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April 21, 2023

Electronically Filed in TPUC Docket
Room on April 21, 2023 at 3:14 p.m.

KPOW-13288

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

Herbert H. Hilliard, Chairman
c/o Ectory Lawless, Dockets & Records Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Re: IN RE: PETITION OF KINGSFORT POWER
COMPANY d/b/a AEP APPALACHIAN POWER
FOR OCTOBER, 2021 – DECEMBER 2022 ANNUAL
RECOVERY UNDER THE TARGETED RELIABILITY PLAN
AND MAJOR STORM RIDER (“TRP&MS”), ALTERNATIVE
RATE MECHANISMS APPROVED IN
DOCKET NO. 17-00032
DOCKET NO.: 23-00019

Dear Chairman Hilliard:

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

Kingsport Power Company d/b/a AEP Appalachian Power’s Response to Consumer Advocate’s Second Discovery Request.

The original and four (4) copies are being sent via Federal Express. The attachments are being provided on the IManage System in both PDF and Excel format.

Very sincerely yours,

HUNTER, SMITH & DAVIS, LLP



William C. Bovender

Enclosure

cc: Kelly Grams, General Counsel (w/enc.) *Via U.S. Mail and Email: Kelly.Grams@tn.gov*
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TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
Kingsport Power Company
DOCKET NO. TPUC 23-00019
Data Requests and Requests for the Production
of Documents by the CONSUMER ADVOCATE DIVISION
CA Set 2
To Kingsport Power Company

Data Request CA 2-1:

Missing Data. Refer to Kingsport's Response to Consumer Advocate DR No. 1-11, File "CA 1-11 Attachment 1.xlsx" regarding TRP O&M Expenses. Provide a legend for the "Project" field listed on this spreadsheet that provides a name and description for each project.

Response CA 2-1:

Please refer to KgPCo Exhibit No. 8 (MLD) of this docket for a list of project names and descriptions.

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Data Request CA 2-2:

Source & Support. Refer to Kingsport's Response to Consumer Advocate DR No. 1-11, File "CA 1-11 Attachment 1.xlsx" regarding TRP O&M Expenses. Provide the following information:

- A. Provide a narrative description of the Company's processes for including these transactions in the TRP&MS filing for recovery;
- B. Identify and provide the source for the data presented here; and
- C. If the data presented here comes from the Company's ledger, then identify the account numbers containing this data.

Response CA 2-2:

- A. The TRP O&M expenses included in the TRP&MS filing for recovery are based on unique project IDs used by the Company to track such costs.
- B. The source of the data presented in file "CA 1-11 Attachment 1.xlsx" is the Company's general ledger.
- C. The general ledger account numbers can be found in column F of file "CA 1-11 Attachment 1.xlsx".

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Data Request CA 2-3:

Source & Support. Refer to Kingsport's Response to Consumer Advocate DR No. 1-11, File "CA 1-11 Attachment 3.xlsx" regarding MS O&M Expenses. Provide the following information:

- A. Provide a narrative description of the Company's processes for including these transactions in the TRP&MS filing for recovery;
- B. Identify and provide the source for the data presented here; and
- C. If the data presented here comes from the Company's ledger, then identify the account numbers containing this data.

Response CA 2-3:

- A. The MS O&M expenses included in the TRP&MS filing for recovery are based on unique project IDs used by the Company to track such costs.
- B. The source of the data presented in file "CA 1-11 Attachment 3.xlsx" is the Company's general ledger.
- C. The general ledger account numbers can be found in column F of file "CA 1-11 Attachment 3.xlsx".

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Data Request CA 2-4:

Source & Support. Refer to Kingsport's Response to Consumer Advocate DR No. 1-11, File "CA 1-11 Attachment 2.xlsx" regarding Capitalized TRP Plant Additions. Provide the following information:

- A. Provide a narrative description of the Company's processes for including these transactions in the TRP&MS filing for recovery;
- B. Identify and provide the source for the data presented here; and
- C. If the data presented here comes from the Company's ledger, then identify the account numbers containing this data.

Response CA 2-4:

- A. The capitalized TRP plant additions included in the TRP&MS filing for recovery are based on unique project IDs used by the Company to track such costs.
- B. The source of the data presented in file "CA 1-11 Attachment 2.xlsx" is the Company's fixed asset system.
- C. The utility account numbers can be found in column D of file "CA 1-11 Attachment 2.xlsx".

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Data Request CA 2-5:

Source & Support. Refer to the Direct Testimony of Malinda L. Dielman, File “KgPCo Exhibit 1 (MLD).xlsx”, Cells M27 to M31 regarding the Monthly Carrying Charge Rate of 0.63683% for August through December 2022. Provide the source and support for this calculation.

Response CA 2-5:

Refer to CA 2-05 Attachment 1 for the source and support of the August through December 2022 monthly carrying charge rate calculation.

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Data Request CA 2-6:

Source & Support. Refer to the Direct Testimony of Malinda L. Dielman, File “KgPCo Exhibit 1 (MLD).xlsx”, Cells I27 to I30, regarding the post rate case amounts of ADIT for August 2022 through November 2022. It appears that the Company has incorrectly relied upon the December 2022 end-of-year calculation shown in its response to Consumer Advocate DR No. 1-09 Attachment 32, instead of the individual monthly calculations that should be presented in Consumer Advocate DR No. 1-09, Attachments 28, 29, 30 and 31. Therefore, update the calculations shown in Consumer Advocate DR No. 1-09, Attachments 28, 29, 30 and 31 to calculate the monthly Cumulative ADIT balances for August 2022 through November 2022, specifically showing the calculation of the plant additions and repair allowance for each month.

Response CA 2-6:

The use of August 2022 through November 2022 individual monthly ADIT calculations would not produce the correct amounts. The file "CA 1-09 Attachment 32 Dec 2022 JE Support" reflects the correct August 2022 through November 2022 ADIT calculations on the "Tax ADIT" tab, rows 114 through 117. A cumulative correction to the corresponding carrying charge amount was recorded in December 2022. Given this, there is no need to recreate the prior month files.

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Data Request CA 2-7:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 25 May 2022 JE Support.xlsx", Tab "Tax ADIT", Cell M39 regarding tax depreciation for 2022. It appears that the tax depreciation for 2022 has been omitted. Provide an update to this calculation with the appropriate tax depreciation.

Response CA 2-7:

While it is true that tax depreciation is not shown on the attachments for January through May 2022 in the Company's response to CA 1-9, no update to the calculations for those months is needed because that omission was cumulatively corrected in June 2022 business. See "CA 1-09 Attachment 26 June 2022 JE Support.xlsx" rows 41-43. For immaterial corrections such as these, the Company is not required to re-open its books to make the corrections in previous periods.

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Data Request CA 2-8:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 24 April 2022 JE Support.xlsx", Tab "Tax ADIT", Cell M39 regarding tax depreciation for 2022. It appears that the tax depreciation for 2022 has been omitted. Provide an update to this calculation with the appropriate tax depreciation.

Response CA 2-8:

Please see response to CA 2-7.

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Data Request CA 2-9:

Missing Information. Refer to Kingsport's Response to CA DR1-9, File <CA 1-09 Attachment 23 March 2022 JE Support.xlsx>, Tab "Tax ADIT", Cell M39 regarding tax depreciation for 2022. It appears that the tax depreciation for 2022 has been omitted. Provide an update to this calculation with the appropriate tax depreciation.

Response CA 2-9:

Please see response to CA 2-7.

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Data Request CA 2-10:

Missing Information. Refer to Kingsport's Response to CA DR1-9, File <CA 1-09 Attachment 22 February 2022 JE Support.xls>, Tab "Tax ADIT", Cell M40 regarding tax depreciation for 2022. It appears that the tax depreciation for 2022 has been omitted. Provide an update to this calculation with the appropriate tax depreciation.

Response CA 2-10:

Please see response to CA 2-7.

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Data Request CA 2-11:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 21 January 2022 JE Support.xlsx", Tab "Tax ADIT", Cell M40 regarding tax depreciation for 2022. It appears that the tax depreciation for 2022 has been omitted. Provide an update to this calculation with the appropriate tax depreciation.

Response CA 2-11:

Please see response to CA 2-7.

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Data Request CA 2-12:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 26 June 2022 JE Support.xlsx", Tab "Tax ADIT", Cells I29 to M30 regarding the 2018 vintage plant tax depreciation. In previous ADIT calculations, the Company used inappropriate tax depreciation rates. Beginning with this spreadsheet (June 2022), the Company properly applies the appropriate tax depreciation rates to 2018 plant additions. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate tax depreciation rates. Provide an update to the Company's previous calculations for incorrect tax depreciation expense calculated on 2018 vintage plant additions.

Response CA 2-12:

In Docket No. 21-00142, the Company recognized the need for and made corrections to "Tax ADIT" in its tax depreciation calculations for the years 2018-2022. No update to the previous months' calculations is needed because the correction was cumulatively made in June 2022 business. See "CA 1-09 Attachment 26 June 2022 JE Support.xlsx," tax depreciation table rows 21-46. For immaterial corrections such as these, the Company is not required to re-open its books to make the corrections in previous periods.

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Data Request CA 2-13:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 27 July 2022 JE Support.xlsx", Tab "Tax ADIT", Cell E30 regarding the 2018 repair allowance of \$-407,499. In previous ADIT calculations, the Company used an inappropriate repair allowance. Beginning with this spreadsheet (July 2022), the Company properly applies the appropriate tax repair allowance to the tax depreciation calculation. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate repair allowances. Provide an update to the Company's previous calculations for incorrect repair allowances calculated on 2018 vintage plant additions.

Response CA 2-13:

In Docket No. 21-00142, the Company recognized the need for and made corrections to "Tax ADIT" in its tax repairs calculations for the years 2018-2022. No update to the previous months' calculations is needed because the correction was cumulatively made in July 2022 business. See "CA 1-09 Attachment 27 July 2022 JE Support.xlsx," tax depreciation table rows 21-46. For immaterial corrections such as these, the Company is not required to re-open its books to make the corrections in previous periods.

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Data Request CA 2-14:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 26 June 2022 JE Support.xlsx", Tab "Tax ADIT", Cells J32 to M33 regarding the 2019 vintage plant tax depreciation. In previous ADIT calculations, the Company used inappropriate tax depreciation rates. Beginning with this spreadsheet (June 2022), the Company properly applies the appropriate tax depreciation rates to 2019 plant additions. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate tax depreciation rates. Provide an update to the Company's previous calculations for incorrect tax depreciation expense calculated on 2019 vintage plant additions.

Response CA 2-14:

Please see response to CA 2-12.

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Data Request CA 2-15:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 27 July 2022 JE Support.xlsx", Tab "Tax ADIT", Cell E33 regarding the 2019 repair allowance of \$-793,582. In previous ADIT calculations, the Company used an inappropriate repair allowance. Beginning with this spreadsheet (July 2022), the Company properly applies the appropriate tax repair allowance to the tax depreciation calculation. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate repair allowances. Provide an update to the Company's previous calculations for incorrect repair allowances calculated on 2019 vintage plant additions.

Response CA 2-15:

Please see response to CA 2-13.

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Data Request CA 2-16:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 26 June 2022 JE Support.xlsx", Tab "Tax ADIT", Cells K35 to M36 regarding the 2020 vintage plant tax depreciation. In previous ADIT calculations, the Company used inappropriate tax depreciation rates. Beginning with this spreadsheet (June 2022), the Company properly applies the appropriate tax depreciation rates to 2020 plant additions. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate tax depreciation rates. Provide an update to the Company's previous calculations for incorrect tax depreciation expense calculated on 2020 vintage plant additions.

Response CA 2-16:

Please see response to CA 2-12.

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Data Request CA 2-17:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 27 July 2022 JE Support.xlsx", Tab "Tax ADIT", Cell 36 regarding the 2020 repair allowance of \$-564,810. In previous ADIT calculations, the Company used an inappropriate repair allowance. Beginning with this spreadsheet (July 2022), the Company properly applies the appropriate tax repair allowance to the tax depreciation calculation. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate repair allowances. Provide an update to the Company's previous calculations for incorrect repair allowances calculated on 2020 vintage plant additions.

Response CA 2-17:

Please see response to CA 2-13.

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Data Request CA 2-18:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 26 June 2022 JE Support.xlsx", Tab "Tax ADIT", Cells L38 to M39, regarding the 2021 vintage plant tax depreciation. In previous ADIT calculations, the Company used inappropriate tax depreciation rates. Beginning with this spreadsheet (June 2022), the Company properly applies the appropriate tax depreciation rates to 2021 plant additions. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate tax depreciation rates. Provide an update to the Company's previous calculations for incorrect tax depreciation expense calculated on 2021 vintage plant additions.

Response CA 2-18:

Please see response to CA 2-12.

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Data Request CA 2-19:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 27 July 2022 JE Support.xlsx", Tab "Tax ADIT", Cell E39 regarding the 2021 repair allowance of \$-2,243,544. In previous ADIT calculations, the Company used an inappropriate repair allowance. Beginning with this spreadsheet (July 2022), the Company properly applies the appropriate tax repair allowance to the tax depreciation calculation. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate repair allowances. Provide an update to the Company's previous calculations for incorrect repair allowances calculated on 2021 vintage plant additions.

Response CA 2-19:

Please see response to CA 2-13.

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Data Request CA 2-20:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 26 June 2022 JE Support.xlsx", Tab "Tax ADIT", Cells M41 to M42 regarding the 2022 vintage plant tax depreciation. In previous ADIT calculations, the Company used inappropriate tax depreciation rates. Beginning with this spreadsheet (June 2022), the Company properly applies the appropriate tax depreciation rates to 2022 plant additions. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate tax depreciation rates. Provide an update to the Company's previous calculations for incorrect tax depreciation expense calculated on 2022 vintage plant additions.

Response CA 2-20:

Please see response to CA 2-12.

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Data Request CA 2-21:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 27 July 2022 JE Support.xlsx", Tab "Tax ADIT", Cell E42 regarding the 2022 repair allowance of \$-724,457. In previous ADIT calculations, the Company used an inappropriate repair allowance. Beginning with this spreadsheet (July 2022), the Company properly applies the appropriate tax repair allowance to the tax depreciation calculation. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate repair allowances. Provide an update to the Company's previous calculations for incorrect repair allowances calculated on 2022 vintage plant to additions.

Response CA 2-21:

Please see response to CA 2-13.

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Data Request CA 2-22:

Incorrect Calculation. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 19 November 2021 JE Support.xlsx", Tab "Tax ADIT", Cell I101 regarding the October 2021 book depreciation amount of \$44,183. It appears that this amount was incorrectly calculated by taking the amount for the previous month rather than the calculated book depreciation for the month. Provide an update to the Company's calculation for this incorrect book depreciation.

Response CA 2-22:

The November 2021 book depreciation amount of \$44,183 in cell I101 of file "CA 1-09 Attachment 19 Nov 2021 JE Support.xlsx" was corrected the following month. The updated amount of \$45,285 can be found in cell I101 of file "CA 1-09 Attachment 20 Dec 2021 JE Support.xlsx". The corresponding change in the carrying charge calculation was recorded in December 2022 as shown in file "CA 1-09 Attachment 20 Dec 2021 JE Support.xlsx", Tab "Carrying Charges", Row 56.

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Data Request CA 2-23:

Incorrect Calculation. Refer to Kingsport’s Response to Consumer Advocate DR No. 1-9, File “CA 1-09 Attachment 26 June 2022 JE Support.xlsx”, Tab “Tax ADIT”, Cells I55 to I112 regarding the historical book depreciation used for the calculation of ADIT. In previous ADIT calculations, the Company used incorrect amounts for book depreciation. Beginning with this spreadsheet (June 2022), the Company properly applies the book depreciation to the correct months (beginning with October 2017) and includes the correct book depreciation expense of \$7,255 for July 2018. However, the Company appears to make no effort to correct the previous monthly calculations for these inaccurate book depreciation expense amounts. Provide an update to the Company’s previous calculations for incorrect book depreciation expense amounts.

Response CA 2-23:

In Docket No. 21-00142, the Company recognized the need for and made corrections to “Tax ADIT” for the \$7,255 book depreciation to be applied to June 2022. No update to the calculations for previous months is needed because the correction was cumulatively made in June 2022 business. See “CA 1-09 Attachment 26 June 2022 JE Support.xlsx,” cell I66. For immaterial corrections such as these, the Company is not required to re-open its books to make the corrections in previous periods.

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Data Request CA 2-24:

Incorrect Calculation. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 27 July 2022 JE Support.xlsx", Tab "Tax ADIT", Cell I80, regarding the book depreciation for September 2019 of \$15,857 that is used for the calculation of ADIT. In previous ADIT calculations, the Company used an incorrect amount for book depreciation of \$14,977. Beginning with this spreadsheet (July 2022), the Company calculates the appropriate book depreciation amount for September 2019. However, the Company appears to make no effort to correct the previous monthly calculations from using the incorrect depreciation expense for September 2019. Provide an update to the Company's previous calculations for incorrect book depreciation expense amounts.

Response CA 2-24:

In Docket No. 21-00142, the Company recognized the need for and made corrections to "Tax ADIT" for the \$879.96 variance in the calculation of ADIT (\$15,857-\$14,977). No update to the previous monthly calculations is needed because the correction was cumulatively made in July 2022 business. See "CA 1-09 Attachment 27 July 2022 JE Support.xlsx," cell I80. For immaterial corrections such as these, the Company is not required to re-open its books to make the corrections in previous periods.

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Data Request CA 2-25:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-9, File "CA 1-09 Attachment 27 July 2022 JE Support.xlsx", Tab "Tax ADIT", Cell E42 regarding the 2022 repair allowance of \$-724,457. Provide the source and support for the Company's use of the repair allowance percentage of 34.88% that is embedded in this formula as a hard-coded amount.

Response CA 2-25:

In Docket No. 21-00142, the Company recognized that its repairs percentages should have been updated annually and needed corrected. The as-filed repairs percentage was an estimate based on forecasted information and was updated throughout that proceeding to the final December estimated percentage of 29.8776% (as provided in KgPCo Exhibit No. 7 (MLD)) for the final processing of year-end financial statements. In his rebuttal testimony, Company witness Allen testified that the repairs percentage will be based on forecasted data until such time that the Company's final tax return is filed for each respective year. The TPUC adopted this methodology in its January 17, 2023 order. Ultimately, by updating the repairs percentage in December, all 2022 assets placed in service were expensed as repairs at the appropriate 29.8776% rate and the revenue requirement reflected this percentage. Consequently, additional documentation is not required for the -34.88%. The 29.8776% will be updated with the final filing of the 2022 tax return in 2023 and the cumulative adjustment will be captured for the January 1, 2023-December 31, 2023 period in the Company's next TRP&MS filing.

TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
Kingsport Power Company
DOCKET NO. TPUC 23-00019
Data Requests and Requests for the Production
of Documents by the CONSUMER ADVOCATE DIVISION
CA Set 2
To Kingsport Power Company

Data Request CA 2-26:

Supporting Data. Provide the monthly TRP&MS Surcharge Revenue by Rate Schedule and by Rate Code from October 2021 through December 2022 in the same format as the Company's response to Consumer Advocate DR No. 3-07 in TPUC Docket No. 21-00142.

Response CA 2-26:

Please see CA 2-26 Attachment 1.

TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
Kingsport Power Company
DOCKET NO. TPUC 23-00019
Data Requests and Requests for the Production
of Documents by the CONSUMER ADVOCATE DIVISION
CA Set 2
To Kingsport Power Company

Data Request CA 2-27:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-4, File "CA 1-04 Attachment 1", Tab "Exhibit 1 – final", Cell H39, regarding rate design billing determinants for the EHG Rate Schedule of \$122,463. We are unable to locate this amount in Attachment C to the Stipulation & Settlement Agreement for TPUC Docket No. 21-00107. Provide the source and support for the Company's proposed EHG billing determinant.

Response CA 2-27:

The EHG TRP & MS rate is applied to all demand units (KW). However, EHG base demand rates are only assessed on demand in excess of 30 KW. Thus, Attachment C to the Stipulation & Settlement Agreement for TPUC Docket No. 21-00107, which is comprised of base rate billing determinants, doesn't reflect the total demand of the EHG Rate Class. As such, it is not appropriate to use the billing determinants shown in Attachment C to calculate the EHG TRP & MS rate. The rate design billing determinants for the EHG Rate Schedule shown in CA 1-04 Attachment 1, Exhibit 1 – final, Cell H39, of 122,463 KW, represent the total billing demand for the class. Support for this figure can be found in KgPCo Exhibit No. 2 (KIW), Current and Proposed Rates, which was filed in TPUC Docket No. 21-00107, the Company's most recent rate case.

TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
Kingsport Power Company
DOCKET NO. TPUC 23-00019
Data Requests and Requests for the Production
of Documents by the CONSUMER ADVOCATE DIVISION
CA Set 2
To Kingsport Power Company

Data Request CA 2-28:

Missing Information. Refer to Kingsport's Response to Consumer Advocate DR No. 1-4, File "CA 1-04 Attachment 1", Tab "Exhibit 1 – final", Cells D41 and D43 regarding rate design allocation factors for Outdoor Lighting and Street Lighting of 1.27% and 2.69%. These allocation factors do not appear to trace to the Commission's Order allocating the rate increase in TPUC Docket No. 21-00107 which the Company has correctly calculated as 3.14% and 0.82% on the "Allocators" tab of this same spreadsheet. Provide a narrative explanation for the Company's deviation for calculating the allocation factors for these two customer classes.

Response CA 2-28:

The allocation factor for the Street Lighting class shown in the Commission's Order in TPUC Docket No. 21-00107 does not accurately reflect the entire increase to the class in that case. The Street Lighting Class's increase at going-level, combined with its pro forma increase, resulted in an actual overall increase of approximately 20%. This increase was designed to be approximately the same as the increase to the Outdoor Lighting Class. Utilizing the specific allocation factors shown in the Commission's Order of 3.14% for Outdoor Lighting, and 0.81% for Street Lighting, will result in an unreasonable allocation of the TRP & MS revenues and inequitable rate impacts to these customers. Refer to CA 2-28 Attachment 1 for the Company's revised allocation factors.

TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
Kingsport Power Company
DOCKET NO. TPUC 23-00019
Data Requests and Requests for the Production
of Documents by the CONSUMER ADVOCATE DIVISION
CA Set 2
To Kingsport Power Company

Data Request CA 2-29:

Missing Information. Refer to the Direct Testimony of Malinda L. Dielman, File “KgPCo Exhibit 1 (MLD).xlsx” and provide the following information:

- A. Refer to footnote “*” which states that the “Pre-tax Return on Capital reduced by \$47,374 in July 2022 to reflect an adjustment recorded on KgPCo’s books to include the Repairs Deduction from Jan. 2018 through Sept. 2020, which increased ADIT for each month.” Provide the source and support for this \$47,374 adjustment.
- B. Refer to footnote “***” which states that the “Pre-tax Return on Capital increased by \$219 in December 2022 to reflect an adjustment recorded on KgPCo’s books in Q1 2023 to include Jan. 2022 through Dec. 2022 Repairs Deduction adjustment.” Provide the source and support for this \$219 adjustment.
- C. Refer to footnote “****” which states that “September 2022 and December 2022 under - recovery reduced by \$412,482 and \$7,904, respectively, for adjustment to Street Lighting revenues. December amount of \$7,904 was recorded in Q1 2023.” Provide the source and support for the \$412,482 and \$7,904 adjustments.

Response CA 2-29:

- A. Refer to CA 2-29 Attachment 1 for the source and support of the \$47,374 pre-tax return on capital adjustment. The total reduction of \$57,035 to carrying charges shown in the attachment is inclusive of the \$9,661 adjustment recorded in June 2022 which can be seen in cell O25 of "KgPCo Exhibit 1 (MLD).xlsx".
- B. Refer to CA 2-29 Attachment 2 and CA 2-29 Attachment 3 for the source and support of the \$219 pre-tax return on capital adjustment.
- C. The total Street Lighting revenue adjustment of \$420,386 (\$412,482 plus \$7,904) corresponds to the revenue reduction ordered by the TPUC in Docket No. 21-00142. Refer to CA 2-29 Attachment 4 and CA 2-29 Attachment 5 for the journal entries recorded to the Company's general ledger relating to this adjustment.

KINGSPORT POWER COMPANY
Rate of Return Summary from Base Rate Case Docket No. 21-00107
For the 12 Months Ending December 31, 2022
Beginning with August 2022 Calculations of Pre-tax Return on Net TRP Capital Additions

Class of Capital	Percent of Total	Settlement	Weighted Cost Rate	Revenue	Pre-tax	Monthly Rate
		Cost Rate		Conversion Factor		
Debt:						
Short-Term Debt	8.610%	0.450%	0.039%		0.039%	
Long-Term Debt	42.490%	3.140%	1.334%		1.334%	
Common Equity:						
Parent Equity	48.900%	9.500%	4.646%	1.349226	6.269%	
Total	100.000%		6.019%		7.642%	0.637%

KINGSPORT POWER COMPANY
Revenue Conversion Factor
For the 12 Months Ending December 31, 2022

Line No.		Amount	Balance
1	Operating Revenues		1.000000
2	Add: Forfeited Discounts	0.011315 A/	0.011315
3	Balance		1.011315
4	Uncollectible Ratio	0.007821 B/	0.007909
5	Balance		1.003406
6	State Excise Tax	0.065000 C/	0.065221
7	Balance		0.938184
8	Federal Income Tax	0.210000 C/	0.197019
9	Balance		0.741165
10	Revenue Conversion Factor (Line 1 / Line 9)		1.349226

A/ CAPD Revenue Workpaper R-90-2.00.

B/ Based upon bad debt portion of factoring expense.

C/ Statutory Rates.

Calculation of Carrying Charges for TRP
Carrying charges are calculated based on the additions beginning October 1, 2017

		Begin Balance	Monthly Additions	Ending Balance	Less Accumulated Depreciation	Less Accumulated DIT Basis	Carrying Charge	CC Rate	Total CC	Difference		
											On ledger	Variance
File End Month - 1 Booking Month Plant Accounting												
Oct-17	Nov-17	-	48,667.77	48,667.77		8,327.29	40,340.48	8.738%	293.75	293.50	0.24	
Nov-17	Dec-17	48,667.77	65,526.47	114,194.24	159.06	16,612.75	97,422.43	8.738%	709.40	708.85	0.55	
Dec-17	Jan-18	114,194.24	116,048.49	230,242.73	517.29	24,973.44	204,752.00	7.581%	1,293.52	1,293.52	-	
Jan-18	Feb-18	230,242.73	151,572.89	381,815.62	1,209.05	33,887.23	346,719.34	7.581%	2,190.40	2,194.95	(4.55)	
Feb-18	Mar-18	381,815.62	62,679.16	444,494.78	2,435.41	42,895.06	399,164.31	7.581%	2,521.72	2,532.13	(10.41)	
Mar-18	Apr-18	444,494.78	473,339.54	917,834.32	3,905.70	51,638.70	862,289.92	7.581%	5,447.52	5,462.43	(14.92)	
Apr-18	May-18	917,834.32	132,616.96	1,050,451.28	6,634.03	60,303.16	983,514.09	7.581%	6,213.35	6,233.95	(20.60)	
May-18	Jun-18	1,050,451.28	630,370.92	1,680,822.20	9,739.45	68,630.78	1,602,451.97	7.581%	10,123.49	10,148.14	(24.65)	
Jun-18	Jul-18	1,680,822.20	546,986.80	2,227,809.00	14,448.83	76,633.31	2,136,726.86	7.581%	13,498.77	13,527.55	(28.77)	
Jul-18	Aug-18	2,227,809.00	416,012.08	2,643,821.08	20,706.28	84,426.37	2,538,688.43	7.581%	16,038.16	16,071.79	(33.63)	
Aug-18	Sep-18	2,643,821.08	428,852.88	3,072,673.96	27,961.21	91,977.61	2,952,735.14	7.581%	18,653.90	18,693.71	(39.81)	
Sep-18	Oct-18	3,072,673.96	293,570.15	3,366,244.11	36,367.66	99,371.68	3,230,504.77	7.581%	20,408.71	20,454.70	(45.99)	
Oct-18	Nov-18	3,366,244.11	106,414.35	3,472,658.46	45,522.52	106,703.27	3,320,432.67	7.581%	20,976.83	21,029.00	(52.17)	
Nov-18	Dec-18	3,472,658.46	59,758.94	3,532,417.40	54,974.94	113,993.62	3,363,448.84	7.581%	21,248.59	21,306.93	(58.35)	
Dec-18	Jan-19	3,532,417.40	213,779.61	3,746,197.01	64,623.70	121,173.97	3,560,399.34	7.581%	22,492.82	22,557.35	(64.52)	
Jan-19	Feb-19	3,746,197.01	77,448.16	3,823,645.17	74,796.27	138,888.09	3,609,960.81	7.581%	22,805.93	22,914.30	(108.37)	
Feb-19	Mar-19	3,823,645.17	4,330.05	3,827,975.22	85,194.65	156,592.94	3,586,187.63	7.581%	22,655.74	22,807.95	(152.21)	
Mar-19	Apr-19	3,827,975.22	73,810.90	3,901,786.12	95,637.16	173,310.52	3,631,902.52	7.581%	22,944.54	23,140.60	(196.05)	
Apr-19	May-19	3,901,786.12	90,495.03	3,992,281.15	106,324.21	191,840.21	3,694,116.73	7.581%	23,337.58	23,577.48	(239.90)	
May-19	Jun-19	3,992,281.15	87,646.19	4,079,927.34	117,295.66	209,365.50	3,753,266.18	7.581%	23,711.26	23,995.00	(283.74)	
Jun-19	Jul-19	4,079,927.34	121,855.64	4,201,782.98	128,593.25	226,798.04	3,846,391.69	7.581%	24,299.58	24,627.16	(327.58)	
Jul-19	Aug-19	4,201,782.98	115,316.05	4,317,099.03	140,332.47	244,149.78	3,932,616.78	7.581%	24,844.31	25,215.73	(371.42)	
Aug-19	Sep-19	4,317,099.03	437,106.14	4,754,205.17	152,456.45	261,203.18	4,340,545.54	7.581%	27,421.40	27,836.66	(415.27)	
Sep-19	Oct-19	4,754,205.17	753,016.71	5,507,221.88	166,001.13	277,955.75	5,063,265.00	7.581%	31,987.18	32,446.29	(459.11)	
Oct-19	Nov-19	5,507,221.88	146,046.58	5,653,268.46	180,978.32	294,603.38	5,177,686.76	7.581%	32,710.04	33,207.43	(497.39)	
Nov-19	Dec-19	5,653,268.46	897,812.61	6,551,081.07	196,455.23	310,995.97	6,043,629.87	7.581%	38,180.63	38,721.87	(541.24)	
Dec-19	Jan-20	6,551,081.07	957,955.05	7,509,036.12	213,146.62	326,965.45	6,968,924.05	7.581%	44,026.18	44,611.26	(585.08)	
Jan-20	Feb-20	7,509,036.12	2,650,056.96	10,159,092.08	231,852.83	341,365.82	9,585,873.43	7.581%	60,558.76	61,155.79	(597.03)	
Feb-20	Mar-20	10,159,092.08	57,448.14	10,216,540.22	257,169.81	355,738.69	9,603,631.72	7.581%	60,670.94	61,279.93	(608.99)	
Mar-20	Apr-20	10,216,540.22	234,535.90	10,451,076.12	282,617.72	369,950.08	9,798,508.32	7.581%	61,902.08	62,523.02	(620.95)	
Apr-20	May-20	10,451,076.12	70,112.39	10,621,188.51	308,834.61	384,043.30	9,928,310.60	7.581%	62,722.10	63,355.00	(632.90)	
May-20	Jun-20	10,621,188.51	98,632.09	10,719,820.60	335,614.22	398,058.06	9,986,148.32	7.581%	63,087.49	63,732.35	(644.86)	
Jun-20	Jul-20	10,719,820.60	243,644.13	10,963,464.73	362,767.42	411,897.11	10,188,800.20	7.581%	64,367.75	65,024.56	(656.81)	
Jul-20	Aug-20	10,963,464.73	177,933.95	11,141,398.68	390,757.32	425,609.02	10,325,032.34	7.581%	65,228.39	65,897.16	(668.77)	
Aug-20	Sep-20	11,141,398.68	146,348.82	11,287,747.50	419,352.67	439,216.89	10,429,177.94	7.581%	65,886.33	66,567.06	(680.72)	
Sep-20	Oct-20	11,287,747.50	39,304.15	11,327,051.65	448,443.45	452,796.48	10,425,811.72	7.581%	65,865.07	66,557.75	(692.68)	
Oct-20	Nov-20	11,327,051.65	37,999.82	11,365,051.47	477,668.91	466,347.20	10,421,026.16	7.581%	65,834.83	66,539.47	(704.64)	
Nov-20	Dec-20	11,365,051.47	50,717.06	11,415,758.33	507,031.83	479,859.80	10,423,667.70	7.581%	65,884.37	66,600.96	(716.59)	
Dec-20	Jan-21	11,415,758.33	200,985.81	11,616,745.14	536,576.29	493,230.29	10,586,938.56	7.581%	66,882.98	67,611.53	(728.55)	
Jan-21	Feb-21	11,616,745.14	2,535,668.34	14,152,413.48	566,797.46	538,980.38	13,046,635.64	7.581%	82,422.12	83,383.67	(961.55)	
Feb-21	Mar-21	14,152,413.48	318,720.17	14,471,133.65	603,375.19	584,554.47	13,283,203.99	7.581%	83,916.64	85,111.19	(1,194.55)	
Mar-21	Apr-21	14,471,133.65	233,390.50	14,704,524.15	640,790.98	629,995.57	13,433,737.60	7.581%	84,867.64	86,295.19	(1,427.55)	
Apr-21	May-21	14,704,524.15	305,342.09	15,009,866.24	678,840.07	675,242.10	13,655,784.07	7.581%	86,270.42	87,930.97	(1,660.56)	
May-21	Jun-21	15,009,866.24	358,704.22	15,368,570.46	717,815.70	720,267.92	13,930,486.84	7.581%	88,005.85	89,899.41	(1,893.56)	
Jun-21	Jul-21	15,368,570.46	407,858.29	15,776,428.75	757,842.75	765,043.08	14,253,543.34	7.581%	90,046.78	92,173.32	(2,126.56)	
Jul-21	Aug-21	15,776,428.75	389,362.90	16,165,791.65	799,062.54	809,591.45	14,557,137.66	7.581%	91,964.72	94,324.28	(2,359.56)	
Aug-21	Sep-21	16,165,791.65	413,673.97	16,579,465.62	841,362.73	853,893.04	14,884,209.85	7.581%	94,031.00	96,623.56	(2,592.57)	
Sep-21	Oct-21	16,579,465.62	264,125.99	16,843,591.61	884,838.06	898,046.05	15,060,707.50	7.581%	95,146.02	97,971.59	(2,825.57)	
Oct-21	Nov-21	16,843,591.61	391,017.74	17,234,609.35	929,020.89	941,967.54	15,363,620.92	7.581%	97,059.68	100,118.25	(3,058.57)	
Nov-21	Dec-21	17,234,609.35	196,948.28	17,431,557.63	974,306.21	985,766.07	15,471,485.35	7.581%	97,741.11	101,032.68	(3,291.57)	
Dec-21	Jan-22	17,431,557.63	617,367.13	18,048,924.76	1,020,177.04	1,029,210.15	15,999,537.57	7.581%	101,077.08	104,601.86	(3,524.58)	
Jan-22	Feb-22	18,048,924.76	239,202.02	18,288,126.78	1,067,735.14	1,067,735.04	16,171,894.04	7.581%	102,165.94	105,753.01	(3,587.07)	
Feb-22	Mar-22	18,288,126.78	241,139.06	18,529,265.84	1,115,993.25	1,067,627.93	16,345,644.66	7.581%	103,263.61	106,913.17	(3,649.56)	
Mar-22	Apr-22	18,529,265.84	491,189.29	19,020,455.13	1,164,993.24	1,086,451.81	16,769,010.08	7.581%	105,938.22	109,650.27	(3,712.05)	
Apr-22	May-22	19,020,455.13	520,395.01	19,540,850.14	1,215,455.34	1,104,939.31	17,220,455.49	7.581%	108,790.23	112,564.77	(3,774.54)	
May-22	Jun-22	19,540,850.14	515,941.82	20,056,791.96	1,267,519.27	1,123,178.87	17,666,093.82	7.581%	111,605.55	114,472.34	(2,866.79)	
Jun-22	Jul-22	20,056,791.96	69,131.63	20,125,923.59	1,320,763.87	1,141,385.75	17,663,773.97	7.581%	111,590.89			
E												
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This is what was in the ledger											(57,035.18)	
Through Dec 2019											Change due to revised ADIT amounts	
		Monthly Depreciation	Accumulated Depreciation	Monthly DIT	Accumulated DIT	Monthly Depreciation	Accumulated Depreciation	Monthly DIT	Accumulated DIT			
Nov-17		159.06	159.06	8,327.29	8,327.29	159.06	8,360.69	8,360.69	-	-	(33.40)	
Dec-17		358.23	517.29	8,285.46	16,612.75	358.23	8,327.29	16,687.98	-	-	(41.83)	
Jan-18		691.76	1,209.05	8,215.42	24,828.17	1,209.05	8,205.46	24,973.44	-	-	(70.04)	
Feb-18		1,226.36	2,435.41	9,059.06	33,887.23	1,226.36	2,435.41	23,807.51	-	-	6,751.55	
Mar-18		1,470.29	3,905.70	9,007.83	42,895.06	1,470.29	3,905.70	21,955.25	-	-	6,812.58	
Apr-18		2,728.33	6,634.03	8,743.64	51,638.70	2,728.34	6,634.04	21,444.02	(0.01)	(0.01)	6,599.62	
May-18		3,105.42	9,739.45	8,664.46	60,303.16	3,105.42	9,739.46	1,879.83	33,500.05	(0.01)	6,784.63	
Jun-18		4,709.38	14,448.83	8,327.62	68,630.78	4,709.38	14,448.84	1,800.64	35,300.69	(0.01)	6,526.98	
Jul-18		6,257.45	20,706.28	8,202.53	76,633.31	6,257.45	20,706.29	3,764.50	37,064.50	(0.01)	6,538.72	
Aug-18		1										

Kingsport Power Company
Monthly Calculation of TRP Capital-related Costs for Over/Under Recovery Accounting
Accumulated Deferred Income Taxes

Saved in Sharenow: Provision 1 BU230 1 Monthly Closing

Accumulated Book Depreciation	1/31/2017	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
Beginning Balance	-	-	1,209.05	1,209.05	231,832.84	506,797.31	1,067,735.75
Additions	-	1,209.05	73,587.23	157,096.95	334,844.62	500,639.28	369,429.35
Ending Balance	-	1,209.05	74,796.28	231,852.84	568,707.47	1,067,735.75	1,374,164.10

Accumulated Tax Depreciation	1/31/2017	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
Beginning Balance	-	-	119,438.42	651,815.20	1,788,831.12	2,915,513.06	5,968,736.43
Additions - Tax Depr	-	119,438.42	532,376.78	1,137,015.92	1,126,081.94	3,053,223.37	1,681,195.64
Ending Balance	-	119,438.42	651,815.20	1,788,831.12	2,915,513.06	5,968,736.43	7,649,932.07

Temporary Difference	-	118,229.37	577,018.92	1,556,978.28	2,348,715.59	4,901,000.68	6,275,767.97
Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Accumulated DFT	-	24,838.17	121,173.97	328,865.84	493,230.27	1,025,210.14	1,317,811.27

TAX DEPRECIATION				20 Yr - Half Year		1	3	3	4	5	8	Accumulated Tax Depreciation Total
						3.75	7.219	6.677	6.177	5.713	5.285	
Tax Vintage	Description	Depreciable Life	Tax Basis	Non-Depreciable Tax Basis	Depreciable Tax Basis	2017	2018	2019	2020	2021	2022	
2017	Distribution	20 Yr MACRS-Half Yr	115,121.37	0.00	115,121.37	4,317.05	8,310.81	7,686.65	7,111.05	6,576.88	6,084.16	40,086.40
2017	Distribution	50% Bonus Tax Depr	115,121.37	0.00	115,121.37	115,121.37	0.00	0.00	0.00	0.00	0.00	115,121.37
2018	Distribution	20 Yr MACRS-Half Yr	3,515,954.28	0.00	3,515,954.28	131,848.29	253,816.74	234,760.27	217,180.50	200,866.47	188,472.27	1,038,472.27
2018	Distribution	Repairs	(407,499.10)	0.00	(407,499.10)	392,217.88	(26,417.36)	(27,208.71)	(25,171.22)	(23,280.42)	(21,460.17)	287,140.17
2018	Distribution	50% Bonus Tax Depr	3,515,954.28	0.00	3,515,954.28	3,515,954.28	0.00	0.00	0.00	0.00	0.00	3,515,954.28
2019	Distribution	20 Yr MACRS-Half Yr	3,762,839.11	0.00	3,762,839.11	141,106.47	271,639.36	251,244.77	232,430.57	212,430.57	192,430.57	896,421.17
2019	Distribution	Repairs	(793,582.77)	0.00	(793,582.77)	763,823.42	(57,288.74)	(57,288.74)	(52,987.52)	(49,019.61)	(45,019.61)	604,527.55
2019	Distribution	50% Bonus Tax Depr	3,762,839.11	0.00	3,762,839.11	3,762,839.11	0.00	0.00	0.00	0.00	0.00	3,762,839.11
2020	Distribution	20 Yr MACRS-Half Yr	4,107,709.02	0.00	4,107,709.02	1,407,709.02	2,700,000.00	2,400,000.00	2,100,000.00	1,800,000.00	1,500,000.00	10,000,000.00
2020	Distribution	Repairs	(564,809.99)	0.00	(564,809.99)	543,629.82	(40,773.63)	(40,773.63)	(37,712.38)	(34,651.13)	(31,590.88)	465,143.63
2020	Distribution	50% Bonus Tax Depr	4,107,709.02	0.00	4,107,709.02	4,107,709.02	0.00	0.00	0.00	0.00	0.00	4,107,709.02
2021	Distribution	20 Yr MACRS-Half Yr	6,432,179.62	0.00	6,432,179.62	2,432,179.62	4,000,000.00	3,600,000.00	3,200,000.00	2,800,000.00	2,400,000.00	16,000,000.00
2021	Distribution	Repairs	(2,243,544.25)	0.00	(2,243,544.25)	2,159,411.34	(161,961.46)	(161,961.46)	(161,961.46)	(161,961.46)	(161,961.46)	1,997,488.88
2021	Distribution	50% Bonus Tax Depr	6,432,179.62	0.00	6,432,179.62	6,432,179.62	0.00	0.00	0.00	0.00	0.00	6,432,179.62
2022	Distribution	20 Yr MACRS-Half Yr	2,076,598.83	0.00	2,076,598.83	77,887.46	155,774.91	141,697.42	127,527.27	112,370.52	97,215.27	77,887.46
2022	Distribution	Repairs	(724,457.19)	0.00	(724,457.19)	697,290.05	(27,167.14)	(27,167.14)	(27,167.14)	(27,167.14)	(27,167.14)	697,290.05
2022	Distribution	50% Bonus Tax Depr	2,076,598.83	0.00	2,076,598.83	2,076,598.83	0.00	0.00	0.00	0.00	0.00	2,076,598.83
15,392,030.30				0.00	15,392,030.30	119,438.42	532,376.78	1,137,015.92	1,126,681.94	3,053,223.37	1,681,195.64	7,649,932.07

TRUE

SUMMARY OF ADIT
FOR USE IN CALCULATION OF MONTHLY COSTS
VS AMOUNTS RECOVERED/REQUESTED IN RATES

NOTE: DFT IS CALCULATED AT NEW STATUTORY TAX RATE OF 21%. CUMULATIVE ADIT HAS BEEN RESTATE AT 21%.

Month/Year	Initial Basis	Tax		Book		Tax Depreciation	Book Depreciation	Net		Monthly ADIT	Cumulative ADIT
		Additional/ Retirements	Revised Basis	Additional/ Retirements	Revised Basis			Depreciation For Tax	Depreciation For Book		
October 2017		48,667.77	48,667.77	48,667.77	48,667.77	39,812.81	159.06	39,653.75	8,327.29	8,327.29	
November 2017		65,528.47	114,194.24	65,528.47	114,194.24	39,812.81	358.23	39,454.58	15,612.75		
December 2017		116,048.49	230,242.73	116,048.49	230,242.73	39,812.80	691.76	39,121.04	24,828.17		
January 2018		151,572.89	381,815.62	151,572.89	381,815.62	44,364.73	1,226.36	43,138.37	9,059.06	33,887.23	
February 2018		62,879.16	444,694.78	62,879.16	444,694.78	44,364.73	1,470.29	42,894.44	42,895.08		
March 2018		473,339.54	917,834.32	473,339.54	917,834.32	44,364.73	2,728.34	41,636.39	8,743.64	51,638.70	
April 2018		132,616.96	1,050,451.28	132,616.96	1,050,451.28	44,364.73	3,105.42	41,259.31	8,064.46	60,303.16	
May 2018		630,370.92	1,680,822.20	630,370.92	1,680,822.20	44,364.73	4,709.38	39,655.35	8,327.62	68,630.78	
June 2018		546,986.80	2,227,809.00	546,986.80	2,227,809.00	44,364.73	6,257.45	38,107.28	8,002.53	76,633.31	
July 2018		416,012.08	2,643,821.08	416,012.08	2,643,821.08	44,364.73	7,254.93	37,109.80	7,703.06	84,426.37	
August 2018		428,852.88	3,072,673.96	428,852.88	3,072,673.96	44,364.73	8,406.45	35,698.28	7,551.24	91,977.61	
September 2018		293,570.19	3,366,244.11	293,570.19	3,366,244.11	44,364.73	9,154.86	35,209.97	7,294.07	99,371.68	
October 2018		106,414.35	3,472,658.46	106,414.35	3,472,658.46	44,364.73	9,452.42	34,912.31	7,331.59	106,703.27	
November 2018		59,758.94	3,532,417.40	59,758.94	3,532,417.40	44,364.73	9,648.76	34,715.97	7,260.35	113,963.62	
December 2018		213,779.61	3,746,197.01	213,779.61	3,746,197.01	44,364.73	10,172.57	34,182.16	7,189.35	121,173.97	
January 2019		77,448.16	3,823,645.17	77,448.16	3,823,645.17	44,751.33	10,368.38	34,352.95	7,174.12	128,888.09	
February 2019		4,330.05	3,827,975.22	4,330.05	3,827,975.22	44,751.33	10,442.51	34,308.82	7,170.48	136,058.57	
March 2019		73,810.90	3,901,786.12	73,810.90	3,901,786.12	44,751.33	10,607.05	34,064.28	7,053.90	143,244.44	
April 2019		60,456.03	3,962,281.15	60,456.03	3,962,281.15	44,751.33	10,971.45	33,779.89	7,093.77	150,348.21	
May 2019		87,646.19	4,079,927.34	87,646.19	4,079,927.34	44,751.33	11,297.59	33,482.34	7,025.29	157,373.50	
June 2019		121,855.64	4,201,782.98	121,855.64	4,201,782.98	44,751.33	11,739.22	33,012.11	7,042.54	164,416.04	
July 2019		115,316.05	4,317,099.03	115,316.05	4,317,099.03	44,751.33	12,123.68	32,627.35	7,051.74	171,467.78	
August 2019		437,106.14	4,754,205.17	437,106.14	4,754,205.17	44,751.33	13,544.68	31,206.65	7,053.40	178,521.18	
September 2019		753,016.71	5,507,221.88	753,016.71	5,507,221.88	44,751.33	14,977.14	29,774.42	7,052.57	185,573.75	
October 2019		146,046.98	5,653,268.86	146,046.98	5,653,268.86	44,751.33	15,476.91	29,274.42	7,047.83	192,621.58	
November 2019		897,812.61	6,551,081.07	897,812.61	6,551,081.07	44,751.33	16,091.39	28,683.03	7,036.99	199,658.57	
December 2019		957,955.05	7,509,036.12	957,955.05	7,509,036.12	44,751.33	16,706.21	27,976.82	7,026.82	206,685.39	
January 2020		2,650,055.96	10,159,092.08	2,650,055.96	10,159,092.08	93,890.16	25,316.82	6,857.18	14,400.37	341,365.82	
February 2020		57,448.14	10,216,540.22	57,448.14	10,216,540.22	93,890.16	26,447.91	6,846.29	14,372.87	355,738.69	
March 2020		234,535.90	10,451,076.12	234,535.90	10,451,076.12	93,890.16	26,216.89	6,773.27	14,211.39	369,950.08	
April 2020		170,112.39	10,621,188.51	170,112.39	10,621,188.51	93,890.16	26,779.61	6,710.50	14,093.22	384,043.30	
May 2020		99,632.09	10,719,820.60	99,632.09	10,719,820.60	93,890.16	27,153.20	6,676.96	14,014.78	398,058.08	
June 2020		243,644.13	10,963,464.73	243,644.13	10,963,464.73	93,890.16	27,989.90	6,590.20	13,838.05	411,897.11	
July 2020		177,933.95	11,141,398.68	177,933.95	11,141,398.68	93,890.16	28,595.35	6,504.81	13,711.91	425,609.02	
August 2020		146,348.82	11,287,747.50	146,348.82	11,287,747.50	93,890.16	29,086.78	6,479.38	13,607.87	439,216.89	
September 2020		39,304.15	11,327,051.65	39,304.15	11,327,051.65	93,890.16	29,225.46	6,446.90	13,579.59	452,796.48	
October 2020		37,990.62	11,365,042.27	37,990.62	11,365,042.27	93,890.16	29,382.92	6,427.24	13,500.72	466,347.20	
November 2020		50,717.08	11,415,759.33	50,717.08	11,415,759.33	93,890.16	29,544.46	6,435.70	13,512.60	479,859.80	
December 2020		200,885.81	11,616,745.14	200,885.81	11,616,745.14	93,890.16	30,221.17	6,388.01	13,270.49	493,230.27	
January 2021		2,535,068.34	14,152,413.48	2,535,068.34	14,152,413.48	254,435.28	36,577.3	217,857.55	45,750.09	538,980.38	
February 2021		318,720.17	14,471,133.65	318,720.17	14,471,133.65	254,435.28	37,417.79	217,019.49	45,574.09	584,554.47	
March 2021		233,360.50	14,704,524.15	233,360.50	14,704,524.15	254,435.28	38,075.63	216,363.86	45,395.57	630,950.04	
April 2021		305,342.09	15,009,866.24	305,342.09	15,009,866.24	254,435.28	38,975.63	215,459.65	45,248.53	676,242.10	
May 2021		358,704.22	15,368,570.46	358,704.22	15,368,570.46	254,435.28	40,026.83	214,408.85	45,025.82	720,267.92	
June 2021		407,858.29	15,776,428.75	407,858.29	15,776,428.75	254,435.28	41,220.21	213,215.07	44,775.18	765,043.08	
July 2021		380,362.90	16,165,791.65	380,362.90	16,165,791.65	254,435.28	42,309.19	212,395.88	44,595.59	809,638.67	
August 2021		413,673.87	16,579,465.82	413,673.87	16,579,465.82	254,435.28	43,475.33	210,969.95	44,301.00	854,040.04	
September 2021		264,125.89	16,843,591.61	264,125.89	16,843,591.61	254,435.28	44,182.83	210,252.45	44,153.01	898,050.05	
October 2021		391,017.74	17,234,609.35	391,017.74	17,234,609.35	254,435.28	45,386.32	209,149.96	43,921.49	941,967.54	
November 2021		196,842.31	17,431,557.67	196,842.31	17,431,557.67	254,435.28	46,183.83	208,786.07	43,704.07	985,671.61	
December 2021		617,337.13	18,048,924.76	617,337.13	18,048,924.76	254,435.29	47,250.70	206,875.59	43,488.18	1,029,215.10	
January 2022		239,022.02	18,288,126.78	239,022.02	18,288,126.78	140,099.64	50,521.13	91,842.13	1,286.88	1,049,707.00	
February 2022		241,139.00	18,532,265.78	241,139.00	18,532,265.78	140,099.64	50,760.00	91,730.00	1,290.00	1,051,037.00	
March 2022		491,189.29	19,020,455.13	491,189.29	19,020,455.13	140,099.64	46,262.10	86,637.54	1,882.88	1,061,451.81	
April 2022		520,365.01	19,540,850.14	520,365.01	19,540,850.14	140,099.64	52,093.93	88,035.71	1,487.50	1,104,939.31	
May 2022		615,941.42	20,095,164.12	615,941.42	20,095,164.12	140,099.64	52,244.44	88,028.68	1,488.00	1,153,427.31	
June 2022		69,131.63	20,125,925.99	69,131.63	20,125,925.99	140,099.64	55,088.62	86,699.42	1,487.50	1,141,385.75	

Calculation of Carrying Charges for TRP
We are calculation carrying charge based on the additions beginning October 1, 2017
Information provided by Tom Sulhan's group (currently Heather Prince)

		Begin Balance of month Balance	Monthly Additions	Ending Balance of month balance	Less Accumulated Depreciation	Less Accumulated DIT Basis	Carrying Charge	CC Rate	Total CC	On ledger through July 2022	Original	
File End Month - 1Booking Month Plant Accounting												
Dec-21	Jan-22	17,431,557.63	617,367.13	18,048,924.76	1,021,057.00	1,029,025.36	15,998,842.40	7.581%	101,072.69	101,072.69	-	
Jan-22	Feb-22	18,048,924.76	239,202.02	18,288,126.78	1,068,615.70	1,053,026.06	16,166,485.02	7.581%	102,142.83	102,142.83	-	
Feb-22	Mar-22	18,288,126.78	241,139.06	18,529,265.84	1,116,873.21	1,076,870.84	16,335,521.79	7.581%	103,221.78	103,221.78	-	
Mar-22	Apr-22	18,529,265.84	491,189.29	19,020,455.13	1,165,873.20	1,100,408.57	16,754,173.36	7.581%	105,877.67	105,877.67	-	
Apr-22	May-22	19,020,455.13	520,395.01	19,540,850.14	1,216,335.30	1,123,609.92	17,200,904.92	7.581%	108,710.96	108,710.96	-	
May-22	Jun-22	19,540,850.14	515,941.82	20,056,791.96	1,268,399.23	1,146,563.33	17,641,829.40	7.581%	111,507.56	111,507.56	-	
Jun-22	Jul-22	20,056,791.96	69,131.63	20,125,923.59	1,321,643.83	1,169,484.06	17,634,795.70	7.581%	111,474.19	111,474.19	-	Per the base c
Jul-22	Aug-22	-	133,884.70	133,884.70	385.36	8,130.55	125,368.79	7.642%	798.39	823.23	(24.84)	
Aug-22	Sep-22	133,884.70	64,387.69	198,272.39	948.27	16,223.81	181,100.31	7.642%	1,153.31	1,202.99	(49.68)	
Sep-22	Oct-22	198,272.39	113,438.10	311,710.49	1,828.75	24,250.38	285,631.36	7.642%	1,819.00	1,893.52	(74.53)	
Oct-22	Nov-22	311,710.49	141,947.08	453,657.57	3,115.27	32,191.68	418,350.62	7.642%	2,664.20	2,763.56	(99.37)	
Nov-22	Dec-22	453,657.57	62,529.19	516,186.76	4,581.74	40,095.19	471,509.83	7.642%	3,002.73	3,126.94	(124.21)	
Dec-22	Jan-23	516,186.76	205,540.40	721,727.16	6,566.59	47,889.84	667,270.73	7.642%	4,249.40			
			E	F	G						(372.63)	
			Monthly Depreciation	Accumulated Depreciation	Monthly DIT	Accumulated DIT					Change due to revised ADIT am	
			-	-	-	-						

**SUMMARY OF ADIT
FOR USE IN CALCULATION OF MONTHLY COSTS
VS AMOUNTS RECOVERED/REQUESTED IN RATES**

NOTE: DFIT IS CALCULATED AT NEW STATUTORY TAX RATE OF 21%. CUMULATIVE ADIT HAS BEEN RESTATED AT 21%.

Month/Year	Initial Basis	Tax		Book		Tax Depreciation	Book Depreciation	Net		Monthly ADIT	Cumulative ADIT
		Additions/ Retirements	Revised Basis	Additions/ Retirements	Revised Basis			Depreciation For Tax			
January 2021		2,535,668.34	14,152,413.48	2,535,668.34	14,152,413.48	254,435.28	36,577.73	217,857.55		45,750.09	538,795.59
February 2021		318,720.17	14,471,133.65	318,720.17	14,471,133.65	254,435.28	37,415.79	217,019.49		45,574.09	584,369.68
March 2021		233,390.50	14,704,524.15	233,390.50	14,704,524.15	254,435.28	38,049.09	216,386.19		45,441.10	629,810.78
April 2021		305,342.09	15,009,866.24	305,342.09	15,009,866.24	254,435.28	38,975.63	215,459.65		45,246.53	675,057.31
May 2021		358,704.22	15,368,570.46	358,704.22	15,368,570.46	254,435.28	40,026.63	214,408.65		45,025.82	720,083.13
June 2021		407,858.29	15,776,428.75	407,858.29	15,776,428.75	254,435.28	41,220.21	213,215.07		44,775.16	764,858.29
July 2021		389,362.90	16,165,791.65	389,362.90	16,165,791.65	254,435.28	42,300.19	212,135.09		44,548.37	809,406.66
August 2021		413,673.97	16,579,465.62	413,673.97	16,579,465.62	254,435.28	43,475.33	210,959.95		44,301.59	853,708.25
September 2021		264,125.99	16,843,591.61	264,125.99	16,843,591.61	254,435.28	44,182.83	210,252.45		44,153.01	897,861.26
October 2021		391,017.74	17,234,609.35	391,017.74	17,234,609.35	254,435.28	45,285.32	209,149.96		43,921.49	941,782.75
November 2021		196,948.28	17,431,557.63	196,948.28	17,431,557.63	254,435.28	45,870.83	208,564.45		43,798.53	985,581.28
December 2021		617,367.13	18,048,924.76	617,367.13	18,048,924.76	254,435.29	47,558.70	206,876.59		43,444.08	1,029,025.36
January 2022		239,202.02	18,288,126.78	239,202.02	18,288,126.78	162,546.55	48,257.51	114,289.04		24,000.70	1,053,026.06
February 2022		241,139.06	18,529,265.84	241,139.06	18,529,265.84	162,546.55	48,999.99	113,546.56		23,844.78	1,076,870.84
March 2022		491,189.29	19,020,455.13	491,189.29	19,020,455.13	162,546.55	50,462.10	112,084.45		23,537.73	1,100,408.57
April 2022		520,395.01	19,540,850.14	520,395.01	19,540,850.14	162,546.55	52,063.93	110,482.62		23,201.35	1,123,609.92
May 2022		515,941.82	20,056,791.96	515,941.82	20,056,791.96	162,546.55	53,244.60	109,301.95		22,953.41	1,146,563.33
June 2022		193,884.70	20,125,923.59	193,884.70	20,125,923.59	162,546.55	53,400.22	109,146.33		22,920.73	1,169,484.06
July 2022		133,884.70	133,884.70	133,884.70	133,884.70	39,102.25	385.36	38,716.89		8,130.55	8,130.55
August 2022		64,387.69	198,272.39	64,387.69	198,272.39	39,102.25	562.91	38,539.34		8,093.26	16,223.81
September 2022		113,438.10	311,710.49	113,438.10	311,710.49	39,102.25	880.48	38,221.77		8,026.57	24,250.38
October 2022		141,947.08	453,657.57	141,947.08	453,657.57	39,102.25	1,286.52	37,815.73		7,941.30	32,191.68
November 2022		62,529.19	516,186.76	62,529.19	516,186.76	39,102.25	1,466.47	37,635.78		7,903.51	40,095.19
December 2022		205,540.40	721,727.16	205,540.40	721,727.16	39,102.25	1,984.65	37,117.40		7,794.65	47,889.84

Calculation of Carrying Charges for TRP
We are calculation carrying charge based on the additions beginning October 1, 2017
Information provided by Tom Sulhan's group (currently Heather Prince)

		Begin Balance of month Balance	Monthly Additions	Ending Balance of month balance	Less Accumulated Depreciation	Less Accumulated DIT Basis	Carrying Charge	CC Rate	Total CC	On ledger through January 2023	Original	
File End Month - 1Booking Month Plant Accounting												
Dec-21	Jan-22	17,431,557.63	617,367.13	18,048,924.76	1,021,057.00	1,029,025.36	15,998,842.40	7.581%	101,072.69	101,072.69	-	
Jan-22	Feb-22	18,048,924.76	239,202.02	18,288,126.78	1,068,615.70	1,046,814.95	16,172,696.13	7.581%	102,171.01	102,142.83	28.18	
Feb-22	Mar-22	18,288,126.78	241,139.06	18,529,265.84	1,116,873.21	1,064,448.62	16,347,944.01	7.581%	103,278.14	103,221.78	56.36	
Mar-22	Apr-22	18,529,265.84	491,189.29	19,020,455.13	1,165,873.20	1,081,775.25	16,772,806.68	7.581%	105,962.21	105,877.67	84.53	
Apr-22	May-22	19,020,455.13	520,395.01	19,540,850.14	1,216,335.30	1,098,765.49	17,225,749.35	7.581%	108,823.67	108,710.96	112.71	
May-22	Jun-22	19,540,850.14	515,941.82	20,056,791.96	1,268,399.23	1,115,507.79	17,672,884.94	7.581%	111,648.45	111,507.56	140.89	
Jun-22	Jul-22	20,056,791.96	69,131.63	20,125,923.59	1,321,643.83	1,132,217.41	17,672,062.35	7.581%	111,643.25	111,474.19	169.07	Per the base c
Jul-22	Aug-22	-	133,884.70	133,884.70	385.36	8,130.55	125,368.79	7.642%	798.39	798.39	-	
Aug-22	Sep-22	133,884.70	64,387.69	198,272.39	948.27	16,223.81	181,100.31	7.642%	1,153.31	1,153.31	-	
Sep-22	Oct-22	198,272.39	113,438.10	311,710.49	1,828.75	24,250.38	285,631.36	7.642%	1,819.00	1,819.00	-	
Oct-22	Nov-22	311,710.49	141,947.08	453,657.57	3,115.27	32,191.68	418,350.62	7.642%	2,664.20	2,664.20	-	
Nov-22	Dec-22	453,657.57	62,529.19	516,186.76	4,581.74	40,095.19	471,509.83	7.642%	3,002.73	3,002.73	-	
Dec-22	Jan-23	516,186.76	205,540.40	721,727.16	6,566.59	47,889.84	667,270.73	7.642%	4,249.40	4,249.40	-	
Jan-23	Feb-23	721,727.16	257,139.52	978,866.68	9,263.99	49,425.55	920,177.14	7.642%	5,859.99		591.73	
			E	F	G						Change due to revised ADIT am	
		Monthly Depreciation	Accumulated Depreciation	Monthly DIT	Accumulated DIT							
		-	-	-	-							

Kingsport Power Company
Monthly Calculation of TRP Capital-related Costs for Over/Under Recovery Accounting
Accumulated Deferred Income Taxes

Saved in Sharenow: Provision \ BU230 \ Monthly Closing

Accumulated Book Depreciation	1/31/2017	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
Beginning Balance	-	-	1,209.05	74,796.28	232,732.80	567,677.43	1,068,615.71
Additions	-	1,209.05	73,567.23	157,936.52	334,944.63	500,938.28	312,994.94
Ending Balance	-	1,209.05	74,796.28	232,732.80	567,677.43	1,068,615.71	1,381,610.65

Accumulated Tax Depreciation	1/31/2017	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
Beginning Balance	-	-	119,438.42	651,815.20	1,788,831.12	2,915,513.06	5,968,736.43
Additions - Tax Depr	-	119,438.42	532,376.78	1,137,015.92	1,126,681.94	3,053,223.37	1,950,558.64
Ending Balance	-	119,438.42	651,815.20	1,788,831.12	2,915,513.06	5,968,736.43	7,919,295.07
Temporary Difference	-	118,229.37	577,018.92	1,556,098.32	2,347,835.63	4,900,120.72	6,537,684.42
Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Accumulated DFIT	-	24,828.17	121,173.97	326,780.65	493,045.48	1,029,025.35	1,372,913.73

TAX DEPRECIATION						1	2	3	4	5	6	Accumulated Tax Depreciation Total
20 Yr - Half Year						3.75	7.219	6.677	6.177	5.713	5.285	
Tax Vintage	Description	Depreciable Life	Tax Basis	Non-Depreciable Tax Basis	Depreciable Tax Basis	2017	2018	2019	2020	2021	2022	
2017	Generation	20 Yr MACRS-Half Yr	115,121.37	0.00	115,121.37	4,317.05	8,310.61	7,666.65	7,111.05	6,576.88	6,084.16	40,086.40
2017	Generation	50% Bonus Tax Depr	115,121.37	0.00	115,121.37	115,121.37	0.00	0.00	0.00	0.00	0.00	115,121.37
2018	Generation	20 Yr MACRS-Half Yr	3,515,954.28	0.00	3,515,954.28		131,848.29	253,816.74	234,760.27	217,180.50	200,866.47	1,038,472.27
2018	Distribution	Repairs	(407,499.10)		(407,499.10)		392,217.88	(29,417.36)	(27,208.71)	(25,171.22)	(23,280.42)	287,140.17
												0.00
2019	Generation	20 Yr MACRS-Half Yr	3,762,839.11	0.00	3,762,839.11			141,106.47	271,639.36	251,244.77	232,430.57	896,421.17
2019	Distribution	Repairs	(793,582.77)		(793,582.77)			763,823.42	(57,288.74)	(52,987.52)	(49,019.61)	604,527.55
2019	Generation	50% Bonus Tax Depr	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00
2020	Generation	20 Yr MACRS-Half Yr	4,107,709.02	0.00	4,107,709.02				154,039.09	296,535.51	274,271.73	724,846.33
2019	Distribution	Repairs	(564,809.99)		(564,809.99)				543,629.62	(40,773.63)	(37,712.36)	465,143.63
2020	Generation	50% Bonus Tax Depr	0.00	0.00	0.00				0.00	0.00	0.00	0.00
2021	Generation	20 Yr MACRS-Half Yr	6,432,179.62	0.00	6,432,179.62					241,206.74	464,339.05	705,545.79
2021	Distribution	Repairs	(2,243,544.25)	0.00	(2,243,544.25)					2,159,411.34	(161,961.46)	1,997,449.88
2021	Generation	50% Bonus Tax Depr	0.00	0.00	0.00					0.00	0.00	0.00
2022	Distribution	20 Yr MACRS-Half Yr	2,798,725.99	0.00	2,798,725.99						104,952.22	104,952.22
	Distribution	Repairs	(976,195.63)	0.00	(976,195.63)						939,588.29	939,588.29
	Distribution	50% Bonus Tax Depr	0.00	0.00	0.00						0.00	0.00
			15,862,019.02	0.00	15,862,019.02	119,438.42	532,376.78	1,137,015.92	1,126,681.94	3,053,223.37	1,950,558.64	7,919,295.07

TRUE

SUMMARY OF ADIT
FOR USE IN CALCULATION OF MONTHLY COSTS
VS AMOUNTS RECOVERED/REQUESTED IN RATES

NOTE: DFIT IS CALCULATED AT NEW STATUTORY TAX RATE OF 21%. CUMULATIVE ADIT HAS BEEN RESTATED AT 21%.

Month/Year	Initial Basis	Tax		Book		Tax Depreciation	Book Depreciation	Net		Monthly ADIT	Cumulative ADIT
		Additions/ Retirements	Revised Basis	Additions/ Retirements	Revised Basis			Depreciation For Tax	Depreciation For Book		
January 2021		2,535,668.34	14,152,413.48	2,535,668.34	14,152,413.48	254,435.28	36,577.73	217,857.55	45,750.09	538,795.59	
February 2021		318,720.17	14,471,133.65	318,720.17	14,471,133.65	254,435.28	37,415.79	217,019.49	45,574.09	584,369.68	
March 2021		233,390.50	14,704,524.15	233,390.50	14,704,524.15	254,435.28	38,049.09	216,386.19	45,441.10	629,810.78	
April 2021		305,342.09	15,009,866.24	305,342.09	15,009,866.24	254,435.28	38,975.63	215,459.65	45,246.53	675,057.31	
May 2021		358,704.22	15,368,570.46	358,704.22	15,368,570.46	254,435.28	40,026.63	214,408.65	45,025.82	720,083.13	
June 2021		407,858.29	15,776,428.75	407,858.29	15,776,428.75	254,435.28	41,220.21	213,215.07	44,775.16	764,858.29	
July 2021		389,362.90	16,165,791.65	389,362.90	16,165,791.65	254,435.28	42,300.19	212,135.09	44,548.37	809,406.66	
August 2021		413,673.97	16,579,465.62	413,673.97	16,579,465.62	254,435.28	43,475.33	210,959.95	44,301.59	853,708.25	
September 2021		264,125.99	16,843,591.61	264,125.99	16,843,591.61	254,435.28	44,182.83	210,252.45	44,153.01	897,861.26	
October 2021		391,017.74	17,234,609.35	391,017.74	17,234,609.35	254,435.28	45,285.32	209,149.96	43,921.49	941,782.75	
November 2021		196,948.28	17,431,557.63	196,948.28	17,431,557.63	254,435.28	45,870.83	208,564.45	43,798.53	985,581.28	
December 2021		617,367.13	18,048,924.76	617,367.13	18,048,924.76	254,435.29	47,558.70	206,876.59	43,444.08	1,029,025.36	
January 2022		239,202.02	18,288,126.78	239,202.02	18,288,126.78	132,969.84	48,257.51	84,712.33	17,789.59	1,046,814.95	
February 2022		241,139.06	18,529,265.84	241,139.06	18,529,265.84	132,969.84	48,999.99	83,969.85	17,633.67	1,064,448.62	
March 2022		491,189.29	19,020,455.13	491,189.29	19,020,455.13	132,969.84	50,462.10	82,507.74	17,326.63	1,081,775.25	
April 2022		520,395.01	19,540,850.14	520,395.01	19,540,850.14	132,969.84	52,063.93	80,905.91	16,990.24	1,098,765.49	
May 2022		515,941.82	20,056,791.96	515,941.82	20,056,791.96	132,969.84	53,244.60	79,725.24	16,742.30	1,115,507.79	
June 2022		86,131.63	20,125,923.59	86,131.63	20,125,923.59	132,969.84	53,400.22	79,569.62	16,709.62	1,132,217.41	
July 2022		133,884.70	133,884.70	133,884.70	133,884.70	39,102.25	385.36	38,716.89	8,130.55	8,130.55	
August 2022		64,387.69	198,272.39	64,387.69	198,272.39	39,102.25	562.91	38,539.34	8,093.26	16,223.81	
September 2022		113,438.10	311,710.49	113,438.10	311,710.49	39,102.25	880.48	38,221.77	8,026.57	24,250.38	
October 2022		141,947.08	453,657.57	141,947.08	453,657.57	39,102.25	1,286.52	37,815.73	7,941.30	32,191.68	
November 2022		62,529.19	516,186.76	62,529.19	516,186.76	39,102.25	1,466.47	37,635.78	7,903.51	40,095.19	
December 2022		205,540.40	721,727.16	205,540.40	721,727.16	39,102.25	1,984.85	37,117.40	7,794.65	47,889.84	
January 2023		257,139.52	978,866.68	257,139.52	978,866.68	10,010.31	2,697.40	7,312.91	1,535.71	49,425.55	



Report ID: GLX7501

AEP Financials

Page: 1 of 1

JOURNAL ENTRY DETAIL REPORT

Run Date: 10/4/2022

Run Time: 9:38:08 AM

Unit	230	Ledger Group:	ACTUALS	Foreign Currency:	USD
Journal ID:	TRP_MS	Source:	ONL	Rate Type:	CRRNT
Date:	9/20/2022	Reversal:	N	Effective Date:	9/20/2022
Journal Status:	V	Reversal Date:		Exchange Rate:	1
Description:	To record an adjustment to reduce the under recovery to reflect the non billing of the Rider to Street Lighting Customers who were under separate contracts.			Trans Ref Num:	NONREC

Line#	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
								Project	Work Order		Cost Comp	ABM Activity	Sub-Cat

230	Total Lines:	2	Total Base Debits:	412,482.00	Total Base Credits:	412,482.00
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1	230	1823426	12709	TN			0.00		CRRNT		1.00	-412,482.00	-412,482.00
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Description:	Rider Adj - SL revenue	Reference:	Open Item Key:
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2	230	5933426	12709		DISTR		0.00		CRRNT		1.00	412,482.00	412,482.00
					KGTRPMSOU		G0000230			999	974		

Description:	Rider Adj - SL revenue	Reference:	Open Item Key:
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Report ID: GLX7501

AEP Financials

Page: 1 of 1

JOURNAL ENTRY DETAIL REPORT

Run Date: 4/5/2023

Run Time: 12:16:58 PM

Unit	230	Ledger Group:	ACTUALS	Foreign Currency:	USD
Journal ID:	TRP_MS	Source:	ONL	Rate Type:	CRRNT
Date:	3/30/2023	Reversal:	N	Effective Date:	3/30/2023
Journal Status:	V	Reversal Date:		Exchange Rate:	1
Description:	To record an adjustment to reduce the under recovery to reflect the non billing of the Rider to Street Lighting Customers who were under separate contracts.			Trans Ref Num:	NONREC

Line#	Unit	Account	Department	State/Jurisdic	Product	Affiliate	Project Bu	Stat	Statistics Amt	Rate Type	Rate	Foreign Amount	Base Amount
								Project	Work Order		Cost Comp	ABM Activity	Sub-Cat

230	Total Lines:	2	Total Base Debits:	7,904.00	Total Base Credits:	7,904.00
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1	230	1823426	12709	TN			0.00		CRRNT		1.00	-7,904.00	-7,904.00
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Description:	Rider Adj - SL revenue	Reference:	Open Item Key:
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2	230	5933426	12709			DISTR	0.00		CRRNT		1.00	7,904.00	7,904.00
						KGTRPMSOU	G0000230			999	974		

Description:	Rider Adj - SL revenue	Reference:	Open Item Key:
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