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KPOW.97760

January 28, 2020

VIA EMAIL (tpuc.docketroom@tn.gov) & FEDEX

Robin Morrison, Chair
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 OCTOBER, 2018 – SEPTEMBER, 2019
ANNUAL RECOVERY UNDER THE
TARGETED RELIABILITY PLAN AND MAJOR
STORM RIDER (“TRP&MS”), ALTERNATIVE RATE
MECHANISMS APPROVED IN DOCKET NO. 17-00032
DOCKET NO.: 19-00106

Dear Chair Morrison:

On behalf of Kingsport Power Company d/b/a AEP Appalachian Power, (“KgPCo”), we submit electronically the Public Responses to the Consumer Advocate’s Second Discovery Requests to KgPCo. The original and four copies will be transmitted via FedEx for delivery on Wednesday, January 29, 2020.

The Commission and parties will also receive a separate overnight delivery, on January 29, 2020, of Confidential Discs containing additional and detailed information referenced in the Public Responses. The Confidential Discs should be filed under seal per the Protective Order. Copies of all responsive materials, confidential and public, are being provided to the Consumer Advocate, General Counsel and Assistant General Counsel, Mr. Foster of the TPUC staff, and Michael J. Quinan, Esq.

Robin Morrison, Chairman


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January 28, 2020

Should there be any questions, contact the writer.

Very sincerely yours,

HUNTER, SMITH & DAVIS, LLP



William C. Bovender

Enclosures: As stated

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BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

IN RE: PETITION OF KINGSPORT POWER)
COMPANY d/b/a AEP APPALACHIAN POWER)
FOR OCTOBER, 2018 – SEPTEMBER, 2019)
ANNUAL RECOVERY UNDER THE) DOCKET NO.: 19-00106
TARGETED RELIABILITY PLAN AND MAJOR)
STORM RIDER (“TRP&MS”), ALTERNATIVE RATE)
MECHANISMS APPROVED IN DOCKET NO. 17-00032)

**KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER’S RESPONSES TO
CONSUMER ADVOCATE’S SECOND DISCOVERY REQUESTS**

Petitioner Kingsport Power Company d/b/a AEP Appalachian Power Company (“KgPCo”), pursuant to Rule 1220-1-2-.11 of the Rules of the Tennessee Public Utility Commission and the Tennessee Rules of Civil Procedure, and respectfully submits the following objections and responses to the Discovery Requests of Consumer Advocate Unit (“CAU”).

I. General Objections

A. KgPCo objects generally to CAU’s Discovery Requests to the extent any request purports to impose on KgPCo any obligation greater than, in addition to, or inconsistent with the requirements of the Tennessee Rules of Civil Procedure, the Rules of the Tennessee Public Utility Commission (“TPUC” or the “Commission”), and/or any Order issued by the Hearing Officer or Commission in this matter.

B. KgPCo objects generally to CAU’s Discovery Requests to the extent any request purports or could be interpreted to require the disclosure of documents, information, and/or communications protected by the attorney-client, work product, and/or any other applicable privilege.

C. KgPCo objects to the “Definitions” section of CAU’s Discovery Requests to the extent it purports to require KgPCo’s responses to disclose information in the possession of KgPCo’s attorneys, as such definition is intended, or at least could be interpreted, to require the disclosure of documents, information, and communications protected by the attorney-client, work product, and other applicable privileges.

D. KgPCo reserves the right to supplement its responses to CAU’s Requests (or any one or more of them) for substance or clarification, upon the discovery of information making such supplementation appropriate.

E. KgPCo’s responses contain certain information deemed CONFIDENTIAL and SUBJECT TO PROTECTIVE ORDER. That information is submitted separately by disc and should be filed by the Commission under seal pursuant to said Order. Individuals receiving said CONFIDENTIAL Responses are cautioned to observe all terms and conditions of said Protective Order.

II. Objections and Responses to Numbered Requests

In response to CAU’s numbered Requests, KgPCo responds as follows:

- 2-1. Refer to the Company's Response identified as CPAD 1-5, Attachment 2. Provide support for the following:
 - a. The monthly billed Surcharge amounts found in excel column B for the months of June through September 2019.
 - b. The Estimated KWH found in Column E.
 - c. The Unbilled KWH found in Column F.
 - d. Explain the distinction between the Estimated and Unbilled KWH values.
 - e. Provide a comprehensive explanation why there is no value for "Estimated KWH" in July, 2019.

RESPONSE: a. Refer to CPAD 2-1a, Attachments 1-4, on the enclosed CD, for the month-end Rider Revenue Reports that support the referenced billed Surcharge amounts. Also, see KgPCo's response to CPAD 1-13, Attachment 1 for additional support for the billed Surcharge amounts.

b. Refer to CPAD 2-1b, Attachments 5-8, on the enclosed CD, for support for the referenced Estimated KWH amounts.

c. Refer to CPAD 2-1c, Attachments 9-12, on the enclosed CD, for support for the referenced Unbilled KWH amounts.

d. The estimated and unbilled processes are both accrual calculations that occur during the monthly closing process which recognize revenue in the proper time period for usage consumed, but not yet billed for the current month.

The estimated process includes large commercial and industrial (LC&I) accounts that have not billed for the current month's usage. These accounts primarily include special billing accounts, but may also include any LC&I account not yet billed. This process utilizes recent usage and pricing to calculate estimated revenues and kwh by customer account.

The unbilled process calculates the amount of usage consumed, but not yet billed for the current month for all customer classes. The process calculates a dollar value for unbilled usage derived from system operations data of generated load less billed and estimated sales for the current month. The unbilled accrual is distributed across tariff codes and revenue classes using the distribution curve of the actual billed usage for the month.

e. In July 2019, all LC&I accounts billed for KgPCo in the current month, so there were no accounts that met the LC&I criteria of the estimated process. The unbilled process calculated the accrual for any remaining usage consumed, but not yet billed for the current month.

2-2. Refer to the Company's Response identified as CPAD 1-5, Attachment 3. Identify the entity(ies) charging Kingsport through 'Intercompany billing' as referenced in Attachment

RESPONSE: The affiliated entities that charged KgPCo through Intercompany billings referenced in CPAD 1-5, Attachment 3, were as follows:

Appalachian Power Company

Kentucky Power Company

Indiana Michigan Power Company

Ohio Power Company

Wheeling Power Company

- 2-3. Refer Exhibit 5 of A. Wayne Allen's Direct Testimony. Within the category of 'Intercompany Billing', provide a comprehensive explanation identifying the nature and rationale for inclusion of the following cost categories:
- a. Incentive Accrual- Department Level [\$258,693 (credit)].
 - b. Contract Labor (\$128,622) – Include in this response the type of Contract Labor that is incurred through Intercompany Billing and why those tasks are not incurred as Contract Labor through Kingsport.
 - c. Identify the Fringe Benefits unique to Overtime (\$40,003) and indicate whether any of these costs are reversed via other credit items within Exhibit 5.
 - d. Exempt Overtime Labor (\$11,262). Identify whether this is exclusively Labor charges, or instead whether this line item includes reimbursement for meals. If confirmed this relates to Exempt Labor (as identified), provide a justification for charges associated with Exempt labor.

RESPONSE: a. This credit for incentive compensation is related to labor from affiliated companies for work performed on behalf of KgPCo to restore service from the Dec. 9, 2018 snow storm. The incentive accrual was a credit due to a change in the incentive compensation plan (ICP) factor and estimated payouts.

b. The contract labor used was from Asplundh Tree Expert LLC and Aldridge Electric Inc. These costs were charged through intercompany billings because these contractors were Appalachian Power Company contractors assisting KgPCo to restore service from the Dec. 9, 2018 snow storm.

c. This is the partial fringe load (FICA and Savings Plan) on overtime labor for Appalachian Power Company employees assisting KgPCo to restore service from the Dec. 9, 2018 snow storm. These costs were not reversed via other credit items.

d. These charges are all overtime labor for affiliated companies' employees assisting KgPCo to restore service from the Dec. 9, 2018 snow storm. These costs do not include reimbursement for meals.

- 2-4. Refer to the Company's Response to the Consumer Advocate's Request Nos. 1-6 through 1-9. Respond to the following:

- a. Confirm that the Company has not incorporated recognition of the Repair Deduction within the calculated balance of ADIT associated with the TRP&MS Rate Base calculation.

- b. If item a. above is not confirmed, identify the specific location within the Company's Response identified as CPAD 1-6, Attachment 1 where the Repair Deduction is reflected within the ADIT calculation.
- c. Deduction within the calculation of the ADIT balances within this filing.
- d. If the Company agrees the balance of ADIT should be modified to reflect the Repair Deduction within the calculation of TRP&MS Rate Base, provide such calculations.
- e. Refer to Company's Response to the Consumer Advocate's Request No. 1-9. Confirm that all TRP&MS assets were eligible for the Repair Deduction. If only a portion of TRP&MS assets were subject to the Repair Deduction, identify the balance of such assets by year

RESPONSE: a. Confirmed

b. N/A

c. For the 2017 Tax Year, KgPCo was not eligible to claim the repair deduction on the assets included with the TRP. If KgPCo had been eligible to claim a repair deduction, KgPCo would have included the deduction within the calculation of ADIT during the last quarter of 2018.

d. N/A

e. The TRP assets for the Tax Year 2018 were eligible for the repair deduction and KgPCo claimed the deduction; however, the repairs deduction will not be included in the ADIT until the last quarter of 2019.

2-5. Refer to the Company's Response to the Consumer Advocate's Request No. 1-10. Provide the following:

- a. Provide the amount of Insurance reimbursement associated with Assets included within the cumulative Capital Additions. Identify such proceeds associated with assets according to the year in which they are included within the TRP&MS.
- b. If the Company has received reimbursement for TRP&MS eligible assets, provide the rationale for not offsetting TRP&MS Rate Base for these reimbursements.
- c. Provide the amount of Insurance reimbursement associated with Major Storms included within the TRP&MS that has been (i) received and (ii) pending.

- d. If such insurance reimbursements have been received or are pending associated with TRP&MS costs (assets or O&M costs), provide a complete description of the appropriate accounting for these credits; (i) on the books of Kingsport and (ii) how such offsets should be treated within the TRP&MS calculation.
- e. Identify any outstanding or pending insurance claims associated with property damage giving rise to TRP&MS eligible costs. Include in the response a copy of corresponding insurance claims submitted to the insurance carrier.
- f. Does Kingsport or any of its affiliates carry lost revenue insurance which would reimburse Kingsport, or any of its affiliates, for the loss of revenue due to a major outage in its Tennessee jurisdiction? If so, provide the general terms and conditions surrounding such insurance.

RESPONSE: 2-5 (a.-d.) There have been no insurance property claims made or reimbursement payments pending or received relating to Kingsport storm restoration as there was no insurance coverage. Refer to the KgPCo's Response identified as CPAD 1-10.

e. There are no pending insurance claims.

f. No.

2-6. Refer to the Company's Response to the Consumer Advocate's Request No. 1-11.

Respond to the following:

- a. Confirm that Depreciation Expense requested within the TRP&MS includes incremental Depreciation Expense on capital additions but does not exclude an offset to Depreciation Expense associated with TRP&MS retirements.
- b. If a. above is confirmed, provide the rationale supporting this regulatory treatment within the TRP&MS.
- c. If a. above is not confirmed, identify the schedule(s) in which TRP&MS requested depreciation is reduced for depreciation savings associated with TRP&MS related retirements.

RESPONSE: a.) Confirmed.

b.) Any retirements related to TRP incremental capital investments would be part of KgPCo's base rates. The TRP&MS rider is not intended to recover all net costs associated with reliability activities and major storms but only those costs incurred beginning October 2017 that are in excess of the level of such costs being recovered in base rates. Note that KgPCo is not requesting recovery of any

capital-related costs, including depreciation expense, related to major storm restoration work in the TRP&MS rider.

c.) See KgPCo's Response to CPAD 2-6 (a).

2-7. Refer to the Company's Response identified as CPAD 1-5, Attachment 1. Provide a comprehensive explanation for the credits recorded in the months of February, April and August 2019.

RESPONSE: The credits recorded in the months of February, April and August 2019 were caused by the recording and subsequent reversals of unvouchered liability accruals related to major storm restoration work. When invoices have not been received for work performed during the month, an estimated unvouchered liability accrual is established to record the costs of the services or goods provided. This estimated unvouchered liability accrual is reversed the following month when the invoices are received and recorded. Credits occur in months in which the reversal of the previous month's unvouchered liability accrual is greater than the invoices that actually get recorded.

2-8. Refer to the Company's Response identified as CPAD 1-18, Attachment 1 and to Exhibit 4 of A. Wayne Allen's Direct Testimony. Approximately \$21,000 in charges are related to a vendor identified as "Food City". With respect to this O&M charge respond to the following:

- a. Confirm that this cost relates to the provision of meals associated with time incurred related to the restoration of service resulting from a major storm outage.
- b. If this is not confirmed, provide a comprehensive explanation of the incurred charges and how they are eligible for recovery under the TRP&MS.
- c. Indicate whether the provision of meals included Contract Labor, or was it limited to Company (and affiliate) employees?
- d. Identify the number of Company employees receiving meals from the Food City vendor.

- e. With respect to the Food City Line Item in the amount of \$3,094 dated December 12, 2018, the state designation is identified as West Virginia. Provide a comprehensive explanation supporting why this state designation was identified and why it should be eligible for recovery within the TRP&MS.
- f. Provide invoice support for charges from Food City.

RESPONSE: a. These costs were catering expenses for bagged meals for workers restoring service to KgPCo's customers from the Dec. 9, 2018 snow storm for the time period December 10–13, 2018.

b. N/A

c. The provision of meals was not limited to KgPCo employees.

d. December 10th was 320 meals, December 11th was 600 meals, December 12th was 700 meals and December 13th was 600 meals. See the response to part c.

e. The referenced state jurisdiction code shown on KgPCo Exhibit No. 4 (AWA) Support was miscoded and should have been coded as TN instead of WV as were the other line items associated with Food City. Refer to the Food City invoice, page 1 of 5, of CPAD 2-8f, Attachment 1, for the referenced \$3,094 from Food City store #605 located in Kingsport, TN.

f. See CPAD 2-8f, Attachment 1, on the enclosed CD, for copies of the 5 referenced Food City invoices

2-9. Refer to the Company's Response identified as CPAD 1-5, Attachment 3. For vendors with charges totaling over \$40,000 provide a copy of the executed vendor contracts.

RESPONSE: The requested contracts, which contain descriptions of the services to be provided thereunder, are CONFIDENTIAL and voluminous, as there are a number of contracts/amendments for all vendors applicable to the period covered by KgPCo's filing in this case. The table below contains a brief description of the services provided by the vendors for whom there are contracts, and identifies the file in which those contracts/amendments can be found. The CONFIDENTIAL disc containing those files is being shipped overnight delivery to the CPAD on Tuesday, January 28, 2020, because the files are too voluminous to send by email.

VENDOR	SERVICE PROVIDED	CONTRACT
Asplundh Tree Expert	Vegetation management services	See CPAD 2-9, Confidential folder Asplundh
Geoforce Utility Technologies	Pole inspection and maintenance	See CPAD 2-9, Confidential folder Geoforce
Nelson Tree Service	Vegetation management services	See CPAD 2-9, Confidential folder Nelson
Townsend Tree (sometimes misspelled as Townsend Tire)	Vegetation management services	See CPAD 2-9, Confidential folder Townsend
UC Synergetic (transitioned to Pike)	Distribution circuit inspector	See CPAD 2-9, Confidential folder UC_Synergetic

2-10. Refer to A. Wayne Allen's Direct Testimony, Exhibit 4 and the Company's Responses to the Consumer Advocate Request Nos. 1-22 and 1-24. Indicate whether the following Intercompany charges were assigned to the TRP&MS based upon time records or ratios. If ratios were utilized identify the ratios utilized and provide the underlying support for the numerator and denominator as well as the rationale for the ratio utilized. If a portion of such costs were charged to the TRP&MS based upon time records and a portion on some ratio, provide the respective amounts of each.

- a. Contract Labor (\$128,622).
- b. Non-Exempt OT Labor (\$213,311).
- c. Non-Exempt OT Salaried Labor (\$129,432).
- d. Exempt Labor (\$43,959).

RESPONSE: a. This O&M contract labor was direct billed 100% to KgPCo based upon time records of Appalachian Power Company contractors working to restore service to KgPCo's customers from the Dec. 9, 2018 snow storm and July 20, 2018 thunderstorm.

b. This O&M non-exempt overtime labor was direct billed 100% to KgPCo based upon time records of affiliated operating company employees working to restore service to KgPCo's customers from the Dec. 9, 2018 snow storm.

c. This O&M non-exempt salaried overtime labor was direct billed 100% to KgPCo based upon time records of affiliated operating company employees working almost exclusively to restore service to KgPCo's customers from the Dec. 9, 2018 snow storm.

d. This O&M exempt labor was direct billed 100% to KgPCo based upon time records of affiliated operating company employees working to restore service to KgPCo's customers from the Dec. 9, 2018 snow storm and February 24, 2019 wind storm as well as the time records of Appalachian Power Company employees working on Tennessee vegetation management/forestry activities.

2-11. Refer to Wayne Allen's Direct Testimony, Exhibit 5. Respond to the following:

- a. Provide a comprehensive discussion differentiating the \$36,382 identified as Shared Services Fleet Products Services/"Fleet Vehicle Allocations" as distinct from the \$164,966 identified as Shared Service Fleet Product Services/"Intercompany Billing".
- b. Provide a comprehensive explanation identifying and justifying the cost assignment method underlying the \$164,966 in Shared Services Fleet charged to the TRP&MS.

RESPONSE: a. The \$36,382 reflects fleet vehicle charges billed directly to KgPCo related principally to storm restoration work for the December 9, 2018 snow storm and the February 24, 2019 wind storm. The \$164,966 reflects fleet vehicle charges allocated to KgPCo through intercompany billings related principally to storm restoration work by affiliated operating company employees for the December 9, 2018 snow storm.

b. Over 97% of the referenced \$164,966 in fleet charges allocated to KgPCo through intercompany billings during the 12 month period ended September 30, 2019 were related to storm restoration work for the December 9, 2018 snow storm. These fleet costs were allocated to KgPCo based on the underlying labor charges from affiliated operating companies for work performed on behalf of KgPCo's customers.

2-12. Regarding the Company's Responses to the Consumer Advocate Request Nos. 1-32 through 1-35. Confirm the following:

- a. Refer to Company's Response identified as CPAD 1-32, Attachment 1. The credit balance of subaccount 5933426 is \$4,353,105 representing an under-recovery of TRP&MS charges.
- b. The balance of actual Kingsport Distribution O&M charges for the twelve-month period ending September 2019 is \$6,896,820.
- c. The balance in item b is inclusive of \$5,973,588 in TRP and Storm Damage restoration O&M costs. If the balance of O&M charges incorporated in CPAD 1-32, Attachment 1 (\$6,896,820) is exclusive of RP&MS restoration costs, provide a reconciliation documenting such costs are not contained within the information provided in CPAD 1-32, Attachment 1.

- d. Identify the account debited in the amount of \$4,353,105 related to the contra-credit recorded to \$4,353,105, which is referenced in the Company's Response to Consumer Advocate's Request No. 1-35.

RESPONSE: a. No, the credit balance of Account 5933426 is \$6,683,782 as shown in CPAD 1-32, Attachment 1, representing the net life-to-date under recovery as of 9/30/2019.

b. The balance of actual KgPCo Distribution O&M costs for the 12-month period ending September 30, 2019 is \$6,895,820 including the \$4,353,105 credit balance noted in the Question to part a or \$11,248,925 excluding Account 5933426.

c. Confirmed.

d. The account debited is Account 1823426, TRP&MS Under Recovery. See the response to part a for the correct amount of the under-recovery.

Respectfully submitted this the 28th day of January, 2020.

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

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing **KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER RESPONSES TO CONSUMER ADVOCATE'S SECOND DISCOVERY REQUESTS** has been served by mailing a copy of same by United States mail, postage prepaid, and Email, to below on this the 28th day of January, 2020, as follows:

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HUNTER, SMITH & DAVIS, LLP

By: _____

A handwritten signature in black ink, appearing to read 'W. C. Bovender', written over a horizontal line.

William C. Bovender