

**Glossary of Terms**

21-00107

ADFIT	Accumulated deferred federal income tax
ADIT	Accumulated deferred income tax
AEP	American Electric Power Company, Inc.
AEPSC	American Electric Power Service Corporation
A&G	Administrative and General costs
AMI	Advanced Metering Infrastructure
AMR	Automated Meter Reading
APCo	Appalachian Power Company
ARAM	Average Rate Assumption Method
ASC	Accounting Standards Codification
ASU	Accounting Standards Update
CAPM	Capital Asset Pricing Method
CCOS	Class Cost of Service Study
CFIT	Current Federal Income Tax
CP	Coincident peaks
CS&I	Customer service and information
CSP	Curtailment Service Provider
DCF	Discounted cash flow
DTA	Deferred tax asset
ETR	Effective Tax Rate
FERC	Federal Energy Regulatory Commission
FIT	Federal Income Tax
FPPAR	Fuel and Purchased Power Adjustment Rider
FTRAR	Federal Tax Rate Adjustment Rider
GAAP	Generally Accepted Accounting Principles
GRCF	Gross Revenue Conversion Factor
HPD	High previous demand
I&M	Indiana Michigan Power Company
IRC	Internal Revenue Code
Intercompany Notes	Long-term debt on KgPCo's balance sheet that is provided through 4 senior notes
ITC	Investment Tax Credit
JCOS	Jurisdictional Cost of Service Study
KgPCo, Kingsport or the Company	Kingsport Power Company
KPCo	Kentucky Power Company
kVA	1,000 volt amps
kW	Kilowatt
kWh	Kilowatt-hour
MFRs	Minimum filing requirements
MWh	Megawatt-hour
NOLC	Net operating loss carryforward
O&M	Operations and Maintenance
OPEB	Other post-retirement employee benefits

OT	Other Tax Expense
PEV	Plug-in Electric Vehicle
PTBI	Pre-tax book income
REC	Renewable Energy Certificate
ROE	Return on Equity
RPS	Renewable Portfolio Standard
RS	Residential
RS-TOD	Residential Time-of-Day
RS STOU	Residential Smart Time of Use
RTO	Regional Transmission Organization
RTODR	Regional Transmission Organization demand response
SAIDI	System Average Interruption Duration Index
SAIFI	System Average Interruption Frequency Index
SCADA	Supervisory Control Data Acquisition Systems
SEC	Securities and Exchange Commission
T&C	Terms and Conditions
TCJA	Tax Cuts and Jobs Act of 2017
TOU	Time-of-Use
TPUC	Tennessee Public Utility Commission (formerly Tennessee Regulatory Authority or TRA)
TRP&MS	Targeted Reliability Plan & Major Storm
USofA	FERC Uniform System of Accounts
USP	Underground Service Policy
VMP	Vegetation Management Program
VVO	Volt VAR Optimization
WPCo	Wheeling Power Company