

# **HUNTER·SMITH·DAVIS**

SINCE 1916

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KPOW.94841

February 23, 2018

**VIA EMAIL (Sharla.Dillon@tn.gov) & FEDEX**

Mr. David Jones, Chairman  
c/o Sharla Dillon, Dockets & Records Manager  
Tennessee Public Utility Commission  
502 Deaderick Street, 4th Floor  
Nashville, TN 37243

Re: Petition of Kingsport Power Company d/b/a AEP  
Appalachian Power for Approval of a Storm Damage  
Rider Tariff (Rider SDR)  
Docket No. 17-00143

Dear Chairman Jones:

On behalf of Kingsport Power Company, we transmit herewith the following:

Response to First Informal Discovery Request of the Consumer Protection and Advocate  
Division to Kingsport Power Company d/b/a AEP Appalachian

The original, CD and four (4) copies are being sent via Federal Express.

Very sincerely yours,

**HUNTER, SMITH & DAVIS, LLP**



William C. Bovender

Enclosure: As stated

cc: Kelly Grams, General Counsel (w/enc.)  
David Foster (w/enc.)

***Via U.S. Mail and Email: Kelly.Grams@tn.gov***  
***Via U.S. Mail and Email: david.foster@tn.gov***

Mr. David Jones, Chairman  
Page 2  
February 23, 2018

Monica L. Smith-Ashford, Esq. (w/enc.)	<i><b>Via U.S. Mail and Email: <a href="mailto:monica.smith-ashford@tn.gov">monica.smith-ashford@tn.gov</a></b></i>
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Karen H. Stachowski, Assistant Attorney General (w/enc.)	<i><b>Via U.S. Mail and Email: <a href="mailto:Karen.Stachowski@ag.tn.gov">Karen.Stachowski@ag.tn.gov</a></b></i>
James R. Bacha, Esq. (w/enc.)	<i><b>Via Email: <a href="mailto:jrbacha@aep.com">jrbacha@aep.com</a></b></i>

Overtime Policies Related to Major Storm Restorations

Major Storm Restoration (MSR) Pay Provision for Hourly or Non-Exempt Employees

When hourly or other non-exempt employees are assigned to service restoration work on AEP System facilities, they shall be paid one and one-half times their regular straight-time rate for applicable MSR hours. Holiday and Sunday (second RDO) premium pay provisions will continue to apply. That is, employees will receive holiday and Sunday pay in lieu of MSR pay. (For exempt employees, please see the AEP Utilities Exempt Overtime Plan)

Exempt Employee MSR Overtime Pay Provisions

When a major service restoration effort is declared, major storm restoration (MSR) pay provisions become effective:

- a. Employees in salary grades 1-16 positions are paid overtime for hours worked in excess of 40 hours in a work week at a straight time rate.
- b. Employees in salary grades 17-20 positions are paid overtime for hours worked in excess of 45 hours in a work week at a straight time rate.
- c. Employees in salary grades 21-28 positions are paid overtime for hours worked in excess of 50 hours in a work week at a straight time rate.

Compensatory exempt overtime is paid at the employee's straight-time rate



## **Edison Electric Institute Mutual Assistance Agreement**

Edison Electric Institute (“EEI”) member companies have established and implemented an effective system whereby member companies may receive and provide assistance in the form of personnel and equipment to aid in restoring and/or maintaining electric utility service when such service has been disrupted by acts of the elements, equipment malfunctions, accidents, sabotage, or any other occurrence for which emergency assistance is deemed to be necessary or advisable (“Emergency Assistance”). This Mutual Assistance Agreement sets forth the terms and conditions to which the undersigned EEI member company (“Participating Company”) agrees to be bound on all occasions that it requests and receives (“Requesting Company”) or provides (“Responding Company”) Emergency Assistance from or to another Participating Company who has also signed the EEI Mutual Assistance Agreement; provided, however, that if a Requesting Company and one or more Responding Companies are parties to another mutual assistance agreement at the time of the Emergency Assistance is requested, such other mutual assistance agreement shall govern the Emergency Assistance among those Participating Companies.

In consideration of the foregoing, the Participating Company hereby agrees as follows:

1. When providing Emergency Assistance to or receiving Emergency Assistance from another Participating Company, the Participating Company will adhere to the written principles developed by EEI members to govern Emergency Assistance arrangements among member companies (“EEI Principles”), that are in effect as of the date of a specific request for Emergency Assistance, unless otherwise agreed to in writing by each Participating Company.
2. With respect to each Emergency Assistance event, Requesting Companies agree that they will reimburse Responding Companies for all costs and expenses incurred by Responding Companies in providing Emergency Assistance as provided under the EEI Principles, unless otherwise agreed to in writing by each Participating Company; provided, however, that Responding Companies must maintain auditable records in a manner consistent with the EEI Principles.
3. During each Emergency Assistance event, the conduct of the Requesting Companies and the Responding Companies shall be subject to the liability and indemnification provisions set forth in the EEI Principles.
4. A Participating Company may withdraw from this Agreement at any time. In such an event, the company should provide written notice to EEI’s Vice President of Energy Delivery or his/her designee.

5. EEI's Vice President of Energy Delivery or his/her designee who shall maintain a list of each Mutual Assistance Agreement Participating Company Signatory which shall be posted in the RestorePower Workroom as <https://eei-restorepower.groupsites.com/page/mutual-assistance-agreement> .

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Company Name

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Signature

Officer Name:

Title:

Date:

## **SUGGESTED GOVERNING PRINCIPLES COVERING EMERGENCY ASSISTANCE ARRANGEMENTS BETWEEN EDISON ELECTRIC INSTITUTE MEMBER COMPANIES**

Electric companies have occasion to call upon other companies for emergency assistance in the form of personnel or equipment to aid in maintaining or restoring electric utility service when such service has been disrupted by acts of the elements, equipment malfunctions, accidents, sabotage or any other occurrences where the parties deem emergency assistance to be necessary or advisable. While it is acknowledged that a company is not under any obligation to furnish such emergency assistance, experience indicates that companies are willing to furnish such assistance when personnel or equipment are available.

In the absence of a continuing formal contract between a company requesting emergency assistance ("Requesting Company") and a company willing to furnish such assistance ("Responding Company"), the following principles are suggested as the basis for a contract governing emergency assistance to be established at the time such assistance is requested:

1. The emergency assistance period shall commence when personnel and/or equipment expenses are initially incurred by the Responding Company in response to the Requesting Company's needs. (This would include any request for the Responding Company to prepare its employees and/or equipment for transport to the Requesting Company's location but to await further instructions before departing). The emergency assistance period shall terminate when such employees and/or equipment have returned to the Responding Company, and shall include any mandated DOT rest time resulting from the assistance provided and reasonable time required to prepare the equipment for return to normal activities (e.g. cleaning off trucks, restocking minor materials, etc.).
2. To the extent possible, the companies should reach a mutual understanding and agreement in advance on the anticipated length – in general – of the emergency assistance period. For extended assistance periods, the companies should agree on the process for replacing or providing extra rest for the Responding Company's employees. It is understood and agreed that if, in the Responding Company's judgment such action becomes necessary the decision to terminate the assistance and recall employees, contractors, and equipment lies solely with the Responding Company. The Requesting Company will take the necessary action to return such employees, contractors, and equipment promptly.
3. Employees of Responding Company shall at all times during the emergency assistance period continue to be employees of Responding Company and shall not be deemed employees of Requesting Company for any purpose. Responding Company shall be an independent Contractor of Requesting Company and wages, hours and other terms and conditions of employment of Responding Company shall remain applicable to its employees during the emergency assistance period.
4. Responding Company shall make available upon request supervision in addition to crew leads. All instructions for work to be done by Responding Company's crews shall be given by

Requesting Company to Responding Company's supervision; or, when Responding Company's crews are to work in widely separate areas, to such of Responding Company's crew lead as may be designated for the purpose by Responding Company's supervision.

5. Unless otherwise agreed by the companies, Requesting Company shall be responsible for supplying and/or coordinating support functions such as lodging, meals, materials, etc. As an exception to this, the Responding Company shall normally be responsible for arranging lodging and meals en route to the Requesting Company and for the return trip home. The cost for these in transit expenses will be covered by the Requesting Company.
6. Responding Company's safety rules shall apply to all work done by their employees. Unless mutually agreed otherwise, the Requesting Company's switching and tagging rules should be followed to ensure consistent and safe operation. Any questions or concerns arising about any safety rules and/or procedures should be brought to the proper level of management for prompt resolution between management of the Requesting and Responding Companies.
7. All time sheets and work records pertaining to Responding Company's employees furnishing emergency assistance shall be kept by Responding Company.
8. Requesting Company shall indicate to Responding Company the type and size of trucks and other equipment desired as well as the number of job function of employees requested but the extent to which Responding Company makes available such equipment and employees shall be at Responding Company's sole discretion.
9. Requesting Company shall reimburse Responding Company for all costs and expenses incurred by Responding Company as a result of furnishing emergency assistance. Responding Company shall furnish documentation of expenses to Requesting Company. Such costs and expenses shall include, but not be limited to, the following:
  - a. Employees' wages and salaries for paid time spent in Requesting Company's service area and paid time during travel to and from such service area, plus Responding Company's standard payable additives to cover all employee benefits and allowances for vacation, sick leave and holiday pay and social and retirement benefits, all payroll taxes, workmen's compensation, employer's liability insurance and other contingencies and benefits imposed by applicable law or regulation.
  - b. Employee travel and living expenses (meals, lodging and reasonable incidentals).
  - c. Replacement cost of materials and supplies expended or furnished.
  - d. Repair or replacement cost of equipment damaged or lost.
  - e. Charges, at rates internally used by Responding Company, for the use of transportation equipment and other equipment requested.
  - f. Administrative and general costs, which are properly allocable to the emergency assistance to the extent such costs, are not chargeable pursuant to the foregoing subsections.
10. Requesting Company shall pay all costs and expenses of Responding Company within sixty days after receiving a final invoice therefor.

11. Requesting Company shall indemnify, hold harmless and defend the Responding Company from and against any and all liability for loss, damage, cost or expense which Responding Company may incur by reason of bodily injury, including death, to any person or persons or by reason of damage to or destruction of any property, including the loss of use thereof, which result from furnishing emergency assistance and whether or not due in whole or in part to any act, omission, or negligence of Responding Company except to the extent that such death or injury to person, or damage to property, is caused by the willful or wanton misconduct and / or gross negligence of the Responding Company. Where payments are made by the Responding Company under a workmen's compensation or disability benefits law or any similar law for bodily injury or death resulting from furnishing emergency assistance, Requesting Company shall reimburse the Responding Company for such payments, except to the extent that such bodily injury or death is caused by the willful or wanton misconduct and / or gross negligence of the Responding Company.
12. In the event any claim or demand is made or suit or action is filed against Responding Company alleging liability for which Requesting Company shall indemnify and hold harmless Responding Company under paragraph (11) above, Responding Company shall promptly notify Requesting Company thereof, and Requesting Company, at its sole cost and expense, shall settle, compromise or defend the same in such manner as it in its sole discretion deems necessary or prudent. Responding Company shall cooperate with Requesting Company's reasonable efforts to investigate, defend and settle the claim or lawsuit.
13. Non-affected companies should consider the release of contractors during restoration activities. The non-affected company shall supply the requesting companies with contact information of the contactors (this may be simply supplying the contractors name). The contractors will negotiate directly with requesting companies.

Date	Description
October 2014	Sections 4, 5, and 10
September 2005	Sections 11 and 12



Unit	Descr	Journal ID	Date	Ledger	Account	Descr	Amount	Status
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	1823078	Deferred Storm Expense	(534,041.05)	P
230	Kingsport Power Co - Dist	STORMAMKG	1/31/2013	ACTUALS	1823078	Deferred Storm Expense	(172,485.63)	P
230	Kingsport Power Co - Dist	STORMAMKG	9/30/2013	ACTUALS	1823078	Deferred Storm Expense	(118,160.53)	P
230	Kingsport Power Co - Dist	STORMAMKG	5/31/2013	ACTUALS	1823078	Deferred Storm Expense	(94,665.56)	P
230	Kingsport Power Co - Dist	STORMAMKG	12/31/2013	ACTUALS	1823078	Deferred Storm Expense	14.08	P
230	Kingsport Power Co - Dist	STORMAMKG	10/31/2013	ACTUALS	1823078	Deferred Storm Expense	(91,965.32)	P
230	Kingsport Power Co - Dist	STORMAMKG	7/31/2013	ACTUALS	1823078	Deferred Storm Expense	(120,958.37)	P
230	Kingsport Power Co - Dist	STORMAMKG	3/31/2013	ACTUALS	1823078	Deferred Storm Expense	(147,396.71)	P
230	Kingsport Power Co - Dist	STORMAMKG	6/30/2013	ACTUALS	1823078	Deferred Storm Expense	(116,044.49)	P
230	Kingsport Power Co - Dist	STORMAMKG	4/30/2013	ACTUALS	1823078	Deferred Storm Expense	(121,087.76)	P
230	Kingsport Power Co - Dist	STORMAMKG	11/30/2013	ACTUALS	1823078	Deferred Storm Expense	(29,610.42)	P
230	Kingsport Power Co - Dist	STORMAMKG	8/31/2013	ACTUALS	1823078	Deferred Storm Expense	(117,734.00)	P
230	Kingsport Power Co - Dist	STORMAMKG	2/28/2013	ACTUALS	1823078	Deferred Storm Expense	(161,807.91)	P
230	Kingsport Power Co - Dist	STORMDEFKG	7/31/2013	ACTUALS	1823078	Deferred Storm Expense	214,042.64	P
230	Kingsport Power Co - Dist	STORMDEFKG	9/30/2013	ACTUALS	1823078	Deferred Storm Expense	28,224.10	P
230	Kingsport Power Co - Dist	STORMDEFKG	3/31/2013	ACTUALS	1823078	Deferred Storm Expense	1,701,031.59	P
230	Kingsport Power Co - Dist	STORMDEFKG	6/30/2013	ACTUALS	1823078	Deferred Storm Expense	5,763.67	P
230	Kingsport Power Co - Dist	STORMDEFKG	2/28/2015	ACTUALS	1823078	Deferred Storm Expense	(14.08)	P

Jan 2013 thru Dec 2017 Activity

123,104.25

(1,291,916.70)

1,415,020.95

Line Descr	Long Descr
O&M WO Correction	Record JE Reclass Corrections
Deferred Storm Expense	To amortize the regulatory asset for the incremental Dec 2009 storm restoration costs by an amount equal to the monthly Storm
Deferred Storm Expense	To amortize the regulatory asset for the incremental Dec 2009 storm restoration costs by an amount equal to the monthly Storm
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Deferred Storm Expense	To amortize the regulatory asset for the incremental Dec 2009 storm restoration costs by an amount equal to the monthly Storm
Deferred Storm Expense	Deferral of Kingsport's Incremental O&M Costs for January 2013 Storm
Deferred Storm Expense	True-up Deferral of Kingsport's Incremental O&M Costs for January 2013 Storm
Deferred Storm Expense	Deferral of Kingsport's Incremental O&M Costs for January 2013 Storm
Deferred Storm Expense	Deferral of Kingsport's Incremental O&M Costs for January 2013 Storm
Deferred Storm Expense	True-up Deferral of Kingsport's Incremental O&M Costs for Dec 2009 Storm

#### Amortization of 2009 Deferred Storm Costs

#### Deferral of 2013 Storm Costs

- [illegible]

**Kingsport Nov 2013**

Co Cd	Rev	Yr/Mo	Eqtn Cd	Tariff Cd	Sales of ELE Amt
1	201311	SC24A	11	11.94	
1	201311	SC24A	15	20,835.26	
1	201311	SC24A	18	57.23	
1	201311	SC24A	30	1.07	
1	201311	SC24A	51	0.78	
1	201311	SC24B	231	540.77	
1	201311	SC24B	232	59.19	
1	201311	SC24B	233	6.85	
1	201311	SC24C	229	5.81	
1	201311	SC24C	235	2,080.50	
1	201311	SC24C	237	17.24	
1	201311	SC24D	208	410.43	
1	201311	SC24D	209	90.86	
1	201311	SC24E	221	288.04	
1	201311	SC24F	640	119.04	
1	201311	SC24F	641	27.03	
1	201311	SC24F	642	529.56	
1	201311	SC24G	240	3,612.46	
1	201311	SC24G	242	46.90	
1	201311	SC24G	244	365.13	
1	201311	SC24H	322	317.26	
1	201311	SC24I	93	11.89	
1	201311	SC24I	94	94.84	
1	201311	SC24I	95	1.44	
1	201311	SC24I	97	24.60	
1	201311	SC24I	103	0.09	
1	201311	SC24I	107	13.48	
1	201311	SC24I	109	2.77	
1	201311	SC24I	110	1.55	
1	201311	SC24I	111	11.42	
1	201311	SC24I	115	3.35	
1	201311	SC24I	116	20.58	
1	201311	SC24I	120	0.22	
1	201311	SC24I	122	0.69	
1	201311	SC24I	124	0.09	
1	201311	SC24I	126	0.06	
		Sum:		29,610.42	

Unit	Descr	Journal ID	Date	Ledger	Account	Descr	Amount	Status
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	5930000	Maintenance of Overhead Lines	(12,302.87)	P
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	5930000	Maintenance of Overhead Lines	(497,434.33)	P
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	5930000	Maintenance of Overhead Lines	(23,579.81)	P
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	5880000	Miscellaneous Distribution Exp	(450.00)	P
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	5930000	Maintenance of Overhead Lines	(274.04)	P
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	5880000	Miscellaneous Distribution Exp	450.00	P
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	5930000	Maintenance of Overhead Lines	274.04	P
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	5930000	Maintenance of Overhead Lines	534,041.05	P
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	1823078	Deferred Storm Expense	(534,041.05)	P
230	Kingsport Power Co - Dist	AJEREC2884	12/28/2015	ACTUALS	1460001	A/R Assoc Co - InterUnit G/L	533,317.01	P

Line Descr	Long Descr
O&M WO Correction	Record JE Reclass Corrections
O&M WO Correction	Record JE Reclass Corrections
O&M WO Correction	Record JE Reclass Corrections
O&M WO Correction	Record JE Reclass Corrections
O&M WO Correction	Record JE Reclass Corrections
O&M WO Correction	Record JE Reclass Corrections
O&M WO Correction	Record JE Reclass Corrections
O&M WO Correction	Record JE Reclass Corrections
IU Anchor	Record JE Reclass Corrections

Kingsport Power Company 2013 Major Storm Damage Expenses Removal of Misclassified Costs from KqPCo's Deferred Storm Expense Recorded in December 2015													
GL	Acctg								Cost				
Unit	Date	Account	Journal ID	Date	Voucher	Vendor	Name	Invoice	Comp	Descr	Amount	Adjustment Amount	Comments
230	2013-01-31	1860092	APACC64973	2013-01-31	00038256	0000067390	WALKER, HAROLD GRAY	0000067390ER108	935	Cell Phone & Pager Expense	50.00	50.00	Shouldn't have charge full monthly amount to storm project
230	2013-02-11	1860092	APACC71111	2013-02-11	00038317	0000048332	PIKE ELECTRIC INC	371944	210	Expense Distribution	4,652.87	4,652.87	Time Charges for Pike General Foreman should have been charged to Virginia
230	2013-02-14	1860092	APACC72643	2013-02-14	00038354	0000118460	DIVERSIFIED SERVICES	21181	290	Expense Distribution	35,902.92	5,861.44	One crew worked one day in Virginia
230	2013-02-14	1860092	APACC72643	2013-02-14	00038355	0000118460	DIVERSIFIED SERVICES	21182	290	Expense Distribution	35,317.55	7,550.40	One crew worked one day in Virginia
230	2013-02-25	1860092	APACC76395	2013-02-25	00038455	0000197629	SUMTER UTILITIES	113263	290	Expense Distribution	499,561.40	36,233.70	Two crews worked two days in Virginia
230	2013-02-27	1860092	APACC77575	2013-02-27	00038477	0000146747	JP MORGAN CHASE CORPORATE CARD	0000144412ER253	510	Room Rate	269.07	19.51	Hotel housed Sumter Crews (7.25% of charges to VA)
230	2013-02-27	1860092	APACC77575	2013-02-27	00038477	0000146747	JP MORGAN CHASE CORPORATE CARD	0000144412ER253	510	Room Rate	269.07	19.51	Hotel housed Sumter Crews (7.25% of charges to VA)
230	2013-02-27	1860092	APACC77575	2013-02-27	00038477	0000146747	JP MORGAN CHASE CORPORATE CARD	0000144412ER253	510	Room Rate	269.07	19.51	Hotel housed Sumter Crews (7.25% of charges to VA)
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230	2013-02-27	1860092	APACC77575	2013-02-27	00038477								

Kingsport Power Company													
2013 Major Storm Damage Expenses													
Removal of Misclassified Costs from KgPCo's Deferred Storm Expense													
Recorded in December 2015													
GL	Acctg								Cost				
Unit	Date	Account	Journal ID	Date	Voucher	Vendor	Name	Invoice	Comp	Descr	Amount	Adjustment Amount	Comments
230	2013-02-27	1860092	APACC77575	2013-02-27	00038480	0000067390	WALKER, HAROLD GRAY	0000067390ER109	935	Cell Phone & Pager Expense	50.00	50.00	Expense for a month after the storm
230	2013-03-06	1860092	APACC81716	2013-03-06	00038530	0000191260	SOUTHERN ELECTRIC CORPORATION	39557	290	Expense Distribution	197,963.02	197,963.02	All work done in VA
230	2013-03-22	1860092	APACC89714	2013-03-22	00038713	0000191260	SOUTHERN ELECTRIC CORPORATION	39551	290	Expense Distribution	249,825.77	249,825.77	All work done in VA
230	2013-04-01	1860092	APACC93409	2013-04-01	00038753	0000067390	WALKER, HAROLD GRAY	0000067390ER110	935	Cell Phone & Pager Expense	50.00	50.00	Expense for a month after the storm
230	2013-05-01	1860092	APACC08568	2013-05-01	00039082	0000067390	WALKER, HAROLD GRAY	0000067390ER111	935	Cell Phone & Pager Expense	50.00	50.00	Expense for a month after the storm
230	2013-05-31	1860092	APACC21941	2013-05-31	00039381	0000067390	WALKER, HAROLD GRAY	0000067390ER112	935	Cell Phone & Pager Expense	50.00	50.00	Expense for a month after the storm
230	2013-07-09	1860092	APACC42543	2013-07-09	00039709	0000067390	WALKER, HAROLD GRAY	0000067390ER113	935	Cell Phone & Pager Expense	50.00	50.00	Expense for a month after the storm
230	2013-07-30	1860092	APACC50985	2013-07-30	00039855	0000067390	WALKER, HAROLD GRAY	0000067390ER115	935	Cell Phone & Pager Expense	50.00	50.00	Expense for a month after the storm
230	2013-08-28	1860092	APACC65039	2013-08-28	00040127	0000067390	WALKER, HAROLD GRAY	0000067390ER116	935	Cell Phone & Pager Expense	50.00	50.00	Expense for a month after the storm
230	2013-10-29	1860092	APACC02690	2013-10-29	00040598	0000067390	WALKER, HAROLD GRAY	0000067390ER117	935	Cell Phone & Pager Expense	50.00	50.00	Expense for a month after the storm
											1,051,772.49	526,117.01	
							Remove from KgPCo Storm Deferral, Bill to APCo and Expense on APCo's Books					525,667.01	533,317.01
							Remove from KgPCo Storm Deferral and Expense on KgPCo's Books					450.00	724.04
												526,117.01	534,041.05



Kingsport Power Company															
2013 Major Storm Damage Expenses															
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Recorded in December 2015															
Journal ID	GL BU	Yr	Mo	Account	CC	Voucher	Vendor	Vendor Name	Invoice Date	Invoice	Amount	Descr	Project	Adjustment Amount	Comments
APACC71111	230	2013	2	5880000	396	00038331	0000146747	JP MORGAN CHASE CORPORATE CARD #	2013-02-11	0000031488ER70	274.04	Purchased material- tax paid	DMS13KT01	274.04	Material purchases that should not have been charged to storm project
APACC62041	230	2013	1	5930000	210	00038217	0000274341	TUCK MAPPING SOLUTIONS INC	2013-01-21	32606	7,650.00	Expense Distribution	DMS13KT01	7,650.00	This is for aerial patrol in the Virginia Territory
										Total	7,924.04			7,924.04	

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THE ATTORNEY GENERAL'S OFFICE  
CPAD's Informal First Set  
To Kingsport Power Company**

**Data Request 1-001:**

Refer to page 5 of the Company's Petition. Provide the support for the Internal Overtime Labor Expense. This response should include, but is not limited to, the Company's overtime policy(ies), accounting entries relating to these expenses, and any internal documentation/timesheets supporting these charges.

**Response 1-001:**

Please see Staff 1-003, Attachment 1, for supporting documentation of the Internal Overtime Labor Expenses. For the Company's overtime policy in effect in 2013, please see CPAD 1-001, Attachment 1.

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**Data Request 1-002:**

Refer to page 4 of Wayne Allen Testimony. Does Account 1823078, Deferred Storm Expense, cover both the January 2013 storm costs along with the unrecovered portion of the December 2009 storm costs? If not, please identify the account used to record the 2009 costs.

**Response 1-002:**

Yes.

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**Data Request 1-003:**

Refer to pages 4-5 of Wayne Allen Testimony. Provide the general ledger support relating to Account 1823078 (Deferred Storm Expense) and Account 5900010 (Storm Expense Amortization) from January 2013 to present.

**Response 1-003:**

Please see CPAD 1-003, Attachment 1, for general ledger support of Account 1823078 for January 2013 through December 2017. The reference to Account 5900010 on line 11 of page 5 of Company witness Allen's direct testimony was incorrect. The reference should have been to Account 5930010, Storm Expense Amortization. KgPCo did not record any activity in Account 5930010 from January 2013 to present. The Company recorded the amortization of the recovered 2009 deferred storm costs in Account 5930000, Maintenance of Overhead Lines.

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**Data Request 1-004:**

Refer to TPUC Docket No. 12-00051. Provide in excel format "Kingsport Power's Detailed Records of Recoveries from Customers" as filed in this Docket on March 3, 2014.

**Response 1-004:**

Please see CPAD 1-004, Attachment 1, on the enclosed CD, for the requested information.

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**Data Request 1-005:**

Refer to page 8 of Philip Wright's Testimony. Provide the Edison Electric Institute guidelines referenced in his testimony.

**Response 1-005:**

Please find the Edison Electric Institute guidelines referenced in Company witness Wright's direct testimony in CPAD 1-005, Attachment 1.

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**Data Request 1-006:**

On page 4, line 7 of Mr. Allen's testimony he indicates that "...almost all of the \$534 thousand in costs were reclassified to the books of an affiliate:

- a. Provide the support for this reclassification entry.
- b. Provide an explanation for the portion of the \$534 thousand that was not reclassified.
- c. If the charges were recorded on the books of KgPCO, indicate the account(s) used to record the charges and the reasoning for the account(s) selected.

**Response 1-006:**

- a. Please see CPAD 1-006, Attachments 1-3, on the enclosed CD, for support for the reclassification entry.
- b. & c. Kingsport did not reclassify \$724 of the total \$534,041 removed from the KgPCO deferred storm costs in December 2015 to the books of an affiliate since these costs were appropriate Kingsport expenditures but should not have been charged to the January 2013 KgPCo major storm project. As shown on CPAD 1-006, Attachment 1, KgPCo charged \$450 of cell phone and pager expense to Account 5880000 and \$274 of purchased materials to Account 5930000 consistent with the nature of such costs.

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**Data Request 1-007:**

Were direct costs charged to Kingsport associated with work of the internal auditors with AEP Service Corporation as referenced beginning on page 13 of Mr. Wright's testimony? If so, identify the account(s) and period charged.

**Response 1-007:**

There are no costs associated with the work of internal auditors with AEP Service Corporation (AEPSC) included in the deferred storm costs that the Company is seeking to recover in its petition. Costs incurred in late 2015 and early 2016 associated with the referenced work of AEPSC internal auditors would have been appropriately charged to Kingsport in the period(s) incurred.