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Unless Noted

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January 18, 2022

KPOW-10311

Electronically Filed in TPUC Docket Room
on January 18, 2022 at 4:33 p.m.

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

Dr. Kenneth C. Hill, 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 A GENERAL RATE CASE
DOCKET NO.: 21-00107

Dear Chairman Hill:

On behalf of Kingsport Power Company d/b/a AEP Appalachian Power, we transmit herewith the following:

1. The Public version of Kingsport Power Company's Partial Response to CAD's First Discovery Request. The original and four copies of the Public version are being sent by overnight delivery. Additionally, the Public version will be made available in electronic format via the iManage System.
2. The full version of Kingsport Power Company's Partial Response to CAD's First Discovery Request which includes information and documents designated CONFIDENTIAL pursuant to the Protective Order entered in this matter. The CONFIDENTIAL version of Kingsport's Response is being sent by separate overnight delivery to the TPUC and the Consumer Advocate. The CONFIDENTIAL version will also be made available to the Consumer Advocate in electronic format via the iManage System.

Please see the Public version is filed, and that the CONFIDENTIAL version is filed and treated as confidential pursuant to the Protective Order.

Dr. Kenneth C. Hill, Chairman

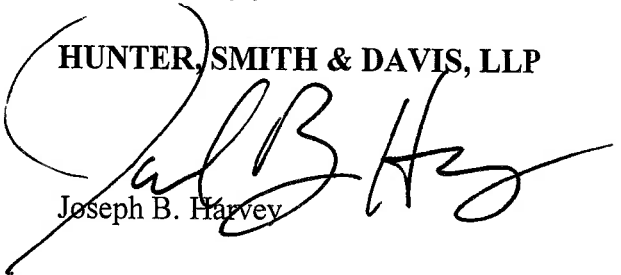
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January 18, 2022

Should you have any questions, please do not hesitate to contact the undersigned.

Very sincerely yours,

HUNTER, SMITH & DAVIS, LLP


Joseph B. Harvey

Enclosure: As stated

cc: Kelly Grams, General Counsel (w/enc.)	<i>Via US Mail and Email: Kelly.Grams@tn.gov</i>
David Foster (w/enc.)	<i>Via US Mail and Email: david.foster@tn.gov</i>
Monica L. Smith-Ashford, Esq. (w/enc.)	<i>Via US Mail and Email: monica.smith-ashford@tn.gov</i>
Michael J. Quinan, Esq. (w/enc.)	<i>Via US Mail and Email: mquinan@t-mlaw.com</i>
Rachel Bowen, Esq. (w/enc.)	<i>Via US Mail and Email: Rachel.Bowen@ag.tn.gov</i>
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William C. Bovender, Esq. (w/enc.)	<i>Via Email: bovender@hsdlaw.com</i>

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

IN RE:

DOCKET NO.: 21-00107

PETITION OF KINGSPORT POWER
COMPANY d/b/a AEP APPALACHIAN
POWER GENERAL RATE CASE

**PARTIAL RESPONSES OF KINGSPORT POWER COMPANY TO FIRST
DISCOVERY REQUEST OF THE CONSUMER PROTECTION
AND ADVOCATE DIVISION**

Comes Petitioner, Kingsport Power Company d/b/a AEP Appalachian Power (“Company” or “KgPCo”) and hereby submits its partial response to the First Discovery Request of the Consumer Protection and Advocated Division (“CAD”) as to certain of the multiple-part discovery requests which have been served on KgPCo. KgPCo is providing partial responses in part because there were many more requests contained in CAD’s First Set of Discovery Requests than were anticipated when the parties agreed to the deadline in the Procedural Schedule, and in part because KgPCo is in the process of preparing responses to the CAD’s additional supplemental discovery requests that were first received on January 11, 2022. It is anticipated that KgPCo will be able to respond to the remainder of said Requests on or before February 4, 2022.

The following portions of the CAD’s First Request are being responded to: 2 to 6, 8 to 11, 13 to 50, 54, 55, 60, 62 to 65, 67 to 72, 74, 78 to 83, 86 to 95, 97 to 100, 105 to 110, 112, 114, 119 to 124, 133, 134, 153, and 156; subject to general objections set forth herein below or any objections to individual requests as contained in said responses.

GENERAL STATEMENTS AND OBJECTIONS

The responses set forth herein constitute the best information presently available to KgPCo. The answers set forth herein are provided without prejudice to KgPCo's right to timely amend, supplement, or change said answers if and when additional, different, or more accurate information becomes available, including the review of documents produced by intervenors. Moreover, said responses are subject to correction for inadvertent errors or omissions, if any such errors or omissions are later found to exist.

By responding to CAD's discovery requests, KgPCo does not waive any objections that may be appropriate to the use, for any purpose, by any party, of any of the information contained in the responses set forth herein or to the admissibility, relevancy, or materiality of such information as to any issue in this case.

The following General Objections apply to each of KgPCo's responses. Specific objections provided in response to any request are made without waiver of or prejudice to any General Objection.

1. KgPCo objects to CAD's requests to the extent they seek to impose on KgPCo any obligations or responsibilities beyond those required by TPUC's Rules & Regulations, the Tennessee Rules of Civil Procedure, and/or the controlling Procedural Scheduled entered in this matter.

2. KgPCo objects to CAD's requests to the extent they seek information protected by the attorney-client privilege, the work product doctrine, and/or any other applicable privilege or immunity (collectively referred to as "privileged" documents or information). Nothing contained in these responses is intended to be, or in any way constitutes, a waiver of any such applicable privilege or immunity.

3. An objection to a request based on privilege should not be construed as a representation that responsive information or documents exists or existed and is being withheld based upon the asserted privilege. Such an objection indicates only that the request is of such a scope as to potentially embrace privileged information or documents.

4. To the extent KgPCo responds to a discovery request to which it has objected, KgPCo reserves the right to maintain such objection with respect to any additional information responsive to such discovery request and such objections are not waived by the furnishing of such additional information.

5. KgPCo objects to CAD's requests to the extent they seek information that is neither relevant to the issues in the case nor proportional to the needs of the case. KgPCo also objects to CAD's requests to the extent they are overly broad.

6. KgPCo objects to CAD's requests that contain terms or phrases that are vague, ambiguous, and undefined; call for speculation, conjecture or opinion; or are based on the assumption of facts not in evidence. Likewise, KgPCo's response to any particular interrogatory in no way constitutes acquiescence or agreement to any definition, characterization, or meaning proposed by CAD.

7. All responses and any production of documents by KgPCo in response to CAD's requests are made based on KgPCo's current knowledge and without waiver of any general or specific objections. KgPCo reserves the right to revise, modify, supplement and/or amend its responses, for form or substance.

Subject to said GENERAL OBJECTIONS and any specific objections made to individual requests as contained in these or upcoming responses, KgPCo responds to the portions of the First Discovery Request as follows.

Kingsport Power Company d/b/a Appalachian
Power Company

By: W. Castle
William K. Castle

Title: Director, Regulatory Services VA/TN

COMMONWEALTH OF VIRGINIA)

CITY OF RICHMOND)

WILLIAM K. CASTLE, being first duly sworn upon oath, deposes and says that he is the Director, Regulatory Services VA/TN for Kingsport Power Company d/b/a AEP Appalachian Power, the Petitioner in the above-entitled action, and that he is authorized to make this Affidavit on its behalf; that he has read the foregoing Responses to Discovery Requests, by him subscribed and knows the contents thereof; that there is no single person employed by or otherwise connected with Kingsport Power Company d/b/a AEP Appalachian Power, who has personal knowledge of all the facts and information requested herein; that said Responses were prepared with the assistance and advice of counsel and the assistance of various employees and representatives of the corporation upon which he has relied; that the Responses to Discovery Requests, set forth herein, subject to inadvertent or undiscovered errors, are based on, and therefore necessarily limited by, the records and information still in existence, presently recollected and thus far discovered in the course of the preparation of these Responses; that the foregoing Responses to Discovery Requests are thus based upon corporate knowledge and are true and correct to the best of his knowledge and belief; that consequently, Kingsport Power Company d/b/a AEP Appalachian Power reserves the right to make any changes in the Responses if it appears at any time that omissions or errors have been made therein or that more accurate information is available; and that subject to the limitations set forth herein, the said Responses are true to the best of his knowledge, information and belief.

W. Castle

WILLIAM K. CASTLE

Sworn to and subscribed before me, this the 18th of January, 2022.

Catherine Meriwether Broadbent

Notary Public

My Commission Expires: Sept. 30, 2025
Notary Registration No.: 7759549



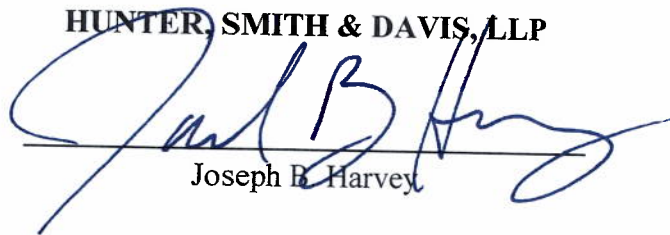
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing **CONFIDENTIAL RESPONSES OF KINGSPORT POWER COMPANY TO DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE DIVISION** has been served upon the following by emailing a true and accurate copy on this the 18th day of January, 2022:

VANCE L. BROEMEL (BPR #011421)
Senior Assistant Attorney General
RACHEL C. BOWEN (BPR #039091)
Assistant Attorney General
Office of the Tennessee Attorney General
Financial Division, Consumer Advocate Unit
P.O. Box 20207
Nashville, Tennessee 37202-0207
Email: vance.broemel@ag.tn.gov
Email: rachel.bowen@ag.tn.gov

MICHAEL J. QUINAN
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100 Shockoe Slip, Third Floor
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HUNTER, SMITH & DAVIS, LLP



Joseph B. Harvey

TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
Kingsport Power Company
DOCKET NO. TPUC 21-00107 Rate Case Discovery
Data Requests and Requests for the Production
of Documents by the THE CONSUMER PROTECTION AND ADVOCATE DIVISION OF
THE ATTORNEY GENERAL'S OFFICE
CA Set 1
To Kingsport Power Company

Data Request CA 1-002:

Provide a copy of all written contracts or agreements between Kingsport and any affiliate of Kingsport that are currently in effect or that terminated in the most recent twenty-four months.

Response CA 1-002:

The following agreements are provided in CA 1-2 Attachment 1:

- 2020 Tax Agreement Methodology Allocating Consolidated Income Taxes
- AEP Credit and Kingsport Purchase Agreement - 3rd Amended Aug 2004
- AEP System Utility Money Pool Agreement 12-18-02
- AEP System Amended and Restated Utility Money Pool Agreement 12-09-04
- Utility Money Pool 6th Amendment 1-1-17
- Utility Money Pool Agreement 11-3-17
- Amendment No. 7 to AEP Utility Money Pool Agreement
- Kingsport SVC Agreement
- Affiliated Transactions Agreement (East) 12-31-96
- Agreement Between Kingsport Power Company and AEP Energy Services, Inc.
- FERC Transmission Settlement Agreement 2009
- Interconnection Agreement between APCo and KgPt 11-13-08
- Purchase Agreement 0101972 between Kingsport Power Company and Indiana Franklin Reality
- KgPCo Intercompany Note Signed Copy 20mm sr Note due 10-1-20
- Kingsport Power \$10M Series B Intercompany Note September 2017
- Kingsport Power Company Sr. Note Series C June 2019 (Executed)
- 2017 Kingsport \$20M, Series A Inter-company Note
- Kingsport Intercompany Sr. Notes Series D
- Master Site Agreement (East) with AEP Operating Companies and AEO Communications 01-01-08
- Mutual Assistance Agreement 07-30-87

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THE ATTORNEY GENERAL'S OFFICE
CA Set 1
To Kingsport Power Company

Data Request CA 1-003:

Provide a copy of the Company's rate case workpapers in Excel format with formulas intact that have not already been provided in the Company's filing.

Response CA 1-003:

Please see KgPCo MFR 9 filed in this docket.

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-004:

Provide a continual comprehensive monthly income statement and balance sheet from December 2015 to June 2021 in the same format as the Company's Response to Consumer Advocate DR No. 1-5 (Supplemental) in TRA Docket No. 16-00001.

Response CA 1-004:

See CA 1-4 Attachment 1 - 7 for the requested information.

**TENNESSEE PUBLIC UTILITY COMMISSION
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THE ATTORNEY GENERAL'S OFFICE
CA Set 1
To Kingsport Power Company**

Data Request CA 1-005:

Provide a copy of the Company's monthly trial balance (in the same format as MFR 7) for December 2015 through December 2018.

Response CA 1-005:

See CA 1-5 Attachment 1 - 3 for the requested information.

**TENNESSEE PUBLIC UTILITY COMMISSION
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THE ATTORNEY GENERAL'S OFFICE
CA Set 1
To Kingsport Power Company**

Data Request CA 1-006:

Provide a copy of the Company's detailed monthly trial balance for leased property from December 2015 to June 2021 in the same format as the Company's Response to Consumer Advocate DR No. 1-7 (Supplemental) in TRA Docket No. 16-00001.

Response CA 1-006:

See CA 1-6 Attachment 1 for the requested information.

**TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company**

Data Request CA 1-008:

Provide the monthly accumulated depreciation by subaccount from December 2015 through June 2021 detailing the beginning monthly balance, accrual, retirements, cost of removal, salvage adjustments, transfer adjustments, and ending monthly balance to each subaccount. Provide this analysis in the same format as the Company's Response to Consumer Advocate DR No. 1-32 (Supplemental) in TRA Docket No. 16-00001.

Response CA 1-008:

Please see KgPCo MFR 58(j) filed in this docket for the requested monthly accumulated depreciation information.

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**TENNESSEE PUBLIC UTILITY COMMISSION
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THE ATTORNEY GENERAL'S OFFICE
CA Set 1
To Kingsport Power Company**

Data Request CA 1-009:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "KGPCO Adds and Retires" tab that provides the calculated plant additions and retirements for the attrition year. Provide the source and support for the June 30, 2021, balance for Intangible Property-Oracle (\$563,889), Intangible Property-Maximo (\$393,612), and Intangible Property-Other (\$5,481,613).

Response CA 1-009:

The source and support for the June 30, 2021 balance for Intangible Plant (plant account 30300) comes directly from the Company's property records. The Company's Intangible Plant is separated into groups in order to establish individual amortization time periods for each group. In most cases, the Company amortizes its Intangible Plant over a 5 year period (Intangible Property-Other). The Company is amortizing its Oracle Intangible Plant (Intangible Property-Oracle) over a 10 year period and its Maximo Intangible Plant (Intangible Property-Maximo) over a 15 year period. Please see CA 1-009 Attachment 1 for the requested support.

**TENNESSEE PUBLIC UTILITY COMMISSION
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THE ATTORNEY GENERAL'S OFFICE
CA Set 1
To Kingsport Power Company**

Data Request CA 1-010:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "Avg Retirements" tab that provides the basis for the plant retirement calculation. Provide the source and support for the "Avg Retirements" and the "Avg Plant Balance" data included on this spreadsheet.

Response CA 1-010:

The source and support for the "Avg Retirements" and the "Avg Plant Balance" comes directly from the Company's property records. Please refer to CA 1-010 Attachment 1 for the requested support.

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-011:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "KGPCO Adds and Retires" tab that provides the calculated plant additions and retirements for the attrition year. Explain the Company's rationale for using the November 2021 to November 2022 data to calculate the 13-month average plant balance for all accounts in Column F.

Response CA 1-011:

Column F was inadvertently included in the workpaper and should be ignored. Adj. EP-37 is calculated in column K instead of column F. The workpaper for Adj. EP-37 was taken from the workpaper for Adj. DE-28, which correctly uses Nov. 2021 to Nov. 2022 data to calculate the 13-month average plant balance on a one month lag to calculate depreciation expense.

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CA Set 1
To Kingsport Power Company

Data Request CA 1-013:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "KGPCO Adds and Retires" tab that provides the calculated plant additions and retirements for the attrition year. Provide the source and support for the forecasted plant additions to Account 30300 in Cells D80 through D97 that appear as hard-coded numbers.

Response CA 1-013:

Excluding July 2021 which was taken from the Company's Property Records, the source of the information is the Company's Forecasting System. Please see CA 1-013 Attachment 1 for the requested support.

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-014:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "KGPCO Adds and Retires" tab that provides the calculated plant additions and retirements for the attrition year. Provide the source and support for the forecasted plant additions to Account 30016 in Cells D367 through D372.

Response CA 1-014:

Please see CA 1-014 Attachment 1 for the requested support.

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CA Set 1
To Kingsport Power Company

Data Request CA 1-015:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "KGPCO Adds and Retires" tab that provides the calculated plant additions and retirements for the attrition year. Provide the source and support for the forecasted plant additions to Account 39000 in Cells D456 through D473.

Response CA 1-015:

The source of the information is the Company's Forecasting System. Please see CA 1-015 Attachment 1 for the requested support.

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THE ATTORNEY GENERAL'S OFFICE
CA Set 1
To Kingsport Power Company**

Data Request CA 1-016:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "KGPCO Adds and Retires" tab that provides the calculated plant additions and retirements for the attrition year. Provide the source and support for the forecasted plant additions to Account 39400 in Cells D544 through D561.

Response CA 1-016:

The source of the information is the Company's Forecasting System. Please see CA 1-016 Attachment 1 for the requested support.

TENNESSEE PUBLIC UTILITY COMMISSION
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To Kingsport Power Company

Data Request CA 1-017:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "KGPCO Adds and Retires" tab that provides the calculated plant additions and retirements for the attrition year. Provide the source and support for the forecasted plant additions to Account 39700 in Cells D588 through D605.

Response CA 1-017:

Excluding July 2021 which was taken from the Company's Property Records, the source of the information is the Company's Forecasting System. Please see CA 1-017 Attachment 1 for the requested support.

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-018:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "105 Plant Held for Future Use" tab of this spreadsheet that provides the historical balance for this account. Please provide the source and support for the pivot table included on this spreadsheet.

Response CA 1-018:

The source of the data is from the Company's GL and property records. The support for the "105 Plant Held for Future Use" is attached as CA 1-18 Attachment 1.

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-019:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "105 Plant Held for Future Use" tab of this spreadsheet that provides the historical balance for this account. The data included here indicates that this property is related to land. Provide the details of this property including the acquisition date and purpose of the acquisition.

Response CA 1-019:

KgPCo's Account 105 property relates to land purchases for adjacent property to the Lovedale 34.5KV Substation for the planned future rebuild of the substation. The initial purchase of \$34,829 was made in Dec. 1994, while the most recent purchase was made in Mar. 2016 for \$152,652. These two purchases comprise the total Account 105 balance at June 30, 2021 of \$187,481.

**TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company**

Data Request CA 1-020:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "CWIP" tab of this spreadsheet that provides the historical balance for this account. Provide the source and support for the data included here from January 2021 through June 2021.

Response CA 1-020:

The source of the data is from the Company's GL and property records. The support for the data from January 2021 through June 2021 is attached as CA 1-20 Attachment 1.

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-021:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cell F107 of the "JCOS Detail 2-a" tab of this spreadsheet that provides the PJM Allocation of the General Plant component of Construction Work in Progress ("CWIP") for \$35,035. Please provide the source and support for this amount which appears as a hard-coded formula.

Response CA 1-021:

The source of the data is from the Company's GL and property records. The General Plant component of CWIP for \$35,035 is made up of work order numbers W2609000 \$32,654.12 + W260999 \$2,380.92 and are not included in the distribution cost in service. The W260 designates Transmission functional business unit. Immaterial difference between source data and JCOS Detail is due to rounding. The support file for this amount is attached as CA 1-21 Attachment 1.

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-022:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cells F103 to F106 of the "JCOS Detail 2-a" tab of this spreadsheet that provides the PJM Allocation of CWIP. Explain why the Company has applied the plant category (e.g., General Plant) PJM Allocation Factor here instead of the CWIP allocator.

Response CA 1-022:

This allocation is consistent with the Company's previous base case. Because the CWIP balances are functionalized it was appropriate to use the Plant PJM Allocation factor in order to be consistent with the JCOS account presentation.

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-023:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "Working Capital" tab of this spreadsheet that provides the historical balance for this account. Provide the source and support for the data included here in Column C which appear as hard-coded numbers.

Response CA 1-023:

Source of data is from the Company's consolidated balance sheet. Please refer to Exhibit No. 2, of Witness AWA testimony. Support for the hard-coded numbers can be found on Page 2 of 6.

**TENNESSEE PUBLIC UTILITY COMMISSION
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THE ATTORNEY GENERAL'S OFFICE
CA Set 1
To Kingsport Power Company**

Data Request CA 1-024:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "RWIP" tab of this spreadsheet that provides the historical balance for this account. Provide the source and support for the data included here from January 2020 through June 2021.

Response CA 1-024:

The source of data is from the Company's GL and property records. The support for "RWIP" tab is attached as CA 1-24 Attachment 1, pages 1-20.

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Data Request CA 1-025:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "Acc. Dep & Amort." tab of this spreadsheet that provides the historical balance for this account. Provide the Company's rationale for excluding retirements RWIP from the Accumulated Depreciation calculation, but not the Plant in Service calculation.

Response CA 1-025:

RWIP is an actual expenditure for work in progress that has not yet been completed and similar to CWIP is included in rate base. Since RWIP is recorded in Account 108 (Accumulated Depreciation) it reduces the amount of the accumulated depreciation offset to gross plant in service.

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Data Request CA 1-026:

Refer to the spreadsheet included with the Company's filing. Specifically refer to the "108 Kingsport 2021" tab of this spreadsheet that provides the historical balance for this account. Identify and provide the source and support for the data included here from January 2020 through June 2021.

Response CA 1-026:

The source of data is from the Company's GL and property records. The support for data included in the "108 Kingsport 2021" from January 2020 through June 2021 is attached as CA 1-026 Attachment 1, pages 1-18.

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Data Request CA 1-027:

Refer to the spreadsheet included with the Company's filing. Identify and provide the source and support for the "Per Books" amounts included in Column I of this spreadsheet which appear as unidentified hard-coded numbers.

Response CA 1-027:

The source of per books depreciation expense amounts shown in Column I of the workpaper to Adjustments DE-27 & AD-38 is Kingsport's jurisdictional cost of service provided in Exhibits 1a-4c_Kingsport JCOS CCOS (KMJ-MHW) of the Company's filing.

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Data Request CA 1-028:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cell H39 of this spreadsheet which shows depreciation expense for Leasehold Improvements of \$14,826. Provide the source and support for this amount which appear as unidentified hard-coded numbers.

Response CA 1-028:

The amount in cell H39 was included inadvertently with the Company's filing. The amount in cell H39 should be \$0. See CA 1-28, Attachments 1 and 2, for revised workpapers for Adjustments DE-27, DE-28 and AD-38 that reflect the removal of the \$14,826 as well as a correction to DE-28 only described in the response to CA 1-30.

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Data Request CA 1-029:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cell H39 of this spreadsheet which shows depreciation expense for ARO General Plant of \$2,180. Provide the source and support for this amount which appear as unidentified hard-coded numbers.

Response CA 1-029:

The source of the referenced amount is the Company's Property Records. Please see CA 1-029 Attachment 1 for the requested support.

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Data Request CA 1-030:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cell K515 of this spreadsheet which shows a hard-coded depreciation rate of 0.00% for Structures & Improvements. Explain the Company's rationale for applying this 0.00% depreciation rate which results in a total depreciation expense of \$0 for this account.

Response CA 1-030:

The rate in cell K515 of the workpaper to Adjustments DE-28 & AD-39 was inadvertently input with a value of 0.00%. The rate in cell K515 should be 1.91%. See Attachment 2 in the Company's response to CA 1-28 for a revised workpaper for Adjustment DE-28 that reflects the correction of the rate in cell K515.

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Data Request CA 1-031:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cells L711 to L728 of this spreadsheet which shows a hard-coded monthly depreciation expense of \$182 for ARO General Plant. Provide the source and support for these amounts which appear as unidentified hard-coded numbers.

Response CA 1-031:

Please see the Company's response to CA 1-029 for support for the referenced amount.

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Data Request CA 1-032:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cells G747 through G750 of this spreadsheet which shows a hard-coded going level depreciation expense of \$8,316,985. Please provide the source and support for these amounts which appear as unidentified hard-coded numbers.

Response CA 1-032:

Please refer to the Going Level depreciation expense amounts that total \$8,316,985 shown in Column H of the workpaper for Adj DE-27, AD-38 for the requested information. See the Company's response to CA 1-28 for a revision of the Going Level depreciation expense to \$8,302,159.

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Data Request CA 1-033:

Refer to the spreadsheet included with the testimony of Company witness Jason A. Cash. Specifically refer to Column F of this spreadsheet which contains the "Study Rate" proposed by the Company for depreciation expense. The rates included here extend to 15 digits and impact the depreciation expense accrual. Provide an updated schedule with depreciation rates extending to only 4 digits in a manner similar to Column D.

Response CA 1-033:

Please see CA 1-033 Attachment 1.xlsx for the requested information.

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Data Request CA 1-034:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cell F155 of the "JCOS Detail 2-a" tab that provides the Accumulated Deferred Income Taxes ("ADIT") allocation to PJM of \$8,433,730. Provide the source and support for this amount that appears as an unidentified hard-coded number.

Response CA 1-034:

See response to CA 1-36 and CA 1-36 Attachment 3, tab "51052 – May – Per Books".

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Data Request CA 1-035:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cells AX155 to AY155 of the "JCOS Adjustments 2-b" tab that provides the Attrition Period ADIT adjustment totaling \$11,650,345 in these two cells. Provide the source and support for these amounts that appear as unidentified hard-coded numbers.

Response CA 1-035:

See response to CA 1-36.

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Data Request CA 1-036:

Refer to Exhibits , , and included with the testimony of Company witness Jessica M. Criss. Provide a copy of these Exhibits in Excel format with all formulas and links intact along with all supporting workpapers in Excel format with formulas and links intact.

Response CA 1-036:

Please see the following attachments for all supporting workpapers:

CA 1-36 Attachment 1 – Copy of Exhibit <JMC01> with calculation of the NOLC Carryforward and supporting documentation of the “with and without” analysis.

CA 1-36 Confidential Attachment 2 – This response contains confidential information and is being provided pursuant to the Protective Order dated September 17, 2021 in this docket. This attachment contains pages of pro-forma KgPCo tax returns that tie to amounts presented in CA 1-36 Attachment 1.

CA 1-36 Attachment 3 – Copy of Exhibit <JMC02> and supporting calculations used to adjust ADIT to attrition year 12/31/2022.

CA 1-36 Attachment 4 - Copy of Exhibit <JMC03> and supporting calculations used for computing Federal and State Income Tax Expense, as presented in MFR 51 filed in this docket.

CA 1-36 Attachment 5 – Copy of Exhibit <JMC04>.

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Data Request CA 1-037:

Refer to the spreadsheet included with the testimony of Company witness Criss. Provide the source and support for the amounts included in this spreadsheet that appear as unidentified hard-coded numbers.

Response CA 1-037:

See response to CA 1-36 and CA 1-36 Attachment 3, tab "Distribution ADFIT".

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Data Request CA 1-038:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cell F379 of the "JCOS Detail 2-a" tab of this spreadsheet that provides the PJM Allocation for the Real and Personal Property Tax Plant component of Other Taxes for \$245,127. Provide the source and support for this amount that appears as an unidentified hard-coded number.

Response CA 1-038:

The source of data comes from the Company's functional GL and is made up from balances in GL accounts 408100520 + 408100521. The support for the \$245,127 is attached as CA 1-038 Attachment 1.

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Data Request CA 1-039:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cells F400 through F404 of the "JCOS Detail 2-a" tab of this spreadsheet that provides the PJM Allocation for the state and federal income taxes for \$238,734. Provide the source and support for these amount that appears as unidentified hard-coded numbers.

Response CA 1-039:

Please see response to CA 1-36 and CA 1-36 Attachment 4, tab "Summary".

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Data Request CA 1-040:

Provide the actual deferred rate case costs for the current rate case by month segregated by vendor and employee.

Response CA 1-040:

See CA 1-40 Attachment 1 for the actual deferrable rate case costs by month by category through December 31, 2021.

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Data Request CA 1-041:

Refer to the <Exhibits 1a-4c Kingsport JCOS CCOS (KMJ-MHW)> spreadsheet included with the Company's filing. Specifically refer to Cells D176 through D202 of the "JCOS Detail 2-a" tab of this spreadsheet that provides the test period balances by account for revenues totaling \$157,731,642. We are unable to precisely tie the account balances presented here with the <Exhibit 1 (AWA) Income Statement for the 12 months ended June 30, 2021>. Reconcile the individual account balances between these two spreadsheets.

Response CA 1-041:

The JCOS Detail 2-a tab presents functionalized account balances, therefore some accounts will not precisely tie to balances presented in Exhibit 1 (AWA) Income Statement for 12 months ended June 30, 2021. Balances in Exhibit 1 (AWA) reflect corporate consolidated account balances. Accounts 450-Forfeited Discounts (\$222,224) and 451-Miscellaneous Service Revenues (\$200,176) of the JCOS Detail 2-a tab tie to GL accounts 4500000 - Forfeited Discounts (\$222,224.31) and 4510001-Misc Service Rev-Nonaffil (\$200,175.74) of Exhibit 1 (AWA) Income Statement for 12 months ended June 30, 2021. Please refer to the KMJ-Workpaper 5 - JCOS KgPCo 454 Rent Revenues support as it provides the GL account numbers and balances from the Income Statement for 12 months ended June 30, 2021 that were used to functionalize the accounts within the JCOS Detail. Total Rent Revenues of \$712,035.50 minus Rents from Associated Companies of \$28,275.25 = Total Rent from Electric Property of \$683,760.25. Each of the GL account balances in KMJ-Workpaper 5 - 454 Rent Revenues tie to Exhibit 1 (AWA), page 1 of 6. Please refer to the KMJ-Workpaper 6 - JCOS KgPCo 456 Other Electric Revenues as it provides the GL account numbers and balances that were used to functionalize the accounts within the JCOS Detail. These account balances precisely tie to Exhibit 1 (AWA) - Income Statement for 12 months ended June 30, 2021. The reconciliation between these two spreadsheets is attached as CA 1-041 Attachment 1.

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Data Request CA 1-042:

Refer to the <Exhibits 1a-4c Kingsport JCOS CCOS (KMJ-MHW)> spreadsheet included with the Company's filing. Specifically refer to Cells D210 through D219 of the "JCOS Detail 2-a" tab of this spreadsheet that provides the test period balances by account for Power Supply Expenses totaling \$117,746,450. We are unable to precisely tie the account balances presented here with the <Exhibit 1 (AWA) Income Statement for the 12 months ended June 30, 2021>. Reconcile the individual account balances between these two spreadsheets.

Response CA 1-042:

The reconciliation between these two spreadsheets is attached as CA 1-042 Attachment 1. Immaterial differences are due to rounding.

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Data Request CA 1-043:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cells D329 through D339 of the "JCOS Detail 2-a" tab of this spreadsheet that provides the test period balances by account for Depreciation Expense totaling \$7,767,852. We are unable to precisely tie the account balances presented here with the . Reconcile the individual account balances between these two spreadsheets.

Response CA 1-043:

The reconciliation is attached as CA 1-043 Attachment 1.

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Data Request CA 1-044:

Refer to the spreadsheet included with the Company's filing. Specifically refer to Cells D400 through D406 of the "JCOS Detail 2-a" tab of this spreadsheet that provides the test period balances by account for State and Federal Income Tax Expense totaling \$303,163. We are unable to precisely tie the account balances presented here with the . Reconcile the individual account balances between these two spreadsheets.

Response CA 1-044:

Please see CA 1-44 Attachment 1.

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Data Request CA 1-045:

Refer to the spreadsheet included with the testimony of Company witness Katharine I. Walsh. Specifically refer to the "Test Year Billing Units" tab of this spreadsheet and provide the following information: a. Identify the source of this information; b. Provide this same information by month from January 2016 through June 2020; and c. Provide a definition of the specific "Bill Component" categories listed in Column C.

Response CA 1-045:

a. This information is derived from a proprietary software program purchased from Utilities International (UI) and customized for our use. The revenue model was built to assist in preparation of rate cases. The model interfaces with our customer billing data system (MACSS) to produce test year billing units. Test year monthly rates are input into the UI model, along with revenue equations to replicate the billing of the MACSS system at the customer level. The UI revenue model allows us to validate the billing units by matching actual billing of customers. Historical billing units not readily available from Company records, such as energy blocking, must be computed at the customer level. The UI revenue model allows us to perform these customer-level calculations and then summarize billing units to the needed class and voltage levels. These historic billing units are then expanded to "Billed & Accrued Tariff Summary" (official Company records) level which is the data shown in columns A through X. A weather adjustment was applied to the residential class within the UI model and the results are shown in columns AB through AW. Similarly, a year-end customer adjustment was applied within the model and the results are shown in columns BB through BQ. The end result of these steps, or the final adjusted billing units, are shown in columns BV through CK.

b. The requested analysis has not been performed. This level of detailed data requires significant time and effort to produce; therefore, it is only prepared and maintained for rate case test years and is unavailable for prior time periods. Please see MFRs 12 and 13 for data available prior to the test year.

c. The Bill Component categories are descriptions of the various billing determinants as shown below. Differences exist between the various forms of "kWh" and "kW" due to metered voltage adjustments, minimum billing provisions, and the measurement and determination of demand. For example, Tariff 324 IP Tran has significant differences between metered kW and billed kW due to the determination of billing demand as stated in the tariff.

Count – Customer: Number of customers
Qty – kWh for Riders: kWh used for computing riders
Qty – Total Metered kWh: metered kWh
Qty – Total Cost of Service kWh: kWh used for load studies, would be adjusted for MVA
Qty – Billed kWh: kWh for billing, could be adjusted for MVA or billing provisions
Qty – Total Metered kW: metered kW
Qty – Total Billed kW: kW for billing, could be adjusted for MVA or billing provisions
Demand – kW: kW
Energy – kWh
Energy – kWh – Block 1: Block 1 kWh where it exists for a particular tariff
Energy – kWh – Block 2: Block 1 kWh where it exists for a particular tariff
Qty – Total Metered KVAR: metered KVAR
Qty – Total Billed kVA: kVA for billing
Demand – kVA: total kVA
Demand – kW – Off-Peak: Off-peak Excess Demand
Demand – kW – On-Peak: On-peak Demand
Customer – Customer: Number of customer bills
Energy – Lamp (fixture): lamp kWh
Energy – kWh – Water Heater – kWh billed under storage water heating rates
Energy – kWh – Off-Peak: kWh measured during the tariff's stated off-peak hours
Energy – kWh – On-Peak: kWh measured during the tariff's stated on-peak hours

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Data Request CA 1-046:

Refer to the attachments provided by the Company in response to MFR 13 regarding tariff summaries. Provide a copy of the two attachments included in Excel format.

Response CA 1-046:

The tariff summary data provided in MFR 13 is not saved or maintained in excel. Please see CA 1-46 Attachments 1 and 2 for a conversion of the original PDF to excel.

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Data Request CA 1-047:

Refer to the spreadsheet included with the testimony of Company witness Walsh. Specifically refer to the "Test Year Billing Units" tab of this spreadsheet. Finally, refer to columns AB to AQ of this spreadsheet that provides the basis of the Company's weather adjustment. Provide the source and support for this data which appears as unidentified hard-coded numbers.

Response CA 1-047:

As described in question 1-45a, a weather adjustment, or ratio, was applied, by month, to the residential class energy billing amounts (kWh) within the UI revenue model. The workpaper calculating the weather adjustment ratio was provided in MFR 17.

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Data Request CA 1-048:

Refer to the spreadsheet included with the testimony of Company witness Walsh. Specifically refer to the "Test Year Billing Units" tab of this spreadsheet. Finally, refer to columns BB to BQ of this spreadsheet that provides the basis of the Company's Year End Customer adjustment. Provide the source and support for this data which appears as unidentified hard-coded numbers.

Response CA 1-048:

As described in question 1-45a, a year-end customer (YEC) adjustment, or ratio, was applied, by month, to the various tariff codes within the UI revenue model. The UI model calculated a monthly ratio of the final test year month number of customers to each of the preceding 11 month number of customers. This ratio was then applied, within the UI model, to each customer billing component. The purpose of this adjustment is to ensure an annual level of customers and their billing units is accurately reflected going forward. For example, if a tariff had 50 customers at the beginning of the test year (July 2020) but grew to 55 customers at the end of the test year (June 2021) all the monthly billing units would need to be adjusted to match the higher number of customers. Please see CA 1-48 Attachment 1 for an excel sample calculation of the YEC adjustment as performed in the UI model.

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Data Request CA 1-049:

Refer to the spreadsheet included with the testimony of Company witness Walsh. Specifically refer to the "Book to Bill Adjustment" tab of this spreadsheet and provide the following information: a. Provide a copy of the 12 Month Billed & Accrued Tariff Summary supporting the total revenue by rate code in Column S; b. Provide the source and support for the 12 Month Billed & Accrued Franchise fee by rate code in Column AA; and c. Provide the copy of the Pivot Table (with source data) supporting the manual adjustment in Column T.

Response CA 1-049:

- a. Please see CA 1-49 Attachment 1, specifically pages 3 and 4
- b. Please see CA 1-49 Attachment 2
- c. Please see CA 1-49 Attachment 3 for a reconciliation between the tariff summary billing records and the income statement in regards to the manual entry of \$360.

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Data Request CA 1-050:

Refer to the spreadsheet included with the testimony of Company witness Walsh. Specifically refer to the "Current Rate" column in each of the individual tariff tabs on this spreadsheet and provide the following information: a. Provide a copy of the approved filing supporting the rates used for Fuel & Purchased Power Adjustment Rider; b. Provide a copy of the approved filing supporting the rates used for the TRP&MS Rider; and c. Provide a copy of the approved filing supporting the rates used for the Federal Tax Rate Adjustment Rider.

Response CA 1-050:

- a. See CA 1-050 Attachment 1 for the requested information.
- b. See CA 1-050 Attachments 1 and 2 for the requested information.
- c. See CA 1-050 Attachment 2 for the requested information.

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Data Request CA 1-054:

Refer to the current tariff provided in response to MFR 5. Specifically refer to the provision of the MGS tariff for customers with other sources of energy supply. Provide the monthly number of customers and the kWh of Contract Demand for customers with other sources of energy supply from December 2015 through June 2021.

Response CA 1-054:

There are no customers on tariff MGS who contract for service under this provision.

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Data Request CA 1-055:

Provide a copy of a typical customer bill (identification information redacted but customer number retained for ease in communication with Kingsport) for each tariff code in June 2021. In addition, provide a narrative explanation for the bill calculation for each tariff code.

Response CA 1-055:

This response contains confidential individual customer information and is being provided pursuant to the Protective Order dated September 17, 2021 in this docket.

Please see Confidential Attachment CA 1-55 Attachment 1. Please see the Company's tariff book provided in MFR 5 for a narrative explanation for the bill calculation of each tariff code.

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Data Request CA 1-060:

Provide a copy of all Street Lighting contracts currently in effect and/or that have been terminated in the most recent twenty-four-month period.

Response CA 1-060:

This response contains confidential information and is being provided pursuant to the Protective Order dated September 17, 2021 in this docket.

Please See CA 1-060 Confidential Attachment 1 and CA 1-060 Confidential Attachment 2 for the streetlighting contracts in effect for the City of Kingsport and the City of Mount Carmel, respectively.

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CA Set 1
To Kingsport Power Company**

Data Request CA 1-062:

Identify and list the monthly number of Street Lighting customers from December 2015 through June 2021. In addition, provide the current rates charged to each Street Lighting customer from December 2015 through June 2021 in the same format as the Company's Response to Consumer Advocate DR No. 2-18 in TRA Docket No. 16-00001.

Response CA 1-062:

This response contains confidential information and is being provided pursuant to the Protective Order dated September 17, 2021 in this docket.

Please see Confidential Attachment CA 1-62 Attachments 1 and 2. Readily accessible data is only saved in a rolling 3 year history.

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To Kingsport Power Company**

Data Request CA 1-063:

Provide a copy of all Special Contracts included in Revenue Class Code 510 (or any other Revenue Class Code). In addition, provide copies of all Special Contracts for the provision of any electric service that the Company has entered into with any customer from December 2015 through June 2021 in the same format as the Company's Response to Consumer Advocate DR No. 2-19 in TRA Docket No. 16-00001.

Response CA 1-063:

There are no customers who take service under a special contract outside of tariff rates with the exception being the Street Lighting customers. Please see the response in CA 1-60 for their contracts.

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To Kingsport Power Company**

Data Request CA 1-064:

Refer to the Company's response to MFR 14 regarding the usage for the Company's 25 largest customers. The Company's response indicates that the earliest date available for this information is October 2018. However, in TRA Docket No. 16-00001 the Company was able to retrieve the prior six years of usage data for the 25 largest customers (See Company Response to Consumer Advocate DR No. 2-45). Either confirm that the Company is unable to retrieve this data prior to October 2018 along with an explanation as to why this is the case or provide this monthly data from December 2015 through September 2018 in the same format as the Company's Response to Consumer Advocate DR No. 2-45 in TRA Docket No. 16-00001.

Response CA 1-064:

The "25 largest customer data" is maintained in a separate system from other data records. Since the last case, the Company has changed to a new system of record for this type of information. The new system only maintains 3 years' worth of data; therefore, the Company is unable to provide the requested prior year information.

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To Kingsport Power Company

Data Request CA 1-065:

Refer to the Company's response to MFR 14c regarding kWh usage for the 25 largest customers from January 2018 through the end of the test period. Expand this analysis to include the monthly kW billing demand determinants for each of these customers for this same time period.

Response CA 1-065:

This response contains confidential individual customer information and is being provided pursuant to the Protective Order dated September 17, 2021 in this docket.

Please see Confidential Attachment CA 1-65 Attachment 1. The Company has included billed demand in the same format as the original MFR dating back to 2019 (3 years prior). The "25 largest customer data" is stored in a separate data system that only maintains 3 years' worth of data.

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To Kingsport Power Company

Data Request CA 1-067:

Provide a complete copy of the January 2021 Edison Electric Institute (“EEI”) rate study referenced on page 6 of testimony of Company witness William K. Castle.

Response CA 1-067:

This response contains confidential subscription information and is being provided pursuant to the Protective Order dated September 17, 2021 in this docket. Please see confidential attachments CA 1-67 1 and 2.

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To Kingsport Power Company**

Data Request CA 1-068:

Concerning the most recent base rate proceedings involving American Electric Power Company ("AEP") electric utilities, provide the following for each AEP utility: a. The capitalization ratio adopted; b. The return on equity adopted; and c. The date of the order authorizing new base rates.

Response CA 1-068:

See the Company's response to MFR 5. The Ohio Power Company's recent order is attached as CA 1-68 Attachment 1.

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To Kingsport Power Company**

Data Request CA 1-069:

Confirm that the Long-term debt of Kingsport referenced in testimony of Company witness Franz D. Messner is embedded within the total Long-Term Debt of AEP as reflected in MFR 67.

Response CA 1-069:

The long-term debt of Kingsport referenced in Testimony of Company witness Franz D. Messner is not embedded within the total long-term debt of AEP listed in MFR 67. This is due to the intercompany nature of the LTD notes at Kingsport. Kingsport receives favorable long-term debt rates, and avoids costly public issuance fee's by borrowing directly from AEP. The debt at Kingsport is actually considered an asset at AEP since the bonds are owned by AEP.

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To Kingsport Power Company

Data Request CA 1-070:

Refer to the level of AEP debt contained in MFR 67. Provide the following: a. Provide a breakdown of this debt into its distinct debt issuances by AEP affiliate/subsidiary. For each debt issuance identify the affiliate to which the debt is assigned, its maturity date and its weighted cost. If any such issuances are unassigned to a particular affiliate/subsidiary, indicate as such. b. For any debt that is unassigned to a specific affiliate/subsidiary, provide a comprehensive discussion of why it is not appropriate to assign a portion of this debt to the capital structure of Kingsport for ratemaking purposes.

Response CA 1-070:

- A. Please see our website that has a comprehensive list of all AEP system debt. The link is as follows: <https://aep.com/investors/fixed>
- B. There is not any unassigned debt.

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To Kingsport Power Company

Data Request CA 1-071:

For any assets in the rate base of Kingsport which are secured or used as collateral within any debt issuance provide the following: a. Identify the amount of outstanding debt and its associated weighted cost and the maturity date. b. If such debt is not reflected on the books of Kingsport, identify the entity where such debt balances are recorded. c. To the extent any Kingsport assets are secured or used as collateral for the debt that is not included in the proposed capital structure of Kingsport, provide a comprehensive discussion justifying the exclusion of such debt in the calculation of the rate of return.

Response CA 1-071:

Kingsport does not have any assets in rate base that are secured or used as collateral within any debt issuance.

- A. N/A
- B. N/A
- C. N/A

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To Kingsport Power Company

Data Request CA 1-072:

Provide a comprehensive discussion comparing the capabilities between the AMR vs. AMI meters.

Response CA 1-072:

Before the company decided to replace AMR meters with AMI meters, the company researched extensively their benefits and shortcomings. As mentioned in Walker direct testimony starting on page 8, line 1, AMR meters neared their end of their useful lives. The company was faced with the decision to replace a nearly obsolete technology or update the industry standard. As of 2019, Itron, is the only provider of the AMR ERT modules. APCo thus faced the likelihood of one single, less than committed, vendor that could support its AMR technology for the supply of meters and spare parts for the next decade or more. Moreover, the newer generation AMR meters have a different communication protocol than the ones already installed, which would have required APCo to purchase all new AMR meter reading equipment. It was neither practical nor cost effective to maintain multiple separate communication infrastructures for reading two types of AMR meters during the multi-year transition.

For a number of reasons, one of which was the more competitive pricing of AMI as compared to AMR and the most significant being the safety of the Companies' employees. Other benefits for switching to AMI include outage detection, high temperature alerts, high / low voltage detection that can lead to pre-failure detection of distribution transforms and other related voltage issues and detection of metering and system errors and failures which can lead to unaccounted for usage.

AMR systems can provide the kWh reading and possibly peak kW demand for the month. Other limited data may also be available, depending on the system deployed. Comparatively, AMI provides a substantial payload of information. The list of detailed information that can be supplied via AMI systems includes: cumulative kWh usage, daily kWh usage, peak kW demand, last interval demand, load profile, voltage, voltage profile, logs of voltage sag and swell events, voltage event flags, phase information, outage counts, outage logs, tamper notification, power factor, and time-of-use kWh and peak kW readings. With high-end AMI systems, nearly all of this information is available in real time and on demand, allowing for improved operations and customer management. AMI systems can also be used to verify power outages and service restoration, perform remote-service disconnects and reconnects, allow automated net metering, transmit demand-response and load-management messages, interrogate and control distribution-automation equipment and facilitate prepaid metering. When researching the list of available information, one easily sees the differences. The functionality available in AMI has caused many

utilities throughout North America to invest in AMI systems, including utilities that previously invested in AMR systems.

In addition, the AMI meter has become the standard meter across the United States. Based on survey results by the Institute for Electric Innovation [1] and approved plans, estimated AMI meter deployments were expected to reach 107 million smart meters by the end of year-end 2020, which is approximately 85 percent of all households in the US. It really comes down to the economic laws of supply and demand. As there is less demand for AMR meters and more demand for AMI meters, the AMR meters are being phased out by the meter manufacturers. On the other hand, the supply and availability of AMI meters is widely supported by these manufacturers. Mass production of the AMI meters supports a reasonable meter cost and ensures the availability of AMI meter supply and the availability of spare parts for years to come. This is an important factor in the Companies' ability to maintain the functionality and performance of the AMI meter over the life of the meter, which is estimated to be approximately fifteen years.

[1] IEI_Smart-Meter-Report_2019_FINAL.ashx (edisonfoundation.net), Electric Company Smart Meter Deployments: Foundation for a Smart Grid (2019 Update), December 2019, page 1.

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Data Request CA 1-074:

Refer to . Provide the supporting General Ledger ("GL") detail that confirms Adjustment OM-10. This response should include a reconciliation between trial balance information provided in MFR-7 and the proposed adjustment amount.

Response CA 1-074:

Refer to the general ledgers provided in the Company's response to MFR-6, pages 2746 & 2747 of 11,119 and 3668 & 3669 of 11,119 for the monthly activity in Account 5933426, TRP&MS Over/Under Recovery, that totals \$2,154,781 for the 12 months ended June 30, 2021. The \$2,154,781 removed in Adjustment OM-10 that was charged to Account 5933426 during the test year can be derived from the trial balances (TB) provided in MFR-7 as follows: 6/30/21 TB Current Year Balance for Account 5933426 of \$842,916 plus 12/31/20 TB Current Year Balance for Account 5933426 of \$(320,712) minus 6/30/20 TB Current Year Balance for Account 5933426 of \$(1,632,577).

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Data Request CA 1-078:

Refer to Revenue requirement , tab "JCOS Adjustment 2-b" and specifically to Cells AP439, AP441, AQ438, and AR440. The values in these cells reflect hard-coded data. Concerning these values provide the following: a. Provide the analytical support for recognizing each of the values in these cells. b. Provide a comprehensive explanation identifying the nature of these entries.

Response CA 1-078:

- a. Please see response to CA 1-36 and CA 1-36 Attachment 4 for the calculation of income taxes.
- b. FIT-34-35, Column AP represents the change to current and deferred taxes related to attrition year adjustments to the book/tax timing difference on depreciation. FIT-34-35, Column AQ represents the current tax impact related to the calculation of synchronized interest. FIT-34-35, Column AR represents the impact adjusting protected excess amortization to attrition year forecast.

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Data Request CA 1-079:

Provide a copy of the most recent rate filing made at FERC by the AEP affiliate providing wholesale power services to Kingsport.

Response CA 1-079:

Please see CA-1-079 Attachment 1 for the requested information.

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Data Request CA 1-080:

The 2019 AEP 10k contains the following statement on page 337: The FERC regulates the cost-based wholesale power transactions between APCo and KGPCo. The transmission cost component of purchased power is cost-based and regulated by the Tennessee Regulatory Authority. Provide the most recent docket number in which the Tennessee Public Utility Commission adopted the cost-based transmission component of the purchased power agreement.

Response CA 1-080:

Refer to Kingsport docket number 16-00001 for where the Commission adopted the cost-based transmission component of the purchased power agreement.

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To Kingsport Power Company**

Data Request CA 1-081:

Refer to the spreadsheet included with the Company's filing. Identify the portion of storm damage costs incurred for the July 2016 – June 2021 period split between internal labor and outside contractors. Confirm that none of the costs included on this worksheet were capitalized.

Response CA 1-081:

Of the total major storm O&M costs incurred from July 2016 through June 2021 of \$3,542,762 as shown in Adjustment OM-13, \$2,646,034 related to third-party outside contractors and \$896,728 related to internal labor, employee expenses, materials and supplies, fleet services and overheads.

None of the costs included in Adjustment OM-13 were capitalized.

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Data Request CA 1-082:

If storm damage costs included in O&M Adjustment 13 contain internal labor costs, should the use of a five-year average of storm damage costs have any impact on the adjustment to annualize test period payroll? If internal labor costs are incorporated in O&M Adjustment 13, would the modification to test period labor costs in Adjustment 13 have implications for the calculation of test period labor costs included in O&M Adjustment 15? If not, provide a discussion demonstrating why such modification to test period labor costs in Adjustment 15 is inappropriate.

Response CA 1-082:

The inclusion of internal labor costs in Adjustment OM-13, which normalizes major storm costs based on a five-year historical average, does not impact Adjustment OM-15, which annualizes test period base payroll as of the end of the test year. As noted in the workpaper to Adjustment OM-15, this adjustment to base payroll excludes overtime, severance payments, incentive payments and other remunerations. As a result, the only comparable base pay included in Adjustment OM-13 is \$38,278 out of the \$3,542,762 total major storm O&M costs incurred from July 2016 through June 2021 before calculation of the five-year historical average.

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Data Request CA 1-083:

Refer to O&M adjustment 15 in the spreadsheet included in the Company's filing. The annualized payroll proposed in this case represents an 8.4% increase from actual test period levels. Provide a comprehensive explanation supporting the reasoning for the percentage increase requested compared with test period levels.

Response CA 1-083:

Adjustment OM-15 reflects the annualized base wages for employees on the Company's payroll at test year-end June 30, 2021. This would reflect the entire annual increases employees receive, such as a general increase, merit increase, promotion, or step progression, whereas the test year payroll would only reflect the portion of the increases that fell within the twelve-month test year. For example, for an employee receiving a merit increase April 1st (which is the typical effective date), the test year payroll would only reflect one-fourth of the increase (the three months included in the test year - April, May and June - of the twelve month period) whereas the annualized base wage would reflect the entire annual increase.

In addition, the Company's employee count at the end of the test year was from one to three employees more than during the test year. On an average employee base of 53 people during the test year, an increase of one to three employees can cause a larger percentage increase for a Company the size of KgPCo.

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Data Request CA 1-086:

Refer to MFR 35. On page 66 of the Cost Allocation Manual, the document references Kentucky PSC CAM requirements applied to other AEP electric utilities. Provide such a report for Kingsport for the period ending June 30, 2021.

Response CA 1-086:

Page 66 of the Cost Allocation Manual reference to being applicable to other AEP electric utilities is not related to any report but to the listing of account designations continued on page 66-72 of the Cost Allocation Manual.

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To Kingsport Power Company**

Data Request CA 1-087:

Refer to filed in the testimony of Company witness Criss and provide the following: a. Provide the support for the assignment of total ADIT to "PJM Transmission Owner" for \$8,433,730, including the reconciliation of book/tax timing differences that comprise this amount. b. Provide a comprehensive explanation of how the PJM Transmission Owner amount was determined. c. Provide the support for the Transmission-related ADIT balance supplied to FERC in the most recent FERC filing made by Kingsport, which correlates to this balance, with the understanding that the periods involved will differ.

Response CA 1-087:

- a. Please see response to CA 1-36 and CA 1-36 Attachment 3, tab "51052 – May – Per Books".
- b. Functional books are maintained separately between PJM Transmission owner and the TPUC jurisdiction.
- c. Please see CA 1-87(c) Attachment 1 which contains worksheets B-1 and B-2 from the 2020 Transmission Formula Rate, filed Spring 2021 These worksheets show the functional balances of ADIT as of 12/31/2019 and 12/31/2020.

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Data Request CA 1-088:

Refer to and provide the following: a. Provide support for the calculation of incremental ADFIT liability of \$36,062 through June 2021, inclusive of the book/tax timing difference comprising the Pro-forma adjustment. b. Provide a comprehensive explanation of the rationale for the adjustment of \$440,032 to reduce the jurisdictional ADFIT balance related to protected excess ADFIT balance. Does this reflect the amortization of such balances through December 2022? c. Provide support for the \$580,423 increase in the ADFIT liability balances. Confirm the calculation of this incremental amount through December 2022.

Response CA 1-088:

- a. The tax subledger is booked on a one month lag from the financial statements. In order to reflect the ADFIT as of 06/30/2021 per the tax subledger and synchronize the ADFIT balance with amounts provided in rate base another month of ADFIT from the tax subledger needed to be layered onto the balances shown on the balance sheet. See response to CA 1-36 and CA 1-36 Attachment 3 for detailed balances of the \$36,062 incremental liability.
- b. The \$440,032 represents forecasted protected excess amortization from July 1, 2021 through December 31, 2022. Attrition year adjustments were made to rate base for fixed assets and the incremental protected excess amortization brings ADFIT in line with rate base.
- c. The \$580,423 represents additional ADFIT related to book/tax timing differences on depreciation. This is a forecasted amount based on adjustments provided by Company Witness Allen. Please see response to CA 1-36 and CA 1-36 Attachment 3 for calculation of additional tax depreciation on estimated assets to be placed in service.

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Data Request CA 1-089:

Refer to the Stand-Alone DTA adjustment contained in , and provide the following: a. Provide the underlying calculations supporting this adjustment, including the use of the with and without method. b. Provide a list of assumptions used to arrive at the estimated ADIT balance on December 31, 2022. c. What is the portion of the NOLC-DTA calculated using the with and without methodology applicable to the FERC jurisdiction (PJM Transmission Owner)? Provide the support for this calculation. d. Is the sum of the NOLC-DTA using the with and without method applicable to the TPUC jurisdiction and the PJM Transmission Owner equal to the actual NOL-DTA balance on the Company's books at December 31, 2021? If not, provide the rationale for the balance of the NOL proposed to be included in Rate Base in this case.

Response CA 1-089:

- a. Please see response to CA 1-36, CA 1-36 Attachment 1 for the with and without calculation, and CA 1-36 Confidential Attachment 2 for corresponding pro-forma tax return details.
- b. Consistency with rate base in adjusting depreciation timing difference to 12/31/2022 (that includes protected excess). Ratemaking – must be consistent with what is in rate base. Pulled forward my balances of ADIT.
- c. Please see CA 1-89 Attachment 1, which restates the ADIT balance to allocate between PJM and TPUC jurisdictions. In the originally filed docket, the stand-alone NOLC was allocated 100% to TPUC when allocators should have been applied to the total amount. The result should be a reduction to the revenue requirement.
- d. No as explained. The NOLC on the financial books and records of KgPCo reflects KgPCo's portion of the consolidated NOLC of AEP affiliates who file a consolidated tax return. The NOLC presented in this docket reflect's the Company's NOLC on a stand-alone basis. The difference is due to the accounting method elected, utilized for financial purposes only, by affiliates participating in the consolidated tax return of AEP, including KgPCo. This accounting methodology reflects each affiliate's portion of the consolidated NOLC, not each affiliate's stand-alone NOLC. Each affiliate has signed a tax sharing agreement that guarantees that "no member of the consolidated group shall be allocated a federal income tax greater than the federal income tax computed as if such member had filed a separate return", meaning that KgPCo's tax expense only reflects the operations the Company and not operations of affiliates. In order to be consistent between cost of service and rate base, ADFIT must also be represented on a stand-alone basis and not take into account the operations of affiliates, as the consolidated NOLC represents. The Federal Energy Regulatory Commission (FERC) recognizes that the various

methods of tax allocation allowed by the IRC and regulations (ASC 740) can be quite different and note that one method could produce the opposite result of another. FERC explains in Opinion No. 173 that differences in financial allocations should not lead to disparate ratemaking.

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Data Request CA 1-090:

Refer to the \$31,512,359 balance of total Company ADFIT reflected on and provide the following: a. Provide the book/tax timing differences comprising the \$31,612,359 balance of ADFIT. b. For any book/tax timing difference greater than \$50,000 (either a positive or negative value), provide a complete definition of the transactions included in the line item. c. Explain whether the treatment of individual line items within this reconciliation is consistent with the recognition of revenues, expenses, and rate base within the revenue requirement calculation.

Response CA 1-090:

- a. Please see CA 1-90(a) Attachment 1
- b. Please see CA 1-90(a) Attachment 1
- c. The Company objects to this request on the grounds that the Company has not performed the detailed analysis necessary to provide the requested information, doing so would be unduly burdensome, and the Company is not in possession of documents that provide the information sought by this request. Without waiving its objections, the Company states as follows: an analysis of the consistency of ADIT revenues, expenses and rate base was not completed before filing the case and without completing this analysis the Company cannot respond to this request.

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Data Request CA 1-091:

Refer to (attached) and specifically to Section 4, subsection .02 Net operating Loss carryforward ("NOLC"), beginning on page 8. Confirm that regulatory Commissions have discretion in determining the portion of NOLC attributable to depreciation differences and that regulatory commissions are not bound by the exclusive use of the "with and without" method. If this is not confirmed and the Company believes the Commission is bound by the use of the with and without method, reconcile your position with the language in this revenue procedure.

Response CA 1-091:

The Company agrees with CA's analysis of IRS Revenue Procedure 2020-39 in that regulatory commissions have discretion in determining the portion of NOLC attributable to depreciation differences and that regulatory commissions are not bound exclusively to the "with and without" method. However, the IRS has only issued an opinion on the "with and without" method as following normalization and any other method would not have prior IRS approval and may or may not be consistent with IRC normalization rules.

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To Kingsport Power Company**

Data Request CA 1-092:

Refer to page 5, lines 14 – 20 of Ms. Criss' testimony. Provide documentation received by nationally recognized experts supporting the validity of the Company's position.

Response CA 1-092:

Bradley M. Seltzer is a partner of Eversheds Sutherland in Washington D.C. and has 40 years of experience in the provision of tax services principally to companies in various segments of the utility industry. The Company has consulted with Mr. Seltzer and contracted him to provide testimony regarding normalization in Texas PUC Docket No. 51415. Please see CA 1-92 Attachment 1 for a copy of Mr. Seltzer's rebuttal testimony. Mr. Seltzer continues to consult with the Company on tax matters.

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Data Request CA 1-093:

Provide all support in the Company's possession supporting the requirement that regulators rely upon the with and without method to determine the required level of NOLC to include in Rate Base.

Response CA 1-093:

Please see response to CA 1-91, the Company does not assert that the “with and without” method is required but the Company does assert that it is the only method that the IRS has approved.

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To Kingsport Power Company

Data Request CA 1-094:

Refer to page 8, lines 6-14 of testimony of Company witness Criss, and respond to the following:

a. Please clarify if the excess deferred income tax balance within TPUC Docket No. 18-00038 requires correction to reflect the recognition of Net Operating Loss Deferred Tax Asset ("NOLDTA") balances? b. Provide an explanation and all workpapers supporting the statement that the stand-alone NOLC of \$31.4 million as of December 31, 2017, results in \$4.4 million in deficient taxes. c. Is the proposed adjustment discussed in this passage of testimony an attempt to remeasure excess ADIT balances approved by the Commission in TPUC Docket No. 18-00038? d. Provide the supporting calculations identifying the impact on the test period amortization of excess deferred income taxes resulting from the \$3 million reduction in protected excess deferred income taxes.

Response CA 1-094:

- a. Correct.
- b. Please see response to CA 1-36 and CA 1-36 Attachment 1 for the computation of the \$4.4M.
- c. No, as explained. The Company is not proposing to remeasure what was adopted in Docket No. 18-00038. The Company is adding a deficient tax related to the Company's stand-alone NOLC that was not included in Docket No. 18-00038 as the financial records of KgPCo reflects the Company's portion of the consolidated affiliate group NOLC. This adjustment corrects a normalization and ratemaking inconsistency, as tax expense, accelerated depreciation, and ADIT must be consistent and reflect the Company's stand-alone operations and not the operations of affiliates.
- d. See response to CA 1-36 and CA 1-36 Attachment 3 for details on the computation of the reduction in protected excess deferred taxes. Tab "ARAM Incl. NOL" shows the calculation of excess protected amortization on assets that contributed to the NOLC and tab "Rate Adjustment" the subsequent reduction to protected excess amortization.

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Data Request CA 1-095:

Provide a copy of all Exhibits sponsored by Company expert Jessica M. Criss in excel format with cell references intact.

Response CA 1-095:

Please see KgPCo MFR 9 filed in this docket and attachments in response to CA 1-36.

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Data Request CA 1-097:

Refer to . Provide a comprehensive description of the services provided by AEP billings for the test period, by cost type along with associated amounts.

Response CA 1-097:

See CA 1-97 Attachment 1 for the requested information.

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Data Request CA 1-098:

Refer to . Provide transactional detail for any costs directly charged to Kingsport in the test period from the following departments: i) 10764R Legal GC/Administration, ii) 13770R Chief Info and Tech Officer, and iii) 13498R Chief Customer Officer. This detail should identify the nature of the charge, the source of the charge, the date incurred, and the amount of the charge.

Response CA 1-098:

Please refer to CA 1-098 Attachment 1 for requested transactional detail for those departments.

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Data Request CA 1-099:

Refer to . Confirm whether costs within account 4264000 are included in the proposed revenue requirement. If so, provide a copy of the April 2021 invoice for what is labeled "JohnsonPossKirby" Government Relations in the amount of \$36,000 along with a description of the nature of services performed.

Response CA 1-099:

Costs recorded in Account 4264000 are not included in the proposed revenue requirement.

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Data Request CA 1-100:

Refer to , and respond to the following requests: a. Provide an explanation of the rationale for allocating: i) "Excess Liability" and ii) "Public Liability Deductible Reimbursement" premiums on the basis of Revenues, rather than some other allocation method or combination of methods. b. Provide an explanation of the insurance coverage provided by "Public Liability Deductible Reimbursement."

Response CA 1-100:

Revenue is a generally accepted and commonly utilized exposure basis for general liability insurance premiums.

Public Liability Deductible Reimbursement policy reimburses the Company for amounts paid for damages to third parties.

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Data Request CA 1-105:

Refer to , pdf page 6 of 8. There is a reference to a positive \$.3M variance associated with Other Operating Expenses – Lobbying for the twelve-month period ending December 2021 compared with the corresponding period for 2020. Provide the following: a. Provide the monthly costs associated with lobbying in 2021 along with confirmation that such costs were recorded to account 426. b. Identify any such costs included in the proposed revenue requirement submitted in this docket.

Response CA 1-105:

- a. Please see CA 1-105 Attachment 1 for the 2021 monthly lobbying costs. All of these costs were recorded to account 426.
- b. There are no lobbying costs included in the proposed revenue requirement submitted in this docket.

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Data Request CA 1-106:

Provide a list of all internal audit reports for 2017 through 2020, and 2021 to date for Kingsport and for affiliates and/or operations which charge costs to Kingsport.

Response CA 1-106:

Please see CA 1-106 Attachment 1.

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Data Request CA 1-107:

Provide a copy of all jurisdictional operating budget variance reports for 2017, 2018, 2019, 2020, and 2021 to date.

Response CA 1-107:

See Kingsport MFR 37 filed in this docket.

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Data Request CA 1-108:

Explain fully whether the employee positions used in the Company's labor calculations are authorized/budgeted or actually filled positions. In addition to and without limiting the forgoing, respond to the following specific requests: a. Identify, quantify, and explain fully the labor cost requested by the Company for positions which were not filled at the end of the test year. b. Identify, quantify, and explain fully the labor cost requests sought by the Company for positions which are not currently filled.

Response CA 1-108:

The Company's labor calculations are based on actual payroll as of 06/30/2021. There are no labor costs being requested by the Company for positions which were not filled at the end of the test year, nor are there any labor cost requests sought by the Company for positions which are not currently filled.

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Data Request CA 1-109:

Provide a detailed list of responsibilities and duties that eligible incentive compensation employees must have or perform in addition to those necessary to meet the standards for base salary compensation in order to receive incentive compensation.

Response CA 1-109:

The amount of incentive compensation earned by each salaried employee is included as a portion of their overall salary and thereby reflects each jobs' responsibilities and employee performance. This variable portion of employee pay is based, in part, on achievement of incentive plan goals, management's assessment of each individual employee's job performance relative to the expectations for their position as well as to the performance of other employees in their position and in positions at the same salary grade level. Research results show that similar incentive structures bolster the development of employee engagement and can help develop a high performance company culture which is a benefit to customers.

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Data Request CA 1-110:

Provide a description of the Company's merit and cost of living wage rate increase policies.

Response CA 1-110:

The Company maintains a pay for performance total compensation approach for employees eligible for merit-based discretionary salary increases. Merit pay is used to differentiate employee salary increases based on each employee's performance against their annual performance plan and where their current salary falls in their pay range. AEP leaders are expected to differentiate pay during an annual compensation planning cycle which occurs in the first quarter each year with merit increases taking effect on April 1. Reviewing all merit eligible employees simultaneously during this annual process ensures that performance calibration leads to effective merit allocation while adhering to salary increase budgets.

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Data Request CA 1-112:

Refer to as filed with the Company's Petition: a. Did the Company anticipate reducing the number of employees, including any voluntary severance, early retirement, or other force reduction programs, during the test period? If yes, state the timing and number of affected employees. Also, state the projected costs and savings of any such plan. b. Does the Company anticipate reducing the number of employees during the next three years (2022-2024)? If yes, state the timing and number of affected employees. Also state the projected costs and savings of any such plan.

Response CA 1-112:

- a. No, the Company did not anticipate a reduction in employees for the test period.
- b. No, the Company does not anticipate reducing the number of employees during the next three years.

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Data Request CA 1-114:

Provide the following for each Company employee position during the 2021 test year, and separately, during 2020 that experienced a change of incumbent: a. Position title; b. Employee replaced; c. Annual salary of replaced employee; d. Replacement employee; e. Annual salary of replacement employee; and f. Date of replacement.

Response CA 1-114:

This response contains confidential information and is being provided pursuant to the Protective Order dated September 17, 2021 in this docket.

Please see attachment CPAD 1-114 Confidential Attachment 1

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Data Request CA 1-119:

Provide a detailed analysis (including without limitation a description, dates, and amounts) of any gains or losses on utility property sold by the Company from 2017 to date. Also, explain fully how such amounts have been treated for ratemaking purposes.

Response CA 1-119:

There have not been any gains or losses on utility property sold by Kingsport Power Company for the period 2017 through 2022 to date.

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Data Request CA 1-120:

Provide a detailed list of all penalties and fines paid to any governmental or nongovernmental entity by the Company that are included in cost-of-service by separate type and/or payee.

Response CA 1-120:

Please see KgPCo MFR 40 filed in this docket.

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Data Request CA 1-121:

Provide the level of country club dues incurred by the Company in the test year and indicate how they have been treated for cost-of-service purposes.

Response CA 1-121:

Please see KgPCo MFR 42 filed in this docket.

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Data Request CA 1-122:

Provide the level of dues included by the Company in cost-of-service by separate payee, along with a description and the purpose for membership for each payee.

Response CA 1-122:

Please see KgPCo MFR 43 filed in this docket.

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Data Request CA 1-123:

Provide the level of payments made by the Company to industry organizations other than membership dues included in cost-of-service along with a description of each payee organization or project.

Response CA 1-123:

Please see KgPCo MFR 44 filed in this docket.

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Data Request CA 1-124:

Provide the level of lobbying included by the Company in cost-of-service by separate payee, along with a description of each payee.

Response CA 1-124:

Please see KgPCo MFR 45 filed in this docket.

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Data Request CA 1-133:

Identify each building that is being leased by Kingsport, provide a list of the related leases, and provide a copy of the lease rate portion, including escalation clauses of each lease.

Response CA 1-133:

See KgPCo MFR 48 filed in this docket.

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Data Request CA 1-134:

Provide, in list form, the details of all judgments and/or settlements resulting from law suits which involved the Company as a defendant, and which resulted in the Company, during the test year, paying or agreeing to pay or being ordered to pay an amount in excess of \$10,000, including but not limited to, the case name, court or other tribunal, case or docket number, the date filed, the date of settlement or the date of judgment and the amount the Company was ordered or agreed to pay. Provide this information even if appeals are pending and note every instance of an appeal.

Response CA 1-134:

During the test year, there were no judgments or settlements, related to suits involving Kingsport Power Company as defendant, that resulted in the Company paying, agreeing to pay, and/or being ordered to pay an amount in excess of \$10,000.

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Data Request CA 1-153:

Refer to and included with the testimony of Company witness Johnston. Specifically, refer to tab "1-b JRsSmry" line 19 'Charitable Contributions' in the amount of \$28,703. Provide the Company's rationale for recovery of these contributions in the revenue requirement.

Response CA 1-153:

Charitable donations contribute to the economic well being and quality of life in the communities the Company operates in. This in turn incentivizes both residents and employers to stay or expand into the area, reducing pressure on electric rates.

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Data Request CA-1-156:

Refer to Account 903-Customers Records & Collection Expense and <MHW – Workpaper 1 CCOS KgPCo Acct 903 Call Center Cost> spreadsheet. Provide the following:

- a. A split of call center costs between overtime and normal pay.
- b. A narrative description of what charges the classification 'Billing -Other' covers.

Response CA-1-156:

- a. Overtime Pay: \$ \$7,051.78. Regular Pay: \$443,110.40.
- b. The Billing-Other category includes the charges to the following four activity codes:
254: MGE/SUPP CLLCTNS-INACTV DELINQ
258: PRINT/PACKAGE/DELIVER BILLS/Postage - Customer Bills
338: PROC OTH ACCTS RECEIVABLES
363: INTERVIEW/EVALUATE VENDORS