax Depreciation Schedule M	2,482,832	66,690	264,537	-	2,482,832	-	-	-	-	-	-	
	State Only Tax Depreciation Sch. M	(2,660,717)	-	-	-	(2,660,717)	-	-	-	-	-	-	
	State Income Tax Rate	6.4997%											
	Federal Income Tax Rate	35%											
	Pre-Tax Book Income <Loss>	(4,903,626)	(3,094)	87,208	(66,690)	(264,537)	(451)	(106)	(43)	(141,247)	-	-	
	Total Income Tax Expense <Credit>	(2,131,320)	(1,214)	30,523	(23,341)	(92,588)	(177)	(42)	(17)	(53,404)	-	(269,597)	

**KgPCo Jurisdictional Cost of Service Study
Twelve Months Ending December 31, 2014**

JCOS Adjustments

Line	37	38	39	40	41	XXX-
	SIT-37	EP-38	AD-39	AD-40	AD-41	XXX-
	SIT: Reflect Current impact of adjustments	EP: Forecasted Plant in Service Capital Additions from Jan 2015 through Dec 2016 net of estimated retirements	AD: Increase A/D provision for the contra to the increase in depreciation expense based on 12/2014 depreciable plant	AD: Increase A/D provision from 1/1/15 through the 13-month average ending 12/31/16 for forecasted net plant in-service additions using	AD: Decrease Accumulated Depreciation for estimated plant in service retirements from 1/1/15 through the 13-month average	XXX: Xxx
No.	Description	Adjusted Totals				
1	Payroll					
2	Production	-	-	-	-	-
3	Demand Related	-	-	-	-	-
4	Energy Related	-	-	-	-	-
5	Total	-	-	-	-	-
6	Transmission	-	-	-	-	-
7	Distribution	-	-	-	-	-
8	Customer Accounts	-	-	-	-	-
9	Cust. Svcs/Info	-	-	-	-	-
10	Subtotal	-	-	-	-	-
11	A&G	-	-	-	-	-
12	Total Operation and Maintenance Payroll	-	-	-	-	-
13	Payroll Labor Allocation Factor					
	Interest Synchronization	(687,312)	-	-	-	-
	Schedule M Adjustment	1,638,679	-	-	-	-
	Bonus Tax Depreciation Schedule M	2,482,832	-	-	-	-
	State Only Tax Depreciation Sch. M	(2,660,717)	-	-	-	-
	State Income Tax Rate	6.4997%				
	Federal Income Tax Rate	35%				
	Pre-Tax Book Income <Loss>	(4,903,626)	-	-	-	-
	Total Income Tax Expense <Credit>	(2,131,320)	-	-	-	-

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2014

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Rate Base Label	Constant	Allocation Factor	Function	Total			
				Retail	RS	SGS	Total
				1	2	3	LGS
P-T-D Plant in Service							
Production							
Demand	-	PROD_DEMAND	TOTAL	-	-	-	-
Total	-		TOTAL	-	-	-	-
Transmission							
Bulk & Sub; Other	-	BULK_TRANS	TOTAL	-	-	-	-
Total	-		TOTAL	-	-	-	-
Distribution							
360 Land and Land Rights	2,371,829	DIST_CPD	TOTAL	2,371,829	1,611,718	31,501	332,438
361 Structures and Improvements	643,788	DIST_CPD	TOTAL	643,788	437,470	8,550	90,234
362 & 363 Station Equip. & Storage Battery	19,272,653	DIST_CPD	TOTAL	19,272,653	13,096,261	255,966	2,701,277
364 Poles	23,185,112	DIST_POLES	TOTAL	23,185,112	16,649,884	319,276	2,760,309
365 Overhead Lines	29,205,000	DIST_OHLLINES	TOTAL	29,205,000	20,432,153	395,318	3,772,680
366 Underground Conduit	4,704,854	DIST_UGLINES	TOTAL	4,704,854	3,305,883	63,866	599,944
367 Underground Lines	7,803,928	DIST_UGLINES	TOTAL	7,803,928	5,483,458	105,935	995,126
368 Transformers	24,523,960	DIST_TRANSF	TOTAL	24,523,960	18,400,977	347,724	2,487,039
369 Services	12,628,066	DIST_SERV	TOTAL	12,628,066	10,219,231	892,299	338,108
370 Meters	5,646,155	DIST_METERS	TOTAL	5,646,155	2,032,544	597,803	225,479
371 Installations on Cust Premises	2,254,201	DIST_OL	TOTAL	2,254,201	-	-	-
373 Street Lighting	7,433,066	DIST_SL	TOTAL	7,433,066	-	-	-
Total	139,672,611		TOTAL	139,672,611	91,669,579	3,018,237	14,023,385
Total P-T-D Plant in Service	139,672,611		TOTAL	139,672,611	91,669,579	3,018,237	14,023,385
General & Intangible Plant							
	5,175,010	LABOR_M	TOTAL	5,175,010	3,705,098	153,136	426,631
Total Electric Plant in Service	144,847,621		TOTAL	144,847,621	95,374,678	3,171,373	14,450,016
Plant Held for Future Use							
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-
Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-
Distribution	34,829	RB_GUP_EPIS_D	TOTAL	34,829	22,859	753	3,497
Total	34,829		TOTAL	34,829	22,859	753	3,497
Construction Work in Progress							
General & Intangible	183,153	RB_GUP_EPIS_G	TOTAL	183,153	131,130	5,420	15,099
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-
Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-
Distribution	2,025,488	RB_GUP_EPIS_D	TOTAL	2,025,488	1,329,363	43,770	203,363
Total	2,208,640		TOTAL	2,208,640	1,460,493	49,189	218,462
Other	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-
Electric Utility Plant	147,091,090		TOTAL	147,091,090	96,858,029	3,221,315	14,671,975

KINGSPORT POWER COMPANY
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<u>Label</u>	<u>Constant</u>	<u>Allocation</u> <u>Factor</u>	<u>Function</u>	<u>Total</u>					
				<u>IP</u>	<u>CS</u>	<u>PS</u>	<u>EHG</u>	<u>OL</u>	
					13	14	15	16	
Rate Base									
P-T-D Plant in Service									
Production				-	-	-	-	-	-
Demand		PROD_DEMAND	TOTAL	-	-	-	-	-	-
Total			TOTAL	-	-	-	-	-	-
Transmission									
Bulk & Sub; Other		BULK_TRANS	TOTAL	-	-	-	-	-	-
Total			TOTAL	-	-	-	-	-	-
Distribution									
360 Land and Land Rights	2,371,829	DIST_CPD	TOTAL	78,139	19,105	54,478	48,318	1,651	
361 Structures and Improvements	643,788	DIST_CPD	TOTAL	21,209	5,186	14,787	13,115	448	
362 & 363 Station Equip. & Storage Battery	19,272,653	DIST_CPD	TOTAL	634,934	155,243	442,665	392,617	13,414	
364 Poles	23,185,112	DIST_POLES	TOTAL	395,511	217,564	547,021	484,234	40,104	
365 Overhead Lines	29,205,000	DIST_OHLS	TOTAL	720,749	255,439	680,296	602,764	36,035	
366 Underground Conduit	4,704,854	DIST_UGLINES	TOTAL	110,221	41,643	109,826	97,294	6,188	
367 Underground Lines	7,803,928	DIST_UGLINES	TOTAL	182,823	69,074	182,168	161,382	10,265	
368 Transformers	24,523,960	DIST_TRANSF	TOTAL	93,398	257,306	591,395	522,706	63,565	
369 Services	12,628,066	DIST_SERV	TOTAL	-	45,543	7,921	146,778	919,278	
370 Meters	5,646,155	DIST_METERS	TOTAL	136,271	64,239	50,186	121,599	-	
371 Installations on Cust Premises	2,254,201	DIST_OL	TOTAL	-	-	-	-	2,254,201	
373 Street Lighting	7,433,066	DIST_SL	TOTAL	-	-	-	-	-	
Total	139,672,611		TOTAL	2,375,255	1,130,342	2,680,741	2,590,807	3,345,149	
Total P-T-D Plant in Service	139,672,611		TOTAL	2,375,255	1,130,342	2,680,741	2,590,807	3,345,149	
General & Intangible Plant	5,175,010	LABOR_M	TOTAL	113,975	34,977	77,192	85,115	99,460	
Total Electric Plant in Service	144,847,621		TOTAL	2,489,230	1,165,319	2,757,933	2,675,922	3,444,609	
Plant Held for Future Use									
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	
Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	
Distribution	34,829	RB_GUP_EPIS_D	TOTAL	592	282	668	646	834	
Total	34,829		TOTAL	592	282	668	646	834	
Construction Work in Progress									
General & Intangible	183,153	RB_GUP_EPIS_G	TOTAL	4,034	1,238	2,732	3,012	3,520	
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	
Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	
Distribution	2,025,488	RB_GUP_EPIS_D	TOTAL	34,445	16,392	38,875	37,571	48,510	
Total	2,208,640		TOTAL	38,479	17,630	41,607	40,583	52,030	
Other	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	
Electric Utility Plant	147,091,090		TOTAL	2,528,301	1,183,231	2,800,209	2,717,151	3,497,473	

KINGSPORT POWER COMPANY
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<u>Label</u>	<u>Constant</u>	<u>Allocation</u> <u>Factor</u>	<u>Function</u>	<u>SL</u>
				17
Rate Base				
P-T-D Plant in Service				
Production	-	PROD_DEMAND	TOTAL	-
Demand	-		TOTAL	-
Total				
Transmission	-	BULK_TRANS	TOTAL	-
Bulk & Sub; Other	-		TOTAL	-
Total				
Distribution	2,371,829	DIST_CPD	TOTAL	3,292
360 Land and Land Rights	643,788	DIST_CPD	TOTAL	894
361 Structures and Improvements	19,272,653	DIST_CPD	TOTAL	26,750
362 & 363 Station Equip. & Storage Battery	23,185,112	DIST_POLES	TOTAL	67,146
364 Poles	29,205,000	DIST_OHLS	TOTAL	63,453
365 Overhead Lines	4,704,854	DIST_UGLINES	TOTAL	10,781
366 Underground Conduit	7,803,928	DIST_UGLINES	TOTAL	17,883
367 Underground Lines	24,523,960	DIST_TRANSF	TOTAL	101,873
368 Transformers	12,628,066	DIST_SERV	TOTAL	990
369 Services	5,646,155	DIST_METERS	TOTAL	-
370 Meters	2,254,201	DIST_OL	TOTAL	-
371 Installations on-Cust Premises	7,433,066	DIST_SL	TOTAL	7,433,066
373 Street Lighting	139,672,611		TOTAL	7,726,128
Total				
Total P-T-D Plant in Service	139,672,611		TOTAL	7,726,128
General & Intangible Plant	5,175,010	LABOR_M	TOTAL	136,377
Total Electric Plant in Service	144,847,621		TOTAL	7,862,505
Plant Held for Future Use				
Production	-	RB_GUP_EPIS_P	TOTAL	-
Transmission	-	RB_GUP_EPIS_T	TOTAL	-
Distribution	34,829	RB_GUP_EPIS_D	TOTAL	1,927
Total	34,829		TOTAL	1,927
Construction Work in Progress				
General & Intangible	183,153	RB_GUP_EPIS_G	TOTAL	4,827
Production	-	RB_GUP_EPIS_P	TOTAL	-
Transmission	-	RB_GUP_EPIS_T	TOTAL	-
Distribution	2,025,488	RB_GUP_EPIS_D	TOTAL	112,042
Total	2,208,640		TOTAL	116,868
Other	-	RB_GUP_EPIS_D	TOTAL	-
Electric Utility Plant	147,091,090		TOTAL	7,981,300

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Label	Constant	Allocation Factor	Function	Total			SGS	MGS	Total	LGS
				Retail	RS	2				
				1		2	3			
Accum. Depreciation and Amortization										
Production	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-	-
Bulk Transmission	-	BULK_TRANS	TOTAL	-	-	-	-	-	-	-
Distribution	(54,668,632)	RB_GUP_EPIS_D	TOTAL	(54,668,632)	(35,879,980)	(1,181,355)	(1,181,355)	(4,349,685)	(5,488,831)	(5,488,831)
General & Intangible	(1,911,492)	RB_GUP_EPIS_G	TOTAL	(1,911,492)	(1,368,551)	(56,564)	(56,564)	(126,712)	(157,584)	(157,584)
Total	(56,580,124)		TOTAL	(56,580,124)	(37,248,531)	(1,237,918)	(1,237,918)	(4,476,397)	(5,646,415)	(5,646,415)
Net Electric Plant in Service	90,510,966		TOTAL	90,510,966	59,609,498	1,983,397	1,983,397	7,155,709	9,025,560	
Working Capital										
Assets										
O&M: Lead / Lag Study	-	RB_GUP	TOTAL	-	-	-	-	-	-	-
Materials & Supplies - Gross Plant Related (154)	226,320	RB_GUP_EPIS_D	TOTAL	226,320	148,538	4,891	4,891	18,007	22,723	
Prepayments-Payroll Related (165)	4,624,527	LABOR_M	TOTAL	4,624,527	3,310,975	136,847	136,847	306,558	381,248	
Prepayments-Gross Plant Related (165)	119,983	RB_GUP	TOTAL	119,983	79,007	2,628	2,628	9,488	11,968	
Prepayments-Distribution (165)	2,108,137	RB_GUP_EPIS_D	TOTAL	2,108,137	1,383,607	45,556	45,556	167,733	211,661	
Total Working Capital	7,078,967		TOTAL	7,078,967	4,922,127	189,920	189,920	501,787	627,600	
Rate Base Offsets										
Contr In Aid of Constr Advance (Acct. 2530124)	(123,621)	RB_GUP_EPIS_D	TOTAL	(123,621)	(81,135)	(2,671)	(2,671)	(9,836)	(12,412)	
Customer Deposits (Acct. 235)	(4,085,238)	CUST_DEP	TOTAL	(4,085,238)	(2,816,096)	(144,423)	(144,423)	(445,171)	(546,036)	
Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)	(17,678,950)	RB_GUP	TOTAL	(17,678,950)	(11,641,414)	(387,171)	(387,171)	(1,398,068)	(1,763,432)	
Accumulated Deferred ITC (Acct. 255)	(3,123)	RB_GUP	TOTAL	(3,123)	(2,056)	(68)	(68)	(247)	(312)	
Total	(21,890,932)		TOTAL	(21,890,932)	(14,540,701)	(534,334)	(534,334)	(1,853,322)	(2,322,191)	
Total Rate Base	75,699,001		TOTAL	75,699,001	49,990,924	1,638,982	1,638,982	5,804,174	7,330,969	
Operating Revenues										
Firm Sales of Electricity	157,609,689	RSale	TOTAL	157,609,689	59,442,780	2,365,884	2,365,884	10,504,269	19,657,945	
Sales for Resale										
Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	-	-
Energy	-	PROD_ENERGY	TOTAL	-	-	-	-	-	-	-
Total	-		TOTAL	-	-	-	-	-	-	-
Other Operating Revenues										
Forfeited Discounts	280,372	FORF_DISC	TOTAL	280,372	219,823	5,586	5,586	21,084	24,004	
Miscellaneous Service Revenue	29,486	MISC_SERV_REV	TOTAL	29,486	23,854	2,083	2,083	790	139	
Mis. Serv. Rev. - Reconnect & Bad Check Fee Adjustment	44,641	OR7	TOTAL	44,641	42,844	1,244	1,244	472	81	
Rent Assoc Co - Prod	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-	-
Rent Assoc Co - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-	-
Rent Assoc Co - Dist	85,531	RB_GUP_EPIS_D	TOTAL	85,531	56,135	1,848	1,848	6,805	8,587	
Rent Non-Assoc Co - Prod	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-	-
Rent Non-Assoc Co - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-	-
Rent Non-Assoc Co - Dist	1,200	RB_GUP_EPIS_D	TOTAL	1,200	788	26	26	95	120	

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<u>Label</u>	<u>Constant</u>	<u>Allocation</u>		<u>Function</u>	<u>Total</u>	<u>CS</u>	<u>PS</u>	<u>EHG</u>	<u>OL</u>
		<u>Factor</u>	<u>IP</u>						
			13				14	15	16
Accum. Depreciation and Amortization									
Production	-	RB_GUP_EPIS_P	-			-	-	-	-
Bulk Transmission	-	BULK_TRANS	-			-	-	-	-
Distribution	(54,668,632)	RB_GUP_EPIS_D	(929,688)			(442,422)	(1,049,257)	(1,014,056)	(1,309,310)
General & Intangible	(1,911,492)	RB_GUP_EPIS_G	(42,099)			(12,919)	(28,512)	(31,439)	(36,738)
Total	(56,580,124)	RB_GUP_EPIS_G	(971,787)			(455,342)	(1,077,769)	(1,045,495)	(1,346,047)
Net Electric Plant in Service	90,510,966		1,556,514			727,889	1,722,439	1,671,656	2,151,426
Working Capital									
Assets									
O&M; Lead / Lag Study	-	RB_GUP	-			-	-	-	-
Materials & Supplies - Gross Plant Related (154)	226,320	RB_GUP_EPIS_D	3,849			1,832	4,344	4,198	5,420
Prepayments-Payroll Related (165)	4,624,527	LABOR_M	101,851			31,256	68,980	76,061	88,880
Prepayments-Gross Plant Related (165)	119,983	RB_GUP	2,062			965	2,284	2,216	2,853
Prepayments-Distribution (165)	2,108,137	RB_GUP_EPIS_D	35,851			17,061	40,462	39,104	50,490
Total Working Capital	7,078,967		143,613			51,114	116,070	121,579	147,643
Rate Base Offsets									
Contr In Aid of Constr Advance (Acct. 2530124)	(123,621)	RB_GUP_EPIS_D	(2,102)			(1,000)	(2,373)	(2,293)	(2,961)
Customer Deposits (Acct. 235)	(4,085,238)	CUST_DEP	-			(17,133)	(312)	(116,067)	-
Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)	(17,678,950)	RB_GUP	(303,878)			(142,213)	(336,558)	(326,576)	(420,363)
Accumulated Deferred ITC (Acct. 255)	(3,123)	RB_GUP	(54)			(25)	(59)	(58)	(74)
Total	(21,890,932)		(306,034)			(160,372)	(339,302)	(444,993)	(423,398)
Total Rate Base	75,699,001		1,394,093			618,631	1,499,207	1,348,242	1,875,671
Operating Revenues									
Firm Sales of Electricity									
	157,609,689	RSale	57,804,203			952,823	2,267,017	2,443,736	722,983
Sales for Resale									
Demand	-	PROD_DEMAND	-			-	-	-	-
Energy	-	PROD_ENERGY	-			-	-	-	-
Total	-		-			-	-	-	-
Other Operating Revenues									
Forfeited Discounts	280,372	FORE_DISC	4,035			1,005	-	4,836	-
Miscellaneous Service Revenue	29,486	MISC_SERV_REV	3			106	18	343	2,146
Mis. Serv. Rev. - Reconnect & Bad Check Fee Adjustment	44,641	OR7	-			-	-	-	-
Rent Assoc Co - Prod	-	RB_GUP_EPIS_P	-			-	-	-	-
Rent Assoc Co - Trans	-	RB_GUP_EPIS_T	-			-	-	-	-
Rent Assoc Co - Dist	85,531	RB_GUP_EPIS_D	1,455			692	1,642	1,587	2,048
Rent Non-Assoc Co - Prod	-	RB_GUP_EPIS_P	-			-	-	-	-
Rent Non-Assoc Co - Trans	-	RB_GUP_EPIS_T	-			-	-	-	-
Rent Non-Assoc Co - Dist	1,200	RB_GUP_EPIS_D	20			-	-	-	-
						10	23	22	29

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<u>Label</u>	<u>Constant</u>	<u>Allocation</u> <u>Factor</u>	<u>Function</u>	<u>SL</u>
				17
Accum. Depreciation and Amortization				
Production	-	RB_GUP_EPIS_P	TOTAL	-
Bulk Transmission	-	BULK_TRANS	TOTAL	-
Distribution	(54,668,632)	RB_GUP_EPIS_D	TOTAL	(3,024,049)
General & Intangible	(1,911,492)	RB_GUP_EPIS_G	TOTAL	(50,374)
Total	(56,580,124)		TOTAL	(3,074,423)
Net Electric Plant in Service	90,510,966		TOTAL	4,906,877
Working Capital				
Assets				
O&M; Lead / Lag Study	-	RB_GUP	TOTAL	-
Materials & Supplies - Gross Plant Related (154)	226,320	RB_GUP_EPIS_D	TOTAL	12,519
Prepayments-Payroll Related (165)	4,624,527	LABOR_M	TOTAL	121,870
Prepayments-Gross Plant Related (165)	119,983	RB_GUP	TOTAL	6,510
Prepayments-Distribution (165)	2,108,137	RB_GUP_EPIS_D	TOTAL	116,614
Total Working Capital	7,078,967		TOTAL	257,513
Rate Base Offsets				
Contr In Aid of Constr Advance (Acct. 2530124)	(123,621)	RB_GUP_EPIS_D	TOTAL	(6,838)
Customer Deposits (Acct. 235)	(4,085,238)	CUST_DEP	TOTAL	-
Accumulated Deferred FIT (Acct. 190.1/282.1/283.1)	(17,678,950)	RB_GUP	TOTAL	(959,276)
Accumulated Deferred ITC (Acct. 255)	(3,123)	RB_GUP	TOTAL	(169)
Total	(21,890,932)		TOTAL	(966,284)
Total Rate Base	75,699,001		TOTAL	4,198,107
Operating Revenues				
Firm Sales of Electricity	157,609,689	RSale	TOTAL	1,448,049
Sales for Resale				
Demand	-	PROD_DEMAND	TOTAL	-
Energy	-	PROD_ENERGY	TOTAL	-
Total	-		TOTAL	-
Other Operating Revenues				
Forfeited Discounts	280,372	FORF_DISC	TOTAL	-
Miscellaneous Service Revenue	29,486	MISC_SERV_REV	TOTAL	2
Mis. Serv. Rev. - Reconnect & Bad Check Fee Adjustment	44,841	OR7	TOTAL	-
Rent Assoc Co - Prod	-	RB_GUP_EPIS_P	TOTAL	-
Rent Assoc Co - Trans	-	RB_GUP_EPIS_T	TOTAL	-
Rent Assoc Co - Dist	85,531	RB_GUP_EPIS_D	TOTAL	-
Rent Non-Assoc Co - Prod	-	RB_GUP_EPIS_P	TOTAL	4,731
Rent Non-Assoc Co - Trans	-	RB_GUP_EPIS_T	TOTAL	-
Rent Non-Assoc Co - Dist	1,200	RB_GUP_EPIS_D	TOTAL	-
				66

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Label	Constant	Allocation Factor	Function	Total			Total		
				Retail	RS	SGS	MGS	LGS	Total
				1	2	3			
Rent ABD - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-
Rent ABD - Pole Atch Dist	1,282,668	RB_GUP_EPIS_D	TOTAL	1,282,668	841,837	27,718	102,055	128,782	-
Other Electric Revenue - Prod	-	RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-
Other Electric Revenue - New - Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	-
Other Electric Rev. Prod - New - Energy	-	PROD_ENERGY	TOTAL	-	-	-	-	-	-
Other Electric Revenue - Trans	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-
Other Electric Revenue - Dist	81,763	RB_GUP_EPIS_D	TOTAL	81,763	53,662	1,767	6,505	8,209	-
Other Electric Revenue - Local Facil Dist	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	-
Total - Other Operating Revenues	1,805,660		TOTAL	1,805,660	1,238,944	40,272	137,807	169,923	
Total Other Revenues	1,805,660		TOTAL	1,805,660	1,238,944	40,272	137,807	169,923	
Total Operating Revenues	159,415,349		TOTAL	159,415,349	60,681,724	2,406,156	10,642,076	19,827,868	
Operating Expense									
O&M Expense									
Production									
Demand	67,176,100	PROD_DEMAND	TOTAL	67,176,100	31,112,379	669,484	4,054,347	6,947,424	
Energy & Fuel	73,932,193	PROD_ENERGY	TOTAL	73,932,193	24,821,218	787,492	3,971,302	8,412,171	
Total	141,108,293		TOTAL	141,108,293	55,933,597	1,456,976	8,025,650	15,359,596	
Transmission									
Bulk Transmission	-	BULK_TRANS	TOTAL	-	-	-	-	-	-
Total	-		TOTAL	-	-	-	-	-	
Distribution Operation									
580 Supervision & Engineering	272,384	TOTOTEXP	TOTAL	272,384	175,999	6,709	21,914	25,642	
581 Load Dispatching	6,792	RB_GUP_EPIS_D	TOTAL	6,792	4,458	147	540	682	
582 Station Expenses	61,379	362 STATIONS	TOTAL	61,379	41,709	815	4,948	8,603	
583 Overhead Lines	(16,834)	TOTOHINES	TOTAL	(16,834)	(11,915)	(230)	(1,269)	(2,099)	
584 Underground Lines	71,470	TOTUGLINES	TOTAL	71,470	50,219	970	5,457	9,114	
585 Street Lighting	37,009	DIST_SL	TOTAL	37,009	-	-	-	-	
586 Meters	25,196	DIST_METERS	TOTAL	25,196	9,070	2,668	10,782	1,006	
587 Customer Installs	83,781	DIST_PCUST	TOTAL	83,781	67,785	5,919	2,246	396	
588 Miscellaneous Distribution	759,076	RB_GUP_EPIS_D	TOTAL	759,076	498,195	16,403	60,396	76,213	
589 Rents	455,082	RB_GUP_EPIS_D	TOTAL	455,082	298,678	9,834	36,208	45,691	
Total	1,755,334		TOTAL	1,755,334	1,134,197	43,235	141,221	165,247	
Distribution Maintenance									
590 Supervision & Engineering	10,838	TOTMEXP	TOTAL	10,838	7,469	148	799	1,304	
591 Structures	15,503	RB_GUP_EPIS_D	TOTAL	15,503	10,175	335	1,233	1,557	
592 Station Equipment	135,649	362 STATIONS	TOTAL	135,649	92,177	1,802	10,934	19,013	
593 Overhead Lines	4,233,999	TOTOHINES	TOTAL	4,233,999	2,996,850	57,751	319,240	527,975	
594 Underground Lines	171,116	TOTUGLINES	TOTAL	171,116	120,235	2,323	13,064	21,820	
595 Line Transformers	172,530	368 TRANSFORMERS	TOTAL	172,530	129,454	2,446	11,658	17,503	
596 Street Lighting	119,799	DIST_SL	TOTAL	119,799	-	-	-	-	
597 Meters	581	DIST_METERS	TOTAL	581	209	62	249	23	

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Label	Constant	Allocation		Function	Total				
		Factor			IP	CS	PS	EHG	OL
					13	14	15	16	
Rent ABD - Trans	-	RB_GUP_EPIS_T	TOTAL		-	-	-	-	-
Rent ABD - Pole Atch Dist	1,282,668	RB_GUP_EPIS_D	TOTAL		21,813	10,380	24,618	23,792	30,720
Other Electric Revenue - Prod	-	RB_GUP_EPIS_P	TOTAL		-	-	-	-	-
Other Electric Revenue - New - Demand	-	PROD_DEMAND	TOTAL		-	-	-	-	-
Other Electric Rev. Prod - New - Energy	-	PROD_ENERGY	TOTAL		-	-	-	-	-
Other Electric Revenue - Trans	-	RB_GUP_EPIS_T	TOTAL		-	-	-	-	-
Other Electric Revenue - Dist	81,763	RB_GUP_EPIS_D	TOTAL		1,390	662	1,569	1,517	1,958
Other Electric Revenue - Local Facil Dist	-	RB_GUP_EPIS_D	TOTAL		-	-	-	-	-
Total - Other Operating Revenues	1,805,660		TOTAL		28,717	12,855	27,871	32,097	36,901
Total Other Revenues	1,805,660		TOTAL		28,717	12,855	27,871	32,097	36,901
Total Operating Revenues	159,415,349		TOTAL		57,832,920	965,678	2,294,888	2,475,833	759,884
Operating Expense									
O&M Expense									
Production									
Demand	67,176,100	PROD_DEMAND	TOTAL		21,728,526	380,509	1,301,332	977,370	1,891
Energy & Fuel	73,932,193	PROD_ENERGY	TOTAL		33,174,046	350,541	1,020,905	938,763	160,021
Total	141,108,293		TOTAL		54,902,572	731,050	2,322,238	1,916,134	161,912
Transmission									
Bulk Transmission	-	BULK_TRANS	TOTAL		-	-	-	-	-
Total	-		TOTAL		-	-	-	-	-
Distribution Operation									
580 Supervision & Engineering	272,384	TOTOXEXP	TOTAL		4,541	2,102	4,848	4,875	6,512
581 Load Dispatching	6,792	RB_GUP_EPIS_D	TOTAL		116	55	130	126	163
582 Station Expenses	61,379	362 STATIONS	TOTAL		2,022	494	1,410	1,250	43
583 Overhead Lines	(16,834)	TOTOHLINES	TOTAL		(359)	(152)	(394)	(349)	(24)
584 Underground Lines	71,470	TOTUGLINES	TOTAL		1,674	633	1,668	1,478	94
585 Street Lighting	37,009	DIST_SL	TOTAL		-	-	-	-	-
586 Meters	25,196	DIST_METERS	TOTAL		617	287	224	543	-
587 Customer Installs	83,781	DIST_PCUST	TOTAL		3	302	53	974	6,098
588 Miscellaneous Distribution	759,076	RB_GUP_EPIS_D	TOTAL		12,909	6,143	14,569	14,080	18,180
589 Rents	455,082	RB_GUP_EPIS_D	TOTAL		7,739	3,683	8,734	8,441	10,899
Total	1,755,334		TOTAL		29,262	13,547	31,242	31,418	41,963
Distribution Maintenance									
590 Supervision & Engineering	10,838	TOTMEXP	TOTAL		221	95	246	219	27
591 Structures	15,503	RB_GUP_EPIS_D	TOTAL		264	125	298	288	371
592 Station Equipment	135,849	362 STATIONS	TOTAL		4,469	1,093	3,116	2,763	94
593 Overhead Lines	4,233,999	TOTOHLINES	TOTAL		90,212	38,227	99,188	87,848	6,163
594 Underground Lines	171,116	TOTUGLINES	TOTAL		4,009	1,515	3,994	3,539	225
595 Line Transformers	172,530	368 TRANSFORMERS	TOTAL		657	1,810	4,161	3,677	447
596 Street Lighting	119,799	DIST_SL	TOTAL		-	-	-	-	-
597 Meters	581	DIST_METERS	TOTAL		14	7	5	13	-

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Label	Allocation			Function	SL
	Constant	Factor			
Rent ABD - Trans	-	RB_GUP_EPIS_T	TOTAL		-
Rent ABD - Pole Atch Dist	1,282,668	RB_GUP_EPIS_D	TOTAL		70,952
Other Electric Revenue - Prod	-	RB_GUP_EPIS_P	TOTAL		-
Other Electric Revenue - New - Demand	-	PROD_DEMAND	TOTAL		-
Other Electric Rev. Prod - New - Energy	-	PROD_ENERGY	TOTAL		-
Other Electric Revenue - Trans	-	RB_GUP_EPIS_T	TOTAL		-
Other Electric Revenue - Dist	81,763	RB_GUP_EPIS_D	TOTAL		4,523
Other Electric Revenue - Local Facil Dist	-	RB_GUP_EPIS_D	TOTAL		-
Total - Other Operating Revenues	1,805,660		TOTAL		80,275
Total Other Revenues	1,805,660		TOTAL		80,275
Total Operating Revenues	159,415,349		TOTAL		1,528,324
Operating Expense					
O&M Expense					
Production	67,176,100	PROD_DEMAND	TOTAL		2,837
Demand	73,932,193	PROD_ENERGY	TOTAL		295,733
Energy & Fuel	141,108,293		TOTAL		298,570
Total					
Transmission	-	BULK_TRANS	TOTAL		-
Bulk Transmission	-		TOTAL		-
Total					
Distribution Operation					
580 Supervision & Engineering	272,384	TOTXEXP	TOTAL		19,242
581 Load Dispatching	6,792	RB_GUP_EPIS_D	TOTAL		376
582 Station Expenses	61,379	362 STATIONS	TOTAL		85
583 Overhead Lines	(16,834)	TOTOHLINES	TOTAL		(42)
584 Underground Lines	71,470	TOTUGLINES	TOTAL		164
585 Street Lighting	37,009	DIST_SL	TOTAL		37,009
586 Meters	25,196	DIST_METERS	TOTAL		-
587 Customer Installs	83,781	DIST_PCUST	TOTAL		7
588 Miscellaneous Distribution	759,076	RB_GUP_EPIS_D	TOTAL		41,989
589 Rents	455,082	RB_GUP_EPIS_D	TOTAL		25,173
Total	1,755,334		TOTAL		124,002
Distribution Maintenance					
590 Supervision & Engineering	10,838	TOTMEXP	TOTAL		309
591 Structures	15,503	RB_GUP_EPIS_D	TOTAL		858
592 Station Equipment	135,649	362 STATIONS	TOTAL		188
593 Overhead Lines	4,233,999	TOTOHLINES	TOTAL		10,555
594 Underground Lines	171,116	TOTUGLINES	TOTAL		392
595 Line Transformers	172,530	368 TRANSFORMERS	TOTAL		717
596 Street Lighting	119,799	DIST_SL	TOTAL		119,799
597 Meters	581	DIST_METERS	TOTAL		-

Label	Allocation		Function	Total			SGS	MGS	Total
	Constant	Factor		Retail	RS	SGS			
	1	2	3						
598 Miscellaneous Distribution	214,971	RB_GUP_EPIS_D	TOTAL	214,971	141,089	4,645	17,104	21,583	
Total	5,074,985		TOTAL	5,074,985	3,497,658	69,512	374,282	610,779	
Customer Accounts									
901 Supervision	65,775	TOTOX234	TOTAL	65,775	53,606	3,890	3,090	899	
902 Meter Read	140,481	CUST_902	TOTAL	140,481	51,941	22,242	43,025	15,159	
903 Customer Records	1,267,504	CUST_903	TOTAL	1,267,504	1,095,307	61,085	23,182	4,086	
904 Uncollectibles	1,734	CUST_904	TOTAL	1,734	1,648	39	24	12	
905 Miscellaneous	3,038	TOTOX234	TOTAL	3,038	2,476	180	143	42	
Total	1,478,532		TOTAL	1,478,532	1,204,979	87,436	69,464	20,198	
Customer Service & Infor. & Sales Exp									
907 Supervision	14,885	CUST_TOTAL	TOTAL	14,885	12,042	1,051	399	70	
908 Customer Assist	39,006	CUST_TOTAL	TOTAL	39,006	31,556	2,755	1,046	184	
908-Customer Assistance - DSM	300,992	PROD_DEMAND	TOTAL	300,992	139,403	3,000	18,166	31,129	
908.1-Customer Assistance - Demand Response	331,227	PROD_DEMAND	TOTAL	331,227	153,406	3,301	19,991	34,256	
909 Info & Instr	-	CUST_TOTAL	TOTAL	-	-	-	-	-	
910 Miscellaneous	640	CUST_TOTAL	TOTAL	640	518	45	17	3	
911 - 916 Sales Exp.	14,584	CUST_TOTAL	TOTAL	14,584	11,799	1,030	391	69	
Total	701,334		TOTAL	701,334	348,725	11,183	40,010	65,711	
Administrative & General Expense									
Reg Commission	101,480	CUST_TOTAL	TOTAL	101,480	82,098	7,168	2,720	479	
Insurance - Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	
Insurance - Distribution	154,918	RB_GUP_EPIS_D	TOTAL	154,918	101,675	3,348	12,326	15,554	
A&G - Labor Related	1,404,115	LABOR_M	TOTAL	1,404,115	1,005,290	41,550	93,078	115,756	
Total	1,660,512		TOTAL	1,660,512	1,189,063	52,066	108,124	131,789	
Other Expenses									
Other O&M	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	
Factoring Expense	730,469	RSALE	TOTAL	730,469	275,498	10,965	48,684	91,108	
Other O&M	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-	
Total	730,469		TOTAL	730,469	275,498	10,965	48,684	91,108	
Total O&M Expense	152,509,460		TOTAL	152,509,460	63,583,716	1,731,373	8,807,435	16,444,428	
Depreciation & Amortization Expense									
Production	-	RB_GUP-Land_P	TOTAL	-	-	-	-	-	
Bulk Transmission	-	RB_GUP-Land_T	TOTAL	-	-	-	-	-	
Distribution	5,139,252	RB_GUP-Land_D	TOTAL	5,139,252	3,370,921	111,795	408,810	512,460	
General & Intangible	509,927	RB_GUP-Land_G	TOTAL	509,927	365,087	15,089	33,803	42,039	
Total Depreciation & Amort Expense	5,649,179		TOTAL	5,649,179	3,736,008	126,885	442,613	554,499	
Taxes Other Than Income									
Federal Insurance Tax	152,184	LABOR_M	TOTAL	152,184	108,957	4,503	10,088	12,546	
Federal Unemployment Tax	912	LABOR_M	TOTAL	912	653	27	60	75	
State Unemployment Insurance	(1,453)	LABOR_M	TOTAL	(1,453)	(1,040)	(43)	(96)	(120)	

Label	Allocation		Total					
	Constant	Factor	Function	IP	CS	PS	EHG	OL
					13	14	15	16
598 Miscellaneous Distribution	214,971	RB_GUP_EPIS_D	TOTAL		1,740	4,126	3,988	5,149
Total	5,074,985		TOTAL	103,502	44,611	115,133	102,333	12,466
Customer Accounts								
901 Supervision	65,775	TOTOX234	TOTAL	474	199	35	643	2,937
902 Meter Read	140,481	CUST_902	TOTAL	3,019	1,157	201	3,730	-
903 Customer Records	1,267,504	CUST_903	TOTAL	7,134	3,116	539	10,052	62,937
904 Uncollectibles	1,734	CUST_904	TOTAL	-	1	-	9	-
905 Miscellaneous	3,038	TOTOX234	TOTAL	22	9	2	30	136
Total	1,478,532		TOTAL	10,649	4,482	776	14,464	66,009
Customer Service & Infor. & Sales Exp								
907 Supervision	14,885	CUST_TOTAL	TOTAL	2	54	9	173	1,083
908 Customer Assist	39,006	CUST_TOTAL	TOTAL	5	141	24	453	2,839
908-Customer Assistance - DSM	300,992	PROD_DEMAND	TOTAL	97,358	1,705	5,831	4,379	8
908.1-Customer Assistance - Demand Response	331,227	PROD_DEMAND	TOTAL	107,137	1,876	6,417	4,819	9
909 Info & Instr	-	CUST_TOTAL	TOTAL	-	-	-	-	-
910 Miscellaneous	640	CUST_TOTAL	TOTAL	0	2	0	7	47
911 - 916 Sales Exp.	14,584	CUST_TOTAL	TOTAL	2	53	9	169	1,061
Total	701,334		TOTAL	204,503	3,830	12,291	10,001	5,048
Administrative & General Expense								
Reg Commission	101,480	CUST_TOTAL	TOTAL	12	366	64	1,179	7,385
Insurance - Transmission	-	RB_GUP_EPIS_T	TOTAL	-	-	-	-	-
Insurance - Distribution	154,918	RB_GUP_EPIS_D	TOTAL	2,635	1,254	2,973	2,874	3,710
A&G - Labor Related	1,404,115	LABOR_M	TOTAL	30,924	9,490	20,944	23,094	26,986
Total	1,660,512		TOTAL	33,571	11,110	23,981	27,147	38,082
Other Expenses								
Other O&M	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-
Factoring Expense	730,469	RSALE	TOTAL	267,903	4,416	10,507	11,326	3,351
Other O&M	-	RB_GUP_EPIS_D	TOTAL	-	-	-	-	-
Total	730,469		TOTAL	267,903	4,416	10,507	11,326	3,351
Total O&M Expense	152,509,460		TOTAL	55,551,962	813,046	2,516,167	2,112,823	328,831
Depreciation & Amortization Expense								
Production	-	RB_GUP-Land_P	TOTAL	-	-	-	-	-
Bulk Transmission	-	RB_GUP-Land_T	TOTAL	-	-	-	-	-
Distribution	5,139,252	RB_GUP-Land_D	TOTAL	85,982	41,594	98,303	95,167	125,149
General & Intangible	509,927	RB_GUP-Land_G	TOTAL	11,231	3,447	7,606	8,387	9,800
Total Depreciation & Amort Expense	5,649,179		TOTAL	97,213	45,041	105,909	103,554	134,950
Taxes Other Than Income								
Federal Insurance Tax	152,184	LABOR_M	TOTAL	3,352	1,029	2,270	2,503	2,925
Federal Unemployment Tax	912	LABOR_M	TOTAL	20	6	14	15	18
State Unemployment Insurance	(1,453)	LABOR_M	TOTAL	(32)	(10)	(22)	(24)	(28)

KINGSPORT POWER COMPANY
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Label	Allocation		Function	SL
	Constant	Factor		
598 Miscellaneous Distribution	214,971	RB_GUP_EPIS_D	TOTAL	11,891
Total	5,074,985		TOTAL	144,709
Customer Accounts				
901 Supervision	65,775	TOTOX234	TOTAL	3
902 Meter Read	140,481	CUST_902	TOTAL	5
903 Customer Records	1,267,504	CUST_903	TOTAL	66
904 Uncollectibles	1,734	CUST_904	TOTAL	-
905 Miscellaneous	3,038	TOTOX234	TOTAL	0
Total	1,478,532		TOTAL	74
Customer Service & Infor. & Sales Exp				
907 Supervision	14,885	CUST_TOTAL	TOTAL	1
908 Customer Assist	39,006	CUST_TOTAL	TOTAL	3
908-Customer Assistance - DSM	300,992	PROD_DEMAND	TOTAL	13
908.1-Customer Assistance - Demand Response	331,227	PROD_DEMAND	TOTAL	14
909 Info & Instr	-	CUST_TOTAL	TOTAL	-
910 Miscellaneous	640	CUST_TOTAL	TOTAL	0
911 - 916 Sales Exp.	14,584	CUST_TOTAL	TOTAL	1
Total	701,334		TOTAL	32
Administrative & General Expense				
Reg Commission	101,480	CUST_TOTAL	TOTAL	8
Insurance - Transmission	-	RB_GUP_EPIS_T	TOTAL	-
Insurance - Distribution	154,918	RB_GUP_EPIS_D	TOTAL	8,569
A&G - Labor Related	1,404,115	LABOR_M	TOTAL	37,003
Total	1,660,512		TOTAL	45,580
Other Expenses				
Other O&M	-	RB_GUP_EPIS_D	TOTAL	-
Factoring Expense	730,469	RSale	TOTAL	6,711
Other O&M	-	RB_GUP_EPIS_D	TOTAL	-
Total	730,469		TOTAL	6,711
Total O&M Expense	152,509,460		TOTAL	619,679
Depreciation & Amortization Expense				
Production	-	RB_GUP-Land_P	TOTAL	-
Bulk Transmission	-	RB_GUP-Land_T	TOTAL	-
Distribution	5,139,252	RB_GUP-Land_D	TOTAL	289,070
General & Intangible	509,927	RB_GUP-Land_G	TOTAL	13,438
Total Depreciation & Amort Expense	5,649,179		TOTAL	302,509
Taxes Other Than Income				
Federal Insurance Tax	152,184	LABOR_M	TOTAL	4,011
Federal Unemployment Tax	912	LABOR_M	TOTAL	24
State Unemployment Insurance	(1,453)	LABOR_M	TOTAL	(38)

Label	Allocation		Function	Total			Total	Total
	Constant	Factor		Retail	RS	SGS		
				1	2	3		
Real & Personal Property Tax	1,100,164	RB_GUP	TOTAL	1,100,164	724,447	24,094	87,002	109,739
	534,478	RSale	TOTAL	534,478	201,579	8,023	35,622	66,663
	1,702	RB_GUP	TOTAL	1,702	1,121	37	135	170
	121,883	RB_GUP	TOTAL	121,883	80,259	2,669	9,639	12,158
	2,810	RB_GUP	TOTAL	2,810	1,851	62	222	280
	3,972,742	RSale	TOTAL	3,972,742	1,498,327	59,635	264,773	495,502
	-	RB_GUP	TOTAL	-	-	-	-	-
	-	RB_GUP	TOTAL	-	-	-	-	-
	5,885,423		TOTAL	5,885,423	2,616,154	99,007	407,444	697,013
Other Income / Expense	-	NP	TOTAL	-	-	-	-	-
	238,216	CUST_DEP	TOTAL	238,216	164,211	8,422	25,959	31,840
	(3,902)	RB_GUP_CWIP	TOTAL	(3,902)	(2,580)	(87)	(306)	(386)
Charitable Contributions	9,821	LABOR_M	TOTAL	9,821	7,031	291	651	810
Total Operating Expense Before Income Tax	164,288,197		TOTAL	164,288,197	70,104,540	1,965,891	9,683,795	17,728,204
Net Operating Income Before Income Tax	(4,872,848)		TOTAL	(4,872,848)	(9,422,816)	440,265	958,281	2,099,664
Adjustment	-		TOTAL	-	-	-	-	-
Taxable Income Before Tax	(4,872,848)		TOTAL	(4,872,848)	(9,422,816)	440,265	958,281	2,099,664
Total State Income Tax	(445,755)	PRE_TAX_OP_INC	TOTAL	(445,755)	(861,975)	40,274	87,661	192,072
Total Current FIT	(1,670,847)	PRE_TAX_OP_INC	TOTAL	(1,670,847)	(3,230,981)	150,962	328,584	719,952
Total Current Year DFIT	(535,455)	NP	TOTAL	(535,455)	(352,645)	(11,734)	(42,333)	(53,394)
Total Deferred ITC	-	NP	TOTAL	-	-	-	-	-
Total Federal Income Tax	(2,206,302)		TOTAL	(2,206,302)	(3,583,626)	139,229	286,252	666,558
Total Income Tax	(2,652,057)		TOTAL	(2,652,057)	(4,445,601)	179,503	373,913	858,629
Total Expenses	161,636,140		TOTAL	161,636,140	65,658,939	2,145,394	10,057,708	18,586,833
Net Operating Income	(2,220,791)		TOTAL	(2,220,791)	(4,977,215)	260,762	594,368	1,241,035
Current Rate of Return	-2.93%			-2.93%	-9.96%	15.91%	10.07%	16.93%

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Label	Constant	Allocation		Total				
		Factor	Function	IP	CS	PS	EHG	OL
					13	14	15	16
Real & Personal Property Tax	1,100,164	RB_GUP	TOTAL	18,910	8,850	20,944	20,323	26,159
PSC Assessment	534,478	RSale	TOTAL	196,023	3,231	7,688	8,287	2,452
Sales and Use Taxes	1,702	RB_GUP	TOTAL	29	14	32	31	40
Bus Franchise	121,883	RB_GUP	TOTAL	2,095	980	2,320	2,252	2,898
Regis Fee	2,810	RB_GUP	TOTAL	48	23	54	52	67
Gross Receipts Tax	3,972,742	RSale	TOTAL	1,457,024	24,017	57,143	61,597	18,224
Federal Excise Tax	-	RB_GUP	TOTAL	-	-	-	-	-
Misc Capital Lease Tax	-	RB_GUP	TOTAL	-	-	-	-	-
Total Taxes Other Than Income	5,885,423		TOTAL	1,677,470	38,140	90,443	95,036	52,755
Other Income / Expense								
Cost of Short-Term Debt	-	NP	TOTAL	-	-	-	-	-
Interest on Customer Deposits	238,216	CUST_DEP	TOTAL	-	999	18	6,768	-
AFUDC	(3,902)	RB_GUP_CWIP	TOTAL	(68)	(31)	(74)	(72)	(92)
Charitable Contributions	9,821	LABOR_M	TOTAL	216	66	146	162	189
Total Operating Expense Before Income Tax	164,288,197		TOTAL	57,326,794	897,261	2,712,610	2,318,271	516,632
Net Operating Income Before Income Tax	(4,872,848)		TOTAL	506,126	68,417	(417,723)	157,561	243,252
Adjustment	-		TOTAL	-	-	-	-	-
Taxable Income Before Tax	(4,872,848)		TOTAL	506,126	68,417	(417,723)	157,561	243,252
Total State Income Tax	(445,755)	PRE_TAX_OP_INC	TOTAL	46,299	6,259	(38,212)	14,413	22,252
Total Current FIT	(1,670,847)	PRE_TAX_OP_INC	TOTAL	173,545	23,459	(143,233)	54,026	83,408
Total Current Year DFIT	(535,455)	NP	TOTAL	(9,208)	(4,306)	(10,190)	(9,889)	(12,728)
Total Deferred ITC	-	NP	TOTAL	-	-	-	-	-
Total Federal Income Tax	(2,206,302)		TOTAL	164,337	19,153	(153,422)	44,137	70,681
Total Income Tax	(2,652,057)		TOTAL	210,636	25,412	(191,635)	58,550	92,933
Total Expenses	161,636,140		TOTAL	57,537,430	922,673	2,520,976	2,376,821	609,565
Net Operating Income	(2,220,791)		TOTAL	295,490	43,005	(226,088)	99,011	150,319
Current Rate of Return	-2.93%			21.20%	6.95%	-15.08%	7.34%	8.01%

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY
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<u>Label</u>	<u>Constant</u>	<u>Allocation</u> <u>Factor</u>	<u>Function</u>	<u>SL</u>
				17
Real & Personal Property Tax	1,100,164	RB_GUP	TOTAL	59,696
PSC Assessment	534,478	RSale	TOTAL	4,911
Sales and Use Taxes	1,702	RB_GUP	TOTAL	92
Bus Franchise	121,883	RB_GUP	TOTAL	6,614
Regis Fee	2,810	RB_GUP	TOTAL	152
Gross Receipts Tax	3,972,742	RSale	TOTAL	36,500
Federal Excise Tax	-	RB_GUP	TOTAL	-
Misc Capital Lease Tax	-	RB_GUP	TOTAL	-
Total Taxes Other Than Income	5,885,423		TOTAL	111,961
Other Income / Expense				
Cost of Short-Term Debt	-	NP	TOTAL	-
Interest on Customer Deposits	238,216	CUST_DEP	TOTAL	-
AFUDC	(3,902)	RB_GUP_CWMP	TOTAL	(206)
Charitable Contributions	9,821	LABOR_M	TOTAL	259
Total Operating Expense Before Income Tax	164,288,197		TOTAL	1,034,200
Net Operating Income Before Income Tax	(4,872,848)		TOTAL	494,123
Adjustment	-		TOTAL	-
Taxable Income Before Tax	(4,872,848)		TOTAL	494,123
Total State Income Tax	(445,755)	PRE_TAX_OP_INC	TOTAL	45,201
Total Current FIT	(1,670,847)	PRE_TAX_OP_INC	TOTAL	169,430
Total Current Year DFIT	(535,455)	NP	TOTAL	(29,029)
Total Deferred ITC	-	NP	TOTAL	-
Total Federal Income Tax	(2,206,302)		TOTAL	140,401
Total Income Tax	(2,652,057)		TOTAL	185,602
Total Expenses	161,636,140		TOTAL	1,219,802
Net Operating Income	(2,220,791)		TOTAL	308,521
Current Rate of Return	-2.93%			7.35%

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2014

Label	Constant	Allocation Factor	Function	Total			Total		
				Retail	RS	SGS	MGS	LGS	Total
				1	2	3			
O&M Labor									
Production Demand	-	PROD_DEMAND	TOTAL	-	-	-	-	-	-
Production Energy	-	PROD_ENERGY	TOTAL	-	-	-	-	-	-
Transmission	-	TOTBSEXP	TOTAL	-	-	-	-	-	-
Distribution	1,857,415	EXP_OM_DIST	TOTAL	1,857,415	1,259,572	30,660	140,184	211,030	
Customer Accounts	852,455	EXP_OM_CUSTACCT	TOTAL	852,455	694,736	50,412	40,050	11,645	
Customer Service	64,693	EXP_OM_CUSTSERV	TOTAL	64,693	32,167	1,032	3,691	6,061	
Total	2,774,563		TOTAL	2,774,563	1,986,475	82,103	183,925	228,736	
Calculation of Proposed Revenues									
Proposed Operating Income	4,783,410	RATEBASE	TOTAL	4,783,409	(166,234)	319,813	846,549	1,731,685	
Proposed Rate of Return				6.69%	-0.33%	19.51%	14.59%	23.62%	
Income Increase	7,312,722		TOTAL	7,312,721	4,810,982	59,051	262,180	490,650	
Gross Revenue Conversion Factor	1.6571								
Revenue Increase	12,118,174		TOTAL	12,118,172	7,972,450	97,856	434,468	813,074	
Proposed Sales Revenue	168,279,813		TOTAL	168,279,812	67,415,230	2,463,740	10,938,737	20,471,019	

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2014

<u>Label</u>	Constant	Allocation		Function	Total					
		Factor			IP	CS	PS	EHG	OL	
						13	14	15	16	
O&M Labor										
Production Demand	-	PROD_DEMAND	TOTAL		-	-	-	-	-	-
Production Energy	-	PROD_ENERGY	TOTAL		-	-	-	-	-	-
Transmission	-	TOTBEXP	TOTAL		-	-	-	-	-	-
Distribution	1,857,415	EXP_OM_DIST	TOTAL		36,103	15,815	39,805	36,372	14,801	
Customer Accounts	852,455	EXP_OM_CUSTACCT	TOTAL		6,140	2,584	448	8,339	38,058	
Customer Service	64,693	EXP_OM_CUSTSERV	TOTAL		18,864	353	1,134	923	466	
Total	2,774,563		TOTAL		61,107	18,753	41,386	45,634	53,325	
Calculation of Proposed Revenues										
Proposed Operating Income	4,783,410	RATEBASE	TOTAL		1,738,248	66,787	(81,809)	160,006	168,364	
Proposed Rate of Return					124.69%	10.80%	-5.46%	11.87%	8.98%	
Income Increase	7,312,722		TOTAL		1,442,758	23,782	144,279	60,994	18,045	
Gross Revenue Conversion Factor	1.6571									
Revenue Increase	12,118,174		TOTAL		2,390,846	39,410	239,090	101,076	29,903	
Proposed Sales Revenue	168,279,813		TOTAL		60,195,049	992,233	2,506,107	2,544,812	752,886	

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2014

<u>Label</u>	<u>Allocation</u>		<u>Function</u>	<u>SL</u>
	<u>Constant</u>	<u>Factor</u>		

17

<u>O&M Labor</u>				
Production Demand	-	PROD_DEMAND	TOTAL	-
Production Energy	-	PROD_ENERGY	TOTAL	-
Transmission	-	TOTBSEXP	TOTAL	-
Distribution	1,857,415	EXP_OM_DIST	TOTAL	73,072
Customer Accounts	852,455	EXP_OM_CUSTACCT	TOTAL	43
Customer Service	64,693	EXP_OM_CUSTSERV	TOTAL	3
Total	2,774,563		TOTAL	73,118

Calculation of Proposed Revenues

<u>Proposed Operating Income</u>	4,783,410	RATEBASE	TOTAL
<u>Proposed Rate of Return</u>			
Income Increase	7,312,722		TOTAL
<u>Gross Revenue Conversion Factor</u>	1.6571		
Revenue Increase	12,118,174		TOTAL
<u>Proposed Sales Revenue</u>	168,279,813		TOTAL

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION FACTORS
TWELVE MONTHS ENDING DECEMBER 31, 2014

Allocation Factor	Total Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	1	2	3	4	5	6	7	8	9
PROD_DEMAND PRODUCTION	1.000000000	0.46314655	0.00998610	0.06008656	0.00026745	-	0.09586486	0.00755622	-
PROD_DEMAND BULKTRAN	-	-	-	-	-	-	-	-	-
PROD_DEMAND SUBTRAN	-	-	-	-	-	-	-	-	-
PROD_DEMAND DISTPRI	-	-	-	-	-	-	-	-	-
PROD_DEMAND DISTSEC	-	-	-	-	-	-	-	-	-
PROD_DEMAND ENERGY	-	-	-	-	-	-	-	-	-
PROD_DEMAND CUSTOMER	-	-	-	-	-	-	-	-	-
PROD_DEMAND TOTAL	1.000000000	0.46314655	0.00998610	0.06008656	0.00026745	-	0.09586486	0.00755622	-
PROD_ENERGY PRODUCTION	-	-	-	-	-	-	-	-	-
PROD_ENERGY BULKTRAN	-	-	-	-	-	-	-	-	-
PROD_ENERGY SUBTRAN	-	-	-	-	-	-	-	-	-
PROD_ENERGY DISTPRI	-	-	-	-	-	-	-	-	-
PROD_ENERGY DISTSEC	-	-	-	-	-	-	-	-	-
PROD_ENERGY ENERGY	1.000000000	0.33572949	0.01065155	0.05347900	0.00023647	-	0.10555351	0.00822874	-
PROD_ENERGY CUSTOMER	-	-	-	-	-	-	-	-	-
PROD_ENERGY TOTAL	1.000000000	0.33572949	0.01065155	0.05347900	0.00023647	-	0.10555351	0.00822874	-
BULK_TRANS PRODUCTION	-	-	-	-	-	-	-	-	-
BULK_TRANS BULKTRAN	1.000000000	0.46314655	0.00998610	0.06008656	0.00026745	-	0.09586486	0.00755622	-
BULK_TRANS SUBTRAN	-	-	-	-	-	-	-	-	-
BULK_TRANS DISTPRI	-	-	-	-	-	-	-	-	-
BULK_TRANS DISTSEC	-	-	-	-	-	-	-	-	-
BULK_TRANS ENERGY	-	-	-	-	-	-	-	-	-
BULK_TRANS CUSTOMER	-	-	-	-	-	-	-	-	-
BULK_TRANS TOTAL	1.000000000	0.46314655	0.00998610	0.06008656	0.00026745	-	0.09586486	0.00755622	-
DIST_CPD PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_CPD BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_CPD SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_CPD DISTPRI	1.000000000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
DIST_CPD DISTSEC	-	-	-	-	-	-	-	-	-
DIST_CPD ENERGY	-	-	-	-	-	-	-	-	-
DIST_CPD CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_CPD TOTAL	1.000000000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
DISTSEC PRODUCTION	-	-	-	-	-	-	-	-	-
DISTSEC BULKTRAN	-	-	-	-	-	-	-	-	-
DISTSEC SUBTRAN	-	-	-	-	-	-	-	-	-
DISTSEC DISTPRI	-	-	-	-	-	-	-	-	-
DISTSEC DISTSEC	1.000000000	0.75958086	0.01429626	0.06586376	-	-	0.09639110	-	-
DISTSEC ENERGY	-	-	-	-	-	-	-	-	-
DISTSEC CUSTOMER	-	-	-	-	-	-	-	-	-
DISTSEC TOTAL	1.000000000	0.75958086	0.01429626	0.06586376	-	-	0.09639110	-	-
CUST_TOTAL PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_TOTAL BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_TOTAL SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_TOTAL DISTPRI	-	-	-	-	-	-	-	-	-
CUST_TOTAL DISTSEC	-	-	-	-	-	-	-	-	-
CUST_TOTAL ENERGY	-	-	-	-	-	-	-	-	-
CUST_TOTAL CUSTOMER	1.000000000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-
CUST_TOTAL TOTAL	1.000000000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-
DIST_PCUST PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_PCUST BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_PCUST SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_PCUST DISTPRI	-	-	-	-	-	-	-	-	-
DIST_PCUST DISTSEC	-	-	-	-	-	-	-	-	-
DIST_PCUST ENERGY	-	-	-	-	-	-	-	-	-
DIST_PCUST CUSTOMER	1.000000000	0.80907309	0.07064472	0.02676857	0.00003919	-	0.00458554	0.00013717	-
DIST_PCUST TOTAL	1.000000000	0.80907309	0.07064472	0.02676857	0.00003919	-	0.00458554	0.00013717	-

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION FACTORS
TWELVE MONTHS ENDING DECEMBER 31, 2014

Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
PROD_DEMAND PRODUCTION	0.02364274	-	0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
PROD_DEMAND BULKTRAN	-	-	-	-	-	-	-	-
PROD_DEMAND SUBTRAN	-	-	-	-	-	-	-	-
PROD_DEMAND DISTPRI	-	-	-	-	-	-	-	-
PROD_DEMAND DISTSEC	-	-	-	-	-	-	-	-
PROD_DEMAND ENERGY	-	-	-	-	-	-	-	-
PROD_DEMAND CUSTOMER	-	-	-	-	-	-	-	-
PROD_DEMAND TOTAL	0.02364274	-	0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
PROD_ENERGY PRODUCTION	-	-	-	-	-	-	-	-
PROD_ENERGY BULKTRAN	-	-	-	-	-	-	-	-
PROD_ENERGY SUBTRAN	-	-	-	-	-	-	-	-
PROD_ENERGY DISTPRI	-	-	-	-	-	-	-	-
PROD_ENERGY DISTSEC	-	-	-	-	-	-	-	-
PROD_ENERGY ENERGY	0.03157526	-	0.41713381	0.00474138	0.01380867	0.01269763	0.00216443	0.00400006
PROD_ENERGY CUSTOMER	-	-	-	-	-	-	-	-
PROD_ENERGY TOTAL	0.03157526	-	0.41713381	0.00474138	0.01380867	0.01269763	0.00216443	0.00400006
BULK_TRANS PRODUCTION	-	-	-	-	-	-	-	-
BULK_TRANS BULKTRAN	0.02364274	-	0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
BULK_TRANS SUBTRAN	-	-	-	-	-	-	-	-
BULK_TRANS DISTPRI	-	-	-	-	-	-	-	-
BULK_TRANS DISTSEC	-	-	-	-	-	-	-	-
BULK_TRANS ENERGY	-	-	-	-	-	-	-	-
BULK_TRANS CUSTOMER	-	-	-	-	-	-	-	-
BULK_TRANS TOTAL	0.02364274	-	0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
DIST_CPD PRODUCTION	-	-	-	-	-	-	-	-
DIST_CPD BULKTRAN	-	-	-	-	-	-	-	-
DIST_CPD SUBTRAN	-	-	-	-	-	-	-	-
DIST_CPD DISTPRI	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
DIST_CPD DISTSEC	-	-	-	-	-	-	-	-
DIST_CPD ENERGY	-	-	-	-	-	-	-	-
DIST_CPD CUSTOMER	-	-	-	-	-	-	-	-
DIST_CPD TOTAL	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
DISTSEC PRODUCTION	-	-	-	-	-	-	-	-
DISTSEC BULKTRAN	-	-	-	-	-	-	-	-
DISTSEC SUBTRAN	-	-	-	-	-	-	-	-
DISTSEC DISTPRI	-	-	-	-	-	-	-	-
DISTSEC DISTSEC	-	-	-	-	-	-	-	-
DISTSEC ENERGY	-	-	-	0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
DISTSEC CUSTOMER	-	-	-	-	-	-	-	-
DISTSEC TOTAL	-	-	-	0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
CUST_TOTAL PRODUCTION	-	-	-	-	-	-	-	-
CUST_TOTAL BULKTRAN	-	-	-	-	-	-	-	-
CUST_TOTAL SUBTRAN	-	-	-	-	-	-	-	-
CUST_TOTAL DISTPRI	-	-	-	-	-	-	-	-
CUST_TOTAL DISTSEC	-	-	-	-	-	-	-	-
CUST_TOTAL ENERGY	-	-	-	-	-	-	-	-
CUST_TOTAL CUSTOMER	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
CUST_TOTAL TOTAL	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
DIST_PCUST PRODUCTION	-	-	-	-	-	-	-	-
DIST_PCUST BULKTRAN	-	-	-	-	-	-	-	-
DIST_PCUST SUBTRAN	-	-	-	-	-	-	-	-
DIST_PCUST DISTPRI	-	-	-	-	-	-	-	-
DIST_PCUST DISTSEC	-	-	-	-	-	-	-	-
DIST_PCUST ENERGY	-	-	-	-	-	-	-	-
DIST_PCUST CUSTOMER	0.00003919	-	-	0.00360572	0.00062708	0.01162062	0.07278072	0.00007839
DIST_PCUST TOTAL	0.00003919	-	-	0.00360572	0.00062708	0.01162062	0.07278072	0.00007839

KINGSPORT POWER COMPANY
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Allocation Factor	Total Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	1	2	3	4	5	6	7	8	9
DIST_SERV PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_SERV BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_SERV SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_SERV DISTPRI	-	-	-	-	-	-	-	-	-
DIST_SERV DISTSEC	-	-	-	-	-	-	-	-	-
DIST_SERV ENERGY	-	-	-	-	-	-	-	-	-
DIST_SERV CUSTOMER	1.00000000	0.80924754	0.07065995	0.02677434	-	-	0.00458653	-	-
DIST_SERV TOTAL	1.00000000	0.80924754	0.07065995	0.02677434	-	-	0.00458653	-	-
DIST_METERS PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_METERS BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_METERS SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_METERS DISTPRI	-	-	-	-	-	-	-	-	-
DIST_METERS DISTSEC	-	-	-	-	-	-	-	-	-
DIST_METERS ENERGY	-	-	-	-	-	-	-	-	-
DIST_METERS CUSTOMER	1.00000000	0.35998720	0.10587791	0.42558720	0.00232059	-	0.03119971	0.00873532	-
DIST_METERS TOTAL	1.00000000	0.35998720	0.10587791	0.42558720	0.00232059	-	0.03119971	0.00873532	-
DIST_OL PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_OL BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_OL SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_OL DISTPRI	-	-	-	-	-	-	-	-	-
DIST_OL DISTSEC	-	-	-	-	-	-	-	-	-
DIST_OL ENERGY	-	-	-	-	-	-	-	-	-
DIST_OL CUSTOMER	1.00000000	-	-	-	-	-	-	-	-
DIST_OL TOTAL	1.00000000	-	-	-	-	-	-	-	-
DIST_SL PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_SL BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_SL SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_SL DISTPRI	-	-	-	-	-	-	-	-	-
DIST_SL DISTSEC	-	-	-	-	-	-	-	-	-
DIST_SL ENERGY	-	-	-	-	-	-	-	-	-
DIST_SL CUSTOMER	1.00000000	-	-	-	-	-	-	-	-
DIST_SL TOTAL	1.00000000	-	-	-	-	-	-	-	-
CUST_902 PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_902 BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_902 SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_902 DISTPRI	-	-	-	-	-	-	-	-	-
CUST_902 DISTSEC	-	-	-	-	-	-	-	-	-
CUST_902 ENERGY	-	-	-	-	-	-	-	-	-
CUST_902 CUSTOMER	1.00000000	0.36973654	0.15832930	0.30582272	0.00044776	-	0.10477674	0.00313435	-
CUST_902 TOTAL	1.00000000	0.36973654	0.15832930	0.30582272	0.00044776	-	0.10477674	0.00313435	-
CUST_903 PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_903 BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_903 SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_903 DISTPRI	-	-	-	-	-	-	-	-	-
CUST_903 DISTSEC	-	-	-	-	-	-	-	-	-
CUST_903 ENERGY	-	-	-	-	-	-	-	-	-
CUST_903 CUSTOMER	1.00000000	0.86414534	0.04819328	0.01825955	0.0002981	-	0.00313032	0.00009334	-
CUST_903 TOTAL	1.00000000	0.86414534	0.04819328	0.01825955	0.0002981	-	0.00313032	0.00009334	-
CUST_451 PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_451 BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_451 SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_451 DISTPRI	-	-	-	-	-	-	-	-	-
CUST_451 DISTSEC	-	-	-	-	-	-	-	-	-
CUST_451 ENERGY	-	-	-	-	-	-	-	-	-
CUST_451 CUSTOMER	1.00000000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-
CUST_451 TOTAL	1.00000000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION FACTORS
TWELVE MONTHS ENDING DECEMBER 31, 2014

Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
DIST_SERV PRODUCTION	-	-	-	-	-	-	-	-
DIST_SERV BULKTRAN	-	-	-	-	-	-	-	-
DIST_SERV SUBTRAN	-	-	-	-	-	-	-	-
DIST_SERV DISTPRI	-	-	-	-	-	-	-	-
DIST_SERV DISTSEC	-	-	-	-	-	-	-	-
DIST_SERV ENERGY	-	-	-	-	-	-	-	-
DIST_SERV CUSTOMER	-	-	-	0.00360650	0.00062722	0.01162312	0.07279641	0.00007840
DIST_SERV TOTAL	-	-	-	0.00360650	0.00062722	0.01162312	0.07279641	0.00007840
DIST_METERS PRODUCTION	-	-	-	-	-	-	-	-
DIST_METERS BULKTRAN	-	-	-	-	-	-	-	-
DIST_METERS SUBTRAN	-	-	-	-	-	-	-	-
DIST_METERS DISTPRI	-	-	-	-	-	-	-	-
DIST_METERS DISTSEC	-	-	-	-	-	-	-	-
DIST_METERS ENERGY	-	-	-	-	-	-	-	-
DIST_METERS CUSTOMER	0.00341201	-	0.02107743	0.01137752	0.00888855	0.02153655	-	-
DIST_METERS TOTAL	0.00341201	-	0.02107743	0.01137752	0.00888855	0.02153655	-	-
DIST_OL PRODUCTION	-	-	-	-	-	-	-	-
DIST_OL BULKTRAN	-	-	-	-	-	-	-	-
DIST_OL SUBTRAN	-	-	-	-	-	-	-	-
DIST_OL DISTPRI	-	-	-	-	-	-	-	-
DIST_OL DISTSEC	-	-	-	-	-	-	-	-
DIST_OL ENERGY	-	-	-	-	-	-	-	-
DIST_OL CUSTOMER	-	-	-	-	-	-	1.00000000	-
DIST_OL TOTAL	-	-	-	-	-	-	1.00000000	-
DIST_SL PRODUCTION	-	-	-	-	-	-	-	-
DIST_SL BULKTRAN	-	-	-	-	-	-	-	-
DIST_SL SUBTRAN	-	-	-	-	-	-	-	-
DIST_SL DISTPRI	-	-	-	-	-	-	-	-
DIST_SL DISTSEC	-	-	-	-	-	-	-	-
DIST_SL ENERGY	-	-	-	-	-	-	-	-
DIST_SL CUSTOMER	-	-	-	-	-	-	-	1.00000000
DIST_SL TOTAL	-	-	-	-	-	-	-	1.00000000
CUST_902 PRODUCTION	-	-	-	-	-	-	-	-
CUST_902 BULKTRAN	-	-	-	-	-	-	-	-
CUST_902 SUBTRAN	-	-	-	-	-	-	-	-
CUST_902 DISTPRI	-	-	-	-	-	-	-	-
CUST_902 DISTSEC	-	-	-	-	-	-	-	-
CUST_902 ENERGY	-	-	-	-	-	-	-	-
CUST_902 CUSTOMER	0.00716422	-	0.01432844	0.00823886	0.00143284	0.02655240	-	0.00003582
CUST_902 TOTAL	0.00716422	-	0.01432844	0.00823886	0.00143284	0.02655240	-	0.00003582
CUST_903 PRODUCTION	-	-	-	-	-	-	-	-
CUST_903 BULKTRAN	-	-	-	-	-	-	-	-
CUST_903 SUBTRAN	-	-	-	-	-	-	-	-
CUST_903 DISTPRI	-	-	-	-	-	-	-	-
CUST_903 DISTSEC	-	-	-	-	-	-	-	-
CUST_903 ENERGY	-	-	-	-	-	-	-	-
CUST_903 CUSTOMER	0.00002981	-	0.00559853	0.00245814	0.00042511	0.00793051	0.04965451	0.00005177
CUST_903 TOTAL	0.00002981	-	0.00559853	0.00245814	0.00042511	0.00793051	0.04965451	0.00005177
CUST_451 PRODUCTION	-	-	-	-	-	-	-	-
CUST_451 BULKTRAN	-	-	-	-	-	-	-	-
CUST_451 SUBTRAN	-	-	-	-	-	-	-	-
CUST_451 DISTPRI	-	-	-	-	-	-	-	-
CUST_451 DISTSEC	-	-	-	-	-	-	-	-
CUST_451 ENERGY	-	-	-	-	-	-	-	-
CUST_451 CUSTOMER	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
CUST_451 TOTAL	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838

KINGSPORT POWER COMPANY
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Allocation Factor	Total Retail	1	2	3	4	5	6	7	8	9
CUST_DEP PRODUCTION	0.49662291	0.37971096	0.0102862	0.04282809	0.00095703	-	-	0.04923632	-	-
CUST_DEP BULKTRAN	-	-	-	-	-	-	-	-	-	-
CUST_DEP SUBTRAN	-	-	-	-	-	-	-	-	-	-
CUST_DEP DISTPRI	0.03515527	0.00001212	0.00350878	0.01138300	0.00007114	-	-	0.01692806	-	-
CUST_DEP DISTSEC	0.01563653	(0.00251264)	0.00235487	0.00576250	-	-	-	0.00783084	-	-
CUST_DEP ENERGY	0.42633452	0.30003394	0.01197385	0.04151703	0.00092214	-	-	0.05903274	-	-
CUST_DEP CUSTOMER	0.02625076	0.01209029	0.00722634	0.00549452	0.00001510	-	-	0.00063287	-	-
CUST_DEP TOTAL	1.00000000	0.68933468	0.03535246	0.10700514	0.00196541	-	-	0.13366083	-	-
CUST_904 PRODUCTION	-	-	-	-	-	-	-	-	-	-
CUST_904 BULKTRAN	-	-	-	-	-	-	-	-	-	-
CUST_904 SUBTRAN	-	-	-	-	-	-	-	-	-	-
CUST_904 DISTPRI	-	-	-	-	-	-	-	-	-	-
CUST_904 DISTSEC	-	-	-	-	-	-	-	-	-	-
CUST_904 ENERGY	-	-	-	-	-	-	-	-	-	-
CUST_904 CUSTOMER	1.00000000	0.95065089	0.02264395	0.01405902	-	-	-	0.00711293	-	-
CUST_904 TOTAL	1.00000000	0.95065089	0.02264395	0.01405902	-	-	-	0.00711293	-	-
MBO PRODUCTION	-	-	-	-	-	-	-	-	-	-
MBO BULKTRAN	-	-	-	-	-	-	-	-	-	-
MBO SUBTRAN	-	-	-	-	-	-	-	-	-	-
MBO DISTPRI	-	-	-	-	-	-	-	-	-	-
MBO DISTSEC	-	-	-	-	-	-	-	-	-	-
MBO ENERGY	-	-	-	-	-	-	-	-	-	-
MBO CUSTOMER	-	-	-	-	-	-	-	-	-	-
MBO TOTAL	-	-	-	-	-	-	-	-	-	-
OR7 PRODUCTION	-	-	-	-	-	-	-	-	-	-
OR7 BULKTRAN	-	-	-	-	-	-	-	-	-	-
OR7 SUBTRAN	-	-	-	-	-	-	-	-	-	-
OR7 DISTPRI	-	-	-	-	-	-	-	-	-	-
OR7 DISTSEC	-	-	-	-	-	-	-	-	-	-
OR7 ENERGY	-	-	-	-	-	-	-	-	-	-
OR7 CUSTOMER	1.00000000	0.95974553	0.02786967	0.01056033	0.00001546	-	-	0.00180902	-	-
OR7 TOTAL	1.00000000	0.95974553	0.02786967	0.01056033	0.00001546	-	-	0.00180902	-	-
DIST_POLES PRODUCTION	-	-	-	-	-	-	-	-	-	-
DIST_POLES BULKTRAN	-	-	-	-	-	-	-	-	-	-
DIST_POLES SUBTRAN	-	-	-	-	-	-	-	-	-	-
DIST_POLES DISTPRI	0.51780000	0.35185836	0.00687706	0.04155533	0.00018336	-	-	0.06725801	0.00531745	-
DIST_POLES DISTSEC	0.48220000	0.36626989	0.00689366	0.03175951	-	-	-	0.04647979	-	-
DIST_POLES ENERGY	-	-	-	-	-	-	-	-	-	-
DIST_POLES CUSTOMER	-	-	-	-	-	-	-	-	-	-
DIST_POLES TOTAL	1.00000000	0.71812826	0.01377072	0.07331483	0.00018336	-	-	0.11373779	0.00531745	-
DIST_OH LINES PRODUCTION	-	-	-	-	-	-	-	-	-	-
DIST_OH LINES BULKTRAN	-	-	-	-	-	-	-	-	-	-
DIST_OH LINES SUBTRAN	-	-	-	-	-	-	-	-	-	-
DIST_OH LINES DISTPRI	0.74910000	0.50903254	0.00994903	0.06011799	0.00026527	-	-	0.06730199	0.00769274	-
DIST_OH LINES DISTSEC	0.25090000	0.19057884	0.00358693	0.01652522	-	-	-	0.02418453	-	-
DIST_OH LINES ENERGY	-	-	-	-	-	-	-	-	-	-
DIST_OH LINES CUSTOMER	-	-	-	-	-	-	-	-	-	-
DIST_OH LINES TOTAL	1.00000000	0.69961148	0.01353596	0.07664321	0.00026527	-	-	0.12148652	0.00769274	-

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
CUST_DEP PRODUCTION	-	-	-	0.00174636	0.00004573	0.01180980	-	-
CUST_DEP BULKTRAN	-	-	-	-	-	-	-	-
CUST_DEP SUBTRAN	-	-	-	-	-	-	-	-
CUST_DEP DISTPRI	-	-	-	0.00041670	(0.00000274)	0.00283820	-	-
CUST_DEP DISTSEC	-	-	-	0.00034405	(0.00000208)	0.00183899	-	-
CUST_DEP ENERGY	-	-	-	0.00159234	0.00003554	0.01122694	-	-
CUST_DEP CUSTOMER	-	-	-	0.00009452	(0.00000015)	0.00069729	-	-
CUST_DEP TOTAL	-	-	-	0.00419397	0.00007629	0.02841122	-	-
CUST_904 PRODUCTION	-	-	-	-	-	-	-	-
CUST_904 BULKTRAN	-	-	-	-	-	-	-	-
CUST_904 SUBTRAN	-	-	-	-	-	-	-	-
CUST_904 DISTPRI	-	-	-	-	-	-	-	-
CUST_904 DISTSEC	-	-	-	-	-	-	-	-
CUST_904 ENERGY	-	-	-	-	-	-	-	-
CUST_904 CUSTOMER	-	-	-	0.00032946	-	0.00520376	-	-
CUST_904 TOTAL	-	-	-	0.00032946	-	0.00520376	-	-
MBO PRODUCTION	-	-	-	-	-	-	-	-
MBO BULKTRAN	-	-	-	-	-	-	-	-
MBO SUBTRAN	-	-	-	-	-	-	-	-
MBO DISTPRI	-	-	-	-	-	-	-	-
MBO DISTSEC	-	-	-	-	-	-	-	-
MBO ENERGY	-	-	-	-	-	-	-	-
MBO CUSTOMER	-	-	-	-	-	-	-	-
MBO TOTAL	-	-	-	-	-	-	-	-
OR7 PRODUCTION	-	-	-	-	-	-	-	-
OR7 BULKTRAN	-	-	-	-	-	-	-	-
OR7 SUBTRAN	-	-	-	-	-	-	-	-
OR7 DISTPRI	-	-	-	-	-	-	-	-
OR7 DISTSEC	-	-	-	-	-	-	-	-
OR7 ENERGY	-	-	-	-	-	-	-	-
OR7 CUSTOMER	-	-	-	-	-	-	-	-
OR7 TOTAL	-	-	-	-	-	-	-	-
DIST_POLES PRODUCTION	-	-	-	-	-	-	-	-
DIST_POLES BULKTRAN	-	-	-	-	-	-	-	-
DIST_POLES SUBTRAN	-	-	-	-	-	-	-	-
DIST_POLES DISTPRI	0.01705882	-	-	0.00417092	0.01189312	0.01054848	0.00036040	0.00071869
DIST_POLES DISTSEC	-	-	-	0.00521285	0.01170051	0.01033706	0.00136933	0.00217741
DIST_POLES ENERGY	-	-	-	-	-	-	-	-
DIST_POLES CUSTOMER	-	-	-	-	-	-	-	-
DIST_POLES TOTAL	0.01705882	-	-	0.00938377	0.02359363	0.02088554	0.00172973	0.00286610
DIST_OHLINE PRODUCTION	-	-	-	-	-	-	-	-
DIST_OHLINE BULKTRAN	-	-	-	-	-	-	-	-
DIST_OHLINE SUBTRAN	-	-	-	-	-	-	-	-
DIST_OHLINE DISTPRI	0.02467896	-	-	0.00603406	0.01720575	0.01526046	0.00052139	0.00103972
DIST_OHLINE DISTSEC	-	-	-	0.00271237	0.00608805	0.00537861	0.00071249	0.00113296
DIST_OHLINE ENERGY	-	-	-	-	-	-	-	-
DIST_OHLINE CUSTOMER	-	-	-	-	-	-	-	-
DIST_OHLINE TOTAL	0.02467896	-	-	0.00874643	0.02329380	0.02063908	0.00123388	0.00217268

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
DIST_UGLINES PRODUCTION	-	-	-	-	-	-	-	-
DIST_UGLINES BULKTRAN	-	-	-	-	-	-	-	-
DIST_UGLINES SUBTRAN	-	-	-	-	-	-	-	-
DIST_UGLINES DISTPRI	0.02342706	-	-	0.00572796	0.01633295	0.01448634	0.00049494	0.00098698
DIST_UGLINES DISTSEC	-	-	-	0.00312317	0.00701011	0.00619323	0.00082040	0.00130455
DIST_UGLINES ENERGY	-	-	-	-	-	-	-	-
DIST_UGLINES CUSTOMER	-	-	-	-	-	-	-	-
DIST_UGLINES TOTAL	0.02342706	-	-	0.00885113	0.02334306	0.02067957	0.00131534	0.00229153
DIST_TRANSF PRODUCTION	-	-	-	-	-	-	-	-
DIST_TRANSF BULKTRAN	-	-	-	-	-	-	-	-
DIST_TRANSF SUBTRAN	-	-	-	-	-	-	-	-
DIST_TRANSF DISTPRI	0.00380842	-	-	0.00083117	0.00265517	0.00235497	0.00008046	0.00016045
DIST_TRANSF DISTSEC	-	-	-	0.00956086	0.02145983	0.01895913	0.00251148	0.00398357
DIST_TRANSF ENERGY	-	-	-	-	-	-	-	-
DIST_TRANSF CUSTOMER	-	-	-	-	-	-	-	-
DIST_TRANSF TOTAL	0.00380842	-	-	0.01049202	0.02411500	0.02131411	0.00259194	0.00415402
RB_GUP_EPIS_P PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P DISTPRI	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P DISTSEC	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P TOTAL	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T DISTPRI	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T DISTSEC	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T TOTAL	-	-	-	-	-	-	-	-

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
RB_GUP_EPIS_D PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D DISTPRI	0.01601591	-	-	0.00391592	0.01116602	0.00990359	0.00033836	0.00067475
RB_GUP_EPIS_D DISTSEC	-	-	-	0.00339088	0.00761099	0.00672409	0.00089073	0.00141637
RB_GUP_EPIS_D ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D CUSTOMER	0.00013793	-	0.00065204	0.00078600	0.00041602	0.00192147	0.02272084	0.05322487
RB_GUP_EPIS_D TOTAL	0.01615384	-	0.00065204	0.00809280	0.01919304	0.01854914	0.02394993	0.05531598
RB_GUP_EPIS_G PRODUCTION	0.00049694	-	0.00630168	0.00011906	0.00040717	0.00030581	0.00000059	0.00000089
RB_GUP_EPIS_G BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G DISTPRI	0.01277630	-	-	0.00312383	0.00890742	0.00790034	0.00026992	0.00053827
RB_GUP_EPIS_G DISTSEC	-	-	-	0.00237818	0.00533794	0.00471592	0.00062471	0.00099337
RB_GUP_EPIS_G ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_G CUSTOMER	0.00026088	-	0.00218923	0.00113778	0.00026368	0.00352518	0.01832406	0.02482051
RB_GUP_EPIS_G TOTAL	0.01353412	-	0.00848991	0.00675885	0.01491621	0.01644724	0.01921928	0.02635302
RB_GUP_Land_P PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_Land_P BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_Land_P SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_Land_P DISTPRI	-	-	-	-	-	-	-	-
RB_GUP_Land_P DISTSEC	-	-	-	-	-	-	-	-
RB_GUP_Land_P ENERGY	-	-	-	-	-	-	-	-
RB_GUP_Land_P CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP_Land_P TOTAL	-	-	-	-	-	-	-	-
RB_GUP_Land_T PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_Land_T BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_Land_T SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_Land_T DISTPRI	-	-	-	-	-	-	-	-
RB_GUP_Land_T DISTSEC	-	-	-	-	-	-	-	-
RB_GUP_Land_T ENERGY	-	-	-	-	-	-	-	-
RB_GUP_Land_T CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP_Land_T TOTAL	-	-	-	-	-	-	-	-

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Allocation Factor	Total Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	1	2	3	4	5	6	7	8	9
RB_GUP-Land_D PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D DISTPRI	0.47726692	0.32431510	0.00633873	0.03830240	0.00016901	-	0.06199309	0.00490120	-
RB_GUP-Land_D DISTSEC	0.31908174	0.24236839	0.00456168	0.02101592	-	-	0.03075664	-	-
RB_GUP-Land_D ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D CUSTOMER	0.20365134	0.08923310	0.01085283	0.01986376	0.00009543	-	0.00170485	0.00035922	-
RB_GUP-Land_D TOTAL	1.00000000	0.65591659	0.02175323	0.07928208	0.00026444	-	0.09445458	0.00526042	-
RB_GUP-Land_G PRODUCTION	0.02101867	0.00973472	0.00020947	0.00126294	0.00000562	-	0.00201495	0.00015882	-
RB_GUP-Land_G BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G DISTPRI	0.38780910	0.26352622	0.00515081	0.03112309	0.00013733	-	0.05037325	0.00398253	-
RB_GUP-Land_G DISTSEC	0.21998670	0.16709769	0.00314499	0.01448915	-	-	0.02120476	-	-
RB_GUP-Land_G ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G CUSTOMER	0.37118553	0.27560106	0.02108640	0.01922680	0.00004474	-	0.00449878	0.00020744	-
RB_GUP-Land_G TOTAL	1.00000000	0.71595969	0.02359148	0.06610198	0.00018769	-	0.07809174	0.00434879	-
RB_GUP_CWIP PRODUCTION	0.00174298	0.00080726	0.00001737	0.00010473	0.00000047	-	0.00016709	0.00001317	-
RB_GUP_CWIP BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_CWIP SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_CWIP DISTPRI	0.47798920	0.32480590	0.00634832	0.0386037	0.00016926	-	0.06208691	0.00490862	-
RB_GUP_CWIP DISTSEC	0.30589513	0.23235209	0.00437316	0.02014740	-	-	0.02948557	-	-
RB_GUP_CWIP ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP_CWIP CUSTOMER	0.21437269	0.10329811	0.01153244	0.01959175	0.00008974	-	0.00190999	0.00034104	-
RB_GUP_CWIP TOTAL	1.00000000	0.66126336	0.02227129	0.07820425	0.00025947	-	0.09364955	0.00526283	-
RB_GUP PRODUCTION	0.00076566	0.00035461	0.00000763	0.00004601	0.00000020	-	0.00007340	0.00000579	-
RB_GUP BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP DISTPRI	0.48256155	0.32791293	0.00640905	0.03872731	0.00017088	-	0.06268082	0.00495557	-
RB_GUP DISTSEC	0.31025090	0.23566065	0.00443543	0.02043429	-	-	0.02990542	-	-
RB_GUP ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP CUSTOMER	0.20642189	0.09456192	0.01104803	0.01961025	0.00009202	-	0.00177873	0.00034781	-
RB_GUP TOTAL	1.00000000	0.65849012	0.02190014	0.07881786	0.00026311	-	0.09443837	0.00530917	-

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	ENG 15	OL 16	SL 17
RB_GUP_Land_D PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_Land_D BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_Land_D SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_Land_D DISTPRI	0.01572347	-	-	0.00384442	0.01096214	0.00972275	0.00033219	0.00066243
RB_GUP_Land_D DISTSEC	-	-	-	0.00344945	0.00774247	0.00684025	0.00090611	0.00144084
RB_GUP_Land_D ENERGY	-	-	-	-	-	-	-	-
RB_GUP_Land_D CUSTOMER	0.00014031	-	0.00086676	0.00079958	0.00042321	0.00195466	0.02311333	0.05414431
RB_GUP_Land_D TOTAL	0.01586378	-	0.00086676	0.00809345	0.01912781	0.01851766	0.02435163	0.05624757
RB_GUP_Land_G PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_Land_G BULKTRAN	0.00049694	-	0.00630168	0.00011906	0.00040717	0.00030581	0.00000059	0.00000089
RB_GUP_Land_G SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_Land_G DISTPRI	0.01277630	-	-	0.00312383	0.00890742	0.00790034	0.00026992	0.00053827
RB_GUP_Land_G DISTSEC	-	-	-	0.00237818	0.00533794	0.00471592	0.00062471	0.00099337
RB_GUP_Land_G ENERGY	-	-	-	-	-	-	-	-
RB_GUP_Land_G CUSTOMER	0.00026088	-	0.00218823	0.00113778	0.00026368	0.00352518	0.01832406	0.02482051
RB_GUP_Land_G TOTAL	0.01353412	-	0.00646891	0.00675885	0.01491621	0.01644724	0.01921928	0.02635302
RB_GUP_CWIP PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_CWIP BULKTRAN	0.00004121	-	0.00052257	0.00000987	0.00003376	0.00002536	0.00000005	0.00000007
RB_GUP_CWIP SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_CWIP DISTPRI	0.01574726	-	-	0.00385024	0.01097873	0.00973747	0.00033269	0.00066343
RB_GUP_CWIP DISTSEC	-	-	-	0.00330690	0.00742250	0.00655756	0.00086867	0.00138129
RB_GUP_CWIP ENERGY	-	-	-	-	-	-	-	-
RB_GUP_CWIP CUSTOMER	0.00014812	-	0.00096284	0.00081517	0.00040339	0.00205445	0.02235623	0.05086942
RB_GUP_CWIP TOTAL	0.01586360	-	0.00146541	0.00798218	0.01883838	0.01837484	0.02355764	0.05291422
RB_GUP PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP BULKTRAN	0.00001810	-	0.00022955	0.00000434	0.00001483	0.00001114	0.00000002	0.00000003
RB_GUP SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP DISTPRI	0.01589790	-	-	0.00388707	0.01108375	0.00983061	0.00033587	0.00066978
RB_GUP DISTSEC	-	-	-	0.00335399	0.00752819	0.00665094	0.00088104	0.00140096
RB_GUP ENERGY	-	-	-	-	-	-	-	-
RB_GUP CUSTOMER	0.00014241	-	0.00090071	0.00079881	0.00041047	0.00197989	0.02256067	0.05219017
RB_GUP TOTAL	0.01605841	-	0.00113027	0.00804420	0.01903724	0.01847258	0.02377760	0.05426094

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Allocation Factor	Total Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	1	2	3	4	5	6	7	8	9
NP PRODUCTION	0.00080039	0.00037070	0.00000798	0.00004809	0.00000021	-	0.00007673	0.00000605	-
NP BULKTRAN	-	-	-	-	-	-	-	-	-
NP SUBTRAN	-	-	-	-	-	-	-	-	-
NP DISTPRI	0.48239904	0.32780251	0.00640689	0.03871427	0.00017082	-	0.06265971	0.00495390	-
NP DISTSEC	0.31009609	0.23554305	0.00443322	0.02042410	-	-	0.02989050	-	-
NP ENERGY	-	-	-	-	-	-	-	-	-
NP CUSTOMER	0.20870448	0.09487243	0.01106525	0.01960959	0.00009194	-	0.00178340	0.00034757	-
NP TOTAL	1.00000000	0.65858868	0.02191333	0.07879605	0.00026298	-	0.09441034	0.00530752	-
RATEBASE PRODUCTION	(0.02473776)	(0.01953614)	(0.00053468)	(0.00218731)	(0.00005110)	-	(0.00245932)	0.00001559	-
RATEBASE BULKTRAN	-	-	-	-	-	-	-	-	-
RATEBASE SUBTRAN	-	-	-	-	-	-	-	-	-
RATEBASE DISTPRI	0.50082845	0.34161432	0.00648750	0.03973125	0.00017418	-	0.06438642	0.00516264	-
RATEBASE DISTSEC	0.32055054	0.24426063	0.00446765	0.02065618	-	-	0.03055695	-	-
RATEBASE ENERGY	(0.02300794)	(0.01619189)	(0.00064619)	(0.00224054)	(0.00004977)	-	(0.00318581)	-	-
RATEBASE CUSTOMER	0.22636670	0.11024389	0.01187703	0.02034824	0.00009324	-	0.00200931	0.00035787	-
RATEBASE TOTAL	1.00000000	0.66039081	0.02165131	0.07650782	0.00016656	-	0.09130755	0.00553611	-
MISC_SERV_REV_PRODUCTION	-	-	-	-	-	-	-	-	-
MISC_SERV_REV_BULKTRAN	-	-	-	-	-	-	-	-	-
MISC_SERV_REV_SUBTRAN	-	-	-	-	-	-	-	-	-
MISC_SERV_REV_DISTPRI	0.45405812	0.40720225	0.02110615	0.01316907	0.00002537	-	0.00304594	0.00012810	-
MISC_SERV_REV_DISTSEC	0.32545234	0.29368209	0.01465851	0.00697326	-	-	0.00145840	-	-
MISC_SERV_REV_ENERGY	-	-	-	-	-	-	-	-	-
MISC_SERV_REV_CUSTOMER	0.22048954	0.10812534	0.03487452	0.00662414	0.00001382	-	0.00008084	0.00000908	-
MISC_SERV_REV_TOTAL	1.00000000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
NP PRODUCTION	0.00001892	-	0.00023997	0.00000453	0.00001551	0.00001165	0.00000002	0.00000003
NP BULKTRAN	-	-	-	-	-	-	-	-
NP SUBTRAN	-	-	-	-	-	-	-	-
NP DISTPRI	0.01589255	-	-	0.00388576	0.01108001	0.00982730	0.00033576	0.00066955
NP DISTSEC	-	-	-	0.00335231	0.00752443	0.00664762	0.00088060	0.00140026
NP ENERGY	-	-	-	-	-	-	-	-
NP CUSTOMER	0.00014261	-	0.00090282	0.00079939	0.00041022	0.00198254	0.02255341	0.05214322
NP TOTAL	0.01605408	-	0.00114289	0.00804200	0.01903017	0.01846910	0.02376978	0.05421307
RATEBASE PRODUCTION	0.00004879	-	0.00061864	(0.00008256)	0.00003750	(0.00060732)	0.00000006	0.00000009
RATEBASE BULKTRAN	-	-	-	-	-	-	-	-
RATEBASE SUBTRAN	-	-	-	-	-	-	-	-
RATEBASE DISTPRI	0.01656220	-	-	0.00402701	0.01154704	0.01008822	0.00034991	0.00069777
RATEBASE DISTSEC	-	-	-	0.00345589	0.00779870	0.00679058	0.00091268	0.00145128
RATEBASE ENERGY	-	-	-	(0.00008593)	(0.00000192)	(0.00060588)	-	-
RATEBASE CUSTOMER	0.00015744	-	0.00102920	0.00085785	0.00042352	0.00214497	0.02351537	0.05330876
RATEBASE TOTAL	0.01676843	-	0.00164784	0.00817225	0.01980485	0.01781057	0.02477802	0.05545789
MISC_SERV_REV_PRODUCTION	-	-	-	-	-	-	-	-
MISC_SERV_REV_BULKTRAN	-	-	-	-	-	-	-	-
MISC_SERV_REV_SUBTRAN	-	-	-	-	-	-	-	-
MISC_SERV_REV_DISTPRI	0.00003885	-	-	0.00174459	0.00036479	0.00620389	0.00102816	0.00000096
MISC_SERV_REV_DISTSEC	-	-	-	0.00151068	0.00024865	0.00421216	0.00270659	0.00000201
MISC_SERV_REV_ENERGY	-	-	-	-	-	-	-	-
MISC_SERV_REV_CUSTOMER	0.00000033	-	0.00007838	0.00035017	0.00001359	0.00120366	0.06904026	0.00007542
MISC_SERV_REV_TOTAL	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838

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TWELVE MONTHS ENDING DECEMBER 31, 2014

Allocation Factor	Total Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	1	2	3	4	5	6	7	8	9
362 STATIONS PRODUCTION	-	-	-	-	-	-	-	-	-
362 STATIONS BULKTRAN	-	-	-	-	-	-	-	-	-
362 STATIONS SUBTRAN	-	-	-	-	-	-	-	-	-
362 STATIONS DISTPRI	1,00000000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
362 STATIONS DISTSEC	-	-	-	-	-	-	-	-	-
362 STATIONS ENERGY	-	-	-	-	-	-	-	-	-
362 STATIONS CUSTOMER	-	-	-	-	-	-	-	-	-
362 STATIONS TOTAL	1,00000000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
TOTOHLINES PRODUCTION	-	-	-	-	-	-	-	-	-
TOTOHLINES BULKTRAN	-	-	-	-	-	-	-	-	-
TOTOHLINES SUBTRAN	-	-	-	-	-	-	-	-	-
TOTOHLINES DISTPRI	0.64673877	0.43947556	0.00658954	0.05190313	0.00022902	-	0.08400610	0.00664156	-
TOTOHLINES DISTSEC	0.35326123	0.26833047	0.00505032	0.02326711	-	-	0.03405124	-	-
TOTOHLINES ENERGY	-	-	-	-	-	-	-	-	-
TOTOHLINES CUSTOMER	-	-	-	-	-	-	-	-	-
TOTOHLINES TOTAL	1,00000000	0.70780603	0.01363985	0.07517025	0.00022902	-	0.11805734	0.00664156	-
TOTUGLINES PRODUCTION	-	-	-	-	-	-	-	-	-
TOTUGLINES BULKTRAN	-	-	-	-	-	-	-	-	-
TOTUGLINES SUBTRAN	-	-	-	-	-	-	-	-	-
TOTUGLINES DISTPRI	0.71110000	0.48321067	0.00944434	0.05706635	0.00025181	-	0.08236610	0.00730250	-
TOTUGLINES DISTSEC	0.28890000	0.21944291	0.00413019	0.01902804	-	-	0.02784739	-	-
TOTUGLINES ENERGY	-	-	-	-	-	-	-	-	-
TOTUGLINES CUSTOMER	-	-	-	-	-	-	-	-	-
TOTUGLINES TOTAL	1,00000000	0.70285358	0.01357453	0.07609640	0.00025181	-	0.12021349	0.00730250	-
368 TRANSFORMERS PRODUCTION	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS BULKTRAN	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS SUBTRAN	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS DISTPRI	0.11560000	0.07855316	0.00153532	0.00927732	0.00004094	-	0.01501550	0.00118713	-
368 TRANSFORMERS DISTSEC	0.88440000	0.67177331	0.01264361	0.05824991	-	-	0.08524829	-	-
368 TRANSFORMERS ENERGY	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS CUSTOMER	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS TOTAL	1,00000000	0.75032648	0.01417893	0.06752723	0.00004094	-	0.10026379	0.00118713	-

KINGSPORT POWER COMPANY
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TWELVE MONTHS ENDING DECEMBER 31, 2014

Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
362 STATIONS PRODUCTION	-	-	-	-	-	-	-	-
362 STATIONS BULKTRAN	-	-	-	-	-	-	-	-
362 STATIONS SUBTRAN	-	-	-	-	-	-	-	-
362 STATIONS DISTPRI	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
362 STATIONS DISTSEC	-	-	-	-	-	-	-	-
362 STATIONS ENERGY	-	-	-	-	-	-	-	-
362 STATIONS CUSTOMER	-	-	-	-	-	-	-	-
362 STATIONS TOTAL	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
TOTOHLINES PRODUCTION	-	-	-	-	-	-	-	-
TOTOHLINES BULKTRAN	-	-	-	-	-	-	-	-
TOTOHLINES SUBTRAN	-	-	-	-	-	-	-	-
TOTOHLINES DISTPRI	0.02130669	-	-	0.00520953	0.01485466	0.01317519	0.00045014	0.00089765
TOTOHLINES DISTSEC	-	-	-	0.00361695	0.00857183	0.00757296	0.00100317	0.00159518
TOTOHLINES ENERGY	-	-	-	-	-	-	-	-
TOTOHLINES CUSTOMER	-	-	-	-	-	-	-	-
TOTOHLINES TOTAL	0.02130669	-	-	0.00902848	0.02342649	0.02074815	0.00145332	0.00249283
TOTUGLINES PRODUCTION	-	-	-	-	-	-	-	-
TOTUGLINES BULKTRAN	-	-	-	-	-	-	-	-
TOTUGLINES SUBTRAN	-	-	-	-	-	-	-	-
TOTUGLINES DISTPRI	0.02342706	-	-	0.00572796	0.01633295	0.01448634	0.00049494	0.00098698
TOTUGLINES DISTSEC	-	-	-	0.00312317	0.00707011	0.00619323	0.00082040	0.00130455
TOTUGLINES ENERGY	-	-	-	-	-	-	-	-
TOTUGLINES CUSTOMER	-	-	-	-	-	-	-	-
TOTUGLINES TOTAL	0.02342706	-	-	0.00885113	0.02334306	0.02067957	0.00131534	0.00229153
368 TRANSFORMERS PRODUCTION	-	-	-	-	-	-	-	-
368 TRANSFORMERS BULKTRAN	-	-	-	-	-	-	-	-
368 TRANSFORMERS SUBTRAN	-	-	-	-	-	-	-	-
368 TRANSFORMERS DISTPRI	0.00380842	-	-	0.00093117	0.00265517	0.00235497	0.00008046	0.00016045
368 TRANSFORMERS DISTSEC	-	-	-	0.00956086	0.02145983	0.01895913	0.00251148	0.00399357
368 TRANSFORMERS ENERGY	-	-	-	-	-	-	-	-
368 TRANSFORMERS CUSTOMER	-	-	-	-	-	-	-	-
368 TRANSFORMERS TOTAL	0.00380842	-	-	0.01049202	0.02411500	0.02131411	0.00259194	0.00415402

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TWELVE MONTHS ENDING DECEMBER 31, 2014

Allocation Factor	Total Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	1	2	3	4	5	6	7	8	9
TOTBEXP PRODUCTION	-	-	-	-	-	-	-	-	-
TOTBEXP BULKTRAN	-	-	-	-	-	-	-	-	-
TOTBEXP SUBTRAN	-	-	-	-	-	-	-	-	-
TOTBEXP DISTPRI	-	-	-	-	-	-	-	-	-
TOTBEXP DISTSEC	-	-	-	-	-	-	-	-	-
TOTBEXP ENERGY	-	-	-	-	-	-	-	-	-
TOTBEXP CUSTOMER	-	-	-	-	-	-	-	-	-
TOTBEXP TOTAL	-	-	-	-	-	-	-	-	-
TOTXEXP PRODUCTION	-	-	-	-	-	-	-	-	-
TOTXEXP BULKTRAN	-	-	-	-	-	-	-	-	-
TOTXEXP SUBTRAN	-	-	-	-	-	-	-	-	-
TOTXEXP DISTPRI	0.46857355	0.31840773	0.00622327	0.03760473	0.00016593	-	0.06086389	0.00481192	-
TOTXEXP DISTSEC	0.26816000	0.20368920	0.00383369	0.01766203	-	-	0.02584824	-	-
TOTXEXP ENERGY	-	-	-	-	-	-	0.00216897	0.00044690	-
TOTXEXP CUSTOMER	0.26326646	0.12404599	0.01457373	0.02490078	0.00011888	-	0.08888110	0.00525882	-
TOTXEXP TOTAL	1.00000000	0.64614292	0.02463068	0.08018753	0.00028480	-	-	-	-
TOTMEXP PRODUCTION	-	-	-	-	-	-	-	-	-
TOTMEXP BULKTRAN	-	-	-	-	-	-	-	-	-
TOTMEXP SUBTRAN	-	-	-	-	-	-	-	-	-
TOTMEXP DISTPRI	0.61759822	0.41967382	0.00820251	0.04956450	0.00021870	-	0.08022098	0.00634230	-
TOTMEXP DISTSEC	0.34951974	0.26548850	0.00499683	0.02302069	-	-	0.03369059	-	-
TOTMEXP ENERGY	-	-	-	-	-	-	0.000094197	0.00007985	-
TOTMEXP CUSTOMER	0.03288204	0.00403341	0.00049768	0.00094197	0.00000454	-	0.11399143	0.00001707	-
TOTMEXP TOTAL	1.00000000	0.68919573	0.01369702	0.07352715	0.00022324	-	-	0.00635938	-
EXP_OM_DIST PRODUCTION	-	-	-	-	-	-	-	-	-
EXP_OM_DIST BULKTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_DIST SUBTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_DIST DISTPRI	0.57930014	0.39364929	0.00769386	0.04649094	0.00020514	-	0.07524637	0.00594901	-
EXP_OM_DIST DISTSEC	0.32861097	0.24980861	0.00469791	0.02164356	-	-	0.03167517	-	-
EXP_OM_DIST ENERGY	-	-	-	-	-	-	-	-	-
EXP_OM_DIST CUSTOMER	0.09208888	0.03487563	0.00411511	0.00709918	0.00003392	-	0.00061674	0.00012753	-
EXP_OM_DIST TOTAL	1.00000000	0.67813152	0.01650688	0.07523367	0.00023906	-	0.10753828	0.00607654	-

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
TOTBEXP PRODUCTION	-	-	-	-	-	-	-	-
TOTBEXP BULKTRAN	-	-	-	-	-	-	-	-
TOTBEXP SUBTRAN	-	-	-	-	-	-	-	-
TOTBEXP DISTPRI	-	-	-	-	-	-	-	-
TOTBEXP DISTSEC	-	-	-	-	-	-	-	-
TOTBEXP ENERGY	-	-	-	-	-	-	-	-
TOTBEXP CUSTOMER	-	-	-	-	-	-	-	-
TOTBEXP TOTAL	-	-	-	-	-	-	-	-
TOTOEXP PRODUCTION	-	-	-	-	-	-	-	-
TOTOEXP BULKTRAN	-	-	-	-	-	-	-	-
TOTOEXP SUBTRAN	-	-	-	-	-	-	-	-
TOTOEXP DISTPRI	0.01543707	-	-	0.00377440	0.01076246	0.00954565	0.00032614	0.00065036
TOTOEXP DISTSEC	-	-	-	0.00289896	0.00650686	0.00574862	0.00076151	0.00121090
TOTOEXP ENERGY	-	-	-	-	-	-	-	-
TOTOEXP CUSTOMER	0.00017375	-	0.00105962	0.00104415	0.0052897	0.00260443	0.02281845	0.06876187
TOTOEXP TOTAL	0.01561081	-	0.00105962	0.00771750	0.01779829	0.01789870	0.02390609	0.07064313
TOTMEXP PRODUCTION	-	-	-	-	-	-	-	-
TOTMEXP BULKTRAN	-	-	-	-	-	-	-	-
TOTMEXP SUBTRAN	-	-	-	-	-	-	-	-
TOTMEXP DISTPRI	0.02034666	-	-	0.00497480	0.01418535	0.01258154	0.00042986	0.00085720
TOTMEXP DISTSEC	-	-	-	0.00377850	0.00848104	0.00749275	0.00099255	0.00157828
TOTMEXP ENERGY	-	-	-	-	-	-	-	-
TOTMEXP CUSTOMER	0.0000667	-	0.00004120	0.00003708	0.00001995	0.00008992	0.00103404	0.02607866
TOTMEXP TOTAL	0.02035533	-	0.00004120	0.00879038	0.02268634	0.02016422	0.00245645	0.02851414
EXP_OM_DIST PRODUCTION	-	-	-	-	-	-	-	-
EXP_OM_DIST BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM_DIST SUBTRAN	-	-	-	-	-	-	-	-
EXP_OM_DIST DISTPRI	0.01908493	-	-	0.00466631	0.01330589	0.01180135	0.00040320	0.00080405
EXP_OM_DIST DISTSEC	-	-	-	0.00355247	0.00797370	0.00704453	0.00093317	0.00148387
EXP_OM_DIST ENERGY	-	-	-	-	-	-	-	-
EXP_OM_DIST CUSTOMER	0.00004961	-	0.00030292	0.00029589	0.00015077	0.00073613	0.00663245	0.03705302
EXP_OM_DIST TOTAL	0.01913454	-	0.00030292	0.00851466	0.02143015	0.01958200	0.00796883	0.03934093

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Allocation Factor	Total Retail 1	RS 2	SGS 3	MGS-SEC 4	MGS-PRI 5	MGS-SUB 6	LGS-SEC 7	LGS-PRI 8	LGS-SUB 9
TOTOX234 PRODUCTION	-	-	-	-	-	-	-	-	-
TOTOX234 BULKTRAN	-	-	-	-	-	-	-	-	-
TOTOX234 SUBTRAN	-	-	-	-	-	-	-	-	-
TOTOX234 DISTPRI	-	-	-	-	-	-	-	-	-
TOTOX234 DISTSEC	-	-	-	-	-	-	-	-	-
TOTOX234 ENERGY	1.00000000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-
TOTOX234 CUSTOMER	1.00000000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-
TOTOX234 TOTAL									
EXP_OM_CUSTACCT PRODUCTION	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT BULKTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT SUBTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT DISTPRI	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT DISTSEC	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT ENERGY	1.00000000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-
EXP_OM_CUSTACCT CUSTOMER	1.00000000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-
EXP_OM_CUSTACCT TOTAL									
UNCOLFAC PRODUCTION	-	-	-	-	-	-	-	-	-
UNCOLFAC BULKTRAN	-	-	-	-	-	-	-	-	-
UNCOLFAC SUBTRAN	-	-	-	-	-	-	-	-	-
UNCOLFAC DISTPRI	0.48614363	0.33034705	0.00645662	0.03901479	0.00017215	-	0.06314610	0.00499236	-
UNCOLFAC DISTSEC	0.31366331	0.23825264	0.00448421	0.02065905	-	-	0.03023435	-	-
UNCOLFAC ENERGY	-	-	-	-	-	-	-	-	-
UNCOLFAC CUSTOMER	0.20019306	0.08771781	0.01066853	0.01962475	0.00009381	-	0.00167590	0.00035312	-
UNCOLFAC TOTAL	1.00000000	0.85631750	0.02160937	0.07929858	0.00026596	-	0.09505635	0.00534548	-

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
TOTOX234 PRODUCTION	-	-	-	-	-	-	-	-
TOTOX234 BULKTRAN	-	-	-	-	-	-	-	-
TOTOX234 SUBTRAN	-	-	-	-	-	-	-	-
TOTOX234 DISTPRI	-	-	-	-	-	-	-	-
TOTOX234 DISTSEC	-	-	-	-	-	-	-	-
TOTOX234 ENERGY	-	-	-	-	-	-	-	-
TOTOX234 CUSTOMER	0.00074073	-	0.00846159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
TOTOX234 TOTAL	0.00074073	-	0.00846159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
EXP_OM_CUSTACCT PRODUCTION	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT SUBTRAN	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT DISTPRI	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT DISTSEC	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT ENERGY	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT CUSTOMER	0.00074073	-	0.00846159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
EXP_OM_CUSTACCT TOTAL	0.00074073	-	0.00846159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
UNCOLFAC PRODUCTION	-	-	-	-	-	-	-	-
UNCOLFAC BULKTRAN	-	-	-	-	-	-	-	-
UNCOLFAC SUBTRAN	-	-	-	-	-	-	-	-
UNCOLFAC DISTPRI	0.01601591	-	-	0.00391592	0.01116602	0.00990359	0.00033836	0.00067475
UNCOLFAC DISTSEC	-	-	-	0.00339088	0.00761099	0.00672409	0.00089073	0.00141637
UNCOLFAC ENERGY	-	-	-	-	-	-	-	-
UNCOLFAC CUSTOMER	0.00013793	-	0.00085204	0.00078600	0.00041602	0.00192147	0.02272084	0.05322487
UNCOLFAC TOTAL	0.01615384	-	0.00085204	0.000809280	0.01919304	0.01854914	0.02394993	0.05531598

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Allocation Factor	Total Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
1	2	3	4	5	6	7	8	9	
EXP_OM_CUSTSERV PRODUCTION	0.90145185	0.41750432	0.00898396	0.05416514	0.00024109	-	0.08641755	0.00681157	-
EXP_OM_CUSTSERV BULKTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV SUBTRAN	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV DISTPRI	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV DISTSEC	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV ENERGY	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV CUSTOMER	0.09854815	0.07972640	0.00696136	0.00263779	0.00000386	-	0.00045186	0.00001352	-
EXP_OM_CUSTSERV TOTAL	1.00000000	0.49723072	0.01594532	0.05680293	0.00024496	-	0.08686941	0.00682508	-
EXP_OM PRODUCTION	0.44695493	0.20700756	0.00445395	0.02665443	0.00011955	-	0.04284466	0.00337721	-
EXP_OM BULKTRAN	-	-	-	-	-	-	-	-	-
EXP_OM SUBTRAN	-	-	-	-	-	-	-	-	-
EXP_OM DISTPRI	0.03014320	0.02039187	0.00040569	0.00244216	0.00001067	-	0.00396769	0.00031868	-
EXP_OM DISTSEC	0.01711587	0.01295279	0.00024870	0.00114090	-	-	0.00167883	-	-
EXP_OM ENERGY	0.48709767	0.16353824	0.00518792	0.02604847	0.00011519	-	0.05141264	0.00400816	-
EXP_OM CUSTOMER	0.01868833	0.01302607	0.00105630	0.00101595	0.00000277	-	0.00020708	0.00001266	-
EXP_OM TOTAL	1.00000000	0.41691653	0.01135256	0.05750190	0.00024819	-	0.10010890	0.00771672	-
LABOR_M PRODUCTION	0.02101867	0.00973472	0.00020947	0.00126294	0.00000562	-	0.00201495	0.00015882	-
LABOR_M BULKTRAN	-	-	-	-	-	-	-	-	-
LABOR_M SUBTRAN	-	-	-	-	-	-	-	-	-
LABOR_M DISTPRI	0.38760910	0.26352622	0.00515061	0.03112309	0.00013733	-	0.05037325	0.00398253	-
LABOR_M DISTSEC	0.21986670	0.16709769	0.00314499	0.01448915	-	-	0.02120476	-	-
LABOR_M ENERGY	-	-	-	-	-	-	-	-	-
LABOR_M CUSTOMER	0.37118553	0.27560106	0.02108640	0.01922880	0.00004474	-	0.00449878	0.00020744	-
LABOR_M TOTAL	1.00000000	0.71595969	0.02959148	0.06610198	0.00018769	-	0.07809174	0.00434679	-
RSALE PRODUCTION	0.44768964	0.20774913	0.00436866	0.02657497	0.00012188	-	0.04237343	0.00336747	-
RSALE BULKTRAN	-	-	-	-	-	-	-	-	-
RSALE SUBTRAN	-	-	-	-	-	-	-	-	-
RSALE DISTPRI	0.02803373	0.00000663	0.00148987	0.00706319	0.00000906	-	0.01456852	0.00219511	-
RSALE DISTSEC	0.01141073	(0.00137473)	0.00099990	0.00358806	-	-	0.00673933	-	-
RSALE ENERGY	0.48572891	0.16415589	0.00508423	0.02576146	0.00011744	-	0.05080437	0.00398954	-
RSALE CUSTOMER	0.02713699	0.00661489	0.00308838	0.00340937	0.00000192	-	0.00054465	0.00014307	-
RSALE TOTAL	1.00000000	0.37715181	0.01501103	0.06639705	0.00025031	-	0.11503029	0.0069519	-

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION FACTORS
TWELVE MONTHS ENDING DECEMBER 31, 2014

Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
EXP_OM_CUSTSERV PRODUCTION	0.02131279	-	0.27026740	0.00510614	0.01746289	0.01311556	0.00002538	0.00003807
EXP_OM_CUSTSERV BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV SUBTRAN	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV DISTPRI	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV DISTSEC	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV ENERGY	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV CUSTOMER	0.00000386	-	0.00000772	0.00035531	0.00006179	0.00114510	0.00717184	0.00000772
EXP_OM_CUSTSERV TOTAL	0.02131665	-	0.27027512	0.00546145	0.01752488	0.01426066	0.00719722	0.00004579
EXP_OM PRODUCTION	0.01056691	-	0.13400684	0.00253162	0.00865815	0.00650259	0.00001258	0.00001887
EXP_OM BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM SUBTRAN	-	-	-	-	-	-	-	-
EXP_OM DISTPRI	0.00099298	-	-	0.00024460	0.00068679	0.00061875	0.00002115	0.00004216
EXP_OM DISTSEC	-	-	-	0.00018682	0.00041211	0.00037055	0.00004911	0.00007806
EXP_OM ENERGY	0.01538009	-	0.20318387	0.00230948	0.00672614	0.00618479	0.00105428	0.00194841
EXP_OM CUSTOMER	0.00001204	-	0.00010984	0.00005860	0.00017704	0.000101901	0.00101901	0.00197571
EXP_OM TOTAL	0.02695203	-	0.33730054	0.00533112	0.01649843	0.01385372	0.00215614	0.00406321
LABOR_M PRODUCTION	0.00049694	-	0.00630168	0.00011906	0.00040717	0.00030581	0.00000059	0.00000089
LABOR_M BULKTRAN	-	-	-	-	-	-	-	-
LABOR_M SUBTRAN	-	-	-	-	-	-	-	-
LABOR_M DISTPRI	0.01277630	-	-	0.00312383	0.00890742	0.00790034	0.00026992	0.00053827
LABOR_M DISTSEC	-	-	-	0.00237618	0.00533794	0.00471592	0.00062471	0.00099537
LABOR_M ENERGY	-	-	-	-	-	-	-	-
LABOR_M CUSTOMER	0.00026088	-	0.00218823	0.00113778	0.00026388	0.00352518	0.01832406	0.02482051
LABOR_M TOTAL	0.01353412	-	0.00848991	0.00675885	0.01491621	0.01644724	0.01921928	0.02635302
RSALE PRODUCTION	0.01051623	-	0.13500264	0.00251731	0.00862155	0.00644502	0.00001254	0.00001881
RSALE BULKTRAN	-	-	-	-	-	-	-	-
RSALE SUBTRAN	-	-	-	-	-	-	-	-
RSALE DISTPRI	0.00090733	-	-	0.00060067	(0.00051690)	0.00154891	0.00005512	0.00010623
RSALE DISTSEC	-	-	-	0.00049594	(0.00038282)	0.00100360	0.00013864	0.00021281
RSALE ENERGY	0.01530543	-	0.20239688	0.00229530	0.00670039	0.00612693	0.00105020	0.00194086
RSALE CUSTOMER	0.00001164	-	0.00261524	0.00013625	(0.0002847)	0.00038055	0.00333068	0.00690885
RSALE TOTAL	0.02674063	-	0.34001476	0.00604546	0.01438374	0.01550499	0.00458717	0.00918756

Allocation Factor	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
	Retail 1	2	3	4	5	6	7	8	9
FORF_DISC PRODUCTION	0.51360956	0.43187810	0.00579875	0.02980812	0.00035239	-	0.03002321	0.00142756	-
FORF_DISC BULKTRAN	-	-	-	-	-	-	-	-	-
FORF_DISC SUBTRAN	-	-	-	-	-	-	-	-	-
FORF_DISC DISTPRI	0.02376041	0.00001379	0.00197758	0.00792251	0.00002619	-	0.01032236	0.00093057	-
FORF_DISC DISTSEC	0.00867945	(0.002865784)	0.00132722	0.00402459	-	-	0.00477507	-	-
FORF_DISC ENERGY	0.43133980	0.34125454	0.00874856	0.02889564	0.00033954	-	0.03596866	0.00169128	-
FORF_DISC CUSTOMER	0.02261078	0.01375133	0.00407282	0.00362416	0.00005556	-	0.00038591	0.00006065	-
FORF_DISC TOTAL	1.00000000	0.78403992	0.01982493	0.07447501	0.00072368	-	0.08150341	0.00411006	-
PPRE_TAX OF INC PRODUCTION	(0.07966353)	(0.05334827)	0.00233790	0.00607641	(0.00008059)	-	0.01056729	(0.00016353)	-
PPRE_TAX OF INC BULKTRAN	-	-	-	-	-	-	-	-	-
PPRE_TAX OF INC SUBTRAN	-	-	-	-	-	-	-	-	-
PPRE_TAX OF INC DISTPRI	0.58331518	0.99780390	(0.02710319)	(0.10268362)	0.00023988	-	(0.26409477)	(0.05357480)	-
PPRE_TAX OF INC DISTSEC	0.52674036	0.71367345	(0.01866068)	(0.05388208)	-	-	(0.12530620)	-	-
PPRE_TAX OF INC ENERGY	(0.02024865)	(0.04427566)	0.00282361	0.00621471	(0.00005905)	-	0.01366960	-	-
PPRE_TAX OF INC CUSTOMER	(0.02074336)	0.31866546	(0.04974638)	(0.05263142)	0.00012850	-	(0.00827508)	(0.00371300)	-
PPRE_TAX OF INC TOTAL	1.00000000	1.93373890	(0.09035074)	(0.19690600)	0.00024674	-	(0.37343912)	(0.05745143)	-

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Allocation Factor	IP-PRI 10	IP-SUB 11	IP-TRA 12	CS 13	PS 14	EHG 15	OL 16	SL 17
FORF_DISC PRODUCTION	0.00565955	-	-	0.00149196	-	0.00716990	-	-
FORF_DISC BULKTRAN	-	-	-	-	-	-	-	-
FORF_DISC SUBTRAN	-	-	-	-	-	-	-	-
FORF_DISC DISTPRI	0.00048830	-	-	0.00035600	-	0.00172312	-	-
FORF_DISC DISTSEC	-	-	-	0.00029393	-	0.00111648	-	-
FORF_DISC ENERGY	0.00823698	-	-	0.00136038	-	0.00681604	-	-
FORF_DISC CUSTOMER	0.00000626	-	-	0.00008075	-	0.00042333	-	-
FORF_DISC TOTAL	0.01439110	-	-	0.00358303	-	0.01724887	-	-
PRE_TAX_OP_INC PRODUCTION	0.00005380	-	(0.04667026)	0.00015850	0.00015835	0.00122717	(0.00000012)	(0.00000017)
PRE_TAX_OP_INC BULKTRAN	-	-	-	-	-	-	-	-
PRE_TAX_OP_INC SUBTRAN	-	-	-	-	-	-	-	-
PRE_TAX_OP_INC DISTPRI	0.02010481	-	-	(0.00693363)	0.04997793	(0.01843801)	(0.00070493)	(0.00127828)
PRE_TAX_OP_INC DISTSEC	-	-	-	(0.00594686)	0.03376235	(0.01240464)	(0.00183778)	(0.00265721)
PRE_TAX_OP_INC ENERGY	-	-	-	0.00016407	(0.00000794)	0.00122202	-	-
PRE_TAX_OP_INC CUSTOMER	0.00018947	-	(0.07754440)	(0.00148254)	0.00183384	(0.00394109)	(0.04737704)	(0.09746773)
PRE_TAX_OP_INC TOTAL	0.02034808	-	(0.12421466)	(0.01404047)	0.08572453	(0.03233455)	(0.04991986)	(0.10140340)

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
CPG		355,204	164,512	3,540	21,343	95	-	34,052	2,684	-
PROD_DEMAND	PRODUCTION	1,00000000	0.46314655	0.00996610	0.06008656	0.00026745	-	0.09586486	0.00755622	-
PROD_DEMAND	BULKTRAN	-	-	-	-	-	-	-	-	-
PROD_DEMAND	SUBTRAN	-	-	-	-	-	-	-	-	-
PROD_DEMAND	DISTPRI	-	-	-	-	-	-	-	-	-
PROD_DEMAND	DISTSEC	-	-	-	-	-	-	-	-	-
PROD_DEMAND	ENERGY	-	-	-	-	-	-	-	-	-
PROD_DEMAND	CUSTOMER	-	-	-	-	-	-	-	-	-
PROD_DEMAND	TOTAL	1,00000000	0.46314655	0.00996610	0.06008656	0.00026745	-	0.09586486	0.00755622	-
ENER		2,211,007,458	742,300,412	23,550,652	118,242,469	522,829	-	233,379,605	18,193,797	-
PROD_ENERGY	PRODUCTION	-	-	-	-	-	-	-	-	-
PROD_ENERGY	BULKTRAN	-	-	-	-	-	-	-	-	-
PROD_ENERGY	SUBTRAN	-	-	-	-	-	-	-	-	-
PROD_ENERGY	DISTPRI	-	-	-	-	-	-	-	-	-
PROD_ENERGY	DISTSEC	-	-	-	-	-	-	-	-	-
PROD_ENERGY	ENERGY	1,00000000	0.33572949	0.01065155	0.05347900	0.00023647	-	0.10555351	0.00822874	-
PROD_ENERGY	CUSTOMER	-	-	-	-	-	-	-	-	-
PROD_ENERGY	TOTAL	1,00000000	0.33572949	0.01065155	0.05347900	0.00023647	-	0.10555351	0.00822874	-
CPT	Same as CPG	355,204	164,512	3,540	21,343	95	-	34,052	2,684	-
BULK_TRANS	PRODUCTION	-	-	-	-	-	-	-	-	-
BULK_TRANS	BULKTRAN	1,00000000	0.46314655	0.00996610	0.06008656	0.00026745	-	0.09586486	0.00755622	-
BULK_TRANS	SUBTRAN	-	-	-	-	-	-	-	-	-
BULK_TRANS	DISTPRI	-	-	-	-	-	-	-	-	-
BULK_TRANS	DISTSEC	-	-	-	-	-	-	-	-	-
BULK_TRANS	ENERGY	-	-	-	-	-	-	-	-	-
BULK_TRANS	CUSTOMER	-	-	-	-	-	-	-	-	-
BULK_TRANS	TOTAL	1,00000000	0.46314655	0.00996610	0.06008656	0.00026745	-	0.09586486	0.00755622	-
CPD		245,684	166,948	3,263	19,717	87	-	31,912	2,523	-
DIST_CPD	PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_CPD	BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_CPD	SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_CPD	DISTPRI	1,00000000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
DIST_CPD	DISTSEC	-	-	-	-	-	-	-	-	-
DIST_CPD	ENERGY	-	-	-	-	-	-	-	-	-
DIST_CPD	CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_CPD	TOTAL	1,00000000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
NCP	Sec. Only	386,133	281,736	5,023	27,976	-	-	42,511	-	-
CALC1	PRODUCTION	-	-	-	-	-	-	-	-	-
CALC1	BULKTRAN	-	-	-	-	-	-	-	-	-
CALC1	SUBTRAN	-	-	-	-	-	-	-	-	-
CALC1	DISTPRI	-	-	-	-	-	-	-	-	-
CALC1	DISTSEC	1,00000000	0.72963461	0.01300847	0.07245172	-	-	0.11009419	-	-
CALC1	ENERGY	-	-	-	-	-	-	-	-	-
CALC1	CUSTOMER	-	-	-	-	-	-	-	-	-
CALC1	TOTAL	1,00000000	0.72963461	0.01300847	0.07245172	-	-	0.11009419	-	-

KINGSPORT POWER COMPANY
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ALLOCATOR	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS								
CPG	8,398	-	106,495	2,012	6,881	5,168	10	15
PROD_DEMAND	0.02364274	-	0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
PROD_DEMAND	-	-	-	-	-	-	-	-
PROD_DEMAND	-	-	-	-	-	-	-	-
PROD_DEMAND	-	-	-	-	-	-	-	-
PROD_DEMAND	-	-	-	-	-	-	-	-
PROD_DEMAND	-	-	-	-	-	-	-	-
PROD_DEMAND	-	-	-	-	-	-	-	-
PROD_DEMAND	-	-	-	-	-	-	-	-
PROD_DEMAND	0.02364274	-	0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
ENER	69,813,146	-	922,285,975	10,483,232	30,531,073	28,074,545	4,785,564	8,844,158
PROD_ENERGY	-	-	-	-	-	-	-	-
PROD_ENERGY	-	-	-	-	-	-	-	-
PROD_ENERGY	-	-	-	-	-	-	-	-
PROD_ENERGY	-	-	-	-	-	-	-	-
PROD_ENERGY	-	-	-	-	-	-	-	-
PROD_ENERGY	0.03157526	-	0.41713381	0.00474138	0.01380867	0.01269763	0.00216443	0.00400006
PROD_ENERGY	-	-	-	-	-	-	-	-
PROD_ENERGY	0.03157526	-	0.41713381	0.00474138	0.01380867	0.01269763	0.00216443	0.00400006
CPT	8,398	-	106,495	2,012	6,881	5,168	10	15
BULK_TRANS	-	-	-	-	-	-	-	-
BULK_TRANS	0.02364274	-	0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
BULK_TRANS	-	-	-	-	-	-	-	-
BULK_TRANS	-	-	-	-	-	-	-	-
BULK_TRANS	-	-	-	-	-	-	-	-
BULK_TRANS	-	-	-	-	-	-	-	-
BULK_TRANS	-	-	-	-	-	-	-	-
BULK_TRANS	0.02364274	-	0.29981346	0.00566435	0.01937196	0.01454938	0.00002815	0.00004223
CPD	8,094	-	-	1,979	5,643	5,005	171	341
DIST_CPD	-	-	-	-	-	-	-	-
DIST_CPD	-	-	-	-	-	-	-	-
DIST_CPD	-	-	-	-	-	-	-	-
DIST_CPD	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
DIST_CPD	-	-	-	-	-	-	-	-
DIST_CPD	-	-	-	-	-	-	-	-
DIST_CPD	-	-	-	-	-	-	-	-
DIST_CPD	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
NCP	-	-	-	4,763	11,580	8,923	1,398	2,223
CALC1	-	-	-	-	-	-	-	-
CALC1	-	-	-	-	-	-	-	-
CALC1	-	-	-	-	-	-	-	-
CALC1	-	-	-	-	-	-	-	-
CALC1	-	-	-	0.01233513	0.02998967	0.02310862	0.00362051	0.00575708
CALC1	-	-	-	-	-	-	-	-
CALC1	-	-	-	-	-	-	-	-
CALC1	-	-	-	0.01233513	0.02998967	0.02310862	0.00362051	0.00575708

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
SNCP	Sec. Only	598,460	486,142	9,053	36,873	-	-	52,395	-	-
CALC2	PRODUCTION	-	-	-	-	-	-	-	-	-
CALC2	BULKTRAN	-	-	-	-	-	-	-	-	-
CALC2	SUBTRAN	-	-	-	-	-	-	-	-	-
CALC2	DISTPRI	-	-	-	-	-	-	-	-	-
CALC2	DISTSEC	1,00000000	0.77890252	0.01512716	0.06161314	-	-	0.08754971	-	-
CALC2	ENERGY	-	-	-	-	-	-	-	-	-
CALC2	CUSTOMER	-	-	-	-	-	-	-	-	-
CALC2	TOTAL	1,00000000	0.77890252	0.01512716	0.06161314	-	-	0.08754971	-	-
SECDM	(CALC1 + CALC2) / 2	492,297	373,939	7,038	32,425	-	-	47,453	-	-
DISTSEC	PRODUCTION	-	-	-	-	-	-	-	-	-
DISTSEC	BULKTRAN	-	-	-	-	-	-	-	-	-
DISTSEC	SUBTRAN	-	-	-	-	-	-	-	-	-
DISTSEC	DISTPRI	-	-	-	-	-	-	-	-	-
DISTSEC	DISTSEC	1,00000000	0.75958086	0.01429626	0.06586376	-	-	0.09639110	-	-
DISTSEC	ENERGY	-	-	-	-	-	-	-	-	-
DISTSEC	CUSTOMER	-	-	-	-	-	-	-	-	-
DISTSEC	TOTAL	1,00000000	0.75958086	0.01429626	0.06586376	-	-	0.09639110	-	-
TOTCUST		51,034	41,287	3,605	1,366	2	-	234	7	-
CUST_TOTAL	PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_TOTAL	BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_TOTAL	SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_TOTAL	DISTPRI	-	-	-	-	-	-	-	-	-
CUST_TOTAL	DISTSEC	-	-	-	-	-	-	-	-	-
CUST_TOTAL	ENERGY	-	-	-	-	-	-	-	-	-
CUST_TOTAL	CUSTOMER	1,00000000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-
CUST_TOTAL	TOTAL	1,00000000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-
PRICUST	TOTCust excl Sub. & Tran.	51,030	41,287	3,605	1,366	2	-	234	7	-
DIST_PCUST	PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_PCUST	BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_PCUST	SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_PCUST	DISTPRI	-	-	-	-	-	-	-	-	-
DIST_PCUST	DISTSEC	-	-	-	-	-	-	-	-	-
DIST_PCUST	ENERGY	-	-	-	-	-	-	-	-	-
DIST_PCUST	CUSTOMER	1,00000000	0.80907309	0.07064472	0.02676857	0.00003919	-	0.00458554	0.00013717	-
DIST_PCUST	TOTAL	1,00000000	0.80907309	0.07064472	0.02676857	0.00003919	-	0.00458554	0.00013717	-
SECCUST	TOTCust excl Pri., Sub. & Tran.	51,019	41,287	3,605	1,366	-	-	234	-	-
DIST_SERV	PRODUCTION	-	-	-	-	-	-	-	-	-
DIST_SERV	BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_SERV	SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_SERV	DISTPRI	-	-	-	-	-	-	-	-	-
DIST_SERV	DISTSEC	-	-	-	-	-	-	-	-	-
DIST_SERV	ENERGY	-	-	-	-	-	-	-	-	-
DIST_SERV	CUSTOMER	1,00000000	0.80924754	0.07065995	0.02677434	-	-	0.00458653	-	-
DIST_SERV	TOTAL	1,00000000	0.80924754	0.07065995	0.02677434	-	-	0.00458653	-	-

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
SNCP	Sec. Only	-	-	-	5,881	12,311	12,184	1,398	2,223
CALC2	PRODUCTION	-	-	-	-	-	-	-	-
CALC2	BULKTRAN	-	-	-	-	-	-	-	-
CALC2	SUBTRAN	-	-	-	-	-	-	-	-
CALC2	DISTPRI	-	-	-	-	-	-	-	-
CALC2	DISTSEC	-	-	-	0.00982689	0.02057113	0.02035892	0.00233600	0.00371453
CALC2	ENERGY	-	-	-	-	-	-	-	-
CALC2	CUSTOMER	-	-	-	-	-	-	-	-
CALC2	TOTAL	-	-	-	0.00982689	0.02057113	0.02035892	0.00233600	0.00371453
SECDM	(CALC1 + CALC2) / 2	-	-	-	5,322	11,946	10,554	1,398	2,223
DISTSEC	PRODUCTION	-	-	-	-	-	-	-	-
DISTSEC	BULKTRAN	-	-	-	-	-	-	-	-
DISTSEC	SUBTRAN	-	-	-	-	-	-	-	-
DISTSEC	DISTPRI	-	-	-	-	-	-	-	-
DISTSEC	DISTSEC	-	-	-	0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
DISTSEC	ENERGY	-	-	-	-	-	-	-	-
DISTSEC	CUSTOMER	-	-	-	-	-	-	-	-
DISTSEC	TOTAL	-	-	-	0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
TOTCUST		2	-	4	184	32	593	3,714	4
CUST_TOTAL	PRODUCTION	-	-	-	-	-	-	-	-
CUST_TOTAL	BULKTRAN	-	-	-	-	-	-	-	-
CUST_TOTAL	SUBTRAN	-	-	-	-	-	-	-	-
CUST_TOTAL	DISTPRI	-	-	-	-	-	-	-	-
CUST_TOTAL	DISTSEC	-	-	-	-	-	-	-	-
CUST_TOTAL	ENERGY	-	-	-	-	-	-	-	-
CUST_TOTAL	CUSTOMER	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
CUST_TOTAL	TOTAL	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
PRICUST	TOTCust excl Sub. & Tran.	2	-	-	184	32	593	3,714	4
DIST_PCUST	PRODUCTION	-	-	-	-	-	-	-	-
DIST_PCUST	BULKTRAN	-	-	-	-	-	-	-	-
DIST_PCUST	SUBTRAN	-	-	-	-	-	-	-	-
DIST_PCUST	DISTPRI	-	-	-	-	-	-	-	-
DIST_PCUST	DISTSEC	-	-	-	-	-	-	-	-
DIST_PCUST	ENERGY	-	-	-	-	-	-	-	-
DIST_PCUST	CUSTOMER	0.00003919	-	-	0.00360572	0.00062708	0.01162062	0.07278072	0.00007839
DIST_PCUST	TOTAL	0.00003919	-	-	0.00360572	0.00062708	0.01162062	0.07278072	0.00007839
SECCUST	TOTCust excl Pri., Sub. & Tran.	-	-	-	184	32	593	3,714	4
DIST_SERV	PRODUCTION	-	-	-	-	-	-	-	-
DIST_SERV	BULKTRAN	-	-	-	-	-	-	-	-
DIST_SERV	SUBTRAN	-	-	-	-	-	-	-	-
DIST_SERV	DISTPRI	-	-	-	-	-	-	-	-
DIST_SERV	DISTSEC	-	-	-	-	-	-	-	-
DIST_SERV	ENERGY	-	-	-	-	-	-	-	-
DIST_SERV	CUSTOMER	-	-	-	0.00360650	0.00062722	0.01162312	0.07279641	0.00007840
DIST_SERV	TOTAL	-	-	-	0.00360650	0.00062722	0.01162312	0.07279641	0.00007840

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
METER	PRODUCTION	12,079,696	4,348,536	1,278,973	5,140,964	28,032	-	376,883	105,520	-
DIST_METERS	BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_METERS	SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_METERS	DISTPRI	-	-	-	-	-	-	-	-	-
DIST_METERS	DISTSEC	-	-	-	-	-	-	-	-	-
DIST_METERS	ENERGY	-	-	-	-	-	-	-	-	-
DIST_METERS	CUSTOMER	1.00000000	0.35998720	0.10587791	0.42558720	0.00232059	-	0.03119971	0.00873532	-
DIST_METERS	TOTAL	1.00000000	0.35998720	0.10587791	0.42558720	0.00232059	-	0.03119971	0.00873532	-
DIR371	PRODUCTION	1	-	-	-	-	-	-	-	-
DIST_OL	BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_OL	SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_OL	DISTPRI	-	-	-	-	-	-	-	-	-
DIST_OL	DISTSEC	-	-	-	-	-	-	-	-	-
DIST_OL	ENERGY	-	-	-	-	-	-	-	-	-
DIST_OL	CUSTOMER	1.00000000	-	-	-	-	-	-	-	-
DIST_OL	TOTAL	1.00000000	-	-	-	-	-	-	-	-
DIR373	PRODUCTION	1	-	-	-	-	-	-	-	-
DIST_SL	BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_SL	SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_SL	DISTPRI	-	-	-	-	-	-	-	-	-
DIST_SL	DISTSEC	-	-	-	-	-	-	-	-	-
DIST_SL	ENERGY	-	-	-	-	-	-	-	-	-
DIST_SL	CUSTOMER	1.00000000	-	-	-	-	-	-	-	-
DIST_SL	TOTAL	1.00000000	-	-	-	-	-	-	-	-
DIR902	PRODUCTION	111,666	41,287	17,680	34,150	50	-	11,700	350	-
CUST_902	BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_902	SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_902	DISTPRI	-	-	-	-	-	-	-	-	-
CUST_902	DISTSEC	-	-	-	-	-	-	-	-	-
CUST_902	ENERGY	-	-	-	-	-	-	-	-	-
CUST_902	CUSTOMER	1.00000000	0.36973654	0.15832930	0.30582272	0.00044776	-	0.10477674	0.00313435	-
CUST_902	TOTAL	1.00000000	0.36973654	0.15832930	0.30582272	0.00044776	-	0.10477674	0.00313435	-
CALL CENTER	PRODUCTION	538,149	511,380	9,898	3,749	9	-	645	19	-
CALL CENTER	BULKTRAN	1.00000000	0.95025727	0.01839268	0.00696647	0.00001672	-	0.00119855	0.00003531	-
BILLING	SUBTRAN	48,868	33,816	2,951	1,118	2	-	192	6	-
BILLING	DISTPRI	1.00000000	0.69198658	0.06038717	0.02287796	0.00004093	-	0.00392895	0.00012278	-
BILLING OTHER	DISTSEC	277,444	224,455	19,598	7,426	11	-	1,272	38	-
BILLING OTHER	ENERGY	1.00000000	0.80901011	0.07063768	0.02676576	0.00003965	-	0.00458471	0.00013696	-
OTHER	CUSTOMER	410,488	332,090	28,997	10,987	16	-	1,882	56	-
OTHER	TOTAL	1.00000000	0.80901269	0.07064031	0.02676570	0.00003898	-	0.00458479	0.00013642	-

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
METER		41,216	-	254,609	137,437	107,371	260,155	-	-
DIST_METERS	PRODUCTION	-	-	-	-	-	-	-	-
DIST_METERS	BULKTRAN	-	-	-	-	-	-	-	-
DIST_METERS	SUBTRAN	-	-	-	-	-	-	-	-
DIST_METERS	DISTPRI	-	-	-	-	-	-	-	-
DIST_METERS	DISTSEC	-	-	-	-	-	-	-	-
DIST_METERS	ENERGY	-	-	-	-	-	-	-	-
DIST_METERS	CUSTOMER	0.00341201	-	0.02107743	0.01137752	0.00888855	0.02153655	-	-
DIST_METERS	TOTAL	0.00341201	-	0.02107743	0.01137752	0.00888855	0.02153655	-	-
DIR371		-	-	-	-	-	-	1	-
DIST_OL	PRODUCTION	-	-	-	-	-	-	-	-
DIST_OL	BULKTRAN	-	-	-	-	-	-	-	-
DIST_OL	SUBTRAN	-	-	-	-	-	-	-	-
DIST_OL	DISTPRI	-	-	-	-	-	-	-	-
DIST_OL	DISTSEC	-	-	-	-	-	-	-	-
DIST_OL	ENERGY	-	-	-	-	-	-	-	-
DIST_OL	CUSTOMER	-	-	-	-	-	-	1.00000000	-
DIST_OL	TOTAL	-	-	-	-	-	-	1.00000000	-
DIR373		-	-	-	-	-	-	-	1
DIST_SL	PRODUCTION	-	-	-	-	-	-	-	-
DIST_SL	BULKTRAN	-	-	-	-	-	-	-	-
DIST_SL	SUBTRAN	-	-	-	-	-	-	-	-
DIST_SL	DISTPRI	-	-	-	-	-	-	-	-
DIST_SL	DISTSEC	-	-	-	-	-	-	-	-
DIST_SL	ENERGY	-	-	-	-	-	-	-	-
DIST_SL	CUSTOMER	-	-	-	-	-	-	-	1.00000000
DIST_SL	TOTAL	-	-	-	-	-	-	-	1.00000000
DIR902		800	-	1,600	920	160	2,965	-	4
CUST_902	PRODUCTION	-	-	-	-	-	-	-	-
CUST_902	BULKTRAN	-	-	-	-	-	-	-	-
CUST_902	SUBTRAN	-	-	-	-	-	-	-	-
CUST_902	DISTPRI	-	-	-	-	-	-	-	-
CUST_902	DISTSEC	-	-	-	-	-	-	-	-
CUST_902	ENERGY	-	-	-	-	-	-	-	-
CUST_902	CUSTOMER	0.00716422	-	0.01432844	0.00823886	0.00143284	0.02655240	-	0.00003582
CUST_902	TOTAL	0.00716422	-	0.01432844	0.00823886	0.00143284	0.02655240	-	0.00003582
CALL CENTER		9	-	9	503	85	1,632	10,202	9
CALL CENTER	CUSTOMER	0.00001672	-	0.00001672	0.00093469	0.00015795	0.00303262	0.01895757	0.00001672
BILLING		2	-	7,075	151	26	485	3,041	3
BILLING	CUSTOMER	0.00004093	-	0.14477777	0.00308996	0.00053205	0.00992470	0.06222886	0.00006139
BILLING OTHER		11	-	22	1,000	174	3,224	20,191	22
BILLING OTHER	CUSTOMER	0.00003965	-	0.00007930	0.00360433	0.00062715	0.01162036	0.07277505	0.00007930
OTHER		16	-	32	1,480	257	4,770	29,873	32
OTHER	CUSTOMER	0.00003898	-	0.00007796	0.00360546	0.00062608	0.01162032	0.07277436	0.00007796

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
DIR903										
CUST_903	PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_903	BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_903	SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_903	DISTPRI	-	-	-	-	-	-	-	-	-
CUST_903	DISTSEC	-	-	-	-	-	-	-	-	-
CUST_903	ENERGY	-	-	-	-	-	-	-	-	-
CUST_903	CUSTOMER	1,000,000,000	0.86414534	0.04819328	0.01825955	0.00002981	-	0.00313032	0.00009334	-
CUST_903	TOTAL	1,000,000,000	0.86414534	0.04819328	0.01825955	0.00002981	-	0.00313032	0.00009334	-
DIR904 Uncollectibles										
CUST_904	PRODUCTION	473,504	450,137	10,722	6,657	-	-	3,368	-	-
CUST_904	BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_904	SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_904	DISTPRI	-	-	-	-	-	-	-	-	-
CUST_904	DISTSEC	-	-	-	-	-	-	-	-	-
CUST_904	ENERGY	-	-	-	-	-	-	-	-	-
CUST_904	CUSTOMER	1,000,000,000	0.95065089	0.02264395	0.01405902	-	-	0.00711293	-	-
CUST_904	TOTAL	1,000,000,000	0.95065089	0.02264395	0.01405902	-	-	0.00711293	-	-
CUST451										
CUST_451	Same as TOTCUST	51,034	41,287	3,605	1,366	2	-	234	7	-
CUST_451	PRODUCTION	-	-	-	-	-	-	-	-	-
CUST_451	BULKTRAN	-	-	-	-	-	-	-	-	-
CUST_451	SUBTRAN	-	-	-	-	-	-	-	-	-
CUST_451	DISTPRI	-	-	-	-	-	-	-	-	-
CUST_451	DISTSEC	-	-	-	-	-	-	-	-	-
CUST_451	ENERGY	-	-	-	-	-	-	-	-	-
CUST_451	CUSTOMER	1,000,000,000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-
CUST_451	TOTAL	1,000,000,000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-
MBO										
MBO	PRODUCTION	-	-	-	-	-	-	-	-	-
MBO	BULKTRAN	-	-	-	-	-	-	-	-	-
MBO	SUBTRAN	-	-	-	-	-	-	-	-	-
MBO	DISTPRI	-	-	-	-	-	-	-	-	-
MBO	DISTSEC	-	-	-	-	-	-	-	-	-
MBO	ENERGY	-	-	-	-	-	-	-	-	-
MBO	CUSTOMER	-	-	-	-	-	-	-	-	-
MBO	TOTAL	-	-	-	-	-	-	-	-	-
CUSTDEP										
CUSTDEP	PRODUCTION	3,997,645	2,755,716	141,327	427,769	7,857	-	534,329	-	-
CUSTDEP	BULKTRAN	1,000,000,000	0.68933468	0.03535246	0.10700514	0.00196541	-	0.13366083	-	-
CUSTDEP	SUBTRAN	0.49662291	0.37971096	0.01028862	0.04282809	0.00095703	-	0.04923632	-	-
CUSTDEP	DISTPRI	-	-	-	-	-	-	-	-	-
CUSTDEP	DISTSEC	-	-	-	-	-	-	-	-	-
CUSTDEP	ENERGY	-	-	-	-	-	-	-	-	-
CUSTDEP	CUSTOMER	0.03515527	0.00001212	0.00350878	0.01138300	0.00007114	-	0.01692806	-	-
CUSTDEP	TOTAL	0.01563653	(0.00251264)	0.00235487	0.00578250	-	-	0.00783084	-	-
CUSTDEP	PRODUCTION	0.42633452	0.30003394	0.01197385	0.04151703	0.00092214	-	0.05903274	-	-
CUSTDEP	BULKTRAN	0.02625076	0.01209029	0.00722634	0.00549452	0.00001510	-	0.00063287	-	-
CUSTDEP	SUBTRAN	1,000,000,000	0.68933468	0.03535246	0.10700514	0.00196541	-	0.13366083	-	-

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
DIR903									
CUST_903	PRODUCTION	-	-	-	-	-	-	-	-
CUST_903	BULKTRAN	-	-	-	-	-	-	-	-
CUST_903	SUBTRAN	-	-	-	-	-	-	-	-
CUST_903	DISTPRI	-	-	-	-	-	-	-	-
CUST_903	DISTSEC	-	-	-	-	-	-	-	-
CUST_903	ENERGY	-	-	-	-	-	-	-	-
CUST_903	CUSTOMER	0.00002981	-	0.00559853	0.00245814	0.00042511	0.00793051	0.04965451	0.00005177
CUST_903	TOTAL	0.00002981	-	0.00559853	0.00245814	0.00042511	0.00793051	0.04965451	0.00005177
DIR904 Uncollectibles									
CUST_904	PRODUCTION	-	-	-	156	-	2,464	-	-
CUST_904	BULKTRAN	-	-	-	-	-	-	-	-
CUST_904	SUBTRAN	-	-	-	-	-	-	-	-
CUST_904	DISTPRI	-	-	-	-	-	-	-	-
CUST_904	DISTSEC	-	-	-	-	-	-	-	-
CUST_904	ENERGY	-	-	-	-	-	-	-	-
CUST_904	CUSTOMER	-	-	-	0.00032946	-	0.00520376	-	-
CUST_904	TOTAL	-	-	-	0.00032946	-	0.00520376	-	-
CUST451									
CUST_451	Same as TOTCUST	2	-	4	184	32	593	3,714	4
CUST_451	PRODUCTION	-	-	-	-	-	-	-	-
CUST_451	BULKTRAN	-	-	-	-	-	-	-	-
CUST_451	SUBTRAN	-	-	-	-	-	-	-	-
CUST_451	DISTPRI	-	-	-	-	-	-	-	-
CUST_451	DISTSEC	-	-	-	-	-	-	-	-
CUST_451	ENERGY	-	-	-	-	-	-	-	-
CUST_451	CUSTOMER	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
CUST_451	TOTAL	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
MBO									
MBO	PRODUCTION	-	-	-	-	-	-	-	-
MBO	BULKTRAN	-	-	-	-	-	-	-	-
MBO	SUBTRAN	-	-	-	-	-	-	-	-
MBO	DISTPRI	-	-	-	-	-	-	-	-
MBO	DISTSEC	-	-	-	-	-	-	-	-
MBO	ENERGY	-	-	-	-	-	-	-	-
MBO	CUSTOMER	-	-	-	-	-	-	-	-
MBO	TOTAL	-	-	-	-	-	-	-	-
CUSTDEP									
CUSTDEP	PRODUCTION	-	-	-	16,766	305	113,578	-	-
CUSTDEP	BULKTRAN	-	-	-	0.00419397	0.00007629	0.02841122	-	-
CUSTDEP	SUBTRAN	-	-	-	0.00174636	0.00004573	0.01180980	-	-
CUSTDEP	DISTPRI	-	-	-	-	-	-	-	-
CUSTDEP	DISTSEC	-	-	-	-	-	-	-	-
CUSTDEP	ENERGY	-	-	-	0.00041670	(0.00000274)	0.00283820	-	-
CUSTDEP	CUSTOMER	-	-	-	0.00034405	(0.00000208)	0.00183899	-	-
CUSTDEP	TOTAL	-	-	-	0.00159234	0.00003554	0.01122694	-	-
CUSTDEP	PRODUCTION	-	-	-	0.00009452	(0.00000015)	0.00069729	-	-
CUSTDEP	BULKTRAN	-	-	-	0.00419397	0.00007629	0.02841122	-	-
CUSTDEP	SUBTRAN	-	-	-	-	-	-	-	-
CUSTDEP	DISTPRI	-	-	-	-	-	-	-	-
CUSTDEP	DISTSEC	-	-	-	-	-	-	-	-
CUSTDEP	ENERGY	-	-	-	-	-	-	-	-
CUSTDEP	CUSTOMER	-	-	-	-	-	-	-	-
CUSTDEP	TOTAL	-	-	-	-	-	-	-	-

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
OR-7 Adjustment: Increase reconnect and bad check fees										
DIRECT ASSIGN		44,641	42,844	1,244	471	1	-	81	-	-
OR7	PRODUCTION	-	-	-	-	-	-	-	-	-
OR7	BULKTRAN	-	-	-	-	-	-	-	-	-
OR7	SUBTRAN	-	-	-	-	-	-	-	-	-
OR7	DISTPRI	-	-	-	-	-	-	-	-	-
OR7	DISTSEC	-	-	-	-	-	-	-	-	-
OR7	ENERGY	-	-	-	-	-	-	-	-	-
OR7	CUSTOMER	1.00000000	0.95974553	0.02786967	0.01056033	0.00001546	-	0.00180902	-	-
OR7	TOTAL	1.00000000	0.95974553	0.02786967	0.01056033	0.00001546	-	0.00180902	-	-
Total Commercial Customers		5,207								
Total Commercial \$s		1,797								
INTERNALLY DERIVED										
DIST_CPD	DISTPRI	1.00000000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
DISTSEC	DISTSEC	1.00000000	0.75958086	0.01429626	0.06586376	-	-	0.09639110	-	-
PRODUCTION										
DIST_POLES	BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_POLES	SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_POLES	DISTPRI	0.51780000	0.35185836	0.00687706	0.04155533	0.00018336	-	0.06725801	0.00531745	-
DIST_POLES	DISTSEC	0.48220000	0.36626999	0.00689366	0.03175951	-	-	0.04647979	-	-
DIST_POLES	ENERGY	-	-	-	-	-	-	-	-	-
DIST_POLES	CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_POLES	TOTAL	1.00000000	0.71812826	0.01377072	0.07331483	0.00018336	-	0.11373779	0.00531745	-
DIST_CPD	DISTPRI	1.00000000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
DISTSEC	DISTSEC	1.00000000	0.75958086	0.01429626	0.06586376	-	-	0.09639110	-	-
PRODUCTION										
DIST_OHINES	BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_OHINES	SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_OHINES	DISTPRI	0.74910000	0.50903264	0.00994903	0.06011799	0.00026527	-	0.09730199	0.00769274	-
DIST_OHINES	DISTSEC	0.25090000	0.19057884	0.00358693	0.01652522	-	-	0.02418453	-	-
DIST_OHINES	ENERGY	-	-	-	-	-	-	-	-	-
DIST_OHINES	CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_OHINES	TOTAL	1.00000000	0.69961148	0.01353596	0.07664321	0.00026527	-	0.12148652	0.00769274	-
DIST_CPD	DISTPRI	1.00000000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
DISTSEC	DISTSEC	1.00000000	0.75958086	0.01429626	0.06586376	-	-	0.09639110	-	-
PRODUCTION										
DIST_OHINES	BULKTRAN	-	-	-	-	-	-	-	-	-
DIST_OHINES	SUBTRAN	-	-	-	-	-	-	-	-	-
DIST_OHINES	DISTPRI	0.71110000	0.48321067	0.00944434	0.05706835	0.00025181	-	0.09236610	0.00730250	-
DIST_OHINES	DISTSEC	0.28890000	0.21944291	0.00413019	0.01902804	-	-	0.02784739	-	-
DIST_OHINES	ENERGY	-	-	-	-	-	-	-	-	-
DIST_OHINES	CUSTOMER	-	-	-	-	-	-	-	-	-
DIST_OHINES	TOTAL	1.00000000	0.70265358	0.01357453	0.07609640	0.00025181	-	0.12021349	0.00730250	-

KINGSPORT POWER COMPANY
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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
OR-7 Adjustment: Increase reconnect and bad check fees									
DIRECT ASSIGN									
OR7	PRODUCTION	-	-	-	-	-	-	-	-
OR7	BULKTRAN	-	-	-	-	-	-	-	-
OR7	SUBTRAN	-	-	-	-	-	-	-	-
OR7	DISTPRI	-	-	-	-	-	-	-	-
OR7	DISTSEC	-	-	-	-	-	-	-	-
OR7	ENERGY	-	-	-	-	-	-	-	-
OR7	CUSTOMER	-	-	-	-	-	-	-	-
OR7	TOTAL	-	-	-	-	-	-	-	-
Total Commercial Customers		5,207							
Total Commercial \$\$		1,797							
INTERNALLY DERIVED									
DIST_CPD	DISTPRI	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
DISTSEC	DISTSEC	-	-	-	0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
		51.78%							
		48.22%							
DIST_POLES	PRODUCTION	-	-	-	-	-	-	-	-
DIST_POLES	BULKTRAN	-	-	-	-	-	-	-	-
DIST_POLES	SUBTRAN	-	-	-	-	-	-	-	-
DIST_POLES	DISTPRI	0.01705882	-	-	0.00417092	0.01189312	0.01054848	0.00036040	0.00071869
DIST_POLES	DISTSEC	-	-	-	0.00521285	0.01170051	0.01033706	0.00136933	0.00217741
DIST_POLES	ENERGY	-	-	-	-	-	-	-	-
DIST_POLES	CUSTOMER	-	-	-	-	-	-	-	-
DIST_POLES	TOTAL	0.01705882	-	-	0.00938377	0.02359363	0.02088554	0.00172973	0.00289610
		74.91%							
		25.09%							
DIST_CPD	DISTPRI	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
DISTSEC	DISTSEC	-	-	-	0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
DIST_OH LINES	PRODUCTION	-	-	-	-	-	-	-	-
DIST_OH LINES	BULKTRAN	-	-	-	-	-	-	-	-
DIST_OH LINES	SUBTRAN	-	-	-	-	-	-	-	-
DIST_OH LINES	DISTPRI	0.02467896	-	-	0.00603406	0.01720575	0.01526046	0.00052139	0.00103972
DIST_OH LINES	DISTSEC	-	-	-	0.00271237	0.00608805	0.00537861	0.00071249	0.00113296
DIST_OH LINES	ENERGY	-	-	-	-	-	-	-	-
DIST_OH LINES	CUSTOMER	-	-	-	-	-	-	-	-
DIST_OH LINES	TOTAL	0.02467896	-	-	0.00874643	0.02329380	0.02063908	0.00123388	0.00217268
		71.11%							
		28.89%							
DIST_CPD	DISTPRI	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
DISTSEC	DISTSEC	-	-	-	0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
DIST_UG LINES	PRODUCTION	-	-	-	-	-	-	-	-
DIST_UG LINES	BULKTRAN	-	-	-	-	-	-	-	-
DIST_UG LINES	SUBTRAN	-	-	-	-	-	-	-	-
DIST_UG LINES	DISTPRI	0.02342706	-	-	0.00572796	0.01633295	0.01448634	0.00049494	0.00098698
DIST_UG LINES	DISTSEC	-	-	-	0.00312317	0.00701011	0.00619323	0.00082040	0.00130455
DIST_UG LINES	ENERGY	-	-	-	-	-	-	-	-
DIST_UG LINES	CUSTOMER	-	-	-	-	-	-	-	-
DIST_UG LINES	TOTAL	0.02342706	-	-	0.00885113	0.02334306	0.02067957	0.00131534	0.00229153

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
DIST_CPD	DISTPRI	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
DISTSEC	DISTSEC	-	-	-	0.01081056	0.02426485	0.02143728	0.00283975	0.00451557
		11.56%							
		88.44%							
DIST_TRANSF	PRODUCTION	-	-	-	-	-	-	-	-
DIST_TRANSF	BULKTRAN	-	-	-	-	-	-	-	-
DIST_TRANSF	SUBTRAN	-	-	-	-	-	-	-	-
DIST_TRANSF	DISTPRI	-	-	-	0.00093117	0.00265517	0.00235497	0.00008046	0.00016045
DIST_TRANSF	DISTSEC	-	-	-	0.00956086	0.02145983	0.01895913	0.00251148	0.00399357
DIST_TRANSF	ENERGY	-	-	-	-	-	-	-	-
DIST_TRANSF	CUSTOMER	-	-	-	-	-	-	-	-
DIST_TRANSF	TOTAL	-	-	-	0.01049202	0.02411500	0.02131411	0.00259194	0.00415402
Production EPIS	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P	PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P	BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P	SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P	DISTPRI	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P	DISTSEC	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P	ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P	CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP_EPIS_P	TOTAL	-	-	-	-	-	-	-	-
Transmission EPIS	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T	PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T	BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T	SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T	DISTPRI	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T	DISTSEC	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T	ENERGY	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T	CUSTOMER	-	-	-	-	-	-	-	-
RB_GUP_EPIS_T	TOTAL	-	-	-	-	-	-	-	-

INPUTS FROM WORKPAPERS

KINGSPORT POWER COMPANY
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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
Distribution EPIS	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	2,236,984	-	-	546,947	1,559,587	1,383,260	47,260	94,244
	DISTSEC	-	-	-	473,612	1,063,047	939,171	124,410	197,828
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	19,265	-	119,006	109,782	58,107	268,376	3,173,478	7,434,056
RB_GUP_EPIS_D	TOTAL	2,256,249	-	119,006	1,130,342	2,680,741	2,590,807	3,345,149	7,726,128
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0,01601591	-	-	0,00391592	0,01116602	0,00990359	0,00033836	0,00067475
	DISTSEC	-	-	-	0,00339088	0,00761099	0,00672409	0,00089073	0,00141637
	ENERGY	-	-	-	-	-	-	-	-
Gen & Int Plant	CUSTOMER	0,00013793	-	0,00085204	0,00078600	0,00041602	0,00192147	0,02272084	0,05322487
	TOTAL	0,01615384	-	0,00085204	0,00809280	0,01919304	0,01854914	0,02394993	0,05531598
	PRODUCTION	2,572	-	32,611	616	2,107	1,583	3	5
RB_GUP_EPIS_G	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	66,117	-	-	16,166	46,096	40,884	1,397	2,786
	DISTSEC	-	-	-	12,307	27,624	24,405	3,233	5,141
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	1,350	-	11,324	5,888	1,365	18,243	94,827	128,446
	TOTAL	70,039	-	43,935	34,977	77,192	85,115	99,460	136,377
Production GUP less Land	PRODUCTION	0,00049694	-	0,00630168	0,00011906	0,00040717	0,00030581	0,00000059	0,00000089
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0,01277630	-	-	0,00312383	0,00890742	0,00790034	0,00026992	0,00053827
	DISTSEC	-	-	-	0,00237818	0,00533794	0,00471592	0,00062471	0,00099337
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0,00026088	-	0,00218823	0,00113778	0,00026368	0,00352518	0,01832406	0,02482051
RB_GUP_EPIS_G	TOTAL	0,01353412	-	0,00848991	0,00675885	0,01491621	0,01644724	0,01921928	0,02636302
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
RB_GUP-Land_P	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
RB_GUP-Land_P	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
RB_GUP-Land_P	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_P	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP-Land_P	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-
RB_GUP-Land_P	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

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KgPCo Exhibit No. 3-C (DRB)
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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
Transmission GUP less Land	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T	TOTAL	-	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_T	TOTAL	-	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
Distribution GUP less Land	TOTAL	-	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	65,529,122	44,528,717	870,313	5,258,950	23,205	-	8,511,700	672,939	-
	DISTSEC	43,810,173	33,277,369	626,322	2,885,503	-	-	4,222,911	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D	TOTAL	27,961,488	12,251,775	1,490,102	2,741,039	13,102	-	234,077	49,321	-
	PRODUCTION	137,300,782	90,057,861	2,986,736	10,885,492	36,307	-	12,968,688	722,260	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0.47726692	0.32431510	0.00633873	0.03830240	0.00016901	-	0.06199309	0.00490120	-
	DISTSEC	0.31908174	0.24236839	0.00456168	0.02101592	-	-	0.03075664	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_D	TOTAL	0.20365134	0.08923310	0.01085283	0.01996376	0.00009543	-	0.00170485	0.00035922	-
	PRODUCTION	1.00000000	0.65591659	0.02175323	0.07928208	0.00026444	-	0.09445458	0.00526042	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	108,772	50,377	1,084	6,536	29	-	10,427	822	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
Gen GUP less Land	TOTAL	2,006,916	1,363,751	26,654	161,062	711	-	260,682	20,610	-
	PRODUCTION	1,138,433	864,732	16,275	74,981	-	-	109,735	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	1,920,889	1,426,238	109,122	99,499	232	-	23,281	1,074	-
	DISTSEC	5,175,010	3,705,098	153,136	342,078	971	-	404,125	22,505	-
	ENERGY	0.02101867	0.00973472	0.00020947	0.00126294	0.00000562	-	0.00201495	0.00015882	-
RB_GUP-Land_G	TOTAL	-	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0.38780910	0.26352622	0.00515061	0.03112309	0.00013733	-	0.05037325	0.00398253	-
	DISTSEC	0.21998670	0.16709769	0.00314499	0.01448915	-	-	0.02120476	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP-Land_G	TOTAL	0.37118553	0.27560106	0.02108640	0.01922680	0.00004474	-	0.00449878	0.00020744	-
	PRODUCTION	1.00000000	0.71595969	0.02959148	0.06610198	0.00018769	-	0.07809174	0.00434879	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-

NOTE: No land in General Plant

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
Transmission GUP less Land	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
RB_GUP-Land_T	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
Distribution GUP less Land	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	2,158,845	-	-	527,842	1,505,110	1,334,942	45,609	90,952
	DISTSEC	-	-	-	473,612	1,063,047	939,171	124,410	197,828
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	19,265	-	119,006	109,782	58,107	268,376	3,173,478	7,434,056
	TOTAL	2,178,109	-	119,006	1,111,237	2,626,264	2,542,489	3,343,498	7,722,836
RB_GUP-Land_D	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0,01572347	-	-	0,00384442	0,01096214	0,00972275	0,00033219	0,00066243
	DISTSEC	-	-	-	0,00344945	0,00774247	0,00684025	0,00090611	0,00144084
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0,00014031	-	0,00086676	0,00079958	0,00042321	0,00195466	0,02311333	0,05414431
	TOTAL	0,01586378	-	0,00086676	0,00809345	0,01912781	0,01851766	0,02435163	0,05624757
Gen GUP less Land	PRODUCTION	2,572	-	32,611	616	2,107	1,583	3	5
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	66,117	-	-	16,166	46,096	40,884	1,397	2,786
	DISTSEC	-	-	-	12,307	27,624	24,405	3,233	5,141
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	1,350	-	11,324	5,888	1,365	18,243	94,827	128,446
	TOTAL	70,039	-	43,935	34,977	77,192	85,115	99,460	136,377
RB_GUP-Land_G	PRODUCTION	0,00049694	-	0,00630168	0,00011906	0,00040717	0,00030581	0,00000059	0,00000089
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0,01277630	-	-	0,00312383	0,00890742	0,00790034	0,00026992	0,00053827
	DISTSEC	-	-	-	0,00237818	0,00533794	0,00471592	0,00062471	0,00099937
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0,00026088	-	0,00218823	0,00113778	0,00026368	0,00352518	0,01832406	0,02482051
	TOTAL	0,01353412	-	0,00848991	0,00675885	0,01491621	0,01644724	0,01921928	0,02635302

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
CWIP	PRODUCTION									
	BULKTRAN	3,850	1,783	38	231	1	-	369	29	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	1,055,706	717,379	14,021	84,724	374	-	137,128	10,841	-
	DISTSEC	675,612	513,182	9,659	44,498	-	-	65,123	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	473,472	228,148	25,471	43,271	198	-	4,218	753	-
RB_GUP_CWIP	TOTAL	2,208,640	1,460,493	49,189	172,725	573	-	206,838	11,624	-
	PRODUCTION	0.00174298	0.00080726	0.00001737	0.00010473	0.00000047	-	0.00016709	0.00001317	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0.47798920	0.32480590	0.00634832	0.03836037	0.00016926	-	0.06208691	0.00490862	-
	DISTSEC	0.30589513	0.23235209	0.00437316	0.02014740	-	-	0.02948557	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
Electric Utility Plant	CUSTOMER	0.21437269	0.10329811	0.01153244	0.01959175	0.00008974	-	0.00190999	0.00034104	-
	TOTAL	1.00000000	0.66126336	0.02227129	0.07820425	0.00025947	-	0.09364955	0.00526283	-
	PRODUCTION									
	BULKTRAN	112,621	52,160	1,122	6,767	30	-	10,796	851	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	70,980,504	48,233,071	942,714	5,696,443	25,135	-	9,219,790	728,920	-
	DISTSEC	45,635,143	34,663,581	652,412	3,005,702	-	-	4,398,822	-	-
RB_GUP	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	30,362,821	13,909,217	1,625,067	2,884,493	13,535	-	261,635	51,160	-
	TOTAL	147,091,090	96,858,029	3,221,315	11,593,405	38,701	-	13,891,043	780,931	-
	PRODUCTION	0.00076566	0.00035461	0.00000763	0.00004601	0.00000020	-	0.00007340	0.00000579	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0.48256155	0.32791293	0.00640905	0.03872731	0.00017088	-	0.06268082	0.00495557	-
Net EPIS	DISTSEC	0.31025090	0.23566065	0.00443543	0.02043429	-	-	0.02990542	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.20642189	0.09456192	0.01104803	0.01961025	0.00009202	-	0.00177873	0.00034781	-
	TOTAL	1.00000000	0.65849012	0.02190014	0.07881786	0.00026311	-	0.09443837	0.00530917	-
	PRODUCTION									
	BULKTRAN	72,444	33,552	722	4,353	19	-	6,945	547	-
NP	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	43,662,403	29,669,721	579,894	3,504,066	15,461	-	5,671,391	448,383	-
	DISTSEC	28,067,096	21,319,229	401,255	1,848,605	-	-	2,705,418	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	18,709,022	8,586,995	1,001,526	1,774,883	8,322	-	161,417	31,459	-
	TOTAL	90,510,966	59,609,498	1,983,397	7,131,907	23,802	-	8,545,171	480,389	-
	PRODUCTION	0.00080039	0.00037070	0.00000798	0.00004809	0.00000021	-	0.00007673	0.00000605	-
NP	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0.48239904	0.32780251	0.00640689	0.03871427	0.00017082	-	0.06265871	0.00495390	-
	DISTSEC	0.31009609	0.23554305	0.00443322	0.02042410	-	-	0.02989050	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.20670448	0.09487243	0.01106525	0.01960959	0.00009194	-	0.00178340	0.00034757	-
	TOTAL	1.00000000	0.65858868	0.02191333	0.07879605	0.00026298	-	0.09441034	0.00530752	-

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
CWIP	PRODUCTION	91	-	1,154	22	-	75	56	0
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	34,780	-	-	8,504	-	24,248	21,507	1,465
	DISTSEC	-	-	-	7,304	-	16,394	14,483	3,051
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	327	-	2,127	1,800	-	891	4,538	112,352
	TOTAL	35,198	-	3,281	17,630	-	41,607	40,583	116,868
	PRODUCTION	0.00004121	-	0.00052257	0.00000987	-	0.00003376	0.00002536	0.00000007
	BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP_CWIP	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.01574726	-	-	0.00385024	-	0.01097873	0.00973747	0.00066343
	DISTSEC	-	-	-	0.00330690	-	0.00742250	0.00655756	0.00138129
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0.00014812	-	0.00096284	0.00081517	-	0.00205445	0.02235623	0.05086942
	TOTAL	0.01593660	-	0.00148541	0.00798218	-	0.01883838	0.01837484	0.05291422
	PRODUCTION	2,863	-	33,765	638	-	2,182	1,639	5
	BULKTRAN	-	-	-	-	-	-	-	-
Electric Utility Plant	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	2,338,439	-	-	571,753	-	1,630,320	1,445,996	98,518
	DISTSEC	-	-	-	493,341	-	1,107,330	978,294	206,069
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	20,947	-	132,487	117,498	-	60,377	291,224	7,676,708
	TOTAL	2,362,049	-	166,252	1,183,231	-	2,800,209	2,717,151	7,981,300
	PRODUCTION	0.00001810	-	0.00022955	0.00000434	-	0.00001483	0.00000114	0.00000003
	BULKTRAN	-	-	-	-	-	-	-	-
RB_GUP	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.01589790	-	-	0.00388707	-	0.01108375	0.00983061	0.00066978
	DISTSEC	-	-	-	0.00335399	-	0.00752819	0.00665094	0.00140096
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0.00014241	-	0.00090071	0.00079881	-	0.00041047	0.00197989	0.05219017
	TOTAL	0.01605841	-	0.00113027	0.00804420	-	0.01903724	0.01847258	0.05426094
	PRODUCTION	1,713	-	21,720	410	-	1,403	1,054	3
	BULKTRAN	-	-	-	-	-	-	-	-
Net EPIS	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	1,438,450	-	-	351,704	-	1,002,863	889,479	60,602
	DISTSEC	-	-	-	303,421	-	681,044	601,682	126,739
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	12,908	-	81,724	72,354	-	37,129	179,441	4,719,534
	TOTAL	1,453,070	-	103,444	727,889	-	1,722,439	1,671,656	4,906,877
	PRODUCTION	0.00001892	-	0.00023997	0.00000453	-	0.00001551	0.00000002	0.00000003
	BULKTRAN	-	-	-	-	-	-	-	-
NP	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.01589255	-	-	0.00388576	-	0.01108001	0.00982730	0.00066955
	DISTSEC	-	-	-	0.00335231	-	0.00752443	0.00664762	0.00140026
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0.00014261	-	0.00090292	0.00079939	-	0.00041022	0.00198254	0.05214322
	TOTAL	0.01605408	-	0.00114289	0.00804200	-	0.01903017	0.01846910	0.05421307
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
Rate Base										
	PRODUCTION	(1,872,623)	(1,478,866)	(40,475)	(165,577)	(3,868)	-	(186,168)	1,180	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	37,912,213	25,859,863	491,097	3,007,616	13,185	-	4,873,988	390,807	-
	DISTSEC	24,265,356	18,490,286	338,197	1,578,792	-	-	2,313,131	-	-
	ENERGY	(1,741,678)	(1,225,710)	(48,916)	(169,607)	(3,767)	-	(241,163)	-	-
	CUSTOMER	17,135,733	8,345,352	899,079	1,540,342	7,058	-	152,103	27,091	-
	TOTAL	75,699,001	49,990,924	1,638,982	5,791,566	12,608	-	6,911,891	419,078	-
		(0.02473776)	(0.01953614)	(0.00053468)	(0.00218731)	(0.00005110)	-	(0.00245932)	0.00001559	-
RATEBASE	PRODUCTION	-	-	-	-	-	-	-	-	-
RATEBASE	BULKTRAN	-	-	-	-	-	-	-	-	-
RATEBASE	SUBTRAN	-	-	-	-	-	-	-	-	-
RATEBASE	DISTPRI	0.50082845	0.34161432	0.00648750	0.03973125	0.00017418	-	0.06438642	0.00516264	-
RATEBASE	DISTSEC	0.32055054	0.24426063	0.00446765	0.02085618	-	-	0.03055695	-	-
RATEBASE	ENERGY	(0.02300794)	(0.01619189)	(0.00064619)	(0.00224054)	(0.00004977)	-	(0.00318581)	-	-
RATEBASE	CUSTOMER	0.22636670	0.11024389	0.01187703	0.02034824	0.00009324	-	0.00200931	0.00035787	-
RATEBASE	TOTAL	1.00000000	0.66039081	0.02165131	0.07650782	0.00016656	-	0.09130755	0.00553611	-
= CUST_TOTAL										
CUST_451	TOTAL	1.00000000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-
RB_GUP_EPIS_D	PRODUCTION	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D	BULKTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D	SUBTRAN	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D	DISTPRI	0.48614363	0.33034705	0.00645662	0.03901479	0.00017215	-	0.06314610	0.00499236	-
RB_GUP_EPIS_D	DISTSEC	0.31366331	0.23825264	0.00448421	0.02065905	-	-	0.03023435	-	-
RB_GUP_EPIS_D	ENERGY	-	-	-	-	-	-	-	-	-
RB_GUP_EPIS_D	CUSTOMER	0.20019306	0.08771781	0.01066853	0.01962475	0.00009381	-	0.00167590	0.00035312	-
RB_GUP_EPIS_D	TOTAL	1.00000000	0.65631750	0.02160937	0.07929858	0.00026596	-	0.09505635	0.00534548	-
MISC_SERV_REV	PRODUCTION	-	-	-	-	-	-	-	-	-
MISC_SERV_REV	BULKTRAN	-	-	-	-	-	-	-	-	-
MISC_SERV_REV	SUBTRAN	-	-	-	-	-	-	-	-	-
MISC_SERV_REV	DISTPRI	0.45405812	0.40720225	0.02110615	0.01316907	0.00002537	-	0.00304594	0.00012810	-
MISC_SERV_REV	DISTSEC	0.32545234	0.29368209	0.01465851	0.00697326	-	-	0.00145840	-	-
MISC_SERV_REV	ENERGY	-	-	-	-	-	-	-	-	-
MISC_SERV_REV	CUSTOMER	0.22048954	0.10812534	0.03487452	0.00662414	0.00001382	-	0.00008084	0.00000906	-
MISC_SERV_REV	TOTAL	1.00000000	0.80900968	0.07063918	0.02676647	0.00003919	-	0.00458518	0.00013716	-

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
Rate Base	PRODUCTION	3,693	-	46,831	(6,250)	2,839	(45,973)	4	7
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	1,253,742	-	-	304,840	874,099	763,668	26,488	52,820
	DISTSEC	-	-	-	261,607	590,354	514,040	69,089	109,860
	ENERGY	-	-	-	(6,505)	(145)	(45,865)	-	-
	CUSTOMER	11,918	-	77,909	64,938	32,060	162,372	1,780,090	4,035,420
RATEBASE	TOTAL	1,269,353	-	124,740	618,631	1,499,207	1,348,242	1,875,671	4,198,107
	PRODUCTION	0.00004879	-	0.00061864	(0.00008256)	0.00003750	(0.00060732)	0.00000006	0.00000009
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.01656220	-	-	0.00402701	0.01154704	0.01008822	0.00034991	0.00069777
	DISTSEC	-	-	-	0.00345589	0.00779870	0.00679058	0.00091268	0.00145128
	ENERGY	-	-	-	(0.00008593)	(0.00000192)	(0.00060588)	-	-
RATEBASE	CUSTOMER	0.00015744	-	0.00102920	0.00085785	0.00042352	0.00214497	0.02351537	0.05330876
	TOTAL	0.01676843	-	0.00164784	0.00817225	0.01980485	0.01781057	0.02477802	0.05545789
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
RATEBASE	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0.00013793	-	0.00085204	0.00078600	0.00041602	0.00192147	0.02272084	0.05322487
	TOTAL	0.01615384	-	0.00085204	0.00809280	0.01919304	0.01854914	0.02394993	0.05531598
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
RATEBASE	DISTSEC	0.00003885	-	-	0.00174459	0.00036479	0.00620389	0.00102816	0.00000096
	ENERGY	-	-	-	0.00151068	0.00024865	0.00421216	0.00270659	0.00000201
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	0.00000033	-	0.00007838	0.00035017	0.00001359	0.00120366	0.06904026	0.00007542
	PRODUCTION	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
RATEBASE	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	0.01601591	-	-	0.00391592	0.01116602	0.00990359	0.00033836	0.00067475
	ENERGY	-	-	-	0.00339088	0.00761099	0.00672409	0.00089073	0.00141637
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
RATEBASE	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0.00013793	-	0.00085204	0.00078600	0.00041602	0.00192147	0.02272084	0.05322487
	TOTAL	0.01615384	-	0.00085204	0.00809280	0.01919304	0.01854914	0.02394993	0.05531598
	PRODUCTION	-	-	-	-	-	-	-	-
RATEBASE	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0.00000033	-	0.00007838	0.00035017	0.00001359	0.00120366	0.06904026	0.00007542
	TOTAL	0.00003919	-	0.00007838	0.00360544	0.00062703	0.01161970	0.07277501	0.00007838

= CUST_TOTAL

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT
TWELVE MONTHS ENDING DECEMBER 31, 2014

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
362 Station Equipment	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	19,272,653	13,096,261	255,966	1,546,700	6,825	-	2,503,361	197,917	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-
362 STATIONS	TOTAL	19,272,653	13,096,261	255,966	1,546,700	6,825	-	2,503,361	197,917	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	1,000,000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
362 STATIONS	CUSTOMER	-	-	-	-	-	-	-	-	-
	TOTAL	1,000,000	0.67952562	0.01328131	0.08025363	0.00035411	-	0.12989186	0.01026931	-
364 Poles	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	12,005,251	8,157,876	159,445	963,465	4,251	-	1,559,384	123,286	-
	DISTSEC	11,179,861	8,492,008	159,830	736,348	-	-	1,077,639	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-
365 Overhead Lines	TOTAL	23,185,112	16,649,884	319,276	1,699,813	4,251	-	2,637,023	123,286	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	21,877,465	14,866,298	290,561	1,755,746	7,747	-	2,841,705	224,666	-
	DISTSEC	7,327,534	5,565,855	104,756	482,619	-	-	706,309	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
TOTOHINES	CUSTOMER	-	-	-	-	-	-	-	-	-
	TOTAL	29,205,000	20,432,153	395,318	2,238,365	7,747	-	3,548,014	224,666	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0.64673877	0.43947556	0.00858954	0.05190313	0.00022902	-	0.08400610	0.00664156	-
	DISTSEC	0.35326123	0.26833047	0.00505032	0.02326711	-	-	0.03405124	-	-
TOTOHINES	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-
	TOTAL	1.00000000	0.70780603	0.01363985	0.07517025	0.00022902	-	0.11805734	0.00664156	-

KINGSPORT POWER COMPANY
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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
362 Station Equipment	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	634,934	-	-	155,243	442,665	392,617	13,414	26,750
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
362 STATIONS	TOTAL	634,934	-	-	155,243	442,665	392,617	13,414	26,750
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
362 STATIONS	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	0.03294481	-	-	0.00805508	0.02296857	0.02037173	0.00069602	0.00138796
364 Poles	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	395,511	-	-	96,703	275,743	244,568	8,356	16,663
	DISTSEC	-	-	-	120,861	271,278	239,666	31,748	50,483
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
365 Overhead Lines	TOTAL	395,511	-	-	217,564	547,021	484,234	40,104	67,146
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	720,749	-	-	176,225	502,494	445,682	15,227	30,365
	DISTSEC	-	-	-	79,215	177,802	157,082	20,808	33,088
	ENERGY	-	-	-	-	-	-	-	-
TOTOHINES	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	720,749	-	-	255,439	680,296	602,764	36,035	63,453
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.02130669	-	-	0.00520953	0.01485466	0.01317519	0.00045014	0.00089765
	DISTSEC	-	-	-	0.00381895	0.00857183	0.00757296	0.00100317	0.00159518
TOTOHINES	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	0.02130669	-	-	0.00902848	0.02342649	0.02074815	0.00145332	0.00249283

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT
TWELVE MONTHS ENDING DECEMBER 31, 2014

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
366 Underground Conduit	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	3,345,622	2,273,436	44,434	268,498	1,185	-	434,569	34,357	-
	DISTSEC	1,359,232	1,032,447	19,432	89,524	-	-	131,018	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-
367 Underground Lines	TOTAL	4,704,854	3,305,883	63,866	358,022	1,185	-	565,587	34,357	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	5,549,373	3,770,941	73,703	445,357	1,965	-	720,818	56,988	-
	DISTSEC	2,254,555	1,712,517	32,232	148,493	-	-	217,319	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
TOTUGLINES	CUSTOMER	-	-	-	-	-	-	-	-	-
	TOTAL	7,803,928	5,483,458	105,935	593,851	1,965	-	938,137	56,988	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0,71110000	0,48321067	0,00944434	0,05706835	0,00025181	-	0,09236610	0,00730250	-
	DISTSEC	0,28890000	0,21944291	0,00413019	0,01902804	-	-	0,02784739	-	-
TOTUGLINES	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-
	TOTAL	1,00000000	0,70265358	0,01357453	0,07609640	0,00025181	-	0,12021349	0,00730250	-
368 Line Transformers	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	2,834,970	1,926,435	37,652	227,517	1,004	-	368,240	29,113	-
	DISTSEC	21,688,990	16,474,542	310,071	1,428,519	-	-	2,090,626	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS	TOTAL	24,523,960	18,400,977	347,724	1,656,035	1,004	-	2,458,865	29,113	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0,11560000	0,07855316	0,00153532	0,00927732	0,00004094	-	0,01501550	0,00118713	-
	DISTSEC	0,88440000	0,67177331	0,01264361	0,05824991	-	-	0,08524829	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
368 TRANSFORMERS	CUSTOMER	-	-	-	-	-	-	-	-	-
	TOTAL	1,00000000	0,75032648	0,01417893	0,06752723	0,00004094	-	0,10026379	0,00118713	-

KINGSPORT POWER COMPANY
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TWELVE MONTHS ENDING DECEMBER 31, 2014

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
366 Underground Conduit	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	110,221	-	-	26,949	76,844	68,156	2,329	4,644
	DISTSEC	-	-	-	14,694	32,982	29,138	3,860	6,138
	ENERGY	-	-	-	-	-	-	-	-
367 Underground Lines	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	110,221	-	-	41,643	109,826	97,294	6,188	10,781
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	182,823	-	-	44,701	127,461	113,050	3,862	7,702
TOTUGLINES	DISTSEC	-	-	-	24,373	54,706	48,332	6,402	10,181
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	182,823	-	-	69,074	182,168	161,382	10,265	17,883
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
TOTUGLINES	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.02342706	-	-	0.00572796	0.01633295	0.01448634	0.00049494	0.00098698
	DISTSEC	-	-	-	0.00312317	0.00701011	0.00619323	0.00082040	0.00130455
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	0.02342706	-	-	0.00885113	0.02334306	0.02067957	0.00131534	0.00229153
368 Line Transformers	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	93,398	-	-	22,836	65,115	57,753	1,973	3,935
	DISTSEC	-	-	-	234,470	526,280	464,953	61,591	97,938
	ENERGY	-	-	-	-	-	-	-	-
368 TRANSFORMERS	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	93,398	-	-	257,306	591,395	522,706	63,565	101,873
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.00380842	-	-	0.00093117	0.00265517	0.00235497	0.00008046	0.00016045
368 TRANSFORMERS	DISTSEC	-	-	-	0.00956086	0.02145983	0.01895913	0.00251148	0.00399357
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	0.00380842	-	-	0.01049202	0.02411500	0.02131411	0.00259194	0.00415402
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
368 TRANSFORMERS	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
Bulk & Sub	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-	-
TOTBSEXP	PRODUCTION	-	-	-	-	-	-	-	-	-
TOTBSEXP	BULKTRAN	-	-	-	-	-	-	-	-	-
TOTBSEXP	SUBTRAN	-	-	-	-	-	-	-	-	-
TOTBSEXP	DISTPRI	-	-	-	-	-	-	-	-	-
TOTBSEXP	DISTSEC	-	-	-	-	-	-	-	-	-
TOTBSEXP	ENERGY	-	-	-	-	-	-	-	-	-
TOTBSEXP	CUSTOMER	-	-	-	-	-	-	-	-	-
TOTBSEXP	TOTAL	-	-	-	-	-	-	-	-	-
Acct 581-589 (Excluding Severance)	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	694,871	472,183	9,229	55,766	246	-	90,258	7,136	-
	DISTSEC	397,668	302,061	5,685	26,192	-	-	38,332	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	390,411	183,954	21,612	36,927	176	-	3,216	663	-
	TOTAL	1,482,951	958,198	36,526	118,884	422	-	131,806	7,799	-
TOTOXEXP	PRODUCTION	-	-	-	-	-	-	-	-	-
TOTOXEXP	BULKTRAN	-	-	-	-	-	-	-	-	-
TOTOXEXP	SUBTRAN	-	-	-	-	-	-	-	-	-
TOTOXEXP	DISTPRI	0.46857355	0.31840773	0.00622327	0.03760473	0.00016593	-	0.06086389	0.00481192	-
TOTOXEXP	DISTSEC	0.26816000	0.20368920	0.00383369	0.01766203	-	-	0.02584824	-	-
TOTOXEXP	ENERGY	-	-	-	-	-	-	-	-	-
TOTOXEXP	CUSTOMER	0.26326646	0.12404599	0.01457373	0.02490078	0.00011888	-	0.00216897	0.00044690	-
TOTOXEXP	TOTAL	1.00000000	0.64614292	0.02463068	0.08016753	0.00028480	-	0.08888110	0.00525882	-

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT
TWELVE MONTHS ENDING DECEMBER 31, 2014

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
Bulk & Sub	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
Acct 581-589 (Excluding Severance)	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	22,892	-	-	5,597	15,960	14,156	484	964
	DISTSEC	-	-	-	4,299	9,649	8,525	1,129	1,796
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	258	-	1,571	1,548	784	3,862	33,839	102,000
	TOTAL	23,150	-	1,571	11,445	26,394	26,543	35,452	104,760
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
TOTOXEP	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.01543707	-	-	0.00377440	0.01076246	0.00954565	0.00032614	0.00065036
DISTSEC	-	-	-	0.00289896	0.00650686	0.00574862	0.00076151	0.00121090	
ENERGY	-	-	-	-	-	-	-	-	
CUSTOMER	-	-	-	-	-	-	-	-	
TOTAL	0.00017375	-	0.00105962	0.00104415	0.00052897	0.00260443	0.02281845	0.06878187	
TOTOXEP	0.01561081	-	0.00105962	0.00771750	0.01779829	0.01789870	0.02390609	0.07064313	

KINGSPORT POWER COMPANY
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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
Acct 591-598	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	103,038	-	-	25,193	71,837	63,715	2,177	4,341
	DISTSEC	-	-	-	19,135	42,949	37,944	5,026	7,993
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	34	-	-	188	101	455	5,237	132,066
	TOTAL	103,072	-	209	44,516	114,887	102,115	12,440	144,400
TOTMEXP	PRODUCTION	-	-	-	-	-	-	-	-
TOTMEXP	BULKTRAN	-	-	-	-	-	-	-	-
TOTMEXP	SUBTRAN	-	-	-	-	-	-	-	-
TOTMEXP	DISTPRI	0.02034666	-	-	0.00497480	0.01418535	0.01258154	0.00042986	0.00085720
TOTMEXP	DISTSEC	-	-	-	0.00377850	0.00848104	0.00749275	0.00099255	0.00157828
TOTMEXP	ENERGY	-	-	-	-	-	-	-	-
TOTMEXP	CUSTOMER	0.00000667	-	0.00004120	0.00003708	0.00001995	0.00008992	0.00103404	0.02607866
TOTMEXP	TOTAL	0.02035333	-	0.00004120	0.00879038	0.02268634	0.02016422	0.00245645	0.02851414
Acct 580-598	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	130,356	-	-	31,872	90,882	80,607	2,754	5,492
	DISTSEC	-	-	-	24,264	54,463	48,116	6,374	10,135
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	339	-	2,069	2,021	1,030	5,028	45,302	253,084
	TOTAL	130,695	-	2,069	58,158	146,375	133,751	54,430	268,711
EXP_OM_DIST	PRODUCTION	-	-	-	-	-	-	-	-
EXP_OM_DIST	BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM_DIST	SUBTRAN	-	-	-	-	-	-	-	-
EXP_OM_DIST	DISTPRI	0.01908493	-	-	0.00466631	0.01330569	0.01180135	0.00040320	0.00080405
EXP_OM_DIST	DISTSEC	-	-	-	0.00355247	0.00797370	0.00704453	0.00093317	0.00148387
EXP_OM_DIST	ENERGY	-	-	-	-	-	-	-	-
EXP_OM_DIST	CUSTOMER	0.00004961	-	0.00030292	0.00029589	0.00015077	0.00073613	0.00653245	0.03705302
EXP_OM_DIST	TOTAL	0.01913454	-	0.00030292	0.00851466	0.02143015	0.01958200	0.00796883	0.03934093

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
Acct 902-904	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	1,409,719	1,148,897	83,367	66,131	101	-	18,699	559	-
	TOTAL	1,409,719	1,148,897	83,367	66,131	101	-	18,699	559	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
TOTOX234	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	1,000,000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-
	TOTAL	1,000,000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
Acct 901-905	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	1,478,532	1,204,979	87,436	69,359	106	-	19,612	586	-
	TOTAL	1,478,532	1,204,979	87,436	69,359	106	-	19,612	586	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT	CUSTOMER	1,000,000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-
	TOTAL	1,000,000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	1,000,000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-
	TOTAL	1,000,000	0.81498292	0.05913713	0.04691063	0.00007142	-	0.01326449	0.00039626	-

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
<u>INPUTS FROM WORKPAPERS</u>									
Acct 902-904	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	1,044	-	9,109	4,274	740	13,791	62,937	71
	TOTAL	1,044	-	9,109	4,274	740	13,791	62,937	71
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
TOTOX234	BULKTRAN	-	-	-	-	-	-	-	-
TOTOX234	SUBTRAN	-	-	-	-	-	-	-	-
TOTOX234	DISTPRI	-	-	-	-	-	-	-	-
TOTOX234	DISTSEC	-	-	-	-	-	-	-	-
TOTOX234	ENERGY	-	-	-	-	-	-	-	-
TOTOX234	CUSTOMER	0.00074073	-	0.00646159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
TOTOX234	TOTAL	0.00074073	-	0.00646159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
Acct 901-905	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	1,095	-	9,554	4,482	776	14,464	66,009	74
	TOTAL	1,095	-	9,554	4,482	776	14,464	66,009	74
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT	BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT	SUBTRAN	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT	DISTPRI	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT	DISTSEC	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT	ENERGY	-	-	-	-	-	-	-	-
EXP_OM_CUSTACCT	CUSTOMER	0.00074073	-	0.00646159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011
EXP_OM_CUSTACCT	TOTAL	0.00074073	-	0.00646159	0.00303158	0.00052501	0.00978286	0.04464527	0.00005011

ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
Acct 454.2 & 454.4	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	624,144	424,122	8,289	50,090	221	-	81,071	6,410	-
	DISTSEC	402,702	305,885	5,757	26,523	-	-	38,817	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	257,021	112,618	13,697	25,196	120	-	2,152	453	-
	TOTAL	1,283,868	842,625	27,744	101,809	341	-	122,040	6,863	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
UNCOLFAC	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0.48614363	0.33034705	0.00645662	0.03901479	0.00017215	-	0.06314610	0.00499236	-
	DISTSEC	0.31366331	0.23825264	0.00448421	0.02065905	-	-	0.03023435	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.20019306	0.08771781	0.01066853	0.01962475	0.00009381	-	0.00167590	0.00035312	-
	TOTAL	1.00000000	0.65631750	0.02160937	0.07929858	0.00026596	-	0.09505635	0.00534548	-
	PRODUCTION	632,219	292,810	6,301	37,988	169	-	60,608	4,777	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
Acct 907-916	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	69,115	55,915	4,882	1,850	3	-	317	9	-
	TOTAL	701,334	348,725	11,183	39,838	172	-	60,924	4,787	-
	PRODUCTION	0.90145185	0.41750432	0.00898396	0.05416514	0.00024109	-	0.08641755	0.00681157	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.09854815	0.07972640	0.00696136	0.00263779	0.00000386	-	0.00045186	0.00001352	-
	TOTAL	1.00000000	0.49723072	0.01594532	0.05680293	0.00024496	-	0.08686941	0.00682508	-
	PRODUCTION	-	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.09854815	0.07972640	0.00696136	0.00263779	0.00000386	-	0.00045186	0.00001352	-
TOTAL	1.00000000	0.49723072	0.01594532	0.05680293	0.00024496	-	0.08686941	0.00682508	-	

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
Acct 454.2 & 454.4	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	20,562	-	-	5,028	14,336	12,715	434	866
	DISTSEC	-	-	-	4,353	9,772	8,633	1,144	1,818
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	177	-	-	1,009	534	2,467	29,171	68,334
UNCOLFAC	TOTAL	20,739	-	1,094	10,390	24,841	23,815	30,749	71,018
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.01601591	-	-	0.00391592	0.01116602	0.00990359	0.00033836	0.00067475
	DISTSEC	-	-	-	0.00339088	0.00761099	0.00672409	0.00089073	0.00141637
	ENERGY	-	-	-	-	-	-	-	-
UNCOLFAC	CUSTOMER	0.00013793	-	0.00085204	0.00078600	0.00041602	0.00192147	0.02272084	0.05322487
	TOTAL	0.01615384	-	0.00085204	0.00809280	0.01919304	0.01854914	0.02394993	0.05531598
Acct 907-916	PRODUCTION	14,947	-	189,548	3,581	12,247	9,198	18	27
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	3	-	5	249	43	803	5,030	5
EXP_OM_CUSTSERV	TOTAL	14,950	-	189,553	3,830	12,291	10,001	5,048	32
	PRODUCTION	0.02131279	-	0.27026740	0.00510614	0.01746289	0.01311556	0.00002538	0.00003807
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
EXP_OM_CUSTSERV	CUSTOMER	0.00000386	-	0.00000772	0.00035531	0.00006179	0.00114510	0.00717184	0.00000772
	TOTAL	0.02131665	-	0.27027512	0.00546145	0.01752468	0.01426066	0.00719722	0.00004579

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
O&M Expense	PRODUCTION	68,164,855	31,570,612	679,270	4,095,554	18,232	-	6,534,216	515,057	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	4,597,124	3,109,953	61,872	372,452	1,627	-	605,111	48,602	-
	DISTSEC	2,610,332	1,975,423	37,929	173,998	-	-	255,732	-	-
	ENERGY	74,287,003	24,941,128	791,206	3,972,638	17,568	-	7,840,914	611,283	-
	CUSTOMER	2,850,147	1,986,600	161,096	154,942	423	-	31,581	1,931	-
	TOTAL	152,509,460	63,583,716	1,731,373	8,769,584	37,851	-	15,267,554	1,176,873	-
EXP_OM	PRODUCTION	0.44695493	0.20700756	0.00445395	0.02685443	0.00011955	-	0.04284466	0.00337721	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0.03014320	0.02039187	0.00040569	0.00244216	0.00001067	-	0.00396769	0.00031868	-
	DISTSEC	0.01711587	0.01295279	0.00024870	0.00114090	-	-	0.00167683	-	-
	ENERGY	0.48709767	0.16353824	0.00518792	0.02604847	0.00011519	-	0.05141264	0.00400816	-
	CUSTOMER	0.01868833	0.01302607	0.00105630	0.00101595	0.00000277	-	0.00020708	0.00001266	-
	TOTAL	1.00000000	0.41691653	0.01135256	0.05750190	0.00024819	-	0.10010890	0.00771672	-
O&M Labor	PRODUCTION	58,318	27,010	581	3,504	16	-	5,591	441	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	1,076,001	731,170	14,291	86,353	381	-	139,764	11,050	-
	DISTSEC	610,367	463,623	8,726	40,201	-	-	58,834	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	1,029,878	764,673	58,506	53,346	124	-	12,482	576	-
	TOTAL	2,774,563	1,986,475	82,103	183,404	521	-	216,670	12,066	-
LABOR_M	PRODUCTION	0.02101867	0.00973472	0.00020947	0.00126294	0.00000562	-	0.00201495	0.00015882	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	0.38780910	0.26352622	0.00515061	0.03112309	0.00013733	-	0.05037325	0.00398253	-
	DISTSEC	0.21998670	0.16709769	0.00314499	0.01448915	-	-	0.02120476	-	-
	ENERGY	-	-	-	-	-	-	-	-	-
	CUSTOMER	0.37118553	0.27560106	0.02108640	0.01922680	0.00004474	-	0.00449878	0.00020744	-
	TOTAL	1.00000000	0.71595969	0.02959148	0.06610198	0.00018769	-	0.07809174	0.00434879	-

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
O&M Expense	PRODUCTION	1,611,554	-	20,437,310	386,096	1,320,449	991,706	1,919	2,878
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	151,440	-	-	37,304	104,741	94,366	3,226	6,430
	DISTSEC	-	-	-	28,491	62,850	56,513	7,490	11,905
	ENERGY	2,345,609	-	30,987,462	352,217	1,025,800	943,239	160,788	297,151
	CUSTOMER	1,837	-	16,751	8,937	2,327	27,000	155,408	301,314
	TOTAL	4,110,439	-	51,441,523	813,046	2,516,167	2,112,823	328,831	619,679
	PRODUCTION	0.01056691	-	0.13400684	0.00253162	0.00865815	0.00650259	0.00001258	0.00001887
	BULKTRAN	-	-	-	-	-	-	-	-
EXP_OM	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.00099298	-	-	0.00024460	0.00068679	0.00061875	0.00002115	0.00004216
	DISTSEC	-	-	-	0.00018682	0.00041211	0.00037055	0.00004911	0.00007806
	ENERGY	0.01538009	-	0.20318387	0.00230948	0.00672614	0.00618479	0.00105428	0.00194841
	CUSTOMER	0.00001204	-	0.00010984	0.00005860	0.00001526	0.00017704	0.00101901	0.00197571
	TOTAL	0.02695203	-	0.33730054	0.00533112	0.01649843	0.01385372	0.00215614	0.00406321
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
O&M Labor	PRODUCTION	1,379	-	17,484	330	1,130	848	2	2
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	35,449	-	-	8,667	24,714	21,920	749	1,493
	DISTSEC	-	-	-	6,598	14,810	13,085	1,733	2,756
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	724	-	6,071	3,157	732	9,781	50,841	68,866
	TOTAL	37,551	-	23,556	18,753	41,386	45,634	53,325	73,118
	PRODUCTION	0.00049694	-	0.00630168	0.00011906	0.00040717	0.00030581	0.00000059	0.00000089
	BULKTRAN	-	-	-	-	-	-	-	-
LABOR_M	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0.01277630	-	-	0.00312383	0.00890742	0.00790034	0.00026992	0.00053827
	DISTSEC	-	-	-	0.00237818	0.00533794	0.00471592	0.00062471	0.00099337
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0.00026088	-	0.00218823	0.00113778	0.00026368	0.00352518	0.01832406	0.02482051
	TOTAL	0.01353412	-	0.00848991	0.00675885	0.01491621	0.01644724	0.01921928	0.02635302
	PRODUCTION	-	-	-	-	-	-	-	-
	BULKTRAN	-	-	-	-	-	-	-	-

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
RBASE	Going Level	157,609,689	59,442,780	2,365,884	10,464,818	39,451	-	18,129,889	1,528,056	-
Initial RSale	Revenue	157,609,689	59,442,780	2,365,884	10,464,818	39,451	-	18,129,889	1,528,056	-
Initial Other Revenue		1,805,660	1,238,944	40,272	137,216	591	-	161,009	8,914	-
Initial Total Expense		161,636,140	65,658,939	2,145,394	10,017,121	40,586	-	17,211,056	1,375,777	-
Net Operating Income		(2,220,791)	(4,977,215)	260,762	584,913	(545)	-	1,079,843	161,192	-
RATEBASE	PRODUCTION	(0,02473776)	(0,01953614)	(0,00053468)	(0,00218731)	(0,00005110)	-	(0,00245932)	0,00001559	-
RATEBASE	BULKTRAN	-	-	-	-	-	-	-	-	-
RATEBASE	SUBTRAN	-	-	-	-	-	-	-	-	-
RATEBASE	DISTPRI	0,50082845	0,34161432	0,00648750	0,03973125	0,00017418	-	0,06438642	0,00516284	-
RATEBASE	DISTSEC	0,32055054	0,24426063	0,00446765	0,02085618	-	-	0,03055695	-	-
RATEBASE	ENERGY	(0,02300794)	(0,01619189)	(0,00064619)	(0,00224054)	(0,00004977)	-	(0,00318581)	-	-
RATEBASE	CUSTOMER	0,22836670	0,11024389	0,01187703	0,02034824	0,00009324	-	0,00200931	0,00035787	-
RATEBASE	TOTAL	1,00000000	0,66039081	0,02165131	0,07650782	0,00016656	-	0,09130755	0,00553611	-
NOI - Reclass		220,001	147,239	(6,440)	(16,722)	167	-	(29,085)	454	-
PRODUCTION		-	-	-	-	-	-	-	-	-
BULKTRAN		-	-	-	-	-	-	-	-	-
SUBTRAN		-	-	-	-	-	-	-	-	-
DISTPRI		(1,377,019)	(2,574,669)	78,134	303,751	(570)	-	761,462	150,318	-
DISTSEC		(1,285,783)	(1,840,937)	53,807	159,448	-	-	361,380	-	-
ENERGY		55,810	122,035	(7,783)	(17,129)	163	-	(37,677)	-	-
CUSTOMER		166,201	(830,883)	143,044	155,565	(305)	-	23,763	10,420	-
TOTAL		(2,220,791)	(4,977,215)	260,762	584,913	(545)	-	1,079,843	161,192	-
PRODUCTION		70,484,225	32,717,122	696,608	4,213,553	19,142	-	6,715,966	530,692	-
BULKTRAN		-	-	-	-	-	-	-	-	-
SUBTRAN		-	-	-	-	-	-	-	-	-
DISTPRI		6,520,930	3,067,112	167,230	868,703	2,256	-	1,629,297	203,162	-
DISTSEC		3,551,432	1,977,868	111,099	437,378	-	-	746,060	-	-
ENERGY		76,620,708	25,846,202	810,998	4,085,486	18,442	-	8,055,030	629,264	-
CUSTOMER		4,458,846	2,050,635	359,459	412,002	747	-	64,703	12,659	-
TOTAL		161,636,140	65,658,939	2,145,394	10,017,121	40,586	-	17,211,056	1,375,777	-
PRODUCTION		70,704,226	32,864,362	690,169	4,196,831	19,309	-	6,686,881	531,146	-
BULKTRAN		-	-	-	-	-	-	-	-	-
SUBTRAN		-	-	-	-	-	-	-	-	-
DISTPRI		5,143,910	492,443	245,364	1,172,454	1,686	-	2,390,758	353,480	-
DISTSEC		2,265,848	136,931	164,906	596,826	-	-	1,107,440	-	-
ENERGY		76,676,518	25,968,237	803,215	4,068,357	18,605	-	8,017,353	629,264	-
CUSTOMER		4,625,047	1,219,752	502,502	567,567	442	-	88,466	23,079	-
TOTAL		159,415,349	60,681,724	2,406,156	10,602,034	40,042	-	18,290,898	1,536,970	-

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
RBASE	Going Level	4,214,583	-	53,589,620	952,823	2,267,017	2,443,736	722,983	1,448,049
Initial RSALE	Revenue	4,214,583	-	53,589,620	952,823	2,267,017	2,443,736	722,983	1,448,049
Initial Other Revenue		27,478	-	1,239	12,855	27,871	32,097	36,901	80,275
Initial Total Expense		4,289,549	-	53,247,881	922,673	2,520,976	2,376,821	609,565	1,219,802
Net Operating Income		(47,488)	-	342,978	43,005	(226,088)	99,011	150,319	308,521
RATEBASE	PRODUCTION	0.00004879	-	0.00061864	(0.00008256)	0.00003750	(0.00060732)	0.00000006	0.00000009
RATEBASE	BULKTRAN	-	-	-	-	-	-	-	-
RATEBASE	SUBTRAN	-	-	-	-	-	-	-	-
RATEBASE	DISTPRI	0.01656220	-	-	0.00402701	0.01154704	0.01008822	0.00034991	0.00069777
RATEBASE	DISTSEC	-	-	-	0.00345589	0.00779870	0.00679058	0.00091268	0.00145128
RATEBASE	ENERGY	-	-	-	(0.00008593)	(0.00000192)	(0.00060588)	-	-
RATEBASE	CUSTOMER	0.00015744	-	0.00102920	0.00085785	0.00042352	0.00214497	0.02351537	0.05330876
RATEBASE	TOTAL	0.01676843	-	0.00164784	0.00817225	0.01980485	0.01781057	0.02477802	0.05545789
NOI - Reclaim	PRODUCTION	(138)	-	128,763	(434)	(428)	(3,376)	0	0
BULKTRAN	BULKTRAN	-	-	-	-	-	-	-	-
SUBTRAN	SUBTRAN	-	-	-	-	-	-	-	-
DISTPRI	DISTPRI	(46,904)	-	-	21,191	(131,819)	56,082	2,123	3,882
DISTSEC	DISTSEC	-	-	-	18,186	(89,028)	37,750	5,537	8,074
ENERGY	ENERGY	-	-	-	(452)	22	(3,368)	-	-
CUSTOMER	CUSTOMER	(446)	-	214,215	4,514	(4,835)	11,924	142,659	286,565
TOTAL	TOTAL	(47,488)	-	342,978	43,005	(226,088)	99,011	150,319	308,521
Total Expenses	PRODUCTION	1,659,185	-	21,148,961	397,605	1,359,267	1,021,184	1,976	2,964
BULKTRAN	BULKTRAN	-	-	-	-	-	-	-	-
SUBTRAN	SUBTRAN	-	-	-	-	-	-	-	-
DISTPRI	DISTPRI	213,289	-	-	79,313	66,564	203,079	7,085	13,840
DISTSEC	DISTSEC	-	-	-	65,026	38,168	130,623	17,687	27,523
ENERGY	ENERGY	2,414,594	-	31,899,709	362,595	1,056,025	970,942	165,521	305,899
CUSTOMER	CUSTOMER	2,482	-	199,210	18,133	951	50,994	417,295	869,576
TOTAL	TOTAL	4,289,549	-	53,247,881	922,673	2,520,976	2,376,821	609,565	1,219,802
Total Revenue	PRODUCTION	1,659,046	-	21,277,724	397,171	1,358,839	1,017,808	1,977	2,965
BULKTRAN	BULKTRAN	-	-	-	-	-	-	-	-
SUBTRAN	SUBTRAN	-	-	-	-	-	-	-	-
DISTPRI	DISTPRI	166,384	-	-	100,505	(65,254)	259,160	9,208	17,722
DISTSEC	DISTSEC	-	-	-	83,212	(50,861)	168,372	23,224	35,597
ENERGY	ENERGY	2,414,594	-	31,899,709	362,143	1,056,047	967,574	165,521	305,899
CUSTOMER	CUSTOMER	2,036	-	413,425	22,648	(3,884)	62,918	559,954	1,166,141
TOTAL	TOTAL	4,242,061	-	53,590,859	965,678	2,294,888	2,475,833	759,884	1,528,324

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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
Total Other Revenue										
	PRODUCTION	144,002	121,086	1,626	8,357	99	-	8,418	400	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	725,523	491,398	10,546	59,226	258	-	94,619	7,509	-
	DISTSEC	467,206	353,601	7,312	31,314	-	-	45,257	-	-
	ENERGY	120,935	95,678	1,892	8,102	95	-	10,093	474	-
	CUSTOMER	347,994	177,180	18,896	30,218	139	-	2,623	530	-
	TOTAL	1,805,660	1,238,944	40,272	137,216	591	-	161,009	8,914	-
Firm Sales Revenue										
	PRODUCTION	70,560,224	32,743,275	688,543	4,188,473	19,210	-	6,678,463	530,745	-
	BULKTRAN	-	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-	-
	DISTPRI	4,418,387	1,045	234,817	1,113,227	1,428	-	2,296,139	345,971	-
	DISTSEC	1,798,442	(216,670)	157,594	565,513	-	-	1,062,183	-	-
	ENERGY	76,555,583	25,872,558	801,323	4,060,255	18,510	-	8,007,260	628,790	-
	CUSTOMER	4,277,053	1,042,571	483,606	537,349	303	-	85,843	22,550	-
	TOTAL	157,609,689	59,442,780	2,365,884	10,464,818	39,451	-	18,129,889	1,528,056	-
RSALE	PRODUCTION	0.44768964	0.20774913	0.00436866	0.02657497	0.00012188	-	0.04237343	0.00336747	-
RSALE	BULKTRAN	-	-	-	-	-	-	-	-	-
RSALE	SUBTRAN	-	-	-	-	-	-	-	-	-
RSALE	DISTPRI	0.02803373	0.00000663	0.00148987	0.00706319	0.00000906	-	0.01456852	0.00219511	-
RSALE	DISTSEC	0.01141073	(0.00137473)	0.00099990	0.00358806	-	-	0.00673933	-	-
RSALE	ENERGY	0.48572891	0.16415589	0.00508423	0.02576146	0.00011744	-	0.05080437	0.00398954	-
RSALE	CUSTOMER	0.02713699	0.00661489	0.00306838	0.00340937	0.00000192	-	0.00054465	0.00014307	-
RSALE	TOTAL	1.00000000	0.37715181	0.01501103	0.06639705	0.00025031	-	0.11503029	0.00969519	-
FORDISC										
FORT	PRODUCTION	254,254	199,346	5,066	18,936	184	-	20,723	1,045	-
RSALE	BULKTRAN	1.00000000	0.78403992	0.01992493	0.07447501	0.00072368	-	0.08150341	0.00411006	-
RSALE	SUBTRAN	0.44768964	0.20774913	0.00436866	0.02657497	0.00012188	-	0.04237343	0.00336747	-
RSALE	DISTPRI	-	-	-	-	-	-	-	-	-
RSALE	DISTSEC	-	-	-	-	-	-	-	-	-
RSALE	ENERGY	0.02803373	0.00000663	0.00148987	0.00706319	0.00000906	-	0.01456852	0.00219511	-
RSALE	CUSTOMER	0.01141073	(0.00137473)	0.00099990	0.00358806	-	-	0.00673933	-	-
RSALE	TOTAL	0.48572891	0.16415589	0.00508423	0.02576146	0.00011744	-	0.05080437	0.00398954	-
RSALE	PRODUCTION	0.02713699	0.00661489	0.00306838	0.00340937	0.00000192	-	0.00054465	0.00014307	-
RSALE	BULKTRAN	1.00000000	0.37715181	0.01501103	0.06639705	0.00025031	-	0.11503029	0.00969519	-
RSALE	SUBTRAN	0.51360956	0.43187810	0.00579875	0.02980812	0.00035239	-	0.03002321	0.00142756	-
FOR_DISC	PRODUCTION	-	-	-	-	-	-	-	-	-
FOR_DISC	BULKTRAN	-	-	-	-	-	-	-	-	-
FOR_DISC	SUBTRAN	-	-	-	-	-	-	-	-	-
FOR_DISC	DISTPRI	0.02376041	0.00001379	0.00197758	0.00792251	0.00002619	-	0.01032236	0.00093057	-
FOR_DISC	DISTSEC	0.00867945	(0.00285784)	0.00132722	0.00402459	-	-	0.00477507	-	-
FOR_DISC	ENERGY	0.43133980	0.34125454	0.00674856	0.02889564	0.00033954	-	0.03599686	0.00169128	-
FOR_DISC	CUSTOMER	0.02261078	0.01375133	0.00407282	0.00382416	0.00000556	-	0.00038591	0.00006065	-
FOR_DISC	TOTAL	1.00000000	0.78403992	0.01992493	0.07447501	0.00072368	-	0.08150341	0.00411006	-

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ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
Total Other Revenue	PRODUCTION	1,587	-	-	418	-	2,010	-	-
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	23,380	-	-	5,834	16,214	15,038	521	979
	DISTSEC	-	-	-	5,048	11,052	10,195	1,372	2,055
	ENERGY	2,309	-	-	381	-	1,911	-	-
Firm Sales Revenue	CUSTOMER	202	-	1,239	1,174	604	2,943	35,007	77,240
	TOTAL	27,478	-	1,239	12,855	27,871	32,097	36,901	80,275
	PRODUCTION	1,657,460	-	21,277,724	396,752	1,358,839	1,015,797	1,977	2,965
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	143,005	-	-	94,671	(81,469)	244,123	8,687	16,743
	DISTSEC	-	-	-	78,164	(61,913)	158,177	21,851	33,542
	ENERGY	2,412,284	-	31,899,709	361,761	1,056,047	965,663	165,521	305,899
	CUSTOMER	1,834	-	412,186	21,474	(4,488)	59,976	524,947	1,088,901
	TOTAL	4,214,583	-	53,589,620	952,823	2,267,017	2,443,736	722,983	1,448,049
	PRODUCTION	0,01051623	-	0,13500264	0,00251731	0,00862155	0,00644502	0,00001254	0,00001881
	BULKTRAN	-	-	-	-	-	-	-	-
	SUBTRAN	-	-	-	-	-	-	-	-
	DISTPRI	0,00090733	-	-	0,00060067	(0,00051690)	0,00154891	0,00005512	0,00010623
	DISTSEC	-	-	-	0,00049594	(0,00039282)	0,00100360	0,00013864	0,00021281
	ENERGY	0,01530543	-	0,20239688	0,00229530	0,00670039	0,00612693	0,00105020	0,00194086
	CUSTOMER	0,00001164	-	0,00261524	0,00013625	(0,00002847)	0,00038053	0,00333068	0,00690885
	TOTAL	0,02674063	-	0,34001476	0,00604546	0,01438374	0,01550499	0,00458717	0,00918756
FORDISC									
FORDISC	PRODUCTION	3,659	-	-	911	-	4,386	-	-
	BULKTRAN	0,01439110	-	-	0,00358303	-	0,01724887	-	-
	SUBTRAN	0,01051623	-	0,13500264	0,00251731	0,00862155	0,00644502	0,00001254	0,00001881
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	-	-	-	-	-	-	-	-
	CUSTOMER	0,00090733	-	-	0,00060067	(0,00051690)	0,00154891	0,00005512	0,00010623
	TOTAL	0,01530543	-	0,20239688	0,00229530	0,00670039	0,00612693	0,00105020	0,00194086
	PRODUCTION	0,00001164	-	0,00261524	0,00013625	(0,00002847)	0,00038053	0,00333068	0,00690885
	BULKTRAN	0,02674063	-	0,34001476	0,00604546	0,01438374	0,01550499	0,00458717	0,00918756
	SUBTRAN	0,00565955	-	-	0,00149196	-	0,00716990	-	-
	DISTPRI	-	-	-	-	-	-	-	-
	DISTSEC	-	-	-	-	-	-	-	-
	ENERGY	0,00048830	-	-	0,00035600	-	0,00172312	-	-
	CUSTOMER	0,00823698	-	-	0,00029393	-	0,00111648	-	-
	TOTAL	0,00000626	-	-	0,00136038	-	0,00681604	-	-
	PRODUCTION	0,01439110	-	-	0,00080075	-	0,00042333	-	-
	BULKTRAN	-	-	-	0,00358303	-	0,01724887	-	-

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT
TWELVE MONTHS ENDING DECEMBER 31, 2014

KgPCo Exhibit No. 3-C (DRB)
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ALLOCATOR	FUNCTION	Total	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	LGS-SEC	LGS-PRI	LGS-SUB
INPUTS FROM WORKPAPERS										
Taxable Income Before Tax										
PRODUCTION		388,188	259,958	-11,392	-29,609	295		0	-51,493	797
BULKTRAN		0	0	0	0	0		0	0	0
SUBTRAN		0	0	0	0	0		0	0	0
DISTPRI		-2,891,135	-4,862,147	132,070	500,362	-1,169		0	1,286,894	261,062
DISTSEC		-2,586,726	-3,477,622	90,931	262,559	0		0	610,598	0
ENERGY		98,669	215,749	-13,759	-30,283	288		0	-66,610	0
CUSTOMER		98,156	-1,558,753	242,416	256,465	-626		0	40,323	18,093
TOTAL		-4,872,848	-9,422,816	440,265	959,493	-1,212		0	1,819,712	279,952
PRE_TAX_OP_INC	PRODUCTION	(0.07966353)	(0.05334827)	0.00233790	0.00607641	(0.00006059)		0	0.01056729	(0.00016353)
PRE_TAX_OP_INC	BULKTRAN	-	-	-	-	-		-	-	-
PRE_TAX_OP_INC	SUBTRAN	-	-	-	-	-		-	-	-
PRE_TAX_OP_INC	DISTPRI	0.59331518	0.99780390	(0.02710319)	(0.10268362)	0.00023988		(0.26409477)	(0.05357490)	-
PRE_TAX_OP_INC	DISTSEC	0.52674036	0.71367345	(0.01866068)	(0.05388208)	-		(0.12530620)	-	-
PRE_TAX_OP_INC	ENERGY	(0.02024865)	(0.04427566)	0.00282361	0.00621471	(0.00005905)		0.01366960	-	-
PRE_TAX_OP_INC	CUSTOMER	(0.02014336)	0.31988548	(0.04974838)	(0.05263142)	0.00012850		(0.00827506)	(0.00371300)	-
PRE_TAX_OP_INC	TOTAL	1.00000000	1.93373890	(0.09035074)	(0.19690600)	0.00024874		(0.37343912)	(0.05745143)	-

KINGSPORT POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION INPUT
TWELVE MONTHS ENDING DECEMBER 31, 2014

ALLOCATOR	FUNCTION	IP-PRI	IP-SUB	IP-TRA	CS	PS	EHG	OL	SL
INPUTS FROM WORKPAPERS									
Taxable Income Before Tax									
	PRODUCTION	-262	0	227,417	-772	-772	-5,980	1	1
	BULKTRAN	0	0	0	0	0	0	0	0
	SUBTRAN	0	0	0	0	0	0	0	0
	DISTPRI	-97,968	0	0	33,787	-243,535	89,846	3,435	6,229
	DISTSEC	0	0	0	28,978	-164,519	60,446	8,955	12,948
	ENERGY	0	0	0	-799	39	-5,955	0	0
	CUSTOMER	-923	0	377,862	7,224	-8,936	19,204	230,861	474,945
	TOTAL	-99,153	0	605,279	68,417	-417,723	157,561	243,252	494,123
		0.00005380	-	(0.04667026)	0.00015850	0.00015835	0.00122717	(0.00000012)	(0.00000017)
PRE_TAX_OP_INC	PRODUCTION	-	-	-	-	-	-	-	-
PRE_TAX_OP_INC	BULKTRAN	-	-	-	-	-	-	-	-
PRE_TAX_OP_INC	SUBTRAN	-	-	-	(0.00693363)	0.04997793	(0.01843801)	(0.00070493)	(0.00127828)
PRE_TAX_OP_INC	DISTPRI	0.02010481	-	-	(0.00594886)	0.03376235	(0.01240464)	(0.00183778)	(0.00265721)
PRE_TAX_OP_INC	DISTSEC	-	-	-	0.00016407	(0.00000794)	0.00122202	-	-
PRE_TAX_OP_INC	ENERGY	-	-	-	-	-	-	-	-
PRE_TAX_OP_INC	CUSTOMER	0.00018947	-	(0.07754440)	(0.00148254)	0.00183384	(0.00394109)	(0.04737704)	(0.09746773)
PRE_TAX_OP_INC	TOTAL	0.02034808	-	(0.12421466)	(0.01404047)	0.08572453	(0.03233455)	(0.04991988)	(0.10140340)

Kingsport Power Company
Base Case Proposed Revenue Allocation
Test Year 2014

Current Class (1)	Input From CCOS			Current ROR % (5)	Current Equalized Rate of Return					Current Subsidy (12)=(11)-(2)	
	Current Revenue (2)	Rate Base (3)	Current Income (4)		Percent Increase (6)	Revenue Increase (7)	Income Increase (8)	Income (9)	ROR % (10)		Sales Revenue (11)
RS	59,442,780	49,990,924	(4,977,215)	-9.96	9.79	5,817,584	3,510,626	(1,466,589)	-2.93	65,260,364	5,817,584
SGS	2,365,884	1,638,982	260,762	15.91	-21.63	(511,799)	(308,845)	(48,083)	-2.93	1,854,085	(511,799)
MGS	10,504,269	5,804,174	584,368	10.07	-11.91	(1,250,551)	(754,646)	(170,278)	-2.93	9,253,718	(1,250,551)
LGS	19,657,945	7,330,969	1,241,035	16.93	-12.27	(2,412,963)	(1,456,105)	(215,070)	-2.93	17,244,982	(2,412,963)
IP	57,804,203	1,394,093	295,490	21.20	-0.96	(557,442)	(336,389)	(40,899)	-2.93	57,246,761	(557,442)
CS	952,823	618,631	43,005	6.95	-10.64	(101,341)	(61,154)	(18,149)	-2.93	851,482	(101,341)
PS	2,267,017	1,499,207	(226,088)	-15.08	13.31	301,774	182,106	(43,982)	-2.93	2,568,791	301,774
EHG	2,443,736	1,348,242	99,011	7.34	-9.40	(229,622)	(138,565)	(39,554)	-2.93	2,214,114	(229,622)
OL	722,983	1,875,671	150,319	8.01	-47.07	(340,286)	(205,346)	(55,027)	-2.93	382,697	(340,286)
Subtotal	156,161,640	71,500,894	(2,529,312)	-3.54	0.46	715,354	431,681	(2,097,631)	-2.93	156,876,994	715,354
SL	1,448,049	4,198,107	308,521	7.35	-49.40	(715,355)	(431,681)	(123,160)	-2.93	732,694	(715,355)
TOTAL	157,609,689	75,699,001	(2,220,791)	-2.93	0.00	(1)	(0)	(2,220,791)	-2.93	157,609,688	(1)

Gross Rev Conversion Factor = **1.657136**

MGS Sec	10,464,818	5,791,566	584,913	10.10	-11.95	(1,250,841)	(754,821)	(169,908)	-2.93	9,213,977	(1,250,841)
MGS Pri	39,451	12,608	(545)	-4.32	0.74	290	175	(370)	-2.93	39,741	290
MGS Sub	0	0	0	-	-	-	-	-	-	-	-
LGS Sec	18,129,889	6,911,891	1,079,843	15.62	-11.72	(2,125,471)	(1,282,618)	(202,775)	-2.93	16,004,418	(2,125,471)
LGS Pri	1,528,056	419,078	161,192	38.46	-18.81	(287,492)	(173,487)	(12,295)	-2.93	1,240,564	(287,492)
LGS Sub	0	0	0	-	-	-	-	-	-	-	-
IP Pri	4,214,583	1,269,353	(47,488)	-3.74	0.40	16,984	10,249	(37,239)	-2.93	4,231,567	16,984
IP Sub	0	0	0	-	-	-	-	-	-	-	-
IP Tran	53,589,620	124,740	342,978	274.96	-1.07	(574,426)	(346,638)	(3,660)	-2.93	53,015,194	(574,426)

Kingsport Power Company
Base Case Proposed Revenue Allocation
Test Year 2014

Current Class	Current Revenue (2)	Rate Base (3)	Current Income (4)	Current ROR % (5)	Proposed Equalized Rate of Return					100% of Current Subsidy Remains (12)	Equalize % of Subsidy Bill (13)	Proposed Increase (14)=(7)-(12)-(13)	Percent Increase (15)=(14)/(2)	Proposed ROR (16)
					Percent Increase (6)	Revenue Increase (7)	Income Increase (8)	Income (9)	ROR % (10)					
RS	59,442,780	49,990,924	(4,977,215)	-9.96	23.20	13,790,034	8,321,608	3,344,393	6.69	5,817,584	-	7,972,450	13.41%	-0.33%
SGS	2,365,884	1,638,982	260,762	15.91	-10.58	(250,417)	(151,114)	109,648	6.69	-	348,272	97,856	4.14%	19.51%
MGS	10,504,269	5,804,174	584,368	10.07	-3.09	(324,912)	(196,068)	388,300	6.69	-	759,380	434,468	4.14%	14.59%
LGS	19,657,945	7,330,969	1,241,035	16.93	-6.33	(1,243,834)	(750,593)	490,442	6.69	-	2,056,908	813,074	4.14%	23.62%
IP	57,804,203	1,394,093	295,490	21.20	-0.58	(335,115)	(202,225)	93,265	6.69	-	2,725,961	2,390,846	4.14%	124.69%
CS	952,823	618,631	43,005	6.95	-0.28	(2,683)	(1,619)	41,386	6.69	-	42,093	39,410	4.14%	10.80%
PS	2,267,017	1,499,207	(226,088)	-15.08	23.86	540,864	326,385	100,297	6.69	301,774	-	239,090	10.55%	-5.46%
EHG	2,443,736	1,348,242	99,011	7.34	-0.60	(14,607)	(8,814)	90,197	6.69	-	115,683	101,076	4.14%	11.87%
OL	722,983	1,875,671	150,319	8.01	-5.69	(41,158)	(24,837)	125,482	6.69	-	71,061	29,903	4.14%	8.98%
Subtotal	156,161,640	71,500,894	(2,529,312)	-3.54	7.76	12,118,172	7,312,722	4,783,410	6.69	6,119,358	6,119,358	12,118,172	7.76%	6.69%
SL	1,448,049	4,198,107	308,521	7.35										
TOTAL	157,609,689	75,699,001	(2,220,791)	-2.93										
Gross Rev Conversion Factor = 1.657136														
MGS Sec	10,464,818	5,791,566	584,913	10.10	-3.13	(327,213)	(197,457)	387,456	6.69		760,049	432,836	4.14%	14.61%
MGS Pri	39,451	12,608	(545)	-4.32	5.83	2,301	1,389	844	6.69		(669)	1,632	4.14%	3.49%
MGS Sub	-	-	-	-	-	-	-	0	-		-	-	-	-
LGS Sec	18,129,889	6,911,891	1,079,843	15.62	-5.64	(1,023,176)	(617,437)	462,406	6.69		1,773,048	749,872	4.14%	22.17%
LGS Pri	1,528,056	419,078	161,192	38.46	-14.44	(220,658)	(133,156)	28,036	6.69		283,860	63,202	4.14%	47.56%
LGS Sub	-	-	-	-	-	-	-	0	-		-	-	-	-
IP Pri	4,214,583	1,269,353	(47,488)	-3.74	5.21	219,418	132,408	84,920	6.69		(45,098)	174,320	4.14%	4.55%
IP Sub	-	-	-	-	-	-	-	0	-		-	-	-	-
IP Tran	53,589,620	124,740	342,978	274.96	-1.03	(554,533)	(334,633)	8,345	6.69	2,771,059	2,216,526	4.14%	1347.24%	

KgPCo Base Rate Revenue Target Summary

	Total Retail	RS	SGS	MGS-SEC	MGS-PRI	MGS-SUB	Total MGS	Total LGS-SEC	LGS-PRI	LGS-SUB	Total LGS	IP-PRI	IP-SUB	IP-TRA	Total IP	CS	PS	EHG	OL
From CCOS																			
PRODUCTION (Demand)	71,115,361	32,507,429	686,126	4,176,099	18,710	-	4,194,808	6,658,266	530,923	-	7,189,189	1,657,967	-	22,109,868	23,767,834	396,354	1,359,292	1,012,351	1,977
ENERGY	76,008,087	25,677,085	798,403	4,047,580	18,022	-	4,065,602	7,981,097	628,790	-	8,609,887	2,412,284	-	31,899,709	34,311,994	361,347	1,056,024	962,225	165,521
DISTPRI	9,757,912	4,125,123	264,138	1,338,004	3,134	-	1,341,138	2,824,919	404,909	-	3,229,828	315,181	-	-	315,181	114,091	57,931	301,374	9,109
DISTSEC	5,253,282	2,732,123	177,786	683,505	-	-	683,505	1,313,135	-	-	1,313,135	-	-	-	-	94,830	32,236	196,714	22,953
CUSTOMER	6,145,171	2,373,471	537,286	652,468	1,216	-	653,684	102,344	26,635	-	128,980	3,471	-	1,796,569	1,800,040	25,611	625	72,148	553,326
TOTAL	188,279,812	67,415,230	2,463,740	10,897,654	41,083	-	10,938,737	18,879,761	1,591,258	-	20,471,019	4,388,903	-	55,806,146	60,195,049	992,233	2,506,107	2,544,812	752,886

Adjustments (Prompt Pay Discount)

PRODUCTION (Demand)	1,082,975	495,037	10,449	63,595	285	-	63,880	101,395	8,085	-	109,480	25,248	-	336,698	361,947	6,036	20,700	15,417	30
ENERGY	1,157,484	391,022	12,158	61,638	274	-	61,913	121,540	9,575	-	131,115	36,735	-	485,782	522,518	5,503	16,082	14,653	2,521
DISTPRI	148,598	62,819	4,022	20,376	48	-	20,423	43,019	6,166	-	49,185	4,800	-	-	4,800	1,737	882	4,589	139
DISTSEC	79,999	41,606	2,707	10,409	-	-	10,409	19,987	-	-	19,987	-	-	-	-	1,444	491	2,986	350
CUSTOMER	93,581	36,144	8,182	9,936	19	-	9,955	1,559	406	-	1,964	53	-	27,359	27,412	390	10	1,099	8,426
TOTAL	2,562,637	1,026,628	37,519	165,954	626	-	166,580	287,509	24,232	-	311,741	66,836	-	849,840	916,676	15,110	38,164	38,753	11,465

Base Rate Revenue Targets

Demand	72,198,336	\$ 33,002,466	\$ 696,575	\$ 4,239,694	\$ 18,995	\$ -	\$ 4,258,689	\$ 6,759,661	\$ 539,009	\$ -	\$ 7,298,670	\$ 1,683,215	\$ -	\$ 22,446,566	\$ 24,129,781	\$ 402,390	\$ 1,379,992	\$ 1,027,767	\$ 2,007
Energy	77,165,570	\$ 26,068,106	\$ 810,561	\$ 4,109,218	\$ 18,297	\$ -	\$ 4,127,515	\$ 8,102,636	\$ 638,366	\$ -	\$ 8,741,002	\$ 2,449,020	\$ -	\$ 32,385,482	\$ 34,834,511	\$ 366,850	\$ 1,072,105	\$ 976,878	\$ 166,042
Dist Primary	9,906,510	\$ 4,187,942	\$ 268,161	\$ 1,356,379	\$ 3,182	\$ -	\$ 1,361,561	\$ 2,867,938	\$ 411,075	\$ -	\$ 3,279,014	\$ 319,980	\$ -	\$ -	\$ 319,980	\$ 115,828	\$ 58,813	\$ 305,983	\$ 9,248
Dist Secondary	5,333,281	\$ 2,773,729	\$ 180,494	\$ 693,914	\$ -	\$ -	\$ 693,914	\$ 1,333,132	\$ -	\$ -	\$ 1,333,132	\$ -	\$ -	\$ -	\$ -	\$ 96,274	\$ 32,726	\$ 199,710	\$ 23,302
Customer	6,238,753	\$ 2,409,615	\$ 545,468	\$ 662,404	\$ 1,235	\$ -	\$ 663,639	\$ 103,903	\$ 27,041	\$ -	\$ 130,944	\$ 3,524	\$ -	\$ 1,823,928	\$ 1,827,452	\$ 26,001	\$ 635	\$ 73,247	\$ 561,753
TOTAL	\$ 170,942,449	\$ 68,441,958	\$ 2,501,258	\$ 11,063,609	\$ 41,708	\$ -	\$ 11,105,317	\$ 19,167,270	\$ 1,615,490	\$ -	\$ 20,782,761	\$ 4,455,739	\$ -	\$ 56,655,986	\$ 61,111,724	\$ 1,007,343	\$ 2,544,271	\$ 2,583,565	\$ 764,352

check (SB = 0) \$

Kingsport Power Company
Rate Realignment Schedule

KgPCo Exhibit No. 5 (DRB)
Page 1 of 7

Proposed Rate Realignment Surcharge/Credit

ANNUAL CHANGES

Class	Year 2		Year 3		Year 4		Year 5		Year 6	
	(£/kWh) 1	% Increase 2	(£/kWh) 3	% Increase 4	(£/kWh) 5	% Increase 6	(£/kWh) 7	% Increase 8	(£/kWh) 9	% Increase 10
RS	0.2290	2.31	0.2340	2.31	0.2390	2.31	0.1520	1.44	-	-
SGS	(0.1870)	(1.64)	(0.1920)	(1.71)	(0.4250)	(3.86)	(0.7580)	(7.15)	(0.0500)	(0.51)
MGS	(0.1650)	(1.64)	(0.1690)	(1.71)	(0.2150)	(2.21)	(0.1490)	(1.57)	-	-
LGS	(0.1420)	(1.64)	(0.1450)	(1.71)	(0.2440)	(2.92)	(0.3160)	(3.89)	(0.0220)	(0.28)
IP	(0.1030)	(1.64)	(0.1060)	(1.71)	(0.0760)	(1.25)	-	-	-	-
CS	(0.1690)	(1.64)	(0.1730)	(1.71)	(0.0950)	(0.95)	-	-	-	-
PS	0.2070	2.31	0.2110	2.31	0.2160	2.31	0.2210	2.31	0.2220	2.26
EHG	(0.1620)	(1.64)	(0.1660)	(1.71)	(0.1210)	(1.27)	-	-	-	-
OL	(0.2830)	(1.64)	(0.2890)	(1.71)	(0.4630)	(2.78)	(0.5890)	(3.65)	-	-

CUMULATIVE CHANGES

Class	Year 2		Year 3		Year 4		Year 5		Year 6	
	(£/kWh) 1	% Increase 2	(£/kWh) 3	% Increase 4	(£/kWh) 5	% Increase 6	(£/kWh) 7	% Increase 8	(£/kWh) 9	% Increase 10
RS	0.2290	2.31	0.4630	4.67	0.7020	7.09	0.8540	8.63	0.8540	8.63
SGS	(0.1870)	(1.64)	(0.3790)	(3.32)	(0.8040)	(7.05)	(1.5620)	(13.70)	(1.6120)	(14.14)
MGS	(0.1650)	(1.64)	(0.3340)	(3.32)	(0.5490)	(5.46)	(0.6980)	(6.94)	(0.6980)	(6.94)
LGS	(0.1420)	(1.64)	(0.2870)	(3.32)	(0.5310)	(6.14)	(0.8470)	(9.80)	(0.8690)	(10.05)
IP	(0.1030)	(1.64)	(0.2090)	(3.32)	(0.2850)	(4.53)	(0.2850)	(4.53)	(0.2850)	(4.53)
CS	(0.1690)	(1.64)	(0.3420)	(3.32)	(0.4370)	(4.24)	(0.4370)	(4.24)	(0.4370)	(4.24)
PS	0.2070	2.31	0.4180	4.67	0.6340	7.09	0.8550	9.57	1.0770	12.04
EHG	(0.1620)	(1.64)	(0.3280)	(3.32)	(0.4490)	(4.55)	(0.4490)	(4.55)	(0.4490)	(4.55)
OL	(0.2830)	(1.64)	(0.5720)	(3.32)	(1.0350)	(6.01)	(1.6240)	(9.44)	(1.6240)	(9.44)

Kingsport Power Company
Rate Realignment Schedule

Proposed Rate Realignment Surcharge/Credit

ANNUAL CHANGES

Class	Year 2		Year 3		Year 4		Year 5		Year 6	
	(£/kWh) 1	% Increase 2	(£/kWh) 3	% Increase 4	(£/kWh) 5	% Increase 6	(£/kWh) 7	% Increase 8	(£/kWh) 9	% Increase 10
RS	0.2290	2.31	0.2340	2.31	0.2390	2.31	0.1520	1.44	-	-
SGS	(0.1870)	(1.64)	(0.1920)	(1.71)	(0.4250)	(3.86)	(0.7580)	(7.15)	(0.0500)	(0.51)
MGS	(0.1650)	(1.64)	(0.1690)	(1.71)	(0.2150)	(2.21)	(0.1490)	(1.57)	-	-
LGS	(0.1420)	(1.64)	(0.1450)	(1.71)	(0.2440)	(2.92)	(0.3160)	(3.89)	(0.0220)	(0.28)
IP	(0.1030)	(1.64)	(0.1060)	(1.71)	(0.0760)	(1.25)	-	-	-	-
CS	(0.1690)	(1.64)	(0.1730)	(1.71)	(0.0950)	(0.95)	-	-	-	-
PS	0.2070	2.31	0.2110	2.31	0.2160	2.31	0.2210	2.31	0.2220	2.26
EHG	(0.1620)	(1.64)	(0.1660)	(1.71)	(0.1210)	(1.27)	-	-	-	-
OL	(0.2830)	(1.64)	(0.2890)	(1.71)	(0.4630)	(2.78)	(0.5890)	(3.65)	-	-

CUMULATIVE CHANGES

Class	Year 2		Year 3		Year 4		Year 5		Year 6	
	(£/kWh) 1	% Increase 2	(£/kWh) 3	% Increase 4	(£/kWh) 5	% Increase 6	(£/kWh) 7	% Increase 8	(£/kWh) 9	% Increase 10
RS	0.2290	2.31	0.4630	4.67	0.7020	7.09	0.8540	8.63	0.8540	8.63
SGS	(0.1870)	(1.64)	(0.3790)	(3.32)	(0.8040)	(7.05)	(1.5620)	(13.70)	(1.6120)	(14.14)
MGS	(0.1650)	(1.64)	(0.3340)	(3.32)	(0.5490)	(5.46)	(0.6980)	(6.94)	(0.6980)	(6.94)
LGS	(0.1420)	(1.64)	(0.2870)	(3.32)	(0.5310)	(6.14)	(0.8470)	(9.80)	(0.8690)	(10.05)
IP	(0.1030)	(1.64)	(0.2090)	(3.32)	(0.2850)	(4.53)	(0.2850)	(4.53)	(0.2850)	(4.53)
CS	(0.1690)	(1.64)	(0.3420)	(3.32)	(0.4370)	(4.24)	(0.4370)	(4.24)	(0.4370)	(4.24)
PS	0.2070	2.31	0.4180	4.67	0.6340	7.09	0.8550	9.57	1.0770	12.04
EHG	(0.1620)	(1.64)	(0.3280)	(3.32)	(0.4490)	(4.55)	(0.4490)	(4.55)	(0.4490)	(4.55)
OL	(0.2830)	(1.64)	(0.5720)	(3.32)	(1.0350)	(6.01)	(1.6240)	(9.44)	(1.6240)	(9.44)

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Year	2	Increase Limit = 2.31%													
Current Class	Revenue @ Equal ROR	Total Revenue	Rate Base	Prior Period Ending Subsidy	Proposed Increase to Subsidized Classes	Percent Increase	Subsidy After Proposed Increase	Change in Subsidy Payments Spread on Revenue	Revenue Change Based on Beginning Subsidy	Adjustment for Limited Subsidy Change	Proposed Increase (Decrease)	Percent Increase	Sales (kWh)	(15) = (12) / (14)	Additional Subsidy Reduction Available
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
RS	73,232,814	67,415,230	49,990,924	5,817,584	1,557,292	2.31%	4,260,292	-	1,557,292	-	1,557,292	2.31	681,303,842	0.2290	-
SGS	2,115,467	2,463,740	1,638,982	(348,272)	-	0.00%	-	(40,458)	(40,458)	(0)	(40,458)	-1.64	21,593,134	(0.1870)	307,814
MGS	10,179,357	10,938,737	5,804,174	(759,380)	-	0.00%	-	(179,629)	(179,629)	(0)	(179,629)	-1.64	108,947,488	(0.1650)	579,751
LGS	18,414,111	20,471,019	7,330,969	(2,056,908)	-	0.00%	-	(336,163)	(336,163)	(0)	(336,163)	-1.64	236,607,492	(0.1420)	1,720,746
IP	57,469,088	60,195,049	1,394,093	(2,725,961)	-	0.00%	-	(988,486)	(988,486)	(0)	(988,486)	-1.64	956,231,909	(0.1030)	1,737,474
CS	950,140	992,233	618,631	(42,093)	-	0.00%	-	(16,294)	(16,294)	(0)	(16,294)	-1.64	9,620,101	(0.1690)	25,799
PS	2,807,881	2,506,107	1,499,207	301,774	57,891	2.31%	243,883	-	57,891	-	57,891	2.31	28,009,418	0.2070	-
EHG	2,429,129	2,544,812	1,348,242	(115,683)	-	0.00%	-	(41,789)	(41,789)	(0)	(41,789)	-1.64	25,759,259	(0.1620)	73,883
OL	681,825	752,886	1,875,671	(71,061)	-	0.00%	-	(12,363)	(12,363)	(0)	(12,363)	-1.64	4,376,370	(0.2830)	58,698
Total	168,279,812	168,279,812	71,500,894	0	1,615,183		4,504,175	(1,615,183)	0	(0)	0		2,072,449,013		4,504,175

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Year	3	Increase Limit = 2.31%													Additional Subsidy Reduction Available
Current Class	Revenue @ Equal ROR (1)	Total Revenue (3)	Rate Base (4)	Prior Period Ending Subsidy (5)	Proposed Increase to Subsidized Classes (6)	Percent Increase (7)	Subsidy After Proposed Increase (8)	Change in Subsidy Payments Spread on Revenue (9)	Unadjusted Increase (Decrease) (10)	Adjustment for Limited Subsidy Change (11)	Proposed Increase (Decrease) (12)	Percent Increase (13)	Sales (kWh) (14)	(d/kWh) (15) = (12) / (14)	
RS	73,232,814	68,972,522	49,990,924	4,260,292	1,593,265	2.31%	2,667,027	-	1,593,265	-	1,593,265	2.31	681,303,842	0.2340	-
SGS	2,115,467	2,423,282	1,638,982	(307,814)	-	0.00%	-	(41,393)	(41,393)	0	(41,393)	-1.71	21,593,134	(0.1920)	266,422
MGS	10,179,357	10,759,108	5,804,174	(579,751)	-	0.00%	-	(183,779)	(183,779)	0	(183,779)	-1.71	108,947,488	(0.1690)	395,972
LGS	18,414,111	20,134,857	7,330,969	(1,720,746)	-	0.00%	-	(343,928)	(343,928)	0	(343,928)	-1.71	236,607,492	(0.1450)	1,376,818
IP	57,469,088	59,206,562	1,394,093	(1,737,474)	-	0.00%	-	(1,011,320)	(1,011,320)	0	(1,011,320)	-1.71	956,231,909	(0.1060)	726,154
CS	950,140	975,939	618,631	(25,799)	-	0.00%	-	(16,670)	(16,670)	0	(16,670)	-1.71	9,620,101	(0.1730)	9,129
PS	2,807,881	2,563,998	1,499,207	243,883	59,228	2.31%	184,655	-	59,228	-	59,228	2.31	28,009,418	0.2110	-
EHG	2,429,129	2,503,022	1,348,242	(73,893)	-	0.00%	-	(42,755)	(42,755)	0	(42,755)	-1.71	25,759,259	(0.1660)	31,139
OL	681,825	740,523	1,875,671	(58,698)	-	0.00%	-	(12,649)	(12,649)	0	(12,649)	-1.71	4,376,370	(0.2890)	46,049
Total	168,279,812	168,279,812	71,500,894	0	1,652,494		2,851,682	(1,652,494)	(0)	0	0		2,072,449,013		2,851,682

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Year	4	Increase Limit = 2.31%		Change in Subsidy Payments Spread on Revenue				Adjustment for Limited Subsidy Change		Proposed Increase (Decrease)		Percent Increase	Sales (kWh)	(15) = (12) / (14)	Additional Subsidy Reduction Available
Current Class	(1)	Revenue @ Equal ROR (2)	Total Revenue (3)	Rate Base (4)	Prior Period Ending Subsidy (5)	Proposed Increase to Subsidized Classes (6)	Percent Increase (7)	Subsidy After Proposed Increase (8)	Unadjusted Increase (Decrease) (10)	Proposed Increase (Decrease) (12)	Percent Increase (13)	Sales (kWh) (14)	(15) = (12) / (14)	Additional Subsidy Reduction Available	
RS		73,232,814	70,565,787	49,990,924	2,667,027	1,630,070	2.31%	1,036,957	-	1,630,070	2.31	681,303,842	0.2390	-	
SGS		2,115,467	2,381,889	1,638,982	(266,422)	-	0.00%	-	(42,349)	(91,832)	-3.86	21,593,134	(0.4250)	224,073	
MGS		10,179,357	10,575,329	5,804,174	(395,972)	-	0.00%	-	(188,024)	(233,946)	-2.21	108,947,488	(0.2150)	207,948	
LGS		18,414,111	19,790,929	7,330,969	(1,376,816)	-	0.00%	-	(351,873)	(578,215)	-2.92	236,607,492	(0.2440)	1,024,945	
IP		57,469,088	58,195,242	1,394,093	(726,154)	-	0.00%	-	(1,034,682)	(726,154)	-1.25	956,231,909	(0.0760)	-	
CS		950,140	959,269	618,631	(9,129)	-	0.00%	-	(9,129)	(9,129)	-0.95	9,620,101	(0.0950)	-	
PS		2,807,881	2,623,226	1,499,207	184,655	60,597	2.31%	124,058	-	60,597	2.31	28,009,418	0.2160	-	
EHG		2,429,129	2,460,268	1,348,242	(31,139)	-	0.00%	-	(43,742)	(31,139)	-1.27	25,759,259	(0.1210)	-	
OL		681,825	727,874	1,875,671	(46,049)	-	0.00%	-	(12,941)	(20,253)	-2.78	4,376,370	(0.4630)	33,108	
Total		168,279,812	168,279,812	71,500,894	0	1,690,666		1,161,015	(1,690,666)	329,058	0	2,072,449,013		1,490,074	

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Year	5	Increase Limit = 2.31%		Change in Subsidy				Adjustment for		Additional Subsidy Reduction Available				
Current Class	Revenue @ Equal ROR	Total Revenue	Rate Base	Prior Period Ending Subsidy	Proposed Increase to Subsidized Classes	Percent Increase	Subsidy After Proposed Increase	Unadjusted Increase (Decrease)	Limited Subsidy Change	Proposed Increase (Decrease)	Percent Increase	Sales (kWh)	(15) = (12) / (14)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(10)	(11)	(12)	(13)	(14)	(15) = (12) / (14)	
RS	73,232,814	72,195,857	49,990,924	1,036,957	1,036,957	1.44%	0	-	-	1,036,957	1.44	681,303,842	0.1520	-
SGS	2,115,467	2,290,057	1,638,982	(174,590)	-	0.00%	-	(108,179)	(55,597)	(163,776)	-7.15	21,593,134	(0.7580)	66,411
MGS	10,179,357	10,341,383	5,804,174	(162,026)	-	0.00%	-	(383,099)	-	(162,026)	-1.57	108,947,488	(0.1490)	-
LGS	18,414,111	19,212,714	7,330,969	(798,603)	-	0.00%	-	(483,873)	(263,481)	(747,355)	-3.89	236,607,492	(0.3160)	314,729
IP	57,469,088	57,469,088	1,394,093	0	-	0.00%	-	-	-	0	0.00	956,231,909	-	-
CS	950,140	950,140	618,631	0	-	0.00%	0	-	-	0	0.00	9,620,101	-	-
PS	2,807,881	2,683,823	1,499,207	124,058	61,996	2.31%	62,062	-	-	61,996	2.31	28,009,418	0.2210	-
EHG	2,429,129	2,429,129	1,348,242	0	-	0.00%	-	-	-	0	0.00	25,759,259	-	-
OL	681,825	707,621	1,875,671	(25,796)	-	0.00%	-	(123,802)	-	(25,796)	-3.65	4,376,370	(0.5890)	-
Total	168,279,812	168,279,812	71,500,894	(0)	1,098,954		62,062	(1,098,954)	319,078	(319,078)	0	2,072,449,013		381,140

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Year	6	Increase Limit = 2.31%										Change in Subsidy Payments Spread on Revenue				Subsidy After Proposed Increase		Percent Increase		Proposed Increase to Subsidized Classes		Prior Period Ending Subsidy		Unadjusted Increase (Decrease)		Adjustment for Limited Subsidy Change		Proposed Increase (Decrease)		Percent Increase		Sales (kWh)		(15) = (12) / (14)		Additional Subsidy Reduction Available	
Current Class	(1)	Revenue @ Equal ROR	(2)	Total Revenue	(3)	Rate Base	(4)						(9)		(8)		(7)		(6)		(5)		(10)		(11)		(12)		(13)		(14)		(15) = (12) / (14)				
RS		73,232,814		73,232,814		49,990,924		0	-	0.00%	0	0	-	0	0	0.00%	0	-	0	0	0	0	0	0	-	0	0	0.00	0	681,303,842	-	-	-	-	-		
SGS		2,115,467		2,126,281		1,638,982		(10,814)	-	0.00%	-	(11,340)	-	(10,814)	-	0.00%	-	-	(10,814)	-	(10,814)	-0.51	(10,814)	-	-	(10,814)	-	-0.51	-	21,593,134	(0.0500)	-	-	-	-		
MGS		10,179,357		10,179,357		5,804,174		0	-	0.00%	-	-	-	0	-	0.00%	-	-	0	-	0	0.00	0	0	-	-	0	0.00	0	108,947,488	-	-	-	-	-		
LGS		18,414,111		18,465,359		7,330,969		(51,248)	-	0.00%	-	(50,722)	-	(50,722)	-	0.00%	-	-	(50,722)	-	(51,248)	-0.28	(50,722)	-	(526)	(51,248)	-	-0.28	-	236,607,492	(0.0220)	-	-	-	526		
IP		57,469,088		57,469,088		1,394,093		0	-	0.00%	-	-	-	0	-	0.00%	-	-	0	-	0	0.00	0	0	-	-	0	0.00	0	956,231,909	-	-	-	-	-		
CS		950,140		950,140		618,631		0	-	0.00%	0	-	-	0	0	0.00%	0	-	0	-	0	0.00	0	0	-	-	0	0.00	0	9,620,101	-	-	-	-	-		
PS		2,807,881		2,745,819		1,499,207		62,062	62,062	2.26%	-	-	-	62,062	-	-	2.26%	-	62,062	-	62,062	2.26	62,062	-	-	62,062	2.26	2.26	28,009,418	0.2220	-	-	-	-			
EHG		2,429,129		2,429,129		1,348,242		0	-	0.00%	-	-	-	0	-	-	0.00%	-	-	-	0	0.00	0	0	-	-	0	0.00	0	25,759,259	-	-	-	-	-		
OL		681,825		681,825		1,875,671		0	-	0.00%	-	-	-	0	-	-	0.00%	-	-	-	0	0.00	0	0	-	-	0	0.00	0	4,376,370	-	-	-	-	-		
Total		168,279,812		168,279,812		71,500,894		(0)	62,062		0	(62,062)	526	(526)	0				62,062	(0)			526	(526)	0				2,072,449,013					526			

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Year	7	Increase Limit = 2.31%		Adjustment for										Additional Subsidy Reduction Available	
Current Class (1)	Revenue @ Equal ROR (2)	Total Revenue (3)	Rate Base (4)	Prior Period Ending Subsidy (5)	Proposed Increase to Subsidized Classes (6)	Percent Increase (7)	Subsidy After Proposed Increase (8)	Change in Subsidy Payments Spread on Revenue (9)	Unadjusted Increase (Decrease) (10)	Limited Subsidy Change (11)	Proposed Increase (Decrease) (12)	Percent Increase (13)	Sales (kWh) (14)	(dkWh) (15) = (12) / (14)	
RS	73,232,814	73,232,814	49,990,924	0	-	0.00%	0	-	0	#DIV/0!	#DIV/0!	#DIV/0!	681,303,842	#DIV/0!	-
SGS	2,115,467	2,115,467	1,638,982	0	-	0.00%	-	-	0	#DIV/0!	#DIV/0!	#DIV/0!	21,593,134	#DIV/0!	-
MGS	10,179,357	10,179,357	5,804,174	0	-	0.00%	-	-	0	#DIV/0!	#DIV/0!	#DIV/0!	108,947,488	#DIV/0!	-
LGS	18,414,111	18,414,111	7,330,969	(0)	-	0.00%	0	-	0	#DIV/0!	#DIV/0!	#DIV/0!	236,607,492	#DIV/0!	-
IP	57,469,088	57,469,088	1,394,093	0	-	0.00%	-	-	0	#DIV/0!	#DIV/0!	#DIV/0!	956,231,909	#DIV/0!	-
CS	950,140	950,140	618,631	0	-	0.00%	0	-	0	#DIV/0!	#DIV/0!	#DIV/0!	9,620,101	#DIV/0!	-
PS	2,807,881	2,807,881	1,499,207	0	-	0.00%	-	-	0	#DIV/0!	#DIV/0!	#DIV/0!	28,009,418	#DIV/0!	-
EHG	2,429,129	2,429,129	1,348,242	0	-	0.00%	-	-	0	#DIV/0!	#DIV/0!	#DIV/0!	25,759,259	#DIV/0!	-
OL	681,825	681,825	1,875,671	0	-	0.00%	-	-	0	#DIV/0!	#DIV/0!	#DIV/0!	4,376,370	#DIV/0!	-
Total	168,279,812	168,279,812	71,500,894	(0)	-	0.00%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	2,072,449,013		-