

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

IN RE:)
)
PETITION OF KINGSPORT POWER)
COMPANY D/B/A AEP APPALACHIAN FOR)
JANUARY, 2025 - DECEMBER, 2025)
ANNUAL RECOVERY UNDER THE) **DOCKET NO. 26-00015**
TARGETED RELIABILITY PLAN AND)
MAJOR STORM RIDER (“TRP&MS”),)
ALTERNATIVE RATE MECHANISMS)
APPROVED IN DOCKET NO. 17-00032)
)

**CONSUMER ADVOCATE’S FIRST SET OF DISCOVERY
REQUESTS TO KINGSPORT POWER COMPANY**

In accordance with Rules 26, 33, 34, and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Regs. 1220-01-02-.11, the Consumer Advocate Division in the Office of the Tennessee Attorney General (“Consumer Advocate”), by and through counsel, hereby propounds this First Set of Discovery Requests upon Kingsport Power Company (“Kingsport” or the “Company”). Full and complete responses shall be produced at the Office of the Tennessee Attorney General and Reporter, Consumer Advocate Division, John Sevier Building, 500 Dr. Martin L. King Jr. Blvd., Nashville, Tennessee 37243, c/o Ryan McGehee by March 25, 2026 at 2 p.m. Central.

PRELIMINARY MATTERS AND DEFINITIONS

1. **Continuing Request.** These discovery requests are to be considered continuing in nature and are to be supplemented from time to time as information is received by the Company and any of its affiliates which would make a prior response inaccurate, incomplete, or incorrect.

2. **Clear References.** To the extent that the data or information requested is incorporated or contained in a document, identify the document including page/line number if applicable.

3. **Format of Responses.** Provide all responses in the format in which they were created or maintained, for example, Microsoft Word or Microsoft Excel format with all cells and formulas intact and in working order. If a document (including without limitation a financial or other spreadsheet or work paper) is not created or maintained in Microsoft Excel format, convert the document to Microsoft Excel format or provide the document in a format that enables or permits functionality like or similar to Microsoft Excel (including without limitation the functionality of working cells and formulas), or provide the software program(s) that will enable the Consumer Advocate to audit and analyze the data and information in the same manner as would be enabled or permitted if the document were provided in Microsoft Excel format.

4. **Objections.** If any objections to this discovery are raised on the basis of privilege or immunity, include in your response a complete explanation concerning the privilege or immunity asserted. If you claim a document is privileged, identify the document and state the basis for the privilege or immunity asserted. If you contend that you are entitled to refuse to fully answer any of this discovery, state the exact legal basis for each such refusal.

5. **Singular/Plural.** The singular shall include the plural, and vice-versa, where appropriate.

6. **Definitions.** As used in this Request:

(a) “You,” “Your,” “Company,” “KgPCo,” or “Kingsport” shall mean Kingsport Power Company and all employees, agents, attorneys, representatives or any other person acting or purporting to act on its behalf.

(b) “Affiliate” shall mean any entity who, directly or indirectly, is in control of, is controlled by, or is under common control with the Company. For greater

clarification, “control” is the ownership of 20% or more of the shares of stock entitled to vote for the election of directors in the case of a corporation, or 20% or more of the equity interest in the case of any other type of entity, or status as a director or officer of a corporation or limited liability company, or status as a partner of a partnership, or status as an owner of a sole proprietorship, or any other arrangement whereby a person has the power to choose, direct, or manage the board of directors or equivalent governing body, officers, managers, employees, proxies, or agents of another person. In addition, the term “Affiliate” shall mean any entity that directly or indirectly provides management or operational services to the Company or any affiliate (as defined in the preceding sentence) of the Company, or to which the Company provides management or operational services. Further, the payment of money to the Company or receipt by the Company of money from an entity with which the Company has any relationship, other than such payment or receipt, shall include the payor or recipient of such money as an “Affiliate”.

(c) “Communication” shall mean any transmission of information by oral, graphic, written, pictorial or otherwise perceptible means, including but not limited to personal conversations, telephone conversations, letters, memoranda, telegrams, electronic mail, newsletters, recorded or handwritten messages, meetings and personal conversations, or otherwise.

(d) “Document” shall have the broadest possible meaning under applicable law. “Document” shall mean any medium upon which intelligence or information can be recorded or retrieved, such as any written, printed, typed, drawn, filmed, taped, or recorded medium in any manner, however produced or reproduced, including but not limited to any writing, drawing, graph, chart, form, letter, note, report, electronic mail, memorandum (including memoranda, electronic mail, report, or note of a meeting or communication), work paper, spreadsheet, photograph, videotape, audio tape, computer disk or record, or any other data compilation in any form without limitation, which is in your possession, custody or control. If any such document was, but no longer is, in your possession, custody or control, state what disposition was made of the document and when it was made.

(e) “Person” shall mean any natural person, corporation, firm, company, proprietorship, partnership, business, unincorporated association, or other business or legal entity of any sort whatsoever.

(f) “Identify” with respect to:

- i. Any natural person, means to state the full name, telephone number, email address and the current or last known business address of the person (if no business address or email address is available provide any address known to you) and that person’s relationship, whether business, commercial, professional, or personal with you;

- ii. Any legal person, business entity or association, means to state the full name, the name of your contact person with the entity, all trade name(s), doing business as name(s), telephone number(s), email address(es), and current or last known business address of such person or entity (if no business address is available provide any address known to you);
- iii. Any document, means to state the type of document (e.g., letter), the title, identify the author, the subject matter, the date the document bears and the date it was written; and
- iv. Any oral communication, means to state the date when and the place where it was made, identify the person who made it, identify the person or persons who were present or who heard it, and the substance of it.

(g) “And” and “or” shall be construed conjunctively or disjunctively as necessary to make the discovery request inclusive rather than exclusive.

(h) “Including” shall be construed to mean including but not limited to.

FIRST SET OF DISCOVERY REQUESTS

1-1. Revenue Supporting Data. Provide the monthly TRP&MS Surcharge Revenue by Rate Schedule and by Rate Code from January 2024 through December 2025 in the same format as the Company's response to Consumer Advocate DR No. 2-5 in TPUC Docket No. 24-00010.

RESPONSE:

1-2. Trial Balance Data. Provide a copy of the Company's monthly trial balance in Excel format for all subaccounts from January 2024 through December 2025 in the same format as the Company's response to Consumer Advocate DR No. 1-16 in TPUC Docket No. 24-00010.

RESPONSE:

1-3. Undocumented Adjustments. Refer to the Excel spreadsheet, File <KgPCo Exhibit No. 1 (MLD).xlsx>, Tab “Exhibit 1” that was provided along with the Company's filing. Specifically refer to Cells O17 to O29 of this spreadsheet regarding the “Pre-Tax Return of Capital” calculation that totals to \$1,502,645. As shown below, the Company has made a number of manual hard-coded and unreferenced adjustments within the formulas for the monthly amounts for these calculations.

Date	Adjustment Amount
January 2025	\$-1,626
February	0
March	35
April	-26
May	-171
June	-342
July	-116
August	0
September	239
October	0
November	0
December	-1,138
Total	\$-3,145

Provide the source, support and rationale for each of these adjustments.

RESPONSE:

1-4. Depreciation Rates. Refer to the Excel spreadsheet, File <KGP TRP_MS Project Costs at 07_31_2025.xls>, Tab “Total Depr Rates” that was provided along with the Company's filing. The purpose of this spreadsheet is to provide the Commission authorized depreciation rates that are used in the TRP&MS filing. Specifically refer to Cell C30 of this spreadsheet that contains a depreciation rate of 3.77% for Account 363. Provide the source and support for this depreciation rate.

RESPONSE:

1-5. Earned Return. Provide the calculation of Kingsport's earned overall return and return on equity based upon its 2025 results of operations, along with the supporting data for this calculation.

RESPONSE:

1-6. ADIT Allocation. Refer to the Excel spreadsheet, File <KgPCo Exhibit No. 1 (MLD).xlsx>, Tab “Exhibit 1” that was provided along with the Company's filing. Specifically refer to Column I of the referenced spreadsheet which contains the ADIT values for January 2025 through December 2025 that total to \$15,122,185. Next, refer to the Excel spreadsheet <YTD KgPCo TRPMS Working File.xlsx>, Tab “Depr and CC” that was also provided along with the Company's filing. Specifically refer to Cells F199 to F210 of the referenced spreadsheet which contains the ADIT values for January 2025 through December 2025 that total to \$15,361,435. A comparison of the monthly amounts for ADIT between these two spreadsheets is shown below.

Month	<u>KgPCo Exhibit 1</u>	<u>YTD KgPCo Working File</u>	Difference
January 2025	\$1,077,786	\$1,077,657	\$-129
February	1,106,301	1,115,024	8,723
March	1,123,628	1,152,273	28,645
April	1,150,542	1,189,422	38,880
May	1,192,235	1,226,220	33,985
June	1,246,920	1,262,592	15,672
July	1,287,309	1,298,871	11,562
August	1,321,641	1,335,151	13,510
September	1,345,370	1,371,549	26,179
October	1,378,530	1,407,997	29,467
November	1,411,521	1,444,277	32,756
December	1,480,401	1,480,401	0
Total	\$15,122,184	\$15,361,435	\$239,251

Provide a reconciliation of the differences between these two spreadsheets.

RESPONSE:

1-7. ADIT Repair Allowance. Refer to the Excel spreadsheet, File <YTD KgPCo ADIT Calculation.xlsx>, Tab “ADIT” that was provided along with the Company's filing. Specifically refer to Cells D31 to E49 of this spreadsheet regarding the Repair Allowance calculations for different years and different quarters. The formula for these cells refers to values contained in an external spreadsheet file that is titled as <KGP TRP_MS Project Costs ADIT Nov 2025 MQ (002).xlsx>. Provide a copy of this referenced file in Excel format with all formulas intact.

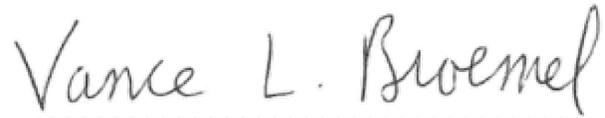
RESPONSE:

1-8. ADIT Repair Allowance. Refer to the Excel spreadsheet, File <KgPCo Exhibit No. 7 (MLD).xlsx> that was provided along with the Company's filing. Provide the following information related to this reference file.

- a. Provide the source and support for this spreadsheet with all formulas intact.
- b. Indicate exactly where the results shown on this spreadsheet are included within the TRP&MS Rider calculation.

RESPONSE:

Respectfully submitted,



VANCE L. BROEMEL (BPR No. 011421)

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TPUC Docket No. 26-00015

Consumer Advocate's First Discovery Request of Kingsport Power Company

CERTIFICATE OF SERVICE

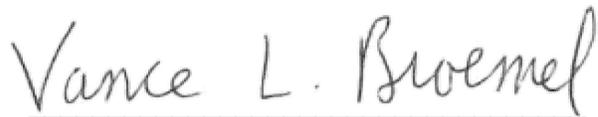
I hereby certify that a true and correct copy of the foregoing was served via electronic mail, with a copy provided via U.S. Mail upon request, to the following:

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On this 17th day of March 2026.



VANCE L. BROEMEL
Senior Assistant Attorney General