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May 17, 2022

KPOW-10725

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

Electronically Filed in TPUC Docket
Room on May 17, 2022 at 1:48 p.m.

Re: IN RE: PETITION OF KINGSPORT POWER
COMPANY d/b/a AEP APPALACHIAN POWER
FOR OCTOBER, 2020 – SEPTEMBER, 2021 ANNUAL
RECOVERY UNDER THE TARGETED RELIABILITY
PLAN AND MAJOR STORM RIDER ("TRP&MS"),
ALTERNATIVE RATE MECHANISMS APPROVED IN
DOCKET NO. 17-00032
DOCKET NO.: 21-00142

Dear Chairman Hill:

On behalf of Kingsport Power Company d/b/a AEP Appalachian Power, we transmit herewith Kingsport Power Company d/b/a AEP Appalachian Power's Response to Consumer Advocate's Second Informal Discovery Requests. The attachments are being provided on the IManage System as the documents were too voluminous.

The original, four (4) copies and a disc are being sent via Federal Express.

Very Sincerely Yours

HUNTER, SMITH & DAVIS, LLP



William C. Bovender

Enclosure
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Data Request CA 2-01:

Excel Spreadsheet Native Format with formulas intact. Refer to the "Exhibit 2 – Final" tab of (Exhibit EKK-2) provided in response to Consumer Advocate DR No. 1-2. It appears that all formulas have been removed from this spreadsheet and replaced with hard-coded numbers. Provide a copy of this spreadsheet along with all supporting workpapers in Excel format with all formulas intact.

Response CA 2-01:

See CA 2-01 Attachment 1 for the requested information.

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Data Request CA 2-02:

Source and Support. Refer to the "Exhibit 2 – Final" tab of (Exhibit EKK-2) provided in response to Consumer Advocate DR No. 1-2. Finally refer to Cell K27 of this spreadsheet, which provides the proposed TRP&MS Demand Surcharge of \$1.66 for Rate Schedule 248. Provide the source and support for the 0.98023 factor that appears as a hard-coded value within the formula for this Cell.

Response CA 2-02:

See CA 2-01 Attachment 1 for the requested information.

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Data Request CA 2-03:

Source and Support. Refer to the "Exhibit 2 – Final" tab of (Exhibit EKK-2) provided in response to Consumer Advocate DR No. 1-2. Finally refer to Cell K29 of this spreadsheet, which provides the proposed TRP&MS Demand Surcharge of \$0.79 for Rate Schedule 327. Provide the source and support for the 1.0288 factor that appears as a hard-coded value within the formula for this Cell.

Response CA 2-03:

See CA 2-01 Attachment 1 for the requested information.

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Data Request CA 2-04:

Reconcile. Refer to (Exhibit AWA-1) spreadsheet provided in response to Consumer Advocate DR No. 1-1. Specifically refer to Column I of this spreadsheet that provides the monthly balances for Accumulated Deferred Income Taxes. Next refer to Cells L87 to L99 of the "Tax ADIT" tab of the September 2021 file (Attachment 26) provided in response to Consumer Advocate DR No. 1-7 that calculates the cumulative monthly ADIT balances. Please provide the following information related to the ADIT calculation:

- a. Reconcile the ADIT balances between AWA-1 and the monthly ADIT calculation files provided in response to Consumer Advocate DR No. 1-7.
- b. Provide the source and support for the October 2020 and April 2021 adjustment files included in response to Consumer Advocate DR No. 1-7.

Response CA 2-04:

a. The ADIT balances shown in Exhibit AWA-1 agree with the monthly ADIT calculations provided in the Company's response to CA 1-7, Attachments 15-26 on a one-month lag basis. For example, the \$434,920 shown for Sept. 2021 in Exhibit AWA-1 is shown on Cell L99 of the "Tax ADIT" worksheet of CA 1-7 Attachment 26 Sept 2021 JE Support. The \$434,920 of ADIT calculated for Aug. 2021 was used in the calculation of the pre-tax return on capital for Sept. 2021 in Cell G54 of the "Carrying Charges" worksheet of CA 1-7 Attachment 26 Sept 2021 JE Support. A similar monthly approach to calculating ADIT and using this balance in the following month's calculation of the pre-tax return on capital was used for each month of the review period.

b. See CA 2-04 Attachment 1 for support for the October 2020 adjustment file included in the response to CA 1-7. This \$19,952 adjustment related to the retroactive inclusion of the Repairs Deduction in the calculation of ADIT from January 2018 through September 2020 as described in the direct testimony of Company witness Allen in Docket No. 20-00127. The inclusion of the Repairs Deduction increased ADIT for each month and therefore, resulted in a reduction in the pre-tax return on net capital by a cumulative amount of \$19,952.

See CA 2-04 Attachment 2 for support for the April 2021 adjustment file included in the response to CA 1-7. This adjustment corrected the inadvertent inclusion of Feb. 2021 depreciation expense in the calculation of March 2021 TRP&MS costs instead of the March 2021 depreciation expense.

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Data Request CA 2-05:

Source and Support. Refer to (Exhibit AWA-1) spreadsheet provided in response to Consumer Advocate DR No. 1-1. Specifically refer to Cell Q23 that contains the monthly depreciation expense of \$38,884 for April 2021. Provide the source and support for the \$835.20 amount that appears as a hard-coded value within the formula for this Cell.

Response CA 2-05:

See the Company's response to CA 2-04, including Attachment 2, for support for the \$835.20.

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Data Request CA 2-06:

Source and Support. Refer to (Exhibit AWA-1) spreadsheet provided in response to Consumer Advocate DR No. 1-1. Specifically refer to Cells K19 to K20 that contain the monthly accumulated depreciation balances of \$641,671 and \$679,720 respectively for April and May of 2021. Provide the source and support for the \$838.06 and \$835.20 amounts that appears as a hard-coded values within the formulas for these two Cells.

Response CA 2-06:

See the Company's response to CA 2-04, including Attachment 2, for support for the \$835.20 and the \$838.06. The plus \$838.06 included in Cell K19 and the minus \$835.20 included in Cell K20 relate to the same difference in depreciation expense between Feb. 2021 and Mar. 2021 as explained in CA 2-04 with the \$835.20 inclusive of an additional minor adjustment,

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Data Request CA 2-07:

Source and Support. Refer to (Exhibit AWA-1) spreadsheet provided in response to Consumer Advocate DR No. 1-1. Specifically refer to Column O of this spreadsheet that contains the monthly amounts for the Pre-Tax Return on Capital totaling to \$963,540. We note that the following months in this column contain hard-coded adjustments without any explanation:

Month	Adjustment
December 2020	\$-63.74
January 2021	-164.05
March 2021	1.33
April 2021	-2.90
May 2021	-7.60
June 2021	-14.87
July 2021	-25.36
August 2021	-24.21
September 2021	-48.02

Provide the source and support for these hard-coded adjustments.

Response CA 2-07:

These minor amounts included in the pre-tax return on capital column were needed to agree with the carrying charges calculated for the respective months and included in the month-end over/under recovery balance. Prior period adjustments to certain net capital additions resulted in small differences in the calculation of pre-tax return on capital using only the month-end balances shown on Exhibit AWA-1 for certain months as compared to the recording of the actual monthly journal entries. These minor amounts netted to an approximate \$350 reduction in requested TRP costs.

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Data Request CA 2-08:

Missing Legend. Refer to the "Costs" tab of December 2020 and September 2021 files (Attachments 17 and 26) provided in response to Consumer Advocate DR No. 1-7 that calculate the O&M Expenses for 2020 and 2021. Provide a legend for the "Project" field in these two spreadsheets.

Response CA 2-08:

The Project IDs are found in Column A on the "Costs" worksheet of Attachments 17 and 26 of the response to CA 1-7 and are not missing. A brief description of each of the Project IDs identified on the "Costs" worksheet can be found on KgPCo Exhibit No. 7 (AWA) to this docket.

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Data Request CA 2-09:

Source and Support. Refer to the Direct Testimony of A. Wayne Allen at 9:18-20 where he discusses the \$324 adjustment to O&M expense in October 2020 that is related to the prior period. Provide the source and support for this adjustment.

Response CA 2-09:

The \$324 adjustment related to corrected amounts of TRP O&M expense charged to Project DP18R05A0 for the months of September 2019 through February 2020. This amount was included in KgPCo Exhibit No. 1 (AWA) in Docket No. 20-00127; therefore, the \$324 was subtracted from the TRP O&M expenses included in KgPCo Exhibit No. 1 (AWA). in the current docket.

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Data Request CA 2-10:

Confirm or Explain. Refer to the "Invoices" tab of (Exhibit AWA-4) and the "OM Query" tab of (Exhibit AWA-5) that were provided in response to Consumer Advocate DR No. 1-1. (Exhibit AWA-5) appears to show total O&M costs for the review period were \$3,454,583. (Exhibit AWA-4) appears to show external payments to vendors during the review period were \$3,361,813. Is it then a correct assumption to state that the difference between these two amounts of \$92,770 represents the AEP and KPC internal O&M costs allocated to the TRP&MS Rider? If not, explain.

Response CA 2-10:

The \$92,770 difference between the total O&M costs of \$3,454,583 shown on KgPCo Exhibit No. 5 (AWA) and the external payments to vendors of \$3,361,813 shown on the "Invoices" worksheet of KgPCo Exhibit No. 4 (AWA) are the non-accounts payable categories shown on the "OM Summary Pivot" of KgPCo Exhibit No. 4 (AWA). The largest line items that comprise the \$92,770 difference are Non-labor Compatible Unit (CU) allocation and Intercompany Billing. The Non-labor CU allocation consists principally of payments to third-party vendors but can also include internal Company labor costs. Intercompany Billings are principally labor related charges from affiliated AEP companies.

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Data Request CA 2-11:

Provide method. Refer to the "Invoices" tab of (Exhibit AWA-4) that shows the external payments to vendors for the review period. Provide a method to segregate these expenses between TRP O&M Expenses and MS O&M Expenses.

Response CA 2-11:

All of the external payments to vendors for the review period shown on the "Invoices" worksheet of KgPCo Exhibit No. 4 (AWA) relate to TRP O&M expenses and conversely, none of these payments relate to MS O&M expenses. The Company distinguishes between TRP and MS costs based on unique project IDs that the Company uses to track related costs. As described in the direct testimony of Company witness Allen, KgPCo experienced no new major storms during the review period but some adjustments were recorded related to the January 2020 major storm that resulted in a \$63,592 reduction to expenses primarily due to reclassifications of cost between capital and O&M expense based on actual experience. The \$63,592 in total reductions to expense during the review period related to the January 2020 major storm was comprised of various non-accounts payable categories shown in the "OM Summary Pivot" worksheet of KgPCo Exhibit No. 4 (AWA), especially Record JE Reclass Corrections and Non-labor CU allocation.

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Data Request CA 2-12:

Provide method. Refer to the "OM Query" tab of (Exhibit AWA-5) that shows the O&M Expenses for the review period. Provide a method to segregate these expenses between TRP O&M Expenses and MS O&M Expenses.

Response CA 2-12:

To identify the MS O&M expenses (credits) contained in KgPCo Exhibit No. 5 (AWA), filter on Project DMS20KT01, KGPCo 1/11/20 Thunderstorm. All other projects and associated O&M expenses shown in KgPCo Exhibit No. 5 (AWA) relate to TRP O&M expenses.

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Data Request CA 2-13:

Missing Legend. Refer to the "OM Query" tab of (Exhibit AWA-5) that shows the O&M Expenses the review period. Provide a legend for the "Cost Comp" field of this spreadsheet. Specifically, we note that the "Long Description" field does not precisely match the "Cost Comp" field.

Response CA 2-13:

The "Long Description" field describes the type of journal entry and not the cost components. See CA 2-13 Attachment 1 for a description of the cost components included in KgPCo Exhibit No. 5 (AWA).

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Data Request CA 2-14:

Source and Support. Refer to Cells D8 to D54 of the "Carrying Charges" tab for the September 2021 file (Attachment 26) provided in response to Consumer Advocate DR No. 1-7 that provides the historical monthly plant additions for the TRP&MS Rider. Provide the source and support for the monthly plant additions from September 2020 through September 2021, segregated by project number and utility account. Use the file (KGP TRP_MS Project Costs at 08_31_2018) provided in TPUC Docket No. 18-00125 as a reference guide, and provide the information requested in this same format.

Response CA 2-14:

See CA 2-14 Attachments 1-14, for the requested monthly plant additions support from August 2020 through September 2021.

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Data Request CA 2-15:

Source and Support. Refer to Cells C62 to C108 of the "Carrying Charges" tab for the September 2021 file (Attachment 26) provided in response to Consumer Advocate DR No. 1-7 that provides the historical monthly depreciation accrual for the TRP&MS Rider. Provide the source and support for the monthly depreciation accrual from September 2020 through September 2021, segregated by project number and utility account and including the particular depreciation rates used. Use the file (KGP TRP_MS Project Costs at 08_31_2018) provided in TPUC Docket No. 18-00125 as a reference guide, and provide the information requested in this same format.

Response CA 2-15:

See the Company's response to CA 2-14 for the requested support for the monthly depreciation accruals.

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Data Request CA 2-16:

Explain and Reconcile. Refer to Cell I63 of the "Tax ADIT" tab for the September 2021 file (Attachment 26) provided in response to Consumer Advocate DR No. 1-7 that provides the monthly book depreciation accrual for August 2018 of \$8,406.45. It appears that the Company has skipped over the book depreciation accrual of \$7,255 for August 2018 shown in Cell C71 on the "Carrying Charges" tab of this same spreadsheet. Reconcile and explain the reasons for the Company's calculation.

Response CA 2-16:

The Company agrees that it inadvertently referenced \$8,406 of book depreciation expense from the "Carrying Charges" worksheet for Sept. 2018 in Cell I63 on the "Tax ADIT" worksheet of the response to CA 1-7 Attachment 26 Sept 2021 JE Support instead of referencing \$7,255 for August 2018.

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Data Request CA 2-17:

Source and Support. Refer to Cell I76 of the "Tax ADIT" tab for the September 2021 file (Attachment 26) provided in response to Consumer Advocate DR No. 1-7 that provides the monthly book depreciation accrual for September 2019 of \$14,977.19. Provide the source and support for the hard-coded adjustment of \$879.96 that appears within the formula of this Cell.

Response CA 2-17:

The source of the \$879.96 adjustment included in Cell I76 of the "Tax ADIT" worksheet of the response to CA 1-7 Attachment 26 Sept 2021 JE Support was Cell C85 of the "Carrying Charges" worksheet in the same file in which the same \$879.96 adjustment was included in depreciation expense in order to agree with a revised amount of accumulated depreciation at month-end September 2018 of \$46,402.49 from the originally calculated 9/30/18 accumulated depreciation of \$45,522.53.

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Data Request CA 2-18:

Source and Support. Refer to Cell E36 of the "Tax ADIT" tab for the September 2021 file (Attachment 26) provided in response to Consumer Advocate DR No. 1-7 that provides the Repairs amount of \$-423,504.80 for 2019. Provide the source and support for the hard-coded rate of -0.1031 that appears within the formula of this Cell.

Response CA 2-18:

This rate was the percentage of additions that were estimated to be repairs and thus depreciated differently for tax purposes.

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Data Request CA 2-19:

Explain and Reconcile. Refer to Cell I30 of the "Tax ADIT" tab for the September 2021 file (Attachment 26) provided in response to Consumer Advocate DR No. 1-7 that provides the 2018 Repairs amount of \$336,326.38 for 2018. Explain and reconcile why the Company has multiplied the total Repairs amount by the Year 2 MACRS rate instead of the Year 1 MACRS rate to produce this amount.

Response CA 2-19:

The Company agrees that it inadvertently referenced the Year 2 MACRS rate in Cell I30 on the "Tax ADIT" worksheet of the response to CA 1-7 Attachment 26 Sept 2021 JE Support instead of the Year 1 MACRS rate. See CA 2-19 Attachment 1 for a revised Sept 2021 JE Support file that corrects the Repairs amount in Cell I30 and certain other Repairs amounts in this worksheet.

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Data Request CA 2-20:

Explain and Reconcile. Refer to Cell J33 of the "Tax ADIT" tab for the September 2021 file (Attachment 26) provided in response to Consumer Advocate DR No. 1-7 that provides the 2019 Repairs amount of \$362,045.37 for 2019. Explain and reconcile why the Company has multiplied the total Repairs amount by the Year 3 MACRS rate instead of the Year 1 MACRS rate to produce this amount.

Response CA 2-20:

See the Company's response to CA 2-19.

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Data Request CA 2-21:

Explain and Reconcile. Refer to Cell K36 of the "Tax ADIT" tab for the September 2021 file (Attachment 26) provided in response to Consumer Advocate DR No. 1-7 that provides the 2020 Repairs amount of \$397,344.91 for 2020. Explain and reconcile why the Company has multiplied the total Repairs amount by the Year 4 MACRS rate instead of the Year 1 MACRS rate to produce this amount.

Response CA 2-21:

See the Company's response to CA 2-19.

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Data Request CA 2-22:

Source and Support. Refer to (Exhibit AWA-2) that was provided in response to Consumer Advocate DR No. 1-1 showing the source for the revenues recorded during the review period. Provide the source and support for the Billed surcharges from October 2020 through September 2021 shown in Column B of this spreadsheet.

Response CA 2-22:

See CA 2-22 Attachments 1 through 12 for the source for the TRP&MS Billed Surcharges from Oct. 2020 through Sept. 2021.

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Data Request CA 2-23:

Source and Support. Refer to (Exhibit AWA-2) that was provided in response to Consumer Advocate DR No. 1-1 showing the source for the revenues recorded during the review period. Provide the source and support for the Billed KWH from October 2020 through September 2021 shown in Column C of this spreadsheet.

Response CA 2-23:

See CA 2-23 Attachments 1 through 12 for the source for the TRP&MS Billed KWH from Oct. 2020 through Sept. 2021.

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Data Request CA 2-24:

Source and Support. Refer to (Exhibit AWA-2) that was provided in response to Consumer Advocate DR No. 1-1 showing the source for the revenues recorded during the review period. Provide the source and support for the Estimated KWH from October 2020 through September 2021 shown in Column E of this spreadsheet.

Response CA 2-24:

See CA 2-24 Attachments 1 through 12 for the source for the TRP&MS Estimated KWH from Oct. 2020 through Sept. 2021.

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Data Request CA 2-25:

Source and Support. Refer to (Exhibit AWA-2) that was provided in response to Consumer Advocate DR No. 1-1 showing the source for the revenues recorded during the review period. Provide the source and support for the Unbilled KWH from October 2020 through September 2021 shown in Column F of this spreadsheet.

Response CA 2-25:

See CA 2-25 Attachments 1 through 12 for the source for the TRP&MS Unbilled KWH from Oct. 2020 through Sept. 2021.