

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-1:**

To the extent that AEP East received revenues in 2022 associated with minimum guarantees from retail or wholesale customer requests that required network upgrades where customer loads did not materialize and/or the contract was cancelled, please provide the following:

- a.: Identify the FERC account(s) in which AEP East records the revenues received from the minimum guarantee payments and the amount recorded to each such account;
- b.: Indicate how much of the revenues were received from retail customers versus wholesale customers;
- c.: Identify the amount of incremental transmission investment that was required for the customer loads that either failed to reach commercial operation by the agreed-upon date or otherwise failed to reach the agreed-upon level of load (demand and/or energy) under the contract schedule;
- d.: For subpart c. above, indicate whether the incremental transmission investment is included in the 2023 Formula Rate; and
- e.: Indicate whether the payments for the minimum guarantees were revenue credited in the 2023 Formula Rate, and, if not, explain the basis for excluding the revenues.

**Response:**

a. - e. AEP is not aware of any such revenues received by AEP under the PJM OATT.

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**Data Request JI-2-2:**

In reference to Appalachian Power Company (APCo) Worksheet B-2 – Actual Stmt. AG, of APCo’s 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for:

(i): Account 1901001, Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, with a December 31, 2021 balance of \$1,633,254 and a December 31, 2022 balance of \$2,022,529. The Functionalization Average allocated to transmission (Column (I)) was \$176,037.

(ii): Account 1901001, Line 2.89, NOL – Deferred Tax Asset Reclass, with a December 31, 2021 balance of \$4,357,324 and a December 31, 2022 balance of zero. The Functionalization Average allocated to transmission (Column (I)) was \$408,892.

Please provide:

a. An explanation of the ADIT balance listed and described on Line 2.01 and Line 2.89 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and

b.: An explanation of why it is appropriate to include the NOL ADIT shown on Lines 2.01 and 2.89 as well as the NOL Adjustment shown on Line 2.90.

**Response:**

a. The ADIT balance on Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, represents federal income tax credits that have been generated but are being carried forward to offset a future income tax liability. The ADIT balance on Line 2.89, NOL – Deferred Tax Asset Reclass, represents the federal net operating loss that has been generated but is being carried forward to offset a future income tax liability. This balance reflects the utilization of the attribute on the consolidated income tax return.

b. The balance on Line 2.01 consists only of federal income tax credits being carried forward. The description misidentifies the balance as including net operating loss carryforwards.

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**Data Request JI-2-3:**

In reference to Indiana Michigan Power Company (I&M) Worksheet B-2 – Actual Stmt. AG, of I&M’s 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for:

(i): Account 1901001, Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, with a December 31, 2021 balance of \$17,105,636 and a December 31, 2022 balance of \$11,164,222. The Functionalization Average allocated to transmission (Column (I)) was \$137,169. Please provide:

- a. An explanation of the ADIT balance listed and described on Line 2.01 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and
- b.: An explanation of why it is appropriate to include the NOL ADIT shown on Line 2.01 as well as the NOL Adjustment shown on Line 3.19.

**Response:**

Please see response to JI-2-2.

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**Data Request JI-2-4:**

In reference to Kingsport Power Company (KgPCo) Worksheet B-2 – Actual Stmt. AG, of KgPCo 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for: (i): Account 1901001, Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, with a December 31, 2021 balance of \$4,895 and a December 31, 2022 balance of \$10,977. The Functionalization Average allocated to transmission (Column (I)) was \$3,095. Please provide:

- a. An explanation of the ADIT balance listed and described on Line 2.01 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and
- b.: An explanation of why it is appropriate to include the NOL ADIT shown on Line 2.01 as well as the NOL Adjustment shown on Line 2.36.

**Response:**

Please see response to JI-2-2.

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**Data Request JI-2-5:**

In reference to Kentucky Power Company (KPCo) Worksheet B-2 – Actual Stmt. AG, of KPCo’s 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for: (i): Account 1901001, Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, with a December 31, 2021 balance of \$317,342 and a December 31, 2022 balance of \$462,627. The Functionalization Average allocated to transmission (Column (I)) was \$45,431. Please provide:

- a. An explanation of the ADIT balance listed and described on Line 2.01 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and
- b.: An explanation of why it is appropriate to include the NOL ADIT shown on Line 2.01 as well as the NOL Adjustment shown on Line 2.77.

**Response:**

Please see response to JI-2-2.

**Date:** 12/7/2023

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**Data Request JI-2-6:**

In reference to Ohio Power Company (OPCo) Worksheet B-2 – Actual Stmt. AG, of OPCo’s 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for: (i): Account 1901001, Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, with a December 31, 2021 balance of \$486,889 and a December 31, 2022 balance of \$902,319. The Functionalization Average allocated to transmission (Column (I)) was \$206,963. (ii): Account 1901001, Line 2.78, NOL Adjustment, with a December 31, 2021 balance of zero and a December 31, 2022 balance of 27,653,268. The Average Electric Utility balance was \$13,826,634 (Column (F)) but the average balance was not functionalized. Please provide:

a.: An explanation of the ADIT balance listed and described on Line 2.01 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and

b.: An explanation of why it the Line 2.78 Average Electric Utility balance for the NOL Adjustment was not functionalized.

**Response:**

Please see response to JI-2-2.

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**Data Request JI-2-7:**

In reference to Wheeling Power Company (WPCo) Worksheet B-2 – Actual Stmt. AG, of WPCo’s 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for: (i): Account 1901001, Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, with a December 31, 2021 balance of \$11,933 and a December 31, 2022 balance of \$18,780. The Functionalization Average allocated to transmission (Column (I)) was \$7,140. Please provide:

- a.: An explanation of the ADIT balance listed and described on Line 2.01 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and
- b.: An explanation of why it is appropriate to include the NOL ADIT shown on Line 2.01 as well as the NOL Adjustment shown on Line 2.50.

**Response:**

Please see response to JI-2-2.

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**Data Request JI-2-8:**

In reference to AEP Appalachian Transmission Company (AEP ATCo) Worksheet B-2 – Actual Stmt. AG, of AEP ATCo’s 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for: (i): Account 1901001, Line 2.08, NOL – Deferred Tax Asset Reclass, with a December 31, 2021 balance of \$268,711 and a December 31, 2022 balance of zero. The Functionalization Average allocated to transmission (Column (H)) was \$134,356. Please provide:

- a.: An explanation of the ADIT balance listed and described on Line 2.08 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and
- b.: An explanation of why it is appropriate to include the NOL ADIT shown on Line 2.08 as well as the NOL Adjustment shown on Line 2.09.

**Response:**

Please see response to JI-2-2.

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**Data Request JI-2-9:**

In reference to AEP Indiana Michigan Transmission Company (AEP IMTCo) Worksheet B-2 – Actual Stmt. AG, of AEP IMTCo’s 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for: (i): Account 1901001, Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, with a December 31, 2021 balance of \$18,005 and a December 31, 2022 balance of \$50,121. The Functionalization Average allocated to transmission (Column (H)) was \$34,063. Please provide:

- a.: An explanation of the ADIT balance listed and described on Line 2.01 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and
- b.: An explanation of why it is appropriate to include the NOL ADIT shown on Line 2.01 as well as the NOL Adjustment shown on Line 2.10.

**Response:**

Please see response to JI-2-2.

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**Data Request JI-2-10:**

In reference to AEP Kentucky Transmission Company (AEP KTCO) Worksheet B-2 – Actual Stmt. AG, of AEP KTCO’s 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for: (i): Account 1901001, Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, with a December 31, 2021 balance of \$466 and a December 31, 2022 balance of \$1,912. The Functionalization Average allocated to transmission (Column (H)) was \$1,189. Please provide:

- a.: An explanation of the ADIT balance listed and described on Line 2.01 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and
- b.: An explanation of why it is appropriate to include the NOL ADIT shown on Line 2.01 as well as the NOL Adjustment shown on Line 2.08.

**Response:**

Please see response to JI-2-2.

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**Data Request JI-2-11:**

In reference to West Virginia Transmission Company (WVTCO) Worksheet B-2 – Actual Stmt. AG, of WVTCO’s 2022 ATRR and True-Up calculations, the Account 1901001 worksheet includes entries for:

(i): Account 1901001, Line 2.01, NOL & Tax Credit C/F – Def Tax Asset, with a December 31, 2021 balance of \$8,450 and a December 31, 2022 balance of \$19,366. The Functionalization Average allocated to transmission (Column (H)) was \$13,908. Please provide:

a.: An explanation of the ADIT balance listed and described on Line 2.01 and identify and explain the book/tax differences that are the source of these ADIT balances at December 31, 2021 and December 31, 2022; and

b.: An explanation of why it is appropriate to include the NOL ADIT shown on Line 2.01 as well as the NOL Adjustment shown on Line 2.11.

**Response:**

Please see response to JI-2-2.

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**Data Request JI-2-12:**

In reference to APCo's 2022 FERC Form 1, Page 104, AEP states "Mr. Akins has entered into an Aircraft Time Sharing Agreement that allows him to use our corporate aircraft for personal use for a limited number of hours each year. The Aircraft Time Sharing Agreement requires Mr. Akins to reimburse the Company for the cost of his personal use of corporate aircraft in accordance with limits set forth in Federal Aviation Administration regulations. Mr. Akins reimbursed the Company all incremental costs incurred in connection with personal flights under the Aircraft Timesharing Agreement including fuel, oil, hangar costs, crew travel expenses, catering, landing fees and other incremental airport fees. Accordingly, no value is shown for these amounts in the Summary Compensation Table. If the aircraft flies empty before picking up or after dropping off Mr. Akins at a destination on a personal flight, the cost of the empty flight is included in the incremental cost for which Mr. Akins reimburses the Company. Since AEP aircraft are used predominantly for business purposes, we do not include fixed costs that do not change in amount based on usage, such as depreciation and pilot salaries." Please provide the following:

- a.: Identify the company's books where the aircraft are recorded.
- b.: Identify the FERC account(s) and associated amounts where the operations and maintenance costs are recorded by OpCo, TransCo or other AEP affiliate.
- c.: Identify where these reimbursements are recorded by FERC account(s), associated amounts by OpCo, TransCo or AEP affiliate.

**Response:**

- a. AEPSC records the activity related to the corporate aircraft.
- b. Please refer to JI-2-12 Attachment 1 for FERC account and amounts for corporate aircraft costs that are recorded for each Company.
- c. Please refer to JI-2-12 Attachment 2 for FERC account and amounts for Aircraft Time Sharing Agreement reimbursements recorded for each Company.

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**Data Request JI-2-13:**

In reference to APCo's 2022 FERC Form 1, Page 114-117, Line 47 – Account 426.3 – Penalties in the amount of \$52,256. Please provide a detailed listing and associated amounts of each item recorded to this account.

**Response:**

Please see JI-2-13 Attachment 1\_QUERY Tab for the detailed listing of each Account 426.3 activity in 2022.

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**Data Request JI-2-14:**

In reference to APCo's 2022 FERC Form 1, Pages 122-123– Notes to the Financial Statements, Sales and Purchases of Property, it states that "APCo had affiliated sales and purchases of electric property amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transactions." APCo had sales of \$6.2 million and \$16.0 million in 2021 and 2022, respectively. APCo had purchases of \$1.0 million and \$2.4 million in 2021 and 2022, respectively. Please provide the following:

- a.: Identify each affiliate sale and purchase separately for 2021 and 2022.
- b.: The full accounting journal entries to record the sale and purchases of the aforementioned property(ies) identified in subpart a. above on each of the affiliate's and APCo's books, including all accounting entries for associated amounts of deferred income taxes for 2021 and 2022.

**Response:**

- a. See JI-2-14 Attachment 1 for response.
- b. See JI-2-14 Attachment 1 for response. The journal entries for the associated deferred income taxes are not available because the company's fixed asset system does not track the deferred taxes at the individual asset level.

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**Data Request JI-2-15:**

In reference to APCo's 2022 FERC Form 1, Page 200, Line 12 – Acquisition Adjustment in the amount of \$181,679, please provide the following:

- a.: Identify the acquisition transactions that comprise the total acquisition adjustment amount by describing each purchase transaction, the date each transaction closed, the assets acquired, the purchase price, original cost of the assets acquired by primary plant account, accumulated depreciation applicable to the original cost of the asset acquired, and transaction costs;
- b.: FERC orders approving each acquisition transaction and authorizing the rate recovery of amounts related to the acquisition adjustment;
- c.: FERC orders approving APCo's accounting for each transaction; and

**Response:**

Neither acquisition adjustments nor their amortizations are included in the formula rate cost of service calculation.

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**Data Request JI-2-16:**

Identify all inputs to APCo's 2022 ATRR that include amounts related to the acquisition adjustment for such items as, amortization expense, net book value in rate base, computation of plant related allocators, deferred income tax balances and explain the reasons the identified items were included in the 2022 ATRR calculation.

**Response:**

Neither acquisition adjustments nor their amortizations are included in the formula rate cost of service calculation.

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**Data Request JI-2-17:**

In reference to APCo's 2022 FERC Form 1, Pages 204-207, Line 4, Column d, Account 303 – Miscellaneous Intangible Plant, what is the nature of the 2022 Retirements in the amount of \$27,880,388? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

See JI-2-17 Attachment 1 for response.

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**Data Request JI-2-18:**

In reference to APCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 49, Column c, Account 352 – Structures and Improvements in the amount of \$9,332,663.

b.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$38,901,053.

c.: Line 51, Column c, Account 354 – Towers and Fixtures in the amount of \$2,981,550.

d.: Line 52, Column c, Account 355 – Poles and Fixtures in the amount of \$52,967,565.

e.: Line 54, Column c, Account 357 – Underground Conduit in the amount of \$1,790,049.

f.: Line 86, Column c, Account 389 – Land and Land Rights in the amount of \$1,322,434.

g.: Line 87, Column c, Account 390 – Structures and Improvements in the amount of \$97,959,554.

h.: Line 88, Column c, Account 391 – Office Furniture and Equipment in the amount of \$2,507,869.

i.: Line 90, Column c, Account 393 – Stores Equipment in the amount of \$161,041.

j.: Line 91, Column c, Account 394 – Tools, Shop and Garage Equipment in the amount of \$4,896,865.

k.: Line 94, Column c, Account 397 – Communication Equipment in the amount of \$56,336,263.

**Response:**

Revised Question: In reference to APCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

- i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-18 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>
- ii. The assets included in JI-2-18 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
- iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-18 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

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**Data Request JI-2-19:**

In reference to APCo's 2022 FERC Form 1, Page 230a, please provide a detailed breakout of the Account(s) Charged and Amount(s) for this schedule as it does not appear this portion of the FERC Form 1 is filled out given the changing ending balance.

**Response:**

FERC Form 1 Page 230a does not provide a column for the current year's beginning balance but instead provides a column for the initial Total Amount of Loss, column b. Therefore, the page will not add/subtract across. The Losses Recognized During the Year, column c is provided but the account is not requested. Only if an amount is written off during the year, is the account requested. There were no write-offs. The \$3,514,765 in column c, representing the total change in 182.1 consists of a \$4,094,894 recognized loss in 2022, recorded in account 407, partially offset by a \$580,129 adjustment to the existing losses recorded in 182.1.

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**Data Request JI-2-20:**

Provide all available information supporting the determination of APCOs Transmission, Common, General and Intangible Plant depreciation expenses including calculations and supporting documentation showing the application of the depreciation rates to monthly depreciable plant balances for 2022.

**Response:**

See JI-2-20 Attachment 1 for response.

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**Data Request JI-2-21:**

In reference to APCo's "WS C – Working Capital" tab, Line 23 – Prepaid Lease in the amount of \$439,717, please provide the following:

- a.: Identify what these prepaid leases are related to, including any specific function.
- b.: Supporting documentation to demonstrate that APCo has prepaid, in full, the leases referenced, including copies of each of the lease documents and attachments.

**Response:**

Please see JI-2-21 Attachments 1 through 9.

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**Data Request JI-2-22:**

In reference to APCo's "WS F Misc Exp" tab, Account 930.2, Line 42 – Assoc Business Development Exp, Transmission Related Column in the amount of \$292,162. Please provide a detailed tabulation of every item and associated amount included in this total.

**Response:**

Please refer to JI-2-22 Attachment 1.

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**Data Request JI-2-23:**

In reference to I&M's 2022 FERC Form 1, Page 120-121, Note (c), it appears that I&M received an insurance receivable in the amount of \$3,156,980, please identify the following:

- a.: A detailed description of what the insurance receivable was related to.
- b.: The FERC account(s) where the underlying insurance premium payments are recorded.
- c.: The FERC account(s) and associated amounts where the receivable was recorded.

**Response:**

- a. This relates to insurance proceeds received for a claim on repairs at Rockport Plant.
- b. Original expenditures are primarily recorded to FERC account 107. Original expenditures are then moved out of the original accounts and recorded to the Insurance Receivable account (FERC account 174).
- c. The receivable is recorded to FERC Account 174.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-24:**

In reference to I&M's FERC Form 1, Pages 122-123, Sales and Purchases of Property, it states that "I&M had affiliated sales and purchases of electric property amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transactions." I&M had sales of \$7.0 million and \$5.3 million in 2020 and 2021, respectively. I&M had purchases of \$0.6 million and \$2.0 million in 2020 and 2021, respectively. Please provide the following:

- a.: Identify each affiliate sale and purchase separately for 2020 and 2021.
- b.: The full accounting journal entries to record the sale and purchases of the aforementioned property(ies) identified in subpart a. above on each of the affiliate's and I&M's books, including all accounting entries for associated amounts of deferred income taxes for 2020 and 2021.

**Response:**

- a. See JI-2-24 Attachment 1 for response.
- b. See JI-2-24 Attachment 1 for response. The journal entries for the associated deferred income taxes are not available because the company's fixed asset system does not track the deferred taxes at the individual asset level.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-25:**

In reference to I&M's 2022 FERC Form 1, Pages 204-207, Line 4, Column d, Account 303 – Miscellaneous Intangible Plant, what is the nature of the 2022 Retirements in the amount of \$33,371,831? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

See JI-2-25 Attachment 1 for response.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-26:**

In reference to I&M's 2022 FERC Form 1, Pages 204-207, Line 87, Column d, Account 390 – Structures and Improvements, what is the nature of the 2022 Retirements in the amount of \$1,654,371? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

See JI-2-26 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-27:**

In reference to I&M's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 49, Column c, Account 352 – Structures and Improvements in the amount of \$5,058,369.

b.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$25,608,740.

c.: Line 51, Column c, Account 354 – Towers and Fixtures in the amount of \$2,554,890.

d.: Line 52, Column c, Account 355 – Poles and Fixtures in the amount of \$17,278,960.

e.: Line 53, Column c, Account 356 – Overhead Conductors and Devices the amount of \$10,825,468.

f.: Line 54, Column c, Account 357 – Underground Conduit in the amount of \$7,059,663.

g.: Line 55, Column c, Account 358 – Underground Conductors and Devices in the amount of \$3,878,045.

h.: Line 86, Column c, Account 389 – Land and Land Rights in the amount of \$2,276,531.

i.: Line 87, Column c, Account 390 – Structures and Improvements in the amount of \$11,356,360.

j.: Line 90, Column c, Account 393 – Stores Equipment in the amount of \$366,119.

k.: Line 92, Column c, Account 395 – Laboratory Equipment in the amount of \$114,874.

l.: Line 94, Column c, Account 397 – Communication Equipment in the amount of \$5,036,897.

**Response:**

Revised Question: In reference to I&M's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

- i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-27 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>
- ii. The assets included in JI-2-27 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
- iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-27 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-28:**

In reference to I&M's "WS C – Working Capital" tab, Line 24 – Prepaid Lease in the amount of \$160,460, please provide the following:

- a.: Identify what these prepaid leases are related to, including any specific function.
- b.: Supporting documentation to demonstrate that I&M has prepaid, in full, the leases referenced, including copies of each of the lease documents and attachments.

**Response:**

Please see JI-2-28 Attachments 1 & 2.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-29:**

In reference to I&M's "WS F Misc Exp" tab, Account 928, Line 17, Col. (E) - 100% Transmission Specific in the amount of \$301,830. Please provide a detailed tabulation of every item and associated amount included in this total and reconcile this amount to I&M's 2022 FERC Form 1, Pages 350-351. To the extent that an item is below the \$250,000 threshold shown on the FERC Form 1, please identify each separately.

**Response:**

Please see JI-2-29 Attachment 1 for a detailed listing of each item included in "WS F Misc Exp" tab, Account 928, Line 17 – Reg Com Exp-FERC Trans Cases, Col. (E) - 100% Transmission Specific. See column Q for line descriptions for FERC Form 1, Pages 350-351.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-30:**

In reference to KPCo's FERC Form 1, Pages 122-123, Sales and Purchases of Property, it states that "KPCo had affiliated sales and purchases of electric property individually amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transactions." KPCo had sales of \$431,000 and \$1.1 million in 2021 and 2022, respectively. KPCo had purchases of \$3.9 million and \$631,000 in 2021 and 2022, respectively. Please provide the following:

- a.: Identify each affiliate sale and purchase separately for 2020 and 2021.
- b.: The full accounting journal entries to record the sale and purchases of the aforementioned property(ies) identified in subpart a. above on each of the affiliate's and KPCo's books, including all accounting entries for associated amounts of deferred income taxes for 2021 and 2022.

**Response:**

- a. See JI-2-30 Attachment 1 for response.
- b. See JI-2-30 Attachment 1 for response .The journal entries for the associated deferred income taxes are not available because the company's fixed asset system does not track the deferred taxes at the individual asset level.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-31:**

In reference to KPCo's 2022 FERC Form 1, Pages 204-207, Line 4, Column d, Account 303 – Miscellaneous Intangible Plant, what is the nature of the 2022 Retirements in the amount of \$6,677,081? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

See JI-2-31 Attachment 1 for response.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-32:**

In reference to KPCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 350 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 48, Column c, Account 350 – Land and Land Rights in the amount of \$817,201.

b.: Line 49, Column c, Account 352 – Structures and Improvements in the amount of \$1,876,966.

c.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$22,093,991.

d.: Line 52, Column c, Account 355 – Poles and Fixtures in the amount of \$10,632,818.

e.: Line 54, Column c, Account 357 – Underground Conduit in the amount of \$4,312,660.

f.: Line 88, Column c, Account 391 – Office Furniture and Equipment in the amount of \$618,144.

g.: Line 89, Column c, Account 392 – Transportation Equipment in the amount of \$20,563,297.

h.: Line 91, Column c, Account 394 – Tools, Shop and Garage Equipment in the amount of \$539,061.

i.: Line 94, Column c, Account 397 – Communication Equipment in the amount of \$15,073,260.

**Response:**

Revised Question: In reference to KPCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.

1. See JI-2-32 Attachment 1, highlighted Column J.

2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARrequest.aspx>
- ii. The assets included in JI-2-18 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
  - iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
    1. See JI-2-32 Attachment 1, highlighted Column J.
    2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
    3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARrequest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-33:**

In reference to KPCo's 2022 FERC Form 1, Pages 204-207, Line 50, Column d, Account 353 – Station Equipment, what is the nature of the 2022 Retirements in the amount of \$1,355,823? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-33 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-34:**

In reference to KPCo's 2022 FERC Form 1, Pages 204-207, Line 52, Column d, Account 355 – Poles and Fixtures, what is the nature of the 2022 Retirements in the amount of \$623,594? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-34 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-35:**

In reference to KPCo's "WS C – Working Capital" tab, Line 25 – Prepaid Lease in the amount of \$14,619, please provide the following:

- a.: Identify what these prepaid leases are related to, including any specific function.
- b.: Supporting documentation to demonstrate that KPCo has prepaid, in full, the leases referenced, including copies of each of the lease documents and attachments.

**Response:**

Please see JI-2-35 Attachments 1 & 2.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-36:**

In reference to KPCo's "WS F Misc Exp" tab, Account 928, Line 17, Col. (E) - 100% Transmission Specific in the amount of \$410,171. Please provide a detailed tabulation of every item and associated amount included in this total and reconcile this amount to KPCo's 2022 FERC Form 1, Pages 350-351. To the extent that an item is below the \$250,000 threshold shown on the FERC Form 1, please identify each separately.

**Response:**

Please see JI-2-36 Attachment 1 for a detailed listing of each item included in "WS F Misc Exp" tab, Account 928, Line 17 – Reg Com Exp-FERC Trans Cases, Col. (E) - 100% Transmission Specific. See column Q for the FERC Form 1, Pages 350-351 line description.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-37:**

In reference to KgPCo's FERC Form 1, Pages 122-123, Sales and Purchases of Property, it states that "KgPCo had affiliated sales and purchases of meters and transformers. There were no gains or losses recorded on the transactions." KgPCo had sales of \$320,000 and \$348,000 in 2021 and 2022, respectively. KgPCo had purchases of \$543,000 and \$620,000 in 2021 and 2022, respectively. Please provide the following:

- a.: Identify each affiliate sale and purchase separately for 2021 and 2022.
- b.: The full accounting journal entries to record the sale and purchases of the aforementioned property(ies) identified in subpart a. above on each of the affiliate's and KgPCo's books, including all accounting entries for associated amounts of deferred income taxes for 2021 and 2022.

**Response:**

- a. See JI-2-37 Attachment 1 for response.
- b. See JI-2-37 Attachment 1 for response. The journal entries for the associated deferred income taxes are not available because the company's fixed asset system does not track the deferred taxes at the individual asset level.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-38:**

In reference to KgPCo's 2022 FERC Form 1, Pages 204-207, Line 4, Column d, Account 303 – Miscellaneous Intangible Plant, what is the nature of the 2022 Retirements in the amount of \$841,839? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-38 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-39:**

In reference to KgPCo's 2022 FERC Form 1, Pages 204-207, Line 50, Column d, Account 353 – Station Equipment, what is the nature of the 2022 Retirements in the amount of \$465,196? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-39 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-40:**

In reference to KgPCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 353 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$2,115,396.

b.: Line 51, Column c, Account 354 – Towers and Fixtures in the amount of \$2,472,903.

c.: Line 52, Column c, Account 355 – Poles and Fixtures the amount of \$1,352,516.

d.: Line 94, Column c, Account 397 – Communication Equipment in the amount of \$2,135,168.

**Response:**

Revised Question: In reference to KgPCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.

1. See JI-2-40 Attachment 1, highlighted Column J.

2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.

3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>
- ii. The assets included in JI-2-40 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
- iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-40 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-41:**

Refer to the tab entitled “WS B ADIT & ITC,” Excel Cell G41, Account 190, Prior Year End Utility Deferrals for Balance at December 31, 2021, please reconcile the amount shown of \$4,985,224, to the amount on the KgPCo’s 2022 FERC Form 1, Page 234, Line 8, Column (b), in the amount of \$4,989,893.

**Response:**

The amount on KgPCo’s 2022 FERC Form 1, Page 234, Line 8, Column (b), incorrectly includes a debit balance of \$4,669 for the Rate Case Deferred Charges identified on Line No. 6.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-42:**

In reference to OPCo's FERC Form 1, Pages 122-123, Sales and Purchases of Property, it states that "OPCo had affiliated sales and purchases of electric property amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transaction." OPCo had sales of \$9.2 million and \$7.6 million in 2021 and 2022, respectively. OPCo had purchases of \$1.4 million and \$2.0 million in 2021 and 2022, respectively. Please provide the following:

- a.: Identify each affiliate sale and purchase separately for 2021 and 2022.
- b.: The full accounting journal entries to record the sale and purchases of the aforementioned property(ies) identified in subpart a. above on each of the affiliate's and OPCo's books, including all accounting entries for associated amounts of deferred income taxes for 2021 and 2022.

**Response:**

- a. See JI-2-42 Attachment 1 for response.
- b. See JI-2-42 Attachment 1 for response. The journal entries for the associated deferred income taxes are not available because the company's fixed asset system does not track the deferred taxes at the individual asset level.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-43:**

In reference to OPCo's 2022 FERC Form 1, Page 200, Line 12 – Acquisition Adjustment in the amount of \$636,578, please provide the following:

- a.: Identify the acquisition transactions that comprise the total acquisition adjustment amount by describing each purchase transaction, the date each transaction closed, the assets acquired, the purchase price, original cost of the assets acquired by primary plant account, accumulated depreciation applicable to the original cost of the asset acquired, and transaction costs;
- b.: FERC orders approving each acquisition transaction and authorizing the rate recovery of amounts related to the acquisition adjustment;
- c.: FERC orders approving OPCo's accounting for each transaction; and
- d.: Identify all inputs to OPCo's 2022 ATRR that include amounts related to the acquisition adjustment for such items as, amortization expense, net book value in rate base, computation of plant related allocators, deferred income tax balances and explain the reasons the identified items were included in the 2022 ATRR calculation.

**Response:**

Neither acquisition adjustments nor their amortizations are included in the formula rate cost of service calculation.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-44:**

In reference to OPCo's 2022 FERC Form 1, Pages 204-207, Line 4, Column d, Account 303 – Miscellaneous Intangible Plant, what is the nature of the 2022 Retirements in the amount of \$28,107,070? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-44 Attachment 1 for response.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-45:**

In reference to OPCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 350 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 48, Column c, Account 350 – Land and Land Rights in the amount of \$3,304,527.

b.: Line 49, Column c, Account 352 – Structures and Improvements in the amount of \$43,701,173.

c.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$54,831,335.

d.: Line 51, Column c, Account 354 – Towers and Fixtures in the amount of \$1,020,161.

e.: Line 52, Column c, Account 355 – Poles and Fixtures in the amount of \$59,007,625.

f.: Line 53, Column c, Account 356 – Overhead Conductors and Devices in the amount of \$26,011,968.

g.: Line 54, Column c, Account 357 – Underground Conduit in the amount of \$27,959,581.

h.: Line 55, Column c, Account 358 – Underground Conductors and Devices in the amount of \$17,368,220.

i.: Line 87, Column c, Account 390 – Structures and Improvements in the amount of \$11,789,804.

j.: Line 393, Column c, Account 393 – Stores Equipment in the amount of \$396,673.

k.: Line 94, Column c, Account 397 – Communication Equipment in the amount of \$16,693,132.

**Response:**

Revised Question: In reference to OPCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

- i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-45 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>
- ii. The assets included in JI-2-45 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
- iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-45 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-46:**

In reference to OPCo's 2022 FERC Form 1, Pages 204-207, Line 49, Column d, Account 352 – Structures and Improvements, what is the nature of the 2022 Retirements in the amount of \$6,641,756? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-46 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-47:**

In reference to OPCo's 2022 FERC Form 1, Pages 204-207, Line 53, Column d, Account 356 – Overhead Conductors and Devices, what is the nature of the 2022 Retirements in the amount of \$3,540,855? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-47 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-48:**

Please provide OPCo's accounting for depreciation expense related to asset retirement obligations and explain why no costs are reported in FERC Account 403.1 for 2022.

**Response:**

Refer to JI-2-48 Attachment 1 for depreciation expense related to asset retirement obligations. When asset retirement obligations were established for asbestos abatement, the company determined that asbestos removal was generally included in depreciation rates, as removal cost. Since it was already provided for in rates, the company recorded a debit to account 108 for the cumulative effect at adoption and for ongoing monthly ARO depreciation - continuing until new rates are implemented which exclude asbestos removal costs from depreciation and include them as ARO in cost of service.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-49:**

In reference to OPCo's "WS F Misc Exp" tab, Account 928, Lines 16 – Regulatory Commission Expenses and 17 - Regulatory Commission Exp-Case, Col. (E) - 100% Transmission Specific in the amounts of \$134,955 and \$84,816, respectively. Please provide a detailed tabulation of every item and associated amount included in these totals and reconcile these amounts to OPCo's 2022 FERC Form 1, Pages 350-351. To the extent that an item is below the \$250,000 threshold shown on the FERC Form 1, please identify each separately.

**Response:**

Please see JI-2-49 Attachment 1 for a detailed listing of each item included in "WS F Misc Exp" tab, Account 928, Line 17 – Reg Com Exp-FERC Trans Cases, Col. (E) - 100% Transmission Specific. See column Q for the FERC Form 1, Pages 350-351 line description.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-50:**

In reference to WPCo's FERC Form 1, Pages 122-123, Sales and Purchases of Property, it states that "WPCo had affiliated sales and purchases of meters and transformers. There were no gains or losses recorded on the transactions." WPCo had sales of \$424,000 and \$216,000 in 2021 and 2022, respectively. WPCo had purchases of \$341,000 and \$9.2 million in 2021 and 2022, respectively.

Please provide the following:

- a.: Identify each affiliate sale and purchase separately for 2021 and 2022.
- b.: The full accounting journal entries to record the sale and purchases of the aforementioned property(ies) identified in subpart a. above on each of the affiliate's and WPCo's books, including all accounting entries for associated amounts of deferred income taxes for 2021 and 2022.

**Response:**

- a. See JI-2-50 Attachment 1 for response.
- b. See JI-2-50 Attachment 1 for response. The journal entries for the associated deferred income taxes are not available because the company's fixed asset system does not track the deferred taxes at the individual asset level.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-51:**

In reference to WPCo's 2022 FERC Form 1, Pages 204-207, Line 4, Column d, Account 303 – Miscellaneous Intangible Plant, what is the nature of the 2022 Retirements in the amount of \$2,872,564? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-51 Attachment 1 for response. Note the amount listed in question were 303 additions and not 303 retirements.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-52:**

In reference to WPCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 350 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 48, Column c, Account 350 – Land and Land Rights in the amount of \$(2,399).

b.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$2,296,513.

c.: Line 52, Column c, Account 355 – Poles and Fixtures in the amount of \$(3,533).

d.: Line 53, Column c, Account 356 – Overhead Conductors and Devices in the amount of \$143,140.

e.: Line 94, Column c, Account 397 – Communication Equipment in the amount of \$73,097.

AEP INDIANA MICHIGAN TRANSMISSION COMPANY

**Response:**

Revised Question: In reference to WPCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.

1. See JI-2-52 Attachment 1, highlighted Column J.

2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B

- Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>
- ii. The assets included in JI-2-52 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
  - iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
    1. See JI-2-52 Attachment 1, highlighted Column J.
    2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
    3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-53:**

In reference to IM TransCo's 2022 FERC Form 1, Page 122-123 – Notes to the Financial Statements, Section 3 – Rate Matters, I&M states that “In September 2020, a non-affiliated third-party filed a complaint with the FERC against IMTCO. The complaint alleges that IMTCO's formula rates are unjust and unreasonable. The complaint estimates that IMTCO's formula rates resulted in approximately \$700 thousand in excess transmission charges annually beginning in 2019.” Please provide any associated FERC Docket Nos. from this complaint and/or any other related proceeding at FERC.

**Response:**

The referenced complaint was filed in Docket No. EL20-71 and was specific to IMTCO's formula rate in MISO.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-54:**

In reference to IM TransCo's 2022 FERC Form 1, Pages 204-207, Line 4, Column d, Account 303 – Miscellaneous Intangible Plant, what is the nature of the 2022 Retirements in the amount of \$3,159,148? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-54 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-55:**

In reference to IM TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 350 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 48, Column c, Account 350 – Land and Land Rights in the amount of \$4,643,216.

b.: Line 49, Column c, Account 352 – Structures and Improvements in the amount of \$12,834,313.

c.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$57,204,265.

d.: Line 51, Column c, Account 354 – Towers and Fixtures in the amount of \$3,832,449.

e.: Line 52, Column c, Account 355 – Poles and Fixtures in the amount of \$96,281,610.

f.: Line 53, Column c, Account 356 – Overhead Conductors and Devices in the amount of \$84,203,506.

g.: Line 54, Column c, Account 357 – Underground Conduit in the amount of \$23,639,439.

h.: Line 55, column c, Account 358 – Underground Conductors and Devices in the amount of \$8,580,777.

i.: Line 87, Column c, Account 390 – Structures and Improvements in the amount of \$1,959,614.

j.: Line 94, Column c, Account 397 – Communication Equipment in the amount of \$280,457.

**Response:**

Revised Question: In reference to IM TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

- i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-55 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>
- ii. The assets included in JI-2-55 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
- iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-55 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-56:**

In reference to IM TransCo's 2022 FERC Form 1, Pages 204-207, Line 50, Column d, Account 353 – Station Equipment, what is the nature of the 2022 Retirements in the amount of \$1,172,105? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-56 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-57:**

In reference to IM TransCo's "WS C – Working Capital" tab, Line 12 – Prepaid Lease in the amount of \$52,984, please provide the following:

- a.: Identify what these prepaid leases are related to, including any specific function.
- b.: Supporting documentation to demonstrate that IM TransCo has prepaid, in full, the leases referenced, including copies of each of the lease documents and attachments.

**Response:**

Please see JI-2-57 Attachments 1 through 3.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-58:**

In reference to OH TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 350 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 48, Column c, Account 350 – Land and Land Rights in the amount of \$28,650,051.

b.: Line 49, Column c, Account 352 – Structures and Improvements in the amount of \$39,384,221.

c.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$99,465,757.

d.: Line 51, Column c, Account 354 – Towers and Fixtures in the amount of \$3,817,892.

e.: Line 52, Column c, Account 355 – Poles and Fixtures in the amount of \$201,011,003.

f.: Line 53, Column c, Account 356 – Overhead Conductors and Devices in the amount of \$49,805,987.

g.: Line 54, Column c, Account 357 – Underground Conduit in the amount of \$7,295,914.

h.: Line 55, Column c, Account 358 – Underground Conductors and Devices in the amount of \$3,095,320.

i.: Line 87, Column c, Account 390 – Structures and Improvements in the amount of \$2,477,841.

j.: Line 94, Column c, Account 397 – Communication Equipment in the amount of \$692,585.

**Response:**

Revised Question: In reference to OH TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

- i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-58 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>
- ii. The assets included in JI-2-58 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
- iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-58 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-59:**

In reference to OH TransCo's 2022 FERC Form 1, Pages 204-207, Line 50, Column d, Account 353 – Station Equipment, what is the nature of the 2022 Retirements in the amount of \$3,688,313? Please provide a detailed listing of the 2022 Retirements for this account.

**Response:**

Refer to JI-2-59 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-60:**

In reference to OH TransCo's "WS C – Working Capital" tab, Line 19 – Prepaid Lease in the amount of \$42,157, please provide the following:

- a.: Identify what these prepaid leases are related to, including any specific function.
- b.: Supporting documentation to demonstrate that OH TransCo has prepaid, in full, the leases referenced, including copies of each of the lease documents and attachments.

**Response:**

Please see JI-2-60 Attachments 1 & 2.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-61:**

In reference to WV TransCo's 2022 FERC Form 1, Page 200, Line 12 – Acquisition Adjustment in the amount of \$4,526,496, please provide the following:

- a.: Identify the acquisition transactions that comprise the total acquisition adjustment amount by describing each purchase transaction, the date each transaction closed, the assets acquired, the purchase price, original cost of the assets acquired by primary plant account, accumulated depreciation applicable to the original cost of the asset acquired, and transaction costs;
- b.: FERC orders approving each acquisition transaction and authorizing the rate recovery of amounts related to the acquisition adjustment;
- c.: FERC orders approving WV TransCo's accounting for each transaction; and
- d.: Identify all inputs to WV TransCo's 2022 ATRR that include amounts related to the acquisition adjustment for such items as, amortization expense, net book value in rate base, computation of plant related allocators, deferred income tax balances and explain the reasons the identified items were included in the 2022 ATRR calculation.

**Response:**

Neither acquisition adjustments nor their amortizations are included in the formula rate cost of service calculation.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-62:**

In reference to WV TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 350 – Account 391). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 48, Column c, Account 350 – Land and Land Rights in the amount of \$ 4,498,516.

b.: Line 49, Column c, Account 352 – Structures and Improvements in the amount of \$9,519,563.

c.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$103,549,845.

d.: Line 51, Column c, Account 354 – Towers and Fixtures in the amount of \$86,062,547.

e.: Line 52, Column c, Account 355 – Poles and Fixtures in the amount of \$76,032,606.

f.: Line 53, Column c, Account 356 – Overhead Conductors and Devices in the amount of \$160,031,458.

g.: Line 54, Column c, Account 357 – Underground Conduit in the amount of \$646,014.

h.: Line 55, Column c, Account 358 – Underground Conductors and Devices in the amount of \$99,849.

i.: Line 86, Column c, Account 389 – Land and Land Rights in the amount of (\$261,607).

j.: Line 87, Column c, Account 390 – Structures and Improvements in the amount of \$1,782,173.

k.: Line 88, Column c, Account 391 – Office Furniture and Equipment in the amount of \$248,322.

**Response:**

Revised Question: In reference to WV TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

- i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-62 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>
- ii. The assets included in JI-2-62 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
- iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-62 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-63:**

In reference to WV TransCo's "WS C – Working Capital" tab, Line 12 – Prepaid Lease in the amount of \$58,615, please provide the following:

- a.: Identify what these prepaid leases are related to, including any specific function.
- b.: Supporting documentation to demonstrate that WV TransCo has prepaid, in full, the leases referenced, including copies of each of the lease documents and attachments.

**Response:**

Please see JI-2-63 Attachments 1 & 2.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-64:**

In reference to KY TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 353 – Account 391). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$4,022,554.

b.: Line 53, Column c, Account 356 – Overhead Conductors and Devices in the amount of \$2,369,814.

c.: Line 87, Column c, Account 390 – Structures and Improvements in the amount of (\$5,950).

d.: Line 88, Column c, Account 391 – Office Furniture and Equipment in the amount of (\$318).

e.: Line 94, Column c, Account 397 – Communication Equipment in the amount of \$256,403.

AEP APPALACHIAN TRANSMISSION COMPANY

**Response:**

Revised Question: In reference to KY TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.

1. See JI-2-64 Attachment 1, highlighted Column J.

2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B

- Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>
- ii. The assets included in JI-2-64 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
  - iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
    1. See JI-2-64 Attachment 1, highlighted Column J.
    2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
    3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenor  
Set JI-2 of Data Requests**

**Data Request JI-2-65:**

Please provide a detailed listing (Excel format), including software names, vendors, and detailed journal entry descriptions, of all items booked to Account 303 - Miscellaneous Intangible Plant in the amount of \$1,220,848 reported in AP TransCo's 2022 FERC Form 1, Pages 204-207, Line 4, Column (g).

**Response:**

The table below has details of unique workorders for Maximo, Dell and Groveport Data Center activity. The other workorders are software blankets which are made up of multiple source workorders. These blankets support technology and security work that can include, but are not limited to implementations, integrations, software purchases, enterprise agreements and cyber assets that protect from cyber-attacks; reporting and analytical tools like COGNOS; financial applications such as Peoplesoft and Maximo; mainframe customer interface applications such as MACCs; and meteorology tools. Please see JI-2-65 Attachment 1 and JI-2-65 Attachment 2 for the various source workorders and also vendor information.

<b>Workorder</b>	<b>Description</b>	<b>Total</b>	
W0020356	AEP Appal Transco Capitalized Software	1,072,888	See Attachment 1 details
W0029492	Maximo Imp - AP Transco	78,347	
W0030378	Capitalized Software - Dell Le	2,256	
W0031804	Groveport DC2 - Cap Software	57,811	
W0032696	AEP T Cap Soft Cloud Compute	9,546	See Attachment 2 details
		<b>1,220,848</b>	

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-66:**

In reference to AP TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 356). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i.: To the extent that word "tap" is included in the asset description, please provide (1) a detailed description of each asset, (2) identify any voltages of lines going in and out of each asset/site; (3) describe the "tap" included in each of the descriptions, (4) identify the voltages associated with each of the following assets/sites; and (5) a one-line diagram.

ii.: To the extent that "interconnection," or any abbreviation of interconnection, is included in the asset description, please state whether this asset is being included in rates and if so, please explain why.

iii.: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset (2) identify any voltages of lines going in and out of each asset/site; (3) identify the voltages associated with each of the following assets/sites, (4) why it's being included and (5) a one-line diagram.

a.: Line 49, Column c, Account 352 – Structures and Improvements in the amount of \$289,321.

b.: Line 50, Column c, Account 353 – Station Equipment in the amount of \$1,304,347.

c.: Line 53, Column c, Account 356 – Overhead Conductors and Devices the amount of \$1,256.

**Response:**

Revised Question: In reference to AP TransCo's 2022 FERC Form 1, Pages 204-207, please provide the nature of the 2022 Additions and a detailed listing (Excel format) of every entry, including project name and detailed journal entry descriptions, of the 2022 Additions for each of the following accounts (Account 352 – Account 397). In addition, for each of the assets included in the company's detailed Excel response, please also provide:

i. To the extent that word "tap" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.

1. See JI-2-66 Attachment 1, highlighted Column J.

2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.

3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters,

subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

- ii. The assets included in JI-2-66 Attachment 1 do not include "interconnection" or any abbreviation of interconnection in the asset description.
- iii. Revised question: To the extent that word "radial" is included in the asset description, please identify any assets that were included in rates and provide (1) a detailed description of each asset, (2) why it's being included, and (3) a one-line diagram.
  1. See JI-2-66 Attachment 1, highlighted Column J.
  2. The inclusion of transmission plant account balances is a function of the approved East AEP Operating Company Formula Rate found in Attachment H-14B Part 1 and the approved East AEP Transmission Company Formula Rate found in Attachment H-20B Part II of the PJM OATT. Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
  3. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARquest.aspx>

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-67:**

For the following OpCos, WS F Misc Exp – Line 1, please identify where on the respective company's 2022 FERC Form 1, Page 232 the following amortization amounts are shown. To the extent that they are not provided for on this page, please provide detailed support for each of the amounts.

- a.: KPCo – 5660009 - PJM OATT Over/Under Rec in the amount of \$(54,754)
- b.: OPCO – 5660005 - Misc Transmission Expense in the amount of \$(9,053,807)
- c.: APCo – 5660007 - Virginia T-RAC UnderRecovery in the amount of \$19,097,820

**Response:**

- a. The \$(54,754) is included in line 31 - "KY Under-recovered PPA Rider" on KPCo's 2022 FERC Form 1, Page 232. Also included in this line is approximately \$9.4 million deferral of lease expenses for purchased power from Rockport Plant in accordance with KPSC Order in Case No. 2017-00179.
- b. The \$(9,053,807) is included in line 2 - "Under-Recovered Ohio BTCR - Ohio ESP - Case No. 13-2385-EL-SSO - Ohio ESP - Case No. 13-2386-EL-AAM" on OPCo's 2022 FERC Form 1, Page 232.
- c. The \$19,097,820 is included in line 33 - "VA T-RAC Costs - VA SCC Case No. PUE-2009-00031" on APCo's 2022 FERC Form 1, Page 232.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-68:**

In reference to the “WS B-1 - Actual Stmt. AF” and “WS B-2 - Actual Stmt. AG” tabs, Column H – Functionalization Average Transmission, for each OpCo and TransCo items listed below please provide the following: (i) A detailed breakout (e.g., workable Excel format) of the customers and their associated amounts related to CIAC, (ii) the FERC account(s) and associated amounts where the associated plant is recorded, (iii) the FERC account(s) and associated amounts where the depreciation expense is recorded, (iv) State whether there are offsetting entries for the amounts in part ii. and iii. above that remove the effects of the CIAC from the formula rate template. If not, please provide the justification for including CIAC in the formula rate template, (v) Copies of every contract associated with this CIAC ADIT and (v) the justification for including CIAC related to specific customers in the “transmission” EOY column.

a.: WS B-1 - OH TransCo - Excel Row 35 – CIAC – BOOK RECEIPTS - \$(2,298,871).  
b.: WS B-1 - WV TransCo – Excel Row 35 – CIAC – BOOK RECEIPTS - \$(194,250).  
c.: WS B-2 - APCo - Excel Row 21 - CIAC - BOOK RECEIPTS-DISTR -SV in the amount of \$2,170,766.  
d.: WS B-2 - APCo - Excel Row 22 - CIAC - BOOK RECEIPTS-TRANS in the amount of \$203,424.  
e.: WS B-2 - APCo - Excel Row 23 - CIAC - BOOK RECEIPTS-DISTR -SW in the amount of \$1,337,571.  
f.: WS B-2 - APCo - Excel Row 27 - PROVS POSS REV REFDS in the amount of \$4,147,179.  
g.: WS B-2 - I&M - Excel Row 22 - CIAC - BOOK RECEIPTS in the amount of \$1,339,959  
WS B-2 - OPCo - Excel Row 19 - CIAC-BOOK RECEIPTS in the amount of \$4,254,471.  
h.: WS B-2 - WPCo - Excel Row 20 - CIAC-BOOK RECEIPTS in the amount of \$739,514.  
i.: WS B-2 - IM TransCo - Excel Row 19 - CIAC - BOOK RECEIPTS - \$1,767,999.

**Response:**

- i. Customer information is confidential and will be provided subject to signing a non-disclosure agreement.
- ii. CIAC is recorded as a credit to account 1070001 and ultimately placed in service in FERC accounts 1010001/1060001 at zero cost to the Company.
- iii. AEP does not include depreciation expense associated with CIAC projects that have been reimbursed.
- iv. See the responses to parts (ii) and (iii). The process for CIAC records the asset at zero cost on the Company’s books when placed in service, which results in no depreciation expense to be recorded.
- v. Copies of contracts are confidential and will be provided subject to signing a non-disclosure agreement.

- v. The referenced ADIT items arose due to transmission activities and have been recorded on the Companies' transmission functional books. As contemplated in the Settlement in Cases ER17-405 and ER17-406, the Companies use the transmission functional books to determine what ADIT is used in the formula rate calculation.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-69:**

In reference to tab “WS B-2 - Actual Stmt. AG” tabs, Column H and I – Functionalization Average Transmission, for each OpCo and TransCo items listed below, please provide a detailed explanation and justification for including the following items in rate base. Per the Commission’s Order issued March 24, 2022 under AEP Docket Nos. ER18-194 and ER18-195 they should be excluded.

- a.: APCO - WS B-2 - Actual Stmt. AG, Column H, Line 2.11, PROVS POSS REV REFDS in the amount of \$316,890.
- b.: I&M - WS B-2 - Actual Stmt. AG, Column I, Line 2.09, PROVS POSS REV REFDS in the amount of \$(18,767)
- c.: I&M - WS B-2 - Actual Stmt. AG, Column I, Line 2.12, PROV FOR RATE REFUND-TAX REFORM in the amount of \$622,752.
- d.: KPCo - WS B-2 - Actual Stmt. AG, Column H, Line 2.08, PROVS POSS REV REFDS in the amount of \$123,452.
- e.: KgPCo - WS B-2 - Actual Stmt. AG, Column H, Line 2.04, PROVS POSS REV REFDS-A/L in the amount of \$33,538.
- f.: OPCo - WS B-2 - Actual Stmt. AG, Column H, Line 2.06, PROVS POSS REV REFDS in the amount of \$17,195.
- g.: WPCo - WS B-2 - Actual Stmt. AG, Column H, Line 2.07, PROVS POSS REV REFDS in the amount of \$8,142.
- h.: AP TransCo - WS B-2 - Actual Stmt. AG, Column H, Line 2.03, PROVS POSS REV REFDS-A/L in the amount of \$4,678.
- i.: IM TransCo- WS B-2 - Actual Stmt. AG, Column H, Line 2.04, PROV POSS REV REFDS in the amount of \$936,363
- j.: KY Trans - WS B-2 - Actual Stmt. AG, Column H, Line 2.03, PROVS POSS REV REFDS in the amount of \$70,684
- k.: OH Trans - WS B-2 - Actual Stmt. AG, Column H, Line 2.04, PROVS POSS REV REFDS in the amount of \$1,428,821.
- l.: WV Trans - WS B-2 - Actual Stmt. AG, Column H, Line 2.03, PROVS POSS REV REFDS in the amount of \$628,507.

**Response:**

The Commission's Order in Docket Nos. ER18-194 and ER18-195 is not applicable to the AEP East Companies. The Formula Rate templates applicable to the AEP East Companies are to use the amounts on its transmission functional books as a representative amount of ADIT pursuant to the Settlement in Docket Nos: ER17-405 and ER17-406.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-70:**

In reference to “JI-1-09\_Attachment\_1,” Column A “Row Labels,” please provide the subaccount names for Rows 5 – 34 and provide detailed descriptions of, the reasons for, and the types of transactions recorded in each subaccount. If the subaccounts do not represent specific types of accruals (e.g. PBOP, FAS 158) separately by company, please provide a breakout of each type of item in each balance.

**Response:**

Please refer to JI-2-70 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-71:**

In reference to AEP's response to JI-1-11, since AEP does not have a report on revenues earned on general plant, please provide a detailed listing of rental revenue by facility, the total amount and FERC account the revenues were recorded.

**Response:**

Please see JI-2-71 Attachment 1 for rental revenue by facility, if known, for all companies. All the revenues in the attachment were recorded to FERC Account 454.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-72:**

In reference to “JI-1-15 Attachment\_1,” Tab “Response,” Excel Row 187 – COR tax regulatory treatment corrections, please explain (i) why these correcting adjustments and entries were necessary and (ii) a description of the reasons for every entry to deferred income tax accounts.

**Response:**

- i. These correcting adjustments and entries were necessary to align the accounting with state retail ratemaking treatment of the incurred cost of removal deduction as a flow-through item.
- ii. The deferred income tax expense in accounts 4101001 and 4111001 that were recognized in the ledger was reversed and deferred to a regulatory asset (1823301) in the correcting entries. A gross-up on the regulatory asset was recorded in account 2833001. A reclass between accounts 2821001 and 2823001 was recorded to segregate between a deferred tax with flow-through treatment vs. normalized treatment.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-73:**

In reference to “JI-1-15 Attachment\_1,” Tab “Response,” Excel Row 18 – To adjust December 2022 Pole Attachment accruals for joint use pole rental revenue and expense – Appalachian Power Co., APCo classified \$4,933,364.04 (Cell CK19) to distribution and \$9,886.50 (Cell CK20) to transmission, please provide the following:

- a.: An explanation as to how APCo determined the amounts allocated between distribution and transmission.
- b.: State whether APCo performed a study to make the determination in subpart a. above. If yes, please provide a copy of the study.
- c.: State whether APCo included the \$9,886.50 of revenues in APCo’s formula rate on tab “WS E Rev Credits” (Cell K17).

**Response:**

- a. APCo records pole attachment revenue on different BU's in the general ledger for distribution and transmission. AEP's Pole Data System keeps track when a 3rd party attaches/removes facilities from a pole and can determine if it is a transmission or distribution pole. We base the allocation on data in the PDS (updated daily).
- b. APCo did not perform a study for subpart a. above.
- c. The amounts are not included in the WS E Rev Credits as the amounts were not recorded to the general ledger during 2022. Question JI-1-15 was asking for accounting errors detected after initial closing that were not corrected for FERC Form 1 reporting purposes. This correction would be recorded in the general ledger in 2023.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenor  
Set JI-2 of Data Requests**

**Data Request JI-2-74:**

In reference to "JI-1-15 Attachment\_1," Tab "Response," for each of the following inventory freight adjustments, please provide an explanation as to why these freight expenses are being recorded to Account 921 when they appear to be associated with specific functions:

- a.: Excel Row 142 - APCO - D in the amount of \$30,811.
- b.: Excel Row 143 - I&M - D in the amount of \$651,525.
- c.: Excel Row 144 - KgPCo - D in the amount of \$18,811.
- d.: Excel Row 145 - KPCo - D in the amount of \$257,062.
- e.: Excel Row 146 - Ohio Transco in the amount of \$59,565.
- f.: Excel Row 147 - OPCo - D in the amount of \$585,649.
- g.: Excel Row 148 - WPCo - D in the amount of \$13,846.

**Response:**

At the time the December 2022 SAB108 entry was booked, the full analysis of the issue was not yet completed, thus generic accounting was used to book the SAB108. The SAB is intended to support GAAP Accounting and generally is put in "other operations". This SAB108 entry was reversed in February 2023. An ACTUALS entry was then booked where more specific accounting was used. See the attached JI-2-74 Attachment 1 from March 2023 showing the full ACTUALS entry booked. Note, the dollar amounts will not be exact as the SAB108 entry included data through December 2022. The ACTUALS entry includes data through February 2023.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-75:**

In reference to “JI-1-24\_Attachment\_1,” Excel Row 29 – To bill out AEPSC ICP Accrual adjustment to affiliates for 12/31/2021 and Excel Row 30 - To bill out AEPSC ICP Accrual adjustment to affiliates for 12/31/2021. Reversing actual in SAB ledger, please provide a description of the term “ICP.”

**Response:**

ICP refers to the Company's annual "Incentive Compensation Plan".

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-76:**

In reference to JI-1-24 and “JI-1-24\_Attachment\_1” regarding prior period adjustments and costs, please provide the following additional information:

a.: Excel Lines 171-172 is described as “entry for 2021 related to prior period error correction related to unprotected excess” for APCO – G, (i) explain the purpose and reasons for the entries, (ii) provide documentation supporting the correcting amounts recorded, and (iii) the accounting for all debits and credits of the correcting entries; and  
b.: Excel Lines 174-176 is described as “correction of 2014 carryback credits” for APCo – T and I&M – N; (i) identify the carryback credits being corrected in these entries, (ii) the purpose and reasons for the entries, (iii) provide documentation supporting the correcting amounts recorded, and (iv) the accounting for all debits and credits of the correcting entries.

**Response:**

- a.
- i. The purpose and reason for the entry is to correct excess amortization for non-transmission jurisdictions that was incorrectly amortized in prior periods.
  - ii. Please see JI-2-76 Attachment 1 for the detail of the correction.
  - iii. The accounting debits and credits can be seen in JI-1-24\_Attachment\_1 on tab "Current", Excel rows 2201-2205.
- b.
- i. The carryback credits being corrected are General Business Credits under Internal Revenue Code Section 38.
  - ii. During the review of the AEP Federal consolidated income tax payable it was discovered that credits related to the 2014 carryback return filed in 2020 were inadvertently reclassified from the deferred tax inventory into the payable.
  - iii. Please see JI-2-76 Attachment 2 for documentation of the entry.
  - iv. The accounting debits and credits can be seen in JI-1-24\_Attachment\_1 on tab "Current", Excel rows 1847-1854.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-77:**

In reference to AEP's response to JI-1-37, in relation to Vendors or Other Persons expenses included in FERC Accounts 560-573 and Accounts 920-935, for each OpCo or TransCo, AEP stated, "The Companies object to this request as it is overly broad and voluminous." Please provide a detailed listing of Vendors or Other Persons expenses included in FERC Accounts 560-573 and Accounts 920-935, the total amount and FERC account the where the expenses were recorded. It is unclear how this is voluminous when there is a vendor column that can be easily populated from the accounting system.

**Response:**

Please see JI-2-77 for requested vendor detail for payments made directly by each OpCo and TransCo in FERC Accounts 560-573 and 920-935.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-78:**

In reference to “JI-1-25\_Attachment 1,” this data appears to be a monthly summary of charges from affiliates to each utility that do not allow the customers to understand the underlying nature of the charges. Please provide a detailed listing on a transaction level detail of the charges that include detailed journal entries etc.

**Response:**

Please refer to JI-2-78 Attachment 1 for more detailed listing of the transactions included in JI-1-25 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-79:**

In reference to AEP's response to JI-1-28, please provide the following related to costs for Liberty's acquisition of the Kentucky Companies under Docket Nos EC23-56 and EC22-26:

- a.: The date in which the unique work order N100NICK01 referenced in AEP's response to subpart d. was established.
- b.: Copies of AEP's internal controls and procedures (e.g. memorandums, timekeeping guidance etc.) to track costs to achieve the merger/transaction as originally requested.

**Response:**

- a. Work order N100NICK01 was established on November 21, 2019.
- b. AEP's procedure for transaction cost tracking is to establish a unique work order (work order N100NICK01) and provide it to employees to track costs related to the proposed acquisition.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-80:**

In reference to “JI-1-32\_Attachment 1,” please provide a copy of the time study that supports the capital percentages shown for each OpCo. To the extent that a time study was not performed, please provide a detailed explanation as to how these percentages were determined and supporting documents/calculations as to how AEP derived these percentages.

**Response:**

The capital and O&M percentages provided in the response were calculated based on total labor for each company charged to capital accounts and O&M accounts for the year 2021.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-81:**

In reference to “JI-I-33\_ Attachment 1” please explain how the service lives used for each depreciation group shown in this spreadsheet were determined. Please include any sources used to determine the appropriate lives.

**Response:**

Below is a description of service lives of certain depreciation groups identified in JI-1-33 Attachment 1. The Company is unable to find support for the remaining groups.

- AEPSC 101/6 One Riverside Plaza - The depreciation rate calculated for this group is based on a 60 year life with an estimated retirement date of September 2043.
- AEPSC 101/6 394 TFS Tools - The depreciation rate calculated for this group is for capital tools that are used throughout the AEP system and uses an average service life of 20 years.
- AEPSC 101/6 6-Yr Life & AEPSC 101/6 10-Yr Life - Depreciation groups are set up to depreciate certain assets with a 6 year and 10 year average service lives, respectively.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-82:**

In reference to AEP's response to JI-1-41, the attachment provided appears to be associated with AEP West and not AEP East. Please provide an updated response and attachment as it relates to AEP East. To the extent that any of the transformers are below 69kV, please provide the justification as to how they are transmission related rather than distribution.

**Response:**

Please see JI-2-82 Attachment 1 for spares placed in service in 2022 for the AEP East Companies. Also included in AEP East JI-1-41 Attachment 1.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-83:**

In reference to AEP's response to JI-1-42, please provide the amount of smart grid additions to the distribution accounts in order for the customers to understand the magnitude of the amounts between the two functions.

**Response:**

The distribution plant additions are out of scope of the 2022 Transmission True Up.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-84:**

In reference to AEP East's response to JI-1-43 and "JI-1-43 Attachment 1," for each of the following 34kV facilities, please provide (i) a detailed description of each facility, (ii) explain why it is transmission related and (iii) provide a one-line diagram.

a.: Excel row 32 – AEP/Michigan/CLARK TAP SW/ – CLARK TAP SW

b.: Excel row 38 – AEP/Michigan/BERRIEN SP HYDR STAT/ - BERRIEN SP HYDR STAT – Comment "T vs D agreement attached." –In addition, please provide the referenced agreement.

c.: Excel row 46 – AEP/Indiana/DODGE TAP SW/ - DODGE TAP SW

d.: Excel row 73 – AEP/Indiana/TWIN BRANCH 34KV (HYDRO) – TWIN BRANCH 34KV (HYDRO)

e.: Excel row 115 – AEP/Virginia/GLAMORGAN TAP/ - GLAMORGAN TAP

f.: Excel row 147 – AEP/Ohio/FINDLAY RESVR TAP SW/FINDLAY RESVR TAP SW

g.: Excel row 176 – AEP/Kentucky/LOUISA TAP SW STRUCTURE – LOUISA TAP SW STRUCTURE

h.: Excel row 185 – AEP/Indiana/GRAPE ROADD/RUSS ST TAP SW/ - GRAPE ROADD/RUSS ST TAP SW

i.: Excel row 188 – AEP/Indiana/CHIPPEWA SW/ - CHIPPEWA SW – Comment "Retired Station, no new equipment is to be installed. Refer to Removal Tab of General Checklist." – In addition, if this asset was retired please explain why this asset is still being included in rates.

j.: Excel row 194 – AEP/Michigan/DOWAGIAC TAP SW/ - DOWAGIAC TAP SW

k.: Excel row 202 – AEP/Indiana/TORRINGTON TAP SW/ - TORRINGTON TAP SW

l.: Excel row 229 – AEP/Michigan/RUDY TAP/ - RUDY TAP

m.: Excel row 289 – AEP/Indiana/THIRTY SEVEN ST TAP/ - THIRTY SEVEN ST TAP

n.: Excel row 294 – AEP/Ohio/LUNATUS SW/ - LUNATUS SW

o.: Excel row 321 – AEP/Michigan/BENDIX TAP/ - BENDIX TAP

p.: Excel row 349 – AEP/Virginia/REUSENS HYDRO/ - REUSENS HYDRO – Comment "THIS ASSET HAS BEEN SOLD TO EAGLE CREEK RENEWABLE ENERGY. "REUSENS HYDRO" AND IT'S TRUE CUSTOMER OWNED ASSET SHALL BE UPDATED BY AN ENGINEERING TEAM. PLEASE SEE ATTACHED SCREENSHOT FOR CLARIFY.AF" – In addition, please explain why this asset is being included in rates if it is customer owed.

q.: Excel row 355 – AEP/Indiana/WESTINGHOUSE METERING UC/ - WESTINGHOUSE METERING UC – Comment "LOCATED AT FRANK MILLER LUMBER CO." – In addition, please state whether this is a radial facility and explain what the metering is used for.

r.: Excel row 391 – AEP/Ohio/BROWNSTOWN TAP SW/ - BROWNSTOWN TAP SW

s.: Excel row 392 – AEP/Michigan/GLOBAL DIE METERING BUCHA/ - GLOBAL DIE METERING BUCHA – In addition, please explain what the metering is used for.

t.: Excel row 413 – AEP/Indiana/GRAPE ROAD/S BEND TAP SW/ - GRAPE ROAD/S BEND TAP SW

**Response:**

- i. Please refer to JI-1-84 Attachment 1 which was developed from JI-1-43 Attachment 1 and provides response for the assets listed above. The company has provided additional plant accounting data.
- ii. The companies evaluate the function of the asset, consistent with FERC policy, to determine if the asset serves a Transmission Function. All of the asset locations identified are properly classified as transmission, including assets at 34kV facilities. These assets are transmission because they provide transmission service to customers.
- iii. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARrequest.aspx>

Additional sub responses:

- i. CHIPPEWA SW is retired, but the equipment is still in place.
- p. REUSENS HYDRO is being included in rates because it is a transmission station that APCo maintains.
- q. WESTINGHOUSE METERING UC no longer has metering equipment at the facility.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-85:**

In reference to “JI-1-45\_Attachment\_1,” tab entitled “Detail,” Excel Row 66 – APCo - Account 566 - To write off remaining balances on BU 150 related to VA Environmental and Reliability (E&R) Costs in the amount of \$21,905.00, please provide a detailed description of these costs, state whether these were a result of a state requirement and explain why they were being written-off.

**Response:**

This entry was to write off the remaining regulatory asset balances related to transmission costs deferred back in the years 2006-2009, which were then amortized through 2013 as the costs were recovered through the Environmental and Reliability surcharge.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-86:**

In refence to “JI-1-47\_Attachment\_1” the entries on each of the tabs do not identify the software names for Joint Intervenors to be able to confirm that these assets are software related. Please provide a detailed listing of the software names, vendors and associated amounts etc.

**Response:**

Please see JI-2-86 Attachment 1 with listing of the from workorder descriptions for capitalized software activity including the various vendor and associated amounts. Amounts reflect the AEPSC billed amounts to the workorders in 2022, which represents the majority billings of capital software to the respective AEP affiliates.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-87:**

In reference to “JI-1-51\_Attachment\_1,” Excel Rows 10 & 11 related to the Breed Plant Site & Railroad South (Land Only) : I&M : 0110 in the amount of \$16,149.88, please provide an explanation as to why this asset is no longer associated with generation and the justification for recording it to general plant.

**Response:**

The transfer represents a portion of land in generation moved to general plant structure for a retirement to occur following demolition.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-88:**

In reference to AEP East's response to JI-1-57 and "JI-1-57 Attachment\_1\_AESP" tab "AEPSC Pivot-Vendor Activity," for each of the following vendors, please provide (i) the FERC account each expense was included in, (ii) to the extent they were included in an account included in rates, please provide the justification for the inclusion and description of the expense.

a.: Excel row 552 – CROWDER COLLEGE FOUNDATION INC in the amount of \$652.  
b.: Excel row 68 – EASTERN ILLINOIS UNIVERSITY FOUNDATION in the amount of \$653.  
c.: Excel row 776 – EXPERIAN MARKETING SOLUTIONS I in the amount of \$72,559.  
d.: Excel row 847 – FOUNDATION TO ERADICATE DUCHENNE INC in the amount of \$3,264.  
e.: Excel row 925 – GLOBAL SUSTAINABLE ELECTRICITY PARTNRSHIP in the amount of \$70,516.  
f.: Excel row 934 – GONGWER NEWS SERVICE INC in the amount of \$8,200.  
g.: Excel row 960 – GREATER COLUMBUS SPORTS COMMISSION in the amount of \$5,000.  
h.: Excel row 1245 – KANAWHA-CHARLESTON HUMANE SOCIETY in the amount of \$80.  
i.: Excel row 1399 – LOUISIANA TECH UNIVERSITY FOUNDATION INC in the amount of \$652,848.  
j.: Excel row 1447 – MARKETING EXECUTIVES CONFERENCE in the amount of \$608.  
k.: Excel row 1530 – MIDWESTERN GOVERNORS ASSOCIATION in the amount of \$4,896.  
l.: Excel row 1534 – MILITARY VETERANS RESOURCE CENTER in the amount of \$587.  
m.: Excel row 1618 – NATIONAL GOVERNORS ASSOCIATION in the amount of \$76,698.  
n.: Excel row 1630 – NCSL FOUNDATION FOR STATE LEGISLATURES in the amount of \$6,529.  
o.: Excel row 1695 – OHIO ALLIANCE OF YMCAS FOUNDATION in the amount of \$1,000.  
p.: Excel row 1698 – OHIO HISTORICAL SOCIETY INC in the amount of \$110,208.  
q.: Excel row 1699 – OHIO LOBBYING ASSN in the amount of \$1,150.  
r.: Excel row 1701 – OHIO NEWSPAPER SERVICES INC in the amount of \$2,045.  
s.: Excel row 1703 – OHIO STATE UNIVERSITY in the amount of \$87,193.  
t.: Excel row 1894 – PUBLIC AFFAIRS COUNCIL in the amount of \$7,852.  
u.: Excel row 1896 – PUBLIC UTILITIES COMMISSION OF OHIO in the amount of \$210.  
v.: Excel row 1956 – REPUBLICAN ATTORNEYS GENERAL ASSOCIATION in the amount of \$16,321.  
w.: Excel row 1957 – REPUBLICAN GOVERNORS ASSOCIATION in the amount of \$368,999.  
x.: Excel row 1958 – REPUBLICAN STATE LEADERSHIP COMMITTEE in the amount of \$36,881.  
y.: Excel row 2435 – UNITED STATES CHAMBER OF COMMERCE in the amount of \$184,969.  
z.: Excel row 2437 – UNIVERSITY OF COLORADO FOUNDATION in the amount of \$9234.

aa.: Excel row 2440 – UNIVERSITY OF ILLINOIS FOUNDATION in the amount of \$979.  
bb.: Excel row 2441 – UNIVERSITY OF NEBRASKA FOUNDATION in the amount of \$652.

**Response:**

- i. Please see JI-2-88 Attachment 1 for FERC account where each expense was recorded.
- ii. Please see JI-2-88 Attachment 2 for expenses included in rates and description of expense.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-89:**

In reference to AEP's response to JI-1-58, in relation to the items included in Account 566, please provide a detailed description of each of the expense for the following entries:

- a.: Long Descr - Clear Costs For Cancelled WOs that total \$408,608.46
- b.: Long Descr - Intercompany Billing that total \$256,473.00
- c.: Long Descr - To remove a portion of the occupancy expenses incurred by ETT for the current month via the Shared Services Departmental Overheads and bill them to the opcos. Adjusting AEPSC revenues to show correct affiliate billings that total \$1,056.66. – In addition, please provide a definition of the term “ETT.”
- d.: Long Descr - Vertex Use Tax Accrual that total \$24,578.64

**Response:**

- a. These are costs reclassified to expense related to cancelled capital work orders.
- b. These are costs/services billed to/from other AEP affiliates. See query tab on JI-1-58 Attachment 1 for project description, work order description, and cost categories for these costs/services.
- c. This is a manual entry to adjust some costs that get billed to the affiliates through the AEP Service Corporation billing process. ETT stands for Electric Transmission Texas company, which is an AEP affiliate.
- d. These are sales and use taxes accrued related to purchases.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-90:**

In reference to AEP's response to JI-1-59, please provide in relation to the items included in Account 923, please provide a detailed description of each of the expense for the following entries:

- a.: Long Descr - To amortize items per the IURC Order Cause No. 45576 dated February 23, 2022 that total \$78,905
- b.: Long Descr - TO BILL KPCO FOR MITCHELL ACTIVITY FOR CURRENT MONTH that total \$405,663 – In addition, please explain why this generating plant expense are being recorded in account 923.
- c.: Long Descr - Mitchell Joint Facility that total \$10,396 – In addition, please explain why this generating plant expense are being recorded in account 923.

**Response:**

- a. This is an amortization of \$185,400 of decommissioning study expenses to be amortized over 2 years.
- b.&c. These are Kentucky's share of account 923 expense for Administrative and General costs related to Kentucky Power's joint owner agreement related to Mitchell Plant.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-91:**

In reference to “JI-1-64\_Attachment 1,” please provide:

- a.: A copy of the time study that supports the capitalized amounts shown for each utility.
- b.: To the extent that a time study was not performed, please provide a detailed explanation as to how these amounts were determined.
- c.: A detailed explanation of what the term “Retire OVH” represents in the entries in the attachment.
- d.: The percentages of labor capitalized to plant accounts including any supporting documents/calculations as to how AEP derived these percentages.
- e.: The amounts allocated to distribution so the customers can determine the magnitude of amounts charged to each function.

**Response:**

- a. A time study is not available for 2022.
- b. Construction overheads include those costs which are related to construction but not directly applied to construction projects. These costs consist of certain administrative, supervisory, and engineering costs which cannot be classified directly to construction projects without undue burden and refinement. The costs are allocated to individual construction projects by applying the construction overhead rate calculated by the Company's asset management system to the applicable current month charges to a project before construction overhead and AFUDC is applied.
- c. This represents the retirement overhead.
- d. AEP did not utilize a time study to determine capitalization rates during 2022. AEP utilizes a work order system for labor charges. The work order determines whether the labor will be capitalized. Therefore, there are no capitalization rates maintained by utility for labor charged during 2022.
- e. This is out of scope.

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-92:**

In reference to “JI-1-80 Attachment 1” and “JI-1-82 Attachment,” there are entries indicating that an amended federal tax return was filed for the 2021 tax year. Please explain or provide:

- a.: The details of the 2021 amended return filing by identifying (i) when the amended return was filed, (ii) when accounting entries were made to the AEP East OpCos’ and TransCos’ books to reflect the results of the amended return, (iii) the reasons for the amended return, and (iv) the changes included on the amended return that affected the AEP East OpCos’ and TransCos’ share of the consolidated gross taxable income, deductions, net taxable income, credits, income taxes liability, etc.;
- b.: How the 2021 amended federal tax return affected AEP East’s measurement of the OpCos’ and TransCos stand-alone NOL carryforwards Account 190 ADIT balances at December 31, 2021 and December 31, 2022;
- c.: How the 2021 amended federal tax return affected AEP East’s measurement of the OpCos and TransCos’ stand-alone NOL carryforward ADIT Account 282 balances and Account 283 deficiency balances at December 31, 2021 and December 31, 2022; and
- d.: Identify any changes in the balance of any OpCo’s or TransCo’s stand-alone NOL carryforwards Account 190 ADIT balance and Account 282 and Account 283 deficiency balances at December 31, 2021 and December 31, 2022.

**Response:**

- a. The 2021 amended federal income tax return was filed March 13, 2023. The accounting entries for the 2021 amended federal income tax return were recorded in Q4 2022. The 2021 federal income tax return was amended to incorporate changes to taxable income that were identified after the filing of the return in 2022. See JI-1-80\_Attachment 1 for the impact of the 2021 amended returns. The amended return is identified as tax year “2021-A”.
- b. The amended return had no impact to the stand-alone NOL carryforward on December 31, 2021. See JI-1-80\_Attachment 1 for the impact of the 2021 amended returns to the impact on December 31, 2022. The amended return is identified as tax year “2021-A”.
- c. The amended 2021 federal income tax return had no effect on the stand-alone NOL carryforward deficient ADIT balances. The deficient ADIT balances relate to tax years 2017 and prior.
- d. Please see JI-1-80\_Attachment 1 for the impact of the 2021 amended returns. The amended return is identified as tax year “2021-A”.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-93:**

In reference to AEP East's response to JI-1-38 asking to what extent AEPSC bills the AEP East OpCos and TransCos for current and/or deferred income taxes. AEP East explained that when taxes are billed by AEPSC to the affiliates for their share of the AEPSC taxes, the income taxes are recorded in FERC Account 9230003. For each OpCo and TransCo for calendar year 2022, please identify (i) the income tax amounts billed by AEPSC, (ii) the AEPSC transactions that caused AEPSC to have taxable income and incur income tax liabilities during 2022 (e.g., nondeductible expenses) and (iii) any supporting documentation and workpapers for the AEPSC income taxes billed.

**Response:**

Please see JI-2-93 Attachment 1.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
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**Data Request JI-2-94:**

In reference to AEP East's response to JI-1-45 and "JI-1-45 Attachment 1" regarding any extraordinary O&M expenses recorded during 2022 by any OpCo or TransCo, AEP identified extraordinary expenses of \$1,823,313.02 for Appalachian Power Company, (\$3,240,793.97) for Indiana Michigan Power Company, (\$1,135,689.33) for Kentucky Power Company, \$685,370.25 for Kingsport Power Company, (\$4,830,959.44) for Ohio Power Company, and \$1,099,353.27 for Wheeling Power Company. Please provide the following additional information:  
a.: The journal entries ("NOLPRV21TU") for each OpCo and TransCo that recorded provisions in 2022 associated with the 2021 True-Up related to NOLC identifying all FERC accounts debited and credited;  
and  
b.: The journal entries ("NOLPRV21IN") for each OpCo and TransCo that recorded provisions in 2022 associated with the 2021 True-Up related to NOLC for interest identifying all FERC accounts debited and credited.

**Response:**

Please see JI-2-94 Attachment 1 for FERC accounts for the journal entries requested.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
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**Data Request JI-2-95:**

In reference to AEP East's response to JI-1-61 and "JI-1-61 Attachment 1," please provide an explanation as to why the entry on the "Response" tab, Excel row 16 – SS Fleet Prod/Svcs in the amount of \$347,317.42 is being included in Account 931 when it appears to be associated with a fleet service for production.

**Response:**

Regulated capital lease interest expense hitting O & M accounts has been reclassified to account 9310005 since 2019. This process changed in 2QTR 2022 based on FERC's directive.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
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**Data Request JI-2-96:**

In reference to “JI-1-70 Attachment 1”, in relation to the following plant held for future use, please provide (i) a detailed description of each asset , (ii) explain why its related to transmission and (iii) provide a one-line diagram of the assets/site.

a.: Tab “APCO,” Excel row 8 – Hemlock Ridge - Hemlock Ridge - Klotz 34.5KV Right-of-Way : APCo : 6263 in the amount of \$10,491.

b.: Tab “I&M,” Excel row 15 - Lugar Creek 138/69/34.5KV Substation : I&M : 5120 in the amount of \$(5,923). – In addition, please clarify what voltage of the line this parcel of land is associated with.

c.: Tab “OPCO,” Excel row 9 - Kimberly Tap from Poston - Bixby Right-of-Way : CSP : 5601 in the amount of \$18,550.

d.: Tab “OPCO,” Excel row 34 - Proposed Tap T/L 138KV Right-of-Way : CSP : 5604 in the amount of \$74,400.

**Response:**

- i. Refer to JI-2-96 Attachment 1.
- ii. Refer to JI-2-96 Attachment 1.
- iii. The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review though an online meeting or at AEP’s headquarters, subject CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link: <https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARrequest.aspx>

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
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**Data Request JI-2-97:**

In reference to AEP East's response to JI-1-71 and "JI-1-71 Attachment 1" regarding inputs to "TCOS" tab, Line 120 (OpCos) and Line 103 (TransCo) Tax Effect of Permanent and Flow-Through Differences, please identify for each AEP East OpCo and TransCo any inputs to Line 120 (OpCo) or Line 103 (TransCo) for amortization of ADIT excesses or deficiencies related to an OpCo's or TransCo's Account 190 consolidated federal Net Operating Loss ADIT.

**Response:**

The company does not have this information available as it does not track the amortization of excess ADIT related to individual ADIT line-item balances.

**Date:** 12/7/2023



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**Responses to Joint - Municipal Intervenors  
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**Data Request JI-2-98:**

In reference to JI-1-79 regarding IRS private letter rulings (“PLRs”) concerning an AEP East OpCo’s and TransCo’s use of the stand-alone method for ADIT for Net Operating Loss Carryforwards for FERC or retail ratemaking purposes, AEP East indicated AEP filed PLRs requests for Indiana Michigan Power Company for the Indiana retail jurisdiction on April 1, 2022. If the IRS has issued PLRs for Indiana Michigan Power Company, please identify the date the IRS issued the PLR and PLR numbers.

**Response:**

The IRS has not issued the PLR to Indiana Michigan Power Company as of the date of this response.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-99:**

In reference to JI-1-74, “JI-1-74 Attachment 1,” JI-1-80, and “JI-1-80 Attachment 1,” regarding the calculations at December 31, 2021 and at December 31, 2022 of each AEP East OpCo’s and TransCo’s “Consol NOLC” balance and “Stand Alone NOLC” balance, please provide:

a.: Workpapers (in original format with all formulas intact), supporting documentation, etc. showing the calculations of the “Consol NOLC” balance and “Stand Alone NOLC” balance with all inputs, adjustments, additions, or deductions so as to identify all items of income, deductions, credits, and offsets that resulted in the “Consol NOLC” and “Stand Alone NOLC” balances and each difference between the “Consol NOLC” and “Stand Alone NOLC” balances at December 31, 2021 and December 31, 2022;

b.: Regarding the workpapers, documentation, etc. provided in response to part a., an explanation of how each OpCo’s and TransCo’s “Stand Alone NOLC” calculation for 2021 and 2022 was derived “from jurisdictional revenues and cost of service of the utilities and excludes the impact of activity outside the scope of providing those FERC jurisdictional services.” (See response to JI-1-73m.); and

c.: Demonstrate how each OpCo’s and TransCo’s 2021 and 2022 “Stand Alone NOLC” calculation “takes into account only the ‘revenues and costs entering the regulated cost of service’.” (See response to JI-1-77.)

**Response:**

- a. Please see confidential attachment JI-2-99 CONFIDENTIAL Attachment 1 for the calculation of Consol NOLC.
- b. Because the stand-alone methodology only includes the revenues and expenses included in each utility’s cost of service, the first step was to identify the total population of those revenues and expenses. No revenues or expenses of affiliate companies are included in the calculation of the AEP East Companies respective FERC jurisdictional revenue requirement. As a result, the individual financial statements of each company contain the total population of FERC jurisdictional revenues and expenses for a particular company. For example, the financial statements of Company A contain all Company A’s FERC revenues and cost of service for Company A and the financial statements of Company B contain all Company B’s FERC revenues and cost of service for Company B. None of Company A’s revenues and expenses are recorded on the financial statements of Company B, and none of Company B’s revenues and expenses are recorded on the financial statements of Company A.

After determining that that financial statements of each AEP East Company contains the total population of FERC jurisdictional revenues and cost of service for a particular company, it was necessary to identify the tax benefit or burden associated with those revenues and cost of service. The workpapers to the consolidated return provide the taxable income or loss

associated with the financial statements of each of the AEP East Companies. After identifying the taxable income or loss associated with each AEP East Company, it was necessary to identify and remove any portion of the taxable income or loss resulting from operations that are not rate regulated. After removing the taxable income or loss of unregulated operations, the remaining balance represents the taxable income or loss of the AEP East Companies rate regulated operations.

To the extent that a utility has a NOL, its NOLC ADIT is taken into account in determining the AEP East FERC Formula Rates consistent with the allocation of other ADIT items in the formula to ensure that the NOLC ADIT aligns with the revenues and expenses contained in FERC ratemaking.

- c. Please see response to part b.

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-100:**

In reference to AEP East’s response to JI-1-80 and “JI-1-80 Attachment 1,” page 1, identified Appalachian Power Company’s (“APCo”) Account 190 balance at December 31, 2021 as \$18,409,435 (Excel cell U38) and APCo’s Adjustment to Account 190 at December 31, 2021 as \$14,052,111 (Excel cell U40). On “JI-1-74 Attachment 1,” APCo’s “Stand Alone NOLC” as of 12.31.2021 is identified as \$15,160,791 (Excel cell C10) and APCo’s 1901001 – Rate Base “960Z” balance at December 31, 2021 as \$10,803,466 (Excel cell D10). Please explain:

a.: Regarding APCo’s Account 190 balance at December 31, 2021 on “JI-1-80 Attachment 1,” explain why there is a difference between the balance shown on “JI-1-80 Attachment 1” of \$18,409,435 (Excel cell U38) and the balance shown on “JI-1-74 Attachment 1” of \$15,160,791 (Excel cell C10);

b.: Why is the \$15,160,791 (Excel cell C10 on “JI-1-74 Attachment 1”) the proper value for APCo’s stand-alone NOL carryforwards ADIT for Account 190 at December 31, 2021 as opposed to \$18,409,435 that is shown on “JI-1-80 Attachment 1”;

c.: Regarding APCo’s “Adjustment to Account 190” balance at December 31, 2021 on “JI-1-80 Attachment 1,” explain and reconcile why there is a difference between the balance shown on “JI-1-80 Attachment 1” of \$14,052,111 (Excel cell U40) and the balance shown on “JI-1-74 Attachment 1” of \$10,803,466 (Excel cell D10); and

d.: Why is the \$10,803,466 (Excel cell D10 on “JI-1-74 Attachment 1”) the proper value for APCo’s stand-alone NOL carryforwards adjustment for Account 190 at December 31, 2021 as opposed to the \$14,052,111 shown on “JI-1-80 Attachment 1”?

**Response:**

The proper values for the stand-alone NOLC are those values in “JI-1-74 Attachment 1” and are the values used in the filing. There are two differences in the calculations in “JI-1-74 Attachment 1” and “JI-1-80 Attachment 1” that account for the differences in question. First, “JI-1-80 Attachment 1” includes the taxable income associated with the amended 2021 federal income tax return whereas “JI-1-74 Attachment 1” does not. Second, “JI-1-80 Attachment 1” reports the taxable income for tax year 2021 with the value per the originally filed tax return whereas “JI-1-74 Attachment 1” reports the taxable income for tax year 2021 with the value as accrued on the books for 2021.

The values on “JI-1-74 Attachment 1” correctly report the taxable income that was used to derive all accumulated deferred income taxes as of year-end 2021. The taxable income for the originally filed 2021 tax return and the amended 2021 tax return were not known at the end of 2021 and therefore would not be included in any accrual for income taxes at year-end 2021. Therefore, the stand-alone NOLC values presented in “JI-1-74 Attachment 1” are calculated consistent with the per books accumulated deferred income taxes in all other accounts.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-101:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 1, identified Appalachian Power Company's ("APCo") Account 282 balance at December 31, 2021 as \$73,604,548 (Excel cell U43). On "JI-1-74 Attachment 1," APCo's "2821001 – Rate Base" as of December 31, 2021 is identified as \$74,067,561 (Excel cell E10).

a.: Regarding APCo's Account 282 balance at December 31, 2021 on "JI-1-80 Attachment 1," please explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$73,604,548 (Excel cell U43) and the balance shown on "JI-1-74 Attachment 1" of \$74,067,561 (Excel cell E10); and

b.: Why is the \$74,067,561 (Excel cell E10 on "JI-1-74 Attachment 1") the proper value for APCO's stand-alone NOL Adjustment for ADIT for Account 282 at December 31, 2021 as opposed to \$73,604,548 that is shown on "JI-1-80 Attachment 1"?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-102:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 2, identified Indiana Michigan Power Company's ("IMPCo") Account 190 balance at December 31, 2021 as \$66,527,760 (Excel cell R35) and IMPCo's Adjustment to Account 190 at December 31, 2021 as \$66,527,760 (Excel cell R37). On "JI-1-74 Attachment 1," IMPCo's "Stand Alone NOLC as of 12.31.2021 is identified as \$88,928,971 (Excel cell C8) and IMPCo's 1901001 – Rate Base "960Z" balance at December 31, 2021 as \$88,928,971 (Excel cell D8). Please explain:

a.: Regarding IMPCo's Account 190 balance at December 31, 2021 on "JI-1-80 Attachment 1," explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$66,527,760 (Excel cell R35) and the balance shown on "JI-1-74 Attachment 1" of \$88,928,971 (Excel cell C8);

b.: Why is the \$88,928,971 (Excel cell C8 on "JI-1-74 Attachment 1") the proper value for IMPCo's stand-alone NOL carryforwards ADIT for Account 190 at December 31, 2021 as opposed to \$66,527,760 that is shown on "JI-1-80 Attachment 1";

c.: Regarding IMPCo's "Adjustment to Account 190" balance at December 31, 2021 on "JI-1-80 Attachment 1," explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$66,527,760 (Excel cell R37) and the balance shown on "JI-1-74 Attachment 1" of \$88,928,971 (Excel cell D8); and

d.: Why is the \$88,928,971 (Excel cell D8 on "JI-1-74 Attachment 1") the proper value for IMPCo's stand-alone NOL carryforwards adjustment for Account 190 at December 31, 2021 as opposed to the \$66,527,760 shown on "JI-1-80 Attachment 1"?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-103:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 2, identified Indiana Michigan Power Company's ("IMPCo") Account 282 balance at December 31, 2021 as \$116,830,547 (Excel cell R40). On "JI-1-74 Attachment 1," IMPCo's "2821001 – Rate Base" as of December 31, 2021 is identified as \$117,213,382 (Excel cell E8).  
a.: Regarding IMPCo's Account 282 balance at December 31, 2021 on "JI-1-80 Attachment 1," please explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$116,830,547 (Excel cell R40) and the balance shown on "JI-1-74 Attachment 1" of \$117,213,382 (Excel cell E8); and  
b.: Why is the \$117,213,382 (Excel cell E8 on "JI-1-74 Attachment 1") the proper value for IMPCo's stand-alone NOL Adjustment for ADIT for Account 282 at December 31, 2021 as opposed to \$116,830,547 that is shown on "JI-1-80 Attachment 1"?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023



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**Responses to Joint - Municipal Intervenors  
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**Data Request JI-2-104:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 3, identified Kingsport Power Company's ("KGSPT") Account 190 balance at December 31, 2021 as \$9,778,975 (Excel cell R29) and KGSPT's Adjustment to Account 190 at December 31, 2021 as \$8,166,573 (Excel cell R31). On "JI-1-74 Attachment 1," KGSPT's "Stand Alone NOLC as of 12.31.2021 is identified as \$10,477,325 (Excel cell C11) and KGSPT's 1901001 – Rate Base "960Z" balance at December 31, 2021 as \$8,864,923 (Excel cell D11). Please explain:

a.: Regarding KGSPT's Account 190 balance at December 31, 2021 on "JI-1-80 Attachment 1," explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$9,778,975 (Excel cell R29) and the balance shown on "JI-1-74 Attachment 1" of \$10,477,325 (Excel cell C11);

b.: Why is the \$10,477,325 (Excel cell C11) on "JI-1-74 Attachment 1") the proper value for KGSPT's stand-alone NOL carryforwards ADIT for Account 190 at December 31, 2021 as opposed to \$9,778,975 that is shown on "JI-1-80 Attachment 1";

c.: Regarding KGSPT's "Adjustment to Account 190" balance at December 31, 2021 on "JI-1-80 Attachment 1," explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$8,166,573 (Excel cell R31) and the balance shown on "JI-1-74 Attachment 1" of \$8,864,923 (Excel cell D11); and

d.: Why is the \$8,864,923 (Excel cell D11 on "JI-1-74 Attachment 1") the proper value for KGSPT's stand-alone NOL carryforwards adjustment for Account 190 at December 31, 2021 as opposed to the \$8,166,573 shown on "JI-1-80 Attachment 1"?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-105:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 3, identified Kingsport Power Company's ("KGSPT") Account 282 balance at December 31, 2021 as \$2,901,310 (Excel cell R32). On "JI-1-74 Attachment 1," KGSPT's "2821001 – Rate Base" as of December 31, 2021 is identified as \$2,137,642 (Excel cell E11).

a.: Regarding KGSPT's Account 282 balance at December 31, 2021 on "JI-1-80 Attachment 1," please explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$2,901,310 (Excel cell R32) and the balance shown on "JI-1-74 Attachment 1" of \$2,137,642 (Excel cell E11); and

b.: Why is the \$2,137,642 (Excel cell E11 on "JI-1-74 Attachment 1") the proper value for KGSPT's stand-alone NOL Adjustment for ADIT for Account 282 at December 31, 2021 as opposed to \$2,901,310 that is shown on "JI-1-80 Attachment 1"?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-106:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 3, identified Kingsport Power Company's ("KGSPT") Account 283 balance at December 31, 2021 as \$615,972 (Excel cell R35). On "JI-1-74 Attachment 1," KGSPT's "2831001 – Rate Base" as of December 31, 2021 is identified as \$1,298,834 (Excel cell F11).

a.: Regarding KGSPT's Account 283 balance at December 31, 2021 on "JI-1-80 Attachment 1," explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$615,972 (Excel cell R35) and the balance shown on "JI-1-74 Attachment 1" of \$1,298,834 (Excel cell F11); and

b.: Why is the \$1,298,834 (Excel cell F11 on "JI-1-74 Attachment 1") the proper value for KGSPT's stand-alone NOL Adjustment for ADIT for Account 283 at December 31, 2021 as opposed to \$615,972 that is shown on "JI-1-80 Attachment 1"?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-107:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 3, identified Kingsport Power Company's ("KGSPT") Account 282 balance at December 31, 2022 as zero (Excel cell S32) with a reference to Note (2). On "JI-1-74 Attachment 1," KGSPT's "2821001 – Rate Base" as of December 31, 2022 is identified as \$912,133 (Excel cell M11).

a.: Regarding KGSPT reporting a zero balance for Account 282 balance at December 31, 2022 on "JI-1-80 Attachment 1," please explain why there is a difference between the zero balance shown on "JI-1-80 Attachment 1" (Excel cell S32) and the balance shown on "JI-1-74 Attachment 1" of \$912,133 (Excel cell M11);

b.: Why is the \$912,133 (Excel cell M11) on "JI-1-74 Attachment 1") the proper value for KGSPT's stand-alone NOL Adjustment for ADIT for Account 282 at December 31, 2022 as opposed to the zero balances shown on "JI-1-80 Attachment 1"; and

c.: Regarding Note (2) on KGSPT's "JI-1-80 Attachment 1," please explain how and why implementation of the stand-alone net operating loss carryforward treatment in KGSPT's Tennessee retail rates impacts Account 2821001 and identify what changes in the Account 2821001 balance was made in 2022 due to the Tennessee retail rate treatment.

**Response:**

- a. Please see response to JI-2-100.
- b. Please see response to JI-2-100.
- c. Implementation of the stand-alone net operating loss carryforward in KGSPT's Tennessee retail rates resulted in a reduction to the regulatory liability for excess deferred income taxes. The accounting for excess includes offsetting balances of accumulated deferred income taxes in accounts 2821001 and 2824001 to track the amount that should be included in rate base. As such, the reduction to the regulatory liability resulted in a debit to account 2821001 and an offsetting credit to account 2824001.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-108:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 3, identified Kingsport Power Company's ("KGSPT") Account 283 balance at December 31, 2022 as \$256,304 (Excel cell S35). On "JI-1-74 Attachment 1," KGSPT's "2831001 – Rate Base" as of December 31, 2022 is also identified as \$256,304 (Excel cell N11). "JI-1-80 Attachment 1" identified KGSPT's Account 283 balance at December 31, 2021 as \$615,972 (Excel cell R35). On "JI-1-74 Attachment 1," KGSPT's "2831001 – Rate Base" as of December 31, 2021 is identified as \$1,298,814 (Excel cell F11). "JI-1-80 Attachment 1" does not identify any amortization or adjustments of the Account 283 balance nor does it explain the reason for the reduction in the Account 283 balance from \$615,972 at December 31, 2021 to \$256,304 at December 31, 2022. Also, it is not clear why KGSPT's Account 2831001 balance identified on "JI-1-74 Attachment 1" as \$1,298,834 at December 31, 2021 reduced to \$256,302 at December 31, 2022. Previously, AEP East has stated the Account 283 balance could not be amortized until authorized by FERC. Please explain:

- a.: The reasons for the change in KGSPT's Account 2831001 balance reported for December 31, 2021 to the balance reported at December 31, 2022 on "JI-1-74 Attachment 1";
- b.: The reasons for the change in KGSPT's Account 2831001 balance reported for December 31, 2022 to the balance reported at December 31, 2022 on "JI-1-80 Attachment 1"; and
- c.: Which of the changes in KGSPT's Account 283 balance is the correct amount for 2022.

**Response:**

- a. JI-1-74 Attachment 1 represents the balances filed in the respective ATRRs as of the historical periods ended December 31, 2021 and 2022. Between the filing of the ATRR as of the historical period ended December 31, 2021 (Spring 2022) and the ATRR as of the historical period ended December 31, 2022 (Spring 2023), two events occurred. (1) An updated with-and-without analysis was performed to determine the amount of the NOLC related to accelerated depreciation as of 12.31.17. This updated the previously filed amount of \$1,298,834 to \$615,972. The difference, \$680,862, was determined to be protected and should have been included in the adjustment to 2821001. However, as the total adjustment related to the stand-alone NOLC would remain unchanged, the 2021 balances were not updated in the ATRR as of the historical period ended December 31, 2022 in order to match what was filed in the ATRR for this historical period ended December 31, 2021. (2) The TN Commission accepted the stand-alone NOLC position for retail rates.
- b. Per note (2) as provided in JI-1-80 Attachment 1, "The stand-alone net operating loss carryforward treatment has been implemented by Kingsport Power Company in Tennessee retail rates and is included in accounts 2821001 and 2831001 on the Company's financial records.". Therefore, the amount associated with the TN retail jurisdiction is no longer

considered an “adjustment” and is part of the financial books and records of the company. JI-1-80 Attachment 1 details the adjustments made to the financial records for ratemaking purposes.

- c. Both changes are accurate.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-109:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 4, identified Kentucky Power Company's ("KYPCo") Account 190 balance at December 31, 2021 as \$43,047,522 (Excel cell R31) and KYPCo's Adjustment to Account 190 at December 31, 2021 as \$36,458,203 (Excel cell R33). On "JI-1-74 Attachment 1," KYPCo's "Stand Alone NOLC" as of 12.31.2021 is identified as \$45,730,503 (Excel cell C9) and KYPCo's 1901001 – Rate Base "960Z" balance at December 31, 2021 as \$39,141,184 (Excel cell D9). Please explain:

a.: Regarding KYPCo's Account 190 balance at December 31, 2021 on "JI-1-80 Attachment 1," explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$43,047,522 (Excel cell R31) and the balance shown on JI-1-74 Attachment 1" of \$45,730,503 (Excel cell C9);

b.: Why is the \$45,730,503 (Excel cell C9 on "JI-1-74 Attachment 1") the proper value for KYPCo's stand-alone NOL carryforwards ADIT for Account 190 at December 31, 2021 as opposed to \$43,047,522 that is shown on "JI-1-80 Attachment 1";

c.: Regarding KYPCo's "Adjustment to Account 190" balance at December 31, 2021 on "JI-1-80 Attachment 1," explain and reconcile why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$36,458,203 (Excel cell R33) and the balance shown on "JI-1-74 Attachment 1" of \$39,141,184, (Excel cell D9); and

d.: Why is the \$39,141,184 (Excel cell D9 on "JI-1-74 Attachment 1") the proper value for KYPCo's stand-alone NOL carryforwards adjustment for Account 190 at December 31, 2021 as opposed to the \$36,458,203 shown on "JI-1-80 Attachment 1".

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-110:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 4, identified Kentucky Power Company's ("KYPCo") Account 282 balance at December 31, 2021 as \$14,909,917 (Excel cell R36). On "JI-1-74 Attachment 1," KYPCo's "2821001 – Rate Base" as of December 31, 2021 is identified as \$13,772,068 (Excel cell E9).

a.: Regarding KYPCo's Account 282 balance at December 31, 2021 on "JI-1-80 Attachment 1," explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$14,909,917 (Excel cell R36) and the balance shown on "JI-1-74 Attachment 1" of \$13,772,068 (Excel cell E9); and

b.: Why is the \$13,772,068 (Excel cell E9) on "JI-1-74 Attachment 1") the proper value for KYPCo's stand-alone NOL Adjustment for ADIT for Account 282 at December 31, 2021 as opposed to \$14,909,917 that is shown on "JI-1-80 Attachment 1".

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023



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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-111:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 4, identified Kentucky Power Company's ("KYPCo") Account 283 balance at December 31, 2021 as "N/A" (Excel cell R37). On "JI-1-74 Attachment 1," KYPCo's "2831001 – Rate Base" as of December 31, 2021 is identified as \$1,399,063 (Excel cell F9).

a.: Regarding KYPCo's Account 283 "N/A" balance at December 31, 2021 on "JI-1-80 Attachment 1," please explain why there is a difference between the "N/A" balance shown on "JI-1-80 Attachment 1" (Excel cell R37) and the balance shown on "JI-1-74 Attachment 1" of \$1,399,062 (Excel cell F9);

b.: Why is the \$1,399,062 (Excel cell F9 on "JI-1-74 Attachment 1") the proper value for KGSPT's stand-alone NOL Adjustment for ADIT for Account 283 at December 31, 2021 as opposed to "N/A" balance that is shown on "JI-1-80 Attachment 1";

c.: Please explain what "N/A" for Account 283 means on "JI-1-80 Attachment 1" at December 31, 2021.

**Response:**

- a. Please see response to JI-2-108 for a discussion regarding the updated with and without analysis between the filing of the ATRR for historical period ended December 31, 2021 and December 31, 2022. The updated with and without analysis determined that all of KYPCO's stand-alone NOLC as of December 31, 2017 is due to accelerated depreciation and should be recorded in account 2821001.
- b. \$1,399,062 is not the proper value for the adjustment to account 2831001. After the filing of the ATRR for the historic period ended December 31, 2021, it was determined that the stand-alone NOLC is 100% related to accelerated depreciation and therefore should be included in the adjustment to 2821001. However, as this does not change the total amount of the stand-alone NOLC adjustment, the balance as of 2021 was unchanged to tie to what was filed in the ATRR for the historic period ended December 31, 2021.
- c. "N/A" means an adjustment to Account 283 is not applicable due to the NOLC being 100% attributable to accelerated depreciation and therefore protected.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-112:**

In reference to AEP East's response to JI-1-74 and "JI-1-74 Attachment 1" identified Kentucky Power Company's ("KYPCo") Account 2831001 balance at December 31, 2021 as \$1,399,062 (Excel cell E9) and at December 31, 2022 the balance was zero (Excel cell N9). "JI-1-80 Attachment 1" identified no balance for Account 283 at December 31, 2021 and at December 31, 2022. Previously, AEP East has stated Account 283 could not be amortized until authorized by FERC. Please explain the reasons why and how KYPCo's Account 2831001 balance at December 31, 2021 was reduced to zero at December 31, 2022 on "JI-1-74 Attachment 1".

**Response:**

Please see response to JI-2-111.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-113:**

In reference to AEP East’s response to JI-1-80 and “JI-1-80 Attachment 1,” page 5, identified Ohio Power Company’s (“OHPCo”) Account 190 balance at December 31, 2021 as (\$5,727,864) (Excel cell Q38) and OHPCo’s Adjustment to Account 190 at December 31, 2021 as (\$5,727,864) (Excel cell Q40). On “JI-1-74 Attachment 1,” OHPCo’s “Stand Alone NOLC as of 12.31.2021 is identified as zero (Excel cell C13) and OHPCo’s 1901001 – Rate Base “960Z” balance at December 31, 2021 as zero (Excel cell D13). Please explain:

a.: Regarding OHPCo’s Account 190 balance at December 31, 2021 on “JI-1-80 Attachment 1,” explain why there is a difference between the balance shown on “JI-1-80 Attachment 1” of (\$5,727,864) (Excel cell Q38) and the balance shown on “JI-1-74 Attachment 1” of zero (Excel cell C13);

b.: Why is zero (Excel cell C13 on “JI-1-74 Attachment 1”) the proper value for OHPCo’s stand-alone NOL carryforwards ADIT for Account 190 at December 31, 2021 as opposed to (\$5,727,864) that is shown on “JI-1-80 Attachment 1”;

c.: Regarding KGSPT’s “Adjustment to Account 190” balance at December 31, 2021 on “JI-1-80 Attachment 1,” explain why there is a difference between the balance shown on “JI-1-80 Attachment 1” of (\$5,727,864) (Excel cell Q38) and the balance shown on “JI-1-74 Attachment 1” of zero (Excel cell D13);

d.: Why is zero (Excel cell D13 on “JI-1-74 Attachment 1”) the proper value for OHPCo’s stand-alone NOL carryforwards adjustment for Account 190 at December 31, 2021 as opposed to the (\$5,727,864) shown on “JI-1-80 Attachment 1”; and

e.: Why does “JI-1-80 Attachment 1” show a balance for OHPCo’s Account 190 of (\$5,727,864) and the reasons for the negative Account 190 stand-alone NOL carryforwards balance?

**Response:**

a-d. See response to JI-2-100.

e. JI-1-80 Attachment 1 has an incorrect formula which causes the balance for Account 190 to be presented as negative (credit) instead of positive (debit).

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-114:**

In reference to AEP East’s response to JI-1-80 and “JI-1-80 Attachment 1,” page 6, identified no balance for Wheeling Power Company’s (“WPCo”) Account 190 at December 31, 2021. On “JI-1-74 Attachment 1,” WPCo’s “Stand Alone NOLC” as of 12.31.2021 is identified as \$2,142,444 (Excel cell C12) and WPCo’s 1901001 – Rate Base “960Z” balance at December 31, 2021 as \$962,684 (Excel cell D12). Please explain:

a.: Why are no balances identified on “JI-1-80 Attachment 1” for WPCo’s Account 190 at December 31, 2021;

b.: Why there is a balance for WPCo’s “Stand Alone NOL as of 12.31.2021” of \$2,142,444 (Excel cell C12) and an “Account 1901001 – Rate Base NOL Adjustment” at December 31, 2021 of \$962,684 (Excel cell D12) on “JI-1-74 Attachment 1”;

c.: In reference to part b of this question, why are WPCo’s Account 190 balances identified on “JI-1-74 Attachment 1” the appropriate inputs for WPCo’s NOL Adjustments for Account 1901001?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-115:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 7, identified AEP Indiana Michigan Transmission Company's ("IMTRANS") Account 190 balance at December 31, 2021 as \$85,133,244 (Excel cell P25) and IMTRANS's Adjustment to Account 190 at December 31, 2021 as \$85,133,244. (Excel cell P27). On "JI-1-74 Attachment 1," IMTRANS's "Stand Alone NOLC" as of 12.31.2021 is identified as \$85,354,968 (Excel cell C14) and IMTRANS's 1901001 – Rate Base "960Z" balance at December 31, 2021 as \$85,354,968 (Excel cell D14). Regarding IMTRANS's Account 190 balance at December 31, 2021 on "JI-1-80 Attachment 1," please explain:

a.: Why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$85,133,244 (Excel cell P25) and the balance shown on JI-1-74 Attachment 1" of \$85,354,968 (Excel cell D14); and

b.: Why is the Account 1901001 balance of \$85,354,968 from "JI-1-74 Attachment 1" the correct NOL Adjustment at December 31, 2021?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-116:**

In reference to AEP East’s response to JI-1-80 and “JI-1-80 Attachment 1,” page 8, identified AEP Kentucky Transmission Company’s (“KYTRANS”) Account 190 balance at December 31, 2021 as \$5,792,440 (Excel cell R27) and KYTRANS’s Adjustment to Account 190 at December 31, 2021 as \$5,792,440. (Excel cell R29). On “JI-1-74 Attachment 1,” KYTRANS’s “Stand Alone NOLC” as of 12.31.2021 is identified as \$5,780,664 (Excel cell C15) and KYTRANS’s 1901001 – Rate Base “960Z” balance at December 31, 2021 as \$5,780,664 (Excel cell D15). Regarding KYTRANS’s Account 190 balance at December 31, 2021 on “JI-1-80 Attachment 1,” please explain why there is a difference between the balance shown on “JI-1-80 Attachment 1” of \$5,792,440 (Excel cell R27) and the balance shown on JI-1-74 Attachment 1” of \$5,780,664 (Excel cell C15).

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-117:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 9, identified AEP Appalachian Transmission Company's ("APTCO") Account 190 balance at December 31, 2021 as \$2,170,683 (Excel cell Q26) and APTCO's Adjustment to Account 190 at December 31, 2021 as \$1,901,972 (Excel cell Q28). On "JI-1-74 Attachment 1," APTCO's "Stand Alone NOLC as of 12.31.2021 is identified as \$2,206,294 (Excel cell C16) and APTCO's 1901001 – Rate Base "960Z" balance at December 31, 2021 as \$1,937,583 (Excel cell D16). Please explain:

a.: Regarding APTCO's Account 190 balance at December 31, 2021 on "JI-1-80 Attachment 1," explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$2,170,683 (Excel cell Q26) and the balance shown on "JI-1-74 Attachment 1" of \$2,206,294 (Excel cell C16);

b.: Why is the \$2,206,294 (Excel cell C16 on "JI-1-74 Attachment 1") the proper value for APTCO's stand-alone NOL carryforwards ADIT for Account 190 at December 31, 2021 as opposed to \$2,170,683 that is shown on "JI-1-80 Attachment 1";

c.: Regarding APTCO's "Adjustment to Account 190" balance at December 31, 2021 on "JI-1-80 Attachment 1," explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$1,901,972 (Excel cell Q28) and the balance shown on "JI-1-74 Attachment 1" of \$1,937,583 (Excel cell D16); and

d.: Why is the \$1,937,583 (Excel cell D16 on "JI-1-74 Attachment 1") the proper value for APTCO's stand-alone NOL carryforwards adjustment for Account 190 at December 31, 2021 as opposed to the \$1,901,972 shown on "JI-1-80 Attachment 1"?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-118:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 9, identified AEP Appalachian Transmission Company's ("APTCO") Account 283 balance at December 31, 2022 as \$104,963 (Excel cell R32). This balance has a Note (1) designation next to the Account 283 balance; however, no Note (1) explanation is included on page 9. Please provide Note (1).

**Response:**

Although the designation was placed in the file, there is no record that a notation was ever made.

**Date:** 12/7/2023



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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-119:**

In reference to AEP East’s response to JI-1-80 and “JI-1-80 Attachment 1,” page 10, identified AEP Ohio Transmission Company’s (“OHTRANS”) Account 190 balance at December 31, 2021 as \$108,442,272 (Excel cell P25) and OHTRANS’s Adjustment to Account 190 at December 31, 2021 as \$108,442,272 (Excel cell P27). On “JI-1-74 Attachment 1,” OHTRANS’s “Stand Alone NOLC as of 12.31.2021 is identified as \$108,311,135 (Excel cell C17) and OHTRANS’s 1901001 – Rate Base “960Z” balance at December 31, 2021 as \$108,311,135 (Excel cell D17). Regarding OHTRANS’s Account 190 balance at December 31, 2021 on “JI-1-80 Attachment 1,” please explain why there is a difference between the balance shown on “JI-1-80 Attachment 1” of \$108,442,272 (Excel cell P27) and the balance shown on “JI-1-74 Attachment 1” of \$108,311,135 (Excel cell C17).

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-120:**

In reference to AEP East’s response to JI-1-80 and “JI-1-80 Attachment 1,” page 10, identified AEP Ohio Transmission Company’s (“OHTRANS”) Account 282 balance at December 31, 2021 as \$102,605,015 (Excel cell P30). On “JI-1-74 Attachment 1,” OHTRANS’s “2821001 – Rate Base” as of December 31, 2021 is identified as \$102,576,494 (Excel cell E17).

a.: Regarding OHTRANS’s Account 282 balance at December 31, 2021 on “JI-1-80 Attachment 1,” explain why there is a difference between the balance shown on “JI-1-80 Attachment 1” of \$102,605,015 (Excel cell P30) and the balance shown on “JI-1-74 Attachment 1” of \$102,576,494 (Excel cell E17); and

b.: Why is the \$102,576,494 (Excel cell E17 on “JI-1-74 Attachment 1”) the proper value for OHTRANS’s stand-alone NOL Adjustment for ADIT for Account 282 at December 31, 2021 as opposed to \$102,605,015 that is shown on “JI-1-80 Attachment 1”?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-121:**

In reference to AEP East's response to JI-1-80 and "JI-1-80 Attachment 1," page 11, identified AEP West Virginia Transmission Company's ("WVTRANS") Account 190 balance at December 31, 2021 as \$49,157,796 (Excel cell P25) and WVTRANS's Adjustment to Account 190 at December 31, 2021 as \$49,157,796 (Excel cell P27). On "JI-1-74 Attachment 1," WVTRANS's "Stand Alone NOLC as of 12.31.2021 is identified as \$49,901,671 (Excel cell C18) and WVTRANS's 1901001 – Rate Base "960Z" balance at December 31, 2021 as \$49,901,671 (Excel cell D18). Regarding WVTRANS's Account 190 balance at December 31, 2021 on "JI-1-80 Attachment 1," please explain why there is a difference between the balance shown on "JI-1-80 Attachment 1" of \$49,157,796 (Excel cell P25) and the balance shown on JI-1-74 Attachment 1" of \$49,901,671 (Excel cell C18).

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-122:**

In reference to AEP East’s response to JI-1-80 and “JI-1-80 Attachment 1,” page 11, identified AEP West Virginia Transmission Company’s (“WVTRANS”) Account 282 balance at December 31, 2021 as \$40,643,570 (Excel cell P30). On “JI-1-74 Attachment 1,” WVTRANS’s “2821001 – Rate Base” as of December 31, 2021 is identified as \$40,643,782 (Excel cell E18):

a.: Regarding WVTRANS’s Account 282 balance at December 31, 2021 on “JI-1-80 Attachment 1,” explain why there is a difference between the balance shown on “JI-1-80 Attachment 1” of \$40,643,570 (Excel cell P30) and the balance shown on “JI-1-74 Attachment 1” of \$40,643,782 (Excel cell E18); and

b.: Why is the \$40,643,782 (Excel cell E18 on “JI-1-74 Attachment 1”) the proper value for WVTRANS’s stand-alone NOL Adjustment for ADIT for Account 282 at December 31, 2021 as opposed to \$40,643,570 that is shown on “JI-1-80 Attachment 1”?

**Response:**

Please see response to JI-2-100.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-123:**

In reference to AEP East's response to "JI-1-74 Attachment 1" and the Total Company "960F-XS 410/411 – Excess Deferred Income Tax (Line 119)" as of December 31, 2022 for Kingsport Power Company of \$1,986,621 (Excel cell O11), please provide supporting workpapers (in native format with formulas intact) and calculations showing the derivation of the total company amortization amount for calendar year 2022.

**Response:**

The value in the cell referenced (O11) and value that is stated in the question (\$1,986,621) do not match. It is unclear as to whether the question is seeking information for Kingsport Power Company.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
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**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-124:**

In reference to JI-1-104, attachments to JI-1-104 for the December 31, 2021 and December 31, 2022 AFUDC rate calculations for Ohio Power Company and AEP Ohio Transmission Company, and the FERC's December 15, 2022 order in Ohio Consumers' Counsel v. American Electric Power Service Corp. (181 FERC ¶ 61,214 (2022)) where the Commission found the 50 basis point RTO adder should be removed from each company's authorized return on equity rate and FERC directed the companies to revise their ROE rates from 10.35% to 9.85% and to provide refunds beginning with the refund effective date of February 24, 2022. Please explain or provide:

a.: How Ohio Power Company and AEP Ohio Transmission Company implemented the FERC's decision on the reduction in the companies' authorized return on equity rate from 10.35% to 9.85% effective February 24, 2022 in each company's AFUDC rate calculations for the period February 2022 through December 2022; and

b.: Accounting entries with supporting workpapers and calculations made by each OpCo or TransCo for calendar year 2022 to retroactively correct and reduce the AFUDC rates used to compute monthly AFUDC accruals to reflect the reduction in the FERC authorized return on equity from 10.35% to 9.85% effective February 24, 2022.

**Response:**

The return on equity rate for both Ohio Power Company and AEP Ohio Transmission Company was updated to 9.85% starting with the January 2023 AFUDC rate calculation in accordance with the company's Accounting Bulletin 1. Neither prior period revised AFUDC rate calculations nor AFUDC adjustments were advised or recorded as a result of this order.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-125:**

Please explain the procedures used by each AEP East OpCo and TransCo when a company uses more than one set of monthly borrowed funds and other funds AFUDC rates for different types of construction activities. Please explain how an OpCo or TransCo determines which monthly borrowed funds and other funds AFUDC rates should be applied to a construction work order generally and in particular, where a construction work order will result in general plant additions, intangible plant additions, jointly used plant additions, common plant additions, or plant that will be allocated among two or more plant functions for retail or wholesale rate purposes.

**Response:**

Each company only utilizes one set of monthly borrowed funds and other funds amounts when calculating AFUDC rates. Differences in AFUDC rates are normally attributed to different return on equity values or jurisdictional allocation factors.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-126:**

In reference to AEP East's response to JI-1-101, AEP East stated that Appalachian Power Company ("APCo") implemented a 9.54% ROE for renewables property effective October 2022. Please explain:

- a.: Which regulator authorized the 9.54% ROE rate;
- b.: How did APCo implement this new ROE in its AFUDC rate calculations;
- c.: What renewables projects are eligible for the 9.54% ROE for purposes of computing AFUDC and how are those projects identified;
- d.: Are the renewable projects eligible for the 9.54% ROE rate solely supporting retail, wholesale, or transmission operations; and
- e.: How does APCo track or determine which construction work orders are eligible for application of the AFUDC rate that factors in the 9.54% ROE rate for renewables.

**Response:**

- a. AFUDC treatment for the APCO Renewables project was approved by the Virginia State Corporate Commission in Case No. PUR-2021-00206 and the Public Service Commission of West Virginia in Case No. 22-004-E-PC.
- b. A weighted return on equity rate was calculated using the Virginia, West Virginia, and FERC jurisdictions and utilized in the calculation to obtain AFUDC rates for APCO Renewables project.
- c. Amherst Solar Project and Top Hat Wind Project were approved by the Virginia State Corporate Commission in Case No. PUR-2021-00206 and the Public Service Commission of West Virginia in Case No. 22-004-E-PC.
- d. APCo's investments in the Amherst Solar and Top Hat Wind projects will be reflected in retail and wholesale generation rates.
- e. A separate GLBU was established to track APCO Renewables project.

**Date:** 12/7/2023



**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-127:**

In reference to AEP East's to JI-1-102, please provide AEP East's AFUDC Accounting Bulletin 1.

**Response:**

Refer to JI-2-127 Confidential Attachment 1 for response - document should be considered Confidential.

**Date:** 12/7/2023

**AEP East ER-17-405 & 406 Formula Rate 2022 ATRR DR  
FERC Docket No ER17-405-000 & ER17-406-000 2022 ATRR**

**Responses to Joint - Municipal Intervenors  
Set JI-2 of Data Requests**

**Data Request JI-2-128:**

In reference to AEP East's response to JI-1-103, AEP East indicated that FERC has authorized the use of prior month actuals in its AFUDC rate calculations. Please provide a copy of the referenced FERC order.

**Response:**

No FERC orders were required. Please refer to JI-2-127 for the Company's AFUDC rate calculation methods based on the Accounting Bulletin 1.

**Date:** 12/7/2023