

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE**

IN RE:)	
)	
PETITION OF KINGSPORT POWER)	
COMPANY d/b/a AEP APPALACHIAN)	DOCKET NO. 21-00107
POWER COMPANY FOR A GENERAL)	
RATE INCREASE)	
)	

**CONSUMER ADVOCATE’S RESPONSES TO
THE COMMISSION’S FIRST SET OF DISCOVERY REQUESTS**

To: David Foster
Utilities Division, Director
c/o Tory Lawless
Docket Manager
Tennessee Public Utility Commission
502 Deaderick Street
Nashville, TN 37243

The Consumer Advocate Unit in the Financial Division of the Office of the Tennessee Attorney General (“Consumer Advocate”), by and through counsel, pursuant to Rules 26, 33, and 34 of the Tennessee Rules of Civil Procedure, Tennessee Public Utility Commission (“TPUC” or the “Commission”) Rule 1220-1-2-.11, and the Agreed Procedural Schedule entered by the Hearing Officer in this Docket, hereby submits its responses to the *First Set of Discovery Requests of TPUC* filed on April 28, 2022.

General Objections

All of the General Objections made herein are applicable to and are hereby incorporated into each and every response herein, and each response herein is made subject to and without waiver of these General Objections.

A. The Consumer Advocate objects to each of the Company’s requests on the grounds

that each is overly broad, unduly burdensome, and oppressive.

- B. The Consumer Advocate objects to the Company's discovery requests to the extent that they purport to impose the obligations upon the Consumer Advocate beyond those contemplated by the Tennessee Rules of Civil Procedure, TPUC Rules, and Tennessee law.
- C. The Consumer Advocate objects to each of the Company's requests to the extent that each purports to call for information and/or documents prepared in anticipation of litigation, and/or information and/or documents protected by the attorney-client privilege, the work product doctrine, the common-interest doctrine, or any other applicable protection or privilege.
- D. The Consumer Advocate objects to each of the Company's requests to the extent that they are not applicable in the context of a proceeding before the TPUC, cite an incorrect legal conclusion, or mischaracterize or improperly summarize statements made by the Consumer Advocate's expert witnesses in their pre-filed direct testimonies.
- E. By providing the objections contained herein, the Consumer Advocate does not waive or intend to waive, but rather, intends to preserve, all objections with regard to competence, relevance, materiality, and admissibility of the discovery information or documents in any subsequent proceeding on the related subject matter. Moreover, the Consumer Advocate intends by this set of responses to preserve all objections to vagueness, ambiguity, and undue burden in connection with requests to produce documents, including those that are not in the Consumer Advocate's possession, custody, or control.
- F. The responses made herein are made to the best of Consumer Advocate's present knowledge after a reasonably diligent search for responsive information. The Consumer Advocate will supplement its responses in line with the requirements of the Tennessee Rules of Civil Procedure as well as TPUC Rules and expressly reserves its right to supplement or amend its answers, if and as appropriate, including with respect to objections that may arise at a later time than this filing.

Without waiving these General Objections as they apply to each individual request, the Consumer Advocate presents the following responses:

CONSUMER ADVOCATE'S RESPONSES

- 1-1. In CA Excel file 21-00107 AB-1.xlsx, the SUMIF formulas in column Q (worksheet <1.2-Customer Accounts Expense>) appear to be referencing cells one row below where they should. Please confirm whether the formulas are correct or in error.**

RESPONSE:

Confirmed. However, this error does not impact the calculation and the resulting correction results in the same total. See the attached <21-00107 AB-1 Revised>.

1-2. In Alex Bradley's direct testimony filed 3/30/22 (and revised testimony filed 4/20/22) on page 21, the attrition year property taxes are shown as \$1,292,221, but this amount does not agree with the \$1,310,046 attrition amount shown in the summary worksheets (<TOTI-1.0> and <TOTI-1.1>) in CA's Excel file 21-00107 AB-2.xlsx or in CA's Excel file CA Exhibits for Revenue Requirement in KPC Rate Case 21-00107 3-29-2022.xls, worksheet <Taxes Other>. Please confirm which amount is correct and which is in error.

RESPONSE:

The correct amount is \$1,292,221. The calculation in tab "TOTI-1.1" failed to carry over the prior period adjustment reflected on tab "Property-1.2". See the attached <21-00107 AB-2 Revised> which incorporates this adjustment. This adjustment updates the Consumer Advocate's proposed revenue deficiency from \$2,944,892 to \$2,927,244

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RESPECTFULLY SUBMITTED,

Karen H. Stachowski

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TPUC Docket No. 21-00107

Consumer Advocate's Response to Staff Discovery

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via electronic mail, with a courtesy copy by U.S. mail, upon:


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This the 3rd day of May 2022.


KAREN H. STACHOWSKI
Senior Assistant Attorney General

Office of the Tennessee Attorney General, Consumer Advocate Unit
Docket 21-00107, Kingsport General Rate Case
Schedule-1-O&M

KINGSPORT POWER COMPANY
Operation and Maintenance Expense
For the 12 Months Ending December 31, 2022

	A/ Per Company	Per Consumer Advocate
Operating Expenses:		
Purchased Power	\$ -	\$ -
Distribution Expense	\$ 7,997,543	\$ 3,251,786 B/
Customer Accounts Expense	\$ 1,313,158	\$ 1,192,405 C/
Customer Service & Information Expense	\$ 113,355	\$ 105,666 D/
Sales Expense	\$ 5,404	\$ 5,268 E/
Administrative & General Expense	\$ 1,674,020	\$ 985,159 F/
Other O&M Expense	\$ 468,170	\$ 188,042 G/
Total Operation and Maintenance Expense	<u>\$ 11,571,649</u>	<u>\$ 5,728,326</u>

A/ Exhibits 1a-4c_Kingsport JCOS CCOS (KMJ-MHW).xlsx, tab "JCOS Detail 2-a"
B/ AB-1.1-Distribution Expense WP
C/ AB-1.2-Customer Accounts Expense WP
D/ AB-1.3-Customer Service & Information Expense WP
E/ AB-1.4-Sales Expense WP
F/ AB-1.5-Admin & General Expense
G/ AB-1.6-Other O&M Expense

Operation and Maintenance Expense Adjustment Summary

Line No.	Item	Account	Amount
1	Remove Allocated Incentive Compensation	Multiple	\$ (380,944)
2	Remove Kingsport Incentive Compensation	Multiple	\$ (299,996)
3	Remove Allocated SERP	Multiple	\$ (20,252)
4	Remove Tennessee Reliability Plan	Multiple	\$ (3,825,494)
5	Remove/Reverse Major Storm	593	\$ 42,709
6	Remove Indirect Lobbying Charges	920	\$ (12,518)
7	Remove COVID Amortization	921	\$ (19,660)
8	To Eliminate Severance Costs	920	\$ (86,238)
9	To Remove Stock Based Compensation	multiple	\$ (108,182)
10	To Remove Charitable Contributions	4261000	\$ (28,703)
11	To Reduce O&M Costs related to Factoring associated with acceleration of cash receipts	4265009	\$ (251,424)
12	Remove TRP Recovery Account	5933426	\$ (2,154,781)
13	Decrease test year pole attachment rental expenses	590	\$ (228,990)
14	Remove Amortization of RTO Demand Response Regulatory Asset	908	\$ (114,477)
15	Remove Ongoing Expense regarding RTO	908	\$ (56,645)
16	To Update Medical/Dental Costs	926	\$ 32,149
17	To Remove PJM Transmission Owner Expenses	multiple (A&G)	\$ (194,477)
18	Remove Prior Rate Case Amortization	928	\$ (101,221)
19	To Account for Salary/Wage Increases and Savings Plan	multiple	\$ 140,519

FERC Account #	N	D	C	D	N	ADJUSTMENTS					U	
						E	F	G	H			
	Test Year Ending June 2021	Allocated Incentive Compensation Billing	Unapportioned Incentive Compensation	Allocated SRRP	TRP & MS OUI Recovery Account 593426	Remove Tennessee Reliability Plan	Revenue Meter Storm Expenses	Decrease last year pole attachment initial expenses to remove prior period adjustment	Remove Stock Compensation	Adjusted Total Year Ending June 2021	Labor Growth	Attribution Period
DISTRIBUTION EXPENSES	\$ 327,000	\$ 3,764	\$ (8,925)	\$ (115)	\$ -	\$ -	\$ -	\$ -	\$ (5,960)	\$ 315,735	6,461	\$ 322,416
540 Operation Supervision and Engineering	-	-	-	(77)	-	-	-	-	(2,387)	113,371	(7,763)	(11,371)
541 Lead Dispatching	133,870	(20,035)	(15,794)	(3)	-	(168,857)	-	-	-	(76,937)	-	(84,673)
542 Station Expenses	107,724	(619)	(459)	(3)	-	-	-	-	(112)	48,430	224	48,674
543 Utility Expenses	49,744	-	(99)	-	-	-	-	-	(330)	131,609	5,114	131,723
544 Street Lighting and Signal System Expenses	131,708	(2,518)	(15,621)	(13)	-	(16)	-	-	(330)	66,497	2,163	66,772
545 Meter Expenses	85,036	-	(3,113)	(83)	-	-	-	-	-	44,209	33,116	46,772
546 Customer Installation Expenses	47,322	-	(47,892)	(1)	-	-	-	(228,990)	-	985,194	33,116	618,312
547 Miscellaneous Expenses	674,886	(37,883)	(296)	(1)	-	-	-	-	-	238,393	294	238,393
548 Rents	467,382	(153)	-	(1)	-	-	-	-	(14)	6,756	-	6,756
549 Maintenance Supervision and Engineering	2,108	(79)	-	(1)	-	-	-	-	(62)	-	-	-
590 Maintenance of Structures	6,350	(186)	(115,383)	(30)	-	-	-	-	(40)	42,160	69,802	42,160
591 Maintenance of Overhead Equipment	7,176	(116)	(115,383)	(1)	-	(2,154,781)	-	-	-	1,314,103	1,384,005	1,384,005
592 Maintenance of Underground Lines	43,923	-	(2,123)	(1)	-	(15,128)	-	-	-	26,671	535	27,225
594 Maintenance of Line Transformers	12,966	-	(543)	-	-	-	42,709	-	-	39,423	1,390	39,813
595 Maintenance of Street Lighting and Signal Systems	47,742	-	(1,393)	(0)	-	-	-	-	-	12,868	1,227	14,095
596 Maintenance of Meters	14,465	(4)	-	-	-	-	-	-	-	196,562	20,231	216,793
597 Maintenance of Miscellaneous Distribution Plant	223,227	-	-	-	-	-	-	-	-	-	-	-
598 TOTAL Distribution Expenses	\$ 9,601,787	\$ (61,853)	\$ (24,550)	\$ (325)	\$ (2,154,781)	\$ (3,675,491)	\$ 42,709	\$ (218,990)	\$ (13,359)	\$ 3,117,121	\$ 134,664	\$ 3,251,786

N Docket 21-00107, Exhibit of A, Wayne Allen, <Exhibit No. 1 (A/WA) K&P Co Income Statement for 12 Months Ended 6-30-21>.doc
CA 1-142 Attachment 34a
Docket 21-00107, Exhibit of A, Wayne Allen, "Adj OM-15, OM-16, OM-17, OM-21, OT-29, OT-30, OT-318.xlsx", tab "OM-23"
C 21-117 Attachment 34c
D 21-00107, Exhibit of A, Wayne Allen, "Adj OM-15, OM-16, OM-17, OM-21, OT-29, OT-30, OT-318.xlsx"
E Docket 21-00107, Exhibit of A, Wayne Allen, "Adj OM-13.xlsx"
F Docket 21-00107, Exhibit of A, Wayne Allen, "Adj OM-12.xlsx"
G Tab 1-144.3
H
I Tab 3.D-Growth

FERC Account #	CUSTOMER ACCOUNT EXPENSES	ADJUSTMENTS						F/ Labor growth	Attrition Period
		A/ Test Year End June 2021	B/ Allocated Incentive Compensation Billings	C/ Kingsport Incentive Compensation	D/ Allocated SERP	E/ Remove: Stock Compensation	Adjusted Test Year Ending June 2021		
901	Supervision	\$ 19,226	\$ -	\$ -	\$ (4)	\$ (38)	\$ 19,184	\$ -	\$ 19,184
902	Meter Reading Expenses	\$ 45,244	\$ (1,002)	\$ (17,324)	\$ (6)	\$ (32)	\$ 26,860	\$ 13,199	\$ 40,059
903	Customer Records and Collection Expenses	\$ 1,220,773	\$ (89,374)	\$ (22,935)	\$ (517)	\$ (6,840)	\$ 1,101,108	\$ 18,080	\$ 1,119,188
904	Uncollectible Accounts	\$ 2,548	\$ -	\$ -	\$ -	\$ -	\$ 2,548	\$ -	\$ 2,548
905	Miscellaneous Customer Accounts Expenses	\$ 11,738	\$ (293)	\$ -	\$ (2)	\$ (17)	\$ 11,426	\$ -	\$ 11,426
	TOTAL Customer Account Expenses	\$ 1,299,530	\$ (90,669)	\$ (40,259)	\$ (528)	\$ (6,947)	\$ 1,161,126	\$ 31,279	\$ 1,192,405

A/ Docket 21-00107, Exhibit of A. Wayne Allen, <Exhibit No. 1 (AWA) KGP Co Income Statement for 12 Months Ended 6-30-21.xlsx>
CA_1-142_Attachment.xls
B/ Docket 21-00107, Exhibit of A. Wayne Allen, "Adj OM-15, OM-16, OM-17, OM-23, OT-29, OT-30, OT-318.xlsx", tab "OM-23"
C/ CA_1-144_Attachment.xlsx
D/ CA_1-144_Attachment.xlsx
E/ Tab, 1-144.3
F/ Tab, 3.0-Growth

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Office of the Tennessee Attorney General, Consumer Advocate Unit
Docket 21-00107, Kingsport General Rate Case
Schedule 1-4-Sales Expense W/P

FERC Account #	ADJUSTMENTS						Adjusted Test Year Ending June 2021	Labor growth	Attrition Period
	A/ Test Year End June 2021	B/ Allocated Incentive Compensation Billings	C/ Kingsport Incentive Compensation	D/ Allocated SPRP	E/ Remove: Stock Compensation	F/ F/			
911	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912	Demonstrating and Selling Expenses	5,404	(127)	-	(1)	5,268	-	5,268	-
913	Advertising Expenses	-	-	-	-	-	-	-	-
916	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-
	TOTAL Sales Expenses	\$ 5,404	\$ (127)	\$ -	\$ (1)	\$ 5,268	\$ -	\$ 5,268	\$ -

A/ Docket 21-00107, Exhibit of A. Wayne Allen, <Exhibit No. 1 (A/W/A) K&P Co Income Statement for 12 Months Ended 6-30-21.xlsx>
B/ CA_1-142_Attachment.xls
C/ Docket 21-00107, Exhibit of A. Wayne Allen, "Adj OM-15, OM-16, OM-17, OM-23, OT-29, OT-30, OT-318.xlsx", tab "OM-23"
D/ CA_1-144_Attachment.xlsx
E/ Tab, 1-144.3
F/ Tab, 3.0-Growth

FERC Account #	ADMINISTRATIVE AND GENERAL EXPENSE	ADJUSTMENTS											K/ To Public Group Detail Insurance	L/ Labor Growth & Savings Plan	Attribution Period
		A/ Test Year End June 2021	B/ Remove: PJM Transmission Owner	C/ Remove: Allocated Incentive Compensation Billing	D/ Remove: Kingsport Incentive Compensation	E/ Remove: Allocated SERP	F/ Remove: Prior Rate Case Amount	G/ Remove: Indirect Lobbying Charges	H/ Remove: Covid Amortization Costs	I/ Remove: Severance Costs	J/ Remove: Stock Compensation	K/ Adjusted Test Year Ending June 2021			
900	Administrative and General Salaries	\$ 1,116,792	\$ (141,578)	\$ (103,544)	\$ (467)	\$ (726)	\$ (10,221)	\$ (12,518)	\$ (19,660)	\$ (86,218)	\$ (80,655)	\$ 602,976		\$ 362	\$ 603,138
901	Office Supplies and Expenses	(1,420)	39,785	-	-	-	-	-	-	-	-	(1,420)		-	(1,420)
902	Advertising and Promotional Costs	(1,144)	38,785	-	-	-	-	-	-	-	-	(1,144)		-	(1,144)
923	Outside Service Employed	54,127	(7,356)	(24)	-	(18,557)	-	-	-	-	(6)	32,185		-	32,185
924	Property Insurance	61,168	(11,956)	-	-	-	-	-	-	-	(1)	49,912		-	49,912
925	Injuries and Damages	279,471	(35,416)	(3)	-	(6)	-	-	-	-	(1)	244,451		-	244,451
926	Employee Bonuses and Benefits	(75,517)	9,556	(54)	(594)	(0)	-	-	-	-	(13)	(66,622)		(24,981)	(59,461)
927	Franchise Reimbursement Expenses	-	-	-	-	-	(10,221)	-	-	-	-	-		-	-
928	Regulatory Communication Expenses	160,260	-	(10,771)	-	(26)	-	-	-	-	(2,527)	45,630		-	45,630
929	Director Compensation	3,537	-	-	-	-	-	-	-	-	-	3,537		-	3,537
930	General Advertising Expenses	72,375	-	(3,497)	(248)	-	-	-	-	-	-	68,630		118	68,748
9302	Miscellaneous General Expenses	346,171	(43,805)	-	-	-	-	-	-	-	-	31,783		-	31,783
931	Reimbursement of Ocean Pilot	346,171	(43,805)	-	-	-	-	-	-	-	-	279,799		-	279,799
935	TOTAL Administrative & General Expenses	\$ 1,740,280	\$ (194,477)	\$ (216,549)	\$ (537)	\$ (19,385)	\$ (10,221)	\$ (12,518)	\$ (19,660)	\$ (86,218)	\$ (80,719)	\$ 965,567		\$ 23,499	\$ 965,159

A/ Docket 21-00107, Exhibit of A, Wayne Allen, <Exhibit No. 1 (A)WA> XGRCo License Statement for 12 Month Ended 6-30-21.xlsx
B/ Docket 21-00107, Item to Exhibit of Karen M. Johnson, "Exhibits 1-4c, Kingsport JCOS CCOS (KXJLJHV).xlsx", tab "JCOS Detail 2-a", column (4) "PJM Transmission Owner"
C/ CA 1-1-42 Amendment.xlsx
D/ CA 1-1-42 Amendment.xlsx
E/ CA 1-1-44 Amendment.xlsx
F/ Docket 21-00107, Exhibit of A, Wayne Allen, "Adj OM-11.xlsx"
G/ Confidential Exhibit DND-4
H/ Exhibit DND-3
I/ Exhibit DND-4
J/ Exhibit DND-5
K/ Exhibit DND-6
L/ Exhibit DND-7
M/ Exhibit DND-8
N/ Exhibit DND-9
O/ Exhibit DND-10
P/ Exhibit DND-11
Q/ Exhibit DND-12
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X/ Exhibit DND-19
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Z/ Exhibit DND-21
AA/ Exhibit DND-22
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BO/ Exhibit DND-62
BP/ Exhibit DND-63
BQ/ Exhibit DND-64
BR/ Exhibit DND-65
BS/ Exhibit DND-66
BT/ Exhibit DND-67
BU/ Exhibit DND-68
BV/ Exhibit DND-69
BW/ Exhibit DND-70
BX/ Exhibit DND-71
BY/ Exhibit DND-72
BZ/ Exhibit DND-73
CA/ Exhibit DND-74
CB/ Exhibit DND-75
CC/ Exhibit DND-76
CD/ Exhibit DND-77
CE/ Exhibit DND-78
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GT/ Exhibit DND-197
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HC/ Exhibit DND-206
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HL/ Exhibit DND-215
HM/ Exhibit DND-216
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HQ/ Exhibit DND-220
HR/ Exhibit DND-221
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HU/ Exhibit DND-224
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IG/ Exhibit DND-236
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II/ Exhibit DND-238
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IW/ Exhibit DND-252
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ZW/ Exhibit DND-692
ZX/ Exhibit DND-693
ZY/ Exhibit DND-694
ZZ/ Exhibit DND-695

Office of the Tennessee Attorney General, Consumer Advocate Unit
Docket 21-00107, Kingsport General Rate Case
Schedule 1-6-Other O&M Expense WP

FERC Account #	Other Operations & Maintenance Expense	ADJUSTMENTS				
		A/ Test Year End June 2021	B/ Remove Donations	C/ To Reduce O&M Costs related to Factoring associated with acceleration of	Adjusted Test Year Ending June 2021	Attrition Period
4261000	Donations	\$ 28,703	\$ (28,703)		\$ 0	\$ 0
4265009	Factored Cust A/R Exp - Affil	251,424	0	(251,424)	188,042	-
4265010	Fact Cust A/R-Bad Debts-Affil	188,042	0		188,042	188,042
	TOTAL Other Operations & Maintenance Expens	\$ 468,170	\$ (28,703)	\$ (251,424)	\$ 188,042	\$ 188,042

A/ Docket 21-00107, Exhibit of A. Wayne Allen, <Exhibit No. 1 (AWA) KgPCo Income Statement for 12 Months Ended 6-30-21.xlsx>
B/ Docket 21-00107, Company Response to MFR 41, "MFR 41 Attachment 1.xlsx"
C/ Exhibit DND-3

FERC Account #	Type	WP for OM 15-16 PG 2 of 3	WP for OM 15-16 WP 3 of 3	WP for OM 15- 16 WP 3 of 3 Attribution	Labor Growth for
		TP Base Payroll	To Annualize Base Pay for 2021	Including Merit/General Increase	Adjustment
580	Distribution Expense	\$ 58,090	62,994	64,751	6,661
581	Distribution Expense	\$ -	-	-	-
582	Distribution Expense	\$ (67,471)	(73,166)	(75,207)	(7,736)
583	Distribution Expense	\$ 1,955	2,120	2,179	224
584	Distribution Expense	\$ 993	1,077	1,107	114
585	Distribution Expense	\$ 49,524	53,705	55,203	5,679
586	Distribution Expense	\$ 18,863	20,455	21,026	2,163
587	Distribution Expense	\$ 288,819	313,200	321,936	33,116
588	Distribution Expense	\$ -	-	-	-
589	Distribution Expense	\$ 2,567	2,783	2,861	294
590	Distribution Expense	\$ -	-	-	-
591	Distribution Expense	\$ -	-	-	-
592	Distribution Expense	\$ 609,641	661,104	679,544	69,902
593	Distribution Expense	\$ 4,838	5,246	5,393	555
594	Distribution Expense	\$ 16,089	17,447	17,934	1,845
595	Distribution Expense	\$ 3,402	3,690	3,792	390
596	Distribution Expense	\$ 10,700	11,603	11,927	1,227
597	Distribution Expense	\$ 176,443	191,338	196,674	20,231
598	Distribution Expense	\$ -	-	-	-
599	Distribution Expense	\$ 115,112	124,830	128,311	13,199
900	Customer Account Expense	\$ 157,681	170,991	175,760	18,080
901	Customer Account Expense	\$ -	-	-	-
902	Customer Account Expense	\$ -	-	-	-
903	Customer Account Expense	\$ -	-	-	-
904	Customer Account Expense	\$ -	-	-	-
905	Customer Account Expense	\$ -	-	-	-
906	Customer Service and Informational Expense	\$ 61,962	67,192	69,066	7,105
907	Customer Service and Informational Expense	\$ -	-	-	-
908	Customer Service and Informational Expense	\$ 248	269	277	28
909	Customer Service and Informational Expense	\$ -	-	-	-
910	Customer Service and Informational Expense	\$ -	-	-	-
911	Sale Expense	\$ -	-	-	-
912	Sale Expense	\$ -	-	-	-
913	Sale Expense	\$ -	-	-	-
916	Sale Expense	\$ -	-	-	-
920	Administrative and General Expense	\$ 3,157	3,423	3,518	362
921	Administrative and General Expense	\$ -	-	-	-
922	Administrative and General Expense	\$ (124,594)	(135,112)	(138,880)	(14,286)
923	Administrative and General Expense	\$ -	-	-	-
924	Administrative and General Expense	\$ -	-	-	-
925	Administrative and General Expense	\$ 3,835	4,159	4,275	440
926	Administrative and General Expense	\$ -	-	-	-
927	Administrative and General Expense	\$ -	-	-	-
928	Administrative and General Expense	\$ -	-	-	-
929	Administrative and General Expense	\$ -	-	-	-
9301	Administrative and General Expense	\$ 1,033	1,121	1,152	118
9302	Administrative and General Expense	\$ -	-	-	-
931	Administrative and General Expense	\$ 54,389	58,980	60,625	6,236
935	Administrative and General Expense	\$ 1,447,277	\$ 1,569,448	\$ 1,613,223	\$ 165,947

Kingsport Power Company
Docket 21-00107
Schedule 3.1 Savings Plan

Line			
1	Annualization Adjustment of O&M Base Payroll	\$ 122,172	A/
2	O&M Merit Increases through rate year ending 12/31/2022	\$ 43,775	B/
3	O&M ICP Incentives	\$ (789,122)	C/
4	Lobbying Adjustment	\$ (12,518)	D/
5			
6	Change in O&M Payroll	\$ (635,693)	
7			
8	Savings Plan Loading Rate		4.00% E/
9	Total Adjustment to Increase O&M Expense in Savings Plan Cost (FERC Account 926)	\$ (25,428)	
A/	Adj OM-15, OM-16, OM-17, OM-23, OT-29, OT-30, OT-314.xlsx, tab "OM-15 OM-16", cell E33		
B/	Adj OM-15, OM-16, OM-17, OM-23, OT-29, OT-30, OT-314.xlsx, tab "OM-15 OM-16", cell H33		
C/	21-00107 AB Exhibit.xlsx, tab "2.0-Adjustment Summary", Lines 1 & 2		
D/	21-00107, Confidential Exhibit DND-5, Line 8		
E/	Adj OM-15, OM-16, OM-17, OM-23, OT-29, OT-30, OT-314.xlsx, tab "OM-17", cell H15		

Office of the Tennessee Attorney General, Consumer Advocate Unit
Docket 21-00107, Kingsport General Rate Case
Schedule 1.0

KINGSPORT POWER COMPANY
Taxes Other Than Income Taxes
For the 12 Months Ending December 31, 2022

	A/ Per Company	B/ Per Consumer Advocate
Other Taxes		
Current Payroll Taxes		
FICA	\$ 156,541	\$ 106,440
Fed Unemployment	773	773
State Unemployment	(20)	(20)
Total Payroll Related Tax	\$ 157,295	\$ 107,194
 Real and Personal Property Tax	 1,375,722	 1,292,221
 Other		
P.S.C.	533,862	533,862
Sales & Use	865	865
Bus Franchise	364,122	364,122
Local Privilege-Franchise Tax	-	-
Regis Fee	-	-
State Gross Receipts Tax	4,211,650	4,211,650
Federal Excise	-	-
Taxes on Capital Leases	255	255
 Total Taxes Other Than Income	 \$ 6,643,771	 \$ 6,510,169

A/ Exhibits 1a-4c_Kingsport JCOS CCOS (KMJ-MHW).xlsx, tab "JCOS Detail 2-a"
B/ AB-2, TOTI-1.1

Office of the Tennessee Attorney General, Consumer Advocate Unit
Docket 21-00107, Kingsport General Rate Case
Schedule 1.1

A/ Test Year Ending June 2021	B/ PJM Transmission Owner	B/ To Remove Local Franchise	C/ To Increase Property Tax	D/ To Decrease FICA	E/ To Decrease Medicare	F/ To Increase FICA	For the 12 Months Ending December 31, 2022
Other Taxes							
Current Payroll Taxes							
FICA	\$ 175,267	\$ (22,179)		\$ (38,289)	\$ (9,218)	\$ 859	\$ 106,440
Fed Unemployment	886	(112)					773
State Unemployment	(23)	3					(20)
Total Payroll Related Tax	176,130	(22,288)	-	(38,289)	(9,218)	859	107,194
Real and Personal Property Tax	1,487,873	(245,127)	49,475				1,292,221
Other							
P.S.C.	661,740	(127,878)					533,862
Sales & Use	865						865
Bus Franchise	451,342	(87,220)					364,122
Local Privilege-Franchise Tax	4,026,094	(4,026,094)					-
Regis Fee	-						-
State Gross Receipts Tax	4,211,650						4,211,650
Federal Excise	-						-
Taxes on Capital Leases	324	(69)					255
Total Taxes Other Than Income	\$ 11,016,017	\$ (482,581)	\$ 49,475	\$ (38,289)	\$ (9,218)	\$ 859	\$ 6,510,169

A/ Exhibit No. 1 (AWA) KgPCo Income Statement for 12 Months Ended 6-30-21.xlsx
B/ Exhibits 1a-4e_Kingsport JCOS CCOS (KMI-MHW).xlsx, tab JCOS Detail 2-a'
C/ Property-1.2
D/ Tab, Social Security-1.3
E/ Medicare-1.4
F/ Social Security-1.3.3

Office of the Tennessee Attorney General, Consumer Advocate Unit
Docket 21-00107, Kingsport General Rate Case
Schedule 1.2

Line No.	Description	Per CA
1	Test Year Property Taxes	
2	408100520-Real Personal Property Taxes	\$ 662,974 A/
3	408100521-Real Personal Property Taxes	842,724 A/
4	Less: PJM Transmission Owner	(245,127) B/
5	Less: Prior Period Adjustments	(17,825) C/
6	Total Test Year Property Taxes	\$ 1,242,746
7		
8	Utility Plant Balances as of June 30, 2021	
9	Electric Plant in Service	\$ 211,063,636 C/
10	Construction Completed Not Classified	4,289,211 C/
11	Plant Held for Future Use	187,481 C/
12	Accumulated Depreciation	\$ (75,050,792) C/
13	Utility Plant Base	140,489,537
14		
15	Effective Property Tax Rate	0.885%
16		
17	Utility Plant Balances as of December 31, 2022	
18	Electric Plant in Service	\$ 227,003,925 D/
19	Construction Completed Not Classified	- D/
20	Plant Held for Future Use	187,481 D/
21	Accumulated Depreciation	-81,108,803 D/
22	Utility Plant Base	\$ 146,082,603
23		
24	Estimate Proforma Property Taxes	\$ 1,292,221
25	Test Period Property Taxes	\$ 1,242,746
26		
27	Property Tax Expense Adjustment	\$ 49,475

- A/ Exhibit No. 1 (AWA) KgPCo Income Statement for 12 Months Ended 6-30-21.xlsx
B/ Exhibits 1a-4c_Kingsport JCOS CCOS (KMJ-MHW).xlsx, tab 'JCOS Detail 2-a', cell F379
C/ Direct Testimony Of Jessica M. Criss, Exhibit OT-32.xlsx
D/ Consumer Advocate Exhibit, Schedule 2

Office of the Tennessee Attorney General, Consumer Advocate Unit
Docket 21-00107, Kingsport General Rate Case
Schedule 1.3

Line No.	Description (a)	Amount (b)
1	Annualization Adjustment of O&M Base Payroll	\$ 122,172 A/
2	O&M Merit Increases through rate year ending 12/31/2022	\$ 43,775 B/
3	Removal of ICP Payments & Stock Based Compensation	\$ (789,122) C/
4	Removal of Lobbying	\$ (12,518) D/
5	Change in O&M Payroll	\$ (635,693)
6	2020 Salaries in Excess of Social Security Taxes	106,071 E/
7	Test Year Salaries, Paid Overtime and other remunerations	3,719,230 F/
8	Percentage Not Subject to Social Security Tax	2.85%
9	Percentage of Salaries Subject to Social Security Tax	97.15%
10	Adjustment to O&M Payroll Subject to Social Security Tax	\$ (617,564)
11	Adjustment for Lobbying	
12	Social Security Tax Rate	6.20%
13	Total Adjustment to Decrease O&M Expense for Social Security Tax (FERC Account 408)	\$ (38,289)

A/ Adj OM-15, OM-16, OM-17, OM-23, OT-29, OT-30, OT-314.xlsx, tab "OM-15 OM-16", cell E33
B/ Adj OM-15, OM-16, OM-17, OM-23, OT-29, OT-30, OT-314.xlsx, tab "OM-15 OM-16", cell H33
C/ 21-00107 AB Exhibit.xlsx, tab "2.0-Adjustment Summary", Lines 1, 2, & 9
D/ 21-00107, Confidential Exhibit DND-4, Line 8
E/ Tab, Social Security-3.1
F/ Tab, Social Security-3.2

Office of the Tennessee Attorney General, Consumer Advocate Unit
Docket 21-00107, Kingsport General Rate Case
Schedule 1.3.3

Adjustment to Social Security Tax Base

Line No.	Description (a)	Amount (b)	
1	Employees earning more than \$137,700 limit in 2020	7	
2	Social Security Tax Base for 2020	\$ 137,700	A/
3	Social Security Tax Base for 2021	142,800	B/
4	Increase in Social Security Tax Base	\$ 5,100	
5	Adjustment to Social Security Base	\$ 35,700	
6	Social Security Tax Rate	6.20%	
7	Increase in Social Security Tax due to Increase in Base	\$ 2,213	
8	KPCo O&M%	38.80%	
9	Adjustment to Increase O&M Expense for Change in the Social Security Tax Base (FERC Account 408)	\$ 859	OT-31

A/ Tab, Social Security-3.1

B/ DR 1-149, response to subpart (g)

Office of the Tennessee Attorney General, Consumer Advocate Unit
Docket 21-00107, Kingsport General Rate Case
Schedule 1.4

Medicare Tax Expense Adjustment

Line No.	Description (a)	Amount (b)
1	Annualization Adjustment of O&M Base Payroll	\$ 122,172 A/
2	O&M Merit Increases through rate year ending 12/31/2022	\$ 43,775 B/
3	Removal of ICP Payments	\$ (789,122) C/
4	Removal of Lobbying	\$ (12,518) D/
5	Change in O&M Payroll	\$ (635,693)
6	Medicare Tax Rate	1.45%
7	Total Adjustment to Increase O&M Expense for Medicare Tax (FERC Account 408)	\$ (9,218)

A/ Adj OM-15, OM-16, OM-17, OM-23, OT-29, OT-30, OT-314.xlsx, tab "OM-15 OM-16", cell E33
B/ Adj OM-15, OM-16, OM-17, OM-23, OT-29, OT-30, OT-314.xlsx, tab "OM-15 OM-16", cell H33
C/ 21-00107 AB Exhibit.xlsx, tab "2.0-Adjustment Summary", Lines 1 & 2
D/ 21-00107, Confidential Exhibit DND-4, Line 8