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KPOW.96032

March 15, 2019

**VIA EMAIL ([tpuc.docketroom@tn.gov](mailto:tpuc.docketroom@tn.gov)) & FEDEX**

Ms. Robin Morrison, Chairman  
c/o Ectory Lawless, Dockets & Records Manager  
Tennessee Public Utility Commission  
502 Deaderick Street, 4th Floor  
Nashville, TN 37243

Re: IN RE: PETITION OF KINGSFORT POWER  
COMPANY d/b/a AEP APPALACHIAN POWER  
FOR ANNUAL RECOVERY UNDER THE  
TARGETED RELIABILITY PLAN AND MAJOR  
STORM RIDER ("TRP&MS"), ALTERNATIVE  
RATE MECHANISMS APPROVED IN DOCKET  
NO. 17-00032  
DOCKET NO.: 18-00125

Dear Chairman Morrison:

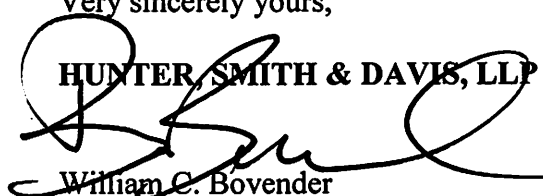
On behalf of Kingsport Power Company, we transmit herewith the following:

Rebuttal Testimony of Philip A. Wright  
Rebuttal Testimony of A. Wayne Allen  
Rebuttal Testimony of Eleanor K. Keeton

The originals and four (4) copies of each are being sent via Federal Express.

Very sincerely yours,

HUNTER, SMITH & DAVIS, LLP



William C. Bovender

Enclosures: As stated

Ms. Robin Morrison, Chairman

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**REBUTTAL TESTIMONY OF  
A. WAYNE ALLEN  
ON BEHALF OF KINGSPORT POWER COMPANY  
D/B/A AEP APPALACHIAN POWER  
BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION  
DOCKET NO. 18-00125**

1   **Q.    PLEASE STATE YOUR NAME.**

2    A.    My name is A. Wayne Allen.

3   **Q.    ARE YOU THE SAME A. WAYNE ALLEN WHO SUBMITTED DIRECT**  
4       **TESTIMONY IN THIS PROCEEDING?**

5    A.    Yes.

6   **Q.    WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

7    A.    My rebuttal testimony addresses certain comments and a recommendation  
8       presented in the direct testimony of the Office of the Tennessee Attorney General,  
9       Consumer Advocate Unit (CPAD) witness William H. Novak related to internal  
10      and external costs recovered through the TRP & MS Rider.

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

12   A.    Yes. I am sponsoring the following rebuttal exhibits:

- 13       •     KgPCo Rebuttal Exhibit No. 1 (AWA) is a portion of the Company's  
14             response to CPAD Informal 1-002, Attachment 1, that provides a  
15             summary by category of the \$3.5 million in TRP & MS Operation &  
16             Maintenance (O&M) expenses incurred during the 12-month period ended  
17             September 30, 2018;

- KgPCo Rebuttal Exhibit No. 2 (AWA) provides details of non-labor compatible unit allocations recorded in August 2018 related to the July 20, 2018 major storm that shows the source of these costs as third-party vendors.

**Q. DO YOU AGREE WITH CPAD WITNESS NOVAK'S CONCLUSION THAT APPROXIMATELY 66% OF THE \$3.5 MILLION IN TOTAL TRP & MS O&M EXPENSES WERE PAID TO THIRD-PARTY VENDORS (NOVAK, P. 11)?**

**A.** No. The percentage of TRP & MS O&M expenses paid to or related to third-party vendors for the 12-month period ended September 30, 2018 was significantly more than 66 percent. Witness Novak based his conclusion on the \$2.3 million of TRP & MS O&M expenses paid directly through the Company's accounts payable system as provided on the "invoices" list contained in the response to CPAD Informal 1-002, Attachment 1. However, KgPCo Rebuttal Exhibit No. 1 (AWA) shows that \$581,511 of the total TRP & MS O&M expenses incurred for this period consisted of a timing difference between the set-up recording of unvouchered liability accruals ("Record Unvouchered Liability Accruals") and the reversing of such accruals ("Reverse Unvouchered Liability Accruals"). Generally, the Company records estimated unvouchered liability accruals on its books each month in accordance with GAAP accrual accounting whenever services or products are provided before an invoice or voucher from a third-party vendor is received. These unvouchered liability accruals are

1 automatically reversed on the Company's books in the following month and the  
2 actual invoice or voucher is recorded when received.

3 In September 2018, KgPCo recorded \$617,444 of unvouchered liability  
4 accruals related to vegetation management activities performed by third-party  
5 vendors that were subsequently reversed in October 2018, which is outside the  
6 12-month recovery period in this current proceeding. In October 2017, KgPCo  
7 reversed \$35,933 of unvouchered liability accruals recorded in the previous  
8 month related to vegetation management activities. This difference between the  
9 \$617,444 of unvouchered liability accruals recorded in September 2018 and the  
10 reversal of \$35,933 recorded in October 2017 is the net \$581,511 of unvouchered  
11 liability expense shown on KgPCo Rebuttal Exhibit No. 1 (AWA).

12 **Q. PLEASE EXPLAIN HOW THE SET-UP OF UNVOUCHERED LIABILITY**  
13 **ACCRUALS AND THE RELATED REVERSALS OF SUCH ACCRUALS**  
14 **CREATES A TIMING DIFFERENCE.**

15 A. Similar to the reversal of the prior month's set-up of unbilled revenue in the  
16 following month when a new set-up amount is recorded, the only months that  
17 create a difference for the unvouchered liability accruals are the first and last  
18 months of the review period. As October 2017 through September 2018 was the  
19 first 12-month review period for the TRP & MS rider, it is not surprising that the  
20 set-up of unvouchered liability accruals recorded in the last month of the period  
21 was more than the reversal of unvouchered liability accruals recorded in the first  
22 month of the period before the Targeted Reliability Plan was fully implemented.

1    **Q.    WERE THE AMOUNTS YOU DESCRIBED ABOVE REGARDING**  
2           **UNVOUCHERED LIABILITY ACCRUALS PROVIDED TO THE CPAD**  
3           **DURING DISCOVERY?**

4    A.    Yes. The Company's response to CPAD Informal 1-002, Attachment 1, on the  
5           "Query of all O&M costs" worksheet provided over 3,000 lines of transaction  
6           details including the monthly set-up and reversals of unvouchered liability  
7           accruals.

8    **Q.    IS THERE ANOTHER CATEGORY OF EXPENSES SHOWN ON KGPCO**  
9           **REBUTTAL EXHIBIT NO. 1 (AWA) THAT RELATES TO PAYMENTS**  
10          **MADE TO THIRD-PARTY VENDORS?**

11   A.    Yes. The non-labor compatible unit (CU) allocation of \$384,807 consists  
12          principally of payments to third-party vendors. For example, KgPCo Rebuttal  
13          Exhibit No. 2 (AWA) provides details of the vendor and voucher numbers for the  
14          accounts payable invoices supporting \$258,114 of costs recorded in August 2018  
15          related to the July 20, 2018 major storm before the compatible unit allocation of  
16          \$214,234 of these costs to O&M expense. The principal vendor number shown  
17          on KgPCo Rebuttal Exhibit No. 2 (AWA) is "0000024539," which represents the  
18          Davis H Elliot Company, Inc. as can be seen in the Company's response to CPAD  
19          Informal 1-002, Attachment 1, on the "invoices" worksheet.

20   **Q.    WHAT IS THE PURPOSE OF A COMPATIBLE UNIT ALLOCATION?**

21   A.    Compatible units are work management control processes to administer projects  
22          and accumulate associated costs. These costs include labor, materials and  
23          equipment utilized for a specific task, such as the installation of a pole or

1 transformer. Compatible unit work orders are established and maintained in the  
2 Work Management system. A clearing account (Account 1860092) is charged in  
3 conjunction with the compatible unit work orders. The compatible unit allocation  
4 is performed to clear the accumulated costs in Account 1860092 and distribute the  
5 work order charges to the appropriate capital, retirement and O&M accounts.

6 **Q. CONSIDERING THE ADDITIONAL CATAGORIES OF O&M**  
7 **EXPENSES DISCUSSED ABOVE, WHAT WAS THE APPROXIMATE**  
8 **PERCENTAGE OF TRP & MS O&M EXPENSES THAT RELATED TO**  
9 **THIRD-PARTY VENDORS DURING THE REVIEW PERIOD?**

10 A. The percentage of O&M expenses related to third-party vendors for this TRP &  
11 MS review period would be in the range of 85% to 90% when the unvouchered  
12 liability accruals and the compatible unit allocations discussed above are added to  
13 the \$2.3 million of TRP & MS O&M expenses paid to third-party vendors as  
14 referenced by CPAD witness Novak.

15 **Q. WHAT IS THE ADJUSTMENT OF \$274 REFERENCED BY WITNESS**  
16 **NOVAK IN FOOTNOTE 12 ON PAGE 12 OF HIS TESTIMONY?**

17 A. These minor adjustments totaling \$274 relate to restatements in previous months'  
18 balances of accumulated deferred income taxes to reflect the new statutory federal  
19 income tax rate of 21% resulting from the Tax Cuts and Jobs Act of 2017. These  
20 adjustments decrease the costs requested through the TRP & MS rider.

1   **Q.     WHAT DOES WITNESS NOVAK RECOMMEND RELATED TO**  
2       **SUPPORTING THE COSTS RECOVERED THROUGH THE TRP & MS**  
3       **RIDER?**

4   A.   Mr. Novak recommends on pages 3 and 21 of his testimony that, “the  
5       Commission require the Company to fully distinguish between internal and  
6       external costs that are recovered through the TRP & MS Rider in future filings.”

7   **Q.     DOES THE COMPANY OPPOSE MR. NOVAK’S RECOMMENDATION?**

8   A.   As I have referenced and discussed above, the Company provided much detailed  
9       support in its filing and through discovery to distinguish between internal and  
10      external costs sought for recovery through the TRP & MS rider. However, the  
11      Company is not opposed to providing additional support similar to that provided  
12      in the response to CPAD Informal 1-002, Attachment 1, in future TRP & MS  
13      filings if that information would be helpful to the Commission.

14   **Q.     DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

15   A.   Yes.

**KINGSPORT POWER COMPANY  
TRP&MS O&M EXPENSES  
OCTOBER 2017-SEPTEMBER 2018**

| Description                            | Sum of Amount          |
|--|------------------------|
| Accounts Payable Accrual               | \$ 2,255,081.92        |
| Accounts Payable Payments              | (296.66)               |
| AEPSC Bill - Services Rendered         | 4,280.88               |
| Allocate cell phone & pager expenses   | 254.64                 |
| Billing Journals                       | (1,248.50)             |
| Clear Costs For Cancelled Work Orders  | 1,391.55               |
| Clear misc charges in Fleet accounts   | (2,808.97)             |
| Compatible Unit Allocations            | 63,315.22              |
| Fleet Vehicle Allocations              | 16,772.37              |
| Indus Work Management                  | 6,932.17               |
| Intercompany Billing                   | 185,180.33             |
| Labor Overheads                        | 8,861.19               |
| MMS Use Tax Accruals/Reversals         | (295.01)               |
| Non-labor Compatible Unit allocation   | 384,807.21             |
| Non-time and labor allocations         | 0.17                   |
| Reallocate Compatible Units            | (1,146.22)             |
| Reallocate Labor Overheads             | 82.06                  |
| Record Unvouchered Liability Accruals  | 4,734,133.44           |
| Reverse Unvouchered Liability Accruals | (4,152,621.84)         |
| Stores Expense Clearing                | 1,630.79               |
| Time and Labor-Balanced Actuals        | 6,531.51               |
| Vertex Use Tax Accrual                 | 656.03                 |
| <b>Grand Total</b>                     | <b>\$ 3,511,494.28</b> |

KINGSPORT POWER COMPANY  
NON-LABOR COMPATIBLE UNIT ALLOCATION  
JULY 20, 2018 MAJOR STORM COSTS (PROJECT DMS18KT02)  
RECORDED ON KGPCO'S BOOKS IN AUGUST 2018

| GL  | Unit    | Account | Dept      | Project | Unit       | W/O | CC  | ABM<br>Act | Journal ID | Date       | Sum BU<br>Amount | Sys<br>Source |
|-----|---------|---------|-----------|---------|------------|-----|-----|------------|------------|------------|------------------|---------------|
| 230 | 1070001 | 11864   | DMS18KT02 | DISTR   | DKP7037530 | 210 | 228 |            | CUMON34084 | 2018-08-31 | 38,717.05        | CUA           |
| 230 | 1080005 | 11864   | DMS18KT02 | DISTR   | DKP8037530 | 210 | 228 |            | CUMON34084 | 2018-08-31 | 5,162.27         | CUA           |
| 230 | 5930000 | 11864   | DMS18KT02 | DISTR   | DKPM037530 | 210 | 228 |            | CUMON34084 | 2018-08-31 | 214,234.33       | CUA           |
|     |         |         |           |         |            |     |     |            |            |            | 258,113.65       |               |

| GL  | Unit    | Account | Dept      | Project | Unit       | W/O | CC  | ABM<br>Act | Journal ID | Date       | Sum BU<br>Amount | Sys<br>Source | Vendor     | Voucher  | AP<br>Unit |
|-----|---------|---------|-----------|---------|------------|-----|-----|------------|------------|------------|------------------|---------------|------------|----------|------------|
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC26906 | 2018-08-16 | 1,676.25         | BAP           | 0000010781 | 00054474 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 1,122.03         | BAP           | 0000024539 | 00054517 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 1,637.59         | BAP           | 0000024539 | 00054507 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 2,068.90         | BAP           | 0000024539 | 00054519 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 4,407.80         | BAP           | 0000024539 | 00054514 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 4,819.30         | BAP           | 0000024539 | 00054509 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 4,850.68         | BAP           | 0000024539 | 00054510 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 4,869.51         | BAP           | 0000024539 | 00054506 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 4,870.67         | BAP           | 0000024539 | 00054515 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 6,270.07         | BAP           | 0000024539 | 00054516 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 6,498.70         | BAP           | 0000024539 | 00054512 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 6,545.51         | BAP           | 0000024539 | 00054505 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 6,650.72         | BAP           | 0000024539 | 00054520 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 6,907.74         | BAP           | 0000024539 | 00054521 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 7,193.75         | BAP           | 0000024539 | 00054513 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 7,879.12         | BAP           | 0000024539 | 00054518 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 8,229.97         | BAP           | 0000024539 | 00054511 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC29110 | 2018-08-22 | 11,920.02        | BAP           | 0000024539 | 00054508 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 469.16           | BAP           | 0000024539 | 00054561 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 877.93           | BAP           | 0000024539 | 00054560 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 1,509.57         | BAP           | 0000011108 | 00054538 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 2,109.21         | BAP           | 0000024539 | 00054548 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 2,703.30         | BAP           | 0000011108 | 00054541 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 4,237.97         | BAP           | 0000024539 | 00054551 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 6,736.22         | BAP           | 0000024539 | 00054550 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 8,760.64         | BAP           | 0000024539 | 00054549 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 8,788.37         | BAP           | 0000024539 | 00054556 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 9,396.92         | BAP           | 0000024539 | 00054559 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 10,228.22        | BAP           | 0000024539 | 00054552 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 10,437.19        | BAP           | 0000024539 | 00054557 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 11,221.02        | BAP           | 0000024539 | 00054554 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 12,258.61        | BAP           | 0000024539 | 00054553 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 12,835.75        | BAP           | 0000024539 | 00054558 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30172 | 2018-08-24 | 13,816.83        | BAP           | 0000024539 | 00054555 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30717 | 2018-08-27 | 1,089.46         | BAP           | 0000024539 | 00054589 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30717 | 2018-08-27 | 1,626.92         | BAP           | 0000024539 | 00054587 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30717 | 2018-08-27 | 3,511.51         | BAP           | 0000024539 | 00054586 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30717 | 2018-08-27 | 10,510.23        | BAP           | 0000024539 | 00054590 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30717 | 2018-08-27 | 11,210.50        | BAP           | 0000024539 | 00054588 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC30717 | 2018-08-27 | 12,285.12        | BAP           | 0000024539 | 00054591 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC32076 | 2018-08-29 | 406.43           | BAP           | 0000024539 | 00054624 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC32076 | 2018-08-29 | 1,046.64         | BAP           | 0000024539 | 00054623 | 230        |
| 230 | 1860092 | 11864   | DMS18KT02 | DISTR   | DKP0037530 | 210 | 228 |            | APACC32825 | 2018-08-30 | 1,621.60         | BAP           | 0000024539 | 00054636 | 230        |
|     |         |         |           |         |            |     |     |            |            |            | 258,113.65       |               |            |          |            |
| 230 | 1070001 | 11864   | DMS18KT02 | DISTR   | DKP7037530 | 210 | 228 |            | CUMON34084 | 2018-08-31 | 38,717.05        | CUA           |            |          |            |
| 230 | 1080005 | 11864   | DMS18KT02 | DISTR   | DKP8037530 | 210 | 228 |            | CUMON34084 | 2018-08-31 | 5,162.27         | CUA           |            |          |            |
| 230 | 5930000 | 11864   | DMS18KT02 | DISTR   | DKPM037530 | 210 | 228 |            | CUMON34084 | 2018-08-31 | 214,234.33       | CUA           |            |          |            |
|     |         |         |           |         |            |     |     |            |            |            | 258,113.65       |               |            |          |            |