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June 9, 2022

KPOW-10311

Electronically Filed in TPUC Docket Room on June 9, 2022 at 12:44 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 KINGSPORT 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 Motion for Leave to Allow David M. Roush to Present the Direct/Rebuttal Testimony of Witness Katharine I. Walsh.

The original and four copies are being sent by overnight delivery.

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

Very sincerely yours,

HUNTER, SMITH & DAVIS, LLP

William C. Bovender

Enclosure: As stated
cc: David Foster (w/enc.) *Via US Mail and Email: david.foster@tn.gov*
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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

MOTION FOR LEAVE TO ALLOW DAVID M. ROUSH TO PRESENT THE DIRECT/REBUTTAL TESTIMONY OF WITNESS KATHARINE I. WALSH ON BEHALF OF KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER

Comes Petitioner, Kingsport Power Company d/b/a AEP Appalachian Power ("KgPCo"), and respectfully requests that David M. Roush, Managing Director, Regulatory Pricing and Analysis of American Electric Power Service Corporation, be permitted to present the pre-filed direct and rebuttal testimony of Katharine I. Walsh. Ms. Walsh has developed a conflict which prevents her from presenting her testimony in person or by telephone.

Ms. Walsh is Manager, Regulatory Pricing & Analysis for AEPSC. Mr. Roush and Ms. Walsh are in the same business organization and Ms. Walsh reports up to Mr. Roush in that organization. Mr. Roush is thoroughly familiar with Ms. Walsh's testimony and the subject matter discussed therein. He is equally qualified to be cross-examined by the other parties to the Docket. Mr. Roush will be present at the hearing in Nashville, Tennessee.

Attached as EXHIBIT 1 supporting this Motion is information concerning Mr. Roush. Attached as EXHIBIT 2 is the direct and rebuttal testimony of Ms. Walsh which Mr. Roush will sponsor and present.

PREMISES CONSIDERED, Kingsport Power Company d/b/a AEP Appalachian Power requests the Commission allow Mr. Roush to present the direct and rebuttal testimony of Ms. Walsh at the hearing on this Docket on June 20, 2022. FOR GOOD CAUSE SHOWN.

Respectfully submitted,

KINGSPORT POWER COMPANY
d/b/a AEP APPALACHIAN POWER

BY: _____

William C. Bovender, Esq. (BPR #000751)
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing *MOTION FOR LEAVE TO ALLOW DAVID M. ROUSH TO PRESENT THE DIRECT/REBUTTAL TESTIMONY OF WITNESS KATHARINE I. WALSH ON BEHALF OF KINGSPORT POWER COMPANY d/b/a AEP APPALACHIAN POWER* has been served upon the following by emailing a copy of same as follows, on this the 9th day of June, 2022.

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HUNTER, SMITH & DAVIS, LLP

By 

William C. Bovender

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

IN RE:

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

DOCKET NO.: 21-00107

I. PERSONAL DATA

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

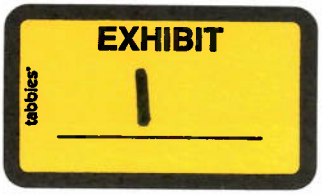
A. My name is David M. Roush, and my business address is 1 Riverside Plaza, Columbus, Ohio 43215.

Q. BY WHOM ARE YOU EMPLOYED AND WHAT IS YOUR POSITION?

A. I am employed by American Electric Power Service Corporation (AEPSC) as Managing Director – Regulated Pricing and Analysis. AEPSC supplies engineering, financing, accounting, planning, advisory, and other services to the subsidiaries of the American Electric Power (AEP) system, one of which is Ohio Power Company (AEP Ohio or the Company).

Q. WOULD YOU PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND?

A. I graduated from The Ohio State University (OSU) in 1989 with a Bachelor of Science degree in mathematics and a computer and information science minor. In 1999, I earned a Master of Business Administration degree from The University of Dayton. I have completed both the EEI Electric Rate Fundamentals and Advanced Courses. In 2003, I completed the AEP/OSU Strategic Leadership Program. In 1989, I joined AEPSC as a



Rate Assistant. Since that time, I have progressed through various positions and was promoted to my current position of Managing Director – Regulated Pricing and Analysis in April 2019.

Q. WHAT ARE YOUR RESPONSIBILITIES AS MANAGING DIRECTOR – REGULATED PRICING AND ANALYSIS?

A. My responsibilities include the oversight of the preparation of cost of service and rate design analysis for the AEP System operating companies and oversight of the preparation of special customer contracts and pricing.

Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY IN ANY REGULATORY PROCEEDINGS?

A. Yes. I have testified in several rate cases and other proceedings before the Public Utilities Commission of Ohio (Commission), the Indiana Utility Regulatory Commission, the Public Service Commission of Kentucky, the Michigan Public Service Commission, and the Public Service Commission of West Virginia. Before the Commission, I have testified in a number of cases, including Case Nos. 11-351-EL-AIR and 11-352-EL-AIR.

KgPCo Exhibit No. ____
Witness: KIW

DIRECT TESTIMONY OF
KATHARINE I. WALSH
ON BEHALF OF KINGSPORT POWER COMPANY
D/B/A AEP APPALACHIAN POWER
BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 21-00107

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.

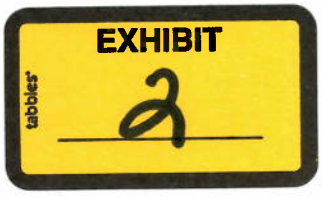
A. My name is Katharine I. Walsh. My business address is 1 Riverside Plaza, Columbus, Ohio 43215. I am employed by the AEPSC as Manager, Regulatory Pricing & Analysis, in the Regulatory Services Department. AEPSC supplies engineering, financing, accounting, and planning and advisory services to the subsidiaries of the AEP System, one of which is KgPCo.

Q. WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY AS MANAGER REGULATORY PRICING & ANALYSIS?

A. I am responsible for assisting AEP electric utility operating companies in the preparation of their regulatory filings before this and other Commissions under whose jurisdiction these companies provide electric service.

Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND EMPLOYMENT HISTORY.

A. I graduated from Xavier University in 2008 with a Bachelor of Science degree in Economics. Upon graduating, I joined AEPSC as an Energy Analyst in the Commercial Operations Group. This role included various positions in Commercial Operations. In 2010, I transferred to Regulatory Services as a Regulatory Analyst. In 2019, I was promoted to my current position.



Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY PROCEEDINGS?

A. Yes. I have testified and/or submitted testimony before the Virginia State Corporation Commission on behalf of APCo, before the Public Service Commission of West Virginia on behalf of APCo and Wheeling Power Company, and before the Kentucky Public Service Commission on behalf of Kentucky Power Company. These companies, like KgPCo, are electric operating subsidiaries of AEP.

I. PURPOSE OF YOUR TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony in this proceeding is as follows:

- To explain how certain revenue and expense adjustments relating to weather-normalized sales levels, year-end customer sales levels, rate annualization, book to billed sales levels, and the removal of rider revenue and expense were calculated. These adjustments are designated as OR-1 through OR-7, OM-14 and OT-33.

- To sponsor the modifications to KgPCo's Tariffs and to sponsor the rate design underlying the charges included in those tariffs. Also included in the rate design are new offerings for Outdoor Lighting (OL) and Street Lighting (SL) LED lamps. Company witness Keeton sponsors the modifications to KgPCo's Terms and Conditions of Service.

- To sponsor certain draft minimum filing requirements (MFRs) that are being provided concurrently with the Company's petition.

Q. WHAT EXHIBITS ARE YOU SPONSORING?

A. I am sponsoring the following exhibits:

KgPCo Exhibit No. 1 (KIW), Revenue Proof

KgPCo Exhibit No. 2 (KIW), Current and Proposed Rates

KgPCo Exhibit No. 3 (KIW), Typical Bills

Q. WERE THE EXHIBITS THAT YOU ARE SPONSORING PREPARED OR ASSEMBLED BY YOU OR UNDER YOUR DIRECTION?

A. Yes.

Q. ARE YOU SPONSORING ANY MFRs?

A. Yes. I am sponsoring the follow MFRs: 12a-d, 13, 14a-d, 15, 16, 17, 18, 19, 21, 22, and 82.

II. ADJUSTMENTS

Q. LIST THE ADJUSTMENTS YOU ARE SPONSORING.

A. I am sponsoring the following operating revenue (OR) adjustments:

OR-1 Weather Normalization Adjustment: Increase base revenues to reflect normal weather.

OR-2 Year-End Customer Adjustment: Reduce base revenues to reflect the year-end number of customers and usage levels.

OR-3 Book to Bill Adjustment: Decrease base revenues to reflect a billed rather than booked basis.

OR-4 Remove Franchise Fee Revenue: Remove revenue associated with the franchise fee local privilege tax.

OR-5 Rate Annualization Adjustment - FTRAR: Increase revenue to reflect the annualized FTRAR rate.

OR-6 Remove FPPAR Rider Revenue: Remove billed revenue associated with the FPPAR

OR-7 Remove TRP & MS Rider Revenue: Remove billed revenue associated with the TRP&MS Rider

I am also sponsoring the following O&M expense and OT adjustments:

OM-14 Remove FPPAR Expense: Remove expense associated with the FPPAR

OT-33 Remove Franchise Fee Tax Expense: Remove expense associated with the franchise fee local privilege tax

Q. PLEASE DESCRIBE ADJUSTMENT OR-1: WEATHER NORMALIZATION.

A. Adjustment OR-1 removes the impact of abnormal weather on the test year level of base revenues for the RS class. The test year impact of abnormal weather for these classes was provided by AEPSC's Economic Forecasting department. These impacts were then used to adjust the class billing determinants. The difference between the revenue generated by applying base rates to the differences between weather-normalized billing determinants and the actual test year billing determinants resulted in an increase in base revenue of $19,838.

Q. PLEASE DESCRIBE ADJUSTMENT OR-2: YEAR-END CUSTOMER.

A. Adjustment OR-2 decreases base revenues by $170,354 to develop test year revenues that KgPCo would have received based upon the actual number of customers, by tariff, at the end of the test year, which was 12 months-ended June 2021. These are the number of customers expected during the rate year, which will begin when the approved rates become effective.

Q. DID THE OPERATIONS OF A LARGE INDUSTRIAL CUSTOMER IMPACT ADJUSTMENT OR-2?

A. Yes. A large industrial customer, taking service on tariff Industrial Power (IP), ceased operating at their historic level of production prior to the test year. However, their test year billing determinants, and resulting base revenue, still required an adjustment. In accordance with the IP tariff, this customer was billed

using their high previous demand (HPD) for 9 out of 12 months of the test year. The HPD utilized for billing in months July 2020 through March 2021 was significantly higher than their actual on-peak billing demand. Since this customer anticipates operating at their current level of production, and does not intend to increase load, adjustments to their billing determinants and related revenue are necessary to ensure the rate year reflects the appropriate customer load.

Q. PLEASE DESCRIBE ADJUSTMENT OR-3: BOOK TO BILL.

A. Adjustment OR-3 is necessary to reconcile the revenue difference between billed and accrued revenue as recorded on the Company's books and the revenue generated by applying the test year billing determinants to test year rates. This resulted in a decrease in revenues of $128,916.

Q. PLEASE DESCRIBE ADJUSTMENT OR-4: REMOVE FRANCHISE FEE REVENUE.

A. Adjustment OR-4 removes the franchise fee revenue collected from customers who live within the city limits of Kingsport. The franchise fee is paid to the City of Kingsport. An offsetting adjustment, Adjustment OT-33, removes the franchise fee tax expense. Adjustment OR-4 resulted in a decrease of $4,026,094.

Q. PLEASE DESCRIBE ADJUSTMENT OR-5: RATE ANNUALIZATION FTRAR.

A. Adjustment OR-5 increases test year base rate revenues by $22,329. The purpose of this adjustment is to appropriately reflect the revenues that KgPCo would have received if each customer had been billed for the entire 12 months of the test year at the FTRAR rates in effect at the end of the test year. The FTRAR credits

customer bills for changes due to tax reform. This rider will be included in base rates going forward; therefore, the mid-year rate change should be annualized and included in the going-level cost-of-service.

Q. PLEASE DESCRIBE ADJUSTMENT OR-6: REMOVE FPPAR RIDER REVENUE.

A. Adjustment OR-6 removes the amount of FPPAR revenue collected from customers during the test year. The revenue and expense associated with the FPPAR are separate from base distribution rates and need to be removed for the purposes of setting base rates. This adjustment removes $118,380,068 of billed FPPAR revenue. Adjustment OM-14 removes FPPAR expense.

Q. PLEASE DESCRIBE ADJUSTMENT OR-7: REMOVE TRP & MS RIDER REVENUE.

A. Adjustment OR-7 removes the amount of TRP&MS Rider revenue collected from customers during the test year. This adjustment removes $6,018,227 of TRP&MS Rider revenue. Company witness Allen supports adjustment OM-10 to remove the test year over/under recovery of TRP&MS Rider expense. The test year TRP&MS revenue, as well as the over/under recovery expense in OM-10, reflect prior period revenue and expense. These were removed in order to account for the fact that the test year level of expense and capital investment would be included in base rates once new rates go into effect. As described by Company witness Castle, the current TRP&MS Rider revenue will reset to zero concurrent with the requested base rate change.

Q. PLEASE DESCRIBE ADJUSTMENT OM-14: REMOVE FPPAR EXPENSE.

A. Adjustment OM-14 decreases FPPAR expense by $117,746,450. This adjustment removes all FPPAR expense since it is recovered in the rider and not base rates.

Q. PLEASE DESCRIBE ADJUSTMENT OT-33: REMOVE FRANCHISE FEE TAX EXPENSE.

A. Adjustment OT-33 decreases other tax expense by $4,026,094 to remove the Kingsport franchise fee tax expense which is an offset to adjustment OR-4.

III. RATE DESIGN

Q. PLEASE DESCRIBE THE COMPANY'S GENERAL APPROACH TO RATE DESIGN.

A. In general, the Company's approach is to design rates and rate components which reflect the underlying costs of the Company. This includes collecting service-related costs through service charges and recognizing the differences in the costs to serve customers at different service delivery voltages. As with the allocation of the revenue increases to the customer classes discussed in Company witness Castles' testimony, the concept of gradualism must be considered in the movement toward full cost-based rate components to avoid undue impacts on customers.

Q. PLEASE SUMMARIZE THE TARIFF MODIFICATIONS PROPOSED BY THE COMPANY.

A. The modifications proposed by the Company are as follows:

Tariff	Tariff Modification
All Tariffs	a) Move rate components toward full costs.
RS-STOU	a) Introduce RS-STOU – a dynamic smart time of use tariff offering
O.L.	a) Introduce LED offerings and conversion charges
S.L.	a) Include the Street Lighting class in the retail tariff and introduce base lamp and rider rates
	b) Introduce LED offerings and conversion charges

Q. WHAT IS THE IMPACT OF THE COMPANY'S PROPOSAL ON THE BASE RATE MONTHLY SERVICE CHARGE APPLICABLE TO THE RESIDENTIAL AND SMALL GENERAL SERVICE TARIFFS AS A RESULT OF COMBINING THE TRP&MS RIDER WITH BASE RATES?

A. The Company's proposal retains the service charge approved in Docket 16-0001 and adds the service charge currently included in the TRP&MS Rider. Since the TRP&MS Rider revenue will be reset to $0 concurrent with new base rates going into effect, and going-level TRP&MS costs will be recovered in base rates, the new base rates were designed to reflect the same levels of rates as previously approved under base and TRP&MS. The previous RS and SGS TRP&MS Rider rates were dollar per month charges. These charges were simply relocated into the proposed base rate service charges.

Q. WHY IS THE COMPANY PROPOSING TO CLOSE TARIFF RS-TOD?

A. The RS-TOD tariff is an optional schedule with time varying rates for residential customers. It is meant to incentivize customers to conserve on-peak usage, and instead, shift usage to off-peak hours. A review of the five customers currently taking service on RS-TOD showed that only one was benefitting from the rate structure[1]. As an alternative, the Company is introducing a new optional tariff – RS-STOU.

Q. PLEASE DESCRIBE THE OPTIONAL RESIDENTIAL SMART TIME OF USE RATE SCHEDULE THE COMPANY IS PROPOSING.

A. Schedule RS-STOU utilizes a rate structure with a monthly service charge, on-peak and off-peak kWh energy charges, and a critical on-peak kWh charge. The critical on-peak period, is limited to 7:00 AM – 10:00 AM in the months of December through February and 4:00 PM – 7:00 PM in the months of June through September, Monday through Friday. The critical on-peak periods coincide with the Company's winter heating peak hours and summer cooling peak hours. The goal of this optional rate structure is to send targeted price signals that will reward customers for shifting usage away from the peak time periods that cause the Company to incur higher costs. Additionally, it is possible that some electric heating customers could benefit under this rate structure due to their potentially higher load factor usage characteristics and potentially through undertaking pre-heating and smart thermostat strategies. The regular on-peak

[1] The Company has contacted the affected customers and moved 3 of the 5 customers to the RS standard rate schedule.

period is 6:00 AM – 9:00 PM for all weekdays, Monday through Friday that are not defined as critical on-peak hours. The off-peak period consists of all remaining hours not considered critical or on-peak. The use of a shorter, "critical" period will make it more practical for customers to shift usage away from the period, and thus more likely they can save money.

Q. PLEASE EXPLAIN HOW THE RS-STOU PRICING WILL BE IMPLEMENTED.

A. KgPCo customers pay for distribution service through their base rates. As distribution service is a fixed cost, meaning it does not vary with a customer's day-to-day usage, the dynamic RS-STOU pricing will not be realized in base rates. Rather the price differential will be realized in the FPPAR rate.

Q. PLEASE EXPLAIN HOW THE COMPANY DESIGNED THE RESIDENTIAL SMART TIME OF USE RATES.

A. Base rates for RS-STOU were set equal to the proposed RS Standard tariff offering. As previously described, the dynamic pricing will be reflected in the FPPAR. I began with the total RS revenue requirement from the most recently filed and accepted FPPAR update: Docket No. 16-00001 filed September 29, 2021. I estimated approximately 462 hours would occur in the critical on-peak period; therefore, these hours were backed out of the regular on-peak period. These hours were priced at 17.5 cents per kWh in order to encourage customers to reduce usage during these time periods. The remaining revenue targets were divided between the remaining hours to calculate the on-peak rate of 9.895 cents per on-peak kWh and 6.394 cents per off-peak kWh.

Q. PLEASE EXPLAIN THE CURRENT STREET LIGHTING SITUATION.

A. An SL tariff schedule is currently not included as part of the retail tariff; rather, the Company has entered into separate contracts with those customers who take service for SL lamps.

Q. WHAT IS THE COMPANY PROPOSING IN THIS PROCEEDING IN REGARDS TO SL?

A. The Company is proposing to include SL in the retail tariff going forward. In the prior case (Docket 16-0001), the revenue apportionment approved by the Commission included revenues assigned to the Street Lighting class, but the Company did not have an avenue to adjust SL rates due to the contracts in place. Including this class within the retail tariff will ensure fair and equitable treatment of all KgPCo customers in this Petition and future base rate and rider proceedings.

Q. PLEASE DESCRIBE ANY ADMINISTRATIVE CHANGES AS A RESULT OF THE PROPOSED SL CHANGES.

A. SL customers have historically paid a single lamp rate for their entire cost-of-service. I have designed separate base, FPPAR, and TRP&MS ($0) Rider rates going forward.

Q. HOW WERE SL RIDER RATES DETERMINED?

A. FPPAR and TRP&MS Rider revenues were imputed when billing out total test year SL revenue. The imputed rider revenue was removed at going-level in the same manner that OL rider revenue was calculated and then removed by various adjustments. The remaining revenue was considered base revenue and included in the going-level base distribution cost-of-service.

Q. WHY IS THE COMPANY PROPOSING TO ADD LED LIGHTING OPTIONS TO SCHEDULES OL AND SL?

A. The Company has received numerous inquiries from customers as LED technology has become more prevalent. Due to these customer inquiries, KgPCo recently issued a request for proposals to determine what the costs would be to provide this technology to customers. The Department of Energy has noted that LEDs are longer-lasting, more durable and offer comparable to better quality of light than traditional lighting included in the Company's current offerings, all at a fraction of the energy usage.[2] The traditional lighting technologies, such as High Pressure Sodium or High Intensity Discharge, are becoming increasingly difficult to source a sufficient volume at a reasonable cost. Converting to these LED products will provide customers with a better quality light, more attractive color temperature options, and reduced monthly energy consumption and cost. Additionally, LED technology will be much more compatible with future technology enhancements to the system, such as dimming and smart street light technology.

Q. WILL CUSTOMERS HAVE THE OPTION TO REPLACE CURRENT LIGHTING WITH LED LIGHTS?

A. Yes, customers will be able to replace current lighting with LED technology. KgPCo is proposing a conversion charge for any customer that has a functioning non-LED luminaire. This conversion charge would not apply to a customer if the

[2] LED Lighting, Department of Energy, https://www.energy.gov/energysaver/save-electricity-andfuel/lighting-choices-save-you-money/led-lighting (March 10, 2020).

ballast or housing of the existing luminaire fails, or if their existing luminaire is out of stock. In these cases, the Company would replace such luminaire with an LED luminaire of similar lumen output and lighting distribution, if the customer requests that luminaire as the replacement.

Q. PLEASE FURTHER EXPLAIN THE CONVERSION CHARGE.

A. In the event a customer wishes to replace a non-LED luminaire with a new LED option, the Company designed a fee, or "conversion charge," to recover the average remaining book value of the non-LED luminaire.

IV. REVENUE PROOF & BILL IMPACTS

Q. HAS THE COMPANY PREPARED A SUMMARY THAT REFLECTS CURRENT AND PROPOSED RATES FOR EACH CUSTOMER CLASS?

A. Yes. Current and proposed rates are shown in KgPCo Exhibit No. 2 (KIW).

Q. HAVE YOU PREPARED A SUMMARY OF THE COMPANY'S PROPOSED RATE INCREASE?

A. Yes. KgPCo Exhibit No. 1 (KIW) shows the base rate increase and the rate increase by tariff class. The base rate proposed increase is $14,375,626. However, as a result of setting the TRP&MS Rider rates to $0 concurrent with the base rate increase, the net increase to customers is approximately $6,886,565. The net increase results in an approximate 4.7% increase over test year going-level revenue. Customer impacts by class will vary in accordance with the proposed revenue allocation as discussed by Company witnesses Castle and Ward.

Q. WHAT IMPACT WILL THE PROPOSED RATES HAVE ON CUSTOMER BILLS?

A. Upon implementation, residential customers using 1,500 kWh of electricity per month would see a monthly rate increase of $10.21, or 7.0%. KgPCo Exhibit No. 3 (KIW) shows the percentage increase at various "typical" usage levels for KgPCo's major tariff schedules.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes it does.

Exhibit No. 1 (KIW)

KINGSPORT POWER BILLING ANALYSIS
TEST YEAR ENDED JUNE 30, 2021
PROFORMA SUMMARY

Tariff	Per Books Total Revenue (1)	Adjusted Going Level Total Revenue (2)	Adjusted Going Level Base Revenue (3)	Excluding Prompt Pay Discount Proposed Base Revenue (4)	Including Prompt Pay Discount Proposed Base Revenue (5)	Including Prompt Pay Discount Proposed Total Revenue (6)	Excluding Prompt Pay Discount Proposed Total Revenue (7)	Proposed Prompt Pay Revenue (8)
RS Total (011, 015)	$64,471,713	$64,505,415	$7,091,978	$15,123,341	$14,063,997	$69,563,590	$70,622,934	($1,059,344)
RS EMP (018, 051)	$121,878	$121,394	$8,313	$22,685	$20,700	$130,381	$132,367	($1,985)
RSTOD Total (030)	$25,736	$25,490	$2,975	$3,587	$3,199	$25,469	$25,857	($388)
SGS Fixed Total (231)	$2,802,976	$2,810,785	$1,146,564	$1,553,699	$1,508,555	$2,964,464	$3,009,608	($45,144)
SGS-Meas (232)	$214,713	$214,556	$79,180	$105,368	$101,943	$224,934	$228,360	($3,425)
SGS NM Total (233)	$31,282	$31,257	$14,599	$20,524	$20,018	$33,272	$33,779	($507)
MGS Sec Total (235)	$11,830,441	$11,883,585	$3,435,478	$5,134,674	$4,943,772	$12,535,923	$12,726,826	($190,902)
MGSTOD (229)	$26,778	$28,336	$8,475	$10,735	$10,285	$29,547	$29,996	($450)
MGS Pri Total (237)	$4,581	$2,579	($39)	$0	$0	$2,323	$2,358	($35)
LGS Sec Total (240, 242)	$18,096,900	$18,211,155	$4,853,118	$7,432,507	$7,139,514	$19,239,854	$19,532,846	($292,993)
LGS Pri Total (244)	$3,033,051	$3,150,660	$1,009,620	$1,413,449	$1,363,093	$3,306,729	$3,357,085	($50,356)
IP Pri (322)	$3,711,360	$3,711,732	$343,054	$633,958	$575,110	$3,864,358	$3,923,207	($58,848)
IP Tran (324)	$33,919,535	$33,448,332	$1,556,741	$3,351,630	$2,834,770	$33,940,453	$34,457,313	($516,860)
EHG (208, 209)	$2,972,729	$2,975,823	$758,770	$1,255,602	$1,207,599	$3,152,202	$3,200,205	($48,003)
CS (221)	$1,019,181	$1,027,576	$306,442	$450,814	$434,303	$1,084,177	$1,100,688	($16,510)
PS (640)	$655,414	$655,538	$109,108	$216,238	$205,408	$711,118	$721,947	($10,829)
PS (641)	$72,944	$72,950	$5,188	$17,861	$16,653	$79,365	$80,573	($1,209)
PS (642)	$1,688,505	$1,691,193	$71,936	$377,646	$349,500	$1,848,280	$1,876,426	($28,146)
OL (093 - 126)	$877,120	$878,662	$656,872	$816,926	$802,321	$959,063	$973,668	($14,605)
SL (523)	$1,556,281	$1,557,915	$1,148,264	$1,407,340	$1,381,951	$1,667,218	$1,692,607	($25,389)
Total	**$147,133,119**	**$147,004,931**	**22,606,637**	**39,348,584**	**36,982,689**	**155,362,722**	**157,728,651**	**(2,365,930)**

(1-8) Excludes franchise fee revenue

	Increase Detail	Revenue Proof Amount	Difference	Notes
Proposed Increase - JCOS	$ 14,375,626	$ 14,376,017	$ 391	per rate design, see CCOS reconciliation tab
Less: Current TRP & MS Rider	$ (7,489,061)			
Net increase	$ 6,886,565			
% Increase	4.7% Overall Increase at Current TRP & MS Rider Revenue			

This sheet contains data from the rate design process.
It is designed to identify revenue differences between Class Cost of Service Study and the application of new rates to the test year billing determinants

Tariff Sheet	Calculated Base Revs	Rate Design Difference	Subtotal	CCOS Revenue	Variance
RS	$15,123,341				
RS EMP	$22,685				
RS TOD	$3,587				
Total Residential	$15,149,613	-$3,905	$15,145,708	$15,145,708	$0
SGS Fixed Total (231)	$1,553,699				
SGS-Meas (232)	$105,368				
SGS NM	$20,524				
Total SGS	$1,679,591	$90	$1,679,681	$1,679,680	$1
MGS SEC	$5,134,674				
GS TOD	$10,735				
MGS PRI	$0				
MGS	$5,145,410	-$81	$5,145,329	$5,145,329	$0
LGS SEC	$7,432,507				
LGS PRI	$1,413,449				
LGS	$8,845,956	-$69	$8,845,887	$8,845,887	$0
IP PRI	$633,958				
IP SUB	$3,351,630				
IP	$3,985,587	$4,091	$3,989,678	$3,989,678	$0
EHG (208, 209)	$1,255,602	$99	$1,255,701	$1,255,701	$0
CS (221)	$450,814	-$10	$450,804	$450,804	$0
PS (640)	$216,238				
PS (641)	$17,861				
PS (642)	$377,646				
PS Total	$611,745	-$101	$611,644	$611,645	-$1
OL	$816,926	-$676	$816,250	$816,256	-$6
SL	$1,407,340	$172	$1,407,512	$1,407,512	$0
Total	$39,348,584	-$390	$39,348,194	$39,348,200	-$6

KINGSPORT POWER BILLING ANALYSIS
TEST YEAR ENDED JUNE 30, 2021
GOING LEVEL SUMMARY

Tariff	Per Books (Income Statement) Revenue (1)	Book to Billed Adjustment (2)=(3)-(1)	Per Books Billing Analysis Revenue (3)	FTRAR Annualization Adjustment (4)=(5)-(3)	Annualized Revenue (5)	Weather Adjustment to Revenue (6)=(7)-(5)	Weather Adjusted Revenue (7)	Year-End Customer Adjustment to Revenue (8)=(9)-(7)	Going Level (Year-End Customer & Weather Adjusted) Revenue (9)	Difference (10)=(9)-(3)	% Difference (11)=(12)/(3)	Number of Customers* (12)	Annualized Number of Customers (13)	FPPAR Test Year Revenue (14)	TRP & MS Test Year Revenue (15)	COS Going Level Revenue (16) = (9)-(14)-(15)
RS Total (011, 015)	$64,634,138	($162,425)	$64,471,713	$7,308	$64,479,022	$19,824	$64,498,846	$6,569	$64,505,415	$33,701	0.05%	42,233	42,270	$55,499,593	$1,913,844	$7,091,978
RS EMP (018, 051)	$122,313	(435)	$121,878	$10	$121,888	$0	$121,888	($493)	$121,394	($483)	-0.40%	75	71	$109,681	$3,400	$8,313
RSTOD Total (030)	$25,919	($183)	$25,736	$3	$25,739	$15	$25,753	($263)	$25,490	($246)	-0.96%	6	5	$22,270	$245	$2,975
SGS Fixed Total (231)	$2,812,692	($9,716)	$2,802,976	$1,082	$2,804,058	$0	$2,804,058	$6,727	$2,810,785	$7,809	0.28%	3,633	3,656	$1,455,910	$208,311	$1,146,564
SGS-Meas (232)	$215,374	($661)	$214,713	$75	$214,788	$0	$214,788	($232)	$214,556	($157)	-0.07%	216	215	$122,992	$12,383	$79,180
SGS NM Total (233)	$31,971	($689)	$31,282	$14	$31,296	$0	$31,296	($40)	$31,257	($26)	-0.08%	59	59	$13,255	$3,403	$14,599
MGS Sec Total (235)	$11,839,380	($8,939)	$11,830,441	$3,258	$11,833,700	$0	$11,833,700	$49,885	$11,883,585	$53,143	0.45%	1,258	1,276	$7,592,151	$855,956	$3,435,478
MGSTOD (229)	$27,040	($262)	$26,778	$6	$26,784	$0	$26,784	$1,552	$28,336	$1,559	5.82%	4	5	$19,261	$601	$8,475
MGS Pri Total (237)	$4,306	$275	$4,581	$4	$4,585	$0	$4,585	($2,006)	$2,579	($2,002)	-43.70%	1	0	$2,358	$260	($39)
LGS Sec Total (240, 242)	$18,116,620	($19,720)	$18,096,900	$4,762	$18,101,662	$0	$18,101,662	$109,493	$18,211,154.96	$114,255	0.63%	183	187	$12,100,339	$1,257,697	$4,853,118
LGS Pri Total (244)	$3,003,039	$30,012	$3,033,051	$843	$3,033,894	$0	$3,033,894	$116,766	$3,150,659.54	$117,609	3.88%	15	17	$1,943,636	$197,403	$1,009,620
IP Pri (322)	$3,708,700	$2,660	$3,711,360	$372	$3,711,732	$0	$3,711,732	$0	$3,711,732	$372	0.01%	2	2	$3,289,249	$79,429	$343,054
IP Tran (324)	$33,893,141	$26,394	$33,919,535	$2,746	$33,922,280	$0	$33,922,280	($473,948)	$33,448,332	($471,203)	-1.39%	4	4	$31,105,684	$785,908	$1,556,741
EHG (208, 209)	$2,950,190	$22,540	$2,972,729	$720	$2,973,449	$0	$2,973,449	$2,374	$2,975,823	$3,094	0.10%	616	618	$1,944,603	$272,450	$758,770
CS (221)	$1,020,767	($1,585)	$1,019,181	$288	$1,019,469	$0	$1,019,469	$8,107	$1,027,576	$8,395	0.82%	188	193	$649,874	$71,260	$306,442
PS (640)	$656,028	($614)	$655,414	$112	$655,526	$0	$655,526	$12	$655,538	$124	0.02%	14	14	$505,710	$40,720	$109,108
PS (641)	$73,080	($137)	$72,944	$6	$72,950	$0	$72,950	$0	$72,950	$6	0.01%	1	1	$62,712	$5,049	$5,188
PS (642)	$1,691,306	($2,800)	$1,688,505	$87	$1,688,593	$0	$1,688,593	$2,600	$1,691,193	$2,687	0.16%	15	16	$1,498,780	$120,477	$71,936
OL (093 - 126)	$879,594	($2,474)	$877,120	$634	877,753.58	$0	$877,754	$909	$878,662	$1,542	0.18%	3,687	3,687	$156,743	$65,047	$656,872
SL (523)	$1,556,437	($156)	$1,556,281	$0	$1,556,281	$0	1,556,281	1,634	$1,557,915	$1,634	0.10%	4	4	$285,267	$124,383	$1,148,264
Total	**$147,262,035**	**($128,916) OR-3**	**$147,133,119**	**$22,329 OR-5**	**$147,155,447**	**$19,838 OR-1**	**$147,175,286**	**($170,354) OR-2**	**$147,004,931**	**($128,187)**	**-0.09%**	**48,527**	**48,613**	**118,380,068 OR-6**	**6,018,227 OR-7**	**22,606,637**
check	($0)	$0	$0	$0	$0									$0	$0	$0

(1) Less franchise fee
*Excludes number of OL lamps

	SOURCE: 12 MONTHS BILLED AND ACCRUED TARIFF SUMMARY - June 2021		Current Revenues	Book to Billed Revenue Adjustment	
TARIFF	BILLED AND ACCRUED PER BOOKS REVENUE	FRANCHISE FEE REVENUE	BILLING ANALYSIS REVENUES	DIFFERENCE	PERCENT
RS Total (011, 015)	66,384,134	1,749,996	$64,471,713	($162,425)	-0.24%
RS EMP (018, 051)	125,538	3,225	$121,878	($435)	-0.35%
RSTOD Total (030)	26,922	1,003	25,736	($183)	-0.68%
Residential - Total	66,536,594	1,754,224	64,619,327	(163,043)	-0.25%
CS (221)	1,053,167	32,401	1,019,181	($1,585)	-0.15%
SGS Fixed Total (231)	2,896,529	83,837	2,802,976	($9,716)	-0.34%
SGS-Meas (232)	222,985	7,611	214,713	($661)	-0.30%
SGS NM Total (233)	32,779	808	31,282	($689)	-2.10%
SGS - Total	3,152,293	92,256	3,048,971	(11,066)	-0.35%
MGS Sec Total (235)	12,347,567	508,187	11,830,441	($8,939)	-0.07%
MGSTOD (229)	27,250	210	26,778	($262)	-0.96%
MGS - Total Secondary	12,374,817	508,398	11,857,219	(9,200)	-0.07%
MGS Pri Total (237)	4,505	199	4,581	$275	6.09%
LGS Sec (240, 242)	18,951,682	835,061	18,096,900	($19,720)	-0.10%
LGS Pri Total (244)	3,143,877	140,839	3,033,051	$30,012	0.95%
IP Pri (322)	3,791,749	83,050	3,711,360	$2,660	0.07%
IP Tran (324)	34,179,321	286,180	33,919,535	$26,394	0.08%
EHG (208, 209)	3,067,598	117,408	2,972,729	$22,540	0.73%
PS (640)	675,114	19,085	655,414	($614)	-0.09%
PS (641)	76,626	3,546	72,944	($137)	-0.18%
PS (642)	1,747,211	55,905	1,688,505	($2,800)	-0.16%
PS - Total	2,498,951	78,536	2,416,863	(3,552)	-0.14%
OL (093 - 126)	901,527	21,932	877,120	($2,474)	-0.27%
SL (523)	1,632,047	75,610	1,556,281	($156)	-0.01%
Total Retail	**151,288,129**	**4,026,094**	**147,133,119**	**(128,916)**	-0.09%
		OR-4		**OR-3**	
	151,288,129	147,262,035		**(128,916)**	
Total KgPCo					
check (sb 0) =	-	-		**0 check**	

KINGSPORT POWER BILLING ANALYSIS
TEST YEAR ENDED JUNE 30, 2021
RIDER SUMMARY

Tariff	Per Books (Income Statement) Revenue (1)	Book to Billed Adjustment (2)	Billing Analysis Revenue (3)	Annualization Adjustment (4)=(5)-(3)	Annualized Revenue (5)	Test Year FPPAR Test Year	Test Year TRP & MS Test Year	Current TRP&MS	FTRAR Annualized	Test Year FTRAR Test Year	Prompt Pay Going Level
RS Total (011, 015)	$64,634,138	(162,425)	$64,471,713	$7,308	$64,479,022	$55,499,593	$1,913,844	$2,433,344	($458,948)	($466,368)	($982,316)
RS EMP (018, 051)	$122,313	(435)	$121,878	$10	$121,888	$109,681	$3,400	$4,116	($608)	($618)	($1,849)
RSTOD Total (030)	$25,919	($183)	$25,736	$3	$25,739	$22,270	$245	$283	($206)	($209)	($388)
SGS Fixed Total (231)	$2,812,692	($9,716)	$2,802,976	$1,082	$2,804,058	$1,455,910	$208,311	$266,366	($67,440)	($68,539)	($42,804)
SGS-Meas (232)	$215,374	($661)	$214,713	$75	$214,788	$122,992	$12,383	$15,695	($4,715)	($4,792)	($3,267)
SGS NM Total (233)	$31,971	($689)	$31,282	$14	$31,296	$13,255	$3,403	$4,319	($862)	($876)	($476)
MGS Sec Total (235)	$11,839,380	($8,939)	$11,830,441	$3,258	$11,833,700	$7,592,151	$855,956	$1,104,186	($203,357)	($206,665)	($180,968)
MGSTOD (229)	$27,040	($262)	$26,778	$6	$26,784	$19,261	$601	$924	($418)	($425)	($432)
MGS Pri Total (237)	$4,306	$275	$4,581	$4	$4,585	$2,358	$260	$0	($116)	($120)	($39)
LGS Sec Total (240, 242)	$18,116,620	($19,720)	$18,096,900	$4,762	$18,101,662	$12,100,339	$1,257,697	$1,629,713	($286,249)	($291,084)	($277,327)
LGS Pri Total (244)	$3,003,039	$30,012	$3,033,051	$843	$3,033,894	$1,943,636	$197,403	$284,099	($51,029)	($51,885)	($47,980)
IP Pri (322)	$3,708,700	$2,660	$3,711,360	$372	$3,711,732	$3,289,249	$79,429	$100,672	($22,788)	($23,166)	($56,524)
IP Tran (324)	$33,893,141	$26,394	$33,919,535	$2,746	$33,922,280	$31,105,684	$785,908	$781,994	($165,129)	($167,916)	($509,365)
EHG (208, 209)	$2,950,190	$22,540	$2,972,729	$720	$2,973,449	$1,944,603	$272,450	$347,792	($45,720)	($46,450)	($45,317)
CS (221)	$1,020,767	($1,585)	$1,019,181	$288	$1,019,469	$649,874	$71,260	$92,929	(17,899)	($18,192)	($15,648)
PS (640)	$656,028	($614)	$655,414	$112	$655,526	$505,710	$40,720	$51,722	($6,791)	($6,905)	($9,983)
PS (641)	$73,080	($137)	$72,944	$6	$72,950	$62,712	$5,049	$6,413	($359)	($365)	($1,111)
PS (642)	$1,691,306	($2,800)	$1,688,505	$87	$1,688,593	$1,498,780	$120,477	$157,066	($5,421)	($5,509)	($25,754)
OL (093 - 126)	$879,594	($2,474)	$877,120	$634	877,753.58	$156,743	$65,047	83,045.65	($38,172)	($38,815)	($13,381)
SL (523)	$1,556,437	($156)	$1,556,281	$0	$1,556,281	$285,267	$124,383	124,383	0	0	0
Total	**$147,262,035**	**($128,916)**	**$147,133,119**	**$22,329**	**$147,155,447**	**$118,380,068**	**$6,018,227**	**$7,489,061**	**($1,376,229)**	**($1,398,897)**	**($2,214,929)**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

RESIDENTIAL SERVICE (011, 015)

	Jul - Dec	Jan-Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh															
All kWh	331,477,432.40	333,793,776.55	665,271,209	$0.00325	$2,162,131	$0.00325	$2,162,131	6,545,705	671,816,914	$2,183,405	475,431	672,292,344	$2,184,950	$0.00543	$6,339,717
Storage Water Heating	33,732.60	35,469.45	69,202	$0.00000	$0	$0.00000	$0	869.60	70,072	$0	4,337	74,409	$0	$0.00618	$460
Metered kWh			665,340,411		$2,162,131		$2,162,131	6,546,574	671,886,985	$2,183,405	479,768	672,366,753	$2,184,950		$6,340,177
Service Charge	251,157.58	251,163.57	502,321	$12.63	$6,344,316	$12.63	$6,344,316	-	502,321	$6,344,316	436	502,757	$6,349,820	$ 17.47	$8,783,164
Number of Customers	253,274.00	253,521.00	506,795					-	506,795		440	507,235			
Sum					$8,506,448		$8,506,448			$8,527,721			$8,534,770		$15,123,341
All kWh Fuel Purchased Power Adj. Rider Jul-Oct	201,395,940.21		201,395,940	$0.08044	$16,200,289		$16,200,289			$16,200,289			$16,200,289		$16,200,289
All kWh Fuel Purchased Power Adj. Rider Nov-Jun		463,875,268.74	463,875,269	$0.08471	$39,294,874		$39,294,874			$39,294,874			$39,294,874		$39,294,874
Water Heating Fuel Purchased Power Adj. Rider Jul-Oct	21,197.79		21,198	$0.06174	$1,309		$1,309			$1,309			$1,309		$1,309
Water Heating Fuel Purchased Power Adj. Rider Nov-Jun		48,004.26	48,004	$0.06501	$3,121		$3,121			$3,121			$3,121		$3,121
TRP & MS Rider - per customer	251,157.58	251,163.57	502,321	$3.81	$1,913,844		$1,913,844			$1,913,844			$1,913,844		0
Sub Total					$65,919,884		$65,919,884			$65,941,158			$65,948,207		$70,622,934
Federal Tax Rate Adjustment Rider Jul-Dec	4,249,421.91			-5.6%	($236,689)										
Federal Tax Rate Adjustment Rider Jan-Jun		4,257,025.63		-5.4%	($229,679)	-5.4%	($458,948)		$8,527,721	(460,096.14)		$8,534,770	(460,476.47)		0
Sub Total					$65,453,516		$65,460,936			$65,481,061			$65,487,731		$70,622,934
Prompt Payment Discount				-1.5%	($981,803)	-1.5%	($981,914)			($982,216)			($982,316)		($1,059,344)
Total					$64,471,713		$64,479,022			$64,498,846			$64,505,415		$69,563,590

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

RESIDENTIAL SERVICE - EMPLOYEE (018, 051)

	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh															
All kWh	676,121	638,155	1,314,276	$0.00000	$0	$0.00000	$0	13,400	1,327,676	$0	(64,072)	1,263,604	$0	$0.00618	$7,809
Storage Water Heating	1,634	1,406	3,040	$0.00000	$0	$0.00000	$0	37	3,077	$0	-	3,077	$0	$0.00618	$19
Metered kWh			1,317,316		$0		$0	13,437	1,330,753	$0	(64,072)	1,266,681	$0		$7,828
Service Charge	460	432	892	$12.63	$11,271	$12.63	$11,271	-	892	$11,271	(42)	850	$10,741	$ 17.47	$14,857
Number of Customers	461	433	894					-	894		(42)	852			
Sum					**$11,271**		**$11,271**			**$11,271**			**$10,741**		**$22,685**
All kWh Fuel Purchased Power Adj. Rider Jul-Oct	432,146		432,146	$0.08044	$34,762		$34,762			$34,762			$34,762		$34,762
All kWh Fuel Purchased Power Adj. Rider Nov-Jun		882,130	882,130	$0.08471	$74,725		$74,725			$74,725			$74,725		$74,725
Water Heating Fuel Purchased Power Adj. Rider Jul-Oct	1,022		1,022	$0.06174	$63		$63			$63			$63		$63
Water Heating Fuel Purchased Power Adj. Rider Nov-Jun		2,018	2,018	$0.06501	$131		$131			$131			$131		$131
TRP & MS Rider - per customer	460	432	892	$3.81	$3,400		$3,400			$3,400			$3,400		0
Sub Total					**$124,352**		**$124,352**			**$124,352**			**$123,822**		**$132,367**
Federal Tax Rate Adjustment Rider Jul -Dec	5,813.59			-5.6%	($324)										
Federal Tax Rate Adjustment Rider Jan -Jun		5,457.00		-5.4%	($294)	-5.4%	($608)		$11,271	(608.08)		$10,741	(579.51)		-
Sub Total					**$123,734**		**$123,744**			**$123,744**			**$123,243**		**$132,367**
Prompt Payment Discount				-1.5%	($1,856)	-1.5%	($1,856)			($1,856)			($1,849)		($1,985)
Total					**$121,878**		**$121,888**			**$121,888**			**$121,394**		**$130,381**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

RESIDENTIAL TIME-OF-DAY SERVICE (030)

	Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh																
On-peak kWh		34,569	77,611	112,180	$0.01876	$2,105	$0.01876	$2,105	830	113,011	$2,120	(6,621)	106,389	$1,996	$0.00943	$1,003
Off-peak kWh		75,680	103,367	179,047	$0.00000	$0	$0.00000	$0	1,613	180,659	$0	(14,841)	165,818	$0	$0.00943	$1,564
Metered kWh				291,227		$2,105		$2,105	2,443	293,670	$2,120	(21,463)	272,207	$1,996		$2,567
Service Charge		36	28	64	$26.70	$1,718	$26.70	$1,718	-	64	$1,718	-6	58	$1,559	$17.47000	$1,020
Number of Customers		36	30	66					-	66		-6	60			
Sum						$3,822		$3,822			$3,838			$3,555		$3,587
On-peak kWh Fuel Purchased Power Adj. Rider Jul-Oct		23,320.03		23,320	$0.09210	$2,148		$2,148			$2,148			$2,148		$2,148
On-peak kWh Fuel Purchased Power Adj. Rider Nov-Jun			88,860.16	88,860	$0.09686	$8,609		$8,609			$8,609			$8,609		$8,609
Off-peak kWh Fuel Purchased Power Adj. Rider Jul-Oct		41,710.97		41,711	$0.06174	$2,575		$2,575			$2,575			$2,575		$2,575
Off-peak kWh Fuel Purchased Power Adj. Rider Nov-Jun			137,335.84	137,336	$0.06501	$8,928		$8,928			$8,928			$8,928		$8,928
TRP & MS Rider - per customer		36	28	64	$3.81	$245		$245			$245			$245		0
Sub Total						$26,337		$26,337			$26,353			$26,070		$25,857
Federal Tax Rate Adjustment Rider Jul-Dec		1,609.72			-5.6%	($90)										
Federal Tax Rate Adjustment Rider Jan-Jun			2,212.48		-5.4%	($119)	-5.4%	($206)		$3,838	(207.06)		$3,555	(191.81)		-
Sub Total						$26,128		$26,131			$26,146			$25,878		$25,857
Prompt Payment Discount					-1.5%	($392)	-1.5%	($392)			($392)			($388)		($388)
Total						$25,736		$25,739			$25,753			$25,490		$25,469

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

SMALL GENERAL SERVICE - FIXED (231)

	Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh																
Block 1		6,273,207		5,947,841	12,221,048	$0.03225	$394,129	$0.03225	$394,129	-	12,221,048	$394,129	69,211	12,290,259	$396,361	$0.03364	$413,444
Block 2		4,640,620		4,705,690	9,346,310	$0.02076	$194,029	$0.02076	$194,029	-	9,346,310	$194,029	42,950	9,389,260	$194,924	$0.02215	$207,972
Metered kWh					21,567,358		$588,158		$588,158	-	21,567,358	$588,158	112,161	21,679,519	$591,282		$621,416
Service Charge		21,674		21,724	43,398	$15.25	$661,821	$15.25	$661,821	-	43,398	$661,821	269	43,667	$665,916	$ 21.35	$932,282
Number of Customers		21,768		21,829	43,597					-	43,597		270	43,867			
Sum							**$1,249,979**		**$1,249,979**			**$1,249,979**			**$1,257,198**		**$1,553,699**
All kWh Fuel Purchased Power Adj. Rider Jul-Oct		7,010,996			7,010,996	$0.06517	$456,907		$456,907			$456,907			$456,907		$456,907
All kWh Fuel Purchased Power Adj. Rider Nov-Jun				14,556,362	14,556,362	$0.06863	$999,003		$999,003			$999,003			$999,003		$999,003
TRP & MS Rider - per customer		21,674		21,724	43,398	$4.80	$208,311		$208,311			$208,311			$208,311		0
Sub Total							**$2,914,199**		**$2,914,199**			**$2,914,199**			**$2,921,418**		**$3,009,608**
Federal Tax Rate Adjustment Rider Jul-Dec		629,184				-5.6%	($35,045)										
Federal Tax Rate Adjustment Rider Jan-Jun				620,794		-5.4%	($33,494)	-5.4%	($67,440)		$1,249,979	(67,440.11)		$1,257,198	(67,829.59)		0
Sub Total							**$2,845,661**		**$2,846,759**			**$2,846,759**			**$2,853,589**		**$3,009,608**
Prompt Payment Discount						-1.5%	($42,685)	-1.5%	($42,701)			($42,701)			($42,804)		($45,144)
Total							**$2,802,976**		**$2,804,058**			**$2,804,059**			**$2,810,785**		**$2,964,464**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

SMALL GENERAL SERVICE - MEASURED (232)

	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh															
Block 1	451,484.30	440,040.26	891,525	$0.03225	$28,752	$0.03225	$28,752	-	891,525	$28,752	(1,836)	889,689	$28,692	$0.03364	$29,929
Block 2	454,395.70	475,469.74	929,865	$0.02076	$19,304	$0.02076	$19,304		929,865	$19,304	(4,012)	925,854	$19,221	$0.02215	$20,508
Metered kWh			1,821,390		$48,056		$48,056	-	1,821,390	$48,056	(5,848)	1,815,542	$47,913		$50,437
Service Charge	1,295.14	1,284.75	2,580	$15.25	$39,343	$15.25	$39,343	-	2,580	$39,343	(7)	2,573	$39,237	$ 21.35	$54,931
Number of Customers	1,299.00	1,288.00	2,587					-	2,587		(7)	2,580			
Sum					**$87,399**		**$87,399**			**$87,399**			**$87,150**		**$105,368**
Fuel Purchased Power Adj. Rider Jul-Oct	580,959.00		580,959	$0.06517	$37,861		$37,861			$37,861			$37,861		$37,861
Fuel Purchased Power Adj. Rider Oct-Jun		1,240,431.00	1,240,431	$0.06863	$85,131		$85,131			$85,131			$85,131		$85,131
TRP & MS Rider - per customer	1,295	1,285	2,580	$4.80000	$12,383		$12,383			$12,383			$12,383		0
Sub Total					**$222,774**		**$222,774**			**$222,774**			**$222,525**		**$228,360**
Federal Tax Rate Adjustment Rider Jul -Dec	43,744.54			-5.6%	($2,437)										
Federal Tax Rate Adjustment Rider Jan -Jun		43,654.50		-5.4%	($2,355)	-5.4%	($4,715)		$87,399	(4,715.44)		$87,150	(4,701.99)		-
Sub Total					**$217,983**		**$218,059**			**$218,059**			**$217,823**		**$228,360**
Prompt Payment Discount				-1.5%	($3,270)	-1.5%	($3,271)			($3,271)			($3,267)		($3,425)
Total					**$214,713**		**$214,788**			**$214,788**			**$214,556**		**$224,934**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

SMALL GENERAL SERVICE - NON METERED (233)

Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh															
Block 1	50,035	44,903	94,938	$0.03225	$3,062	$0.03225	$3,062		94,938	$3,062	(266)	94,672	$3,053	$0.03364	$3,185
Block 2	51,915	49,376	101,291	$0.02076	$2,103	$0.02076	$2,103		101,291	$2,103	(899)	100,392	$2,084	$0.02215	$2,224
Metered kWh			196,229		$5,165		$5,165	-	196,229	$5,165	(1,165)	195,064	$5,137		$5,408
Service Charge	355.00	354.00	709	$15.25	$10,812	$15.25	$10,812	-	709	$10,812	(1)	708	$10,797	$ 21.35	$15,116
Number of Customers	355.00	354.00	709					-	709		(1)	708			
Sum					**$15,977**		**$15,977**			**$15,977**			**$15,934**		**$20,524**
Fuel Purchased Power Adj. Rider Jul-Oct	61,368		61,368	$0.06517	$3,999		$3,999			$3,999			$3,999		$3,999
Fuel Purchased Power Adj. Rider Oct-Jun		134,861	134,861	$0.06863	$9,256		$9,256			$9,256			$9,256		$9,256
TRP & MS Rider - per customer	355	354	709	$4.80000	$3,403		$3,403			$3,403			$3,403		0
Sub Total					**$32,635**		**$32,635**			**$32,635**			**$32,592**		**$33,779**
Federal Tax Rate Adjustment Rider Jul-Dec	8,105			-5.6%	($451)										
Federal Tax Rate Adjustment Rider Jan-Jun		7,872		-5.4%	($425)	-5.4%	($862)		$15,977	(862.00)		$15,934	(859.70)		-
Sub Total					**$31,759**		**$31,773**			**$31,773**			**$31,733**		**$33,779**
Prompt Payment Discount				-1.5%	($476)	-1.5%	($477)			($477)			($476)		($507)
Total					**$31,282**		**$31,296**			**$31,296**			**$31,257**		**$33,272**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

MEDIUM GENERAL SERVICE - SECONDARY (235)

	Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh																
Block 1		33,557,798	32,805,591	66,363,389	$0.03438	$2,281,573	$0.03438	$2,281,573		66,363,389	$2,281,573	945,402	67,308,791	$2,314,076	$0.03588	$2,415,039
Block 2		19,411,460	16,697,337	36,108,796	$0.00000	$0	$0.00000	$0		36,108,796	$0	577,090	36,685,886	$0	$0.00000	$0
Metered Voltage Adjustment				991						991		114	1,105			
Metered kWh				102,473,176		$2,281,573		$2,281,573	0	102,473,176	$2,281,573	1,522,606	103,995,782	$2,314,076		$2,415,039
Billing kW																
Standard		191,489	190,634	382,123	$2.20	840,670.88	$2.20	840,670.88		382,123	840,670.88	5,311	387,434	$852,354	$ 5.05	$1,956,540
Service Charge		7,431	7,613	15,045	$43.00	$646,915	$43.00	$646,915	-	15,044,526	$646,915	217	15,262	$656,262	$ 50.00	$763,095
Number of Customers		7,457	7,634	15,091					-	15,091		218	15,309			
Sum						$3,769,159		$3,769,159			$3,769,159			$3,822,692		$5,134,674
Block 1Fuel Purchased Power Adj. Rider Jul-Oct		22,314,783.63		22,314,784	$0.07253	$1,618,491		$1,618,491			$1,618,491			$1,618,491		$1,618,491
Block 1 Fuel Purchased Power Adj. Rider Nov-Jun			44,048,605.25	44,048,605	$0.07638	$3,364,432		$3,364,432			$3,364,432			$3,364,432		$3,364,432
Block 2 Fuel Purchased Power Adj. Rider Jul-Oct		13,721,739.22		13,721,739	$0.06996	$959,973		$959,973			$959,973			$959,973		$959,973
Block 2 Fuel Purchased Power Adj. Rider Nov-Jun			22,387,056.97	22,387,057	$0.07367	$1,649,254		$1,649,254			$1,649,254			$1,649,254		$1,649,254
TRP & MS Rider - all billing kW		191,489	190,634	382,123	$2.24000	$855,956		$855,956			$855,956			$855,956		0
Sub Total						$12,217,266		$12,217,266			$12,217,266			$12,270,798		$12,726,826
Federal Tax Rate Adjustment Rider Jul -Dec		1,894,536.49			-5.6%	($105,524)										
Federal Tax Rate Adjustment Rider Jan -Jun			1,874,622.30		-5.4%	($101,141)	-5.4%	($203,357)		$3,769,159	(203,357.42)		$3,822,692	(206,245.70)		-
Sub Total						$12,010,600		$12,013,908			$12,013,908			$12,064,553		$12,726,826
Prompt Payment Discount					-1.5%	($180,159)	-1.5%	($180,209)			($180,209)			($180,968)		($190,902)
Total						$11,830,441		$11,833,700			$11,833,700			$11,883,585		$12,535,923

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

GENERAL SERVICE TIME-OF-DAY (229)

	Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh																
On-peak kWh	57,179	61,132		118,311	$0.04422	$5,232	$0.04422	$5,232		118,311	$5,232	26,360	144,670	$6,397	$0.02322	$3,359
Off-peak kWh	81,123	74,912		156,035	$0.00000	$0	$0.00000	$0		156,035	$0	31,713	187,749	$0	$0.02322	$4,360
Metered kWh				274,346		$5,232		$5,232	0	274,346	$5,232	58,073	332,419	$6,397		$7,719
Customer Charge	24	26		50	$50.00	$2,517	$50.00	$2,517	-	50.333	$2,517	10	60	$3,017	$ 50.00	$3,017
Number of Customers	24	26		50					-	50		10	60			
Sum						**$7,748**		**$7,748**			**$7,748**			**$9,414**		**$10,735**
On-peak kWh Fuel Purchased Power Adj. Rider Jul-Oct	43,232			43,232	$0.07764	$3,357		$3,357			$3,357			$3,357		$3,357
On-peak kWh Fuel Purchased Power Adj. Rider Nov-Jun		75,079		75,079	$0.08177	$6,139		$6,139			$6,139			$6,139		$6,139
Off-peak kWh Fuel Purchased Power Adj. Rider Jul-Oct	39,920			39,920	$0.06021	$2,404		$2,404			$2,404			$2,404		$2,404
Off-peak kWh Fuel Purchased Power Adj. Rider Nov-Jun		116,115		116,115	$0.06340	$7,362		$7,362			$7,362			$7,362		$7,362
TRP & MS Rider - all billing kWh	138,302	136,044		274,346	$0.00219	$601		$601			$601			$601		0
Sub Total						**$27,610**		**$27,610**			**$27,610**			**$29,276**		**$29,996**
Federal Tax Rate Adjustment Rider Jul -Dec	3,728				-5.6%	($208)										
Federal Tax Rate Adjustment Rider Jan - Jun		4,020			-5.4%	($217)	-5.4%	($418)		$7,748	(418.05)		$9,414	(507.91)		-
Sub Total						**$27,186**		**$27,192**			**$27,192**			**$28,768**		**$29,996**
Prompt Payment Discount					-1.5%	($408)	-1.5%	($408)			($408)			($432)		($450)
Total						**$26,778**		**$26,784**			**$26,784**			**$28,336**		**$29,547**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

MEDIUM GENERAL SERVICE - PRIMARY (237)

	Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh																
Block 1		17,502		17,502	$0.02927	$512	$0.02927	$512	-	17,502	$512	(17,502)	-	$0	$0.02927	$0
Block 2		16,567		16,567	$0.00000	$0	$0.00000	$0	-	16,567	$0	(16,567)	-	$0	$0.00000	$0
Metered kWh				34,069		$512		$512	-	34,069	$512	(34,069)	-	$0		$0
Billing kW																
Standard		121	0	121	$2.15	$259	$2.15000	$259	-	121	$259	-121	-	$0	$ 4.91	$0
Service Charge		7	0	7	$190.00	$1,381	$190.00	$1,381	-	7.267	$1,381	-7	-	$0	$ 190.00	$0
Number of Customers		7	0	7					-	7.000		-7	-			
Sum						**$2,152**		**$2,152**			**$2,152**			**$0**		**$0**
Block 1 Fuel Purchased Power Adj. Rider Jul-Oct		17,502		17,502	$0.07254	$1,270		$1,270			$1,270			$1,270		$1,270
Block 1 Fuel Purchased Power Adj. Rider Nov-Jun			0	0	$0.07639	$0		$0			$0			$0		$0
Block 2 Fuel Purchased Power Adj. Rider Jul-Oct		16,567		16,567	$0.06569	$1,088		$1,088			$1,088			$1,088		$1,088
Block 2 Fuel Purchased Power Adj. Rider Nov-Jun			0	0	$0.06918	$0		$0			$0			$0		$0
TRP & MS Rider - all billing kW		121	-	121	$2.16	$260		$260			$260			$260		0
Sub Total						**$4,771**		**$4,771**			**$4,771**			**$2,618**		**$2,358**
Federal Tax Rate Adjustment Rider Jul -Dec		2,152			-5.6%	($120)										
Federal Tax Rate Adjustment Rider Jan -Jun			-		-5.4%	$0	-5.4%	($116)		$2,152	(116.12)		$0	-		-
Sub Total						**$4,651**		**$4,654**			**$4,654**			**$2,618**		**$2,358**
Prompt Payment Discount					-1.5%	($70)	-1.5%	($70)			($70)			($39)		($35)
Total						**$4,581**		**$4,585**			**$4,585**			**$2,579**		**$2,323**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

LARGE GENERAL SERVICE - SECONDARY (240, 242)

	Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh	96,920,577		86,297,230	183,217,807	$0.00787	$1,441,924	$0.00787	$1,441,924		183,217,807	$1,441,924	4,034,798	187,252,605	$1,473,678	$0.00801	$1,499,893
CCS kWh (MVA Adjusted)				183,217,807						183,217,807		4,034,798	187,252,605			
Metered Voltage Adj.				11,941						11,941		1,252	13,192			
Metered kWh				183,229,748						183,229,748		4,036,049	187,265,797			
Billing kVa (Dem Chg per KVA)	269,643		247,927	517,571	$6.72	$3,478,077	$6.72	$3,478,077		517,571	$3,478,077	11,557	529,128	$3,555,738	$ 10.46	$5,534,675
Customer Charge	1,101		1,087	2,188	$156.00	$341,253	$156.00	$341,253	-	2,187,518	$341,253	52	2,239	$349,338	$ 156.00	$349,338
Number of Customers	1,101		1,091	2,192					-	2,192		52	2,244			
AFS	9,000		9,000	18,000	$2.46	$44,280	$2.46	$44,280		18,000	$44,280	-	18,000	$44,280	$ 2.70	$48,600
Sum						**$5,305,534**		**$5,305,534**			**$5,305,534**			**$5,423,034**		**$7,432,507**
All kWh Fuel Purchased Power Adj. Rider Jul-Oct	67,455,505.10			67,455,505	$0.05032	$3,394,361		$3,394,361			$3,394,361			$3,394,361		$3,394,361
All kWh Fuel Purchased Power Adj. Rider Nov-Jun			115,762,302.08	115,762,302	$0.05300	$6,135,402		$6,135,402			$6,135,402			$6,135,402		$6,135,402
kVa Fuel Purchased Power Adj. Rider Jul-Oct	185,895.46			185,895	$4.80000	$892,298		$892,298			$892,298			$892,298		$892,298
kVa Fuel Purchased Power Adj. Rider Nov-Jun			331,675.52	331,676	$5.06000	$1,678,278		$1,678,278			$1,678,278			$1,678,278		$1,678,278
TRP & MS Rider - all billing KVA	269,643		247,927	517,571	$2.43	$1,257,697		$1,257,697			$1,257,697			$1,257,697		0
Sub Total						**$18,663,571**		**$18,663,571**			**$18,663,571**			**$18,781,071**		**$19,532,846**
Federal Tax Rate Adjustment Rider Jul-Dec	2,768,629.40				-5.6%	($154,210)										
Federal Tax Rate Adjustment Rider Jan-Jun			2,536,904.65		-5.4%	($136,874)	-5.4%	($286,249)		$5,305,534	(286,249.48)		$5,423,034	(292,588.97)		-
Sub Total						**$18,372,487**		**$18,377,321**			**$18,377,321**			**$18,488,482**		**$19,532,846**
Prompt Payment Discount					-1.5%	($275,587)	-1.5%	($275,660)			($275,660)			($277,327)		($292,993)
Total						**$18,096,900**		**$18,101,662**			**$18,101,662**			**$18,211,155**		**$19,239,854**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

LARGE GENERAL SERVICE - PRIMARY (244)

	Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh		15,250,212	15,448,495	30,698,707	$0.00851	$261,246	$0.00851	$261,246		30,698,707	$261,246	4,343,116	35,041,823	$298,206	$0.00775	$271,574
CDS kWh (MVA Adjusted)	-	-		30,698,707		-		-	-	30,698,707	-	4,343,116	35,041,823		-	
Metered Voltage Adj.				42,033						42,033		4,135	46,168			
Metered kWh				30,740,740						30,740,740		4,347,251	35,087,991			
Billing kVa (DemChg per KVA)		55,595	49,407	105,002	$5.96	$625,810	$5.96	$625,810		105,002	$625,810	13,868	118,870	$708,465	$ 8.63	$1,026,311
Customer Charge		88	90	178	$330.00	$58,749	$330.00	$58,749	-	178,028	$58,749	25	203	$66,964	$ 330.00	$66,964
Number of Customers		88	91	179					-	179		25	204			
AFS		9,000	9,000	18,000	$2.46	$44,280	$ 2.46	$44,280		18,000	$44,280	-	18,000	$44,280	$ 2.70	$48,600
Sum						$990,085		$990,085			$990,085			$1,117,915		$1,413,449
All kWh Fuel Purchased Power Adj, Rider Jul-Oct		10,417,922		10,417,922	$0.04477	$466,410		$466,410			$466,410			$466,410		$466,410
All kWh Fuel Purchased Power Adj, Rider Nov-Jun			20,280,785	20,280,785	$0.04714	$956,036		$956,036			$956,036			$956,036		$956,036
kVa Fuel Purchased Power Adj, Rider Jul-Oct		38,918		38,918	$4.80000	$186,805		$186,805			$186,805			$186,805		$186,805
kVa Fuel Purchased Power Adj, Rider Nov-Jun			66,084	66,084	$5.06000	$334,385		$334,385			$334,385			$334,385		$334,385
TRP & MS Rider - all billing KVA		55,595	49,407	105,002	$1.88	$197,403		$197,403			$197,403			$197,403		0
Sub Total						$3,131,124		$3,131,124			$3,131,124			$3,258,954		$3,357,085
Federal Tax Rate Adjustment Rider Jul-Dec		460,166			-5.6%	($27,302)										
Federal Tax Rate Adjustment Rider Jan-Jun			455,639		-5.4%	($24,583)	-5.4%	($51,029)		$945,805	($51,029.01)		$1,117,915	($60,314.85)		-
Sub Total						$3,079,239		$3,080,095			$3,080,095			$3,198,639		$3,357,085
Prompt Payment Discount					-1.5%	($46,189)	-1.5%	($46,201)			($46,201)			($47,980)		($50,356)
Total						$3,033,051		$3,033,894			$3,033,894			$3,150,660		$3,306,729

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

INDUSTRIAL POWER - PRIMARY (322)

	Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh	28,478,265	26,930,978		55,409,243	$0.00000	$0	$0.00000	$0		55,409,243	$0	-	55,409,243	$0	$0.00000	$0
Metered Voltage Adj.				0						-		-	-			
Metered kWh				55,409,243					0	55,409,243		-	55,409,243			
Billing kW																
On-Peak	47,355	45,004		92,359	$4.41	$407,305	$4.41	$407,305		92,359	$407,305	-	92,359	$407,305	$ 6.70	$618,808
Off-Peak Excess	20	19		39	$4.41	$171	$4.41	$171		39	$171	-	39	$171	$ 6.70	$260
Reactive Demand (Kvar)	2,241	2,251		4,492	$0.75	$3,369	$0.75	$3,369		4,492	$3,369	-	4,492	$3,369	$ 0.75	$3,369
Customer Charge	12	12		24	$480.00	$11,520	$480.00	$11,520	-	24	$11,520	-	24	$11,520	$480.00	$11,520
Number of Customers	12	12		24					-	24		-	24			
Sum						**$422,366**		**$422,366**			**$422,366**			**$422,366**		**$633,958**
kWh Fuel Purchased Power Adj. Rider Jul-Oct	19,974,151			19,974,151	$0.04030	$804,958		$804,958			$804,958			$804,958		$804,958
kWh Fuel Purchased Power Adj. Rider Nov-Jun		35,435,092		35,435,092	$0.04244	$1,503,865		$1,503,865			$1,503,865			$1,503,865		$1,503,865
kW Fuel Purchased Power Adj. Rider Jul-Oct	33,297			33,297	$10.27	$341,958		$341,958			$341,958			$341,958		$341,958
kW Fuel Purchased Power Adj. Rider Nov-Jun		59,063		59,063	$10.81	$638,468		$638,468			$638,468			$638,468		$638,468
TRP & MS Rider - all billing kW	47,355	45,004		92,359	$0.86	$79,429		$79,429			$79,429			$79,429		0
Sub Total						**$3,791,044**		**$3,791,044**			**$3,791,044**			**$3,791,044**		**$3,923,207**
Federal Tax Rate Adjustment Rider Jul -Dec	216,363				-5.6%	($12,051)										
Federal Tax Rate Adjustment Rider Jan -Jun		206,002			-5.4%	($11,114)	-5.4%	($22,788)		$422,366	(22,787.89)		$422,366	(22,787.89)		-
Sub Total						**$3,767,878**		**$3,768,256**			**$3,768,256**			**$3,768,256**		**$3,923,207**
Prompt Payment Discount					-1.5%	($56,518)	-1.5%	($56,524)			($56,524)			($56,524)		($58,848)
Total						**$3,711,360**		**$3,711,732**			**$3,711,732**			**$3,711,732**		**$3,864,359**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

INDUSTRIAL POWER - TRANSMISSION (324)

	Jul - Dec	Jan - Jun		Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh	234,006,371		243,162,104	477,168,475	$0.00000	$0	$0.00000	$0	-	477,168,475	$0	(4,135,027)	473,033,448	$0	$0.00000	$0
Metered Voltage Adj.				0					-	-		-	-			
Metered kWh				477,168,475						477,168,475			473,033,448			
Billing KW																
On-Peak	518,677		451,580	970,257	$2.41	$2,338,319	$2.41	$2,338,319	-	970,257	$2,338,319	(211,040)	759,217	$1,829,713	$ 4.00	$3,036,868
Off-Peak Excess	13,778		27,996	41,774	$1.42	$59,319	$1.42	$59,319	-	41,774	$59,319	-	41,774	$59,319	$ -	$0
Reactive Demand (Kvar)	84,097		88,545	172,642	$0.75	$129,482	$0.75	$129,482	-	172,642	$129,482	-	172,642	$129,482	$ 0.75	$129,482
Customer Charge	24		24	48	$3,860.00	$185,280	$3,860.00	$185,280	-	48	$185,280	-	48	$185,280	$ 3,860.00	$185,280
Number of Customers	24		24	48					-	48		-	48			
Sum						$2,712,400		$2,712,400			$2,712,400			$2,203,794		$3,351,630
Backup Reservation Charge Jul - Oct																
Level A	84,000			84,000	$0.43	$36,120		$36,120			$36,120			$36,120		$36,120
Level B	40,000			40,000	$0.86	$34,400		$34,400			$34,400			$34,400		$34,400
Level C	32,000			32,000	$1.30	$41,600		$41,600			$41,600			$41,600		$41,600
Backup Reservation Charge Nov - Jun																$0
Level A			168,000	168,000	$0.45	$75,600		$75,600			$75,600			$75,600		$75,600
Level B			80,000	80,000	$0.91	$72,800		$72,800			$72,800			$72,800		$72,800
Level C			64,000	64,000	$1.37	$87,680		$87,680			$87,680			$87,680		$87,680
Sum Back-up						$348,200		$348,200			$348,200			$348,200		$348,200
All kWh Fuel Purchased Power Adj. Rider Jul-Oct	158,268,649			158,268,649	$0.03967	$6,278,517		$6,278,517			$6,278,517			$6,278,517		$6,278,517
All kWh Fuel Purchased Power Adj. Rider Nov-Jun			318,899,826	318,899,826	$0.04177	$13,320,446		$13,320,446			$13,320,446			$13,320,446		$13,320,446
All kW Fuel Purchased Power Adj. Rider Jul-Oct	344,388			344,388	$11.12000	$3,829,595		$3,829,595			$3,829,595			$3,829,595		$3,829,595
All kW Fuel Purchased Power Adj. Rider Nov-Jun			625,869	625,869	$11.71000	$7,328,926		$7,328,926			$7,328,926			$7,328,926		$7,328,926
TRP & MS Rider - all billing kW	518,677		451,580	970,257	$0.81	$785,908		$785,908			$785,908			$755,906		0
Sub Total						$34,603,992		$34,603,992			34,603,991.99			$34,095,386		$34,457,313
Federal Tax Rate Adjustment Rider Jul -Dec	1,596,429				-5.6%	($88,920)										
Federal Tax Rate Adjustment Rider Jan -Jun			1,464,171		-5.4%	($78,996)	-5.4%	($165,129)		$3,060,600	(165,128.56)		$2,551,994	(137,687.72)		0
Sub Total						$34,436,076		$34,438,863			$34,438,863			$33,957,698		$34,457,313
Prompt Payment Discount					-1.5%	($516,541)	-1.5%	($516,583)			($516,583)			($509,365)		($516,860)
Total						$33,919,535		$33,922,280			$33,922,280			$33,448,332		$33,940,453

Back-up Jul - Dec	$ 171,140.00	
Back-up Jan - Jun		$ 177,060.00

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

ELECTRIC HEATING GENERAL (208-209)

	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh	12,991,730	12,934,110	25,925,840	$0.01569	$406,776	$0.01569	$406,776		25,925,840	$406,776	117,944	26,043,784	$408,627	$0.02908	$757,353
Metered kWh			25,925,840					-	25,925,840		117,944	26,043,784			
Billing kW Standard - in excess of 30kW	8,503	11,573	20,076	$3.51	$70,467	$3.51	$70,467		20,076	$70,467	(30)	20,046	$70,363	$ 6.35	$127,295
Customer Charge	3,682	3,695	7,377	$50.18	$370,153	$50.18	$370,153		7,376,507	$370,153	16	7,392	$370,954	$ 50.18	$370,954
Number of Customers	3,688	3,707	7,395						7,395		16	7,411			
Sum					**$847,396**		**$847,396**			**$847,396**			**$849,944**		**$1,255,602**
All kWh Fuel Purchased Power Adj. Rider Jul-Oct	8,328,932		8,328,932	$0.07240	$603,015		$603,015			$603,015			$603,015		$603,015
All kWh Fuel Purchased Power Adj. Rider Nov-Jun		17,596,908	17,596,908	$0.07624	$1,341,588		$1,341,588			$1,341,588			$1,341,588		$1,341,588
TRP & MS Rider - all billing kW	58,786	63,389	122,175	$2.23	$272,450		$272,450			$272,450			$272,450		0
Sub Total					**$3,084,450**		**$3,084,450**			**$3,084,450**			**$3,066,997**		**$3,200,205**
Federal Tax Rate Adjustment Rider Jul -Dec	418,428			-5.6%	($23,306)										
Federal Tax Rate Adjustment Rider Jan -Jun		428,969		-5.4%	($23,144)	-5.4%	($45,720)		$847,396	(45,719.58)		$849,944	(45,857.04)		-
Sub Total					**$3,017,999**		**$3,018,730**			**$3,018,730**			**$3,021,140**		**$3,200,205**
Prompt Payment Discount				-1.5%	($45,270)	-1.5%	($45,281)			($45,281)			($45,317)		($48,003)
Total					**$2,972,729**		**$2,973,449**			**$2,973,449**			**$2,975,823**		**$3,152,202**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

CHURCH SERVICE (221)

	Jul-Dec	Jan-Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh	4,283,461	4,185,769	8,469,230	$0.03011	$255,009	$0.03011	$255,009		8,469,230	$255,009	226,935	8,696,165	$261,842	$0.04280	$372,196
Metered kWh			8,469,230					0	8,469,230		226,935	8,696,165			
Customer Charge	1,129	1,129	2,257	$34.00	$76,751	$34.00	$76,751	-	2,257.375	$76,751	55	2,312	$78,618	$ 34.00	$78,618
Number of Customers	1,131	1,130	2,261					-	2,261		55	2,316			
Sum					**$331,759**		**$331,759**			**$331,759**			**$340,459**		**$450,814**
Fuel Purchased Power Adj. Rider Jul-Oct	2,743,798		2,743,798	$0.07407	$203,233		$203,233			$203,233			$203,233		$203,233
Fuel Purchased Power Adj. Rider Nov-Jun		5,725,432	5,725,432	$0.07801	$446,641		$446,641			$446,641			$446,641		$446,641
TRP & MS Rider all billing kWh	4,283,461	4,185,769	8,469,230	$0.00841	$71,260		$71,260			$71,260			$71,260		0
Sub Total					**$1,052,893**		**$1,052,893**			**$1,052,893**			**$1,061,593**		**$1,100,688**
Federal Tax Rate Adjustment Rider Jul -Dec	167,354			-5.6%	($9,321)										
Federal Tax Rate Adjustment Rider Jan -Jun		164,406		-5.4%	($8,870)	-5.4%	(17,899.41)		$331,759	($17,899)		$340,459	($18,369)		$0
Sub Total					**$1,034,702**		**$1,034,994**			**$1,034,994**			**$1,043,225**		**$1,100,688**
Prompt Payment Discount				-1.5%	($15,521)	-1.5%	($15,525)			($15,525)			($15,648)		($16,510)
Total					$1,019,181		$1,019,469			$1,019,469			$1,027,576		$1,084,177

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

PUBLIC SCHOOLS (640)

	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh															
Block 1 kWh Standard	3,116,552	2,898,454	6,015,006	$0.01932	$116,210	$0.01932	$116,210		6,015,006	$116,210	651	6,015,657	$116,222	$0.03434	$206,578
Block 2 kWh Electric Heating															
Metered kWh			6,015,006					0	6,015,006		651	6,015,657			
Customer Charge	84	84	168	$57.50	$9,660	$57.50	$9,660	-	168	$9,660	-	168	$9,660	$ 57.50	$9,660
Number of Customers	84	84	168					-	168		-	168			
Sum					**$125,870**		**$125,870**			**$125,870**			**$125,882**		**$216,238**
Fuel Purchased Power Adj. Rider Jul-Oct	2,100,782		2,100,782	$0.08127	$170,731		$170,731			$170,731			$170,731		$170,731
Fuel Purchased Power Adj. Rider Nov-Jun		3,914,224	3,914,224	$0.08558	$334,979		$334,979			$334,979			$334,979		$334,979
TRP & MS Rider - all billing kWh	3,116,552	2,898,454	6,015,006	$0.00677	$40,720		$40,720			$40,720			$40,720		0
Sub Total					**$672,300**		**$672,300**			**$672,300**			**$672,312**		**$721,947**
Federal Tax Rate Adjustment Rider Jul -Dec	65,042			-5.6%	($3,623)										
Federal Tax Rate Adjustment Rider Jan -Jun		60,828		-5.4%	($3,282)	-5.4%	($6,791)		$125,870	(6,791.06)		$125,882	(6,791.74)		-
Sub Total					**$665,395**		**$665,508**			**$665,508**			**$665,520**		**$721,947**
Prompt Payment Discount				-1.5%	($9,981)	-1.5%	($9,983)			($9,983)			($9,983)		($10,829)
Total					**$655,414**		**$655,526**			**$655,526**			**$655,538**		**$711,118**

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

PUBLIC SCHOOLS (641)

	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh															
Block 1 kWh Standard	81,399	72,922	154,321	$0.01932	$2,981	$0.01932	$2,981		154,321	$2,981	-	154,321	$2,981	$0.03434	$5,299
Block 2 kWh Electric Heating	314,799	276,722	591,521	$0.00505	$2,987	$0.00505	$2,987		591,521	$2,987	-	591,521	$2,987	$0.02007	$11,872
Metered kWh			745,842					0	745,842		-	745,842			
Customer Charge	6	6	12	$57.50	$690	$57.50	$690	-	12	$690	-	12	$690	$ 57.50	$690
Number of Customers	6	6	12					-	12		-	12			
Sum					$6,659		$6,659			$6,659			$6,659		$17,861
Fuel Purchased Power Adj. Rider Jul-Oct	259,173		259,173	$0.08127	$21,063		$21,063			$21,063			$21,063		$21,063
Fuel Purchased Power Adj. Rider Oct-Jun		486,669	486,669	$0.08558	$41,649		$41,649			$41,649			$41,649		$41,649
TRP & MS Rider - all billing kWh	396,198	349,644	745,842	$0.00677	$5,049		$5,049			$5,049			$5,049		0
Sub Total					$74,420		$74,420			$74,420			$74,420		$80,573
Federal Tax Rate Adjustment Rider Jul -Dec	3,507			-5.6%	($195)										
Federal Tax Rate Adjustment Rider Jan -Jun		3,151		-5.4%	($170)	-5.4%	($359)		$6,659	(359.25)		$6,659	(359.25)		-
Sub Total					$74,055		$74,061			$74,061			$74,061		$80,573
Prompt Payment Discount				-1.5%	($1,111)	-1.5%	($1,111)			($1,111)			($1,111)		($1,209)
Total					$72,944		$72,950			$72,950			$72,950		$79,365

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

PUBLIC SCHOOLS (642)

	Jul - Dec	Jan - Jun	Current Billing Units (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(1)*(4)	Weather Adjustment to Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(4)*(7)	Year-End Customer Adjustment to Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(4)*(10)	Proposed Rates	Proposed Revenue
Billing kWh															
Block 1 kWh Standard			0	$0.01932	$0	$0.01932	$0		-	$0	-	-	$0	$0.03434	$0
Block 2 kWh Electric Heating	9,013,884	8,782,573	17,796,457	$0.00505	$89,872	$0.00505	$89,872		17,796,457	$89,872	471,489	18,267,946	$92,253	$0.02007	$366,638
Metered Voltage Adjustment			91,413						91,413		2,211	93,624			
Metered kWh			17,887,870					0	17,887,870		473,700	18,361,570			
Customer Charge	89	95	184	$57.50	$10,599	$57.50	$10,599	-	184	$10,599	7	191	$11,009	$ 57.50	$11,009
Number of Customers	90	95	185					-	185		7	192			
Sum					$100,471		$100,471			$100,471			$103,262		$377,646
Fuel Purchased Power Adj. Rider Jul-Oct	5,624,362		5,624,362	$0.08127	$457,092		$457,092			$457,092			$457,092		$457,092
Fuel Purchased Power Adj. Rider Oct-Jun		12,172,095	12,172,095	$0.08558	$1,041,688		$1,041,688			$1,041,688			$1,041,688		$1,041,688
TRP & MS Rider - all billing kWh	9,013,884	8,782,573	17,796,457	$0.00677	$120,477		$120,477			$120,477			$120,477		0
Sub Total					$1,719,728		$1,719,728			$1,719,728			$1,722,518		$1,876,426
Federal Tax Rate Adjustment Rider Jul-Dec	50,663			-5.6%	($2,822)										
Federal Tax Rate Adjustment Rider Jan-Jun		49,808		-5.4%	($2,687)	-5.4%	($5,421)		$100,471	($5,420.73)		$103,262	($5,571.29)		-
Sub Total					$1,714,219		$1,714,307			$1,714,307			$1,716,947		$1,876,426
Prompt Payment Discount				-1.5%	($25,713)	-1.5%	($25,715)			($25,715)			($25,754)		($28,146)
Total					$1,688,505		$1,688,593			$1,688,593			$1,691,193		$1,848,280

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30 2021

OUTDOOR LIGHTING (380 384 385 OH 386 733 107 108 110 111 115 116 120 122 124 126)

	Annual kWh & Number of Customers	Jul - Dec Number of Lamps	Jan - Jun Number of Lamps	Annual Number of Lamps	Current Rate	Current Revenue	Annualized Rate	Annualized Revenue	Weather Adjustment to Billing Units	Weather Adjusted Billing Units	Weather Adjusted Revenue	Year-End Customer Adjustment to Billing Units	Year-End Customer and Weather Adjusted Billing Units	Going Level Revenue Year-End Customer and Weather Adjusted Revenue		Proposed Rates	Proposed Revenue
	Customers	Lamps	Lamps	Lamps (11)	Rate (12)	Revenue (9+11*12)	Rate (4)	Revenue (4+11*14)	Units (15)	Units (11+15)	Revenue (9+11*17)	Units (19)	Units (18+19)	Revenue (11+11*19)			
Overhead Lighting Service																	
High Pressure Sodium																	
100 watts, 9,500 Lumens (084)	1,387,668	17,847	16,138	33,985	$7.26	$246,730	$7.26	$246,730		33,985	$246,730	34	34,019	$246,830	1,358,303	$ 8.47	$284,180
200 watts, 22,000 Lumens (087)	754,380	4,429	3,950	8,379	$13.34	$86,641	$13.34	$86,641		8,379	$86,641	11	8,379	$86,838	759,848	$ 15.07	$151,110
Flood Lighting Service	-	-	-	-		-		-		-	-		-	-	-		-
High Pressure Sodium - Floodlight																	
100 watts, 9,500 Lumens (115)	44,476	586	521	1,106	$9.47	$10,477	$9.47	$10,477		1,106	$10,477	(5)	1,101	$10,428	44,332	$ 11.95	$12,170
200 watts, 22,000 Lumens (107)	845,756	2,497	2,307	4,804	$11.02	$91,842	$19.32	$91,842		4,754	$91,842	(67)	4,687	$91,100	790,891	$ 12.86	$98,836
400 watts, 50,000 Lumens (109)	214,186	674	616	1,290	$14.27	$18,406	$14.27	$18,406		1,290	$18,406	(5)	1,285	$18,336	213,513	$ 16.85	$21,868
High Pressure Sodium - Shoebox																	
400 watts, 50,000 Lumens (120)	26,082	78	78	157	$17.61	$2,761	$17.61	$2,761		157	$2,761	-	157	$2,781	26,082	$ 20.65	$3,229
Metal Halide - Floodlight																	
250 watts, 17,000 Lumens (110)	100,436	517	489	1,006	$12.73	$12,802	$12.73	$12,802		1,006	$12,802	19	1,025	$13,054	154,254	$ 14.86	$175,514
400 watts, 28,800 Lumens (116)	1,368,444	4,451	4,240	8,691	$14.68	$127,494	$14.68	$127,494		8,691	$127,494	77	8,768	$128,537	1,351,263	$ 17.11	$180,908
Mercury Vapor																	
175 watts, 7,000 Lumens (080)	177,295	1,302	1,162	2,464	$8.06	$22,322	$8.06	$22,322		2,464	$22,322	(26)	2,437	$22,582	175,347	$ 10.57	$25,771
400 watts, 20,000 Lumens (396)	41,946	141	125	266	$14.69	$3,958	$14.69	$3,958		266	$3,958	-	266	$3,958	41,946	$ 17.34	$4,618
Post Top Lighting Service																	
High Pressure Sodium - PT																	
100 watts, 9,500 Lumens (111)	156,940	2,054	1,845	3,900	$12.36	$48,233	$12.36	$48,233		3,900	$48,233	23	3,923	$48,519	157,969	$ 14.42	$206,824
70 watts, 5,300 Lumens (121)	-	-	-	-		-		-		-	-		-	-	-	$ 13.54	-
150 watts, 16,000 Lumens (122)	14,873	133	121	254	$37.65	$9,617	$37.65	$9,617		254	$9,617	(1)	253	$9,566	14,837	$ 44.17	$11,147
250 watts, 27,500 Lumens (133)	5,032	25	24	50	$39.73	$1,968	$39.73	$1,968		50	$1,968	-	50	$1,958	5,032	$ 46.37	$2,297
400 watts, 50,000 Lumens (154)							$0.00	$0		-			-				
Flood Lighting Service - PT																	
High Pressure Sodium - Floodlight																	
200 watts, 22,000 Lumens (123)	-	-	-	-	$35.54	$0	$35.54	$0		-	$0	-	-		-	$ 41.48	$0
400 watts, 50,000 Lumens (124)	8,030	25	23	48	$41.90	$2,025	$41.90	$2,025		48	$2,025	-	48	$2,025	8,030	$ 48.90	$2,364
Metal Halide - PT																	
400 watts, 36,000 Lumens (125)																	
Metal Halide - Floodlight - PT																	
400 watts, 36,000 Lumens (126)	11,332	36	37	73	$42.13	$3,078	$42.13	$3,078		73	$3,078	(1)	73	$3,065	11,306	$ 49.17	$3,577
Mercury Vapor - PT																	
175 watts, 7,000 Lumens (399)	-														-		
Number of Lamps and kWh	4,638,145 kWh			66,375		$646,264		$646,264			$646,264	62	66,437	$640,238	4,646,905 Going-Level kWh		$787,987
Number of Customers	44,226 customers																
Facilities Charge																	
Pole		3,302	3,403	6,705	$7.95	$53,305	$7.95	$53,305		6,705	$53,305		6,705	$53,305		$ 7.95	$53,305
Span		866	875	1,741	$1.40	$2,437	$1.40	$2,437		1,741	$2,437		1,741	$2,437		$ 1.40	$2,437
Lateral		1,748	1,748	3,496	$1.00	$3,496	$1.00	$3,496		3,496	$3,496		3,496	$3,496		$ 1.00	$3,496
						$59,238		$59,238			$59,238			$59,238			$59,238
																	$118,858
Purchased Power Adj Rider Jul - Oct		23,379		23,379		$ 53,154		$ 53,154			$ 53,154			$ 53,154			$ 53,154
Purchased Power Adj Rider Nov - Dec			42,996	42,996		$ 103,589		$ 103,589			$ 103,589			$ 103,589			$ 103,589
TRP & MS Rider - per kWh		34,786	31,589	66,375	$0.56000	$68,647		$ 68,647			$ 68,647			$ 68,647			0
Subtotal						$829,282		$829,282			$829,282			$829,282			$973,658
Federal Tax Rate Adjustment Rider Jul - Dec		368,367			-0.5%	($29,518)											
Federal Tax Rate Adjustment Rider Jan - Jun			339,136		-5.4%	($36,267)	-5.4%	($36,172)		$757,502	($36,172)		736,477	($34,224)			0
Subtotal						$793,477		$793,110			$793,110			$795,058			$973,658
Prompt Payment Discount					-1.5%	($11,907)	-1.5%	($11,897)			($11,897)			($11,926)			($14,605)
Total						$877,120		$877,754			$877,754			$878,682			$958,053

0.03379 proxy FPPAR energy rate

0.01403808 proxy TRP & MS energy rate

FPPAR First Year Billing

	Jul - Oct Number of Lamps	Nov - Jun Number of Lamps	Jul - Oct FPPAR Lamp Rate	Nov - Jun FPPAR Lamp Rate	Jul - Oct FPPAR Billing	Nov - Jun FPPAR Billing
Overhead Lighting Service						
High Pressure Sodium						
100 watts, 9,500 Lumens (084)	11,970	22,015	$ 1.25	$ 1.32	$ 14,962	$ 29,060
200 watts, 22,000 Lumens (087)	2,974	5,405	$ 2.81	$ 2.86	$ 8,358	$ 15,466
Flood Lighting Service	-	-	-	-	-	-
High Pressure Sodium - Floodlight						
100 watts, 9,500 Lumens (115)	356	731	$ 1.25	$ 1.32	$ 444	$ 938
200 watts, 22,000 Lumens (107)	1,686	2,918	$ 2.81	$ 2.86	$ 4,728	$ 8,303
400 watts, 50,000 Lumens (109)	458	832	$ 5.56	$ 5.85	$ 2,538	$ 4,869
High Pressure Sodium - Shoebox						
400 watts, 50,000 Lumens (120)	56	102	$ 5.56	$ 5.85	$ 304	$ 597
Metal Halide - Floodlight						
250 watts, 17,000 Lumens (110)	344	642	$ 3.34	$ 3.52	$ 1,149	$ 2,329
400 watts, 28,800 Lumens (116)	2,885	5,905	$ 5.28	$ 5.56	$ 15,515	$ 31,696
Mercury Vapor						
175 watts, 7,000 Lumens (080)	842	1,562	$ 2.40	$ 2.53	$ 2,117	$ 4,002
400 watts, 20,000 Lumens (396)	95	171	$ 5.28	$ 5.56	$ 500	$ 952
Post Top Lighting Service						
High Pressure Sodium - PT						
100 watts, 9,500 Lumens - 111	1,375	2,528	$ 1.25	$ 1.32	$ 1,722	$ 3,335
70 watts, 5,300 Lumens - 121	-	-	-	-	-	-
150 watts 16,000 Lumens (122)	90	164	$ 1.95	$ 2.06	$ 175	$ 338
250 watts 27,500 Lumens (133)	17	33	$ 3.43	$ 3.62	$ 58	$ 118
400 watts 50,000 Lumens (154)						
Flood Lighting Service - PT						
High Pressure Sodium - Floodlight						
200 watts 22,000 Lumens (123)	-	-	$ 2.81	$ 2.86	$ -	$ -
400 watts 50,000 Lumens (124)	17	31	$ 5.56	$ 5.85	$ 94	$ 183
Metal Halide - PT						
400 watts 36,000 Lumens (125)						
Metal Halide - Floodlight - PT						
400 watts 36,000 Lumens (126)	24	49	$ 5.28	$ 5.56	$ 127	$ 271
Mercury Vapor - PT						
175 watts, 7,000 Lumens (399)						
Total	23,374	43,096			$ 53,154	$ 103,589
	66,375				$ 156,743	
	-					

KINGSPORT POWER BILLING ANALYSIS
PER BOOKS REVENUE
TEST YEAR ENDED JUNE 30, 2021

STREET LIGHTING (523)

	Annual KWh	Current Billing Units (Lamps) (1)	Current Rate (2)	Current Revenue (3)=(1)*(2)	Annualized Rate (4)	Annualized Revenue (5)=(3)	Weather Adjustment in Billing Units (6)	Weather Adjusted Billing Units (7)=(1)+(6)	Weather Adjusted Revenue (8)=(5)	Year-End Customer Adjustment in Billing Units (9)	Year-End Customer and Weather Adjusted Billing Units (10)=(7)+(9)	Going Level Revenue: Year-End Customer and Weather Adjusted Revenue (11)=(8)	Proposed Rates	Proposed Revenue
Before 1995 Rates														
Service on Existing Poles														
High Pressure Sodium														
100 watts, 9,500 Lumens		27,945	$5.65	$157,889		$157,889			$157,889	(9)	27,936	$157,838	$ 7.45	$208,123
150 watts, 16,000 Lumens		3,251	$6.60	$21,457		$21,457			$21,457	1	3,252	$21,463	$ 8.62	$28,032
200 watts, 22,000 Lumens		6,552	$8.43	$55,233		$55,233			$55,233	12	6,564	$55,336	$ 9.09	$59,667
250 watts, 28,000 Lumens		1,407	$9.33	$13,127		$13,127			$13,127	(27)	1,380	$12,875	$ 22.26	$30,719
400 watts, 50,000 Lumens		2,436	$12.73	$31,010		$31,010			$31,010	-	2,436	$31,010	$ 27.16	$66,162
Post Top														
100 watts, 9,500 Lumens		4,524	$5.22	$23,615		$23,615			$23,615	-	4,524	$23,615	$ 5.08	$22,982
150 watts, 16,000 Lumens		324	$11.53	$3,736		$3,736			$3,736	-	324	$3,736	$ 12.21	$3,956
200 watts, 22,000 Lumens - Energy/Maintenance		406	$6.39	$2,607		$2,607			$2,607	-	406	$2,607	$ 5.77	$2,354
1000 watts, 140,000 Lumens - Energy/Maintenance		1,152	$24.46	$28,178		$28,178			$28,178	-	1,152	$28,178	$ 22.10	$25,459
Mercury Vapor														
175 watts, 7,000 Lumens		1,368	$7.62	$10,424		$10,424			$10,424	-	1,368	$10,424	$ 7.74	$10,588
400 watts, 20,000 Lumens		144	$12.85	$1,850		$1,850			$1,850	-	144	$1,850	$ 16.36	$2,356
Service on Wood Poles														
High Pressure Sodium														
100 watts, 9,500 Lumens		104	$3.20	$333		$333			$333	4	108	$346	$ 7.45	$805
100 watts, 9,500 Lumens		60	$6.75	$405		$405			$405	-	60	$405	$ 7.45	$447
100 watts, 9,500 Lumens		13,500	$10.71	$144,585		$144,585			$144,585	-	13,500	$144,585	$ 7.45	$100,575
150 watts, 16,000 Lumens		1,343	$11.66	$15,659		$15,659			$15,659	1	1,344	$15,671	$ 8.62	$11,585
200 watts, 22,000 Lumens		780	$13.49	$10,522		$10,522			$10,522	-	780	$10,522	$ 9.09	$7,090
250 watts, 28,000 Lumens		276	$14.39	$3,972		$3,972			$3,972	-	276	$3,972	$ 22.26	$6,144
400 watts, 50,000 Lumens		504	$17.80	$8,971		$8,971			$8,971	-	504	$8,971	$ 27.16	$13,689
Mercury Vapor														
175 watts, 7,000 Lumens		312	$12.69	$3,959		$3,959			$3,959	-	312	$3,959	$ 7.74	$2,415
400 watts, 20,000 Lumens		24	$17.91	$430		$430			$430	-	24	$430	$ 16.36	$393
Service on Steel Poles														
100 watts, 9,500 Lumens		132	$15.79	$2,084		$2,084			$2,084	-	132	$2,084	$ 7.45	$983
200 watts, 22,000 Lumens		12	$18.57	$223		$223			$223	-	12	$223	$ 9.09	$109
250 watts, 28,000 Lumens		1,920	$19.47	$37,382		$37,382			$37,382	-	1,920	$37,382	$ 22.26	$42,739
400 watts, 50,000 Lumens		1,032	$22.87	$23,602		$23,602			$23,602	-	1,032	$23,602	$ 27.16	$28,025
1000 watts, 140,000 Lumens		660	$91.78	$60,575		$60,575			$60,575	-	660	$60,575	$ 82.92	$54,727
Mercury Vapor														
400 watts, 20,000 Lumens		156	$22.99	$3,586		$3,586			$3,586	-	156	$3,586	$ 16.36	$2,552
Service on Aluminum Poles														
100 watts, 9,500 Lumens - Post Top		72	$12.71	$915		$915			$915	-	72	$915	$ 5.08	$366
250 watts, 28,000 Lumens		252	$35.71	$8,999		$8,999			$8,999	-	252	$8,999	$ 22.26	$5,610
400 watts, 50,000 Lumens		1,416	$39.12	$55,394		$55,394			$55,394	-	1,416	$55,394	$ 27.16	$38,459
Service on Fiberglass Poles														
150 watts, 16,000 Lumens		468	$23.44	$10,970		$10,970			$10,970	-	468	$10,970	$ 8.62	$4,034
200 watts, 22,000 Lumens		60	$26.17	$1,570		$1,570			$1,570	-	60	$1,570	$ 9.09	$545
After 1995 Rates														
Service on Existing Poles														
High Pressure Sodium														
100 watts, 9,500 Lumens		15,903	$7.34	$116,731		$116,731			$116,731	(3)	15,900	$116,709	$ 7.45	$118,455
150 watts, 16,000 Lumens		5,990	$8.58	$51,398		$51,398			$51,398	10	6,000	$51,480	$ 8.62	$51,720
200 watts, 22,000 Lumens		1,464	$10.96	$16,045		$16,045			$16,045	-	1,464	$16,045	$ 9.09	$13,308
250 watts, 28,000 Lumens		1,176	$12.12	$14,253		$14,253			$14,253	-	1,176	$14,253	$ 22.26	$26,178
400 watts, 50,000 Lumens		772	$16.55	$12,776		$12,776			$12,776	8	780	$12,909	$ 27.16	$21,185
Post Top														
100 watts, 9,500 Lumens		1,104	$6.79	$7,496		$7,496			$7,496	-	1,104	$7,496	$ 5.08	$5,608
150 watts, 16,000 Lumens		9,232	$13.58	$125,371		$125,371			$125,371	116	9,348	$126,946	$ 12.21	$114,139
									$0			$0		
									$0			$0		
									$0			$0		
Service on Wood Poles														
High Pressure Sodium									$0			$0		
100 watts, 9,500 Lumens		9,198	$13.93	$128,135		$128,135			$128,135	(6)	9,192	$128,045	$ 7.45	$68,480
150 watts, 16,000 Lumens		1,068	$15.17	$16,202		$16,202			$16,202	-	1,068	$16,202	$ 8.62	$9,206
200 watts, 22,000 Lumens		360	$17.55	$6,318		$6,318			$6,318	-	360	$6,318	$ 9.09	$3,272
250 watts, 28,000 Lumens		84	$18.71	$1,572		$1,572			$1,572	-	84	$1,572	$ 22.26	$1,870
400 watts, 50,000 Lumens		60	$23.14	$1,388		$1,388			$1,388	-	60	$1,388	$ 27.16	$1,630
Service on Steel Poles														
250 watts, 28,000 Lumens		204	$25.31	$5,163		$5,163			$5,163	-	204	$5,163	$ 22.26	$4,541
400 watts, 50,000 Lumens		516	$29.74	$15,346		$15,346			$15,346	-	516	$15,346	$ 27.16	$14,015
Service on Aluminum Poles														
100 watts, 9,500 Lumens		156	$16.54	$2,580		$2,580			$2,580	-	156	$2,580	$ 7.45	$1,162
200 watts, 22,000 Lumens		84	$45.26	$3,802		$3,802			$3,802	-	84	$3,802	$ 9.09	$764
250 watts, 28,000 Lumens		1,800	$46.42	$83,556		$83,556			$83,556	-	1,800	$83,556	$ 22.26	$40,068
400 watts, 50,000 Lumens		2,508	$50.85	$127,532		$127,532			$127,532	-	2,508	$127,532	$ 27.16	$68,117
Service on Fiberglass Poles														
250 watts, 28,000 Lumens		660	$35.22	$23,245		$23,245			$23,245	-	660	$23,245	$ 22.26	$14,692
400 watts, 50,000 Lumens		204	$39.55	$8,068		$8,068			$8,068	-	204	$8,068	$ 27.16	$5,541
Service on Metal or Fiberglass Poles														
250 watts, 28,000 Lumens Aluminum or Fiberglass - Post Top		1,783	$25.81	$46,019		$46,019			$46,019	5	1,788	$46,148	$ 23.32	$41,696
Total Lamps		126,921		$1,556,281		$1,556,281			$1,556,281	111	127,032	$1,557,915		$1,407,340
Metered kWh		8,441,286									8,448,920			
Number of Customers		48									48			
Subtotal				$1,556,281		$1,556,281			$1,556,281			$1,557,915		$1,407,340
						$0			$0			$0		
Prompt Pay Discount	DOES NOT APPLY TO SL		-1.5	($0)		($0)			($0)			($0)		($0)
Total				$1,556,281		$1,556,281			$1,556,281			$1,557,915		$1,407,340
Imputed FPPAR		8,441,286	0.0337943	$ 285,267		285,267					$	285,267	$	285,267
Test Year Base Revenue less FPPAR				$1,271,014		$1,271,014						$1,272,647		
Imputed TRP & MS		126,921	0.98	$ 124,383		124,383					$	124,383		0
Test Year Base Revenue less FPPAR & TRP & MS				$ 1,146,631	$	1,146,631					$	1,148,254		
Total				$ 1,556,281		$1,556,281					$	1,557,915		$1,692,607
prompt pay													-0.015	($25,389.11)
Total														$1,667,218

Exhibit No. 2 (KIW)

KINGSPORT POWER COMPANY
Comparison of Current and Proposed Rates*
Test Year Ended June 30, 2021
Docket No. 21-00167

	CURRENT RATES				PROPOSED RATES †						
	Demand	Reactive kVA/kVAR	Energy	Customer	Demand	$ Change	Reactive kVA/kVAR	$ Change	Energy	$ Change	Customer	$ Change
Tariff	$/kV	$/kVAR	¢/kWh	$/mo	$/kW		$/kVAR		¢/kWh		$/mo	
(1)	(2)	(3)	4	(5)	(6)	(7)=(6)-(2)	(8)	(9)=(8)-(3)	(10)	(11)=(10)-(4)	(12)	(13)=(12)-(5)
RS (RT, 511)												
All kWh			8.315	11.65					8.445	0.130	11.47	-0.18
Load Management Water Heating			8.000						8.018	0.018		
TRP & MS Rider			4.849								0.000	-4.84
RS-EMF (511, 551)												
All kWh			9.260	11.63					8.618	-0.642	11.47	-0.16
Load Management Water Heating			8.000						8.018	0.018		
TRP & MS Rider			4.849								0.000	-4.84
RS-TOD (538)				28.78							17.97	-10.81
On-Peak			11.676						8.643	-3.033		
Off-Peak			8.000						8.643	0.643		
TRP & MS Rider			4.849								0.000	-4.84
RS-ETOU (539) (New)											17.47	17.47
Critical Peak									8.643	0.643		
On-Peak									8.643	0.643		
Off-Peak									8.643	0.643		
TRP & MS Rider											0.000	0.00
SGS Fixed/Seasonal/Non-Metered (231, 233, 239)				15.47							21.35	5.88
First 500 kWh			9.428						9.364	-0.064		
Over 500 kWh			7.974						2.238	-5.736		
TRP & MS Rider			5.110								0.00	-5.11
MGS												
Secondary (31)				42.50							50.00	7.50
kWh equal to 200 times Kw of the billing dem	2.20		3.438		5.85	3.65			3.558	0.120		
kWh in excess of 200 times kW of the billing dem			0.000						0.000	0.000		
TRP & MS Rider	2.83				0.00	-2.83						
Primary (37)	2.15		3.180	180.00	4.91	2.76			2.927	0.777	180.00	0.00
kWh equal to 200 times Kw of the billing dem			2.927						0.000	0.000		
kWh in excess of 200 times kW of the billing dem			0.000									
TRP & MS Rider	2.75				0.00	-2.75						
MGS-TOD (539) (NEW 08-TOD)				58.00							82.00	24.00
On-Peak			4.42						2.322	-2.100		
Off-Peak			2.940						2.322	-0.618		
TRP & MS Rider			0.278						0.000	-0.278		
LGS												
Secondary (40, 42)	6.72		0.787	156.00	10.40	3.68			9.801	3.081	156.00	0.00
TRP & MS Rider	3.86				3.86	0.00						
Primary (43)	5.96		0.931	336.00	9.63	3.67			8.776	2.846	336.00	0.00
TRP & MS Rider	2.39				2.39	0.00						
Subtransmission and Transmission (44)	3.31		0.825	832.00	7.84	4.53			6.759	5.934	832.00	0.00
TRP & MS Rider	2.34				2.34	0.00						
IP												
Secondary (46) and Primary		0.75		388.00			0.75				388.00	
On-Peak Billing Demand	5.78				13.18	7.40						
Off-Peak Excess Billing Demand	5.78				13.18	7.40						
All kWh			0.000						0.000	0.000		
TRP & MS Rider	1.12				0.00	-1.12						
Primary (47)		0.75		490.00			0.75	0.00			490.00	0.00
On-Peak Billing Demand	4.41				6.76	2.35						
Off-Peak Excess Billing Demand	4.41				6.76	2.35						
All kWh			0.000						0.000	0.000		
TRP & MS Rider	1.09				0.00	-1.09						
IP												
Subtransmission (45) and customers		0.75		3,890.00			0.75	0.00			3,890.00	0.00
On-Peak Billing Demand	2.41				4.00	1.59						
Off-Peak Excess Billing Demand	1.42				0.00	-1.42						
All kWh			0.000						0.000	0.000		
TRP & MS Rider	1.03				0.00	-1.03						
Transmission (48)		0.75		7,980.00			0.75	0.00			7,980.00	0.00
On-Peak Billing Demand	2.41				4.50	2.09						
Off-Peak Excess Billing Demand	1.42				0.00	-1.42						
All kWh			0.000						0.000	0.000		
TRP & MS Rider	1.03				0.00	-1.03						
EHG (268, 269)				58.18							58.18	0.00
All kWh			1.569						2.988	1.419		
Billing kW												
Standard each kW in excess of 10 kW	3.51				6.35	2.84						
TRP & MS Rider	2.84				0.00	-2.84						
CS (221)				34.00							34.00	0.00
All kWh			3.011						4.28	1.269		
TRP & MS Rider			1.000						1.000	0.000		
PS (540, 541, 542)				57.58							57.58	0.00
All kWh			1.932						3.434	1.502		
Electric Heating			0.500						2.067	1.567		
TRP & MS Rider			0.868						0.000	-0.868		
OL												
Overhead Lighting Service												
High Pressure Sodium												
100 watts 9,500 Lumens (484)				7.26	per lamp / mth						8.47	1.21
200 watts 22,000 Lumens (667)				10.74	per lamp / mth						12.97	2.23
Flood Lighting Service												
High Pressure Sodium - Floodlight												
100 watts 9,500 Lumens (115)				9.47	per lamp / mth						11.06	1.59
200 watts 22,000 Lumens (167)				11.02	per lamp / mth						12.86	1.84
400 watts 50,000 Lumens (189)				14.27	per lamp / mth						16.65	2.38
High Pressure Sodium - Shoebox												
400 watts 50,000 Lumens (129)				17.81	per lamp / mth						20.65	2.84
Metal Halide - Floodlight												
250 watts 17,000 Lumens (118)				12.73	per lamp / mth						14.90	2.17
400 watts 28,800 Lumens (116)				14.60	per lamp / mth						17.11	2.51
Mercury Vapor												
175 watts 7,000 Lumens (88)				8.04	per lamp / mth						10.57	1.53
400 watts 20,000 Lumens (85)				14.80	per lamp / mth						17.79	2.99
OL												
Fixed Top Lighting Service												
High Pressure Sodium - PT												
100 watts 9,500 Lumens (111)				12.38	per lamp / mth						14.42	2.04
150 watts 16,000 Lumens (122)				37.65	per lamp / mth						44.17	6.52
250 watts 27,500 Lumens (109)				39.73	per lamp / mth						46.57	6.84
Flood Lighting Service - PT												
High Pressure Sodium - Floodlight												
250 watts 22,000 Lumens (123)				35.54	per lamp / mth						41.48	5.94
400 watts 50,000 Lumens (124)				41.30	per lamp / mth						48.66	7.36
Metal Halide - Floodlight - PT												
400 watts 36,000 Lumens (126)				42.13	per lamp / mth						49.17	7.04
Facilities Charge												
Pole				7.85	per pole / mth						7.85	0.00
Span				1.42	per span / mth						1.42	0.00
Lateral				1.00	per lateral / mth						1.00	0.00
OL TRP & MS Rider				1.25								-1.25
ETRR												
ETRR (% applied to all base bills)				-5.396 %							0.000 %	5.396 %

* Includes proposed changes to base rates, TRP & MS Rider rates and ETRR rates
† Please see KgPCo Exhibit No. 1 (KIW-Revenue Pres) for detailed $L current and proposed rates

Exhibit No. 3 (KIW)

KINGSPORT POWER COMPANY
TYPICAL ELECTRIC BILL COMPARISON

KgPCo Exhibit No 3
Witness KIW
Page 1 of 3

Line No.	Current Tariff (1)	Proposed Tariff (2)	Billing Demand Peak (3)	Metered Energy (4)	Current Bill (5)	Current Bill w Prompt Pay (6)	Proposed Bill (7)	Proposed Bill w Prompt Pay (8)	Bill Increase (9)=(7)-(5)	% Change (10)=(9)/(5)
1	**RS**	**RS**	--	250	38.38	37.80	40.66	40.05	2.28	5.9%
2			--	500	59.99	59.09	63.85	62.89	3.86	6.4%
3			--	1,000	103.18	101.63	110.22	108.57	7.04	6.8%
4			--	1,500	146.39	144.19	156.60	154.25	10.21	7.0%
5			--	2,000	189.58	186.74	202.97	199.93	13.39	7.1%
6			--	4,000	362.37	356.93	388.47	382.64	26.10	7.2%
7	**RS EMP**	**RS EMP**	--	250	37.62	37.06	39.85	39.25	2.23	5.9%
8			--	500	58.45	57.57	62.22	61.29	3.77	6.4%
9			--	1,000	100.11	98.61	106.97	105.37	6.86	6.9%
10			--	1,500	141.77	139.64	151.72	149.44	9.95	7.0%
11			--	2,000	183.43	180.68	196.47	193.52	13.04	7.1%
12			--	4,000	350.07	344.82	375.47	369.84	25.40	7.3%
13	**RS-TOD**	**RS-TOD**	--	1,000	117.65	115.89	105.94	104.35	-11.71	-10.0%
14	On-Peak %	48%	--	1,500	161.43	159.01	150.17	147.92	-11.26	-7.0%
15	Off-Peak %	52%	--	2,000	205.21	202.13	194.40	191.48	-10.81	-5.3%
16			--	4,000	380.32	374.62	371.33	365.76	-8.99	-2.4%
17			--	5,000	467.87	460.85	459.80	452.90	-8.07	-1.7%
18			--	10,000	905.65	892.07	902.13	888.60	-3.52	-0.4%
19	**SGS**	**SGS**	--	250	45.03	44.35	46.64	45.94	1.61	3.6%
20			--	350	54.83	54.01	56.75	55.90	1.92	3.5%
21			--	400	59.73	58.83	61.81	60.88	2.08	3.5%
22			--	500	69.54	68.50	71.92	70.84	2.38	3.4%
23			--	1,000	114.19	112.48	117.89	116.12	3.70	3.2%
24			--	2,500	244.90	241.23	252.37	248.58	7.47	3.1%
25			--	4,000	375.61	369.98	386.84	381.04	11.23	3.0%
26	**MGS-SEC**	**MGS-SEC**	10	2,190	319.05	314.27	336.27	331.23	17.22	5.4%
27	Load Factor	30%	25	5,475	736.60	725.55	765.66	754.18	29.06	3.9%
28			50	10,950	1,432.53	1,411.04	1,481.33	1,459.11	48.80	3.4%
29			100	21,900	2,824.37	2,782.01	2,912.66	2,868.97	88.29	3.1%
30	**MGS-SEC**	**MGS-SEC**	10	2,920	371.93	366.35	389.15	383.31	17.22	4.6%
31	Load Factor	40%	25	7,300	868.83	855.80	897.89	884.42	29.06	3.3%
32			50	14,600	1,696.97	1,671.51	1,745.77	1,719.58	48.80	2.9%
33			100	29,200	3,353.25	3,302.95	3,441.54	3,389.92	88.29	2.6%
34	**MGS-PRI**	**MGS-PRI**	10	2,190	446.16	439.47	460.83	453.92	14.67	3.3%
35	Load Factor	30%	25	5,475	845.77	833.09	867.07	854.06	21.30	2.5%
36			50	10,950	1,511.80	1,489.12	1,544.14	1,520.98	32.34	2.1%
37			100	21,900	2,843.84	2,801.19	2,898.28	2,854.81	54.44	1.9%
38	**MGS-PRI**	**MGS-PRI**	10	2,920	495.83	488.39	510.50	502.84	14.67	3.0%
39	Load Factor	40%	25	7,300	969.94	955.39	991.24	976.37	21.30	2.2%
40			50	14,600	1,760.14	1,733.73	1,792.48	1,765.59	32.34	1.8%
41			100	29,200	3,340.53	3,290.43	3,394.97	3,344.05	54.44	1.6%
42	**MGS-TOD**	**GS-TOD**	--	2,000	233.89	230.38	238.14	234.57	4.25	1.8%
43	On-Peak %	47%	--	3,000	327.18	322.27	332.20	327.22	5.02	1.5%
44	Off-Peak %	53%	--	5,000	513.76	506.05	520.34	512.53	6.58	1.3%
45			--	10,000	980.21	965.51	990.68	975.82	10.47	1.1%
46	**LGS-SEC**	**LGS-SEC**	100	29,200	3,455.94	3,404.10	3,593.24	3,539.34	137.30	4.0%
47	Load Factor	40%	250	73,000	8,415.30	8,289.07	8,743.87	8,612.71	328.57	3.9%
48			500	146,000	16,676.65	16,426.50	17,321.28	17,061.46	644.63	3.9%
49			750	219,000	24,944.37	24,570.20	25,909.15	25,520.51	964.78	3.9%
50			1,000	292,000	33,212.08	32,713.90	34,497.02	33,979.56	1,284.94	3.9%
			1,087							
51	**LGS-SEC**	**LGS-SEC**	100	36,500	3,890.77	3,832.41	4,032.19	3,971.71	141.42	3.6%
52	Load Factor	50%	250	91,250	9,502.37	9,359.83	9,841.24	9,693.62	338.87	3.6%
53			500	182,500	18,850.79	18,568.03	19,516.03	19,223.29	665.24	3.5%
54			750	273,750	28,205.57	27,782.49	29,201.27	28,763.25	995.70	3.5%
55			1,000	365,000	37,560.35	36,996.95	38,886.51	38,303.21	1,326.16	3.5%
56	**LGS-SEC**	**LGS-SEC**	100	43,800	4,325.60	4,260.71	4,471.14	4,404.07	145.54	3.4%
57	Load Factor	60%	250	109,500	10,589.44	10,430.60	10,938.62	10,774.54	349.18	3.3%
58			500	219,000	21,024.93	20,709.55	21,710.77	21,385.11	685.84	3.3%
59			750	328,500	31,466.78	30,994.78	32,493.39	32,005.99	1,026.61	3.3%
60			1,000	438,000	41,908.63	41,280.00	43,276.00	42,626.86	1,367.37	3.3%
61	**LGS-SEC**	**LGS-SEC**	100	51,100	4,760.43	4,689.02	4,910.09	4,836.44	149.66	3.1%
62	Load Factor	70%	250	127,750	11,676.50	11,501.35	12,035.99	11,855.45	359.49	3.1%
63			500	255,500	23,199.07	22,851.08	23,905.52	23,546.94	706.45	3.0%
64			750	383,250	34,727.98	34,207.06	35,785.50	35,248.72	1,057.52	3.0%
65			1,000	511,000	46,256.90	45,563.05	47,665.49	46,950.51	1,408.59	3.0%

KINGSPORT POWER COMPANY
TYPICAL ELECTRIC BILL COMPARISON

Line No.	Current Tariff (1)	Proposed Tariff (2)	Billing Demand Peak (3)	Metered Energy (4)	Current Bill (5)	Current Bill w Prompt Pay (6)	Proposed Bill (7)	Proposed Bill w Prompt Pay (8)	Bill Increase (9)=(7)-(5)	% Change (10)=(9)/(5)
66	**LGS-PRI**	**LGS-PRI**	100	29,200	3,316.96	3,267.21	3,392.71	3,341.82	75.75	2.3%
67	Load Factor	40%	250	73,000	7,821.29	7,703.97	7,982.44	7,862.70	161.15	2.1%
68			500	146,000	15,324.75	15,094.88	15,626.25	15,391.86	301.50	2.0%
69			750	219,000	22,833.84	22,491.34	23,278.69	22,929.51	444.85	1.9%
70			1,000	292,000	30,342.94	29,887.80	30,931.13	30,467.16	588.19	1.9%
71	**LGS-PRI**	**LGS-PRI**	100	36,500	3,714.24	3,658.52	3,787.78	3,730.96	73.54	2.0%
72	Load Factor	50%	250	91,250	8,814.47	8,682.26	8,970.13	8,835.58	155.66	1.8%
73			500	182,500	17,311.11	17,051.45	17,601.63	17,337.61	290.52	1.7%
74			750	273,750	25,813.38	25,426.18	26,241.76	25,848.13	428.38	1.7%
75			1,000	365,000	34,315.66	33,800.93	34,881.89	34,358.66	566.23	1.7%
76	**LGS-PRI**	**LGS-PRI**	100	43,800	4,111.51	4,049.84	4,182.86	4,120.12	71.35	1.7%
77	Load Factor	60%	250	109,500	9,807.66	9,660.54	9,957.83	9,808.46	150.17	1.5%
78			500	219,000	19,297.47	19,008.01	19,577.01	19,283.35	279.54	1.4%
79			750	328,500	28,792.93	28,361.04	29,204.83	28,766.76	411.90	1.4%
80			1,000	438,000	38,288.39	37,714.06	38,832.65	38,250.16	544.26	1.4%
81	**LGS-PRI**	**LGS-PRI**	100	51,100	4,508.78	4,441.15	4,577.93	4,509.26	69.15	1.5%
82	Load Factor	70%	250	127,750	10,800.83	10,638.82	10,945.51	10,781.33	144.68	1.3%
83			500	255,500	21,283.84	20,964.58	21,552.39	21,229.10	268.55	1.3%
84			750	383,250	31,772.47	31,295.89	32,167.91	31,685.39	395.44	1.2%
85			1,000	511,000	42,261.11	41,627.19	42,783.41	42,141.66	522.30	1.2%
86	**IP-PRI**	**IP-PRI**	1,000	620,500	42,245.84	41,612.15	44,799.67	44,127.67	2,553.83	6.0%
87	Load Factor	85%	5,000	3,102,500	209,412.79	206,271.60	222,078.35	218,747.17	12,665.56	6.0%
88			10,000	6,205,000	418,371.48	412,095.90	443,676.70	437,021.55	25,305.22	6.0%
89			15,000	9,307,500	627,330.16	617,920.21	665,275.05	655,295.92	37,944.89	6.0%
90			20,000	12,410,000	836,288.85	823,744.52	886,873.40	873,570.30	50,584.55	6.0%
91	**IP-PRI**	**IP-PRI**	1,000	657,000	43,769.35	43,112.81	45,233.18	44,554.68	1,463.83	3.3%
92	Load Factor	90%	5,000	3,285,000	217,030.34	213,774.88	224,245.90	220,882.21	7,215.56	3.3%
93			10,000	6,570,000	433,606.58	427,102.48	448,011.80	441,291.62	14,405.22	3.3%
94			15,000	9,855,000	650,182.81	640,430.07	671,777.70	661,701.03	21,594.89	3.3%
95			20,000	13,140,000	866,759.05	853,757.66	895,543.60	882,110.45	28,784.55	3.3%
96	**IP-TRAN**	**IP-SUB/TRAN**	1,000	474,500	37,964.17	37,394.71	38,862.46	38,279.52	898.29	2.4%
97	Load Factor	65%	5,000	2,372,500	175,213.91	172,585.70	178,872.30	176,189.22	3,658.39	2.1%
98			10,000	4,745,000	346,776.07	341,574.43	353,884.60	348,576.33	7,108.53	2.0%
99			15,000	7,117,500	518,338.24	510,563.17	528,896.90	520,963.45	10,558.66	2.0%
100			20,000	9,490,000	689,900.41	679,551.90	703,909.20	693,350.56	14,008.79	2.0%
101	**IP-TRAN**	**IP-SUB/TRAN**	1,000	547,500	40,963.01	40,348.57	41,861.30	41,233.38	898.29	2.2%
102	Load Factor	75%	5,000	2,737,500	190,208.11	187,354.99	193,866.50	190,958.50	3,658.39	1.9%
103			10,000	5,475,000	376,764.47	371,113.01	383,873.00	378,114.91	7,108.53	1.9%
104			15,000	8,212,500	563,320.84	554,871.03	573,879.50	565,271.31	10,558.66	1.9%
105			20,000	10,950,000	749,877.21	738,629.05	763,886.00	752,427.71	14,008.79	1.9%
106	**IP-TRAN**	**IP-SUB/TRAN**	1,000	620,500	43,961.85	43,302.43	44,860.14	44,187.24	898.29	2.0%
107	Load Factor	85%	5,000	3,102,500	205,202.31	202,124.27	208,860.70	205,727.79	3,658.39	1.8%
108			10,000	6,205,000	406,752.87	400,651.58	413,861.40	407,653.48	7,108.53	1.7%
109			15,000	9,307,500	608,303.44	599,178.89	618,862.10	609,579.17	10,558.66	1.7%
110			20,000	12,410,000	809,854.01	797,706.20	823,862.80	811,504.86	14,008.79	1.7%
111	**IP-TRAN**	**IP-SUB/TRAN**	5,000	3,467,500	220,196.51	216,893.56	223,854.90	220,497.08	3,658.39	1.7%
112	Load Factor	95%	10,000	6,935,000	436,741.27	430,190.16	443,849.80	437,192.05	7,108.53	1.6%
113			15,000	10,402,500	653,286.04	643,486.75	663,844.70	653,887.03	10,558.66	1.6%
114			20,000	13,870,000	869,830.81	856,783.34	883,839.60	870,582.01	14,008.79	1.6%

Line No.	Current Tariff (1)	Proposed Tariff (2)	Billing Demand Peak (3)	Metered Energy (4)	Current Bill (5)	Current Bill w Prompt Pay (6)	Proposed Bill (7)	Proposed Bill w Prompt Pay (8)	Bill Increase (9)=(7)-(5)	% Change (10)=(9)/(5)
115	**EHG**	**EHG**	10	2,500	300.44	295.93	310.33	305.68	9.89	3.3%
116			20	5,000	553.39	545.09	570.48	561.92	17.09	3.1%
117			30	8,000	851.26	838.49	882.66	869.42	31.40	3.7%
118			50	13,000	1,423.59	1,402.24	1,529.96	1,507.01	106.37	7.5%
119	**CS**	**CS**	--	500	90.12	88.77	93.76	92.35	3.64	4.0%
120			--	1,000	148.06	145.84	153.52	151.22	5.46	3.7%
121			--	2,000	263.95	259.99	273.04	268.94	9.09	3.4%
122			--	3,000	379.84	374.14	392.56	386.67	12.72	3.3%
123			--	4,000	495.73	488.29	512.08	504.40	16.35	3.3%
124			--	5,000	611.62	602.45	631.60	622.13	19.98	3.3%
125	**PS**	**PS**	--	5,000	609.63	600.49	650.05	640.30	40.42	6.6%
126			--	10,000	1,164.85	1,147.38	1,242.60	1,223.96	77.75	6.7%
127			--	20,000	2,275.31	2,241.18	2,427.70	2,391.28	152.39	6.7%
128			--	30,000	3,385.76	3,334.97	3,612.80	3,558.61	227.04	6.7%
129			--	40,000	4,496.22	4,428.78	4,797.90	4,725.93	301.68	6.7%
130	**PS (Over 500 kWh Electric)**	**PS**	--	50,000	4,938.42	4,864.34	5,276.64	5,197.49	338.22	6.8%
131			--	75,000	7,377.06	7,266.40	7,882.64	7,764.40	505.58	6.9%
132			--	100,000	9,815.70	9,668.46	10,488.64	10,331.31	672.94	6.9%
133			--	125,000	12,254.33	12,070.52	13,094.64	12,898.22	840.31	6.9%
134	**PS (All Electric)**	**PS**	--	50,000	4,931.67	4,857.69	5,269.50	5,190.46	337.83	6.9%
135			--	75,000	7,370.31	7,259.76	7,875.50	7,757.37	505.19	6.9%
136			--	100,000	9,808.94	9,661.81	10,481.50	10,324.28	672.56	6.9%
137			--	125,000	12,247.58	12,063.87	13,087.50	12,891.19	839.92	6.9%

KgPCo Exhibit No. __
Witness KIW

REBUTTAL TESTIMONY OF
KATHARINE WALSH
ON BEHALF OF KINGSPORT POWER COMPANY
D/B/A AEP APPALACHIAN POWER
BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 21-00107

Q. PLEASE STATE YOUR NAME.

A. My name is Katharine Walsh.

Q. ARE YOU THE SAME KATHARINE WALSH WHO SUBMITTED DIRECT TESTIMONY IN THIS PROCEEDING?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. I respond to the direct testimony of Consumer Advocate Unit (CA) witness Novak's development of billing determinants, attrition year revenue calculation, gross revenue conversion factor (GRCF) calculation, and concerns regarding the prompt pay discount. I also address his Street Lighting rate design and recommend certain changes to the filed lighting proposals.

Q. ARE YOU SPONSORING ANY REBUTTAL EXHIBITS?

A. Yes, I am sponsoring the following exhibit:

- KgPCo Rebuttal Exhibit No. 1 (KIW) Proposed Lighting Revisions to Tariff

Q. DO YOU AGREE WITH THE BILLING UNITS WITNESS NOVAK DEVELOPED?

A. No. Witness Novak used a regression model which utilizes historic averages to develop attrition year billing units. While his model differs from the Company's preferred approach as filed in this proceeding, it results in similar billing units with the exception of three tariffs: 324 Industrial Power Transmission (IP Tran), 208 Electric Heating General

(EHG), and 229 General Service Time-of-Day (GS-TOD). In all three instances, witness Novak's erroneous calculations result in higher billing units.

Q. PLEASE DESCRIBE THE PROBLEM WITH WITNESS NOVAK'S IP TRAN BILLING DEMAND.

A. Witness Novak has overstated IP Tran billing demand by applying a specific customer adjustment to an overstated level of attrition year billing demand. The Commission should rely on the going-level kW demand I calculated for 324 IP Tran, based on current and known operations of the customers, of 759,217 kW which results in $181,521 lower attrition year revenue than computed by witness Novak. The Company's four largest customers are served on the IP Tran tariff. One customer in particular ceased its normal level of operations and plans to continue operating at a much lower load than it has historically. Witness Novak calculated an adjustment to decrease that customer's billing demand by 210,630 kW. I do not disagree with the adjustment amount, as I have developed a similar adjustment, but have determined that witness Novak applied his adjustment to an historic average usage which significantly overstates the IP Tran attrition year level of demand.

While the Commission should adopt the IP Tran billing demand as filed, at minimum, the Commission should correct witness Novak's calculations. Witness Novak shows attrition year billing demand for the four IP Tran customers in his support R-91-1.00, R-91-2.00, R-91-3.00 and R-91-5.00. The sum of attrition year billing demand from his workpaper, WHN Analysis of KPC 25 Largest Customers -2022, is 793,298 kW, which is 41,239 kW lower than the overstated calculation of 834,537 shown in WHN IP

Revenue Calculation. Rectifying this error using witness Novak's own calculation results in $99,386 less attrition year revenue than proposed by the CA.

Q. PLEASE DESCRIBE THE PROBLEM WITH WITNESS NOVAK'S EHG BILLING DEMAND.

A. Tariff code 208 EHG applies a demand charge for each kW of monthly billing demand in excess of 30 kW. Therefore the first 30 kW used in each month is not assessed any base demand charge. When witness Novak developed attrition year revenue, he applied the base demand charge to *all* monthly demand instead of only demand in excess of 30 kW. In doing so, he has overstated EHG billing demand by 85,146 kW compared to my calculation. Rectifying this error, using the filed tariff code 208 base billing demand, as provided in KgPCo Exhibit No. 1 (KIW) Revenue Proof, results in $298,863 less attrition year revenue than proposed by the CA.

Q. PLEASE DESCRIBE THE PROBLEM WITH WITNESS NOVAK'S GS-TOD ENERGY.

A. Tariff 229 GS-TOD applies energy charges for on and off peak billing periods. When witness Novak developed on and off peak energy, he used *total* metered energy as if it were on-peak energy. This effectively doubled their usage. In doing so, he has overstated GS-TOD on-peak energy by 129,378 kWh. Rectifying this error, using the filed tariff code 229 on-peak energy as provided in KgPCo Exhibit No. 1 (KIW) Revenue Proof, results in $5,721 less attrition year revenue than proposed by the CA.

Q. DO YOU HAVE ANY OTHER CONCERNS ABOUT WITNESS NOVAK'S ATTRITION YEAR REVENUE?

A. Yes, witness Novak has overstated the Company's Street Lighting attrition year revenue by applying a 113% gross-up to that revenue, resulting in an additional $213,581 of fictitious revenue.

Q. WHAT IS THE BASIS FOR THIS GROSS-UP?

A. Witness Novak asserts that the Commission ordered an approximate $215,000 increase to the Street Lighting class in Docket No. 16-00001. While the Settlement and Order did impute a revenue increase to the Street Lighting class, it also recognized that the Company was obligated to continue charging Street Lighting customers their contracted rates. Effectively the result was that all other retail customers would not pay $215,000 that was identified as related to Street Lighting.

Q. WHAT IS THE EFFECT OF WITNESS NOVAK'S REVENUE GROSS-UP?

A. Witness Novak has imputed additional revenue to the Company by falsely increasing Street Light lamp rates to reach higher attrition year revenue. In order to reach the proposed level of revenue for the Street Lighting class recommended by Mr. Novak, the communities with Street Lighting would receive an almost 30% increase under CA's proposal instead of the 13.18% increase shown in witness Novak's exhibit CA Exhibits for Revenue Requirement in KPC Rate Case 21-00107.

Q. IS THE STREETLIGHTING CLASS ALREADY EARNING OVER THE JURISDICTIONAL RATE OF RETURN?

A. Yes, as discussed by Company witness Ward, the Street Lighting class earned a 2.6% ROR which is higher than the jurisdictional average of -0.83%. Under their current

contract rates, they are already paying higher than the jurisdictional average when considering the costs to serve them. It would be totally inappropriate to impose an increase of almost 30% on these customers when the cost of service does not warrant doing so.

Q. WHAT LEVEL OF BASE ATTRITION YEAR REVENUE HAS THE COMPANY PROPOSED?

A. As shown in KgPCo Exhibit No. 1 (KIW) Revenue Proof, the Commission should rely on my attrition year SL revenue of $1,148,264. Accepting my number, results in $307,039 less attrition year revenue than proposed by the CA.

Q. WITNESS NOVAK HAS ASKED THE COMMISSION TO QUESTION THE PROMPT PAYMENT DISCOUNT CUSTOMERS RECEIVE FOR PAYING THEIR BILL ON TIME. DO YOU AGREE THE PROMPT PAYMENT DISCOUNT POSES A PROBLEM?

A. No, I do not. Kingsport customers have long enjoyed a 1.5% prompt payment discount which motivates customers to pay their bill and stay current on their account. Witness Novak is correct that the full prompt payment gross-up is included in base rates while the credit is assessed on the entire bill. However, I disagree that the Commission need open a separate docket to address the prompt pay discount. It would be an unnecessary use of resources and not to customers' benefit. Rather, there are two effectively equivalent options to address witness Novak's concern:

1. Retain the full prompt pay gross-up in base rates the way it has been calculated for decades. This will also ensure that there continues to be matching of the full prompt pay gross-up in base rates along with any forfeited discounts in base rates.

2. Gross-up the individual rate components (base and riders) for the prompt pay discount. This would require changes to the current FPPAR and TRP&MS rates in order to capture the total prompt pay discount across base and rider rates.

Q. WITNESS NOVAK HAS CALCULATED A LOWER GRCF THAN THE COMPANY. DO YOU AGREE WITH HIS GRCF?

A. No, I do not. There are a number of differences between the Company's calculation and CA's calculation. Company witness Criss addresses witness Novak's inappropriate removal of the TN PUC Inspection Fee component from the gross-up. Additionally, I find fault with his calculation of the forfeited discount ratio applied to the gross-up.

Q. PLEASE EXPLAIN THE FORFEITED DISCOUNT DIFFERENCE.

A. It is proper to first gross-up operating revenue by a representative level of forfeited discounts otherwise known as the forfeited discount ratio. The forfeited discount ratio includes a test year level of forfeited discounts divided by total test year revenue to reach a forfeited discount ratio. Witness Novak used a similar level of forfeited discount revenue but divided by base revenue instead of total revenue. This results in a much higher forfeited discount ratio in his GRCF calculation. As previously discussed, forfeited discounts are reflective of total bills and it is incorrect to calculate the forfeited discount ratio using only base revenue as the denominator.

Q. IS HIS APPROACH CONSISTENT WITH HIS CALCULATION OF THE UNCOLLECTIBLE RATIO?

A. No. While he used only base revenue in the forfeited discount ratio, he used total revenue to compute the uncollectible ratio. This inconsistency should be corrected and both ratios should utilize total revenue as the denominator.

Q. DO YOU AGREE WITH WITNESS NOVAK'S RECOMMENDATION TO APPLY THE ENTIRE REVENUE INCREASE TO ONLY THE FIXED PORTIONS OF CUSTOMER RATES?

A. Yes, I do. The base rates reflect the distribution cost-of-service and ought to be recovered in fixed charges. Therefore, I agree that customer and demand charges, not energy charges, ought to be increased to collect the increase granted by the TPUC in this case.

Q. DO YOU HAVE ANY OTHER GENERAL CONCERNS WITH THE RATE DESIGN PROPOSED BY WITNESS NOVAK.

A. Yes, I believe one minor rate design issue should be considered regarding Street Lighting lamp rates. Witness Novak simply spread the increase to all existing street light lamp rates. In contrast, the Company has proposed to first consolidate the lamp rates by wattage, similar to the current Outdoor Lighting rates, then apply the revenue increase. This consolidation reduces the number of Street Light lamp rates by 39, significantly simplifies Street Light customer bills and tariff administration, and should be approved.

Q. DO YOU HAVE ANY FURTHER COMMENTS REGARDING THE LIGHTING PROPOSALS IN THIS PROCEEDING?

A. Yes. Through the course of discovery and additional review, the Company has determined there are some necessary changes to the proposed lighting tariffs. Additionally, Witness Novak is expected to offer supplemental testimony regarding the new LED lighting proposals and the Company would like to respond accordingly at that time if necessary.

Q. WHAT CHANGES TO THE FILED LIGHTING PROPOSALS HAVE YOU IDENTIFIED?

A. I have included revisions to the Company's proposed tariff in red-line format for OL, SL and the lighting section of the FPPAR relative to those originally filed in MFR_5b_Attachment_1. This is provided as KgPCo Rebuttal Exhibit No. 1 (KIW) Proposed Lighting Revisions to Tariff. These revisions have no dollar effect on the Company's original filing or customer bills. The revisions are summarized below:

1. Correct OL conversion charge from $31 to $30.

2. Revise SL FPPAR rate to a single per kWh rate instead of separate per lamp charges. It was determined the Company's billing system cannot charge separate rider lamp rates for a single Street Light Tariff code, 523. Since the lamp rates were originally designed based on a uniform per kWh rate, this has no impact.

3. Correct name of Tariff code OL 173 from UG to OH

4. Remove OL lamps that are no longer offered or used: Tariff codes 99, 104, 121 and 125

5. Include a rate for 200 watt HPS SL UG lamps. It was determined that some of the 200 watt HPS SL lamps are fed via underground circuit; therefore a separate rate should be shown for them.

6. Add a new OL and SL LED option for 480 watt Flood lamp.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes.

KINGSPORT POWER COMPANY
d/b/a AEP Appalachian Power
Kingsport, Tennessee

Original Sheet Number 2-15
T.P.U.C. Tariff Number 3

FUEL AND PURCHASED POWER ADJUSTMENT RIDER

Kingsport Power is authorized under the terms of this rider to apply a charge to all customer bills rendered by the Company to recover the total cost of fuel and purchased power from the Company's wholesale power supplier under the Federal Energy Regulatory Commission implemented rate schedules, including, but not limited to, all demand charges, energy charges and fuel charges which are paid by the Company to its wholesale power supplier in connection with the electric service provided to the Company.

1. Updates to Fuel and Purchased Power Expense

Fuel and Purchased Power Adjustment Rider rates shall remain in effect until such time as new Rider rates are approved by the Tennessee Public Utility Commission. At least annually, the Company will file information regarding actual fuel and purchased power expenses and revenues collected under this Rider as well as any proposed adjustment to the Rider rates. The Fuel and Purchased Power Adjustment Rider rates will be designed to collect the approved level of fuel and purchased power expense including any prior period over/under recovery balance and any refunds from the Company's wholesale power supplier. Prior period over/under recovery balances result from differences between the Company's actual total costs from its wholesale supplier and actual billing under the Rider.

2. Determination of Adjustments to Surcharges by Tariff

Adjustments to the level of recovery under the Fuel and Purchased Power Adjustment Rider shall be applied proportionally to all Fuel and Purchased Power Adjustment Rider rate components for all tariffs and special contracts.

3. Notification of Change in Charge by the Company

The Company will provide no less than a 30-day notice of the proposed effective date in any change in the purchased power charge to its customers. The Company will also provide the calculations and other information supporting the proposed purchased power charges to the Staff of the Tennessee Public Utility Commission 30 days prior to the effective date of such charge.

4. Charge

Pursuant to the provisions of this Rider, a Fuel and Purchased Power Adjustment Rider charge will be applied to each kilowatt-hour, kilowatt or lamp as billed under the Company's filed tariffs.

The Fuel and Purchased Power Adjustment Rider charge applicable to each tariff is set below:

Tariff	Energy Rate	Demand Rate	Lamp Rate
	(¢) / kWh	($) / KW	($) / Lamp
Residential			
All kWh	8.332		
Storage Water Heating	6.394		
Residential Emplovee			
All kWh	8.332		
Storage Water Heating	6.394		
Residential Smart Time-of-Use			
Critical On-peak kWh	17.500		
On-peak kWh	9.895		
Off-peak kWh	6.394		

Issued:
By: Christian T. Beam, President

Effective: July 1, 2022
Pursuant to an Order in
Docket Number 21-00107

KINGSPORT POWER COMPANY
d/b/a AMERICAN ELECTRIC POWER
Kingsport, Tennessee

Original Sheet Number 2-15
T.P.U.C. Tariff Number 3

FUEL AND PURCHASED POWER ADJUSTMENT RIDER

Tariff	Energy Rate	Demand Rate	Lamp Rate
	(¢) / kWh	($) / KW	($) / Lamp
Residential Time-of-Day			
On-peak kWh	9.539		
Off-peak kWh	6.394		
Small General Service (SGS)			
First 600 kWh	6.750		
Over 600 kWh	6.750		
Medium General Service (MGS) Secondary			
First 200 kWh per kW	7.512		
Over 200 kWh per kW	7.245		
General Service Time-of-Day (GS-TOD)			
On-peak kWh	8.042		
Off-peak kWh	6.236		
Medium General Service (MGS) Primary			
First 200 kWh per kW	7.513		
Over 200 kWh per kW	6.804		
Large General Service (LGS) Secondary			
Demand - kVA		$4.98	
All kWh	5.212		
Large General Service (LGS) Primary			
Demand - kVA		$4.98	
All kWh	4.637		
LGS Subtransmission/Transmission			
Demand - kVA		$ 4.88	
All kWh	4.550		
Industrial Power (IP) Secondary			
Demand - On-Peak kW		$10.95	
All kWh	4.310		
Industrial Power (IP) Primary			
Demand - On-Peak kW		$ 10.63	
All kWh	4.174		
Industrial Power (IP) Subtransmission/ Transmission			
Demand - On-Peak kW		$11.51	
All kWh	4.108		

Issued:
By: Christian T. Beam, President

Effective: July 1, 2022
Pursuant to an Order in
Docket Number 21-00107

KINGSPORT POWER COMPANY
d/b/a AMERICAN ELECTRIC POWER
Kingsport, Tennessee

Original Sheet Number 2-16
T.P.U.C. Tariff Number 3

FUEL AND PURCHASED POWER ADJUSTMENT RIDER

Tariff	Energy Rate (¢) / kWh	Demand Rate ($) / KW	Lamp Rate ($) / Lamp
Church Service			
All kWh	7.672		
Public Schools (PS)			
Block 1 kWh Standard	8.417		
Block 2 kWh Electric Heating	8.417		
Electric Heating General (EHG)			
All kWh	7.498		
Outdoor Lighting (OL)			
Overhead Lighting Service			
High Pressure Sodium			
100 watts, 9,500 Lumens (094)			$1.30
200 watts, 22,000 Lumens (097)			$2.91
Flood Lighting Service			
High Pressure Sodium - Floodlight			
100 watts, 9,500 Lumens (115)			$1.30
200 watts, 22,000 Lumens (107)			$2.91
400 watts, 50,000 Lumens (109)			$5.75
High Pressure Sodium - Shoebox			
400 watts, 50,000 Lumens (120)			$5.75
Metal Halide - Floodlight			
250 watts, 17,000 Lumens (110)			$3.46
400 watts, 28,800 Lumens (116)			$5.47
Mercury Vapor			
175 watts, 7,000 Lumens (093)			$2.49
400 watts, 20,000 Lumens (095)			$5.47
Post Top Lighting Service			
High Pressure Sodium - PT			
100 watts, 9,500 Lumens (111)			$1.30
~~70 watts, 6,300 Lumens (121)~~			~~$0.98~~
150 watts, 16,000 Lumens (122)			$2.02
250 watts, 27,500 Lumens (103)			$3.56
~~400 watts, 50,000 Lumens (104))~~			~~$5.75~~
Flood Lighting Service – PT			
High Pressure Sodium – Floodlight			
200 watts, 22,000 Lumens (123)			$2.91
400 watts, 50,000 Lumens (124)			$5.75
~~Metal Halide – PT~~			
~~400 watts, 36,000 Lumens (125)~~			~~$5.47~~
Metal Halide - Floodlight – PT			
400 watts, 36,000 Lumens (126)			$5.47
~~Mercury Vapor – PT~~			
~~175 watts, 7,000 Lumens (099)~~			~~$2.49~~

Issued:
By: Christian T. Beam, President

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Pursuant to an Order in
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KINGSPORT POWER COMPANY
d/b/a AMERICAN ELECTRIC POWER
Kingsport, Tennessee

Original Sheet Number 2-17
T.P.U.C. Tariff Number 3

Outdoor Lighting (OL) – cont'd			
LED Overhead Lighting Service			
50 watts, 5,000 Lumens OH (163)			$0.56
100 watts, 9,800 Lumens OH (152)			$1.11
200 watts, 23,000 Lumens OH (165)			$2.22
150 watts, 20,400 Lumens Flood OH (167)			$1.67
300 watts, 38,700 Lumens Flood OH (172)			$3.35
480 watts, 73,000 Lumens Flood OH (174)			$5.34
LED Underground Lighting Service			
50 watts, 5,000 Lumens UG (164)			$0.56
100 watts, 9,800 Lumens UG (153)			$1.11
115 watts, 15,700 Lumens Shoebox UG (169)			$1.28
200 watts, 23,000 Lumens UG (166)			$2.22
40 watts, 4,300 Lumens Postop UG (171)			$0.44
65 watts, 6,300 Lumens Postop UG (158)			$0.72
150 watts, 20,400 Lumens Flood UG (168)			$1.67
300 watts, 38,700 Lumens Flood UG (173)			$3.35
480 watts, 73,000 Lumens Flood UG (175)			$5.34
Street Lighting (SL) tariff code (523)			
All kWh	3.379		

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KINGSPORT POWER COMPANY
d/b/a AMERICAN ELECTRIC POWER
Kingsport, Tennessee

Original Sheet Number 2-18
T.P.U.C. Tariff Number 3

FUEL AND PURCHASED POWER ADJUSTMENT RIDER

Tariff	Energy Rate	Demand Rate	Lamp Rate
	(¢) / kWh	($) / KW	($) / Lamp
Backup Service			
Service Reliability Level A			
Secondary		$ 0.47	
Primary		$ 0.46	
Sub/Transmission		$ 0.44	
Service Reliability Level B			
Secondary		$ 0.93	
Primary		$ 0.91	
Sub/Transmission		$ 0.89	
Service Reliability Level C			
Secondary		$ 1.42	
Primary		$ 1.39	
Sub/Transmission		$ 1.35	
Service Reliability Level D			
Secondary		$ 1.88	
Primary		$ 1.83	
Sub/Transmission		$ 1.80	
Service Reliability Level E			
Secondary		$ 2.36	
Primary		$ 2.30	
Sub/Transmission		$ 2.25	
Service Reliability Level F			
Secondary		$ 2.82	
Primary		$ 2.74	
Sub/Transmission		$ 2.69	
Maintenance Service			
Secondary	4.537		
Primary	4.397		
Sub/Transmission	4.326		

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KINGSPORT POWER COMPANY
d/b/a AEP Appalachian Power
Kingsport, Tennessee

Original Sheet Number 16-1
T.P.U.C. Tariff Number 3

TARIFF O. L.
(Outdoor Lighting)

AVAILABILITY OF SERVICE

Available for outdoor lighting distribution service to individual customers, provided the lighting location designated by the customer is reasonably accessible to the Company's service vehicles without causing damage to the customer's or other's property. No light shall be installed on streets covered by municipal street lighting systems or at a location which might interfere with such system. LED Equivalent options will be utilized for all new installations. Mercury vapor lamps will no longer be available for new installations or for repair or replacement of existing units.

MONTHLY RATE

OVERHEAD LIGHTING SERVICE

A. For each of the following, the Company will provide lamp, photo-electric relay control equipment, luminaire and an upsweep arm not over 6 feet in length, an shall mount same on an existing wood distribution pole which is connected to secondary facilities of the Company:

Tariff Code	Size of Lamp In Lumens (Approximate)	Nominal Lamp Wattage (Approximate)	Lamp Type	Rate Per Lamp Per Month	
094	9,500	100	High Pressure Sodium	$8.47	I
097	22,000	200	High Pressure Sodium	$12.07	I
115	9,500	100	High Pressure Sodium Floodlight	$11.05	I
107	22,000	200	High Pressure Sodium Floodlight	$12.86	I
109	50,000	400	High Pressure Sodium Floodlight	$16.65	I
120	50,000	400	High Pressure Sodium Shoebox Fixture	$20.55	I
110	17,000	250	Metal Halide Floodlight	$14.86	I
116	28,000	400	Metal Halide Floodlight	$17.11	I
163	5,000	50	LED OH	$4.90	P
152	9,800	100	LED OH	$5.48	P
165	23,000	200	LED OH	$7.99	P
167	20,400	150	LED Flood OH	$7.99	P
172	38,700	300	LED Flood OH	$10.23	P
174	73,000	480	LED Flood OH	$30.08	

Each kilowatt-hour of energy consumed is subject to all applicable riders and surcharges.

When other additional overhead facilities are to be installed by the Company, the customer will, in addition to the above monthly charge, pay a CIAC in advance representing the installation cost of such additional overhead facilities extending from the nearest or most suitable pole of the Company to the point designated by the customer for the installation of said fixture, provided the location designated by the customer is reasonably accessible to the Company's service vehicles without causing damage to the customer's or other's property. In lieu of paying in advance for the installation of additional facilities, the customer may, for the following facilities only, pay the following:

For each additional pole and overhead wire span not over 150 feet:
Wood Pole $ 7.95 per month (35 foot/5)

When service cannot be supplied from an existing pole of the Company carrying a secondary circuit, the Company will install one pole and one span of secondary circuit of not over 150 feet for an additional charge of $7.95 per month or one span of secondary circuit only of not over 150 feet for an additional charge of $1.40 per month.

B. After January 1, 1983 Mercury Vapor outdoor lighting service will be available only to customers then being served at the rates set out herein and at the present service location.

Tariff Code	Size of Lamp in Lumens	Nominal Lamp Wattage	Lamp Type	Rate Per Lamp Per Month	
093	7,000	175	Mercury Vapor	$10.57	I
095	20,000	400	Mercury Vapor	$17.38	I

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KINGSPORT POWER COMPANY
d/b/a AEP Appalachian Power
Kingsport, Tennessee

Original Sheet Number 16-2
T.P.U.C. Tariff Number 3

TARIFF O. L.
(Outdoor Lighting)

UNDERGROUND LIGHTING SERVICE

A. For each of the following, the Company will provide lamp, photo-electric relay control, post-top luminaire, post, and installation, (the type and height of which will be consistent with the Company's construction standards) including underground wiring, for a distance of 30 feet from the Company's existing secondary facilities.

Tariff Code	Size of Lamp In Lumens (Approximate)	Nominal Lamp Wattage (Approximate)	Lamp Type	Rate Per Lamp Per Month	
~~121~~	~~6,300~~	~~70~~	~~High Pressure Sodium~~	~~$13.54~~	I
111	9,500	100	High Pressure Sodium	$14.42	I
122	16,000	150	High Pressure Sodium	$44.17	I
103	27,500	250	High Pressure Sodium	$46.37	I
~~104~~	~~50,000~~	~~400~~	~~High Pressure Sodium~~	~~$49.54~~	I
123	22,000	200	High Pressure Sodium Floodlight	$41.48	I
124	50,000	400	High Pressure Sodium Floodlight	$48.90	I
~~125~~	~~36,000~~	~~400~~	~~Metal Halide~~	~~$49.66~~	I
126	36,000	400	Metal Halide Floodlight	$49.17	I
164	5,000	50	LED UG	$13.33	P
153	9,800	100	LED UG	$13.91	P
169	15,700	115	LED SHOEBOX UG	$16.99	P
166	23,000	200	LED UG	$16.41	P
171	4,300	40	LED Postop UG	$14.45	P
158	6,300	65	LED Postop UG	$14.63	P
168	20,400	150	LED Flood UG	$16.75	P
173	38,700	300	LED Flood UG~~OH~~	$18.99	P
175	73,000	480	LED Flood UG	$38.84	

B. After January 1, 1983 Mercury Vapor outdoor lighting service will be available only to customers then being served at the rates set out herein and at the present service location.

~~Tariff Code~~	~~Size of Lamp in Lumens~~	~~Nominal Lamp Wattage~~	~~Lamp Type~~	~~Rate Per Lamp Per Month~~	
~~099~~	~~7,000~~	~~175~~	~~Mercury Vapor~~	~~$16.16~~	I

C. When a customer requires an underground circuit longer than 30 feet from existing secondary facilities for underground lighting service, the customer will pay to the Company, in advance, a charge for the additional length of underground circuit.
(1) Pay to the Company in advance a charge of $5.62 per foot for the length of underground circuit in excess of 30 feet; or
(2) Pay a monthly facilities charge of $1.00 for each 25 feet (or fraction thereof) of underground circuit in excess of 30 feet.

In addition, the customer shall reimburse the Company for all state and federal income taxes associated with such charges.

Fixtures and poles will be standard utility grade secured from the Company's normal suppliers. The Company will be the sole judge of the suitability of the types of fixtures and poles used.

RIDERS

Monthly charges computed under this tariff shall be adjusted in accordance with the applicable Commission-approved riders as contained herein.

PROMPT PAYMENT DISCOUNT

A discount of 1.5 percent will be allowed if account is paid in full within 15 days of date of bill.

TERM OF CONTRACT

Contracts under this tariff will be for not less than 1 year for residential or farm customers, not less than 3 years for commercial or industrial customers, or not less than 5 years for other customers. The Company reserves the right to include in the contract such other provisions as it may deem necessary to insure payment of bills throughout the term of the contract.

HOURS OF LIGHTING

All lamps shall burn from one-half hour after sunset until one-half hour before sunrise, every night and all night, or approximately 4,000

hours per annum.

KINGSPORT POWER COMPANY
d/b/a AEP Appalachian Power
Kingsport, Tennessee

Original Sheet Number 16-3
T.P.U.C. Tariff Number 3

TARIFF O. L.
(Outdoor Lighting)

OWNERSHIP OF FACILITIES

All facilities necessary for service including fixtures, controls, poles, transformers, secondaries, lamps and other appurtenances shall be owned and maintained by the Company. All service and necessary maintenance will be performed only during the regular scheduled working hours of the Company. Burned out lamps will normally be replaced within 48 hours after notification by the customer.

TERM

The minimum billing term for new residential outdoor lighting installations will be 12 months. At the Company's option, a written agreement may be required pursuant to the Extension of Service provision of the Company's Terms and Conditions of Standard Service. The minimum billing term for new commercial, industrial and other non-residential outdoor lighting installations will be 36 months. At the Company's option, a written agreement may be required pursuant to the Extension of Service provision of the Company's Terms and Conditions of Standard Service.

SPECIAL TERMS AND CONDITIONS

This tariff is subject to the Company's Terms and Conditions of Service.

In cases where the Company is requested to replace an existing mercury vapor lamp with a high pressure sodium or metal halide lamp, the right is reserved to charge the customer an amount commensurate with the cost involved.

All new lighting installations must be requested by property owner.

CONVERSION CHARGE

Upon Customer request, the Company will convert an existing non-LED luminaire, currently billed in accordance with the Company's Schedule O.L., to an available LED luminaire upon payment, in advance, by the Customer to the Company of the applicable Conversion Charge.

The Conversion Charge for replacing an existing non-LED luminaire to a LED luminaire will be $30~~1~~.00.

KINGSPORT POWER COMPANY
d/b/a AEP Appalachian Power
Kingsport, Tennessee

Original Sheet Number 17-1
T.P.U.C. Tariff Number 3

TARIFF S. L.
(Street Lighting)

AVAILABILITY OF SERVICE

Available for street lighting distribution service to individual customers, provided the lighting location designated by the customer is reasonably accessible to the Company's service vehicles without causing damage to the customer's or other's property. LED Equivalent options will be utilized for all new installations.

MONTHLY RATE (Tariff Code 523)

OVERHEAD LIGHTING SERVICE

A. For each of the following, the Company will provide lamp, photo-electric relay control equipment, luminaire and upsweep arm not over 6 feet in length, and shall mount same on an existing wood distribution pole which is connected to secondary facilities of the Company:

Size of Lamp In Lumens (Approximate)	Nominal Lamp Wattage (Approximate)	Lamp Type	Rate Per Lamp Per Month	Cost of Facilities Included in Rates (S)[1]	
9,500	100	High Pressure Sodium	$7.45		P
16,000	150	High Pressure Sodium	$8.62		P
22,000	200	High Pressure Sodium	$9.09		P
28,000	250	High Pressure Sodium	$22.26		P
50,000	400	High Pressure Sodium	$27.16		P
5,000	50	LED OH	$4.90	$342.48	P
9,800	100	LED OH	$5.48	$379.70	P
23,000	200	LED OH	$7.99	$541.38	P
73,000	480	LED Flood OH	30.08	$1,958.64	

When facilities other than those specified above are to be installed by the Company, the customer will, in addition to above monthly charge or charges, pay in advance the installation cost for the new overhead facilities extending from nearest or most suitable pole of the Company to the point designated by the customer for the installation of said lamp

B. After January 1, 1983 Mercury Vapor outdoor lighting service will be available only to customers then being served at the rates set out herein and at the present service location.

Size of Lamp in Lumens (Approximate)	Nominal Lamp Wattage (Approximate)	Lamp Type	Rate Per Lamp Per Month	
7,000	175	Mercury Vapor	$7.74	P
20,000	400	Mercury Vapor	$16.36	P

KINGSPORT POWER COMPANY
d/b/a AEP Appalachian Power
Kingsport, Tennessee

Original Sheet Number 17-2
T.P.U.C. Tariff Number 3

TARIFF S. L.
(Street Lighting)
(Continued)

UNDERGROUND LIGHTING SERVICE

B. The Company will provide lamp, photo-electric relay control, post-top luminaire, post, and installation, including underground wiring, for a distance of 30 feet from the Company's existing secondary circuits.

Size of Lamp In Lumens (Approximate)	Nominal Lamp Wattage (Approximate)	Lamp Type	Rate Per Lamp Per Month	Cost of Facilities Included in Rates ($)[1]	
9,500	100	High Pressure Sodium	$5.08		P
16,000	150	High Pressure Sodium	$12.21		P
22,000	200	High Pressure Sodium	$9.09		P
28,000	250	High Pressure Sodium	$23.32		P
50,000	400	High Pressure Sodium	$27.16		P
140,000	1,000	High Pressure Sodium	$82.92		P
5,000	50	LED UG	$13.33	$1,085.89	P
9,800	100	LED UG	$13.91	$1,123.11	P
15,700	115	LED SHOEBOX UG	$16.99	$1,322.02	P
23,000	200	LED UG	$16.41	$1,284.80	P
4,300	40	LED Postop UG	$14.45	$1,122.87	P
6,300	65	LED Postop UG	$16.11	$1,265.02	P
8,900	60	LED Decorative Postop UG	$21.88	$1,637.24	P
7,800	90	LED Decorative Postop UG	$28.01	$2,032.73	P
73,000	480	LED Flood UG	$38.84	$2,731.81	P
140,000	1,000	High Pressure Sodium-Energy only	$22.10		
22,000	200	High Pressure Sodium-Energy only	$5.77		

Fixtures and poles will be standard utility grade secured from the Company's normal suppliers. The Company will be the sole judge of the suitability of the types of fixtures and poles used.

The rates in Overhead lighting and Underground lighting are based on the Company's investment in standard facilities. For LED lights, the Company's investment in standard facilities is the amount as shown adjacent to the rate[1]. When the investment in new standard facilities, including costs for service from underground, exceeds the predescribed amount, the difference will be paid to the Company by the Customer as a Contribution in Aid of Construction (CIAC). The customer shall also reimburse the Company for all state and federal income taxes associated with the CIAC.

RIDERS

Monthly charges computed under this tariff shall be adjusted in accordance with the applicable Commission-approved riders as contained herein.

PROMPT PAYMENT DISCOUNT

A discount of 1.5 percent will be allowed if account is paid in full within 15 days of date of bill.

TERM OF CONTRACT

Contracts under this tariff will be for not less than 1 year for residential or farm customers, not less than 3 years for commercial or industrial customers, or not less than 5 years for other customers. The Company reserves the right to include in the contract such other provisions as it may deem necessary to insure payment of bills throughout the term of the contract.

HOURS OF LIGHTING

All lamps shall burn from one-half hour after sunset until one-half hour before sunrise, every night and all night, or approximately 4,000 hours per annum.

KINGSPORT POWER COMPANY
d/b/a AEP Appalachian Power
Kingsport, Tennessee

Original Sheet Number 17-3
T.P.U.C. Tariff Number 3

TARIFF S. L.
(Street Lighting)
(Continued)

OWNERSHIP OF FACILITIES

All facilities necessary for service including fixtures, controls, poles, transformers, secondaries, lamps and other appurtenances shall be owned and maintained by the Company. All service and necessary maintenance will be performed only during the regular scheduled working hours of the Company. Burned out lamps will normally be replaced within 48 hours after notification by the customer.

SPECIAL TERMS AND CONDITIONS

This tariff is subject to the Company's Terms and Conditions of Service.

CONVERSION CHARGE

Upon Customer request, the Company will convert an existing non-LED luminaire, currently billed in accordance with the Company's Schedule O.L., to an available LED luminaire upon payment, in advance, by the Customer to the Company of the applicable Conversion Charge.
The Conversion Charge for replacing an existing non-LED luminaire to a LED luminaire will be $165.00.

In cases where the Company is requested to replace an existing mercury vapor lamp with a high pressure sodium or metal halide lamp, the right is reserved to charge the customer an amount commensurate with the cost involved.

SMART LIGHTING SERVICES

The light post and power together means other Smart Lighting devices could be attached to the light post at the same time as the upgrade to LED luminaires. Other devices could include environmental sensors, cameras, Wi-Fi network devices, smart parking and smart trash removal devices, speakers, signs etc. The installation of these devices at the same time as the street light upgrade may be more cost effective than adding these devices to the light post at a later date. If a customer desires to receive Smart Lighting services, the Company may provide a proposal to address individual customer needs. The customer agrees to execute a Service Agreement to contract with the Company for the pricing and terms of such Smart Lighting services.