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PUBLIC SERVICE
COMMISSION

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July 18, 2013

HAND DELIVERED

Mark R. Overstreet
(502) 209-1219
(502) 223-4387 FAX
moverstreet@stites.com

Jeff R. Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

RE: Case No. 2013-00197

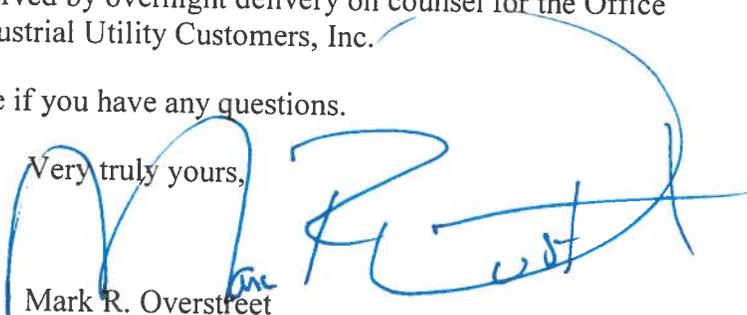
Dear Mr. Derouen:

Enclosed please find and accept for filing the original and ten copies of Kentucky Power Company's Responses to the Commission Staff's Initial Data Requests.

A copy of the responses is being served by overnight delivery on counsel for the Office of the Attorney General and Kentucky Industrial Utility Customers, Inc.

Please do not hesitate to contact me if you have any questions.

Very truly yours,


Mark R. Overstreet

MRO
cc: Jennifer B. Hans
Michael L. Kurtz

COMMONWEALTH OF KENTUCKY
BEFORE THE
PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF:

APPLICATION OF KENTUCKY POWER COMPANY)
FOR ADJUSTMENT OF ELECTIC RATES) CASE NO. 2013-00197

KENTUCKY POWER COMPANY RESPONSES TO
COMMISSION STAFF'S FIRST SET OF DATA REQUESTS

VOLUME 1 OF 2

July 18, 2013

VERIFICATION

The undersigned, Jeffrey B. Bartsch, being duly sworn, deposes and says he is the Director, Tax Accounting and Regulatory Services for American Electric Power Service Corporation and that he has personal knowledge of the matters set forth in the forgoing responses for which he is identified as the witness and the information contained therein is true and correct to the best of his information, knowledge and belief.

Jeffrey B. Bartsch

Jeffrey B. Bartsch

STATE OF OHIO

County of FRANKLIN

)
) Case No. 2013-00197
)

Subscribed and sworn to before me, a Notary Public in and before said County and before Jeffrey B. Bartsch, this the 17th day of July, 2013.



Mark A Pyte
NOTARY PUBLIC - OHIO
MY COMM. EXP. 3-8-2017

Mark A Pyte
Notary Public

My Commission Expires: 3/8/17

VERIFICATION

The undersigned, Andrew R. Carlin, being duly sworn, deposes and says he is the Director, Compensation and Executive Benefits for American Electric Power Service Corporation and that he has personal knowledge of the set forth in the forgoing responses for which he is identified as the witness and the information contained therein is true and correct to the best of his information, knowledge and belief.

Andrew R. Carlin
Andrew R. Carlin

STATE OF OHIO)
County of FRANKLIN) Case No. 2013-00197
)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Andrew R. Carlin, this the 17th day of July, 2013.



MARTIN ROSENTHAL
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Section 147.03 R.C.

Martin Rosenthal
Notary Public

My Commission Expires: None

VERIFICATION

The undersigned, Hugh E. McCoy, being duly sworn, deposes and says he is the Director, Accounting Policy and Research for American Electric Power Service Corporation and that he has personal knowledge of the matters set forth set forth in the forgoing responses for which he is identified as the witness and information contained therein is true and correct to the best of his information, knowledge and belief.

Hugh E McCoy
Hugh E. McCoy

STATE OF OHIO

)

) Case No. 2013-00197

County of FRANKLIN

)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Hugh E. McCoy, this the 17th day of July, 2013.



TIMOTHY A. KING
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Section 147.03 R.C.

Timothy A King
Notary Public

My Commission Expires: No Expiration

Kentucky Power Company

REQUEST

Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the year utilized as the test year in Kentucky Power's last rate case.

RESPONSE

Please see Attachment 1 to this response. There have been no changes to the Bylaws since the last rate case.

WITNESS: Gregory G Pauley

As Amended 3/20/08

KENTUCKY POWER COMPANY

BY-LAWS

SECTION 1

Annual Meeting

The annual meeting of the stockholders of the Company shall be held at its office in the City of Ashland, County of Boyd, and State of Kentucky, on the second Monday in May in each year at such hour, stated in the notice of meeting, as the Directors may determine.

SECTION II

Special Meetings

Special meetings of the stockholders may be held upon call of the Board of Directors at such time and at such place within or without the State of Kentucky as may be stated in the call and notice.

SECTION III

Notice of Meetings

Notice of the time and place of every meeting of stockholders shall be mailed at least ten days previous thereto, to each stockholder of record entitled to vote thereat who shall have furnished a written address to the Secretary of the Company for the purpose. Such further notice shall be given as may be required by law. But meetings may be held without notice, if all stockholders entitled to vote are present, or if notice is waived by those not present.

SECTION IV

Quorum

The holders of a majority of the shares of the capital stock of the Company issued and outstanding entitled to vote, present in person or by proxy, shall constitute a quorum at all meetings of the stockholders; if there be no such quorum, the holders of a majority of such stock so present or represented may adjourn the meeting from time to time.

SECTION V

Conduct of Stockholders' Meetings

Meetings of the stockholders shall be presided over by the Chairman of the Board, or, if he is not present, by the President, or, if neither is present, by a Vice President, or, if none of such officers is present, by a Chairman to be elected at the meeting. The Secretary of the Company shall act as Secretary of such meetings, if present. (As amended 2/1/80)

SECTION VI

Board of Directors

The Board of Directors shall consist of such number, not less than three nor more than fifteen members, as shall be fixed from time to time by the Board of Directors or by the shareholders at the annual or a special meeting. The directors need not be stockholders. One-third of the directors shall constitute a quorum for the transaction of business. (As amended 3/20/08)

A Director may be a resident and citizen of any State. (As amended 6/24/82)

SECTION VII

Vacancies

Whenever any vacancy shall have occurred in the Board, by death, resignation, or otherwise, it shall be filled by the Board at any meeting, and the person so chosen shall hold office for the unexpired term of the Director whom he succeeds.

SECTION VIII

Meetings of the Board

Regular meetings of the Board of Directors shall be held at such time and at such places as may from time to time be fixed by resolution of the Board, and special meetings may be held at any time and at any place upon the call of the Chairman of the Board, by oral, telegraphic or written notice duly served on or sent or mailed to each Director, not less than two days before such meeting. A meeting of the Board may be held without notice immediately after the annual meeting of stockholders, at the same place at which such meeting was held. Notice need not be

given of regular meetings of the Board held at times fixed by resolution of the Board. Meetings may be held at any time without notice, if all the Directors are present or if those not present waive notice of the meeting in writing. (As amended 2/1/80)

SECTION IX

Officers

The Board of Directors, as soon as may be convenient after the election of directors in each year, shall elect from among their number a Chairman of the Board and shall also elect a President, one or more Vice Presidents, a Secretary and a Treasurer and shall, from time to time, elect such other officers as they may deem proper. The same person may be elected to more than one office. (As amended 12/19/90)

SECTION X

Term of Office

The term of office of all officers shall be one year or until their respective successors are elected, but any officer may be removed from office at any time by the Board of Directors.

SECTION XI

Powers and Duties

The officers of the Company shall have such powers and duties as generally pertain to their offices, respectively, as well as such powers and duties as from time to time shall be conferred by the Board of Directors.

SECTION XII

Indemnification

(1) Definitions. In this Section XII:

- (a) "expenses" includes, without limitation, counsel fees;
- (b) "employee" shall include, without limitation, any employee, including any professionally licensed employee of the Company. Such term shall also include, without limitation, any

employee, including any professionally licensed employee, of a subsidiary or affiliate of the Company who is acting on behalf of the Company;

- (c) "liability" means the obligation to pay a judgment, settlement, penalty, fine, including any excise tax assessed with respect to an employee benefit plan, or reasonable expenses incurred with respect to a proceeding;
- (d) "official capacity" means, (i) when used with respect to a Director, the office of Director in the Company; or (ii) when used with respect to an individual other than a Director, the elective or appointive office in the Company held by the officer or the employment of agency relationship undertaken by the employee or agent on behalf of the Company. "Official capacity" does not include service, at the request of the Company or otherwise, for any other foreign or domestic corporation or any partnership, joint venture, trust, employee benefit plan, or other enterprise whether for profit or not;
- (e) "party" includes a person who was, is, or is threatened to be made a named defendant or respondent in a proceeding;
- (f) "proceeding" means any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative and whether formal or informal, including all appeals.

(2) Indemnification. The Company shall indemnify any person who was or is made a party to a proceeding because such person is or was a Director, officer or employee of the Company, or any subsidiary or affiliate of the Company, or is or was serving at the request of the Company as a director, trustee, partner, officer, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, whether for profit or not, against liability incurred by such person in connection with the proceeding and against all reasonable expenses incurred in successfully asserting a claim for indemnification pursuant to this Section XII if (i) such person conducted himself or herself in good faith; and (ii) such person reasonably believed, in the case of conduct in his or her official capacity with the Company, that his or her conduct was in the best interests of the Company, and in all other cases that his or her conduct was at least not opposed to its best interests; and (iii) in the case of any criminal proceeding, such person had no reasonable cause to believe his or her conduct was unlawful. Indemnification required under this Section XII in connection with a proceeding by or in the right of the Company is limited to reasonable expenses incurred in connection with the proceeding. A person is considered to be serving an employee benefit plan at the Company's request if such person's duties to the Company also impose duties on, or otherwise involve services by, such person to the plan or to participants in or beneficiaries of the plan. A person's

conduct with respect to an employee benefit plan for a purpose such person reasonably believed to be in the interests of the participants in and beneficiaries of the plan is conduct that satisfies the requirement of this Section XII. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent is not, of itself, determinative that the director, officer or employee did not meet the standard of conduct set forth in this subsection (2).

(3) Limitations upon Indemnification. Notwithstanding the provisions of subsection (2) of this Section XII, no indemnification shall be made in connection with: (a) any proceeding by or in the right of the Company in which the person seeking indemnification was adjudged liable to the Company; or (b) any proceeding charging any person with improper benefit to him or herself, whether or not involving action in such person's official capacity, in which such person was adjudged to be liable on the basis that personal benefit was improperly received by such person.

(4) Determination and Authorization of Indemnification. In any case in which a Director, officer or employee of the Company requests indemnification, upon such person's request, the Board of Directors shall meet within sixty (60) days thereof to determine whether such person is eligible for indemnification in accordance with the applicable standards of conduct set forth in subsection (2) of this Section XII or to cause such a determination to be made in a manner provided for in this subsection (4). Such determination shall be made as follows:

- (a) By the Board of Directors by a majority vote of a quorum consisting of Directors not at the time parties to the proceeding;
- (b) If a quorum cannot be obtained under paragraph (a) of this subsection (4), by majority vote of a committee of the Board, duly designated to act in the matter by a majority vote of the full Board of Directors (in which designation Directors who are parties to the proceeding may participate), consisting solely of two or more Directors not at the time parties to the proceeding;
- (c) By special legal counsel:
 - (i) Selected by the Board of Directors or its committee in the manner prescribed in paragraphs (a) or (b) of this subsection (4); or
 - (ii) If a quorum of the Board of Directors cannot be obtained under paragraph (a) of this subsection (4) and a committee cannot be designated under paragraph (b) of this

subsection (4), selected by majority vote of the full Board of Directors, in which selection Directors who are parties to the proceeding may participate; or

- (d) By the stockholders, but shares owned by or voted under the control of Directors, officers or employees who are at the time parties to the proceeding may not be voted on the determination; or
- (e) By the Chairman of the Board if the person seeking indemnification is not a Director or officer of the Company.

Authorization of indemnification and evaluation as to reasonableness of expenses shall be made in the same manner as the determination that indemnification is permissible, except that if the determination that indemnification is permissible is made by special legal counsel, authorization of indemnification and evaluation as to reasonableness of expenses shall be made by those entitled under paragraph (c) of this subsection (4) to select counsel.

(5) Advancement of Expenses. To the fullest extent permitted by law, the Company shall promptly advance expenses as they are incurred by any person who is a party to any proceeding, by reason of the fact that such person is or was a Director, officer or employee of the Company or of any subsidiary or affiliate of the Company, or is or was serving at the request of the Company as a director, trustee, partner, officer, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, whether for profit or not, upon request of such person and receipt of an undertaking by or on behalf of such person to repay amounts advanced to the extent that it is ultimately determined that such person was not eligible for indemnification in accordance with the standards set forth in subsection (2) of this Section XII.

(6) Contract Rights; Non-exclusivity of Indemnification; Contractual Indemnification. The foregoing provisions of this Section XII shall be deemed to be a contract between the Company and each Director, officer or employee of the Company, or its subsidiaries or affiliates, and any modification or repeal of this Section XII or any provisions of the Kentucky Business Corporation Act shall not diminish any rights or obligations existing prior to such modification or repeal with respect to any proceeding theretofore or thereafter brought; provided, however, that the right of indemnification provided in this Section XII shall not be deemed exclusive of any other rights to which any Director, officer or employee of the Company may now be or hereafter become entitled apart from this Section XII, under any applicable law including the Kentucky Business Corporation Act. Irrespective of the provisions of this Section XII, the Board of Directors may, at any time or from time to time, approve indemnification of Directors, officers,

employees or agents of the Company to the full extent permitted by the Kentucky Business Corporation Act at the time in effect, whether on account of past or future actions or transactions. Notwithstanding the foregoing, the Company shall enter into such additional contracts providing for indemnification and advancement of expenses with Directors, officers or employees of the Company or its subsidiaries or affiliates as the Board of Directors shall authorize, provided that the terms of any such contract shall be consistent with the provisions of the Kentucky Business Corporation Act.

(7) Miscellaneous Provisions. The indemnification provided by this Section XII shall be limited with respect to Directors, officers and controlling persons to the extent provided in any undertaking entered into by the Company or its subsidiaries or affiliates, as required by the Securities and Exchange Commission pursuant to any rule or regulation of the Securities and Exchange Commission now or hereafter in effect.

If the Company indemnifies or advances expenses to a Director pursuant to this Section XII in connection with a proceeding by or in the right of the Company, then the Company shall report the indemnification or advance as required by the Kentucky Business Corporation Act.

The Company may purchase and maintain insurance on behalf of any person described in this Section XII against any liability which may be asserted against such person whether or not the Company would have the power to indemnify such person against such liability under the provisions of this Section XII.

Every reference in this Section XII to Directors, officers or employees shall include, unless the context requires otherwise, former Directors, officers and employees and their respective heirs, executors and administrators.

If any provision of this Section XII shall be found invalid or limited in application by reason of any law, regulation or proceeding, it shall not affect any other provision or the validity of the remaining provisions hereof.

The provisions of this Section XII shall be applicable to claims, actions, suits or proceedings made, commenced or pending after the adoption hereof, whether arising from acts or omissions to act occurring before or after the adoption hereof. (As amended 4/21/87)

SECTION XIII

Shares of Stock

The stock of the Company shall be transferable or assignable only on the books of the Company by the holders, in person or by attorney, on the surrender of the certificate therefor. The Boards of Directors may appoint such Transfer Agents and Registrars of stock as to them may seem expedient.

SECTION XIV

Closing of Transfer Books

The transfer books of the Company may, in the discretion of the Board of Directors, be closed for such length of time before the annual meeting of the stockholders and in other cases, including the payment of any dividend, as may be determined by the Board from time to time.

SECTION XV

Amendment of By-Laws

These By-Laws may be amended or added to at any meeting of the Directors, by affirmative vote of a majority of all the Directors, if notice of the proposed change has been delivered or mailed to the Directors five days before the meeting, or if all the Directors are present, or if all not present assent in writing to such change.

Kentucky Power Company

REQUEST

Provide the current organization chart showing the relationship between Kentucky Power and its parent company, American Electric Power ("AEP"). Include any intermediate entities between AEP and Kentucky Power, as well as the relative positions of all AEP entities and affiliates with whom Kentucky Power routinely has business transactions.

RESPONSE

Please see Attachment 1 to this response. Kentucky Power is a first tier company. The first tier subsidiaries with which Kentucky Power routinely conducts business include the four members of the AEP East Pool, the AEP Service Corporation, and AEP Generating.

WITNESS: Gregory G Pauley

SYSTEM COMPANIES As Of March 31, 2013						
COMPANY NAME	LOCATION OF INCORPORATION	PERCENTAGE OF VOTING SECURITIES OWNED BY IMMEDIATE PARENT	PERCENTAGE OF VOTING SECURITIES OWNED BY OTHER AEP ENTITY	NAME OF OTHER OWNERSHIP ENTITY	Date of Organization	
00 American Electric Power Company, Inc.	New York				12/20/1908	
01. AEP T&D Services LLC	Delaware	100%			12/12/2000	
01. AEP Pro Serv, Inc.	Ohio	100%			3/16/1982	
02. United Sciences Testing, Inc.	Delaware	100%			5/7/1997	
01. AEP Resources, Inc.	Ohio	100%			5/2/1989	
02. AEP Energy Services Limited (in liquidation)	England/Wales	100%			7/22/1999	
02. AEP Energy Services, Inc.	Ohio	100%			9/24/1996	
03. AEP Energy Services Gas Holding Company	Delaware	100%			1/11/81/998	
02. AEP River Operations LLC	Delaware	100%			8/14/2001	
03. MarineNet, LLC	Missouri	33.33%		Unaffiliated Company (33.33% - ACL Transportation Services, LLC); Unaffiliated Company (33.33% - Ingram Barge Company)	7/10/2009	
03. AEP Elmwood LLC	Delaware	100%			8/14/2001	
04. Conlesse, Inc.	Louisiana	100%			2/13/1985	
04. International Marine Terminals Partnership	Louisiana	33.33%		Unaffiliated Company (56.64% - Kinder Morgan Operating L.P. "C")	1/1/1981	
05. IMT Land Corp	Louisiana	100%			Not Listed	
01. Franklin Real Estate Company	Pennsylvania	100%			5/3/1903	
02. Indiana Franklin Realty, Inc.	Indiana	100%			11/5/1934	
01. Ohio Valley Electric Corporation	Ohio	39.17%	4.30%	Ohio Power Company; Unaffiliated Companies (18% - Buckeye Power Generating; 9% - Duke Energy Ohio, Inc.; 6.65% - Peninsula Generation Cooperative Inc.; 5.83% - Louisville Gas and Electric Co.; 4.9% - Dayton Power and Light Co.; 4% - Toledo Edison Co.; 3.5% - Allegheny Energy, Inc.; 2.5% - Kentucky Utilities Co.; 1.5% - Southern Indiana Gas & Electric Co.; 0.85% - Ohio Edison)	10/1/1952	
02. Indiana-Kentucky Electric Corporation	Indiana	100%			10/1/1952	
01. Indiana Michigan Power Company	Indiana	100%			5/11/1907	
02. Price River Coal Company, Inc. (inactive)	Indiana	100%			3/5/1956	
02. Blackhawk Coal Company (inactive)	Utah	100%			7/23/1919	
01. Kentucky Power Company	Kentucky	100%			9/15/1978	
01. Kingsport Power Company	Virginia	100%			5/21/1917	
01. Wheeling Power Company	West Virginia	100%			2/17/1883	
01. AEP Utilities, Inc.	Delaware	100%			7/31/1925	
02. AEP Texas Central Company	Texas	100%			11/7/1945	
03. AEP Texas Central Transition Funding II LLC	Delaware	100%			8/14/2006	
03. AEP Texas Central Transition Funding LLC	Delaware	100%			10/24/999	
03. AEP Texas Central Transition Funding III LLC	Delaware	100%			1/5/2012	
02. CSW Energy, Inc.	Texas	100%			8/11/1983	
03. AEP Desert Sky GP, LLC	Delaware	100%			12/18/2001	
04. Desert Sky Wind Farm LP	Delaware	1%	99%	AEP Desert Sky LP II, LLC	3/31/1999	
03. AEP Wind Holding, LLC	Delaware	100%			1/23/2003	
04. AEP Wind GP, LLC	Delaware	100%			9/21/2000	
05. Trent Wind Farm, LP	Delaware	1%	99%	AEP Wind LP II, LLC	9/22/2000	
04. AEP Wind LP II, LLC	Delaware	100%			8/1/2002	
05. Trent Wind Farm, LP	Delaware	99%	1%	AEP Wind GP, LLC	9/22/2000	
04. AEP Properties, LLC	Oklahoma	100%			3/27/2000	
03. AEP Energy Partners, Inc.	Delaware	100%			6/21/2007	
03. AEP Desert Sky LP II, LLC	Delaware	100%			8/1/2002	
04. Desert Sky Wind Farm LP	Delaware	99%	1%	AEP Desert Sky GP, LLC	3/31/1999	
02. CSW Energy Services, Inc.	Delaware	100%			9/24/1997	
03. Nuvest, LLC	Oklahoma	92.90%		Unaffiliated Company (7.1% - Capvest, LLC)	2/20/1996	
04. ESG Manufacturing, LLC	Oklahoma	100%			10/24/1997	
02. AEP Texas North Company	Texas	100%			10/1/1927	
03. AEP Texas North Generation Company, LLC	Delaware	100%			4/11/2006	
01. AEP Utility Funding, LLC	Delaware	100%			9/7/2004	
01. AEP Nonutility Funding, LLC	Delaware	100%			9/7/2004	
01. AEP Credit, Inc.	Delaware	100%			7/18/1985	
01. AEP Fiber Venture, LLC	Virginia	100%			3/29/2000	
02. AFN, LLC	Delaware	50.42%		Unaffiliated Company (49.58% - Allegheny Communications Connect, Inc.)	3/20/2000	
01. PowerTree Carbon Company, LLC	Delaware	12.04%		Unaffiliated Companies	6/9/2003	
01. Appalachian Power Company	Virginia	100%			3/4/1926	
02. Southern Appalachian Coal Company (inactive)	West Virginia	100%			1/31/1972	
02. Central Coal Company (inactive)	West Virginia	50%	50%	Ohio Power Company	5/6/1948	
02. Central Appalachian Coal Company (inactive)	West Virginia	100%			5/22/1948	
02. Cedar Coal Co. (inactive)	West Virginia	100%			12/18/1968	
01. Public Service Company of Oklahoma	Oklahoma	100%			6/26/1912	
01. Southwestern Electric Power Company	Delaware	100%			3/21/1926	
02. Southwest Arkansas Utilities Corporation	Arkansas	100%			4/9/2001	
02. Doleit Hills Lignite Company, LLC	Delaware	100%			1/11/2011	
02. Arkansas Coalition for Affordable and Reliable Electricity, LLC (ACARE)	Arkansas	50%		Unaffiliated Company (50% - Arkansas Electric Cooperative Corp.)	1/11/2011	
02. Oxbow Lignite Company, LLC	Delaware	50%		Unaffiliated Company (50% - Cleco Power LLC)	11/12/2009	
02. The Oklahoma Corporation	Arkansas	47.50%		Unaffiliated Company (47.5% - Entergy Arkansas, Inc.; 4.8% - Oklahoma Gas and Electric Co)	5/16/1947	
01. Ohio Power Company	Ohio	100%			5/8/1907	
02. AEP Generation Resources Inc.	Delaware	100%			12/8/2011	
02. Ohio Valley Electric Corporation	Ohio	4.30%	39.17%	Ohio Power Company; Unaffiliated Companies (18% - Buckeye Power Generating; 9% - Duke Energy Ohio, Inc.; 6.65% - Peninsula Generation Cooperative Inc.; 5.83% - Louisville Gas and Electric Co.; 4.9% - Dayton Power and Light Co.; 4% - Toledo Edison Co.; 3.5% - Allegheny Energy, Inc.; 2.5% - Kentucky Utilities Co.; 1.5% - Southern Indiana Gas & Electric Co.; 0.85% - Ohio Edison)	10/1/1952	
03. Indiana-Kentucky Electric Corporation	Indiana	100%			10/1/1952	
02. Central Coal Company (inactive)	West Virginia	50%	50%	Appalachian Power Company	5/6/1948	
02. Cardinal Operating Company	Ohio	50%		Unaffiliated Company (50% - Buckeye Power, Inc.)	2/14/1987	
02. Conesville Coal Preparation Company	Ohio	100%			10/26/1984	
01. AEP C&I Company, LLC	Delaware	100.00%			10/10/2000	
02. REP Holdco, LLC	Delaware	100%			4/4/2001	
03. Mutual Energy SWEPCO, LP	Delaware	99.50%	0.50%	REP General Partner LLC	4/4/2001	
03. REP General Partner, LLC	Delaware	100%			4/4/2001	
04. Mutual Energy SWEPCO, LP	Delaware	0.50%	99.50%	REP Holdco, LLC	4/4/2001	
02. AEP Texas Commercial & Industrial Retail GP, LLC	Delaware	100%			12/11/2000	
03. AEP Texas Commercial & Industrial Retail Limited Partnership	Delaware	0.50%	99.50%	AEP C&I Company, LLC	12/12/2000	
02. AEP Texas Commercial & Industrial Retail Limited Partnership	Delaware	99.50%	0.50%	AEP Texas Commercial & Industrial Retail GP, LLC	12/12/2000	
02. AEP Retail Energy Partners LLC	Delaware	100%			12/22/2009	
03. BlueStar Energy Holdings, Inc.	Delaware	100%			11/18/2010	
04. AEP Energy, Inc.	Illinois	100%			4/5/2002	
04. BSE Solutions LLC	Illinois	100%			1/15/2009	
05. BlueStar Energy S.A.C.	Peru	99.999988%	0.000012%	BlueStar Energy Holdings, Inc.	11/6/2006	

	COMPANY NAME	LOCATION OF INCORPORATION	PERCENTAGE OF VOTING SECURITIES OWNED BY IMMEDIATE PARENT	PERCENTAGE OF VOTING SECURITIES OWNED BY OTHER AEP ENTITY	NAME OF OTHER OWNERSHIP ENTITY	Date of Organization
	04. BlueStar Energy S A C.	Peru	0.000012%	99.999988%	BSE Solutions LLC	11/6/2008
01.	American Electric Power Service Corporation	New York	100%			12/17/1937
02.	American Electric Power Foundation	Ohio	100%			11/28/2005
01.	AEP Coal, Inc.	Nevada	100%			10/28/2001
02.	AEP Kentucky Coal, LLC	Delaware	100%			10/28/2001
02.	Snowcap Coal Company, Inc.	Delaware	100%			10/29/2001
01.	AEP Generating Company	Ohio	100%			3/19/1982
01.	AEP Investments, Inc.	Ohio	100%			10/18/1991
02.	Microcell Corporation	North Carolina	1.82%		Unaffiliated Companies	1/3/2000
02.	First Hydrogen, Inc.	North Carolina	1.20%		Unaffiliated Companies	11/18/2010
02.	Amparon	Delaware	0.114%		Unaffiliated Company	2/16/2001
02.	Universal Supercapacitors, LLC	Delaware	50%		Unaffiliated Company (50% - Universal Resources AG)	4/16/2002
02.	Braemar Energy Ventures III, LP	Delaware	6.75%		Unaffiliated Companies	8/29/2010
02.	Powerspan Corp	Delaware	0.83%		Unaffiliated Companies	5/15/1997
01.	AEP Transmission Holding Company, LLC	Delaware	100%			8/19/2012
02.	RITELine Transmission Development, LLC	Delaware	50%		Unaffiliated Company (50% - Exelon Transmission Company, LLC)	7/12/2011
03.	RITELine Illinois, LLC	Illinois	25%		Unaffiliated Company (75% - Commonwealth Edison Company)	7/12/2011
03.	RITELine Indiana, LLC	Indiana	25%	75.00%	AEP Transmission Holding Company, LLC	7/12/2011
02.	RITELine Indiana, LLC	Indiana	75.00%	25.00%	RITELine Transmission Development, LLC	7/12/2011
02.	PATH West Virginia Series	Delaware	50%		Unaffiliated Company (50% - AET PATH Co., LLC)	9/1/2007
03.	PATH West Virginia Transmission Company, LLC	Delaware	100%			9/1/2007
04.	PATH - WV Land Acquisition Company	West Virginia	100%			4/3/2009
02.	Petomac-Appalachian Transmission Highline, LLC	Delaware	50%		Unaffiliated Company (50% - AET PATH Co., LLC)	9/1/2007
02.	AEP Transmission Partner LLC	Delaware	100%			1/27/2011
03.	Electric Transmission America, LLC	Delaware	0.50%	49.5%	AEP Transmission Holding Company, LLC Unaffiliated Company (50.0% - MEHC America Transco, LLC)	8/13/2007
04.	Tallgrass Transmission, LLC	Delaware	50%		Unaffiliated Company (50% - OGE Transmission, LLC)	7/15/2008
04.	Prairie Wind Transmission, LLC	Delaware	50%		Unaffiliated Company (50% - Westar Energy, Inc.)	5/13/2008
03.	Electric Transmission Texas, LLC	Delaware	0.50%	49.5%	AEP Transmission Holding Company, LLC (49.5%) Unaffiliated Company (50% - MEHC America Transco, LLC)	1/5/2007
02.	Electric Transmission Texas, LLC	Delaware	49.50%	0.50%	AEP Transmission Partner LLC (0.5%) Unaffiliated Company (50% - MEHC America Transco, LLC)	1/5/2007
02.	AEP Transmission Company, LLC	Delaware	100%			1/27/2008
03.	AEP Southwestern Transmission Company, Inc.	Delaware	100%			10/2/2009
03.	AEP Indiana Michigan Transmission Company, Inc.	Indiana	100%			10/2/2009
03.	AEP Kentucky Transmission Company, Inc.	Kentucky	100%			10/2/2009
03.	AEP Ohio Transmission Company, Inc.	Ohio	100%			10/2/2009
03.	AEP Appalachian Transmission Company, Inc.	Virginia	100%			10/2/2009
03.	AEP Oklahoma Transmission Company, Inc.	Oklahoma	100%			10/29/2009
03.	AEP West Virginia Transmission Company, Inc.	West Virginia	100%			10/2/2009
02.	Transource Energy, LLC	Delaware	85.50%		Unaffiliated Company (13.5% - Great Plains Energy)	3/22/2012
03.	Transource Missouri, LLC	Delaware	100.00%			5/19/2012
02.	Pioneer Transmission, LLC	Indiana	50%		Unaffiliated Company (50% - Duke Energy)	7/1/2008
02.	Electric Transmission America, LLC	Delaware	49.50%	0.5%	AEP Transmission Partner LLC Unaffiliated Company (50% - MEHC America Transco, LLC)	8/13/2007
03.	Prairie Wind Transmission, LLC	Delaware	50%		Unaffiliated Company (50% - Westar Energy, Inc.)	5/13/2008
03.	Tallgrass Transmission, LLC	Delaware	50%		Unaffiliated Company (50% - OGE Transmission, LLC)	7/15/2008

Kentucky Power Company

REQUEST

Provide the capital structure at the end of each of the periods shown in Schedule 3.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Ranie K. Wohnhas

Kentucky Power Company
Case No. 2013-00197
Comparative Capital Structures (Excluding JDIC)
For the Periods as Shown
"000 Omitted"

Line No.	Type of Capital	10th Year		9th Year		8th Year		7th Year		6th Year		5th Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-term Debt	487,602	57.85%	508,310	61.29%	486,990	57.91%	446,968	52.75%	448,373	52.47%	418,555	44.15%
2	Short-term Debt	38,096	4.52%	-	0.00%	6,040	0.72%	30,636	3.62%	19,153	2.24%	131,399	13.86%
3	Preferred & Preference Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Common Equity	317,138	37.63%	320,980	38.71%	347,841	41.37%	369,652	43.63%	386,970	45.29%	398,009	41.99%
5	Other (Itemize by Type)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
6	Total Capitalization	842,835	100.00%	829,291	100.00%	840,871	100.00%	847,256	100.00%	854,496	100.00%	947,962	100.00%

Line No.	Type of Capital	4th Year		3rd Year		2nd Year		1st Year		Test Year ⁽¹⁾		Latest Available Quarter		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-term Debt	548,722	55.94%	548,889	55.16%	549,055	54.39%	549,222	52.70%	825,557	52.11%	549,264	52.28%	549,180	53.39%
2	Short-term Debt	485	0.05%	-	0.00%	-	0.00%	13,359	1.28%	(11,511)	-0.73%	11,039	1.05%	3,717	0.36%
3	Preferred & Preference Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Common Equity	431,784	44.02%	446,215	44.84%	460,415	45.61%	479,610	46.02%	725,567	45.80%	490,340	46.67%	475,703	46.25%
5	Other (Itemize by Type)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	Accts. Receivable Financing	-	-	-	-	-	-	-	-	44,568	2.81%	-	-	-	0.00%
6	Total Capitalization	980,991	100.00%	995,104	100.00%	1,009,470	100.00%	1,042,191	100.00%	1,584,181	100.00%	1,050,643	100.00%	1,028,601	100.00%

(1) Includes adjustments as shown on Kentucky Power Company's Section V - Schedule 3

Kentucky Power Company
Case No. 2013-00197
Calculation of Average Test Year Capital Structure
12-Months Ended March 31, 2013
"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-term Debt (c)	Short-term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1	Balance Beginning of Test Year	1,012,410	549,097	-	-	50,450	174,859	463,313
2	1st Month	1,016,095	549,111	-	-	50,450	178,406	466,984
3	2nd Month	1,011,338	549,125	-	-	50,450	173,638	462,213
4	3rd Month	1,019,247	549,139	-	-	50,450	181,594	470,108
5	4th Month	1,024,940	549,152	-	-	50,450	187,102	475,788
6	5th Month	1,021,240	549,166	-	-	50,450	183,468	472,074
7	6th Month	1,025,818	549,180	-	-	50,450	187,804	476,638
8	7th Month	1,029,999	549,194	-	-	50,450	191,869	480,805
9	8th Month	1,026,075	549,208	-	-	50,450	187,973	476,867
10	9th Month	1,042,191	549,222	13,359	-	50,450	190,819	479,610
11	10th Month	1,050,862	549,236	16,278	-	50,450	196,509	485,348
12	11th Month	1,040,950	549,250	7,644	-	50,450	195,154	484,056
13	12th Month	1,050,643	549,264	11,039	-	50,450	201,331	490,340
14	Total (L1 through L13)	13,371,808	7,139,344	48,320	-	655,850	2,430,526	6,184,144
15	Average Balance (L14/13)	1,028,601	549,180	3,717	-	50,450	186,964	475,703
16	Average Capitalization Ratios	100.00%	53.39%	0.36%	0.00%	4.90%	18.18%	46.25%
17	End-of-period Capitalization Ratios	100.00%	52.28%	1.05%	0.00%	4.80%	19.16%	46.67%

Kentucky Power Company

REQUEST

Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test year together with the related information as shown in Schedule 4a. Provide a separate schedule for each time period. Report in Column (k) of Schedule 4a, page 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Schedule 4a, page 2.
- b. An analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rate as shown in Schedule 4b

RESPONSE

- a. Please see Pages 1 and 2 of Attachment 1 to this response for Question 4a Schedule 1 and Question 4a Schedule 2 respectfully.
- b. Please see Page 3 of Attachment 1 to this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Case No. 2013-00197
Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, 2012

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (000s) (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate at Maturity ⁽³⁾ (g)	Bond Rating at time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col.(000s) (d) x Col. (g); (j)
1	Global Note Payable to Parent Company (AEP)	2/5/2004	6/1/2015	\$20,000	5.250%	5.250%	5.250%	n/a	Note Payable to Parent	1,050
2	Senior Unsecured Notes - Series D	6/13/2003	12/1/2032	\$75,000	5.625%	5.686%	5.756%	Baa2/BBB/BBB	Senior Unsecured	4,317
3	Senior Unsecured Notes - Series E	9/11/2007	9/15/2017	\$325,000	6.000%	6.069%	6.164%	Baa2/BBB/BBB	Senior Unsecured	20,034
4	Senior Unsecured Notes - Series F	6/18/2009	6/18/2021	\$40,000	7.250%	7.250%	7.319%	Baa2/BBB/BBB	Senior Unsecured	2,928
5	Senior Unsecured Notes - Series G	6/18/2009	6/18/2029	\$30,000	8.030%	8.030%	8.09%	Baa2/BBB/BBB	Senior Unsecured	2,426
6	Senior Unsecured Notes - Series H	6/18/2009	6/18/2039	\$60,000	8.130%	8.130%	8.18%	Baa2/BBB/BBB	Senior Unsecured	4,907
Total Long-term Debt and Annualized Cost				<u>\$550,000</u>						<u>35,662</u>
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]				<u>6.484%</u>						

(1) Nominal Rate

(2) Nominal Rate plus Discount or Premium Amortization

(3) Nominal Rate plus Discount or Premium Amortization and Issuance Cost

(4) Moody's, Standard and Poor's, and Fitch

Kentucky Power Company
Case No. 2013-00197
Schedule of Outstanding Long-Term Debt
For the Test Year Ended March 31, 2013

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (000s) (d)	Coupon Interest Rate (1) (e)	Cost Rate at Issue (2) (f)	Cost Rate at Maturity (3) (g)	Bond Rating at time of Issue (4) (h)	Type of Obligation (i)	Annualized Cost Col.(000s) (d) x Col. (g); (j)	Actual Test Year Interest Cost (000s) (k)
1	Global Note Payable to Parent Company (AEP)	2/5/2004	6/1/2015	\$20,000	5.25%	5.25%	5.250%	n/a	Note Payable to Parent	1,050	1,050
2	Senior Unsecured Notes - Series D	6/13/2003	12/1/2032	\$75,000	5.625%	5.686%	5.756%	Baa2/BBB/BBB	Senior Unsecured	4,317	4,317
3	Senior Unsecured Notes - Series E	9/11/2007	9/15/2017	\$325,000	6.00%	6.069%	6.164%	Baa2/BBB/BBB	Senior Unsecured	20,034	20,034
4	Senior Unsecured Notes - Series F	6/18/2009	6/18/2021	\$40,000	7.250%	7.25%	7.319%	Baa2/BBB/BBB	Senior Unsecured	2,928	2,928
5	Senior Unsecured Notes - Series G	6/18/2009	6/18/2029	\$30,000	8.030%	8.03%	8.09%	Baa2/BBB/BBB	Senior Unsecured	2,426	2,426
6	Senior Unsecured Notes - Series H	6/18/2009	6/18/2039	\$60,000	8.130%	8.13%	8.18%	Baa2/BBB/BBB	Senior Unsecured	4,907	4,907
Total Long-term Debt and Annualized Cost				<u>\$550,000</u>						<u>35,662</u>	<u>35,662</u>
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]				<u>6.484%</u>							
Actual Test Year Cost Rate [Total Col. (k) / Total Reported in Col. (c), Line 15 of Format 3, Schedule 2]				<u>6.494%</u>							

- (1) Nominal Rate
- (2) Nominal Rate plus Discount or Premium Amortization
- (3) Nominal Rate plus Discount or Premium Amortization and Issuance Cost
- (4) Moody's, Standard and Poor's, and Fitch
- (5) Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

Kentucky Power Company
Case No. 2013-00197
Schedule of Short-Term Debt
For the Test Year Ended 3/31/2013

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate(1) (e)	Interest Expense (f)	Average Balance (g)	Effective Interest Rate (h)	Annualized Interest Cost Col. (d) x Col. (e); (i)
1	Advances from Affiliates	N/A	N/A	11,039,250	0.30%	12,078	4,026,659	0.30%	33,118
Total Short-term Debt				<u>11,039,250</u>					
Annualized Cost Rate [Total Col. (i) / Total Col.(d)]									0.30%
Actual Interest Paid or Accrued on Short-term Debt During the Test Year [Report in Col. (f) of this Schedule]									<u>12,078</u>
Average Short-term Debt - [Report in Col. (g) of this Schedule]									<u>4,026,659</u>
Test Year Interest Cost Rate						<u>0.30%</u>			
[Actual Interest / Average Short-term Debt]									
[Report in Col. (h) of this Schedule]									

Kentucky Power Company

REQUEST

Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test year as shown in Schedule 5. Provide a separate schedule for each time period. Compute the actual and annualized preferred stock rate and report the results in Column (9) of Schedule 5.

RESPONSE

The Company has no outstanding preferred stock.

WITNESS: Ranie K Wohnhas

Kentucky Power Company

REQUEST

Provide the following:

- a. List all issues of common stock in the primary market during the most recent 10-year period as shown in Schedule 6a.
- b. The common stock information on a quarterly and yearly basis for the most recent five calendar years available, and through the latest available quarter as shown in Schedule 6b.
- c. The market prices for common stock for each month during the most recent five-year period and for the months through the date the application is filed. List all stock splits and stock dividends by date and type.

RESPONSE

- a. Please see Attachment 1, Page 1 to this response.
- b. Please see Attachment 1, Page 2 to this response.
- c. Please see Attachment 1, Page 3 to this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Case No. 2013-xxxxx
Schedule of Common Stock Issue
For the 10-Year Period Ended 3/31/2013

Issue	Date of Announcement	Registration	Number of Shares Issued	Price Per Share to Public	Price Per Share (Net to Company)	Book Value Per Share at Date of Issue	Selling Expense as Percentage of Gross Issue	Net Proceeds to Company
6/11/2002	6/5/2002	5/17/2002	16,598,715	40.90	39.67	25.40	3.00%	658,520,820
3/4/2003	2/27/2003	2/26/2003	56,158,200	20.95	20.32	20.31	3.00%	1,141,218,861
4/7/2009	3/30/2009	12/22/2008	69,000,000	24.50	23.77	26.70	3.00%	1,639,785,000

Note: The aforementioned issues are for American Electric Power Company Inc., parent to Kentucky Power Company.

Kentucky Power Company
Case No. 2013-00197
Quarterly and Annual Common Stock Information
For the Periods as Shown

Period Equity	Average No. of Shares Outstanding (000)	Shareholders Equity	Preferred Stock	Book Value (\$000)	Earnings	Earnings per Share (\$)	Dividends	Dividend Rate per Share (\$)	Return on Average Common (%)
5th Calendar Year:									
1st Quarter	1,009	392,913	-	392,913	11,144	11.04	2,500	2.48	2.84
2nd Quarter	1,009	400,342	-	400,342	10,930	10.83	2,500	2.48	2.73
3rd Quarter	1,009	409,068	-	409,068	7,451	7.38	2,500	2.48	1.82
4th Quarter	1,009	398,008	-	398,008	(4,994)	(4.95)	6,500	6.44	(1.25)
Annual	1,009	398,008	-	398,008	24,531	24.31	14,000	13.88	6.16
4th Calendar Year:									
1st Quarter	1,009	400,961	-	400,961	9,454	9.37	6,750	6.69	2.36
2nd Quarter	1,009	430,096	-	430,096	6,208	6.15	6,750	6.69	1.44
3rd Quarter	1,009	431,042	-	431,042	1,309	1.30	-	-	0.30
4th Quarter	1,009	431,784	-	431,784	6,965	6.90	6,000	5.95	1.61
Annual	1,009	431,784	-	431,784	23,936	23.72	19,500	19.33	5.54
3rd Calendar Year:									
1st Quarter	1,009	435,923	-	435,923	9,491	9.41	5,000	4.96	2.18
2nd Quarter	1,009	424,097	-	424,097	(7,045)	(6.98)	5,000	4.96	(1.66)
3rd Quarter	1,009	434,919	-	434,919	15,945	15.80	5,000	4.96	3.67
4th Quarter	1,009	446,216	-	446,216	16,891	16.74	6,000	5.95	3.79
Annual	1,009	446,216	-	446,216	35,282	34.97	21,000	20.81	7.91
2nd Calendar Year:									
1st Quarter	1,009	458,221	-	458,221	16,870	16.72	5,000	4.96	3.68
2nd Quarter	1,009	456,789	-	456,789	3,472	3.44	5,000	4.96	0.76
3rd Quarter	1,009	460,487	-	460,487	11,853	11.75	8,000	7.93	2.57
4th Quarter	1,009	460,416	-	460,416	10,179	10.09	10,000	9.91	2.21
Annual	1,009	460,416	-	460,416	42,374	42.00	28,000	27.75	9.20
1st Calendar Year:									
1st Quarter	1,009	463,313	-	463,313	11,018	10.92	8,000	7.93	2.38
2nd Quarter	1,009	470,108	-	470,108	14,735	14.60	8,000	7.93	3.13
3rd Quarter	1,009	476,638	-	476,638	14,210	14.08	8,000	7.93	2.98
4th Quarter	1,009	479,610	-	479,610	11,015	10.92	8,000	7.93	2.30
Annual	1,009	479,610	-	479,610	50,978	50.52	32,000	31.71	10.63
Latest	1,009	490,340	-	490,340	16,762	16.61	6,250	6.19	3.42

Kentucky Power Company
Case No. 2013-00197
Monthly Market Price of Common Stock
For the Periods as Shown

Date	Close	Cash Dividend	Date	Close	Cash Dividend	Date	Close	Cash Dividend
December-12	42.68		December-11	41.31		December-10	35.98	
November-12	42.16	\$ 0.47	November-11	39.68	\$ 0.47	November-10	35.60	\$ 0.46
October-12	44.44		October-11	39.28		October-10	37.44	
September-12	43.94		September-11	38.02		September-10	36.23	
August-12	42.99	\$ 0.47	August-11	38.63	\$ 0.46	August-10	35.41	\$ 0.42
July-12	42.24		July-11	36.86		July-10	35.98	
June-12	39.90		June-11	37.68		June-10	32.30	
May-12	38.51	\$ 0.47	May-11	38.20	\$ 0.46	May-10	31.96	\$ 0.42
April-12	38.84		April-11	36.48		April-10	34.30	
March-12	38.58		March-11	35.14		March-10	34.18	
February-12	37.61	\$ 0.47	February-11	35.78	\$ 0.46	February-10	33.62	\$ 0.41
January-12	39.56		January-11	35.68		January-10	34.65	
Date	Close	Cash Dividend	Date	Close	Cash Dividend			
December-09	34.79		December-08	33.28				
November-09	32.19	\$ 0.41	November-08	31.29	\$ 0.41			
October-09	30.22		October-08	32.63				
September-09	30.99		September-08	37.03				
August-09	31.43	\$ 0.41	August-08	39.04	\$ 0.41			
July-09	30.96		July-08	39.50				
June-09	28.89		June-08	40.23				
May-09	26.34	\$ 0.41	May-08	42.33	\$ 0.41			
April-09	26.38		April-08	44.63				
March-09	25.26		March-08	41.63				
February-09	28.05	\$ 0.41	February-08	40.92	\$ 0.41			
January-09	31.35		January-08	42.73				

Note: Market Price of Common Stock and Cash Dividend for American Electric Power Company, Inc.

Kentucky Power Company

REQUEST

Provide a computation of fixed charge coverage ratios for the ten most recent calendar years and for the test year as shown in Schedule 7.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Case No. 2013-00197
Computation for Fixed Charge Coverage Ratios
For the Periods as Shown
\$ in (000's) where applicable

Line No.	Item	10th Calendar Year		9th Calendar Year		8th Calendar Year		7th Calendar Year		6th Calendar Year		5th Calendar Year	
		SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement
1	Net Income	33,464		25,905		20,809		35,035		32,470		24,531	
2	Additions (Itemized)												
	Federal Income Tax	9,764		8,974		10,939		16,990		14,855		6,246	
	State Income Tax	(89)		(303)		1,197		1,647		1,132		1,650	
	Fixed Charges	29,943		30,404		29,928		30,288		30,130		37,136	
3	Total Additions	39,618		39,075		42,064		48,925		46,117		45,032	
4	Deductions (Itemized)												
5	Total Deductions												
6	Income Available for Fixed Charge Coverage	73,082		64,980		62,873		83,960		78,586		69,563	
7	Fixed Charges	29,943		30,404		29,928		30,288		30,130		37,136	
8	Fixed Charge Coverage Ratio	2.44	n/a	2.14	n/a	2.10	n/a	2.77	n/a	2.61	n/a	1.87	n/a

Line No.	Item	4th Calendar Year		3rd Calendar Year		2nd Calendar Year		1st Calendar Year		Test Year	
		SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement
1	Net Income	23,936		35,282		42,374		50,978		56,722	
2	Additions (Itemized)										
	Federal Income Tax	14,170		14,955		21,444		20,070		22,683	
	State Income Tax	(4,520)		3,183		3,300		2,332		2,754	
	Interest Expense	33,812		36,443		36,411		35,778		35,898	
	AFUDC	391		768		1,229		1,574		1,136	
	Est. Interest in Lease Rentals	750		649		279		277		378	
3	Total Additions	44,603		55,998		62,663		60,030		62,850	
4	Deductions (Itemized)										
5	Total Deductions										
6	Income Available for Fixed Charge Coverage	68,539		91,280		105,037		111,008		119,571	
7	Fixed Charges	34,953		37,860		37,920		37,629		37,412	
8	Fixed Charge Coverage Ratio	1.96	n/a	2.41	n/a	2.77	n/a	2.95	n/a	3.20	n/a

Kentucky Power Company

REQUEST

Provide the following:

- a. A schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.
- b. A schedule showing the amount and percent of any proposed increase or decrease in revenue distributed to each rate schedule. This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.
- c. A schedule showing how the increase or decrease in (b) above was further distributed to each rate charge (i.e., customer or facility charge, kWh charge, etc.). This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the increase or decrease.
- d. A reconciliation of the Fuel Adjustment Clause revenue and expenses for the test year.

RESPONSE

- a. Please see the Company's Application filing, Section III, Exhibit K, pages 1 through 67.
- b. Please see the Company's application filing, Direct Testimony of Jason M. Stegall, pages 22 and 23, and Exhibit JMS-3 and Direct Testimony of Douglas R. Buck, pages 2 through 7.
- c. Please see the Company's application filing, Direct Testimony of Douglas R. Buck, pages 2 through 7; Section III, Exhibit K, and Attachment 1 to this response for the detailed development of each proposed rate charge.
- d. Please see the Company's Application filing, Section V, Workpaper S-4, page 34 and Exhibit LPM-3 in Company Witness Munsey's testimony.

WITNESS: Ranie K Wohnhas

KENTUCKY POWER COMPANY
Comparison of Current and Proposed Rates
Test Year Ended March 31, 2013
Case No.: 2013-00197

TARIFF	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	Excess		Energy	% Change	Customer	% Change	
		KVA/KVAR	Energy			% Change	KVAR					% Change
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
RS			8.00							8.60	7.5%	
All kWh								10.970	27.7%			
Storage Water Htg. kWh												
80 gallons			4.940					5.521	11.8%			
100 gallons			4.940					5.521	11.8%			
120 gallons			4.940					5.521	11.8%			
Load Management Water Heating			4.940					5.521	11.8%			
RS-LM-TOD			10.55							11.45	8.5%	
On-Peak			13.227					17.855	35.0%			
Off-Peak			4.940					5.521	11.8%			
Conservation and Load Management Credit			0.745					0.745	0.0%			
Separate Metering			3.00							3.00	0.0%	
RS-TOD			10.55							11.45	8.5%	
On-Peak			13.227					17.855	35.0%			
Off-Peak			4.940					5.521	11.8%			
RS-TOD 2 (no customers)			11.45							11.45	0.0%	
On-Peak - Summer			11.406					16.001	40.3%			
On-Peak - Winter			13.829					13.517	-2.3%			
Off-Peak			7.390					10.040	35.9%			
SGS			11.50							12.75	10.9%	
First 500 kWh			13.160					13.863	5.3%			
Over 500 kWh			7.116					8.797	23.6%			
SGS Non-Metered			7.50							8.75	16.7%	
First 500 kWh			13.160					13.863	5.3%			
Over 500 kWh			7.116					8.797	23.6%			
SGS-LM-TOD			15.10							12.75	-15.6%	
On-Peak			15.326					18.061	17.8%			
Off-Peak			4.940					5.521	11.8%			
SGS-EXP-TOD			14.95							12.75	-14.7%	
On-Peak - Summer			13.538					16.447	21.5%			
On-Peak - Winter			15.553					13.903	-10.6%			
Off-Peak			8.700					10.351	19.0%			

KENTUCKY POWER COMPANY
Comparison of Current and Proposed Rates
Test Year Ended March 31, 2013
Case No.: 2013-00197

TARIFF	CURRENT RATES				PROPOSED RATES							
	Excess				Excess							
	Demand	KVA/KVAR	Energy	Customer	Demand	% Change	KVAR	% Change	Energy	% Change	Customer	% Change
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
MGS												
<u>Secondary</u>	1.64			13.50	2.04	24.4%			11.031	11.9%	13.50	0.0%
kWh equal to 200 times Kw of mo. billing dem.			9.862					11.031	11.9%			
kWh in excess of 200 times kW of mo. billing dem.			8.460					9.463	11.9%			
<u>Primary</u>	1.59			25.00	1.98	24.5%			10.127	11.9%	31.00	24.0%
kWh equal to 200 times Kw of mo. billing dem.			9.054					10.127	11.9%			
kWh in excess of 200 times kW of mo. billing dem.			8.098					9.058	11.9%			
<u>Subtransmission</u>	1.55			182.00	1.96	26.5%					227.00	24.7%
kWh equal to 200 times Kw of mo. billing dem.			8.361					9.352	11.9%			
kWh in excess of 200 times kW of mo. billing dem.			7.851					8.782	11.9%			
Minimum Charge	6.84				8.52	24.6%						
MGS - Recreational Lighting			9.004	13.50				10.476	16.3%	13.50	0.0%	
MGS-LM-TOD				3.00						3.00	0.0%	
On-Peak			14.801					17.215	16.3%			
Off-Peak			5.130					5.660	10.3%			
MGS-TOD				14.30						13.50	-5.6%	
On-Peak			14.801					17.215	16.3%			
Off-Peak			5.130					5.660	10.3%			
LGS												
Secondary	4.02	3.46	7.795	85.00	4.72	17.4%	3.46	0.0%	8.768	12.5%	85.00	0.0%
Primary	3.89	3.46	6.514	127.50	4.59	18.0%	3.46	0.0%	7.514	15.4%	127.50	0.0%
Subtransmission	3.80	3.46	4.942	535.50	4.52	18.9%	3.46	0.0%	5.950	20.4%	601.00	12.2%
Transmission	3.76	3.46	4.644	535.50	4.45	18.4%	3.46	0.0%	5.850	26.0%	629.00	17.5%
LGS-LM-TOD				81.80						81.80	0.0%	
On-Peak			12.971					14.818	14.2%			
Off-Peak			5.116					5.672	10.9%			

KENTUCKY POWER COMPANY
Comparison of Current and Proposed Rates
Test Year Ended March 31, 2013
Case No.: 2013-00197

TARIFF	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	% Change	Excess		Energy	% Change	Customer	% Change
		KVA/KVAR	Energy				KVAR	% Change				
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
LGS-TOD (no customers)												
<u>Secondary</u>	7.64	3.46		85.00	7.04	-7.9%	3.46	0.0%			85.00	0.0%
On-Peak			9.778					11.623	18.9%			
Off-Peak			4.116					4.673	13.5%			
<u>Primary</u>	4.58	3.46		127.50	4.24	-7.4%	3.46	0.0%			127.50	0.0%
On-Peak			7.959					10.290	29.3%			
Off-Peak			3.965					4.600	16.0%			
<u>Subtransmission</u>	0.24	3.46		535.50	0.00	-100.0%	3.46	0.0%			601.00	12.2%
On-Peak			7.729					10.082	30.4%			
Off-Peak			3.891					4.550	16.9%			
<u>Transmission</u>	0.15	3.46		535.50	0.00	-100.0%	3.46	0.0%			629.00	17.5%
On-Peak			7.655					9.959	30.1%			
Off-Peak			3.854					4.544	17.9%			
QP												
<u>Secondary</u>		0.69		276.00			0.71	2.9%			276.00	0.0%
On-Peak Billing Demand	18.51				20.59	11.2%						
Off-Peak Excess Billing Demand	8.65				8.45	-2.3%						
All kWh			3.285					3.606	9.8%			
<u>Primary</u>		0.69		276.00			0.71	2.9%			276.00	0.0%
On-Peak Billing Demand	15.00				17.32	15.5%						
Off-Peak Excess Billing Demand	5.56				5.61	0.9%						
All kWh			3.233					3.484	7.8%			
<u>Subtransmission</u>		0.69		662.00			0.71	2.9%			662.00	0.0%
On-Peak Billing Demand	10.13				12.69	25.3%						
Off-Peak Excess Billing Demand	1.20				1.35	12.5%						
All kWh			3.201					3.447	7.7%			
<u>Transmission</u>		0.69		1,353.00			0.71	2.9%			1,353.00	0.0%
On-Peak Billing Demand	9.00				12.38	37.6%						
Off-Peak Excess Billing Demand	1.10				1.33	20.9%						
All kWh			3.176					3.405	7.2%			

KENTUCKY POWER COMPANY
Comparison of Current and Proposed Rates
Test Year Ended March 31, 2013
Case No.: 2013-00197

TARIFF	CURRENT RATES				PROPOSED RATES							
	Excess				Excess							
	Demand	KVA/KVAR	Energy	Customer	Demand	% Change	KVAR	% Change	Energy	% Change	Customer	% Change
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/KVAR	c/kWh	\$/mo	\$/kW		\$/KVAR		c/kWh		\$/mo		
CIP-TOD												
<u>Primary</u>		0.69	2.962	276.00			0.71	2.9%	3.342	12.8%	276.00	0.0%
On-Peak Billing Demand	16.77				18.59	10.9%						
Off-Peak Billing Demand	5.56				5.61	0.9%						
<u>Subtransmission</u>		0.69	2.906	794.00			0.71	2.9%	3.305	13.7%	794.00	0.0%
On-Peak Billing Demand	12.06				14.10	16.9%						
Off-Peak Billing Demand	1.20				1.35	12.5%						
<u>Transmission</u>		0.69	2.880	1,353.00			0.71	2.9%	3.269	13.5%	1,353.00	0.0%
On-Peak Billing Demand	10.98				13.81	25.8%						
Off-Peak Billing Demand	1.10				1.33	20.9%						
<u>Minimum Demand Charge</u>												
Primary	16.88				17.35	2.8%						
Subtransmission	12.17				12.88	5.8%						
Transmission	11.09				12.61	13.7%						
MW				22.90							22.90	0.0%
All kWh			8.300					8.946	7.8%			
Minimum Charge	4.10				4.55	11.0%						

KENTUCKY POWER COMPANY
Comparison of Current and Proposed Rates
Test Year Ended March 31, 2013
Case No.: 2013-00197

TARIFF	CURRENT RATES				PROPOSED RATES							
	Excess				Excess							
	Demand	KVA/KVAR	Energy	Customer	Demand	% Change	KVAR	% Change	Energy	% Change	Customer	% Change
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
OL												
High Pressure Sodium												
100 Watt (094)			8.75	per lamp / mth						10.20	16.6%	
150 Watt (113)			9.90	per lamp / mth						11.90	20.2%	
200 Watt (097)			12.20	per lamp / mth						15.00	23.0%	
250 Watt (103)			13.35	per lamp / mth						16.20	21.3%	
400 Watt (098)			19.15	per lamp / mth						23.55	23.0%	
100 Watt Shoebox (121)			20.00	per lamp / mth						21.40	7.0%	
250 Watt Shoebox (120)			24.00	per lamp / mth						27.05	12.7%	
400 Watt Shoebox (126)			27.90	per lamp / mth						32.65	17.0%	
Mercury Vapor												
175 Watt (093)			9.75	per lamp / mth						12.00	23.1%	
400 Watt (095)			16.85	per lamp / mth						20.75	23.1%	
Post Top												
100 Watt HPS (111)			13.10	per lamp / mth						16.10	22.9%	
150 Watt HPS (122)			21.45	per lamp / mth						25.25	17.7%	
175 Watt MV (099)			11.20	per lamp / mth						13.80	23.2%	
Floodlights												
200 Watt HPS (107)			13.60	per lamp / mth						16.35	20.2%	
400 Watt HPS (109)			18.85	per lamp / mth						23.15	22.8%	
250 Watt MH (110)			18.20	per lamp / mth						19.70	8.2%	
400 Watt MH (116)			24.10	per lamp / mth						25.90	7.5%	
1000 Watt MH (131)			52.20	per lamp / mth						56.10	7.5%	
250 Watt MH - Mongoose (130)			21.80	per lamp / mth						24.75	13.5%	
400 Watt MH - Mongoose (136)			25.50	per lamp / mth						30.00	17.6%	
Wood Pole			2.85	per pole / mth						3.50	22.8%	
Overhead Span			1.60	per span / mth						1.95	21.9%	
Underground Lateral			6.25	per lateral / mth						6.70	7.2%	

KENTUCKY POWER COMPANY
Comparison of Current and Proposed Rates
Test Year Ended March 31, 2013
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TARIFF	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	% Change	Excess		Energy	% Change	Customer	% Change
		KVA/KVAR	Energy				KVAR	% Change				
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh	\$/mo		
SL												
<u>Overhead Service on Existing Distribution Poles</u>												
100 Watt HPS				7.25	per lamp / mth					8.10	11.7%	
150 Watt HPS				8.30	per lamp / mth					9.35	12.7%	
200 Watt HPS				10.30	per lamp / mth					11.65	13.1%	
400 Watt HPS				16.05	per lamp / mth					18.70	16.5%	
<u>Service on New Wood Distribution Poles</u>												
100 Watt HPS				10.25	per lamp / mth					11.45	11.7%	
150 Watt HPS				11.40	per lamp / mth					12.75	11.8%	
200 Watt HPS				13.15	per lamp / mth					14.80	12.5%	
400 Watt HPS				18.45	per lamp / mth					20.95	13.6%	
<u>Service on New Metal or Concrete Poles</u>												
100 Watt HPS				18.90	per lamp / mth					22.00	16.4%	
150 Watt HPS				19.85	per lamp / mth					23.10	16.4%	
200 Watt HPS				25.25	per lamp / mth					29.40	16.4%	
400 Watt HPS				27.45	per lamp / mth					31.95	16.4%	

KENTUCKY POWER COMPANY
Comparison of Current and Proposed Rates
Test Year Ended March 31, 2013
Case No.: 2013-00197

TARIFF	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	% Change	Excess		Energy	% Change	Customer	% Change
		KVA/KVAR	Energy				KVAR	% Change				
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh	\$/mo		
CATV												
Charge for attachments on a two-user pole				7.21	per pole / year						7.21	0.0%
Charge for attachments on a three-user pole				4.47	per pole / year						4.47	0.0%
COGEN / SPP I & II												
Standard Measurement				6.75	Single Phase						7.50	11.1%
				7.75	Polyhase						9.80	26.5%
TOD Measurement				7.15	Single Phase						8.00	11.9%
				8.10	Polyhase						10.05	24.1%
Energy Credit												
Standard Meter			2.90					4.15	43.1%			
TOD Meter												
On-Peak KWH			3.06					5.08	66.0%			
Off-Peak KWH			2.78					3.49	25.5%			
Capacity Credit												
Standard Energy Meter	2.84					3.69	29.9%					
TOD Energy Meter	6.82					8.88	30.2%					
NUG												
Subtransmission	3.65	0.69				0.00	-100.0%	0.00	-100.0%			
Transmission	2.30	0.69				0.00	-100.0%	0.00	-100.0%			
AFS												
Primary	4.34					4.24	-2.3%					
Transfer Switch Maintenance				13.57							14.68	

I. Proposed Revenue

	Billed & Accrued Revenue	Fuel Revenue	Base Revenue	Less: HEAP Revenue	Plus: Employee Discount	Adjusted Base Revenue
Total RS Revenue Requirement						
Demand	171,957,849	\$0	\$171,957,849	\$161,836	\$38,486	\$171,834,499
Energy	77,169,057	(4,116,955)	81,286,012	\$76,502	18,193	\$81,227,703
Customer	14,446,940	0	14,446,940	\$13,597	3,233	\$14,436,575
Total	\$263,573,846	(\$4,116,955)	\$267,690,801	\$251,935	\$59,912	\$267,498,777

II. Customer Charge

Full Cost Customer Revenue	\$14,436,575	/	1,679,564 Bills	=	\$8.60 /mo.
			Current charge	=	\$8.00 /mo.
			Proposed Customer Charge	=	\$8.60 /mo.
Proposed Customer Charge	1,679,564	x	\$8.60	=	\$14,444,250

III. Off-Peak Energy Charge

Energy Revenue Requirement	\$81,227,703				
Total Energy (kWh)	2,307,253,065				
Total Secondary Energy Charge	\$0.03521 /kWh				
Fixed Cost Adder	\$0.02000 /kWh				
Proposed Off-Peak Energy Charge	\$0.05521 /kWh				
Off-Peak % Usage	55.84%				
Off-Peak kWh Energy	1,288,370,111				
Off-Peak Revenue	1,288,370,111	x	\$0.05521	=	\$71,130,914

IV. On-Peak Energy Charge

Total RS Base Revenue	\$267,498,777
Less: Customer Revenue	14,444,250
Less: Off-Peak Energy Revenue	71,130,914
On-Peak Revenue	\$181,923,613

Total RS Energy	2,307,253,065
Less: Off-Peak kWh Energy	1,288,370,111
On-Peak kWh Energy	1,018,882,954

Proposed On-Peak Energy Charge	\$0.17855 /kWh
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V. Revenue Verification

	Units	Rate	Revenue	Difference
On-Peak	1,018,882,954 kWh	\$0.17855 /kWh	\$181,921,551	
Off-Peak	1,288,370,111 kWh	\$0.05521 /kWh	71,130,914	
Customer	1,679,564 Bills	\$8.60 /Mo.	14,444,250	
Total	2,307,253,065 kWh		\$267,496,715	(2,062)

VI. Time-of-Day Customer Charges

Current TOD Charge	\$10.70
Proposed Standard Charge	\$8.60
Actual Differential:	
TOD Meter Cost	\$362.34
Standard Meter Cost	\$106.69
Cost Differential	\$255.65
Carrying Cost	13.35%
Over 12 Months	12
Differential	\$2.84
Proposed RS-TOD/RS-LM-TOD	\$11.45

30 Year Annual

Separate Meter Customer Charge:

Use: Current	\$3.00
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VII. RS-TOD / RS-LM-TOD Proposed Revenue

	Units	Rate	Revenue
On-Peak	1,528,036 kWh	\$0.17855 /kWh	\$272,831
Off-Peak	2,819,888 kWh	\$0.05521 /kWh	155,686
Customer - Std TOD	2,050 Bills	\$11.45 /Mo.	23,473
Customer - Sep Meter	95 Bills	\$3.00 /Mo.	285
Total	4,347,924 kWh		\$452,275

VIII. Revenue

	Adjusted Base Revenue	Revised Revenue
Total RS Revenue Requirement		
Demand	\$171,834,499	\$171,543,969
Energy	\$81,227,703	81,090,366
Customer	\$14,436,575	14,412,167
Total	\$267,498,777	\$267,046,502
Less RS-TOD/RS-LM-TOD Revenue	\$452,275	
Revised RS Revenue	\$267,046,502	

IX. Customer Revenue

Customer Charge Revenue	1,677,419 Bills	x	\$8.60 /mo.	\$14,425,803
Residual Customer Revenue	\$14,412,167	-	\$14,425,803	= -\$13,636

X. Standard Energy Rates

Storage Water Heating Revenue	415,084 kWh	x	\$0.05521 /kWh (Off-Pk)	\$22,917
Revised RS Revenue	267,046,502			
Less: Customer Revenue	14,425,803			
Less: Storage Water Htg Revenue	22,917			
Energy Charge Revenue - All Blocks	\$252,597,782			
All kWh	2,302,490,057			
Standard Energy Rate - All kWh	\$0.10971 /kWh			

XI. RS Revenue Verification

	Units	Rate	Revenue	Difference
All Standard kWh	2,302,490,057 kWh	\$0.10970 /kWh *	252,583,159	
Storage Water Heating	415,084 kWh	\$0.05521 /kWh	22,917	
Customer	1,677,419 Bills	\$8.60 /mo.	14,425,803	
Total	2,302,905,141 kWh		\$267,031,879	(14,623)

*Revised after revenue verification

XII. Revenue Verification - Employee

<u>Billed on Employee Rates:</u>	Units	Rate	Revenue	
All Standard kWh	10,160,271 kWh	\$0.10970 /kWh	\$1,114,582	
Customer	1,377 Bills	\$4.30 /mo.	5,920	
Storage Water Heating	1,832 kWh	\$0.05521 /kWh	<u>101</u>	
Total	10,162,103 kWh		\$1,120,603	
Time of Day:				
On-Peak kWh	136,397 kWh	\$0.17855 /kWh	\$24,354	
Off-Peak kWh	251,596 kWh	\$0.05521 /kWh	13,891	
Customer	190 Bills	\$0.00 /mo.	<u>0</u>	
Total	387,993 kWh		\$38,245	
Total Employee	\$1,120,603	+	\$38,245 =	\$1,158,848

XIii. Revenue Verification - Employee Discount

<u>Billed on Standard Rates:</u>	Units	Rate	Revenue	
All Standard kWh	10,160,271 kWh	\$0.10970 /kWh	1,114,582	
Customer	7,402 Bills	\$8.60 /mo.	63,657	
Storage Water Heating	1,832 kWh	\$0.05521 /kWh	<u>101</u>	
Total	10,162,103 kWh		\$1,178,340	
Time of Day:				
On-Peak kWh	136,397 kWh	\$0.17855 /kWh	\$24,354	
Off-Peak kWh	251,596 kWh	\$0.05521 /kWh	13,891	
Customer	190 Bills	\$11.45 /mo.	<u>2,176</u>	
Total	387,993 kWh		\$40,421	
Total Employee	\$1,178,340	+	\$40,421 =	\$1,218,761
Total Employee Discount:	\$1,218,761	-	\$1,158,848 =	\$59,913

XIV. Residential Summary

Schedule	Bills	kWh	Revenue	Difference
RS	1,677,419	2,302,905,141	\$267,031,879	
RS-TOD	2,145	4,347,924	452,275	
HEAP Revenue			251,935	
Employee Discount			<u>(59,913)</u>	
Total Billed	1,679,564	2,307,253,065	\$267,676,176	(\$14,625)

KENTUCKY POWER COMPANY
 Experimental RS-TOD 2 Rate Design
 Twelve Months Ended March 31, 2013
 Rate Design

I. Per Books Revenue

	<u>Total</u> (1)	<u>Production</u> (2)	<u>All Other</u> (3) = (1) - (2)
Demand	171,957,849	\$107,636,944	\$64,320,905
Energy	77,169,057	\$77,169,057	\$0
Customer	14,446,940	\$0	\$14,446,940
Total	\$263,573,846	\$184,806,001	\$78,767,845

II. Incremental Meter Charge Rate Design

<u>Annual Incremental Meter Charge</u>	<u>Months</u>	<u>Carrying Charge</u>	<u>Incremental Customer Charge</u>	<u>Plus Standard</u>	<u>Proposed Customer Charge</u>
\$255.65	/ 12	x 13.35%	= \$2.85	+ \$8.60	= \$11.45

III. Basic Energy Charge Rate Design

All Other Revenue	\$78,767,845
Less: Customer Charge Revenue - STD	\$14,425,803
Customer Charge Revenue - TOD	\$23,345
HEAP Revenue	\$251,935
Add: Employee Discount Revenue	(\$55,714)
Basic Energy Revenue	\$64,122,477
Total kWh	2,307,253,063
Basic Energy Charge	\$0.027792

IV. Variable Energy Charge Rate Design

	<u>Market Generation (Excluding Losses)</u>					<u>Variable Energy Charge</u> (6) = (4) / (5)
	<u>RT LMP</u> (1)	<u>Capacity</u> (2)	<u>Total</u> (3) = (1) + (2)	<u>Production Charge</u> (4) on (3)	<u>kWh</u> (5)	
Summer	7,043,480	4,768,529	11,812,009	\$22,875,326	175,384,744	\$0.130429
Winter	9,725,479	7,431,122	17,156,601	\$33,225,748	314,688,007	\$0.105583
Other	63,572,814	2,885,858	66,458,672	\$128,704,927	1,817,180,312	\$0.070827
	80,341,773	15,085,509	95,427,282	\$184,806,001	2,307,253,063	
			Percentage:	193.66%		

V. Energy Base Rate Total

	<u>Basic Energy Charge</u> (1)	<u>Variable Energy Charge</u> (2)	<u>Subtotal</u> (3) = (1) + (2)	<u>Fuel Adjustment</u> (4)	<u>Base Rate</u> (5) = (3) - (4)
Summer	\$0.027792	\$0.130429	\$0.158221	-\$0.0017844	\$0.16001
Winter	\$0.027792	\$0.105583	\$0.133375	-\$0.0017844	\$0.13516
Other	\$0.027792	\$0.070827	\$0.098619	-\$0.0017844	\$0.10040

VI. Revenue Verification

	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3) = (1) x (2)
Customer Charge - STD	1,677,419 Bills	\$8.60	\$14,425,803
Customer Charge - TOD	2,014 Bills	\$11.45	\$23,060
Customer Charge - TOD - Sep Meter	95 Bills	\$3.00	\$285
Summer	175,384,744 kWh	\$0.16001	\$28,063,313
Winter	314,688,007 kWh	\$0.13517 *	\$42,536,378
Other	1,817,180,312 kWh	\$0.10040	\$182,444,903
Fuel	2,307,253,063 kWh	-\$0.0017844	(\$4,117,062)
HEAP Revenue			\$251,935
Employee Discount			(\$55,714)
			\$263,572,900
			\$263,573,846
			(\$946)

* Revised after revenue verification

KENTUCKY POWER COMPANY
 Experimental RS-TOD 2 Rate Design
 Twelve Months Ended March 31, 2013
 Calculation of Market Capacity

Summer 2012 RTO 5CP		(Load Research RS Expanded kW)
<u>Date</u>	<u>Hour</u>	<u>kW</u>
7/17/2012	1700	388,640
7/18/2012	1500	283,626
7/6/2012	1700	470,466
7/5/2012	1600	373,232
7/16/2012	1700	453,114
		<hr/>
		1,969,078
Average MW		393.816
365 Days		365
Average RPM Clearing Price		\$104.95
Total Capacity		<hr/>
		\$15,085,509

<u>PJM</u> <u>PY</u>	<u>RPM Reserve</u> <u>Margin Cleared</u> <u>(%)</u>	<u>RPM BRA</u> <u>Clearing</u> <u>(\$/MW-day)</u>	<u>Weighted Avg</u> <u>Clearing Price</u> <u>(\$/MW-day)</u>
(a)	(b)	(c)	(d)
2013/2014 ¹	20.30%	\$27.73	\$33.36
2014/2015 ¹	20.60%	\$125.99	\$151.94
2015/2016 ¹	20.60%	\$134.62	\$162.35
2016/2017	21.50%	\$59.37	\$72.13
	<hr/>		
Average	20.75%	\$ 86.93	\$ 104.95
Average			\$ 104.95

Allocation of Capacity Charge between Summer Peak and All Other Hours
 (Load Research RS NCP)

	<u>Monthly Peak</u>	<u>Summer</u>	<u>Winter</u>	<u>Other</u>
April	337,178			337,178
May	437,455	218,728		218,728 *
June	471,946	471,946		
July	537,738	537,738		
August	511,105	511,105		
September	401,818	200,909		200,909 *
October	417,324			417,324
November	489,362		489,362	
December	597,988		597,988	
January	669,261		669,261	
February	630,490		630,490	
March	636,516		636,516	
	<hr/>			
	6,138,181	1,940,426	3,023,617	1,174,139
	100.00%	31.61%	49.26%	19.13%
Capacity	\$15,085,509	4,768,529.28	7,431,121.55	2,885,857.80

* 50% in Summer, 50% in Other

KENTUCKY POWER COMPANY
SGS Rate Design
Twelve Months Ended March 31, 2013

I. <u>Proposed Revenue</u>	<u>Billed & Accrued Revenue</u>	<u>Less: Exp SGS TOD</u>	<u>Billed & Accrued Revenue</u>	<u>Fuel Revenue</u>	<u>Base Revenue</u>
Demand	\$10,304,701	\$29,048	\$10,275,654	\$0	\$10,275,654
Energy	4,775,629	13,462	\$4,762,167	-243,426	5,005,593
Customer	3,568,899	10,060	\$3,558,838	0	3,558,838
Total	\$18,649,229	\$52,570	\$18,596,659	-\$243,426	\$18,840,085
Less: SGS-TOD			\$249	\$2	\$247
SGS - Excl. TOD					
Demand			\$10,275,654	\$0	\$10,275,654
Energy			4,762,167	-243,428	5,005,595
Customer			3,558,589	0	3,558,590
Total			\$18,596,410	-\$243,428	\$18,839,838

II. Non-Metered Customer Charge

Meter Plant (370)	\$5,907,729	Customer Base Revenue	\$3,558,838
Net Plant/Gross Plant Percentage	66.41%	Less: Meter Plant Revenue	883,985
Depreciated Meter Plant	3,923,323	Meter O&M Expense (586 & 597)	120,573
Return on Rate Base	13.80%	Meter Reading Expense (902)	62,671
Income	541,419	Adj. Customer Revenue	2,491,609
GRCF	1,632,721	/ Bills	284,474
Meter Plant Revenue	883,985	Proposed Non-Metered Customer Charge	8.76
		Use:	\$8.75

III. Standard Customer Charge

Customer Revenue	\$3,558,590			
Less: Non-Metered Customer Rev.	164,229			
Residual Customer Revenue	\$3,394,361	/	265,694 Bills	= \$12.78 /mo.
				Use: \$12.75 /mo.
Standard	\$12.75	x	265,694 Bills	= \$3,387,599
Non-Metered	\$8.75	x	18,769 Bills	= \$164,229

IV. Energy Charges

	<u>Current Rate</u>		<u>1.5 Times Overall Increase</u>		<u>Proposed Rate</u>		<u>Units</u>	
Over 500 kWh Charge	0.07116	x (1+	23.63%) =	0.08797	x	71,544,564	= \$6,293,775
Revenue Requirement	\$18,839,838							
Less: Standard Customer Revenue	3,387,599							
Less: Non-Metered Customer Revenue	164,229							
Less: Over 500 kWh Charge Revenue	6,293,775							
	\$8,994,235							
First 500 kWh Charge	\$8,994,235	/	64,877,194	=	\$0.13863			

V. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Difference</u>
Energy - First 500 kWh	64,877,194 kWh	\$0.13863 /kWh	\$8,993,925	
- Over 500 kWh	71,544,564 kWh	\$0.08797 /kWh	\$6,293,775	
Standard Customer	265,694 Bills	\$12.75 /mo	3,387,599	
Non-Metered Customer	18,769 Bills	\$8.75 /mo	164,229	
Total Base Revenue			\$18,839,528	(\$310)

VI. Off-Peak Energy Charge

Energy Revenue Requirement	\$5,005,593 / 136,422,751 kwh	\$0.03669
Fixed Cost Adder		<u>0.02000</u>
Calculated Off-Peak Energy Charge		\$0.05669
Use: Proposed Residential Off-Peak Energy Charge		\$0.05521
Off-Peak % Usage		54.66%
Off-Peak kWh		74,568,676
Off-Peak Revenue		\$4,116,937

VII. On-Peak Energy Charge

Total SGS Base Revenue	\$18,840,085
Less: Standard Customer Revenue	3,387,599
Non-Metered Customer Revenue	164,229
Time-of-Day Customer Revenue	139
Time-of-Day Off-Peak Revenue	<u>4,116,937</u>
On-Peak Revenue	\$11,171,181
On-Peak kWh Energy	<u>61,854,075</u>
Proposed On-Peak Energy Charge	\$0.18061 /kWh

VIII. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Difference</u>
On-Peak	61,854,075 kWh	\$0.18061	\$11,171,464	
Off-Peak	74,568,676 kWh	\$0.05521	4,116,937	
Standard Customer	265,694 Bills	\$12.75	3,387,599	
Non-Metered Customer	18,769 Bills	\$8.75	164,229	
Time-of-Day Customer Charge	11 Bills	\$12.75	139	
Total Base Revenue			\$18,840,368	\$283

*Revised after revenue verification.

IX. Revenue From Existing TOD Customers

	<u>Units</u>	<u>Rate</u>	<u>Proposed Revenue</u>
SGS-LM TOD			
On-Peak Energy	354	\$0.18061	64
Off-Peak Energy	639	\$0.05521	35
Customer	11	\$12.75	<u>139</u>
Total			\$238

KENTUCKY POWER COMPANY
Experimental SGS-TOD Rate Design
Twelve Months Ended March 31, 2013
Rate Design

I. Per Books Revenue

	<u>Total</u> (1)	<u>Production</u> (2)	<u>All Other</u> (3) = (1) - (2)
Demand	\$10,304,701	\$6,026,945	\$4,277,757
Energy	4775628.56	\$4,775,629	\$0
Customer	3568898.71	\$0	\$3,568,899
Total	<u>\$18,649,229</u>	<u>\$10,802,573</u>	<u>\$7,846,655</u>

II. Incremental Meter Charge Rate Design

<u>Annual Incremental Meter Charge</u>	<u>Months</u>	<u>Carrying Charge</u>	<u>Incremental Customer Charge</u>	<u>Plus Standard</u>	<u>Proposed Customer Charge</u>
\$0.00	/ 12	x 13.35%	= \$0.00	+ \$12.75	= \$12.75

III. Basic Energy Charge Rate Design

All Other Revenue	\$7,846,655
Less: Customer Charge Revenue - STD	\$3,387,599
Customer Charge Revenue - TOD	\$139
Customer Charge Revenue - NM	<u>\$164,229</u>
Basic Energy Charge	<u>\$4,294,688</u>
Total kWh	136,792,121
Basic Energy Charge	\$0.031396

IV. Variable Energy Charge Rate Design

	<u>Market Generation (Excl. Losses)</u>					<u>Variable Energy Charge</u> (6) = (4) / (5)
	<u>RT LMP</u> (1)	<u>Capacity</u> (2)	<u>Total</u> (3) = (1) + (2)	<u>Production Charge</u> (4) on (3)	<u>kWh</u> (5)	
Summer	388,346	267,704	656,051	\$1,297,923	9,884,874	\$0.131304
Winter	503,276	369,518	872,794	\$1,726,725	16,313,100	\$0.105849
Other	3,760,625	170,820	3,931,445	\$7,777,925	110,594,147	\$0.070329
	<u>4,652,247</u>	<u>808,043</u>	<u>5,460,290</u>	<u>\$10,802,573</u>	<u>136,792,121</u>	
			Percentage:	197.84%		

V. Energy Base Rate Total

	<u>Basic Energy Charge</u> (1)	<u>Variable Energy Charge</u> (2)	<u>Subtotal</u> (3) = (1) + (2)	<u>Fuel Adjustment</u> (4)	<u>Base Rate</u> (5) = (3) - (4)
Summer	\$0.031396	\$0.131304	\$0.162700	-\$0.0017844	\$0.16448
Winter	\$0.031396	\$0.105849	\$0.137245	-\$0.0017844	\$0.13903
Other	\$0.031396	\$0.070329	\$0.101725	-\$0.0017844	\$0.10351

VI. Revenue Verification

	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Billing</u> (3) = (1) x (2)		
Customer Charge - STD	265,694 Bills	\$12.75	\$3,387,599		
Customer Charge - TOD	11 Bills	\$12.75	\$139		
Customer Charge - NM	18,769 Bills	\$8.75	\$164,229		
Summer	9,884,874 kWh	\$0.16447 *	\$1,625,765		
Winter	16,313,100 kWh	\$0.13903	\$2,268,010		
Other	110,594,147 kWh	\$0.10351	\$11,447,600		
Fuel	136,792,121 kWh	-\$0.0017844	<u>(\$244,092)</u>		
			\$18,649,250	\$18,649,229	\$21

* Revised after revenue verification

KENTUCKY POWER COMPANY
 Experimental SGS-TOD Rate Design
 Twelve Months Ended March 31, 2013
 Calculation of Market Capacity

Summer 2012 RTO 5CP		(Load Research SGS Expanded kW)
Date	Hour	kW
7/17/2012	1700	21,249
7/18/2012	1500	20,067
7/6/2012	1700	19,090
7/5/2012	1600	20,022
7/16/2012	1700	25,044
		<hr/>
		105,472
Average MW		21.094
365 Days		365
Average RPM Clearing Price		<hr/>
		\$104.95
Total Capacity		<hr/>
		\$808,043

PJM PY	RPM Reserve Margin Cleared (%)	RPM BRA Clearing (\$/MW-day)	Weighted Avg Clearing Price (\$/MW-day)
(a)	(b)	(c)	(d)
2013/2014 ¹	20.30%	\$27.73	\$33.36
2014/2015 ¹	20.60%	\$125.99	\$151.94
2015/2016 ¹	20.60%	\$134.62	\$162.35
2016/2017	21.50%	\$59.37	\$72.13
	<hr/>	<hr/>	<hr/>
Average	20.75%	\$ 86.93	\$ 104.95
			<hr/>
Average			\$ 104.95

Allocation of Capacity Charge between Summer Peak and All Other Hours
 (Load Research SGS NCP)

	Monthly Peak	Summer	Winter	Other
April	20,356			20,356
May	21,754	10,877		10,877 *
June	22,401	22,401		
July	27,362	27,362		
August	24,333	24,333		
September	20,692	10,346		10,346 *
October	19,272			19,272
November	21,728		21,728	
December	23,272		23,272	
January	29,871		29,871	
February	26,748		26,748	
March	29,955		29,955	
	<hr/>	<hr/>	<hr/>	<hr/>
	287,744	95,319	131,574	60,851
	100.00%	33.13%	45.73%	21.14%
Capacity	\$808,043	267,704.49	369,517.85	170,820.19

* 50% in Summer, 50% in Other

KENTUCKY POWER COMPANY
MGS Rate Design
Twelve Months Ended March 31, 2013

I. Proposed Revenue

	<u>Billed & Accrued Revenue</u>	<u>Fuel Revenue</u>	<u>Base Revenue</u>
<u>Secondary</u>			
Demand	\$39,540,860	\$0	\$39,540,860
Energy	17,698,241	-907,099	18,605,340
Customer	1,103,193	0	1,103,193
Total	\$58,342,293	-\$907,099	\$59,249,393
Secondary TOD	\$395,506	-\$7,022	\$402,528
Secondary LM-TOD	\$101,059	-\$1,775	\$102,834
Secondary AF	\$172,102	-\$2,775	\$174,877
<u>Secondary - Excl. TOD, LM-TOD, and AF</u>			
Demand	\$39,087,678	\$0	\$39,087,678
Energy	17,495,400	-895,527	18,390,927
Customer	1,090,548	0	1,090,549
Total	\$57,673,626	-\$895,527	\$58,569,154
<u>Primary</u>			
Demand	\$997,434	\$0	\$997,434
Energy	505,913	-28,545	534,458
Customer	249,535	0	249,535
Total	\$1,752,882	-\$28,545	\$1,781,427
<u>Subtransmission</u>			
Demand	\$136,978	\$0	\$136,978
Energy	58,387	-8,048	66,435
Customer	60,006	0	60,006
Total	\$255,371	-\$8,048	\$263,418
<u>Total MGS - Excl. TOD, LM-TOD, AF</u>			
Demand	\$40,222,089	\$0	\$40,222,089
Energy	18,059,700	-932,120	18,991,820
Customer	1,400,089	0	1,400,089
Total	\$59,681,879	-\$932,120	\$60,613,999

II. Billing Determinant Summary

	<u>Secondary</u>	<u>Primary</u>	<u>Subtransmission</u>
Standard Billing Demand	2,122,368	75,482	20,625
Mining Minimum Billing Demand	0	1,855	901
First 200 kWh per kW	343,944,887	11,060,736	3,260,097
Over 200 kWh per kW	157,932,809	4,912,325	1,184,917
Bills	84,760	990	155

III. Proposed Customer Charges and Revenue

<u>Proposed Customer Charge</u>	<u>Customer Revenue</u>	<u>Bills</u>	<u>Full Cost Rate</u>	<u>Current Rate</u>	<u>Proposed Rate*</u>
Secondary	\$1,090,549	84,760	\$12.87	\$13.50	\$13.50
Primary	249,535	990	252.06	\$25.00	\$31.00
Subtransmission	60,006	155	387.13	\$182.00	\$227.00
Total	\$1,400,089	85,905			

* Use current rate for Secondary. For Primary & Subtransmission limit to 1.5 x overall class increase of 16.35%. Equals 24.525

<u>Proposed Customer Revenue</u>	<u>Proposed Rate</u>	<u>Bills</u>	<u>Customer Revenue</u>
Secondary	\$13.50	84,760	\$1,144,260
Primary	\$31.00	990	30,690
Subtransmission	\$227.00	155	35,185
Total		85,905	\$1,210,135

IV. Proposed Demand Charges and Revenue

Proposed Demand Charge

	<u>Current Rate</u>	<u>1.5 x Class Incr. 24.53% Increase</u>	<u>Revised Proposed Rate</u>
Standard Demand	\$1.64	\$0.40	\$2.04
Mining Minimum Demand	\$6.84	\$1.68	\$8.52

	<u>Secondary Rate</u>	<u>Loss Factor</u>	<u>Proposed Rate</u>
Standard Demand			
Secondary	\$2.04	1.000	\$2.04
Primary	\$2.04	0.971	\$1.98
Subtransmission	\$2.04	0.958	\$1.96

Proposed Demand Revenue

	<u>Revised Proposed Rate</u>	<u>Units</u>	<u>Demand Revenue</u>
Secondary			
Standard Demand	\$2.04	2,122,368	\$4,329,631
Mining Minimum Demand	\$8.52	0	\$0
Primary			
Standard Demand	\$1.98	75,482	\$149,454
Mining Minimum Demand	\$8.52	1,855	\$15,805
Subtransmission			
Standard Demand	\$1.96	20,625	\$40,425
Mining Minimum Demand	\$8.52	901	\$7,677
			\$4,542,992

V. Proposed Energy Charges and Revenue

Total Base Revenue	\$60,613,999
Less: Customer Revenue	\$1,210,135
Demand Revenue	\$4,542,992
Proposed Energy Revenue	\$54,860,872

Proposed Energy Charges

	<u>Units</u>	<u>Current Charges</u>	<u>Current Energy Revenue</u>	<u>Proposed Energy Revenue</u>	<u>Proposed Charges</u>
<u>Secondary</u>					
<= 200 x Demand	343,944,887	\$0.09862	\$33,919,845	\$37,941,517	\$0.11031
> 200 x Demand	157,932,809	\$0.08460	\$13,361,116	\$14,945,263	\$0.09463
<u>Primary</u>					
<= 200 x Demand	11,060,736	\$0.09054	\$1,001,439	\$1,120,174	\$0.10127
> 200 x Demand	4,912,325	\$0.08098	\$397,800	\$444,965	\$0.09058
<u>Subtransmission</u>					
<= 200 x Demand	3,260,097	\$0.08361	\$272,577	\$304,895	\$0.09352
> 200 x Demand	1,184,917	\$0.07851	\$93,028	\$104,058	\$0.08782
Total Energy Revenue			\$49,045,805	\$54,860,872	

VI. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Target Revenue</u>	<u>Difference</u>
<u>Secondary</u>					
Demand - Standard	2,122,368 kW	\$2.04 /kW	\$4,329,631		
- Minimum	0 kW	\$8.52 /kW	\$0		
Energy - <= 200 x Demand	343,944,887 kWh	\$0.11031 /kWh	\$37,940,560		
- > 200 x Demand	157,932,809 kWh	\$0.09463 /kWh	\$14,945,182		
Customer	84,760 bills	\$13.50 /bill	\$1,144,260		
<u>Primary</u>					
Demand - Standard	75,482 kW	\$1.98 /kW	\$149,454		
- Minimum	1,855 kW	\$8.52 /kW	\$15,805		
Energy - <= 200 x Demand	11,060,736 kWh	\$0.10127 /kWh	\$1,120,121		
- > 200 x Demand	4,912,325 kWh	\$0.09058 /kWh	\$444,958		
Customer	990 bills	\$31.00 /bill	\$30,690		
<u>Subtransmission</u>					
Demand - Standard	20,625 kW	\$1.96 /kW	\$40,425		
- Minimum	901 kW	\$8.52 /kW	\$7,677		
Energy - <= 200 x Demand	3,260,097 kWh	\$0.09352 /kWh	\$304,884		
- > 200 x Demand	1,184,917 kWh	\$0.08782 /kWh	\$104,059		
Customer	155 bills	\$227.00 /bill	\$35,185		
Total Standard MGS Revenue			\$60,612,891	\$60,613,999	(1,108)

VII. Off-Peak Energy Charge

Energy Revenue Requirement	\$18,605,340 /	508,362,999 kwh =	\$0.03660
Fixed Cost Adder			0.02000
Calculated Off-Peak Energy Charge			\$0.05660
Use:			\$0.05660
Off-Peak % Usage - secondary			50.09%
Off-Peak kWh			254,639,026
Off-Peak Revenue			\$14,412,569

VIII. On-Peak Energy Charge

Total MGS Secondary Base Revenue	\$59,249,393
Less: Standard Customer Revenue	1,144,260
TOD Customer Revenue	12,164
LM-TOD Customer Revenue	1,725
Off-Peak Energy Revenue	14,412,569
On-Peak Revenue	\$43,678,675
On-Peak kWh Energy	253,723,973
Proposed On-Peak Energy Charge	\$0.17215 /kWh

IX. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Difference</u>
On-Peak	253,723,973 kWh	\$0.17215	\$43,678,582	
Off-Peak	254,639,026 kWh	\$0.05660	14,412,569	
Standard Customer	84,760 Bills	\$13.50	1,144,260	
TOD	901 Bills	\$13.50	12,164	
LM-TOD	575 Bills	\$3.00	1,725	
Total Base Revenue			\$59,249,300	(\$93)

*Revised after revenue verification

X. Time-of-Day Customer Charges

	<u>Units</u>	<u>Charge</u>	<u>Revenue</u>
MGS-TOD	901 Bills	\$13.50 *	\$12,164
MGS-LM-TOD	575 Bills	\$3.00 **	1,725

* Use Proposed Standard Charge. ** Use Current Charge.

XI. Revenue From Existing TOD Customers

	<u>Units</u>	<u>Rate</u>	<u>Proposed Revenue</u>
MGS-TOD			
On-Peak Energy	1,450,582 kWh	\$0.17215	\$249,718
Off-Peak Energy	2,484,912 kWh	\$0.05660	140,646
Customer	901 Bills	\$13.50	12,164
Total			\$402,528
MGS-LM-TOD			
On-Peak Energy	387,864 kWh	\$0.17215	\$66,771
Off-Peak Energy	606,687 kWh	\$0.05660	34,338
Customer	575 Bills	\$3.00	1,725
Total			\$102,834

XII. Recreational Lighting

Customer Charge	Use: Proposed MGS Secondary	\$13.50
Current Energy Charge	\$0.09004	
Overall MGS Class Proposed Increase	16.35%	
Proposed Energy Charge	\$0.10476	

<u>Revenue from Recreational Lighting</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>
Energy	1,555,258 kWh	\$0.10476 /kWh	\$162,929
Customer	885 Bills	\$13.50 /mo	11,948
Total Base Revenue			\$174,877

KENTUCKY POWER COMPANY
LGS Rate Design
Twelve Months Ended March 31, 2013

I. Proposed Revenue	Billed and Accrued Revenue	Fuel Revenue	Base Revenue
Secondary			
Demand	\$37,950,816	\$0	\$37,950,816
Energy	19,722,694	-1,007,037	20,729,731
Customer	292,225	0	292,225
Total	\$57,965,735	-\$1,007,037	\$58,972,772
Secondary LM-TOD	\$290,204	-\$5,240	\$295,444
Secondary Excl. LM-TOD			
Demand	\$37,760,817	\$0	\$37,760,817
Energy	19,623,953	-1,001,796	20,625,749
Customer	290,762	0	290,762
Total	\$57,675,532	-\$1,001,796	\$58,677,328
Primary			
Demand	\$5,583,648	\$0	\$5,583,648
Energy	3,328,002	-173,555	3,501,557
Customer	87,269	0	87,269
Total	\$8,998,918	-\$173,555	\$9,172,473
Subtransmission			
Demand	\$1,868,303	\$0	\$1,868,303
Energy	1,388,725	-80,855	1,469,579
Customer	149,154	0	149,154
Total	\$3,406,182	-\$80,855	\$3,487,036
Transmission			
Demand	\$418,393	\$0	\$418,393
Energy	327,762	-17,839	345,601
Customer	22,515	0	22,515
Total	\$768,670	-\$17,839	\$786,508
Total LGS			
Demand	\$45,631,160	\$0	\$45,631,161
Energy	24,668,441	-1,274,044	25,942,486
Customer	549,699	0	549,699
Total	\$70,849,301	-\$1,274,045	\$72,123,346

II. Billing Determinant Summary

	<u>Secondary</u>	<u>Primary</u>	<u>Subtransmission</u>	<u>Transmission</u>
Billing Demand	1,694,566	416,015	153,992	34,952
Billing Reactive	41,845	78,768	23,563	0
Billing kWh	561,377,965	97,272,770	45,333,064	9,970,610
Bills	8,986	991	248	23

III. Proposed Customer Charges & Revenue

Proposed Customer Charge	Customer Revenue	Bills	Full Cost Rate	Proposed Rate
Secondary	\$290,762	8,986	\$32.36	\$85.00
Primary	87,269	991	\$88.06	\$127.50
Subtransmission	149,154	248	\$601.43	\$601.00
Transmission	22,515	23	\$978.92	\$629.00
Total	\$549,699	10,248		

* Use Current.
** Full cost.
*** Overall increase.

Proposed Customer Revenue	Proposed Rate	Bills	Customer Revenue
Secondary	\$85.00	8,986	\$763,810
Primary	\$127.50	991	126,353
Subtransmission	\$601.00	248	149,048
Transmission	\$629.00	23	14,467
Total		10,248	\$1,053,678

IV. Proposed Excess KVA Charges & Revenue

Current Rate: \$3.46 x Hold Flat 0.00% = \$3.46

Proposed KVA Revenue	Proposed Rate	Excess KVA	Revenue
Secondary	\$3.46	41,845	\$144,784
Primary	\$3.46	78,768	272,537
Subtransmission	\$3.46	23,563	81,528
Transmission	\$3.46	0	0
Total		144,176	\$498,849

V. Proposed Demand Charges and Revenue

Current Secondary Charge: \$4.02 x Overall LGS Increase 17.47% = \$4.72

Demand Charges	Secondary Rate	Loss Factor	Proposed Demand Rate
Secondary	\$4.72	1.000	\$4.72
Primary	\$4.72	0.971	\$4.59
Subtransmission	\$4.72	0.958	\$4.52
Transmission	\$4.72	0.943	\$4.45

Proposed Demand Revenue	Billing Demand	Proposed Rate	Demand Revenue
Secondary	1,694,566	\$4.72	\$7,998,352
Primary	416,015	\$4.59	1,909,509
Subtransmission	153,992	\$4.52	696,044
Transmission	34,952	\$4.45	155,536
Total	2,299,525		\$10,759,441

KENTUCKY POWER COMPANY
LGS Rate Design
Twelve Months Ended March 31, 2013

VI. Proposed Energy Charges and Revenue

Loss Adjusted Energy	Billing <u>Energy</u>	Loss <u>Factor</u>	Loss Adj <u>Energy</u>
Secondary	561,377,965	1.000	561,377,965
Primary	97,272,770	0.967	94,016,078
Subtransmission	45,333,064	0.956	43,335,236
Transmission	<u>9,970,610</u>	0.944	<u>9,414,549</u>
Total	713,954,409		708,143,828

Equipment Credit Revenue	Billing <u>Energy</u>	Equipment <u>Credit</u>	Credit <u>Revenue</u>
Secondary	561,377,965	-	0
Primary	97,272,770	(0.00958)	(931,873)
Subtransmission	45,333,064	(0.02429)	(1,101,140)
Transmission	<u>9,970,610</u>	(0.02429)	<u>(242,186)</u>
Total	713,954,409		(\$2,275,199)

Total Revenue	\$72,123,346
Less: Customer Revenue	1,053,678
Excess KVAR Revenue	498,849
Demand Revenue	10,759,441
Equipment Credit Revenue	<u>(2,275,199)</u>

Energy Revenue	\$62,086,577
Loss Adjusted Billing Energy	<u>708,143,828</u>

Secondary Energy Charge \$0.08768

	Secondary <u>Rate</u>	Loss <u>Factor</u>	Energy <u>Rate</u>	Equipment <u>Credit</u>	Proposed <u>Rate</u>
Secondary	\$0.08768	1.000	\$0.08768	0.00000	\$0.08768
Primary	0.08768	0.967	\$0.08474	(0.00958)	\$0.07516
Subtransmission	0.08768	0.956	\$0.08382	(0.02429)	\$0.05953
Transmission	0.08768	0.944	\$0.08279	(0.02429)	\$0.05850

VII. Revenue Verification		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>
Secondary	Demand	1,694,566 kW	\$4.72 /kW	\$7,998,352
	Excess KVA	41,845 KVA	3.46 /KVA	144,784
	Energy	561,377,965 kWh	0.08768 /kWh	49,221,620
	Customer	8,986 Bills	85.00 /Mo	<u>763,810</u>
	Total Billed			\$58,128,566
Primary	Demand	416,015 kW	\$4.59 /kW	\$1,909,509
	Excess KVA	78,768 KVA	3.46 /KVA	272,537
	Energy	97,272,770 kWh	0.07514 /kWh *	7,309,076
	Customer	991 Bills	127.50 /Mo	<u>126,353</u>
	Total Billed			\$9,617,475
Subtran	Demand	153,992 kW	\$4.52 /kW	\$696,044
	Excess KVA	23,563 KVA	3.46 /KVA	81,528
	Energy	45,333,064 kWh	0.05950 /kWh *	2,697,317
	Customer	248 Bills	601.00 /Mo	<u>149,048</u>
	Total Billed			\$3,623,937
Tran	Demand	34,952 kW	\$4.45 /kW	\$155,536
	Excess KVA	0 KVA	3.46 /KVA	0
	Energy	9,970,610 kWh	0.05850 /kWh *	583,281
	Customer	23 Bills	629.00 /Mo	<u>14,467</u>
	Total Billed			\$753,284
Total Tariff LGS				\$72,123,262
Target				\$72,123,346
Difference				(\$84)

* Revised after revenue verification

VIII. Off-Peak Energy Charge For LM-TOD

Secondary Energy Revenue Req't	\$20,729,731	/	564,314,784 kwh	=	\$0.03673
Fixed Cost Adder					<u>0.02000</u>
Calculated Off-Peak Energy Charge					\$0.05673
Use:					\$0.05673
Off-Peak % Usage - secondary					49.26%
Off-Peak kWh					<u>277,981,463</u>
Off-Peak Revenue					\$15,769,888

IX. On-Peak Energy Charge

Total LGS Secondary Base Revenue	\$58,972,772
Less: Customer Revenue	763,810
Time-of-Day Customer Revenue	8,834
Off-Peak Energy Revenue	<u>15,769,888</u>
On-Peak Revenue	\$42,430,240
On-Peak kWh Energy	<u>286,333,321</u>
Proposed On-Peak Energy Charge	\$0.14818 /kWh

X. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Difference</u>
On-Peak	286,333,321 kWh	\$0.14818 /kWh	\$42,428,872	
Off-Peak	277,981,463 kWh	\$0.05672 /kWh *	15,767,109	
Customer - Standard	8,986 Bills	\$85.00 /Mo	763,810	
- Time-of-Day	108 Bills	\$81.80 /Mo	8,834	
Total Base Revenue			\$58,968,625	(\$4,147)

*Revised after revenue verification

XI. Revenue From Existing TOD Customers

	<u>Units</u>	<u>Rate</u>	<u>Proposed Revenue</u>
LGS-LM-TOD			
On-Peak Energy	1,312,409 kWh	\$0.14818 /kWh	\$194,473
Off-Peak Energy	1,624,410 kWh	\$0.05672 /kWh	92,137
Customer	108 Bills	\$81.80 /Mo *	<u>8,834</u>
Total			\$295,444

*Use Current

I. Proposed Revenue

	<u>Secondary</u>	<u>Primary</u>	<u>Subtran</u>	<u>Trans</u>
<u>Proposed Base Revenue</u>				
Demand	\$37,950,816	\$5,583,648	\$1,868,303	\$418,393
Energy	20,729,731	3,501,557	1,469,579	345,601
Customer	292,225	87,269	149,154	22,515
Total Base Revenue	\$58,972,772	\$9,172,473	\$3,487,036	\$786,508

II. Customer Revenue

Full Cost Customer Revenue	\$292,225	\$87,269	\$149,154	\$22,515
All Bills	9,094	991	248	23
Calculated Customer Charge	\$32.13	\$88.06	\$601.43	\$978.92
Proposed Customer Charge	\$85.00	\$127.50	\$601.00	\$629.00
All Bills	9,094	991	248	23
Proposed Customer Revenue	\$ 772,990	\$ 126,353	\$ 149,048	\$ 14,467

III. Off-Peak Energy Charge

	<u>Secondary</u>	<u>Primary</u>	<u>Subtran</u>	<u>Trans</u>
Energy Revenue Requirement	\$20,729,731	\$3,501,557	\$1,469,579	\$345,601
Total Billing kWh	564,314,784	97,272,770	45,333,064	9,970,610
Total Energy Charge	\$0.03673	\$0.03600	\$0.03242	\$0.03466
Fixed Cost Adder	\$0.01000	\$0.01000	\$0.01000	\$0.01000
Calculated Off-Peak Energy Charge	\$0.04673	\$0.04600	\$0.04242	\$0.04466
Proposed Off-Peak Energy Charge	\$0.04673	\$0.04600	\$0.04550 *	\$0.04544 *
Off-Peak % Usage	49.26%	49.27%	49.15%	48.94%
Off-Peak kWh	277,981,463	47,926,294	22,281,201	4,879,617
Proposed Off-Peak Charge	\$0.04673	\$0.04600	\$0.04550	\$0.04544
Off-Peak Revenue	\$12,990,074	\$2,204,610	\$1,013,795	\$221,730

From Load Research

* Use Primary value, adjusted for losses

IV. Demand Charge

	<u>Billing Demand</u>	<u>Proposed Rate *</u>	<u>Demand Revenue</u>
LGS - Secondary	1,694,566	7.04	\$11,929,745
- Primary	416,015	4.24	1,763,904
- Subtransmission	153,992	0.00	0
- Transmission	34,952	0.00	0
Total			<u>\$13,693,648</u>

* Full cost off-peak rates excluding production

V. On-Peak Energy Charge

	<u>Secondary</u>	<u>Primary</u>	<u>Subtran</u>	<u>Trans</u>
Total Revenue	\$58,972,772	\$9,172,473	\$3,487,036	\$786,508
Less: Customer Revenue	772,990	126,353	149,048	14,467
Demand Revenue	11,929,745	1,763,904	0	0
Off-Peak Energy Revenue	<u>12,990,074</u>	<u>2,204,610</u>	<u>1,013,795</u>	<u>221,730</u>
On-Peak Revenue	\$33,279,964	\$5,077,607	\$2,324,194	\$550,312
On-Peak kWh	286,333,321	49,346,476	23,051,863	5,090,993
Calculated On-Peak Energy Charge	\$0.11623	\$0.10290	\$0.10082	\$0.10810
Proposed On-Peak Energy Charge	\$0.11623	\$0.10290	\$0.10082	\$0.09959 *
On-Peak kWh	<u>286,333,321</u>	<u>49,346,476</u>	<u>23,051,863</u>	<u>5,090,993</u>
On-Peak Revenue.	\$33,280,522	\$5,077,752	\$2,324,089	\$507,012

* Use Subtran value, adjusted for losses

I. Proposed Revenue	Billed and Accrued Revenue	Fuel Revenue	Base Revenue
Demand	\$28,128,211	\$0	\$28,128,211
Energy	22,495,760	(1,220,673)	23,716,433
Customer	257,509	0	257,509
Total	\$50,881,479	(\$1,220,673)	\$52,102,152

II. Billing Determinant Summary	Secondary	Primary	Subtransmission	Transmission
On-Peak Billing Demand	17,389	820,118	911,066	122,446
Off-Peak Excess Billing Demand	14	4,493	8,148	1,593
Billing Reactive	0	147,880	270,735	12,219
Billing kWh	8,136,470	347,149,204	286,286,051	42,838,687
Bills	24	508	314	36

III. Proposed Customer Charges & Revenue	Customer Revenue	Bills	Full Cost Rate	Use: Current Rate
Proposed Customer Charge				
Secondary	591	24	\$24.63	\$276
Primary	40,977	508	\$80.66	\$276
Subtransmission	182,508	314	\$581.23	\$662
Transmission	33,432	36	\$928.68	\$1,353
Total	\$257,509	882		

Proposed Customer Revenue	Proposed Rate	Bills	Customer Revenue
Secondary	\$276.00	24	6,624
Primary	\$276.00	508	140,208
Subtransmission	\$662.00	314	207,868
Transmission	\$1,353.00	36	48,708
Total		882	\$403,408

IV. Proposed Excess KVAR Charges & Revenue	Use: Proposed Excess KVAR Rate	Excess KVAR	Revenue
Proposed KVAR Revenue			
Secondary	\$0.71	0	0
Primary	\$0.71	147,880	104,995
Subtransmission	\$0.71	270,735	192,222
Transmission	\$0.71	12,219	8,675
Total		430,834	\$305,892

V. Proposed Off-Peak Excess Demand Charges and Revenue	Off-peak Excess Demand	Proposed Rate	Revenue
Secondary	14	\$8.45	118
Primary	4,493	\$5.61	25,206
Subtransmission	8,148	\$1.35	11,000
Transmission	1,593	\$1.33	2,119
Total	14,248		\$38,443

VI. Proposed Energy Charges and Revenue

Loss Adjusted Energy	Billing Energy	Loss Factor	Loss Adj Energy
Secondary	8,136,470	1.000	8,136,470
Primary	347,149,204	0.967	335,526,649
Subtransmission	286,286,051	0.956	273,669,425
Transmission	42,838,687	0.944	40,449,573
Proposed Energy Charges and Revenue	684,410,412		657,782,117

Energy Revenue	\$23,716,433
Loss Adjusted Billing Energy	657,782,117

Secondary Energy Charge \$0.03606

	Secondary Rate	Loss Factor	Proposed Energy Rate
Secondary	\$0.03606	1.000	\$0.03606
Primary	0.03606	0.967	\$0.03485
Subtransmission	0.03606	0.956	\$0.03447
Transmission	0.03606	0.944	\$0.03405

Proposed Energy Revenue

	Billing Energy	Proposed Rate	Revenue
Secondary	8,136,470	\$0.03606	293,401
Primary	347,149,204	\$0.03485	12,098,150
Subtransmission	286,286,051	\$0.03447	9,868,280
Transmission	42,838,687	\$0.03405	1,458,657
Total	684,410,412		\$23,718,488

VII. Proposed On-Peak Demand Charges and Revenue

Calculation of Loss Adj Demand	Billing Demand	Loss Factor	Loss Adj Demand
Secondary	17,389	1.000	17,389
Primary	820,118	0.971	796,712
Subtransmission	911,066	0.958	873,129
Transmission	122,446	0.943	115,516
Total	1,871,019		1,802,746

Equipment Credit Revenue	Billing Demand	Equipment Credit	Credit Revenue
Secondary	17,389	0.00	\$0
Primary	820,118	(2.68)	(\$2,197,916)
Subtransmission	911,066	(7.04)	(\$6,413,905)
Transmission	122,446	(7.04)	(\$862,020)
Total	1,871,019		(\$9,473,841)

VII. Proposed On-Peak Demand Charges and Revenue (continued)

Total Required Base Revenue	\$52,102,152
Less: Customer Revenue	\$403,408
Excess KVAR Revenue	305,892
Off-peak Excess Revenue	38,443
Energy Revenue	23,718,488
Equipment Credit Revenue	<u>(9,473,841)</u>

Demand Revenue	\$37,109,762
Loss Adjusted Billing Demand	<u>1,802,746</u>

Full Cost Demand Charge	\$20.59
% of Full Cost	100% \$20.59

Demand Charges	Secondary Rate	Loss Factor	Demand Rate	Equipment Credit	Proposed Rate
Secondary	\$20.59	1.000	\$20.59	0.00	\$20.59
Primary	\$20.59	0.971	\$20.00	(2.68)	\$17.32
Subtransmission	\$20.59	0.958	\$19.73	(7.04)	\$12.69
Transmission	\$20.59	0.943	\$19.42	(7.04)	\$12.38

Proposed On-Peak Demand Revenue

	On-Peak Demand	Proposed Rate	Revenue
Secondary	17,389	\$20.59	358,040
Primary	820,118	\$17.32	14,204,444
Subtransmission	911,066	\$12.69	11,561,428
Transmission	<u>122,446</u>	<u>\$12.38</u>	<u>1,515,881</u>
Total	1,871,019		\$27,639,793

VIII. Revenue Verification		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Target</u>	<u>Difference</u>
Secondary	On-Peak Demand	17,389 kW	\$20.59 /kW	\$358,040		
	Off-peak Excess	14 kW	8.45 /kW	118		
	Excess KVAR	0 KVAR	0.71 /KVAR	0		
	Energy	8,136,470 kWh	0.03606 /kWh	293,401		
	Customer	24 Bills	276.00 /Mo	6,624		
	Total Billed			\$658,183		
Primary	On-Peak Demand	820,118 kW	\$17.32 /kW	\$14,204,444		
	Off-peak Excess	4,493 kW	5.61 /kW	25,206		
	Excess KVAR	147,880 KVAR	0.71 /KVAR	104,995		
	Energy	347,149,204 kWh	0.03484 /kWh *	12,094,678		
	Customer	508 Bills	276.00 /Mo	140,208		
	Total Billed			\$26,569,531		
Subtran	On-Peak Demand	911,066 kW	\$12.69 /kW	\$11,561,428		
	Off-peak Excess	8,148 kW	1.35 /kW	11,000		
	Excess KVAR	270,735 KVAR	0.71 /KVAR	192,222		
	Energy	286,286,051 kWh	0.03447 /kWh	9,868,280		
	Customer	314 Bills	662.00 /Mo	207,868		
	Total Billed			\$21,840,798		
Tran	On-Peak Demand	122,446 kW	\$12.38 /kW	\$1,515,881		
	Off-peak Excess	1,593 kW	1.33 /kW	2,119		
	Excess KVAR	12,219 KVAR	0.71 /KVAR	8,675		
	Energy	42,838,687 kWh	0.03405 /kWh	1,458,657		
	Customer	36 Bills	1,353.00 /Mo	48,708		
	Total Billed			\$3,034,040		
Total Tariff QP				\$52,102,552	\$52,102,152	\$400

* Revised after revenue verification

KENTUCKY POWER COMPANY
CIP Rate Design
Twelve Months Ended March 31, 2013

I. Proposed Revenue

	<u>Billed and Accrued Revenue</u>	<u>Fuel Revenue</u>	<u>Base Revenue</u>
Demand	\$58,115,231	\$0	\$58,115,231
Energy	67,650,584	-3,866,195	71,516,779
Customer	147,180	0	147,180
Total	\$125,912,994	(\$3,866,195)	\$129,779,189

II. Billing Determinant Summary

	<u>Primary</u>	<u>Subtransmission</u>	<u>Transmission</u>
On-Peak Billing Demand	0	3,153,683	312,454
Off-Peak Billing Demand	0	3,294,932	523,576
Minimum Billing Demand	0	44,735	264,511
Billing Reactive	0	364,301	38,037
Billing kWh	0	1,832,998,526	333,722,012
Bills	0	144	36

III. Proposed Customer Charges & Revenue

<u>Proposed Customer Charge</u>	<u>Customer Revenue</u>	<u>Bills</u>	<u>Full Cost Rate</u>	<u>Proposed Rate</u>
Primary	0	0	--	\$276.00 *
Subtransmission	120,797	144	\$838.87	\$794.00 *
Transmission	26,383	36	\$732.86	\$1,353.00 *
Total	\$147,180	180		

*Use current rates

<u>Proposed Customer Revenue</u>	<u>Proposed Rate</u>	<u>Bills</u>	<u>Customer Revenue</u>
Primary	\$276	0	0
Subtransmission	\$794	144	114,336
Transmission	\$1,353	36	48,708
Total		180	\$163,044

IV. Proposed Excess KVAR Charges & Revenue

<u>Proposed KVAR Revenue</u>	<u>Proposed Rate</u>	<u>Hold Flat 0.00% Increase</u>	<u>Proposed Rate</u>	<u>Excess KVAR</u>	<u>Revenue</u>
Primary	\$0.71	0	\$0.71	0	0
Subtransmission	\$0.71	0	\$0.71	364,301	258,654
Transmission	\$0.71	0	\$0.71	38,037	27,006
Total				402,338	\$285,660

V. Proposed Off-Peak Demand Charges and Revenue

	<u>Off-peak Demand</u>	<u>Proposed Rate</u>	<u>Revenue</u>
Primary	0	\$5.61	0
Subtransmission	3,294,932	\$1.35	4,448,158
Transmission	523,576	\$1.33	696,356
Total	3,818,508		\$5,144,514

VI. Proposed Minimum Demand Charges and Revenue

Calculation of Loss Adj Demand	Maximum Demand	Loss Factor	Loss Adj Demand
Primary	0	1.000	0
Subtransmission	3,381,939	0.987	3,336,317
Transmission	867,874	0.971	842,810
Total	4,249,813		4,179,127

Equipment Credit Revenue	Billing Demand	Equipment Credit	Credit Revenue
Primary	0	0.00	\$0
Subtransmission	3,153,683	(4.24)	(13,371,616)
Transmission	312,454	(4.24)	(1,324,805)
Total	3,466,137		(\$14,696,421)

Total Demand Revenue	\$58,115,231
Less: Excess KVAR Revenue	285,660
Equipment Credit Revenue	(14,696,421)
Demand Revenue	\$72,525,992
Loss Adjusted Demand	4,179,127
Full Cost Demand Charge	\$17.35
% of Full Cost	100%
	\$17.35

Demand Charges	Primary Rate	Loss Factor	Demand Rate	Equipment Credit	Proposed Rate
Primary	\$17.35	1.000	\$17.35	0.00	\$17.35
Subtransmission	\$17.35	0.987	\$17.12	(4.24)	\$12.88
Transmission	\$17.35	0.971	\$16.85	(4.24)	\$12.61

Proposed Minimum Demand Revenue	Minimum Demand	Proposed Rate	Revenue
Primary	0	\$17.35	0
Subtransmission	44,735	\$12.88	576,187
Transmission	264,511	\$12.61	3,335,484
Total	309,246		\$3,911,671

VII. Proposed On-Peak Demand Charges and Revenue

Calculation of Loss Adj Demand	Billing Demand	Loss Factor	Loss Adj Demand
Primary	0	1.000	0
Subtransmission	3,153,683	0.987	3,111,140
Transmission	312,454	0.971	303,430
Total	3,466,137		3,414,570

Equipment Credit Revenue	Billing Demand	Equipment Credit	Credit Revenue
Primary	0	0.00	\$0
Subtransmission	3,153,683	(4.24)	(13,371,616)
Transmission	312,454	(4.24)	(1,324,805)
Total	3,466,137		(\$14,696,421)

VII. Proposed On-Peak Demand Charges and Revenue (continued)

Total Demand Revenue	\$58,115,231
Less: Excess KVAR Revenue	285,660
Off-peak Demand Revenue	5,144,514
Minimum Demand Revenue	3,911,671
Equipment Credit Revenue	<u>(14,696,421)</u>
Demand Revenue	\$63,469,807
Loss Adjusted Billing Demand	<u>3,414,570</u>
Full Cost Demand Charge	\$18.59
% of Full Cost	100% \$18.59

Demand Charges	Primary Rate	Loss Factor	Demand Rate	Equipment Credit	Proposed Rate
Primary	\$18.59	1.000	\$18.59	0.00	\$18.59
Subtransmission	\$18.59	0.987	\$18.34	(4.24)	\$14.10
Transmission	\$18.59	0.971	\$18.05	(4.24)	\$13.81

Proposed On-Peak Demand Revenue

	On-Peak Demand	Proposed Rate	Revenue
Primary	0	\$18.59	0
Subtransmission	3,153,683	\$14.10	44,466,930
Transmission	<u>312,454</u>	\$13.81	<u>4,314,990</u>
Total	3,466,137		\$48,781,920

VIII. Proposed Energy Charges and Revenue

Loss Adjusted Energy	Billing Energy	Loss Factor	Loss Adj Energy
Primary	0	1.000	0
Subtransmission	1,832,998,526	0.989	1,812,908,862
Transmission	<u>333,722,012</u>	0.977	<u>326,026,382</u>
Total	2,166,720,538		2,138,935,244

Total Required Base Revenue	\$129,779,189
Less: Customer Revenue	\$163,044
Excess KVAR Revenue	\$285,660
Off-peak Demand Revenue	\$5,144,514
Minimum Demand Revenue	\$3,911,671
On-peak Demand Revenue	<u>\$48,781,920</u>

Energy Revenue	\$71,492,380
Loss Adjusted Billing Energy	<u>2,138,935,244</u>

Primary Energy Charge	\$0.03342
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	Primary Rate	Loss Factor	Proposed Rate
Primary	0.03342	1.000	0.03342
Subtransmission	0.03342	0.989	0.03305
Transmission	0.03342	0.977	0.03265

KENTUCKY POWER COMPANY
CIP Rate Design
Twelve Months Ended March 31, 2013

VIII. Revenue Verification		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Target</u>	<u>Difference</u>
Primary	On-Peak Demand	0 kW	\$18.59 /kW	\$0		
	Off-peak Demand	0 kW	5.61 /kW	0		
	Minimum Demand	0 kW	17.35 /kW	0		
	Excess KVAR	0 KVAR	0.71 /KVAR	0		
	Energy	0 kWh	0.03342 /kWh	0		
	Customer	0 Bills	276.00 /Mo	0		
	Total Billed			\$0		
Subtran	On-Peak Demand	3,153,683 kW	\$14.10 /kW	\$44,466,930		
	Off-peak Demand	3,294,932 kW	1.35 /kW	4,448,158		
	Minimum Demand	44,735 kW	12.88 /kW	576,187		
	Excess KVAR	364,301 KVAR	0.71 /KVAR	258,654		
	Energy	1,832,998,526 kWh	0.03305 /kWh	60,580,601		
	Customer	144 Bills	794.00 /Mo	114,336		
	Total Billed			\$110,444,866		
Tran	On-Peak Demand	312,454 kW	\$13.81 /kW	\$4,314,990		
	Off-peak Demand	523,576 kW	1.33 /kW	696,356		
	Minimum Demand	264,511 kW	12.61 /kW	3,335,484		
	Excess KVAR	38,037 KVAR	0.71 /KVAR	27,006		
	Energy	333,722,012 kWh	0.03269 /kWh *	10,909,373		
	Customer	36 Bills	1,353.00 /Mo	48,708		
	Total Billed			\$19,331,917		
Total Tariff CIP				\$129,776,783	\$129,779,189	(\$2,406)
* Revised after revenue verification						

KENTUCKY POWER COMPANY
Equipment Credits Relative to Secondary
Twelve Months Ended March 31, 2013

Current Billing Demand Summary

	Secondary	Primary	Subtran	Bulk Tran	Production
MGS	2,149,794	77,337	21,526		
LGS	1,703,430	416,015	153,992		
QP	17,389	820,118	911,066	122,446	
CIP	0	0	3,198,418	576,965	
Total	3,870,613	1,313,470	4,285,002	699,411	
Relative Loss Factor	1.000	0.971	0.958	0.943	
Loss Adj Demand	3,870,613	1,275,984	4,106,575	659,824	
	75%	75%			
Demand Served by Subtran :	2,902,960	956,988	4,106,575		
Functional Demand Rev	10,354,530	22,443,258	0	0	139,942,084
Functional Demand	3,870,613	5,146,597	7,966,523	9,912,996	9,912,996
Functional Cost	2.68	4.36	0.00	0.00	14.12

Full Cost Equipment Credits (Relative to Secondary)

	Secondary	Primary	Subtran	Total
Primary	2.68			2.68
Subtransmission	2.68	4.36		7.04
Transmission	2.68	4.36	0.00	7.04

Full Cost Equipment Credits (Relative to Primary)

	Primary	Subtran	Total
Loss Factor Secondary to Primary	0.971	0.971	
Subtransmission	4.24		4.24
Transmission	4.24	0.00	4.24

TOD and AF Demands

	Standard		Other	
	Metered kWh	Billing Demand	Metered kWh	Billing Demand
MGS-Sec	501,877,696	2,122,368		
MGS-TOD			3,935,494	16,643
MGS-LM-TOD			994,551	4,206
MGS-AF			1,555,258	6,577
LGS-Sec	561,433,927	1,694,566		
LGS-LM-TOD			2,936,819	8,864

KENTUCKY POWER COMPANY
Equipment Credits Relative to Secondary
Twelve Months Ended March 31, 2013

Current Metered Energy Summary

	Secondary	Primary	Subtran	Bulk Tran	Production
MGS	508,362,999	15,997,326	4,510,114		
LGS	564,370,746	97,265,017	45,313,080		
QP	8,136,470	347,105,680	286,109,486	42,746,423	
CIP	0	0	1,832,998,526	333,722,012	
Total	1,080,870,215	460,368,023	2,168,931,206	376,468,435	
Relative Loss Factor	1.000	0.967	0.956	0.944	
Loss Adj Energy	1,080,870,215	444,954,902	2,073,346,408	355,472,790	
	75%	75%			
Energy Served by Subtran :	810,652,661	333,716,177	2,073,346,408		
Functional Demand Rev	10,354,530	22,443,258	0	0	139,942,084
Functional Energy	1,080,870,215	1,525,825,117	3,217,715,246	3,954,644,315	3,954,644,315
Functional Cost	0.00958	0.01471	0.00000	0.00000	0.03539

Full Cost Equipment Credits

	Secondary	Primary	Subtran	Total
Primary	0.00958			0.00958
Subtransmission	0.00958	0.01471		0.02429
Transmission	0.00958	0.01471	0.00000	0.02429

TOD and AF Energy

	Metered kWh
MGS-Sec	501,877,696
MGS-TOD	3,935,494
MGS-LM-TOD	994,551
MGS-AF	1,555,258
Total MGS-Sec	508,362,999
LGS-Sec	561,433,927
LGS-LM-TOD	2,936,819
Total LGS-Sec	564,370,746

KENTUCKY POWER COMPANY
Full Cost Off-Peak and Off-Peak Excess Demand Charges
Twelve Months Ended March 31, 2013

	<u>Demand Loss Factors</u>	<u>Distribution</u>		<u>Subtran</u>	<u>Bulk Tran</u>	<u>Production</u>	<u>Full Cost Charges</u>
		<u>Secondary</u>	<u>Primary</u>				
Functional Demand Cost		2.68	4.36	0.00	0.00	14.12	
Off-Peak Recovery %		100%	100%	10%	10%	10%	
Off Peak Demand Cost		2.68	4.36	0.00	0.00	1.41	
Secondary Charge	1.000	2.68	4.36	0.00	0.00	1.41	\$8.45
Primary Charge	0.971		4.24	0.00	0.00	1.37	\$5.61
Subtran Charge	0.958			0.00	0.00	1.35	\$1.35
Transmission Charge	0.943				0.00	1.33	\$1.33

KENTUCKY POWER COMPANY - KENTUCKY JURISDICTION
 COMPOSITE LOSS FACTOR SUMMARY
 FOR THE TEST YEAR ENDED MARCH 31, 2013

Voltage	Metered		At Generation		Loss Factor To Generation	
	Demand	Energy	Demand	Energy	Demand	Energy
Secondary	684,695	3,581,621,316	752,550	3,905,539,756	1.09910	1.09044
Primary	64,610	460,419,300	68,986	485,249,521	1.06773	1.05393
Subtransmission	272,923	2,169,127,755	287,477	2,261,049,797	1.05333	1.04238
Transmission	43,951	386,531,309	45,573	397,985,538	1.03689	1.02963

Voltage	Composite Loss Factors							
	To Secondary		To Primary		To Subtran		To Tran	
	Demand	Energy	Demand	Energy	Demand	Energy	Demand	Energy
Secondary	1.00000	1.00000	1.02938	1.03464	1.04345	1.04611	1.06000	1.05906
Primary	0.97146	0.96652	1.00000	1.00000	1.01367	1.01108	1.02974	1.02360
Subtransmission	0.95836	0.95593	0.98651	0.98904	1.00000	1.00000	1.01586	1.01238
Transmission	0.94340	0.94423	0.97112	0.97694	0.98439	0.98777	1.00000	1.00000

KENTUCKY POWER COMPANY
Alternate Feed Service (AFS) Rate Design
Twelve Months Ended March 13, 2013

AFS Monthly Cost / Reservation Demand Charge

Primary Demand Revenue Requirement		\$22,443,258
Functional Demand @ Secondary	/	5,146,597
<hr/>		
Monthly Cost @ Secondary	=	\$4.36
Loss Factor Secondary to Primary	x	0.97146
<hr/>		
AFS Monthly Cost @ Primary	=	\$4.24

AFS Transfer Switch Monthly Testing Rate

Total Annual AFS Transfer Switch Testing Cost		\$176.11
Divided by 12	/	12
<hr/>		
Total Monthly AFS Transfer Switch Testing Rate	=	\$14.68

I. Revenue	Billed & Accrued Revenue	Fuel	Base Revenue
Demand	217,945	0	217,945
Energy	123,243	(6,839)	130,082
Customer	1,725	0	1,725
Total	342,913	(6,839)	349,753

II. Customer Charge						
Full Cost Customer Charge	\$ 1,725	/	133	bills	\$ 12.97	/mo.
					Use current:	\$ 22.90 /mo.
Customer Revenue	133	Bills	X	\$22.90	/mo.	\$ 3,046

III. Demand Charge					
Demand Revenue Requirement	\$ 217,945				
Monthly Demand (SNCP)	7,359				
Full Cost Demand Charge	29.62			Class Increase	
Current Minimum Demand Charges Use:	4.10	X		11.56% =	\$ 4.55
	4.55				
Minimum kW	1,536				
Minimum Demand Charge Revenue	\$ 6,989				

IV. Energy Charge	
Energy Revenue Requirement	
Total MW Revenue Requirement	\$ 349,753
Less: Customer Revenue	3,046
Less: Minimum Demand Revenue	6,989
Energy Charge Revenue	\$ 339,718
Billing kWh	3,797,462
Proposed Energy Charge	0.08946

V. Revenue Verification	Units	Proposed Charges	Revenue	Target Revenue	Difference
Energy	3,797,462	\$0.08946	339,721		
Demand	1,536	\$ 4.55	6,989		
Customer	133	\$22.90	3,046		
Total MW Verified Revenues			349,756	349,753	3

*Revised after revenue verification

Tariff #	Lamp Type & Size (1)	Annual Number of Lamps (2)	Present		Cost Based Rate (5)	Proposed		Annual Increase (8)	Percent Increase (9)=(8/4)
			Rate (3)	Revenue (4)=(2*3)		Rate (6)	Revenue (7)=(2*6)		
High Pressure Sodium									
94	100 Watt	287,948	\$8.75	\$2,519,545	\$9.50	\$10.20	\$2,937,070	\$417,525	16.57%
113	150 Watt	259,837	\$9.90	\$2,572,382	\$11.05	\$11.90	\$3,092,056	\$519,674	20.20%
97	200 Watt	28,796	\$12.20	\$351,310	\$13.99	\$15.00	\$431,939	\$80,629	22.95%
103	250 Watt	0	\$13.35		\$16.19	\$16.20	\$0	\$0	21.35%
98	400 Watt	2,730	\$19.15	\$52,277	\$22.88	\$23.55	\$64,289	\$12,012	22.98%
111	100 Watt Post Top	10,104	\$13.10	\$132,359	\$21.92	\$16.10	\$162,671	\$30,312	22.90%
122	150 Watt Post Top	882	\$21.45	\$18,911	\$23.51	\$25.25	\$22,261	\$3,350	17.72%
107	200 Watt Floodlight	22,039	\$13.60	\$299,725	\$15.33	\$16.35 **	\$360,331	\$60,606	20.22%
109	400 Watt Floodlight	54,090	\$18.85	\$1,019,599	\$22.55	\$23.15 **	\$1,252,186	\$232,587	22.81%
121	100 Watt Shoebox	0	\$20.00	\$0	\$21.39	\$21.40	\$0	\$0	7.00%
120	250 Watt Shoebox	12	\$24.00	\$300	\$27.03	\$27.05	\$338	\$38	12.71%
126	400 Watt Shoebox	0	\$27.90	\$0	\$32.66	\$32.65	\$0	\$0	17.03%
Metal Halide									
110	250 Watt Floodlight	1,588	\$18.20	\$28,897	\$18.34	\$19.70	\$31,278	\$2,381	8.24%
116	400 Watt Floodlight	11,192	\$24.10	\$269,722	\$23.36	\$25.90	\$289,868	\$20,146	7.47%
131	1000 Watt Floodlight	947	\$52.20	\$49,410	\$42.97	\$56.10	\$53,102	\$3,692	7.47%
130	250 Watt Mongoose	0	\$21.80	\$0	\$24.73	\$24.75	\$0	\$0	13.53%
136	400 Watt Mongoose	0	\$25.50	\$0	\$29.98	\$30.00	\$0	\$0	17.65%
Mercury Vapor *									
93	175 Watt	14,589	\$9.75	\$142,247		\$12.00	\$175,074	\$32,827	23.08%
95	400 Watt	1,325	\$16.85	\$22,331		\$20.75	\$27,500	\$5,169	23.15%
99	175 Post Top	0	\$11.20	\$0		\$13.80	\$0	\$0	23.21%
Facilities Charge									
	Pole	53,988	\$2.85	\$153,866	\$8.67	\$3.50	\$188,958	\$35,092	22.81%
	Span	58,104	\$1.60	\$92,966	\$3.72	\$1.95	\$113,303	\$20,337	21.88%
	Lateral	780	\$6.25	\$4,875	\$6.05	\$6.70	\$5,226	\$351	7.20%
Base Revenue							\$9,207,450	\$1,476,728	
Fuel Clause							-\$79,594		
Total							\$9,127,856		
Revenue Target							\$9,127,776		
Difference								\$80	
Scale Factor		1.0745							

* In process of elimination (2x Overall Increase)

** Revised after revenue verification

Lamp Type & Size (1)	Estimated Installed Cost (2)	Monthly Facility Cost (3)=(2)*FCCR	Annual Maintenance Cost (4)	Consumption in kWh		Energy Cost @ \$0.08490 per kWh (7)=(6)*EC	Estimated Monthly Maintenance (8)	Lighting Cost Estimate (9)=(3+7+8)
				Annual (5)	Monthly (6)			
High Pressure Sodium (HPS)								
100 Watt	\$272.61	\$4.39	\$20.24	484	40.3	\$3.42	\$1.69	\$9.50
150 Watt	\$273.06	\$4.40	\$20.07	704	58.7	\$4.98	\$1.67	\$11.05
200 Watt	\$319.63	\$5.15	\$20.10	1,012	84.3	\$7.16	\$1.68	\$13.99
250 Watt	\$359.62	\$5.79	\$19.96	1,236	103.0	\$8.74	\$1.66	\$16.19
400 Watt	\$436.30	\$7.02	\$20.54	2,000	166.7	\$14.15	\$1.71	\$22.88
100 Watt Post Top	\$1,045.85	\$16.84	\$19.86	484	40.3	\$3.42	\$1.66	\$21.92
150 Watt Post Top	\$1,046.91	\$16.86	\$20.07	704	58.7	\$4.98	\$1.67	\$23.51
200 Watt Floodlight	\$402.99	\$6.49	\$20.10	1,012	84.3	\$7.16	\$1.68	\$15.33
400 Watt Floodlight	\$415.68	\$6.69	\$20.54	2,000	166.7	\$14.15	\$1.71	\$22.55
100 Watt Shoebox	\$1,013.27	\$16.31	\$19.86	484	40.3	\$3.42	\$1.66	\$21.39
250 Watt Shoebox	\$1,033.17	\$16.63	\$19.96	1,236	103.0	\$8.74	\$1.66	\$27.03
400 Watt Shoebox	\$1,043.67	\$16.80	\$20.54	2,000	166.7	\$14.15	\$1.71	\$32.66

Metal Halide

250 Watt Floodlight	\$486.62	\$7.83	\$23.82	1,204	100.3	\$8.52	\$1.99	\$18.34
400 Watt Floodlight	\$490.58	\$7.90	\$24.61	1,896	158.0	\$13.41	\$2.05	\$23.36
1000 Watt Floodlight	\$561.85	\$9.05	\$21.63	4,540	378.3	\$32.12	\$1.80	\$42.97
250 Watt Mongoose	\$903.89	\$14.55	\$19.96	1,204	100.3	\$8.52	\$1.66	\$24.73
400 Watt Mongoose	\$922.89	\$14.86	\$20.54	1,896	158.0	\$13.41	\$1.71	\$29.98

**Fixed Cost CC Rate
Using 10-Yr Inv Life**

Return	8.66%
Depreciation	7.70%
F.I.T.	1.46%
Prop Taxes, Adm & Gen'l	1.55%
Annual Total	19.37%
 Monthly Total FCCRR	 1.61%

Outdoor Lighting (OL) Cost of Service

Demand Revenue Requirement	\$1,002,838
Energy Revenue Requirement	\$1,633,862
Cust. Related Revenue Req't.	
O&M Expenses (Excl. A&G)	\$1,121,881
Taxes Other	\$192,319
State Income Tax	-\$77,589
Less: Acct. 598	\$86,036
B&A Rev Excl Direct Ltg Costs	\$3,787,275
Class Metered Energy	44,606,823
 Energy Rate (\$/kWh)	 \$0.08490

Kentucky Power Company
OL Rate Design
Twelve Months Ended March 31, 2013

Facilities Charges

	Installed		
	Cost	Carrying Charge	
30ft Wood Pole	500.29	1.61%	8.05
35ft Wood Pole	576.53	1.61%	<u>9.28</u>
Average			8.665
OH Span - First 50 Feet, Incl. Terminals	145.33	1.61%	2.34
OH Span - Additional 100 Feet	86.00	1.61%	<u>1.38</u>
OH Span - Total			3.72
UG Lateral - 50 Feet	375.69	1.61%	6.05

Kentucky Power Company
SL Rate Design
Twelve Months Ended March 31, 2013

Lamp Type & Size (1)	Annual Number of Lamps (2)	Present		Cost Based Lamp		Proposed		Annual Increase (9)	Percent Increase (10)=(8/4)
		Rate (3)	Revenue (4)=(2*3)	Lamp (5)	w/pole (6)	Rate (7)	Revenue (8)=(2*5 or 6)		
Service on Existing Wood Poles									
9,500 Lumen HPS	92,878	\$7.25	673,366	7.62	n.a.	\$8.10	752,312	78,946	11.72%
16,000 Lumen HPS	1,213	\$8.30	10,071	8.80	n.a.	\$9.35	11,345	1,274	12.65%
22,000 Lumen HPS	28,604	\$10.30	294,620	11.00	n.a.	\$11.65	333,236	38,616	13.11%
50,000 Lumen HPS	5,442	\$16.05	87,346	17.69	n.a.	\$18.70	101,768	14,422	16.51%
Service on New Wood Poles									
9,500 Lumen HPS	5,574	\$10.25	57,136	7.62	10.80	\$11.45	63,825	6,689	11.71%
16,000 Lumen HPS	348	\$11.40	3,971	8.80	12.00	\$12.75	4,442	471	11.84%
22,000 Lumen HPS	6,463	\$13.15	84,991	11.00	13.96	\$14.80	95,655	10,664	12.55%
50,000 Lumen HPS	1,467	\$18.45	27,064	17.69	19.73	\$20.95	30,731	3,667	13.55%
Service on New Metal or Concrete Poles									
9,500 Lumen HPS	-	\$18.90	0	7.62	29.21	\$22.00	0	0	16.40%
16,000 Lumen HPS	-	\$19.85	0	8.80	30.39	\$23.10	0	0	16.37%
22,000 Lumen HPS	1,157	\$25.25	29,203	11.00	32.59	\$29.40	34,003	4,800	16.44%
50,000 Lumen HPS	300	\$27.45	8,245	17.69	39.28	\$31.95	9,597	1,352	16.39%
Subtotal							\$1,436,914	\$160,901	
Fuel							-\$14,849		
Total							\$1,422,065		
Revenue Target							\$1,422,325		
Difference							-\$261		
Scale Factor	1.0610								

* Revised after revenue verification

Lamp Type & Size (1)	Estimated Installed Cost (2)	Monthly Facility Cost (3)=(2)*FCCRR	Annual Maintenance Cost (4)	Consumption in kWh		Energy Cost @ \$0.06299 per kWh (7)=(6)*EC	Estimated Monthly Maintenance (8)	Lighting Cost Estimate (9)=(3+7+8)
				Annual (5)	Monthly (6)			
High Pressure Sodium (HPS)								
9,500 Lumen	\$272.61	\$3.42	\$19.86	484	40.3	\$2.54	\$1.66	\$7.62
16,000 Lumen	\$273.06	\$3.43	\$20.07	704	58.7	\$3.70	\$1.67	\$8.80
22,000 Lumen	\$319.63	\$4.01	\$20.10	1,012	84.3	\$5.31	\$1.68	\$11.00
50,000 Lumen	\$436.30	\$5.48	\$20.54	2,000	166.7	\$10.50	\$1.71	\$17.69

Lamp Type & Size (1)	Lamp Cost (2)	Pole Type (3)	Pole Cost (4)	Estimated Installed Cost (5)	Monthly Facility Cost (6)=(5)*FCCRR	Annual Maintenance Cost (7)	Consumption in kWh		Energy Cost @ \$0.06299 per kWh (10)=(6)*EC	Estimated Monthly Maintenance (11)	Lighting Cost Estimate (12)=(5+10+11)
							Annual (8)	Monthly (9)			
High Pressure Sodium (HPS)											
9,500 Lumen	\$526.09		0.00	\$526.09	\$6.60	\$19.86	484	40.3	\$2.54	\$1.66	\$10.80
16,000 Lumen	\$528.28		0.00	\$528.28	\$6.63	\$20.07	704	58.7	\$3.70	\$1.67	\$12.00
22,000 Lumen	\$556.00		0.00	\$556.00	\$6.98	\$20.10	1,012	84.3	\$5.31	\$1.68	\$13.96
50,000 Lumen	\$598.68		0.00	\$598.68	\$7.51	\$20.54	2,000	166.7	\$10.50	\$1.71	\$19.73
High Pressure Sodium (HPS)											
9,500 Lumen	\$272.61		1,720.58	\$1,993.19	\$25.01	\$19.86	484	40.3	\$2.54	\$1.66	\$29.21
16,000 Lumen	\$273.06		1,720.58	\$1,993.64	\$25.02	\$20.07	704	58.7	\$3.70	\$1.67	\$30.39
22,000 Lumen	\$319.63		1,720.58	\$2,040.21	\$25.60	\$20.10	1,012	84.3	\$5.31	\$1.68	\$32.59
50,000 Lumen	\$436.30		1,720.58	\$2,156.88	\$27.07	\$20.54	2,000	166.7	\$10.50	\$1.71	\$39.28

FCCRR 20-Yr Inv Life	
Return	8.66%
Depreciation	3.00%
F.I.T.	1.85%
Prop Taxes, Adm & Gen'l	1.55%
Annual Total	15.06%
Monthly Total FCCRR	1.26%

Street Lighting (SL) Cost of Service
Test Year Ended 3/31/2013

Demand-Related Revenue Reqmt	\$199,751
Energy-Related Revenue Reqmt	289,353
Customer-Related Revenue Requirement	
O&M Expenses (Excl. A&G)	174,877
Taxes Other	22,609
State Income Tax	-15,493
Less: Account 585	94,392
Account 596	52,485
B&A Rev Excl Direct Ltg Cost	\$524,220
Class Metered Energy	8,322,010
Energy Rate (\$/kWh)	\$0.06299

Kentucky Power Company

REQUEST

Provide the following information concerning fuel purchases:

- a. A schedule showing by month the dollar amount of fuel purchases from affiliated and non-affiliated suppliers for the test year.
- b. A calculation of the dollar amount paid for fuel purchases each month from affiliated suppliers for the test year.
- c. A calculation showing the average (13-month) number of days' supply of coal on hand for the test year and each of the three years preceding the test year. Include all workpapers used to determine the response. Also include a detailed explanation of the factors considered in determining what constitutes an average day's supply of coal.

RESPONSE

Please see Attachment 1 for a response to item a (pages 1-12), item b (page 13), and item c (pages 14-62).

WITNESS: Lila P Munsey

KENTUCKY POWER COMPANY
April 2012

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
BIG SANDY PLANT			
Beech Fork Processing	03-30-08-901	5,565.94	\$ 386,167.57
Rhino Energy, LLC	03-30-10-900	36,963.63	\$ 2,770,482.76
Argus Energy, LLC	03-30-07-903	53,576.53	\$ 4,477,464.19
S.M.& J.	03-30-10-901	27,859.27	\$ 2,189,250.63
Arch Coal Sales	03-30-07-901	41,913.10	\$ 3,720,992.33
TOTAL SYSTEM WEIGHTED AVERAGE		165,878.47	\$ 13,544,357.48

KENTUCKY POWER COMPANY
May 2012

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
<u>BIG SANDY PLANT</u>			
Beech Fork Processing	03-30-08-901	4,512.38	\$ 338,961.29
Rhino Energy, LLC	03-30-10-900	46,360.29	\$ 3,448,041.70
Argus Energy, LLC	03-30-07-903	62,205.64	\$ 5,131,152.54
S.M.& J.	03-30-10-901	21,764.05	\$ 1,710,592.80
Arch Coal Sales	03-30-07-901	31,426.90	\$ 2,917,038.30
TOTAL SYSTEM WEIGHTED AVERAGE		166,269.26	\$ 13,545,786.63

KENTUCKY POWER COMPANY
June 2012

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
<u>BIG SANDY PLANT</u>			
Beech Fork Processing	03-30-08-901	8,371.47	\$ 684,756.87
Rhino Energy, LLC	03-30-10-900	45,091.24	\$ 3,465,939.18
Argus Energy, LLC	03-30-07-903	53,922.54	\$ 4,578,277.71
S.M.& J.	03-30-10-901	27,795.21	\$ 2,207,589.02
Arch Coal Sales	03-30-07-901	20,666.30	\$ 1,964,897.30
Cliffs Logan County Coal, LLC	03-30-08-900	-	\$ (495,000.00)
TOTAL SYSTEM WEIGHTED AVERAGE		155,846.76	\$ 12,406,460.08

KENTUCKY POWER COMPANY
July 2012

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
<u>BIG SANDY PLANT</u>			
Beech Fork Processing	03-30-08-901	5,261.81	\$ 378,642.60
Rhino Energy, LLC	03-30-10-900	35,897.48	\$ 2,628,500.06
Argus Energy, LLC	03-30-07-903	56,428.93	\$ 4,696,932.65
S.M.& J.	03-30-10-901	24,632.03	\$ 1,926,262.29
Arch Coal Sales	03-30-07-901	9,623.61	\$ 879,268.73
Trinity Coal Corporation	03-30-07-905	-	\$ (50,897.00)
TOTAL SYSTEM WEIGHTED AVERAGE		131,843.86	\$ 10,458,709.33

KENTUCKY POWER COMPANY
August 2012

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
<u>BIG SANDY PLANT</u>			
Beech Fork Processing	03-30-08-901	5,559.15	\$ 364,194.73
Rhino Energy, LLC	03-30-10-900	49,895.33	\$ 3,669,652.00
Argus Energy, LLC	03-30-07-903	51,497.85	\$ 4,344,560.32
S.M.& J.	03-30-10-901	32,306.31	\$ 2,557,065.31
Arch Coal Sales	03-30-07-901	16,918.44	\$ 1,459,613.06
TOTAL SYSTEM WEIGHTED AVERAGE		156,177.08	\$ 12,395,085.42

KENTUCKY POWER COMPANY
September 2012

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
BIG SANDY PLANT			
Beech Fork Processing	03-30-08-901	2,926.25	\$ 294,514.93
Beech Fork Processing	03-30-07-904	-	\$ 18,558.73
Rhino Energy, LLC	03-30-10-900	43,229.59	\$ 3,282,233.73
Argus Energy, LLC	03-30-07-903	56,186.99	\$ 4,745,610.81
S.M.& J.	03-30-10-901	28,856.93	\$ 2,269,519.83
Arch Coal Sales	03-30-07-901	10,978.39	\$ 1,628,196.80
Cliffs Logan County Coal, LLC	03-30-08-900	-	\$ (495,000.00)
TOTAL SYSTEM WEIGHTED AVERAGE		142,178.15	\$ 11,743,634.83

KENTUCKY POWER COMPANY
October 2012

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
BIG SANDY PLANT			
Beech Fork Processing	03-30-08-901	4,037.25	\$ 420,523.38
Rhino Energy, LLC	03-30-10-900	40,008.10	\$ 3,142,386.01
Argus Energy, LLC	03-30-07-903	54,336.58	\$ 4,357,385.55
S.M.& J.	03-30-10-901	25,403.21	\$ 2,004,188.80
Arch Coal Sales	03-30-07-901	20,680.69	\$ 1,824,856.91
TOTAL SYSTEM WEIGHTED AVERAGE		144,465.83	\$ 11,749,340.65

KENTUCKY POWER COMPANY
November 2012

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
BIG SANDY PLANT			
Beech Fork Processing	03-30-08-901	5,214.30	\$ 472,044.12
Rhino Energy, LLC	03-30-10-900	40,785.94	\$ 3,016,661.59
Argus Energy, LLC	03-30-07-903	45,207.40	\$ 3,749,816.52
S.M.& J.	03-30-10-901	22,249.66	\$ 1,739,890.41
Arch Coal Sales	03-30-07-901	15,842.10	\$ 1,433,211.29
TOTAL SYSTEM WEIGHTED AVERAGE		129,299.40	\$ 10,411,623.93

KENTUCKY POWER COMPANY
December 2012

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
BIG SANDY PLANT			
Beech Fork Processing	03-30-08-901	-	\$ (100,744.16)
Rhino Energy, LLC	03-30-10-900	45,687.40	\$ 3,463,683.52
Argus Energy, LLC	03-30-07-903	14,475.97	\$ 1,165,180.47
S.M.& J.	03-30-10-901	16,716.21	\$ 1,331,538.05
Arch Coal Sales	03-30-07-901	6,999.68	\$ 749,270.91
Cliffs Logan County Coal, LLC	03-30-08-900	-	\$ (495,000.00)
Trinity Coal Corporation	03-30-07-905	-	\$ 50,897.00
TOTAL SYSTEM WEIGHTED AVERAGE		83,879.26	\$ 6,164,825.79

KENTUCKY POWER COMPANY
January 2013

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
<u>BIG SANDY PLANT</u>			
Beech Fork Processing	03-30-08-901	13,345.61	\$ 1,025,574.51
Rhino Energy, LLC	03-30-10-900	45,090.95	\$ 3,406,171.28
Argus Energy, LLC	03-30-07-903	42.70	\$ 12,111.22
Southern Coal Sales Corp	03-30-12-900	13,253.26	\$ 977,371.00
S.M.& J.	03-30-10-901	23,786.13	\$ 1,882,678.87
Arch Coal Sales	03-30-07-901	-	\$ 222,594.07
TOTAL SYSTEM WEIGHTED AVERAGE		95,518.65	\$ 7,526,500.95

KENTUCKY POWER COMPANY
February 2013

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
BIG SANDY PLANT			
Beech Fork Processing	03-30-08-901	15,040.23	\$ 1,140,031.42
Rhino Energy, LLC	03-30-10-900	35,964.65	\$ 2,776,068.04
Argus Energy, LLC	03-30-07-903	-	\$ (7,140.87)
Southern Coal Sales Corp	03-30-12-900	22,225.15	\$ 1,653,744.21
S.M. & J.	03-30-10-901	20,516.24	\$ 1,630,646.32
Arch Coal Sales	03-30-07-901	-	\$ 118,830.48
TOTAL SYSTEM WEIGHTED AVERAGE		93,746.27	\$ 7,312,179.60

KENTUCKY POWER COMPANY
March 2013

NON-AFFILIATED COAL

Station and Supplier	FPO/CONTRACT	Tons Purchased	Total
<u>BIG SANDY PLANT</u>			
Beech Fork Processing	03-30-08-901	15,753.79	\$ 1,225,782.19
Rhino Energy, LLC	03-30-10-900	43,891.92	\$ 3,336,945.36
Southern Coal Sales Corp	03-30-12-900	36,741.87	\$ 2,585,940.72
S.M.& J.	03-30-10-901	20,148.20	\$ 1,585,674.36
Arch Coal Sales	03-30-07-901	-	\$ 228,343.22
TOTAL SYSTEM WEIGHTED AVERAGE		116,535.78	\$ 8,962,685.85

Kentucky Power Company

Test Year	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	13 mo avg
Number of Days Supply based on actual burn at the station*	80.6	79.4	110.5	114.6	96.2	92.1	134.2	189.7	234.0	265.8	239.6	193.0	140.5	151.6

*Source: APPENDIX A - Total Plant Line 5a

2011-2012	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	13 mo avg
Number of Days Supply based on actual burn at the station*	27.8	38.4	35.8	32.4	14.3	20.6	24.1	24.7	37.9	46.1	63.5	82.8	80.6	40.7

*Source: APPENDIX A - Total Plant Line 5a

2010-2011	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	13 mo avg
Number of Days Supply based on actual burn at the station*	56.0	61.1	72.9	59.7	35.8	23.3	20.8	34.6	32.8	31.5	22.5	23.4	27.8	38.6

*Source: APPENDIX A - Total Plant Line 5a

2009-2010	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	13 mo avg
Number of Days Supply based on actual burn at the station*	62.1	57.7	66.9	72.2	85.8	91.2	103.5	101.5	89.6	77.5	63.7	48.2	56.0	75.1

*Source: APPENDIX A - Total Plant Line 5a

The number of days supply of coal is calculated by dividing the number of tons on hand at the end of a month by the average number of tons consumed at Big Sandy Plant daily over the most recent 12 months.

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MARCH 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	823.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	77.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,967.9
	b. Gross Generation (MWH)	645,235
	c. Net Generation (MWH)	612,194
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,749
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	62.1

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT APRIL 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	823.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	77.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,719.8
	b. Gross Generation (MWH)	625,203
	c. Net Generation (MWH)	593,205
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,642
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	57.7

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MAY 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	726.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	53.2
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	3,992.0
	b. Gross Generation (MWH)	441,872
	c. Net Generation (MWH)	419,647
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,512
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.6
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	66.9

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JUNE 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	716.1
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	65.8
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,114.6
	b. Gross Generation (MWH)	530,100
	c. Net Generation (MWH)	501,927
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,952
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	72.2

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JULY 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	501.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	41.1
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	3,232.1
	b. Gross Generation (MWH)	342,179
	c. Net Generation (MWH)	324,249
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,968
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.6
	b. Net Generation - FAC Basis (Cents/KWH)	2.8
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	85.8

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT AUGUST 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	779.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	68.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,142.0
	b. Gross Generation (MWH)	572,170
	c. Net Generation (MWH)	542,007
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,487
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.6
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	91.2

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT SEPTEMBER 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	691.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	44.0
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	3,220.3
	b. Gross Generation (MWH)	354,121
	c. Net Generation (MWH)	335,825
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,589
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.6
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	103.5

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT OCTOBER 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	788.4
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	71.6
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,408.8
	b. Gross Generation (MWH)	594,600
	c. Net Generation (MWH)	564,662
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,579
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.4
	b. Net Generation - FAC Basis (Cents/KWH)	2.6
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	101.5

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT NOVEMBER 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	848.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	77.5
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,150.6
	b. Gross Generation (MWH)	623,020
	c. Net Generation (MWH)	591,975
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	8,701
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.2
	b. Net Generation - FAC Basis (Cents/KWH)	2.3
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	89.6

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT DECEMBER 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	930.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	77.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	6,190.6
	b. Gross Generation (MWH)	642,852
	c. Net Generation (MWH)	612,879
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,101
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.6
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	77.5

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JANUARY 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	976.8
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	92.2
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	6,851.4
	b. Gross Generation (MWH)	762,379
	c. Net Generation (MWH)	726,761
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,427
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.4
	b. Net Generation - FAC Basis (Cents/KWH)	2.5
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	63.7

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT FEBRUARY 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	1,004.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	93.2
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	6,298.4
	b. Gross Generation (MWH)	696,021
	c. Net Generation (MWH)	663,867
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,487
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.4
	b. Net Generation - FAC Basis (Cents/KWH)	2.5
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	48.2

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MARCH 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	551.4
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	63.4
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,891.4
	b. Gross Generation (MWH)	533,755
	c. Net Generation (MWH)	507,454
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,639
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.4
	b. Net Generation - FAC Basis (Cents/KWH)	2.6
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	56.0

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT APRIL 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	950.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	59.3
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,342.6
	b. Gross Generation (MWH)	484,013
	c. Net Generation (MWH)	460,268
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,435
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.4
	b. Net Generation - FAC Basis (Cents/KWH)	2.5
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	61.1

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MAY 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	831.2
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	26.2
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	2,133.7
	b. Gross Generation (MWH)	222,285
	c. Net Generation (MWH)	210,443
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,139
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.8
	b. Net Generation - FAC Basis (Cents/KWH)	3.0
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	72.9

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JUNE 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	883.2
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	76.4
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,403.2
	b. Gross Generation (MWH)	624,113
	c. Net Generation (MWH)	592,945
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,702
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.6
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	59.7

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JULY 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	926.2
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	85.9
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	6,528.5
	b. Gross Generation (MWH)	724,108
	c. Net Generation (MWH)	689,124
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,474
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.2
	b. Net Generation - FAC Basis (Cents/KWH)	2.3
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	35.8

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT AUGUST 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	959.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	89.0
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	6,617.6
	b. Gross Generation (MWH)	749,647
	c. Net Generation (MWH)	714,052
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,268
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.3
	b. Net Generation - FAC Basis (Cents/KWH)	2.4
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	23.3

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT SEPTEMBER 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	856.1
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	67.6
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,216.5
	b. Gross Generation (MWH)	552,709
	c. Net Generation (MWH)	524,702
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,942
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.6
	b. Net Generation - FAC Basis (Cents/KWH)	2.8
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	20.8

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT OCTOBER 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	894.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	61.5
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,733.8
	b. Gross Generation (MWH)	520,172
	c. Net Generation (MWH)	493,594
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,591
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.6
	b. Net Generation - FAC Basis (Cents/KWH)	2.8
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	34.6

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT NOVEMBER 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	916.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	63.1
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,680.5
	b. Gross Generation (MWH)	516,772
	c. Net Generation (MWH)	490,573
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,541
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.6
	b. Net Generation - FAC Basis (Cents/KWH)	2.8
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	32.8

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT DECEMBER 2010

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	880.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	59.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,899.9
	b. Gross Generation (MWH)	503,188
	c. Net Generation (MWH)	478,475
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,161
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.8
	b. Net Generation - FAC Basis (Cents/KWH)	3.0
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	31.5

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JANUARY 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	965.2
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	89.5
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	7,105.3
	b. Gross Generation (MWH)	752,926
	c. Net Generation (MWH)	718,098
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,729
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.6
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	22.5

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT FEBRUARY 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	959.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	89.0
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	6,089.6
	b. Gross Generation (MWH)	675,860
	c. Net Generation (MWH)	644,862
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,444
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.7
	b. Net Generation - FAC Basis (Cents/KWH)	2.8
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	23.4

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MARCH 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	928.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	69.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,324.3
	b. Gross Generation (MWH)	584,647
	c. Net Generation (MWH)	557,893
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,544
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.8
	b. Net Generation - FAC Basis (Cents/KWH)	2.9
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	27.8

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT APRIL 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	774.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (Lib divided by L1c) (%)	60.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,684.6
	b. Gross Generation (MWH)	494,055
	c. Net Generation (MWH)	470,779
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,951
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.9
	b. Net Generation - FAC Basis (Cents/KWH)	3.1
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	38.4

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MAY 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	884.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	66.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,153.5
	b. Gross Generation (MWH)	562,121
	c. Net Generation (MWH)	534,985
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,639
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.8
	b. Net Generation - FAC Basis (Cents/KWH)	2.9
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	35.8

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JUNE 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	861.2
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	77.5
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,769.4
	b. Gross Generation (MWH)	633,466
	c. Net Generation (MWH)	601,871
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,587
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.8
	b. Net Generation - FAC Basis (Cents/KWH)	2.9
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual bum at the station	32.4

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JULY 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	914.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	84.8
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	6,779.0
	b. Gross Generation (MWH)	714,997
	c. Net Generation (MWH)	680,027
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,969
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.9
	b. Net Generation - FAC Basis (Cents/KWH)	3.1
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	14.3

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT AUGUST 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	722.1
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	62.2
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,679.0
	b. Gross Generation (MWH)	525,631
	c. Net Generation (MWH)	498,579
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,385
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.7
	b. Net Generation - FAC Basis (Cents/KWH)	2.9
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	20.6

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT SEPTEMBER 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	659.1
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	46.3
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	3,614.0
	b. Gross Generation (MWH)	378,357
	c. Net Generation (MWH)	359,500
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,054
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.1
	b. Net Generation - FAC Basis (Cents/KWH)	3.2
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	24.1

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT OCTOBER 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	816.7
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	52.5
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,181.9
	b. Gross Generation (MWH)	441,790
	c. Net Generation (MWH)	420,639
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,942
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.0
	b. Net Generation - FAC Basis (Cents/KWH)	3.1
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	24.7

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT NOVEMBER 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	886.5
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	52.5
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	2,896.1
	b. Gross Generation (MWH)	428,079
	c. Net Generation (MWH)	408,229
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,580
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.9
	b. Net Generation - FAC Basis (Cents/KWH)	3.0
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	37.9

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT DECEMBER 2011

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	734.6
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	59.6
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,743.3
	b. Gross Generation (MWH)	505,452
	c. Net Generation (MWH)	478,139
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,920
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.7
	b. Net Generation - FAC Basis (Cents/KWH)	2.9
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	46.1

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JANUARY 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	361.7
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	33.6
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	2,648.3
	b. Gross Generation (MWH)	284,418
	c. Net Generation (MWH)	269,112
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,841
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.9
	b. Net Generation - FAC Basis (Cents/KWH)	3.0
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	63.5

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT FEBRUARY 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	449.9
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	10.8
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	839.5
	b. Gross Generation (MWH)	85,437
	c. Net Generation (MWH)	80,747
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,398
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.0
	b. Net Generation - FAC Basis (Cents/KWH)	3.1
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	82.8

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MARCH 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	559.0
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	28.4
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	2,356.1
	b. Gross Generation (MWH)	241,897
	c. Net Generation (MWH)	227,657
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,349
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.1
	b. Net Generation - FAC Basis (Cents/KWH)	3.3
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	80.6

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT APRIL 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	629.6
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	54.4
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,285.6
	b. Gross Generation (MWH)	447,250
	c. Net Generation (MWH)	421,821
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,160
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.9
	b. Net Generation - FAC Basis (Cents/KWH)	3.1
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	79.4

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MAY 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	492.6
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	15.1
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	1,142.4
	b. Gross Generation (MWH)	128,478
	c. Net Generation (MWH)	121,214
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,409
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.9
	b. Net Generation - FAC Basis (Cents/KWH)	3.0
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	110.5

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JUNE 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	546.3
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	48.5
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	3,925.3
	b. Gross Generation (MWH)	400,769
	c. Net Generation (MWH)	376,497
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,426
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.2
	b. Net Generation - FAC Basis (Cents/KWH)	3.4
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	114.6

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JULY 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	736.7
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	67.9
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,631.0
	b. Gross Generation (MWH)	575,509
	c. Net Generation (MWH)	544,744
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,337
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.2
	b. Net Generation - FAC Basis (Cents/KWH)	3.4
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	96.2

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT AUGUST 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	609.6
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	54.9
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,307.8
	b. Gross Generation (MWH)	468,091
	c. Net Generation (MWH)	440,120
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,788
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.0
	b. Net Generation - FAC Basis (Cents/KWH)	3.2
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	92.1

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT SEPTEMBER 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	144.2
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	0.9
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	57.9
	b. Gross Generation (MWH)	7,493
	c. Net Generation (MWH)	7,072
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	8,187
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.8
	b. Net Generation - FAC Basis (Cents/KWH)	3.0
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	134.2

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT OCTOBER 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	-
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	-
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	(0.8)
	b. Gross Generation (MWH)	0
	c. Net Generation (MWH)	0
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	0
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	0.0
	b. Net Generation - FAC Basis (Cents/KWH)	0.0
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	189.7

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT NOVEMBER 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	753.2
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	2.8
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	617.7
	b. Gross Generation (MWH)	22,877
	c. Net Generation (MWH)	21,774
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	13,636
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	-2.2
	b. Net Generation - FAC Basis (Cents/KWH)	-2.4
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	234.0

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT DECEMBER 2012

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	296.4
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	18.8
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	1,656.1
	b. Gross Generation (MWH)	160,414
	c. Net Generation (MWH)	150,586
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,997
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	4.0
	b. Net Generation - FAC Basis (Cents/KWH)	4.2
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	265.8

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JANUARY 2013

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	655.9
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	45.1
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	3,609.5
	b. Gross Generation (MWH)	383,113
	c. Net Generation (MWH)	361,369
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,988
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.3
	b. Net Generation - FAC Basis (Cents/KWH)	3.5
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	239.6

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT FEBRUARY 2013

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	752.5
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	56.8
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,094.0
	b. Gross Generation (MWH)	435,200
	c. Net Generation (MWH)	411,362
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,955
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.3
	b. Net Generation - FAC Basis (Cents/KWH)	3.5
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	193.0

APPENDIX A

KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MARCH 2013

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	805.6
	c. Net Demonstrated Capability (MW)	1,078.0
	d. Net Capability Factor (%)	74.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,769.0
	b. Gross Generation (MWH)	630,749
	c. Net Generation (MWH)	598,568
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,639
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.1
	b. Net Generation - FAC Basis (Cents/KWH)	3.3
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	140.5

Kentucky Power Company

REQUEST

Provide the actual fuel costs for the test year. The costs should be given in total dollars, cents per kWh generated, and cents per MMBTU for each type of fuel.

Also provide the actual amounts of each type of fuel used, the numbers of BTUs obtained from each type of fuel, and the kWh generated by each type of fuel.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Lila P Munsey

KENTUCKY POWER COMPANY
 RECORD OF FUEL COST
 ACCOUNT 5010001 - COAL
 ACCOUNT 5010019 - OIL
 APRIL 1, 2012 - MARCH 31, 2013

FUEL	TOTAL TONS & GALS. CONSUMED	TOTAL 501 COST \$*	AVG BTU PER LB./GAL AS FIRED	TOTAL MMBTU	NET GEN-MWH	COST-CENTS PER MMBTU	COST-CENTS PER KWH
COAL	1,466,372	\$ 111,644,949.59	11,922	34,964,615	3,442,124	319.3084	3.2435
OIL	960,912	\$ 3,006,073.25	137,455	132,082	13,003	2,275.9144	23.1184
		\$ 114,651,022.84		35,096,697	3,455,127	326.6718	3.3183

*Includes a 2012 settlement adjustment credit.

Kentucky Power Company

REQUEST

Provide the purchased power costs for the test year. These costs should be separated into demand and energy costs. The actual and estimated kW demands and kWh purchased should be included. Indicate any estimates used and explain the estimates in detail.

RESPONSE

KPCo's actual purchase power during the test year ending March 31, 2013 separated into demand and energy costs were as follows:

	<u>Dollar Amount</u>	<u>MWh</u>
Energy	\$ 90,322,435	3,312,056
Demand	\$ -	N/A
	<u>\$ 90,322,435</u>	<u>3,312,056</u>

The above amounts do not include the AEP Pool capacity charge.

WITNESS: Lila P Munsey

Kentucky Power Company

REQUEST

Provide the following information, in comparative form, for the test year and the 12-month period immediately preceding the test year:

- a. A Kentucky jurisdictional operations income statement, statement of changes in financial position, statement of cash flows, statement of changes in owner's equity, and balance sheet.
- b. A total company income statement, statement of changes in financial position, statement of cash flows, statement of changes in owner's equity, and balance sheet.

RESPONSE

- a. The Company has calculated the March 31, 2013 and March 31, 2012 jurisdictional financial statements using the March 31, 2013 allocation factors because the retail allocation factors do not change materially from year to year (see attached pages under the column headings titled Jurisdictional). KPCo's retail jurisdictional allocation factors for the twelve months ended March 31, 2013 range from a low of 0.985 to a high of 0.999. The Company has not performed a retail jurisdictional cost allocation study for the twelve months ended March 31, 2012.
- b. KPCo's Total Income Statement, Statement of Changes in Financial Position along with the Statement of Cash Flow, Statement of Owner's Equity and Balance Sheet Statement are attached as follows:

Balance Sheet - KPSC 1-12 Attachment 1
Income Statement - KPSC 1-12 Attachment 2
Statement of Owner's Equity - KPSC 1-12 Attachment 3
Statement of Cash Flow - KPSC 1-12 Attachment 4

WITNESS: Lila P Munsey

**KENTUCKY POWER COMPANY
BALANCE SHEET
(UNAUDITED)**

ACCOUNT NUMBER	DESCRIPTION	AS OF 3/31/2013	KENTUCKY JURISDICTIONAL	AS OF 3/31/2012	KENTUCKY JURISDICTIONAL
	ELECTRIC UTILITY PLANT				
1010001	Plant in Service	1,694,066,063		1,647,494,745	
1011001	Capital Leases	5,276,428		5,867,291	
1050001	Held For Fut Use	7,436,551		7,436,551	
1060001	Const Not Classifd	66,530,624		30,796,830	
	PRODUCTION	1,773,309,665		1,691,595,416	
	TRANSMISSION				
	DISTRIBUTION				
1011012	Accrued Capital Leases	236,396		3,376	
	GENERAL	236,396		3,376	
1070000	Construction Work In Progress				
1070001	CWIP - Project	43,807,564		79,272,777	
	CONSTRUCTION WORK IN PROGRESS	43,807,564		79,272,777	
	TOTAL ELECTRIC UTILITY PLANT	1,817,353,625		1,770,871,569	
1011006	Prov-Leased Assets	(2,195,469)		(2,184,282)	
1080000	Accum Prov for Deprec of Plant				
1080001	A/P for Deprec of Pit	(594,642,496)		(568,039,189)	
1080005	RWIP - Project Detail	6,135,031		7,007,173	
1080011	Cost of Removal Reserve	(24,260,636)		(25,281,514)	
1080013	ARO Removal Accretion	3,244,643		2,725,879	
1110001	A/P for Amort of Pit	(21,852,143)		(19,565,271)	
	LESS ACCUM PRV-DEPR,DEPL,AMORT	(633,571,070)		(605,337,205)	
	NET ELECTRIC UTILITY PLANT	1,183,782,556	1,171,944,730	1,165,534,365	1,153,879,021
	OTHER PROPERTY AND INVESTMENT				
1750002	Long-Term Unreal Gns - Non Aff	4,930,781		9,421,755	
1750004	Long-Term Unreal Gains - Affil				
1750022	L/T Asset MTM Collateral	(5,326)		(205,692)	
1760002	LT Unreal Gains - Hedge NonAff				
1760011	L/T Asset for Commodity Hedges	23,068		38,629	
	L/T ENERGY TRADING CONTRACTS	4,948,523		9,254,692	
1210001	Nonutility Property - Owned	964,528		964,528	
1220001	Depr&Amrt of Nonutil Prop-Ownd	(209,953)		(203,284)	
1220003	Depr&Amrt of Nonutil Prop-WIP				
1240027	Other Property - RWIP	(453,701)		0	
1240029	Other Property - CPR	4,734,976		4,734,976	
	NET NONUTILITY PROPERTY	5,035,849		5,496,220	
1240001	Other Investments - Associated				
1240002	Oth Investments-Nonassociated	806		806	
1240007	Deferred Compensation Benefits	97,308		109,987	
1240037	Intang Assets - Amortizable				
1240092	Oth Inv-Fbr Opt Ln-In Kind Srv	161,198		166,358	
	TOTAL OTHER INVESTMENTS	259,312		277,151	
1290000	Pension Net Funded Position				
	TOTAL OTHER SPECIAL FUNDS	0		0	
1581000	SO2 Allowance Inventory	2,361,233		3,525,928	
1581002	CO2 Allowance Inventory				
	ALLOWANCES-NON CURRENT	2,361,233		3,525,928	
	TOTAL OTHER PROP AND INVSTMNTS	12,604,917	12,478,868	18,553,991	18,368,451
	CURRENT AND ACCRUED ASSETS				
1310000	Cash	861,534		612,999	
1340004	Worker's Comp Adv Premium				
1340050	Spec Deposit Mizuho Securities	238,636		613,928	
1350002	Petty Cash				
1350004	Cash Adv-Employee Expenses				
	CASH AND CASH EQUIVALENTS	1,100,170		1,226,927	
1450000	Corp Borrow Prg (NR-Assoc)	0		57,878,229	
	ADVANCES TO AFFILIATES	0		57,878,229	
1420001	Customer A/R - Electric	38,790,663		31,710,744	
1420014	Customer A/R-System Sales	580,373		515,643	

**KENTUCKY POWER COMPANY
 BALANCE SHEET
 (UNAUDITED)**

ACCOUNT NUMBER	DESCRIPTION	AS OF 3/31/2013	KENTUCKY JURISDICTIONAL	AS OF 3/31/2012	KENTUCKY JURISDICTIONAL
1420019	Transmission Sales Receivable	11,811		4,500	
1420022	Cust A/R - Factored	(30,080,825)		(35,574,527)	
1420023	Cust A/R-System Sales - MLR	2,808,353		4,799,918	
1420024	Cust A/R-Options & Swaps - MLR	67,433		252,634	
1420027	Low Inc Energy Asst Pr (LIEAP)	22,562		0	
1420044	Customer A/R - Estimated	642,713		4,928,718	
1420028	Emergency LIEAP	0		8,042	
1420050	PJM AR Accrual	1,307,777		532,277	
1420052	Gas Accruals	59,574		22,770	
1420053	AR Coal Trading	29,081		123,137	
1420054	Accrued Power Brokers	53,557		0	
1420101	Other Accounts Rec - Cust	4,000		50,000	
1420102	AR Peoplesoft Billing - Cust	642,716		364,798	
	ACCOUNTS RECEIVABLE-CUSTOMERS	14,939,790		7,738,654	
1430022	2001 Employee Biweekly Pay Cnv	70,747		71,903	
1430002	Allowances	164		405	
1430023	A/R Peoplesoft Billing System	0		0	
1430081	Damage Recovery - Third Party	10,760		19,611	
1430083	Damage Recovery Offset Demand	(12,639)		(23,272)	
1430089	A/R - Benefits Billing	2,650		2,852	
1710048	Interest Receivable -FIT -LT				
1720000	Rents Receivable	3,690,568		3,135,046	
1410002	P/R Ded - Misc Loan Repayments				
1430101	Other Accounts Rec - Misc	746		0	
1430102	AR Peoplesoft Billing - Misc	10,343		500,259	
1710248	Interest Receivable -FIT -ST	862		0	
1710348	Interest Receivable -SIT -LT	1,445		0	
	ACCOUNTS RECEIVABLE - MISC	3,775,647		3,706,803	
1440002	Uncoll Accts-Other Receivables	(9,818)		(14,790)	
1440003	Uncoll Accts-Power Trading	0		(622,726)	
	A/P FOR UNCOLLECTIBLE ACCOUNTS	(9,818)		(637,516)	
1460001	A/R Assoc Co - InterUnit G/L	4,174,782		6,994,477	
1460006	A/R Assoc Co - Intercompany	227,280		239,334	
1460009	A/R Assoc Co - InterUnit A/P	0		5,578	
1460011	A/R Assoc Co - Multi Pmts	0		857,254	
1460019	A/R-Assoc Co-AEPSC-Agent				
1460024	A/R Assoc Co - System Sales	5,181		(0)	
1460025	Fleet - M4 - A/R	0		14,233	
1460045	A/R Assoc Co-Realization Sharng	0		1,552	
	ACCOUNTS RECEIVABLE- ASSOC COS	4,407,243		8,112,428	
1510001	Fuel Stock - Coal	44,845,590		31,868,768	
1510002	Fuel Stock - Oil	964,869		1,038,899	
1510020	Fuel Stock Coal - Intransit	0		0	
1520000	Fuel Stock Exp Undistributed	1,358,371		780,227	
	FUEL STOCK	47,168,830		33,687,895	
1540001	M&S - Regular	11,734,568		11,129,614	
1540004	M&S - Exempt Material	52,740		46,216	
1540012	Materials & Supplies - Urea	96,885		409,108	
1540013	Transportation Inventory	105,239		84,206	
1540023	M&S Inv - Urea In-Transit	935,512		1,232,100	
1581003	SO2 Allowance Inventory - Curr	9,127,503		8,221,078	
1581006	An. NOx Comp Inv - Curr	22,772		78,726	
1581009	CSAPR Current SO2 Inv	350,000		350,000	
	MATERIALS & SUPPLIES	22,425,217		21,551,049	
1730000	Accrued Utility Revenues	17,310,038		12,883,048	
1730002	Acrd Utility Rev-Factored-Assc	(15,515,664)		(14,650,474)	
	ACCRUED UTILITY REVENUES	1,794,374		(1,767,426)	
1750001	Curr. Unreal Gains - NonAffil	4,811,490		10,102,371	
1750021	S/T Asset MTM Collateral	(373,243)		(308,014)	
1760010	S/T Asset for Commodity Hedges	183,639		202,803	
	ENERGY TRADING CONT CURR ASSET	4,621,886		9,997,160	
1650001	Prepaid Insurance	276,371		276,033	
1650009	Prepaid Carry Cost-Factored AR	11,262		20,179	
1650010	Prepaid Pension Benefits	26,308,056		24,854,241	
1650014	FAS 158 Qual Contra Asset	(26,308,056)		(24,854,241)	

**KENTUCKY POWER COMPANY
 BALANCE SHEET
 (UNAUDITED)**

ACCOUNT NUMBER	DESCRIPTION	AS OF 3/31/2013	KENTUCKY JURISDICTIONAL	AS OF 3/31/2012	KENTUCKY JURISDICTIONAL
1650021	Prepaid Insurance - EIS	546,047		561,744	
165000210	Prepaid Taxes	0		0	
165000211	Prepaid Taxes	0		206,431	
165000212	Prepaid Taxes	257,548		0	
165001111	Prepaid Sales Taxes	0		0	
165001112	Prepaid Sales Taxes	0		375,008	
165001113	Prepaid Sales Taxes	357,228		0	
165001211	Prepaid Use Taxes	0		0	
165001212	Prepaid Use Taxes	0		36,203	
165001213	Prepaid Use Taxes	21,311		0	
1650023	Prepaid Lease	0		5,452	
	PREPAYMENTS	1,469,767		1,481,051	
1240005	Spec Allowance Inv NOx	7		11	
1240044	Spec Allowances Inv SO2	0		0	
1340018	Spec Deposits - Elect Trading	3,572		107,034	
1340043	Special Deposits ABN Amro	2,278,052		6,760,860	
1340048	Spec Deposits-Trading Contra	(703,468)		(4,333,001)	
1860007	Billings and Deferred Projects	163,111		71,993	
174001110	Non-Highway Fuel Tx Credit-2010				
174001111	Non-Highway Fuel Tx Credit-2011				
	OTHER CURRENT ASSETS	1,741,273		2,606,896	
	TOTAL CURRENT ASSETS	103,434,378	102,503,469	145,582,149	144,271,909
	REGULATORY ASSETS				
1823007	SFAS 112 Postemployment Benef	7,503,701		5,229,712	
1823009	DSM Incentives	2,255,857		1,751,629	
1823010	DSM Recovery	(24,090,931)		(21,218,438)	
1823011	DSM Lost Revenues	5,973,001		5,035,237	
1823012	DSM Program Costs	17,416,332		14,505,661	
1823022	HRJ 765kV Post Service AFUDC	657,288		690,696	
1823054	HRJ 765kV Depreciation Expense	102,427		107,635	
1823063	Unrecovered Fuel Cost	16,631		0	
1823077	Unreal Loss on Fwd Commitments	0		(11,700)	
1823115	Deferred Equity Carrying Chgs	(102,078)		(124,506)	
1823118	BridgeCo TO Funding	258,258		284,472	
1823119	PJM Integration Payments	241,947		366,732	
1823120	Other PJM Integration	272,849		300,544	
1823121	Carry Chgs-RTO Startup Costs	140,812		170,155	
1823122	Alliance RTO Deferred Expense	135,169		148,889	
1823165	REG ASSET FAS 158 QUAL PLAN	46,522,087		45,467,195	
1823166	REG ASSET FAS 158 OPEB PLAN	4,613,217		19,849,633	
1823167	REG Asset FAS 158 SERP Plan	(130,987)		(130,856)	
1823188	Deferred Carbon Mgmt Research	162,511		212,507	
1823301	SFAS 109 Flow Thru Defrd FIT	83,612,823		85,403,258	
1823302	SFAS 109 Flow Thru Defrd SIT	42,970,479		41,470,786	
1890004	Loss Rec Debt-Debentures	661,755		695,404	
1823078	Deferred Storm Expense	22,717,499		15,269,943	
1823152	Unrecovered Fuel Cost - WV				
1823299	SFAS 106 Medicare Subsidy	2,599,440		0	
1823306	Net CCS FEED Study Costs	872,858		900,981	
	TOTAL REGULATORY ASSETS	215,382,947	215,382,947	216,375,571	216,375,571
	DEFERRED CHARGES				
1810006	Unamort Debt Exp - Sr Unsec Nt	2,129,164		2,433,626	
1830000	Prelimin Surv&Investgtn Chrgs	32,514,412		3,878,664	
1840002	Accounts Pay Adj - Clearing				
1860001	Allowances	454		454	
1860002	Deferred Expenses	0		2,747,951	
1860005	Unidentified Cash Receipts	0		183	
1860077	Agency Fees - Factored A/R	911,930		1,004,500	
1860153	Unamortized Credit Line Fees	760,573		718,748	
1860160	Deferred Expenses - Current	2,064,028		1,073,635	
1860166	Def Lease Assets - Non Taxable	21,988		0	
1900006	ADIT Federal - SFAS 133 Nonaff	32,537		312,087	
1900015	ADIT-Fed-Hdg-CF-Int Rate	143,695		176,229	

**KENTUCKY POWER COMPANY
BALANCE SHEET
(UNAUDITED)**

ACCOUNT NUMBER	DESCRIPTION	AS OF 3/31/2013	KENTUCKY JURISDICTIONAL	AS OF 3/31/2012	KENTUCKY JURISDICTIONAL
1901001	Accum Deferred FIT - Other	7,264,251		22,539,786	
1902001	Accum Defd FIT - Oth Inc & Ded	753,067		640,631	
1903001	Acc Dfd FIT - FAS109 Flow Thru	15,200,267		13,011,077	
1904001	Accum Dfd FIT - FAS 109 Excess	337,929		352,329	
1840035	IT Oper Company (OPCO) Cleamg	0		0	
186000310	Deferred Property Taxes	0		0	
186000311	Deferred Property Taxes	0		7,245,410	
186000312	Deferred Property Taxes	7,497,003		0	
186008111	Defd Property Tax - Cap Leases	0		0	
186008113	Defd Property Tax - Cap Leases	12,971		0	
186008112	Defd Property Tax - Cap Leases	0		12,523	
	TOTAL DEFERRED CHARGES	69,644,269	68,947,827	56,147,834	55,586,355
	TOTAL ASSETS	1,584,849,068	1,571,257,841	1,602,193,908	1,588,481,307
	CAPITALIZATION				
	COMMON STOCK				
	Authorized: 2,000,000				
	Outstanding: 1,009,000				
2010001	Common Stock Issued-Affiliated	50,450,000		50,450,000	
	COMMON STOCK				
2080000	Donations Recvd from Stckhldrs	238,750,000		238,750,000	
2190010	OCI for Commodity Hedges	76,363		(418,498)	
2190015	Accum OCI-Hdg-CF-Int Rate	(266,862)		(327,283)	
	PAID-IN CAPITAL	238,559,501		238,004,218	
	RETAINED EARNINGS	201,330,503		174,858,865	
	COMMON SHAREHOLDERS' EQUITY	490,340,004		463,313,084	
	CUMULATIVE PREFERRED STOCK				
	TRUST PREFERRED SECURITIES				
	LT DEBT (LESS AMT DUE IN 1 YR)				
2230000	Advances from Associated Co	20,000,000		20,000,000	
2240006	Senior Unsecured Notes	530,000,000		530,000,000	
2260006	Unam Disc LTD-Dr-Sr Unsec Note	(736,369)		(903,094)	
	LONG-TERM DEBT LESS AMT DUE 1 YR	549,263,631		549,096,906	
	TOTAL CAPITALIZATION	1,039,603,635	1,029,207,599	1,012,409,990	1,002,285,890
	OTHER NONCURRENT LIABILITIES				
2270001	Obligatns Undr Cap Lse-Noncurr	1,830,375		2,293,979	
2270003	Accrued Noncur Lease Oblig	135,289		2,346	
	OBLIGATIONS UNDER CAP LEASE	1,965,664		2,296,326	
2282003	Accm Prv I/D - Worker's Com	82,301		35,298	
2290006	Acc Prv for Potential Refund	1,635,430		0	
2283000	Accm Prv for Pensions&Benefits	132,202		130,687	
2283002	Supplemental Savings Plan	282,722		373,659	
2283003	SFAS 106 Post Retirement Benef	5,045,890		5,570,117	
2283005	SFAS 112 Postemployment Benef	5,711,681		4,205,588	
2283006	SFAS 87 - Pensions	1,014,479		811,235	
2283007	Perf Share Incentive Plan	330,031		335,687	
2283013	Incentive Comp Deferral Plan	212,040		272,291	
2283015	FAS 158 SERP Payable Long Term	(130,991)		(130,856)	
2283016	FAS 158 Qual Payable Long Term	19,199,552		19,801,719	
2283017	FAS 158 OPEB Payable Long Term	4,613,217		19,849,633	
2283018	SFAS 106 Med Part-D	(5,290,394)		(5,827,980)	
2300001	Asset Retirement Obligations	3,980,233		3,734,992	
2290006	Acc Prv for Potential Refund				
	ACCUMULATED PROVISIONS - MISC	36,818,395		49,162,072	

**KENTUCKY POWER COMPANY
 BALANCE SHEET
 (UNAUDITED)**

ACCOUNT NUMBER	DESCRIPTION	AS OF 3/31/2013	KENTUCKY JURISDICTIONAL	AS OF 3/31/2012	KENTUCKY JURISDICTIONAL
	TOTAL OTH NONCURRENT LIAB'S	38,784,059	38,396,219	51,458,398	50,943,814
	CURRENT LIABILITIES				
2240506	Senior Unsecured Notes-Current LONG-TERM DEBT DUE WITHIN 1 YR				
2330000	Corp Borrow Program (NP-Assoc) ADVANCES FROM AFFILIATES	11,039,250 11,039,250		0 0	
2320001	Accounts Payable - Regular	5,012,888		8,979,184	
2320002	Unvouchered Invoices	6,122,637		15,014,080	
2320003	Retention	294,847		404,601	
2320011	Uninvoiced Fuel	9,062,831		5,935,611	
2320050	Coal Trading	24,033		149,884	
2320052	Accts Payable - Bookouts - MLR	162,588		214,006	
2320053	Elect Trad-Options&Swaps-MLR	230,693		975,696	
2320056	Gas Physicals	0		0	
2320062	Broker Fees Payable	2,784		6,232	
2320073	A/P Misc Dedic. Power	18,990		33,554	
2320076	Corporate Credit Card Liab	46,384		75,838	
2320077	INDUS Unvouchered Liabilities	199,366		557,813	
2320079	Broker Commisn Spark/Merch Gen	(0)		(0)	
2320081	AP Accrual NYMEX OTC & Penults				
2320083	PJM Net AP Accrual				
2320086	Accrued Broker - Power	105,816		239,487	
2320090	MISO AP Accrual	268,705		249,399	
2320084	Uninvoiced OVEC Purch Power				
2320094	Customer A/P - REC Activity A/P - GENERAL		21,552,562		32,835,385
2340001	A/P Assoc Co - InterUnit G/L	13,140,743		15,504,414	
2340011	A/P-Assc Co-AEPSC-Agent	2,417,074		6,794,781	
2340025	A/P Assoc Co - CM Bills	24,362		90,080	
2340027	A/P Assoc Co - Intercompany	196,980		1,221,815	
2340029	A/P Assoc Co - AEPSC Bills	2,642,469		1,928,184	
2340030	A/P Assoc Co - InterUnit A/P	0		11,842	
2340032	A/P Assoc Co - Multi Pmts	0		326	
2340034	A/P Assoc Co - System Sales	2		1,564	
2340035	Fleet - M4 - A/P	0		16,983	
2340037	A/P Assoc-Global Borrowing Int	350,000		350,000	
2340049	A/P Assoc -Realization Sharing A/P- ASSOC. COS.	1 18,771,631		0 25,919,988	
2350001	Customer Deposits-Active	23,811,141		22,247,416	
2350003	Deposits - Trading Activity	221,116		201,326	
2350005	Deposits - Trading Contra CUSTOMER DEPOSITS	(74,592) 23,957,664		(59,602) 22,389,140	
2360001	Federal Income Tax	(3,654,928)		12,158,914	
2360004	FICA	82,407		87,178	
2360005	Federal Unemployment Tax	16,584		17,536	
2360006	State Unemployment Tax	37,104		38,060	
2360037	FICA - Incentive accrual	34,844		0	
2360601	Fed Inc Tax-Long Term FIN48	1,166,551		1,241,664	
2360602	State Inc Tax-Long Term FIN48	75,672		93,745	
2360701	SEC Accum Defd FIT-Util FIN 48	(1,166,551)		(1,241,664)	
2360702	SEC Accum Defd SIT - FIN 48	(173,628)		(188,598)	
236000808	Real & Personal Property Taxes	0		0	
236000809	Real & Personal Property Taxes	0		31,715	
236000207	State Income Taxes	0		0	
236000208	State Income Taxes	0		0	
236000209	State Income Taxes	(63,670)		(63,670)	
236000210	State Income Taxes	0		0	
236000211	State Income Taxes	0		(89,798)	
236000212	State Income Taxes	(116,312)		1,001,456	
236000213	State Income Taxes	753,123		0	
236000711	State Sales and Use Taxes	0		0	

**KENTUCKY POWER COMPANY
 BALANCE SHEET
 (UNAUDITED)**

ACCOUNT NUMBER	DESCRIPTION	AS OF 3/31/2013	KENTUCKY JURISDICTIONAL	AS OF 3/31/2012	KENTUCKY JURISDICTIONAL
236000712	State Sales and Use Taxes	0		153,879	
236000713	State Sales and Use Taxes	109,294		0	
236000810	Real Personal Property Taxes	(32,929)		454,836	
236000811	Real Personal Property Taxes	281,114		10,031,245	
236000812	Real Personal Property Taxes	10,424,709		0	
236000911	Federal Excise Taxes				
236001211	State Franchise Taxes	0		(8,908)	
236001212	State Franchise Taxes	(27,955)		10,345	
236001213	State Franchise Taxes	3,782		0	
236001611	State Gross Receipts Tax	0		0	
236001612	State Gross Receipts Tax	0		72,000	
236001613	State Gross Receipts Tax	33,000		0	
236003309	Pers Prop Tax-Cap Leases	0		0	
236003310	Pers Prop Tax-Cap Leases	0		104,116	
236003311	Pers Prop Tax-Cap Leases	10,052		10,268	
236003312	Pers Prop Tax-Cap Leases	4,359		16,699	
236003509	Real Prop Tax-Cap Leases	0		0	
236003510	Real Prop Tax-Cap Leases	0		0	
236003511	Real Prop Tax-Cap Leases	0		0	
236003512	Real Prop Tax-Cap Leases	0		6,750	
236003513	Real Prop Tax-Cap Leases	6,750		0	
236003313	Pers Prop Tax-Cap Leases	17,300		0	
2360038	Reorg Payroll Tax Accrual	0		0	
2360501	Fed Inc Tax-Short Term FIN48	0		0	
2360502	State Inc Tax-Short Term FIN48	90,764		90,621	
2360801	Federal Income Tax - IRS Audit	(1)		0	
2360901	Accum Defd FIT- IRS Audit	14,832		0	
	TAXES ACCRUED	7,926,267		24,028,388	
2370006	Interest Accrd-Sen Unsec Notes	5,187,531		5,187,531	
2370007	Interest Accrd-Customer Depsts	9,501		313,075	
2370018	Accrued Margin Interest	131		2,515	
2370448	Acrd Int. - SIT Reserve - ST				
2370048	Acrd Int.- FIT Reserve - LT	48,307		22,780	
2370448	Acrd Int. - SIT Reserve - ST	28,013		22,866	
2370348	Acrd Int. - SIT Reserve - LT	0		11,210	
	INTEREST ACCRUED	5,273,482		5,559,976	
	DIVIDENDS DECLARED				
2430001	Oblig Under Cap Leases - Curr	1,250,584		1,389,030	
2430003	Accrued Cur Lease Oblig	101,106		1,030	
	OBLIG UNDER CAP LEASES- CURR	1,351,691		1,390,060	
2440001	Curr. Unreal Losses - NonAffil	3,152,795		9,135,356	
2440003	Curr. Unreal Losses - Affil				
2440007	Curr. Liab. - Deferred Futures	0		30,222	
2440009	S/T Option Premium Receipts	3,471		17,255	
2440007	Curr. Liab. - Deferred Futures				
2440021	S/T Liability MTM Collateral	(846,356)		(3,293,045)	
2450010	S/T Liability-Commodity Hedges	69,668		796,839	
	ENERGY TRADING CONT CURR LIAB	2,379,578		6,686,627	
2410002	State Income Tax Withheld	80,527		109,923	
2410003	Local Income Tax Withheld	32,262		29,258	
2410004	State Sales Tax Collected	623,241		707,350	
2410008	Franchise Fee Collected	419,899		423,017	
2420002	P/R Ded - Medical Insurance	92,517		98,016	
2420003	P/R Ded - Dental Insurance	7,640		8,296	
2420018	P/R Ded-Reg&Spec Life Ins Prem	0		0	
2420020	Vacation Pay - This Year	2,802,023		2,819,930	
2420021	Vacation Pay - Next Year	702,637		704,017	
2420027	FAS 112 CURRENT LIAB	1,792,016		1,024,120	
2420046	FAS 158 SERP Payable - Current	4		0	
2420044	P/R Withholdings	42,860		42,768	
2420051	Non-Productive Payroll	206,341		(69,740)	
2420053	Perf Share Incentive Plan	106,805		77,844	
2420071	P/R Ded - Vision Plan	3,539		3,705	
2420076	P/R Savings Plan - Incentive	18,308		0	
2420504	Accrued Lease Expense	1,418		0	

**KENTUCKY POWER COMPANY
 BALANCE SHEET
 (UNAUDITED)**

ACCOUNT NUMBER	DESCRIPTION	AS OF 3/31/2013	KENTUCKY JURISDICTIONAL	AS OF 3/31/2012	KENTUCKY JURISDICTIONAL
2420511	Control Cash Disburse Account	401,529		635,107	
2420512	Unclaimed Funds	3,657		1,982	
2420514	Revenue Refunds Accrued	2,069,375		1,764,709	
2420532	Adm Liab-Cur-S/Ins-W/C	461,334		492,135	
2420542	Acc Cash Franchise Req	100,235		103,353	
2420558	Admitted Liab NC-Self/Ins-W/C	921,396		1,111,599	
242059211	Sales Use Tax - Leased Equip	0		0	
242059212	Sales Use Tax - Leased Equip	0		790	
242059213	Sales Use Tax - Leased Equip	4,540		0	
2420618	Accrued Payroll	1,005,113		941,200	
2420623	Energy Delivery Incentive Plan	267,003		(0)	
2420624	Corp & Shrd Srv Incentive Plan	33,291		0	
2420635	Fossil and Hydro Gen ICP	117,353		0	
2420643	Accrued Audit Fees	84,761		105,139	
2420656	Federal Mitigation Accru (NSR)	376,794		1,331,686	
2420658	Accrued Prof. Tax Services	0		252,141	
2420660	AEP Transmission ICP	53,620		0	
2420664	ST State Mitigation Def (NSR)	424,404		581,641	
2410009	KY Utility Gr Receipts Lic Tax	949,309		938,258	
2420072	P/R - Payroll Adjustment	1,140		9,926	
242059211	Sales Use Tax - Leased Equip	0		0	
2420613	Public Liability Claim Deposit	0		109	
2420653	Reorg Misc HR Exp Accrual	1,425		0	
	OTHR CURR & ACCRUED LIAB	14,208,318		14,248,280	
	TOTAL CURRENT LIABILITIES	106,460,443	105,395,839	133,057,844	131,727,266
	DEF CREDITS & REGULATORY LIAB				
2811001	Acc Dfd FIT - Accel Amort Prop	26,250,888		27,836,970	
2821001	Accum Defd FIT - Utility Prop	202,214,707		194,475,399	
2823001	Acc Dfrd FIT FAS 109 Flow Thru	54,348,335		53,704,585	
2824001	Acc Dfrd FIT - SFAS 109 Excess	(627,582)		(654,326)	
2830006	ADIT Federal - SFAS 133 Nonaff	73,657		86,746	
2831001	Accum Deferred FIT - Other	17,673,855		18,117,621	
2832001	Accum Dfrd FIT - Oth Inc & Ded	77,815		70,380	
2833001	Acc Dfd FIT FAS 109 Flow Thru	44,304,156		44,405,915	
2833002	Acc Dfrd SIT FAS 109 Flow Thru	42,970,479		41,470,786	
	DEFERRED INCOME TAXES	387,286,310		379,514,076	
2550001	Accum Deferred ITC - Federal	298,257		564,263	
	DEF INVESTMENT TAX CREDITS	298,257		564,263	
2540011	Over Recovered Fuel Cost	0		8,922,039	
2540000	Other Regulatory Liabilities	0		0	
2540047	Unreal Gain on Fwd Commitments	3,820,419		4,555,089	
2540105	Home Energy Assist Prgm - KPCO	206,213		156,392	
2540173	Green Pricing Option	614		614	
2540000	Other Regulatory Liabilities	0		0	
2540071	KY Enhanced Reliability Liab	215,164		0	
2543001	SFAS 109 Flow Thru Defd FIT	160,600		303,834	
2544001	SFAS 109 Exces Deferred FIT	965,511		1,006,655	
	REGULATORY LIABILITIES	5,368,521		14,944,623	
	DEFERRED CREDITS				
2440002	LT Unreal Losses - Non Affil	2,767,872		5,838,200	
2440022	L/T Liability MTM Collateral	(161,089)		(1,494,060)	
2450011	L/T Liability-Commodity Hedges	23,297		78,621	
	LT ENERGY TRADING CONTRACTS	2,630,080		4,422,761	
2520000	Customer Adv for Construction	57,952		88,368	
	CUSTOMER ADVANCES FOR CONSTR	57,952		88,368	
	DEF GAINS ON SALE/LEASEBACK				
	DEF GAINS-DISP OF UTILITY PLT				
2530000	Other Deferred Credits	0		2,750,000	
2530022	Customer Advance Receipts	1,851,235		1,220,184	
2530044	Neigh Help Neig-Cust Donations	(222)		0	
2530050	T.V. Pole Attachments	202,084		225,503	
2530067	IPP - System Upgrade Credits	262,366		254,026	
2530092	Defd Gain - Fiber Optic Leases	161,198		166,358	
2530101	MACSS Unidentified EDI Cash	218		0	

**KENTUCKY POWER COMPANY
 BALANCE SHEET
 (UNAUDITED)**

ACCOUNT NUMBER	DESCRIPTION	AS OF 3/31/2013	KENTUCKY JURISDICTIONAL	AS OF 3/31/2012	KENTUCKY JURISDICTIONAL
2530112	Other Deferred Credits-Curr	1,014,651		990,618	
2530113	State Mitigation Deferral (NSR)	0		0	
2530114	Federal Mitigation Deferral(NSR)	754,942		0	
2530137	Fbr Opt Lns-Sold-Defd Rev	113,340		126,896	
	OTHER DEFERRED CREDITS	4,359,811		5,733,585	
	TOTAL OTHER DEFERRED CREDITS	7,047,843		10,244,713	
	TOTAL DEF CREDITS & REG LIAB'S	400,000,930	396,000,921	405,267,676	401,214,999
	TOTAL CAPITAL & LIABILITIES	1,584,849,068	1,569,000,578	1,602,193,908	1,586,171,969

Note: The Kentucky Jurisdictional factor used Gross Plant - PTD (GP-PTD) of 0.990, except for Regulatory Assets, which used a factor of 1.00.

KENTUCKY POWER COMPANY
 STATEMENT OF INCOME
 (UNAUDITED)

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended March 30, 2012	Kentucky Jurisdictional	12 Months Ended March 30, 2013	Kentucky Jurisdictional
	OPERATING REVENUES				
4118002	Comp. Allow. Gains SU2	405		164	
4118003	Comp. Allow. Gains-Seas NUX			14,958	
4118004	Comp. Allow. Gains-Ann NUX			55,400	
4400001	Residential Sales-W/Space Htg	100,496,540		100,789,865	
4400002	Residential Sales-W/O Space Ht	49,496,926		48,173,160	
4400005	Residential Fuel Rev	64,216,913		63,677,068	
4420001	Commercial Sales	68,246,784		65,543,698	
4420002	Industrial Sales (Excl Mines)	60,093,533		49,859,363	
4420004	Ind Sales-NonAffil(Incl Mines)	40,624,206		31,716,993	
4420006	Sales to Pub Auth - Schools	12,605,082		11,854,399	
4420007	Sales to Pub Auth - Ex Schools	12,681,917		12,209,834	
4420013	Commercial Fuel Rev	39,249,462		37,300,511	
4420016	Industrial Fuel Rev	93,947,240		80,684,701	
4440000	Public Street/Highway Lighting	1,331,064		1,248,243	
4440002	Public St & Hwy Light Fuel Rev	314,147		287,310	
4470002	Sales for Resale - NonAssoc	9,880,633		8,164,137	
4470004	Sales for Resale-Nonaff-Ancill	-		-	
4470005	Sales for Resale-Nonaff-Transm	-		-	
4470006	Sales for Resale-Bookout Sales	35,379,870		17,349,881	
4470007	Sales for Resale-Option Sales			166	
4470010	Sales for Resale-Bookout Purch	(29,313,574)		(12,860,672)	
4470011	Sales for Resale-Option Purch			(110)	
4470027	Whsal/Muni/Pb Ath Fuel Rev	2,631,701		2,793,233	
4470028	Sale/Resale - NA - Fuel Rev	22,343,531		12,336,247	
4470033	Whsal/Muni/Pub Auth Base Rev	3,416,616		3,039,149	
4470066	PWR Trding Trans Exp-NonAssoc	(27,957)		(10,723)	
4470081	Financial Spark Gas - Realized	48,401		289,806	
4470082	Financial Electric Realized	(6,588,879)		(5,726,810)	
4470089	PJM Energy Sales Margin	4,454,209		3,831,939	
4470093	PJM Implicit Congestion-LSE	(8,729,804)		(4,858,454)	
4470098	PJM Oper.Reserve Rev-OSS	2,065,977		2,648,800	
4470099	Capacity Cr. Net Sales	4,392,765		1,000,966	
4470100	PJM FTR Revenue-OSS	754,284		238,741	
4470101	PJM FTR Revenue-LSE	6,167,065		3,450,500	
4470103	PJM Energy Sales Cost	36,412,061		43,657,083	
4470106	PJM Pt2Pt Trans.Purch-NonAff.	(8,874)		(16,878)	
4470107	PJM NITS Purch-NonAff.	(2,977)		(15,505)	
4470109	PJM FTR Revenue-Spec	72,117		(107,597)	
4470110	PJM TO Admin. Exp.-NonAff.	(1,041)		1,262	
4470112	Non-ECR Phys. Sales-OSS	78,122		337,411	
4470115	PJM Meter Corrections-OSS	763,420		743,364	
4470116	PJM Meter Corrections-LSE	202,739		39,504	
4470124	PJM Incremental Spot-OSS	(21,419)		(0)	
4470126	PJM Incremental Imp Cong-OSS	(1,630,653)		(1,610,420)	
4470131	Non ECR Purchased Power OSS	(16,428)		(154)	
4470141	PJM Contract Net Charge Credit	-		(152)	
4470143	Financial Hedge Realized	577,463		103,242	
4470144	Realiz.Sharing - 06 SIA	(656)		(5,289)	
4470150	Transm. Rev.-Dedic. Whsl/Muni	57,194		72,972	
4470155	OSS Physical Margin Reclass	(5,826,889)		(3,729,930)	
4470156	OSS Optim. Margin Reclass	5,826,889		3,729,930	
4470167	MISO FTR Revenues OSS	19,330		-	
4470168	Interest Rate Swaps-Power	(120,475)		(41,495)	
4470169	Capacity Sales Trading			-	
4470170	Non-ECR Auction Sales-OSS	12,646,377		8,006,906	
4470174	PJM Whlse FTR Rev - OSS	243,394		186,402	
4470175	OSS Sharing Reclass - Retail	2,887,798		(876,264)	
4470176	OSS Sharing Reclass-Reduction	(2,887,798)		876,264	
4470180	Trading intra-book Reclass	94,959		6,482	
4470181	Auction intra-book Reclass	(94,959)		(6,482)	
4470202	PJM OpRes-LSE-Credit	1,173,534		2,637,033	
4470203	PJM OpRes-LSE-Charge	(3,109,502)		(2,573,734)	
4470206	PJM Trans loss credits-OSS	749,074		778,082	
4470207	PJM transm loss charges - LSE	(14,487,864)		(9,979,556)	
4470208	PJM Transm loss credits-LSE	4,370,014		2,611,881	
4470209	PJM transm loss charges-OSS	(2,641,748)		(3,029,180)	
4470214	PJM 30m Suppl Reserve CR OSS	284,401		252,053	

KENTUCKY POWER COMPANY
STATEMENT OF INCOME
(UNAUDITED)

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended March 30, 2012	Kentucky Jurisdictional	12 Months Ended March 30, 2013	Kentucky Jurisdictional
4491003	Prov Rate Refund - Retail			(1,635,430)	
4500000	Forfeited Discounts			3,262,936	
4510001	Misc Service Rev - Nonaffil	2,467,171		358,931	
4540002	Rent From Elect Property-NAC	435,089		(1,098,292)	
4540004	Rent From Elect Prop-ABD-Nonaf	5,014,143		100,783	
4540005	Rent from Elec Prop-Pole Attch	90,635		7,767,401	
4560007	Oth Elect Rev - DSM Program	3,072,689		3,195,075	
4560012	Oth Elect Rev - Nonaffiliated	4,150		-	
4560015	Other Electric Revenues - ABD	326,255		194,279	
4560016	Financial Trading Rev-Unreal	-		-	
4560041	Miscellaneous Revenue-NonAffil	1,000		-	
4560049	Merch Generation Finan -Realzd	27		2	
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	32,307		(27,843)	
4560109	Interest Rate Swaps-Coal	(3,303)		-	
4560111	MTM Aff GL Coal Trading	-		-	
4560112	Realized GL Coal Trading-Affil	-		-	
4561002	RTO Formation Cost Recovery	3,411		10,846	
4561003	PJM Expansion Cost Recov	79,443		85,722	
4561004	SECA Transmission Revenue	-		227,184	
4561005	PJM Point to Point Trans Svc	710,742		681,555	
4561006	PJM Trans Owner Admin Rev	238,072		222,367	
4561007	PJM Network Integ Trans Svc	7,076,107		10,770,831	
4561019	Oth Elec Rev Trans Non Affil	61,296		59,931	
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	10,116		10,190	
4561029	PJM NITS Revenue Whsl Cus-NAff	2,451,341		2,451,238	
4561030	PJM TO Serv Rev Whls Cus-NAff	40,354		34,655	
4561058	NonAffil PJM Trans Enhncmt Rev	149,233		168,402	
4561061	NAff PJM RTEP Rev for Whsl-FR	17,925		16,201	
4561064	PROVISION PJM NITS WhslCus-NAF	19,648		(7,578)	
4561065	PROVISION PJM NITS	39,295		24,782	
	SALES TO NON AFFILIATES	648,123,804		604,023,869	
4470001	Sales for Resale - Assoc Cos	21,795		(3,679)	
4470035	Sls for Rsl - Fuel Rev - Assoc	207,707		83,982	
4470128	Sales for Res-Aff. Pool Energy	55,839,383		42,848,768	
4540001	Rent From Elect Property - Af	264,902		268,085	
4561031	GFA Trans Base Rev Unb - Aff	-		-	
4561032	GFA Trans Ancillary Rev - Aff	-		-	
4561033	PJM NITS Revenue - Affiliated	41,143,686		38,147,624	
4561034	PJM TO Adm. Serv Rev - Aff	418,671		502,696	
4561035	PJM Affiliated Trans NITS Cost	(37,243,237)		(36,116,142)	
4561036	PJM Affiliated Trans TO Cost	(390,426)		(470,070)	
4561059	Affil PJM Trans Enhancmnt Rev	300,374		252,251	
4561060	Affil PJM Trans Enhancmnt Cost	(273,276)		(238,880)	
4561062	PROVISION PJM NITS Affil- Cost	(281,457)		266,198	
4561063	PROVISION PJM NITS Affiliated	334,012		(143,724)	
	SALES TO AFFILIATES	60,342,135		45,397,110	
	GROSS OPERATING REVENUES	708,465,939		649,420,979	
4491003	Prov Rate Refund - Retail	-		-	
	PROVISION FOR RATE REFUND	-		-	
	TOTAL OPERATING REVENUES, NET	708,465,939	557,809,963	649,420,979	511,320,971
	OPERATING EXPENSES				
	OPERATIONS				
5010000	Fuel	676,976		238,169	
5010001	Fuel Consumed	148,020,521		111,644,950	
5010003	Fuel - Procure Unload & Handle	2,715,485		2,846,198	
5010005	Fuel - Deferred	7,102,241		(8,938,670)	
5010012	Ash Sales Proceeds	-		(205,759)	
5010013	Fuel Survey Activity	(1)		1	
5010019	Fuel Oil Consumed	3,837,770		3,006,073	
	FUEL	162,352,992		108,590,961	
5550001	Purch Pwr-NonTrading-Nonassoc	7,777,414		968,766	
5550023	Purch Power Capacity -NA	777,319		110,994	
5550032	Gas-Conversion-Mone Plant	303,880		451,612	
5550036	PJM Emer.Energy Purch.	1,114		-	
5550039	PJM Inadvertent Mtr Res-OSS	53,426		2,944	
5550040	PJM Inadvertent Mtr Res-LSE	224,266		11,861	
5550041	PJM Ancillary Serv.-Sync	4,838		2,257	

KENTUCKY POWER COMPANY
STATEMENT OF INCOME
(UNAUDITED)

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended March 30, 2012	Kentucky Jurisdictional	12 Months Ended March 30, 2013	Kentucky Jurisdictional
5550074	PJM Reactive-Charge	596,468		7,366	
5550075	PJM Reactive-Credit	(506,982)		102,602	
5550076	PJM Black Start-Charge	35,633		1,280,598	
5550077	PJM Black Start-Credit	(24,953)		(27,714)	
5550078	PJM Regulation-Charge	2,205,903		1,467,821	
5550079	PJM Regulation-Credit	(899,704)		(731,919)	
5550080	PJM Hourly Net Purch.-FERC	11,189,093		7,946,076	
5550083	PJM Spinning Reserve-Charge	72,895		16,332	
5550084	PJM Spinning Reserve-Credit	(4,834)		(2,502)	
5550090	PJM 30m Suppl Rserv Charge LSE	349,663		247,099	
5550094	Purchased Power - Fuel	694,485		668,541	
5550099	PJM Purchases-non-ECR-Auction	10,208,269		6,365,761	
5550100	Capacity Purchases-Auction	494,250		74,478	
5550101	Purch Power-Pool Non-Fuel -Aff	4,151,166		7,365,229	
5550102	Pur Power-Pool NonFuel-OSS-Aff	43,120,018		46,084,688	
5550107	Capacity purchases - Trading	1,247,161		347,123	
	PURCHASED POWER NON AFFIL	82,070,789		72,760,014	
5550004	Purchased Power-Pool Capacity	47,434,181		21,519,292	
5550005	Purchased Power - Pool Energy	23,872,280		52,525,612	
5550027	Purch Pwr-Non-Fuel Portion-Aff	43,119,593		42,259,256	
5550046	Purch Power-Fuel Portion-Affil	57,526,393		59,989,677	
	PURCHASE POWER AFFILIATED	171,952,447		176,293,837	
4116000	Gain From Disposition of Plant	(2,831)		(3,212)	
4265009	Factored Cust A/R Exp - Affil	1,061,260		853,455	
4265010	Fact Cust A/R-Bad Debts-Affil	1,409,499		1,395,661	
5000000	Oper Supervision & Engineering	2,706,843		1,981,680	
5000001	Oper Super & Eng-RATA-Affil	30,243		52,500	
5020000	Steam Expenses	1,148,857		887,118	
5020002	Urea Expense	3,196,682		2,929,435	
5020003	Trona Expense	-		16	
5020008	Activated Carbon	90		(19)	
5020025	Steam Exp Environmental	(162)		(16)	
5050000	Electric Expenses	435,902		427,691	
5060000	Misc Steam Power Expenses	5,647,636		4,979,602	
5060002	Misc Steam Power Exp-Assoc	38,941		31,316	
5060004	NSR Settlement Expense	(123,372)		(42,994)	
5060006	Voluntary CO2 Compliance Exp	231		-	
5070000	Rents	4		-	
5090000	Allowance Consumption SO2	11,863,435		6,145,852	
5090002	Allowance Expenses	3		1	
5090005	An. NOx Cons. Exp	982,407		51,159	
5300000	Maint of Reactor Plant Equip	-		(1)	
5560000	Sys Control & Load Dispatching	271,948		153,090	
5570000	Other Expenses	2,000,005		1,255,897	
5570007	Other Pwr Exp-RECs	31,454		14,278	
5570008	Other Pwr Exp-Green Power	30		-	
5570010	OH Auction Exp - Incremental	-		35	
5600000	Oper Supervision & Engineering	590,387		736,858	
5610000	Load Dispatching	-		-	
5611000	Load Dispatch - Reliability	5,118		6,363	
5612000	Load Dispatch-Mntr&Op TransSys	788,348		781,688	
5613000	Load Dispatch-Trans Srvc&Sched	(22)		(122)	
5614000	PJM Admin-SSC&DS-OSS	101,075		133,775	
5614001	PJM Admin-SSC&DS-Internal	1,141,374		934,899	
5614007	PJM Admin Defaults LSE	-		24,603	
5614008	PJM Admin Defaults OSS	-		-	
5615000	Reliability, Plog&Stds Develop	101,636		137,248	
5618000	PJM Admin-RP&SDS-OSS	22,641		30,974	
5618001	PJM Admin-RP&SDS- Internal	245,443		212,763	
5620001	Station Expenses - Nonassoc	168,099		182,236	
5630000	Overhead Line Expenses	147,312		140,390	
5640000	Underground Line Expenses	3,933		-	
5650002	Transmssn Elec by Others-NAC	260,607		166,192	
5650003	AEP Trans Equalization Agmt	-		-	
5650012	PJM Trans Enhancement Charge	2,605,498		3,245,883	
5650015	PJM TO Serv Exp - Aff	1,969		863	

KENTUCKY POWER COMPANY
STATEMENT OF INCOME
(UNAUDITED)

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended March 30, 2012	Kentucky Jurisdictional	12 Months Ended March 30, 2013	Kentucky Jurisdictional
5650016	PJM NITS Expense - Affiliated	425,488		1,250,261	
5650017	GFA Trans Exp Unb - Affiliate	-		-	
5650018	PJM Trans Enhancement Credits	-		-	
5650019	Affil PJM Trans Enhncement Exp	-		49,348	
5650020	PROVISION PJM NITS Affl Expens	(10,577)		25,047	
5660000	Misc Transmission Expenses	1,170,844		1,052,613	
5670001	Rents - Nonassociated	4,817		4,893	
5670002	Rents - Associated	454		1,363	
5757000	PJM Admin-MAM&SC- OSS	106,329		147,608	
5757001	PJM Admin-MAM&SC- Internal	1,162,830		980,924	
5800000	Oper Supervision & Engineering	720,739		785,956	
5810000	Load Dispatching	1,713		2,926	
5820000	Station Expenses	195,454		173,990	
5830000	Overhead Line Expenses	649,724		336,399	
5840000	Underground Line Expenses	142,048		134,872	
5850000	Street Lighting & Signal Sys E	58,983		94,486	
5860000	Meter Expenses	758,904		450,568	
5870000	Customer Installations Exp	129,713		149,779	
5880000	Miscellaneous Distribution Exp	4,375,874		4,909,181	
5890001	Rents - Nonassociated	2,014,241		1,475,898	
5890002	Rents - Associated	64,193		57,836	
9010000	Supervision - Customer Accts	289,618		298,715	
9020000	Meter Reading Expenses	7,539		4,146	
9020001	Customer Card Reading	1,592		0	
9020002	Meter Reading - Regular	471,700		388,498	
9020003	Meter Reading - Large Power	38,724		40,246	
9020004	Read-In & Read-Out Meters	63,881		42,221	
9030000	Cust Records & Collection Exp	489,760		541,038	
9030001	Customer Orders & Inquiries	2,545,341		2,372,798	
9030002	Manual Billing	41,283		42,779	
9030003	Postage - Customer Bills	723,602		628,123	
9030004	Cashiering	120,726		131,412	
9030005	Collection Agents Fees & Exp	106,550		83,990	
9030006	Credit & Oth Collection Activi	882,127		864,921	
9030007	Collectors	573,715		638,942	
9030009	Data Processing	146,794		165,360	
9040007	Uncoll Accts - Misc Receivable	21,144		6,166	
9050000	Misc Customer Accounts Exp	83,612		15,936	
9070000	Supervision - Customer Service	308,563		203,051	
9070001	Supervision - DSM	1,489		6	
9080000	Customer Assistance Expenses	485,397		492,225	
9080001	DSM-Customer Advisory Grp	743		434	
9080004	Cust Assistnce Exp - DSM - Ind	-		(1)	
9080009	Cust Assistance Expense - DSM	2,101,764		2,090,498	
9090000	Information & Instruct Advrtis	188,374		129,829	
9100000	Misc Cust Svc&Informational Ex	23,604		39,078	
9100001	Misc Cust Svc & Info Exp - RCS	52		-	
9110001	Supervision - Residential	16		(16)	
9110002	Supervision - Comm & Ind	-		-	
9120000	Demonstrating & Selling Exp	1		4,197	
9120001	Demo & Selling Exp - Res	-		2	
9120003	Demo & Selling Exp - Area Dev	-		1	
9210004	Office Utilities	-		-	
9210005	Cellular Phones	-		-	
9200000	Administrative & Gen Salaries	5,448,821		8,006,345	
9200003	Admin & Gen Salaries Trnsfr	-		-	
9210001	Off Supl & Exp - Nonassociated	821,115		348,489	
9210003	Office Supplies & Exp - Trnsf	7		4	
9220000	Administrative Exp Transfer Cr	(140,208)		(353,330)	
9220001	Admin Exp Trnsf to Cnstrction	(422,081)		(724,995)	
9220004	Admin Exp Trnsf to ABD	(5,287)		(3,828)	
9220125	SSA Expense Transfers BL	(622,572)		(377,388)	
9230001	Outside Svcs Empl - Nonassoc	1,170,838		1,618,181	
9230003	AEPSC Billed to Client	3,472,666		2,173,672	
9230127	SSA Expense Transfers IT	19		-	
9240000	Property Insurance	640,738		616,666	
9250000	Injuries and Damages	1,082,600		1,107,993	
9250001	Safety Dinners and Awards	1,125		949	

KENTUCKY POWER COMPANY
STATEMENT OF INCOME
(UNAUDITED)

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended March 30, 2012	Kentucky Jurisdictional	12 Months Ended March 30, 2013	Kentucky Jurisdictional
9250002	Emp Accident Prvntion-Adm Exp	7,198		9,169	
9250004	Injuries to Employees	83,217		20,795	
9250006	Wrkrs Cmpnstr Pre&Sf Ins Prv	279,410		485,978	
9250007	Prsnal Injries&Prop Dmage-Pub	49,252		6,308	
9250010	Frg Ben Loading - Workers Comp	(162,372)		(264,928)	
9260000	Employee Pensions & Benefits	9,272		5,937	
9260001	Edit & Print Empl Pub-Salaries	31,943		31,202	
9260002	Pension & Group Ins Admin	35,615		23,629	
9260003	Pension Plan	2,981,735		3,448,185	
9260004	Group Life Insurance Premiums	136,374		137,866	
9260005	Group Medical Ins Premiums	3,983,473		3,947,217	
9260006	Physical Examinations			7	
9260007	Group L-T Disability Ins Prem	137,564		12,369	
9260009	Group Dental Insurance Prem	230,035		227,982	
9260010	Training Administration Exp	5,523		5,670	
9260012	Employee Activities	5,537		5,011	
9260014	Educational Assistance Pmts	10,657		7,155	
9260021	Postretirement Benefits - OPEB	2,214,763		706,802	
9260026	Savings Plan Administration	59		-	
9260027	Savings Plan Contributions	1,478,321		1,474,481	
9260036	Deferred Compensation	26,636		21,386	
9260037	Supplemental Pension	1,014		1,515	
9260050	Frg Ben Loading - Pension	(1,119,511)		(1,390,835)	
9260051	Frg Ben Loading - Grp Ins	(1,787,349)		(2,029,018)	
9260052	Frg Ben Loading - Savings	(512,731)		(625,013)	
9260053	Frg Ben Loading - OPEB	(661,317)		(664,184)	
9260055	IntercoFringeOffset- Don't Use	(1,111,041)		(1,078,085)	
9260056	Fidelity Stock Option Admin	249		-	
9260057	Postret Ben Medicare Subsidy	(462,544)		537,587	
9260058	Frg Ben Loading - Accrual	(14,596)		(21,729)	
9270000	Franchise Requirements	178,832		145,282	
9280000	Regulatory Commission Exp	10		995	
9280001	Regulatory Commission Exp-Adm	178		(162)	
9280002	Regulatory Commission Exp-Case	7,237		166,017	
9301000	General Advertising Expenses	5,562		8,325	
9301001	Newspaper Advertising Space	11,587		13,163	
9301002	Radio Station Advertising Time	2,770		2,763	
9301003	TV Station Advertising Time	513		-	
9301009	Fairs Shows	-		-	
9301010	Publicity	1,122		1,067	
9301011	Dedications, Tours, & Openings	-		1	
9301012	Public Opinion Surveys	17,121		673	
9301014	Video Communications	43		2	
9301015	Other Corporate Comm Exp	30,870		38,968	
9302000	Misc General Expenses	324,825		159,090	
9302003	Corporate & Fiscal Expenses	21,425		20,872	
9302004	Research, Develop&Demonstr Exp	16,609		3,031	
9302006	Assoc Bus Dev - Materials Sold	18,152		43,690	
9302007	Assoc Business Development Exp	80,332		67,603	
9302458	AEPSC Non Affiliated expenses	(10)		43	
9310000	Rents	300		1,020	
9310001	Rents - Real Property	91,932		96,017	
9310002	Rents - Personal Property	31,434		45,912	
	OTHER OPERATION	76,737,021		67,425,286	
5100000	Maint Supv & Engineering	2,182,563		2,105,616	
5110000	Maintenance of Structures	1,009,145		588,093	
5120000	Maintenance of Boiler Plant	6,506,522		4,735,047	
5130000	Maintenance of Electric Plant	1,391,724		1,127,085	
5140000	Maintenance of Misc Steam Plt	987,272		557,364	
5680000	Maint Supv & Engineering	143,656		143,106	
5690000	Maintenance of Structures	22,101		17,755	
5691000	Maint of Computer Hardware	49,452		39,039	
5692000	Maint of Computer Software	206,029		261,722	
5693000	Maint of Communication Equip	178,384		74,919	
5700000	Maint of Station Equipment	749,479		580,038	
5710000	Maintenance of Overhead Lines	2,132,768		1,768,052	
5730000	Maint of Misc Trnsmssion Plt	395		169,427	
5900000	Maint Supv & Engineering	284		763	

KENTUCKY POWER COMPANY
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(UNAUDITED)

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended March 30, 2012	Kentucky Jurisdictional	12 Months Ended March 30, 2013	Kentucky Jurisdictional
5910000	Maintenance of Structures	14,458		22,011	
5920000	Maint of Station Equipment	1,001,070		557,572	
5930000	Maintenance of Overhead Lines	35,585,849		19,368,891	
5930001	Tree and Brush Control	230,791		410,944	
5930010	Storm Expense Amortization	4,698,444		4,698,444	
5930011	EMI Device Expense - Affiliate	-		-	
5940000	Maint of Underground Lines	65,592		94,174	
5950000	Maint of Lne Trnf,Rglators&Dvi	105,027		58,741	
5960000	Maint of Strt Lghtng & Sgnal S	60,658		52,537	
5970000	Maintenance of Meters	54,036		51,624	
5980000	Maint of Misc Distribution Plt	115,660		86,122	
9350000	Maintenance of General Plant	-		6	
9350001	Maint of Structures - Owned	485,467		542,235	
9350002	Maint of Structures - Leased	107,129		59,262	
9350007	Maint of Radio Equip - Owned	70		-	
9350012	Maint of Data Equipment	-		-	
9350013	Maint of Cmmncation Eq-Unall	1,064,542		948,994	
9350015	Maint of Office Furniture & Eq	2,186		246,839	
9350016	Maintenance of Video Equipment	-		654	
9350019	Maint of Gen Plant-SCADA Equ	-		35	
9350023	Site Communications Services	-		171	
9350024	Maint of DA-AMI Comm Equip	183		406	
	MAINTENANCE	59,150,939		39,367,685	
	TOTAL OPER/MAINT EXPENSES	552,264,187	385,435,285	464,437,783	324,139,630
4030001	Depreciation Exp	50,104,887		52,084,391	
4030021	AEPSC Bell Howell Inserter	-		2,713	
4040001	Amort. of Plant	3,461,688		3,504,755	
4060001	Amort of Plt Acq Adj	38,616		38,616	
4073000	Regulatory Debits	305,908		289,087	
	DEPRECIATION AND AMORTIZATION	53,911,099	53,425,534	55,919,561	55,415,907
4081002	FICA	2,599,536		2,614,336	
4081003	Federal Unemployment Tax	27,032		34,282	
4081007	State Unemployment Tax	38,609		37,531	
4081033	Fringe Benefit Loading - FICA	(951,000)		(1,110,474)	
4081034	Fringe Benefit Loading - FUT	(9,923)		(8,463)	
4081035	Fringe Benefit Loading - SUT	(13,683)		(15,004)	
408100506	Real & Personal Property Taxes	832		-	
408100507	Real & Personal Property Taxes	985		-	
408100508	Real & Personal Property Taxes	(69,714)		811	
408100509	Real & Personal Property Taxes	290,000		(30,160)	
408100510	Real Personal Property Taxes	7,367,728		(98,374)	
408100511	Real Personal Property Taxes	2,401,181		7,202,961	
408100512	Real Personal Property Taxes	-		2,485,055	
408100610	State Gross Receipts Tax	-		-	
408100611	State Gross Receipts Tax	226,056		-	
408100612	State Gross Receipts Tax	72,000		40,640	
408100613	State Gross Receipts Tax	-		33,000	
408100800	State Franchise Taxes	-		-	
408100809	State Franchise Taxes	-		-	
408100810	State Franchise Taxes	(23,315)		-	
408100811	State Franchise Taxes	(8,761)		(22,194)	
408100812	State Franchise Taxes	10,345		-	
408100813	State Franchise Taxes	-		3,782	
408101410	Federal Excise Taxes	-		-	
408101411	Federal Excise Taxes	2,030		-	
408101412	Federal Excise Taxes	569		429	
408101710	St Lic-Rgsttrion Tax-Fees	-		-	
408101711	St Lic-Rgsttrion Tax-Fees	272		-	
408101712	St Lic-Rgsttrion Tax-Fees	-		165	
408101809	St Publ Serv Comm Tax-Fees	-		-	
408101810	St Publ Serv Comm Tax-Fees	199,837		-	
408101811	St Publ Serv Comm Tax-Fees	619,292		206,431	
408101812	St Publ Serv Comm Tax-Fees	-		772,643	
408101910	State Sales and Use Taxes	-		-	
408101911	State Sales and Use Taxes	11,737		-	
408101912	State Sales and Use Taxes	2,754		8,160	
408101913	State Sales and Use Taxes	-		3,293	
408102210	Municipal License Fees	-		-	

KENTUCKY POWER COMPANY
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ACCOUNT NUMBER	DESCRIPTION	12 Months Ended March 30, 2012	Kentucky Jurisdictional	12 Months Ended March 30, 2013	Kentucky Jurisdictional
408102211	Municipal License Fees	100		-	
408102212	Municipal License Fees	200		100	
408102213	Municipal License Fees			200	
408102909	Real/Pers Prop Tax-Cap Leases	68		-	
408102910	Real-Pers Prop Tax-Cap Leases	1,285		(102,054)	
408102911	Real-Pers Prop Tax-Cap Leases	(3,552)		978	
408102912	Real-Pers Prop Tax-Cap Leases	4,176		12,523	
408102913	Real-Pers Prop Tax-Cap Leases			4,329	
408103608	Real Prop Tax-Cap Leases	311		-	
408103609	Real Prop Tax-Cap Leases	61		-	
408103610	Real Prop Tax-Cap Leases	607		-	
408103611	Real Prop Tax-Cap Leases	20,818		-	
408103613	Real Prop Tax-Cap Leases			6,750	
408103612	Real Prop Tax-Cap Leases	6,750		19,995	
	TAXES OTHER THAN INCOME TAXES	12,825,222	12,662,062	12,101,669	11,947,714
409100200	Income Taxes, UOI - State	(498,211)		-	
409100206	Income Taxes, UOI - State	-		-	
409100207	Income Taxes, UOI - State	(4,516)		-	
409100208	Income Taxes, UOI - State	(2,648)		-	
409100209	Income Taxes, UOI - State	-		-	
409100210	Income Taxes UOI - State	(616,268)		-	
409100211	Income Taxes UOI - State	1,970,150		(295,338)	
409100212	Income Taxes UOI - State	827,838		2,281,626	
409100213	Income Taxes UOI - State			758,912	
	STATE, LOCAL & FOREIGN INCOME TAXES	1,676,346	1,976,084	2,745,199	3,236,053
4091001	Income Taxes, UOI - Federal	4,010,802	6,429,670	5,523,372	8,854,453
4101001	Prov Def I/T Util Op Inc-Fed	64,053,862	71,752,690.00	63,758,161	71,421,448.00
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(49,655,798)	(55,624,079.00)	(46,287,307)	(51,850,719.00)
4114001	ITC Adj, Utility Oper - Fed	(339,035)	(335,645)	(266,006)	(263,347)
	FEDERAL INCOME TAXES	18,069,832		22,728,220	
	TOTAL OPERATING EXPENSES	638,746,686	484,156,656	557,932,433	422,901,139
	NET OPERATING INCOME	69,719,253	67,380,726	91,488,545	88,419,832
	OTHER INCOME AND DEDUCTIONS				
4180001	Non-Operatng Rental Income	56,200		50,700	
4180002	Non-Operatng Rntal Inc-Oper			(330)	
4180003	Non-Operatng Rntal Inc-Maint			(25)	
4180005	Non-Operatng Rntal Inc-Depr	(6,670)		(6,670)	
4190002	Int & Dividend Inc - Nonassoc	1,879,767		29,677	
4190005	Interest Income - Assoc CBP	337,134		137,358	
4191000	Allw Oth Fnds Usd Drng Cnstr	1,693,656		1,136,313	
4210000	Misc non op income			-	
4210002	Misc Non-Op Inc-NonAsc-Rents	59,177		62,533	
4210005	Misc Non-Op Inc-NonAsc-Timber	13,149		56,146	
4210003	Misc Non-Op Inc-NonAscRoylty	(16)		-	
4210007	Misc Non-Op Inc - NonAsc - Oth	45,076		18,258	
4210009	Misc Non-Op Exp - NonAssoc	1,844		(6,546)	
4210025	B/L MTM Assignments	-		-	
4210026	B/L Affl MTM Assign	-		-	
4210027	Realized Financial Assignments	-		-	
4210028	Realized Affil Financial Assgn	-		-	
4210031	Pwr Sales Outside Svc Territry	520,509		305,251	
4210032	Pwr Purch Outside Svc Territry	(492,185)		(580)	
4210033	Mark to Mkt Out Svc Territory	55,360		-	
4210035	Gn/Ls MTM Emissions - Forwards	-		-	
4210039	Carrying Charges	122,576		89,758	
4210043	Realiz Sharing West Coast Pwr	3,037		36	
4210045	UnReal Aff Fin Assign SNWA	60,708		-	
4210046	Real Aff Fin Assign SNWA	(32,868)		-	
4210049	Interest Rate Swaps-BTL Power	(7,416)		-	
4210054				-	
4210053	Specul. Allow. Gains-SO2	-		-	
	OTHER INCOME	4,309,040		1,871,878	
4171001	Exp of NonUtil Oper - Nonassoc	(0)		-	
4261000	Donations	(413,691)		(317,291)	
4263001	Penalties	(3,601)		(367)	
4264000	Civic & Political Activities	(283,246)		(347,102)	

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ACCOUNT NUMBER	DESCRIPTION	12 Months Ended March 30, 2012	Kentucky Jurisdictional	12 Months Ended March 30, 2013	Kentucky Jurisdictional
4265002	Other Deductions - Nonassoc	(45,690)		(7,310)	
4265004	Social & Service Club Dues	(112,499)		(44,994)	
4265033				(2,742)	
4265053	Specul. Allow Loss-SO2	(0)		-	
4265054	Specul. Allow Loss-Seas NOx	(39)		(4)	
4265056	Specul. Allow Loss-CO2	-		-	
408200508	Real & Personal Property Taxes	-		-	
408200509	Real & Personal Property Taxes	-		-	
408200510	Real Personal Property Taxes	(17,675)		-	
408200511	Real Personal Property Taxes	(14,151)		(42,449)	
408200512	Real Personal Property Taxes	-		(14,151)	
408201410	St. Lic Registration Tax Fees	-		-	
	OTHER INCOME DEDUCTIONS	(890,593)		(776,410)	
4092001	Inc Tax, Oth Inc&Ded-Federal	(726,238)		(60,162)	
4102001	Prov Def I/T Oth I&D - Federal	(48,098)		(8,320)	
4112001	Prv Def I/T-Cr Oth I&D-Fed	254,570		113,320	
409200209	Inc Tax, Oth Inc & Ded - State	-		-	
409200210	Inc Tax Oth Inc Ded - State	(5,615)		-	
409200211	Inc Tax Oth Inc Ded - State	(112,097)		7,157	
409200213	Inc Tax Oth Inc Ded - State	-		5,789	
409200212	Inc Tax Oth Inc Ded - State	(1,113)		(21,831)	
	INC TAXES APPL TO OTH INC&DED	(638,591)		35,953	
	NET OTHR INCOME AND DEDUCTIONS	2,779,856		1,131,421	
	INCOME BEFORE INTEREST CHARGES	72,499,109		92,619,966	
	INTEREST CHARGES				
4270006	Int on LTD - Sen Unsec Notes	33,998,706		33,998,706	
4300001	Interest Exp - Assoc Non-CBP	1,050,000		1,050,000	
	INTEREST ON LONG-TERM DEBT	35,048,706		35,048,706	
4300003	Int to Assoc Co - CBP	312		12,078	
	INT SHORT TERM DEBT - AFFIL	312		12,078	
4310007	Lines Of Credit	540,239		644,071	
	INT SHORT TERM DEBT - NON-AFFL	540,239		644,071	
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	471,186		471,186	
	AMORT OF DEBT DISC, PREM & EXP	471,186		471,186	
4281004	Amrtz Loss Rquired Debt-Dbnt	33,649		33,649	
	AMORT LOSS ON REACQUIRED DEBT	33,649		33,649	
	AMORT GAIN ON REACQUIRED DEBT	-		-	
4310001	Other Interest Expense	8,909		6,794	
4310002	Interest on Customer Deposits	1,277,132		395,818	
4310022	Interest Expense - Federal Tax	(179,154)		24,665	
4310023	Interest Expense - State Tax	9,284		66,659	
	OTHER INTEREST EXPENSE	1,116,171		493,937	
	TOTAL INTEREST CHARGES	37,210,263		36,703,627	
4320000	Allw Brwed Fnds Used Cnstr-Cr	(1,233,284)		(805,299)	
	AFUDC BORROWED FUNDS - CR	(1,233,284)		(805,299)	
	NET INTEREST CHARGES	35,976,979		35,898,328	
	NET EXTRAORDINARY ITEMS	-		-	
	NET INCOME BEFORE PEF DIV	36,522,130		56,721,638	
	PREF STK DIVIDEND REQUIREMENT	-		-	
	NET INCOME - EARN FOR CMMN STK	36,522,130		56,721,638	

N.M. = Not Meaningful

Notes: Kentucky Jurisdictional amounts for 12 months ended March 31, 2013 per Section V Schedule 5.
Kentucky Jurisdictional amounts for 12 months ended March 31, 2012 use same jurisdictional factors as Section V Schedule 5.
Kentucky Jurisdictional factors were not applied to Other Income and Deductions and Interest Charges, per Section V Schedule 5.

KENTUCKY POWER COMPANY
CONDENSED STATEMENTS OF CHANGES IN COMMON SHAREHOLDER'S
EQUITY AND COMPREHENSIVE INCOME (LOSS)
For the Twelve Months Ended March 31, 2013 and 2012
(in thousands)
(Unaudited)

	<u>Common Stock</u>	<u>Paid-in Capital</u>	<u>Retained Earnings</u>	<u>Accumulated Other Comprehensive Income (Loss)</u>	<u>Total</u>	<u>Common Equity Associated with Mitchell Transfer</u>	<u>Adjusted Total</u>	<u>Kentucky Jurisdictional</u>
March 31, 2011	\$ 50,450	\$ 238,750	\$ 169,337	\$ (316)	\$ 458,221			
Common Stock Dividends			(31,000)		(31,000)			
TOTAL					<u>427,221</u>			
COMPREHENSIVE INCOME								
Other Comprehensive Loss, Net of Taxes:								
Cash Flow Hedges				(430)	(430)			
NET INCOME			36,522		<u>36,522</u>			
TOTAL COMPREHENSIVE INCOME					<u>36,092</u>			
March 31, 2012	<u>\$ 50,450</u>	<u>\$ 238,750</u>	<u>\$ 174,859</u>	<u>\$ (746)</u>	<u>\$ 463,313</u>			
Common Stock Dividends			(30,250)		(30,250)			
TOTAL					<u>\$433,063</u>			<u>\$640,813</u>
COMPREHENSIVE INCOME								
Other Comprehensive Loss, Net of Taxes:								
Cash Flow Hedges				555	555			
NET INCOME			56,722		<u>56,722</u>			
TOTAL COMPREHENSIVE INCOME					<u>57,277</u>			<u>\$84,754</u>
March 31, 2013	<u>\$ 50,450</u>	<u>\$ 238,750</u>	<u>\$ 201,331</u>	<u>\$ (191)</u>	<u>\$ 490,340</u>	<u>\$248,000</u>	<u>\$738,340</u>	<u>\$725,567</u>

Kentucky Power Company
CONDENSED STATEMENTS OF CASH FLOWS
For the Twelve Months Ended March 31, 2013 and 2012
(in thousands)
(Unaudited)

	2013	Kentucky Jurisdictional	2012	Kentucky Jurisdictional
OPERATING ACTIVITIES				
Net Income (Loss)	56,722		36,522	
Income Before Discontinued Operations	56,722		36,522	
Adjustments to Reconcile Net Income to Net Cash Flows from Operating Activities:				
Depreciation & Amortization	55,919	55,415	53,911	53,425
Deferred Income Taxes	17,367	17,193	14,191	14,049
Allowance for Equity Funds Used During Construction	(1,136)	(1,123)	(1,693)	(1,673)
Mark-to-Market of Risk Management Contracts	4,330	4,287	191	189
Fuel Over/Under Recovery, Net	(8,939)	(8,814)	7,102	7,003
Change in Other Noncurrent Assets	(14,430)	(14,286)	(19,523)	(19,328)
Change in Other Noncurrent Liabilities	(2)	(2)	784	776
Cash Flow from Operations Before Changes in Working Capital	109,831	52,670	91,485	54,441
Changes in Certain Components of Working Capital				
Accounts Receivable, Net	(7,661)	(7,584)	9,201	9,109
Fuel, Materials and Supplies	(13,191)	(13,006)	(19,158)	(18,890)
Accounts Payable	(16,794)	(16,626)	(4,091)	(4,050)
Customer Deposits	158	158	(35)	(35)
Accrued Taxes, Net	(15,144)	(14,962)	(253)	(250)
Other Current Assets	264	261	191	189
Other Current Liabilities	2,833	2,805	(2,606)	(2,580)
Total Changes in Working Capital	(49,535)	(48,954)	(16,751)	(16,507)
Net Cash Flows From Operating Activities	60,296	3,716	74,734	37,934
INVESTING ACTIVITIES				
Construction Expenditures	(98,553)	(97,468)	(77,043)	(76,195)
Change in Advances to Affiliates, Net	57,878	57,299	35,559	35,203
Acquisition of Assets	(419)	(415)	-	0
Proceeds from Sale of Assets	657	650	439	435
Net Cash Flows Used for Investing Activities	(40,068)	(39,934)	(42,368)	(40,557)
FINANCING ACTIVITIES				
Capital Contribution from Parent	-	-	-	0
Issuance of Long-term Debt - NonAffiliated	-	-	-	0
Change in Advances from Affiliates, Net	11,039	10,931	-	0
Retirement of Long-Term Debt - Nonaffiliated	-	-	-	0
Principle Payments for Capital Lease Obligations	(1,182)	(1,170)	(1,467)	(1,452)
Dividends Paid on Common Stock	(30,250)	(29,953)	(31,000)	(30,696)
Other	414	410	58	57
Net Cash Flows From (Used For) Financing Activities	(19,979)	(19,782)	(32,409)	(32,091)
Net Increase (Decrease) in Cash and Cash Equivalents	249	247	(43)	(43)
Cash and Cash Equivalents at Beginning of Period	613	607	656	649
Cash and Cash Equivalents at End of Period	862	853	613	607
SUPPLEMENTARY INFORMATION				
Cash Paid for Interest, Net of Capitalized Amounts	35,372		35,810	
Net Cash Paid for Income Taxes	23,014		7,783	
Noncash Acquisitions Under Capital Leases	1,179		416	
Construction Expenditures Included in Current Liabilities March 31,	6,115		7,819	

Kentucky Power Company

REQUEST

Provide the following:

- a. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on the basis of Kentucky jurisdictional operations only.
- b. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company basis.

RESPONSE

- a. & b. Please see Attachment 1 to this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
 Trial Balance
 as of MARCH 31, 2013

Account Number	Description	Current Yr Balance	Kentucky Jurisdictional
1010001	Plant in Service	1,694,066,063.04	1,677,637,840.00
1011001	Capital Leases	5,276,427.62	0.00 *
1011006	Prov-Leased Assets	(2,195,468.55)	0.00 *
1011012	Accrued Capital Leases	236,395.90	0.00 *
1050001	Held For Fut Use	7,436,550.73	657,110.00
1060001	Const Not Classifd	66,530,623.85	65,885,442.00
1070001	CWIP - Project	43,807,564.25	43,281,811.00
1080001	A/P for Deprec of Plt	(594,642,496.17)	(589,040,310.00)
1080005	RWIP - Project Detail	6,135,030.57	6,077,232.00
1080011	Cost of Removal Reserve	(24,260,636.10)	(24,032,074.00)
1080013	ARO Removal Deprec - Accretion	3,244,643.35	0.00 *
1110001	A/P for Amort of Plt	(21,852,142.93)	(21,646,272.00)
1210001	Nonutility Property - Owned	964,528.00	0.00 *
1220001	Depr&Amrt of Nonutl Prop-Ownd	(209,953.46)	0.00 *
1240002	Oth Investments-Nonassociated	806.00	0.00 *
1240005	Spec Allowance Inv NOx	6.77	0.00 *
1240007	Deferred Compensation Benefits	97,307.67	0.00 *
1240027	Other Property - RWIP	(453,700.90)	0.00 *
1240029	Other Property - CPR	4,734,975.63	0.00 *
1240092	Fbr Opt Lns-In Kind Sv-Invest	161,198.00	0.00 *
1310000	Cash	861,534.14	0.00 *
1340018	Spec Deposits - Elect Trading	3,571.56	0.00 *
1340043	Spec Deposit UBS Securities	2,278,051.74	0.00 *
1340048	Spec Deposits-Trading Contra	(703,468.00)	0.00 *
1340050	Spec Deposit Mizuho Securities	238,636.04	0.00 *
1420001	Customer A/R - Electric	38,790,663.11	0.00 *
1420014	Customer A/R-System Sales	580,372.86	0.00 *
1420019	Transmission Sales Receivable	11,811.00	0.00 *
1420022	Cust A/R - Factored	(30,080,824.96)	0.00 *
1420023	Cust A/R-System Sales - MLR	2,808,353.36	0.00 *
1420024	Cust A/R-Options & Swaps - MLR	67,433.45	0.00 *
1420027	Low Inc Energy Asst Pr (LIEAP)	22,562.27	0.00 *
1420044	Customer A/R - Estimated	642,713.00	0.00 *
1420050	PJM AR Accrual	1,307,776.83	0.00 *
1420052	Gas Accruals	59,574.49	0.00 *
1420053	AR Coal Trading	29,080.63	0.00 *
1420054	Accrued Power Brokers	53,557.39	0.00 *
1420101	Other Accounts Rec - Cust	4,000.00	0.00 *
1420102	AR Peoplesoft Billing - Cust	642,716.08	0.00 *
1430002	Allowances	164.23	0.00 *
1430022	2001 Employee Biweekly Pay Cnv	70,746.77	0.00 *
1430081	Damage Recovery - Third Party	10,760.00	0.00 *
1430083	Damage Recovery Offset Demand	(12,639.00)	0.00 *
1430089	A/R - Benefits Billing	2,650.08	0.00 *
1430101	Other Accounts Rec - Misc	746.45	0.00 *
1430102	AR Peoplesoft Billing - Misc	10,343.30	0.00 *
1440002	Uncoll Accts-Other Receivables	(9,817.70)	0.00 *
1460001	A/R Assoc Co - InterUnit G/L	4,174,782.15	0.00 *
1460002	A/R Assoc Co - Allowances	0.00	0.00 *
1460006	A/R Assoc Co - Intercompany	227,280.30	0.00 *
1460009	A/R Assoc Co - InterUnit A/P	0.02	0.00 *
1460011	A/R Assoc Co - Multi Pmts	0.00	0.00 *
1460024	A/R Assoc Co - System Sales	5,180.87	0.00 *
1460025	Fleet - M4 - A/R	0.00	0.00 *
1510001	Fuel Stock - Coal	44,845,590.00	44,217,752.00

Kentucky Power Company
Trial Balance
as of MARCH 31, 2013

Account Number	Description	Current Yr Balance	Kentucky Jurisdictional
1510002	Fuel Stock - Oil	964,868.59	951,360.00
1520000	Fuel Stock Exp Undistributed	1,358,371.33	1,339,354.00
1540001	M&S - Regular	11,734,567.87	11,582,985.00
1540004	M&S - Exempt Material	52,739.51	52,058.00
1540012	Materials & Supplies - Urea	96,884.51	95,528.00
1540013	Transportation Inventory	105,238.93	104,502.00
1540023	M&S Inv - Urea In-Transit	935,511.80	922,415.00
1581000	SO2 Allowance Inventory	2,361,233.00	2,328,176.00
1581003	SO2 Allowance Inventory - Curr	9,127,502.74	8,999,718.00
1581006	An. NOx Comp Inv - Curr	22,771.63	22,453.00
1581009	CSAPR Current SO2 Inv	350,000.00	0.00 *
1650001	Prepaid Insurance	276,371.41	273,608.00
165000212	Prepaid Taxes	257,547.64	254,972.00
1650009	Prepaid Carry Cost-Factored AR	11,262.29	11,150.00
1650010	Prepaid Pension Benefits	26,308,055.55	26,044,975.00
165001112	Prepaid Sales Taxes	0.00	0.00 *
165001113	Prepaid Sales Taxes	357,227.90	353,656.00
165001212	Prepaid Use Taxes	0.00	0.00 *
165001213	Prepaid Use Taxes	21,310.53	21,097.00
1650014	FAS 158 Qual Contra Asset	(26,308,055.55)	(26,044,975.00)
1650021	Prepaid Insurance - EIS	546,047.10	540,587.00
1650023	Prepaid Lease	0.00	0.00 *
1710248	Interest Receivable -FIT -ST	862.00	0.00 *
1710348	Interest Receivable -SIT -LT	1,445.00	0.00 *
1720000	Rents Receivable	3,690,568.05	0.00 *
1730000	Accrued Utility Revenues	17,310,038.09	0.00 *
1730002	Acrd Utility Rev-Factored-Assc	(15,515,664.32)	0.00 *
1750001	Curr. Unreal Gains - NonAffil	4,811,489.53	0.00 *
1750002	Long-Term Unreal Gns - Non Aff	4,930,781.27	0.00 *
1750021	S/T Asset MTM Collateral	(373,243.00)	0.00 *
1750022	L/T Asset MTM Collateral	(5,326.00)	0.00 *
1760010	S/T Asset for Commodity Hedges	183,639.00	0.00 *
1760011	L/T Asset for Commodity Hedges	23,068.00	0.00 *
1810006	Unamort Debt Exp - Sr Unsec Nt	2,129,164.31	0.00 *
1823007	SFAS 112 Postemployment Benef	7,503,700.61	0.00 *
1823009	DSM Incentives	2,255,857.00	0.00 *
1823010	DSM Recovery	(24,090,931.00)	0.00 *
1823011	DSM Lost Revenues	5,973,001.00	0.00 *
1823012	DSM Program Costs	17,416,332.37	0.00 *
1823022	HRJ 765kV Post Service AFUDC	657,288.00	647,429.00
1823054	HRJ 765kV Depreciation Expense	102,427.00	100,891.00
1823063	Unrecovered Fuel Cost	16,631.12	0.00 *
1823078	Deferred Storm Expense	22,717,499.00	0.00 *
1823115	Defd Equity Carry Chg-Non Fuel	(102,077.65)	0.00 *
1823118	BridgeCo TO Funding	258,257.77	0.00 *
1823119	PJM Integration Payments	241,946.77	0.00 *
1823120	Other PJM Integration	272,848.76	0.00 *
1823121	Carry Chgs-RTO Startup Costs	140,812.30	0.00 *
1823122	Alliance RTO Deferred Expense	135,169.13	0.00 *
1823165	REG ASSET FAS 158 QUAL PLAN	46,522,086.75	0.00 *
1823166	REG ASSET FAS 158 OPEB PLAN	4,613,217.45	0.00 *
1823167	REG Asset FAS 158 SERP Plan	(130,986.50)	0.00 *
1823188	Deferred Carbon Mgmt Research	162,511.00	0.00 *
1823299	SFAS 106 Medicare Subsidy	2,599,440.45	0.00 *
1823301	SFAS 109 Flow Thru Defd FIT	83,612,823.49	0.00 *

Kentucky Power Company
Trial Balance
as of MARCH 31, 2013

Account Number	Description	Current Yr Balance	Kentucky Jurisdictional
1823302	SFAS 109 Flow Thru Defrd SIT	42,970,479.07	0.00 *
1823306	Net CCS FEED Study Costs	872,858.31	0.00 *
1830000	Prelimin Surv&Investgtn Chrgs	32,514,412.27	0.00 *
1860001	Allowances	454.17	0.00 *
186000312	Deferred Property Taxes	7,497,003.00	0.00 *
1860007	Billings and Deferred Projects	163,111.11	0.00 *
1860077	Agency Fees - Factored AVR	911,929.78	0.00 *
186008113	Defd Property Tax - Cap Leases	12,971.00	0.00 *
1860153	Unamortized Credit Line Fees	760,573.44	0.00 *
1860160	Deferred Expenses - Current	2,064,028.13	0.00 *
1860166	Def Lease Assets - Non Taxable	21,987.55	0.00 *
1890004	Loss Rec Debt-Debentures	661,755.25	0.00 *
1900006	ADIT Federal - SFAS 133 Nonaff	32,537.00	0.00 *
1900015	ADIT-Fed-Hdg-CF-Int Rate	143,694.66	0.00 *
1901001	Accum Deferred FIT - Other	7,264,250.81	8,811,966.00
1902001	Accum Defd FIT - Oth Inc & Ded	753,066.96	0.00 *
1903001	Acc Dfd FIT - FAS109 Flow Thru	15,200,267.37	0.00 *
1904001	Accum Dfd FIT - FAS 109 Excess	337,928.76	0.00 *
2010001	Common Stock Issued-Affiliated	(50,450,000.00)	(74,652,002.00)
2080000	Donations Recvd from Stckhldrs	(238,750,000.00)	(352,814,249.00)
2160001	Unapprp Retnd Erngs-Unrstrictd	(201,330,502.67)	(238,802,986.00)
2190010	OCI for Commodity Hedges	(76,363.23)	0.00 *
2190015	Accum OCI-Hdg-CF-Int Rate	266,861.89	0.00 *
2230000	Advances from Associated Co	(20,000,000.00)	(31,022,280.00)
2240006	Senior Unsecured Notes	(530,000,000.00)	(794,534,713.00)
2260006	Unam Disc LTD-Dr-Sr Unsec Note	736,368.75	0.00 *
2270001	Obligatns Undr Cap Lse-Noncurr	(1,830,374.85)	0.00 *
2270003	Accrued Noncur Lease Oblig	(135,289.46)	0.00 *
2282003	Accm Prv I/D - Worker's Com	(82,301.23)	0.00 *
2283000	Accm Prv for Pensions&Benefits	(132,201.99)	0.00 *
2283002	Supplemental Savings Plan	(282,722.29)	0.00 *
2283003	SFAS 106 Post Retirement Benef	(5,045,890.38)	0.00 *
2283005	SFAS 112 Postemployment Benef	(5,711,680.61)	0.00 *
2283006	SFAS 87 - Pensions	(1,014,479.25)	0.00 *
2283007	Perf Share Incentive Plan	(330,030.96)	0.00 *
2283013	Incentive Comp Deferral Plan	(212,039.87)	0.00 *
2283015	FAS 158 SERP Payable Long Term	130,990.50	0.00 *
2283016	FAS 158 Qual Payable Long Term	(19,199,551.95)	0.00 *
2283017	FAS 158 OPEB Payable Long Term	(4,613,217.45)	0.00 *
2283018	SFAS 106 Med Part-D	5,290,393.65	0.00 *
2290006	Acc Prv for Potential Refund	(1,635,430.00)	0.00 *
2300001	Asset Retirement Obligations	(3,980,233.11)	0.00 *
2320001	Accounts Payable - Regular	(5,012,887.67)	0.00 *
2320002	Unvouchered Invoices	(6,122,637.49)	0.00 *
2320003	Retention	(294,846.52)	0.00 *
2320011	Uninvoiced Fuel	(9,062,831.11)	0.00 *
2320050	Coal Trading	(24,033.19)	0.00 *
2320052	Accounts Payable - Purch Power	(162,587.65)	0.00 *
2320053	Elect Trad-Options&Swaps	(230,692.64)	0.00 *
2320056	Gas Physicals	(0.00)	0.00 *
2320062	Broker Fees Payable	(2,783.79)	0.00 *
2320073	A/P Misc Dedic. Power	(18,990.00)	0.00 *
2320076	Corporate Credit Card Liab	(46,384.31)	0.00 *
2320077	INDUS Unvouchered Liabilities	(199,365.81)	0.00 *
2320079	Broker Commisn Spark/Merch Gen	0.00	0.00 *

Kentucky Power Company
Trial Balance
as of MARCH 31, 2013

Account Number	Description	Current Yr Balance	Kentucky Jurisdictional	
2320081	AP Accrual NYMEX OTC & Penults	0.00	0.00	*
2320086	Accrued Broker - Power	(105,816.00)	0.00	*
2320090	MISO AP Accrual	(268,705.44)	0.00	*
2330000	Corp Borrow Program (NP-Assoc)	(11,039,249.93)	0.00	*
2340001	A/P Assoc Co - InterUnit G/L	(13,140,742.94)	0.00	*
2340005	A/P Assoc Co - Allowances	0.00	0.00	*
2340011	A/P-Assc Co-AEPSC-Agent	(2,417,074.24)	0.00	*
2340025	A/P Assoc Co - CM Bills	(24,362.41)	0.00	*
2340027	A/P Assoc Co - Intercompany	(196,980.01)	0.00	*
2340029	A/P Assoc Co - AEPSC Bills	(2,642,469.31)	0.00	*
2340030	A/P Assoc Co - InterUnit A/P	0.00	0.00	*
2340032	A/P Assoc Co - Multi Pmts	0.00	0.00	*
2340034	A/P Assoc Co - System Sales	(1.56)	0.00	*
2340035	Fleet - M4 - A/P	0.00	0.00	*
2340037	A/P Assoc-Global Borrowing Int	(350,000.00)	0.00	*
2340049	A/P Assoc -Realization Sharing	(1.00)	0.00	*
2350001	Customer Deposits-Active	(23,811,140.79)	23,811,141.00	
2350003	Deposits - Trading Activity	(221,115.64)	0.00	*
2350005	Deposits - Trading Contra	74,592.00	0.00	*
2360001	Federal Income Tax	3,654,927.89	0.00	*
236000209	State Income Taxes	63,670.00	0.00	*
236000212	State Income Taxes	116,311.61	0.00	*
236000213	State Income Taxes	(753,122.65)	0.00	*
2360004	FICA	(82,407.18)	0.00	*
2360005	Federal Unemployment Tax	(16,583.74)	0.00	*
2360006	State Unemployment Tax	(37,103.94)	0.00	*
236000712	State Sales and Use Taxes	0.00	0.00	*
236000713	State Sales and Use Taxes	(109,293.83)	0.00	*
236000810	Real Personal Property Taxes	32,928.63	0.00	*
236000811	Real Personal Property Taxes	(281,114.13)	0.00	*
236000812	Real Personal Property Taxes	(10,424,709.00)	0.00	*
236001212	State Franchise Taxes	27,955.00	0.00	*
236001213	State Franchise Taxes	(3,782.00)	0.00	*
236001612	State Gross Receipts Tax	0.00	0.00	*
236001613	State Gross Receipts Tax	(33,000.00)	0.00	*
236003311	Pers Prop Tax-Cap Leases	(10,051.59)	0.00	*
236003312	Pers Prop Tax-Cap Leases	(4,359.24)	0.00	*
236003313	Pers Prop Tax-Cap Leases	(17,300.00)	0.00	*
236003513	Real Prop Tax-Cap Leases	(6,750.00)	0.00	*
2360037	FICA - Incentive accrual	(34,843.90)	0.00	*
2360038	Reorg Payroll Tax Accrual	0.00	0.00	*
2360502	State Inc Tax-Short Term FIN48	(90,764.00)	0.00	*
2360601	Fed Inc Tax-Long Term FIN48	(1,166,551.06)	0.00	*
2360602	State Inc Tax-Long Term FIN48	(75,672.00)	0.00	*
2360701	SEC Accum Defd FIT-Util FIN 48	1,166,551.00	0.00	*
2360702	SEC Accum Defd SIT - FIN 48	173,628.00	0.00	*
2360801	Federal Income Tax - IRS Audit	1.00	0.00	*
2360901	Accum Defd FIT- IRS Audit	(14,832.00)	0.00	*
2370006	Interest Accrd-Sen Unsec Notes	(5,187,530.68)	0.00	*
2370007	Interest Accrd-Customer Depsts	(9,500.78)	0.00	*
2370018	Accrued Margin Interest	(130.53)	0.00	*
2370048	Acrd Int.- FIT Reserve - LT	(48,307.00)	0.00	*
2370448	Acrd Int. - SIT Reserve - ST	(28,013.00)	0.00	*
2410002	State Income Tax Withheld	(80,526.80)	0.00	*
2410003	Local Income Tax Withheld	(32,262.00)	0.00	*

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Account Number	Description	Current Yr Balance	Kentucky Jurisdictional
2410004	State Sales Tax Collected	(623,241.21)	0.00 *
2410008	Franchise Fee Collected	(419,899.12)	0.00 *
2410009	KY Utility Gr Receipts Lic Tax	(949,309.09)	0.00 *
2420002	P/R Ded - Medical Insurance	(92,517.21)	0.00 *
2420003	P/R Ded - Dental Insurance	(7,640.37)	0.00 *
2420020	Vacation Pay - This Year	(2,802,023.11)	0.00 *
2420021	Vacation Pay - Next Year	(702,637.14)	0.00 *
2420027	FAS 112 CURRENT LIAB	(1,792,016.00)	0.00 *
2420044	P/R Withholdings	(42,859.52)	0.00 *
2420046	FAS 158 SERP Payable - Current	(4.00)	0.00 *
2420051	Non-Productive Payroll	(206,341.09)	0.00 *
2420053	Perf Share Incentive Plan	(106,805.21)	0.00 *
2420071	P/R Ded - Vision Plan	(3,539.49)	0.00 *
2420072	P/R - Payroll Adjustment	(1,140.32)	0.00 *
2420076	P/R Savings Plan - Incentive	(18,308.31)	0.00 *
2420504	Accrued Lease Expense	(1,417.56)	0.00 *
2420511	Control Cash Disburse Account	(401,529.49)	0.00 *
2420512	Unclaimed Funds	(3,656.54)	0.00 *
2420514	Revenue Refunds Accrued	(2,069,375.04)	0.00 *
2420532	Adm Liab-Cur-S/Ins-W/C	(461,333.55)	0.00 *
2420542	Acc Cash Franchise Req	(100,234.75)	0.00 *
2420558	Admitted Liab NC-Self/Ins-W/C	(921,396.46)	0.00 *
242059212	Sales Use Tax - Leased Equip	0.00	0.00 *
242059213	Sales Use Tax - Lease Equip	(4,539.92)	0.00 *
2420618	Accrued Payroll	(1,005,113.20)	0.00 *
2420623	Energy Delivery Incentive Plan	(267,002.75)	0.00 *
2420624	Corp & Shrd Srv Incentive Plan	(33,291.24)	0.00 *
2420635	Fossil and Hydro Gen ICP	(117,352.66)	0.00 *
2420643	Accrued Audit Fees	(84,761.02)	0.00 *
2420651	Reorg Severance Accrual	0.00	0.00 *
2420653	Reorg Misc HR Exp Accrual	(1,425.00)	0.00 *
2420656	Federal Mitigation Accru (NSR)	(376,794.01)	0.00 *
2420660	AEP Transmission ICP	(53,620.49)	0.00 *
2420664	ST State Mitigation Def (NSR)	(424,404.15)	0.00 *
2430001	Oblig Under Cap Leases - Curr	(1,250,584.22)	0.00 *
2430003	Accrued Cur Lease Oblig	(101,106.44)	0.00 *
2440001	Curr. Unreal Losses - NonAffil	(3,152,794.62)	0.00 *
2440002	LT Unreal Losses - Non Affil	(2,767,871.73)	0.00 *
2440009	S/T Option Premium Receipts	(3,471.33)	0.00 *
2440021	S/T Liability MTM Collateral	846,356.00	0.00 *
2440022	L/T Liability MTM Collateral	161,089.00	0.00 *
2450010	S/T Liability-Commodity Hedges	(69,668.00)	0.00 *
2450011	L/T Liability-Commodity Hedges	(23,297.00)	0.00 *
2520000	Customer Adv for Construction	(57,952.33)	57,952.00
2530022	Customer Advance Receipts	(1,851,235.11)	0.00 *
2530044	Neigh Help Neig-Cust Donations	221.90	0.00 *
2530050	Deferred Rev -Pole Attachments	(202,084.00)	0.00 *
2530067	IPP - System Upgrade Credits	(262,365.52)	0.00 *
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	(161,198.00)	0.00 *
2530101	MACSS Unidentified EDI Cash	(218.00)	0.00 *
2530112	Other Deferred Credits-Curr	(1,014,650.62)	0.00 *
2530114	Federl Mitigation Deferal(NSR)	(754,941.55)	0.00 *
2530137	Fbr Opt Lns-Sold-Defd Rev	(113,340.47)	0.00 *
2540011	Over Recovered Fuel Cost	0.00	0.00 *
2540047	Unreal Gain on Fwd Commitments	(3,820,419.45)	0.00 *

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Account Number	Description	Current Yr Balance	Kentucky Jurisdictional
2540071	KY Enhanced Reliability Liab	(215,164.00)	0.00 *
2540105	Home Energy Assist Prgm - KPCO	(206,212.69)	0.00 *
2540173	Green Pricing Option	(614.00)	0.00 *
2543001	SFAS109 Flow Thru Def FIT Liab	(160,599.68)	0.00 *
2544001	SFAS 109 Exces Deferred FIT	(965,510.76)	0.00 *
2550001	Accum Deferred ITC - Federal	(298,256.56)	0.00 *
2811001	Acc Dfd FIT - Accel Amort Prop	(26,250,887.95)	(31,843,881.00)
2821001	Accum Defd FIT - Utility Prop	(202,214,706.68)	(245,298,412.00)
2823001	Acc Dfrd FIT FAS 109 Flow Thru	(54,348,335.13)	0.00 *
2824001	Acc Dfrd FIT - SFAS 109 Excess	627,582.00	0.00 *
2830006	ADIT Federal - SFAS 133 Nonaff	(73,657.36)	0.00 *
2831001	Accum Deferred FIT - Other	(17,673,854.61)	(21,439,432.00)
2832001	Accum Dfrd FIT - Oth Inc & Ded	(77,814.92)	0.00 *
2833001	Acc Dfd FIT FAS 109 Flow Thru	(44,304,156.05)	0.00 *
2833002	Acc Dfrd SIT FAS 109 Flow Thru	(42,970,479.07)	0.00 *
4030001	Depreciation Exp	52,084,390.94	51,615,282.00
4030021	AEPSC Bell Howell Inserter	2,712.57	2,688.00
4040001	Amort. of Plant	3,504,755.14	3,473,189.00
4060001	Amort of Plt Acq Adj	38,616.00	38,268.00
4073000	Regulatory Debits	289,086.72	286,483.00
4081002	FICA	2,614,336.23	2,593,421.00
4081003	Federal Unemployment Tax	34,282.18	34,008.00
408100508	Real & Personal Property Taxes	810.50	802.00
408100509	Real & Personal Property Taxes	(30,160.24)	(29,859.00)
408100510	Real Personal Property Taxes	(98,374.28)	(97,391.00)
408100511	Real Personal Property Taxes	7,202,961.00	7,130,931.00
408100512	Real Personal Property Taxes	2,485,055.30	2,460,205.00
408100612	State Gross Receipts Tax	40,640.00	40,640.00
408100613	State Gross Receipts Tax	33,000.00	33,000.00
4081007	State Unemployment Tax	37,530.89	37,239.00
408100811	State Franchise Taxes	(22,194.00)	(22,194.00)
408100813	State Franchise Taxes	3,782.00	3,782.00
408101412	Federal Excise Taxes	428.74	426.00
408101712	St Lic-Rgstrtion Tax-Fees	165.00	164.00
408101811	St Publ Serv Comm Tax-Fees	206,430.58	206,431.00
408101812	St Publ Serv Comm Tax-Fees	772,642.89	772,643.00
408101912	State Sales and Use Taxes	8,159.64	8,103.00
408101913	State Sales and Use Taxes	3,292.60	3,270.00
408102212	Municipal License Fees	100.00	99.00
408102213	Municipal License Fees	200.00	198.00
408102910	Real-Pers Prop Tax-Cap Leases	(102,053.81)	(101,033.00)
408102911	Real-Pers Prop Tax-Cap Leases	977.52	968.00
408102912	Real-Pers Prop Tax-Cap Leases	12,523.00	12,398.00
408102913	Real-Pers Prop Tax-Cap Leases	4,329.00	4,286.00
4081033	Fringe Benefit Loading - FICA	(1,110,474.36)	(1,101,590.00)
4081034	Fringe Benefit Loading - FUT	(8,462.68)	(8,395.00)
4081035	Fringe Benefit Loading - SUT	(15,003.64)	(14,884.00)
408103612	Real Prop Tax-Cap Leases	19,994.91	19,795.00
408103613	Real Prop Tax-Cap Leases	6,750.00	6,683.00
408200511	Real Personal Property Taxes	42,449.00	42,025.00
408200512	Real Personal Property Taxes	14,151.00	14,009.00
4091001	Income Taxes, UOI - Federal	5,523,372.15	8,854,453.00
409100211	Income Taxes UOI - State	(295,338.21)	(347,023.00)
409100212	Income Taxes UOI - State	2,281,626.09	2,680,912.00
409100213	Income Taxes UOI - State	758,911.60	891,722.00

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4092001	Inc Tax, Oth Inc&Ded-Federal	60,161.62	0.00 *
409200211	Inc Tax Oth Inc Ded - State	(7,156.51)	(8,409.00)
409200212	Inc Tax Oth Inc Ded - State	21,831.14	25,652.00
409200213	Inc Tax Oth Inc Ded - State	(5,788.95)	(6,802.00)
4101001	Prov Def I/T Util Op Inc-Fed	63,758,161.30	71,421,446.00
4102001	Prov Def I/T Oth I&D - Federal	8,319.85	0.00 *
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(46,287,306.90)	(51,850,717.00)
4112001	Prv Def I/T-Cr Oth I&D-Fed	(113,320.35)	0.00 *
4114001	ITC Adj, Utility Oper - Fed	(266,006.26)	(263,347.00)
4116000	Gain From Disposition of Plant	(3,212.00)	0.00 *
4118002	Comp. Allow Gains Title IV SO2	(164.23)	(162.00)
4118003	Comp. Allow. Gains-Seas NOx	(14,958.00)	(14,749.00)
4118004	Comp. Allow. Gains-Ann NOx	(55,400.23)	(54,625.00)
4180001	Non-Operatng Rental Income	(50,700.00)	0.00 *
4180002	Non-Operatng Rntal Inc-Oper	330.20	0.00 *
4180003	Non-Operatng Rntal Inc-Maint	25.00	0.00 *
4180005	Non-Operatng Rntal Inc-Depr	6,669.72	0.00 *
4190002	Int & Dividend Inc - Nonassoc	(29,677.49)	0.00 *
4190005	Interest Income - Assoc CBP	(137,357.72)	0.00 *
4191000	Allw Oth Fnds Usd Drng Cnstr	(1,136,312.98)	(1,123,041.00)
4210002	Misc Non-Op Inc-NonAsc-Rents	(62,532.67)	0.00 *
4210005	Misc Non-Op Inc-NonAsc-Timber	(56,145.86)	0.00 *
4210007	Misc Non-Op Inc - NonAsc - Oth	(18,257.54)	0.00 *
4210009	Misc Non-Op Exp - NonAssoc	6,546.38	0.00 *
4210031	Pwr Sales Outside Svc Territry	(305,251.46)	0.00 *
4210032	Pwr Purch Outside Svc Territry	580.32	0.00 *
4210039	Carrying Charges	(89,757.86)	0.00 *
4210043	Realiz Sharing West Coast Pwr	(36.00)	0.00 *
4261000	Donations	317,291.43	0.00 *
4263001	Penalties	366.91	0.00 *
4264000	Civic & Political Activities	347,102.36	0.00 *
4265002	Other Deductions - Nonassoc	7,309.86	0.00 *
4265004	Social & Service Club Dues	44,994.17	0.00 *
4265009	Factored Cust A/R Exp - Affil	853,454.58	0.00 *
4265010	Fact Cust A/R-Bad Debts-Affil	1,395,661.36	0.00 *
4265033	Ohio Merger - Transition Costs	2,741.59	0.00 *
4265054	Specul. Allow Loss-Seas NOx	4.06	0.00 *
4270006	Int on LTD - Sen Unsec Notes	33,998,706.24	0.00 *
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	471,186.42	0.00 *
4281004	Amrtz Loss Rquired Debt-Dbnt	33,648.60	0.00 *
4300001	Interest Exp - Assoc Non-CBP	1,050,000.00	0.00 *
4300003	Int to Assoc Co - CBP	12,078.28	0.00 *
4310001	Other Interest Expense	6,793.90	0.00 *
4310002	Interest on Customer Deposits	395,818.48	0.00 *
4310007	Lines Of Credit	644,070.81	0.00 *
4310022	Interest Expense - Federal Tax	24,665.00	0.00 *
4310023	Interest Expense - State Tax	66,659.38	0.00 *
4320000	Allw Brwrd Fnds Used Cnstr-Cr	(805,298.81)	(795,893.00)
4400001	Residential Sales-W/Space Htg	(100,789,864.99)	(99,505,423.00)
4400002	Residential Sales-W/O Space Ht	(48,173,160.09)	(47,559,253.00)
4400005	Residential Fuel Rev	(63,677,067.62)	(62,865,582.00)
4420001	Commercial Sales	(65,543,698.46)	(64,708,425.00)
4420002	Industrial Sales (Excl Mines)	(49,859,362.89)	(49,223,967.00)
4420004	Ind Sales-NonAffil(Incl Mines)	(31,716,993.36)	(31,312,800.00)
4420006	Sales to Pub Auth - Schools	(11,854,398.80)	(11,703,329.00)

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4420007	Sales to Pub Auth - Ex Schools	(12,209,833.90)	(12,054,235.00)
4420013	Commercial Fuel Rev	(37,300,511.17)	(36,825,162.00)
4420016	Industrial Fuel Rev	(80,684,700.74)	(79,656,474.00)
4440000	Public Street/Highway Lighting	(1,248,243.03)	(1,232,336.00)
4440002	Public St & Hwy Light Fuel Rev	(287,309.66)	(279,433.00)
4470001	Sales for Resale - Assoc Cos	3,679.03	0.00 *
4470002	Sales for Resale - NonAssoc	(8,164,136.62)	0.00 *
4470006	Sales for Resale-Bookout Sales	(17,349,880.83)	0.00 *
4470007	Sales for Resale-Option Sales	(166.07)	0.00 *
4470010	Sales for Resale-Bookout Purch	12,860,672.30	0.00 *
4470011	Sales for Resale-Option Purch	110.24	0.00 *
4470027	Whsal/Muni/Pb Ath Fuel Rev	(2,793,233.13)	0.00 *
4470028	Sale/Resale - NA - Fuel Rev	(12,336,246.80)	0.00 *
4470033	Whsal/Muni/Pub Auth Base Rev	(3,039,149.07)	0.00 *
4470035	SlS for Rsl - Fuel Rev - Assoc	(83,982.24)	0.00 *
4470066	PWR Trding Trans Exp-NonAssoc	10,723.33	0.00 *
4470081	Financial Spark Gas - Realized	(289,805.67)	0.00 *
4470082	Financial Electric Realized	5,726,810.39	0.00 *
4470089	PJM Energy Sales Margin	(3,831,939.35)	0.00 *
4470093	PJM Implicit Congestion-LSE	4,858,453.58	0.00 *
4470098	PJM Oper.Reserve Rev-OSS	(2,648,799.98)	0.00 *
4470099	Capacity Cr. Net Sales	(1,000,965.93)	0.00 *
4470100	PJM FTR Revenue-OSS	(238,741.24)	0.00 *
4470101	PJM FTR Revenue-LSE	(3,450,500.10)	0.00 *
4470103	PJM Energy Sales Cost	(43,657,083.12)	0.00 *
4470106	PJM Pt2Pt Trans.Purch-NonAff.	16,878.11	0.00 *
4470107	PJM NITS Purch-NonAff.	15,505.19	0.00 *
4470109	PJM FTR Revenue-Spec	107,596.80	0.00 *
4470110	PJM TO Admin. Exp.-NonAff.	(1,261.97)	0.00 *
4470112	Non-Trading Bookout Sales-OSS	(337,410.68)	0.00 *
4470115	PJM Meter Corrections-OSS	(743,363.80)	0.00 *
4470116	PJM Meter Corrections-LSE	(39,503.51)	0.00 *
4470124	PJM Incremental Spot-OSS	0.28	0.00 *
4470126	PJM Incremental Imp Cong-OSS	1,610,419.76	0.00 *
4470128	Sales for Res-Aff. Pool Energy	(42,848,768.00)	0.00 *
4470131	Non-Trading Bookout Purch-OSS	154.26	0.00 *
4470141	PJM Contract Net Charge Credit	152.21	0.00 *
4470143	Financial Hedge Realized	(103,242.46)	0.00 *
4470144	Realiz.Sharing - 06 SIA	5,289.00	0.00 *
4470150	Transm. Rev.-Dedic. Whlsl/Muni	(72,971.83)	0.00 *
4470155	OSS Physical Margin Reclass	3,729,930.44	0.00 *
4470156	OSS Optim. Margin Reclass	(3,729,930.44)	0.00 *
4470168	Interest Rate Swaps-Power	41,494.70	0.00 *
4470170	Non-ECR Auction Sales-OSS	(8,006,906.45)	0.00 *
4470174	PJM Whlse FTR Rev - OSS	(186,402.06)	0.00 *
4470175	OSS Sharing Reclass - Retail	876,264.42	0.00 *
4470176	OSS Sharing Reclass-Reduction	(876,264.42)	0.00 *
4470180	Trading intra-book Reclass	(6,482.01)	0.00 *
4470181	Auction intra-book Reclass	6,482.01	0.00 *
4470202	PJM OpRes-LSE-Credit	(2,637,033.40)	0.00 *
4470203	PJM OpRes-LSE-Charge	2,573,733.55	0.00 *
4470206	PJM Trans loss credits-OSS	(778,082.11)	0.00 *
4470207	PJM transm loss charges - LSE	9,979,555.58	0.00 *
4470208	PJM Transm loss credits-LSE	(2,611,881.41)	0.00 *
4470209	PJM transm loss charges-OSS	3,029,179.89	0.00 *

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4470214	PJM 30m Suppl Reserve CR OSS	(252,053.01)	0.00	*
4491003	Prov Rate Refund - Retail	1,635,430.00	0.00	*
4500000	Forfeited Discounts	(3,262,936.47)	(3,262,936.00)	
4510001	Misc Service Rev - Nonaffil	(358,930.74)	(358,931.00)	
4540001	Rent From Elect Property - Af	(268,084.52)	(268,085.00)	
4540002	Rent From Elect Property-NAC	1,098,291.86	1,098,292.00	
4540004	Rent From Elect Prop-ABD-Nonaf	(100,783.11)	(100,783.00)	
4540005	Rent from Elec Prop-Pole Atch	(7,767,400.88)	(7,767,401.00)	
4560007	Oth Elect Rev - DSM Program	(3,195,075.47)	0.00	*
4560015	Other Electric Revenues - ABD	(194,278.65)	(194,279.00)	
4560049	Merch Generation Finan -Realzd	(2.31)	(2.00)	
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	27,842.79	27,453.00	
4561002	RTO Formation Cost Recovery	(10,846.19)	0.00	*
4561003	PJM Expansion Cost Recov	(85,721.55)	0.00	*
4561004	SECA Transmission Rev	(227,184.25)	0.00	*
4561005	PJM Point to Point Trans Svc	(681,555.00)	0.00	*
4561006	PJM Trans Owner Admin Rev	(222,366.92)	0.00	*
4561007	PJM Network Integ Trans Svc	(10,770,831.41)	0.00	*
4561019	Oth Elec Rev Trans Non Affil	(59,931.00)	(59,032.00)	
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	(10,190.28)	0.00	*
4561029	PJM NITS Revenue Whsl Cus-NAff	(2,451,238.16)	0.00	*
4561030	PJM TO Serv Rev Whls Cus-NAff	(34,654.97)	0.00	*
4561033	PJM NITS Revenue - Affiliated	(38,147,624.09)	0.00	*
4561034	PJM TO Adm. Serv Rev - Aff	(502,696.43)	0.00	*
4561035	PJM Affiliated Trans NITS Cost	36,116,142.19	0.00	*
4561036	PJM Affiliated Trans TO Cost	470,070.18	0.00	*
4561058	NonAffil PJM Trans Enhncmt Rev	(168,402.48)	0.00	*
4561059	Affil PJM Trans Enhancmnt Rev	(252,251.35)	0.00	*
4561060	Affil PJM Trans Enhancmnt Cost	238,880.48	0.00	*
4561061	NAff PJM RTEP Rev for Whsl-FR	(16,201.26)	0.00	*
4561062	PROVISION PJM NITS Affil- Cost	(266,198.32)	0.00	*
4561063	PROVISION PJM NITS Affiliated	143,723.57	0.00	*
4561064	PROVISION PJM NITS WhslCus-NAf	7,578.22	0.00	*
4561065	PROVISION PJM NITS	(24,782.19)	0.00	*
5000000	Oper Supervision & Engineering	1,981,679.81	1,952,437.00	
5000001	Oper Super & Eng-RATA-Affil	52,500.00	51,725.00	
5010000	Fuel	238,168.60	234,654.00	
5010001	Fuel Consumed	111,644,949.59	109,997,464.00	
5010003	Fuel - Procure Unload & Handle	2,846,198.14	2,804,198.00	
5010005	Fuel - Deferred	(8,938,670.00)	(8,806,767.00)	
5010012	Ash Sales Proceeds	(205,759.32)	(202,723.00)	
5010013	Fuel Survey Activity	1.00	1.00	
5010019	Fuel Oil Consumed	3,006,073.25	2,961,714.00	
5020000	Steam Expenses	887,117.88	874,027.00	
5020002	Urea Expense	2,929,434.56	2,886,206.00	
5020003	Trona Expense	16.21	16.00	
5020008	Activated Carbon	(18.68)	(18.00)	
5020025	Steam Exp Environmental	(15.85)	(16.00)	
5050000	Electric Expenses	427,691.44	421,380.00	
5060000	Misc Steam Power Expenses	4,979,601.92	4,906,121.00	
5060002	Misc Steam Power Exp-Assoc	31,316.00	30,854.00	
5060004	NSR Settlement Expense	(42,993.87)	(42,359.00)	
5090000	Allow Consum Title IV SO2	6,145,852.22	6,055,161.00	
5090002	Allowance Expenses	0.90	1.00	
5090005	An. NOx Cons. Exp	51,159.33	50,404.00	

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Account Number	Description	Current Yr Balance	Kentucky Jurisdictional
5100000	Maint Supv & Engineering	2,105,615.74	2,074,544.00
5110000	Maintenance of Structures	588,093.33	579,415.00
5120000	Maintenance of Boiler Plant	4,735,047.28	4,665,175.00
5130000	Maintenance of Electric Plant	1,127,084.97	1,110,453.00
5140000	Maintenance of Misc Steam Plt	557,363.70	549,139.00
5140025	Maint MiscStmPlt Environmental	(0.00)	0.00
5300000	Maint of Reactor Plant Equip	(0.62)	(1.00)
5550001	Purch Pwr-NonTrading-Nonassoc	968,766.14	954,471.00
5550004	Purchased Power-Pool Capacity	21,519,292.00	21,201,743.00
5550005	Purchased Power - Pool Energy	52,525,611.94	51,750,519.00
5550023	Purch Power Capacity -NA	110,994.00	109,356.00
5550027	Purch Pwr-Non-Fuel Portion-Aff	42,259,256.00	41,635,659.00
5550032	Gas-Conversion-Mone Plant	451,611.83	444,948.00
5550039	PJM Inadvertent Mtr Res-OSS	2,943.97	2,901.00
5550040	PJM Inadvertent Mtr Res-LSE	11,861.32	11,686.00
5550041	PJM Ancillary Serv.-Sync	2,257.43	2,224.00
5550046	Purch Power-Fuel Portion-Affil	59,989,676.86	59,104,441.00
5550074	PJM Reactive-Charge	7,366.00	7,257.00
5550075	PJM Reactive-Credit	102,602.19	101,088.00
5550076	PJM Black Start-Charge	1,280,598.18	1,261,701.00
5550077	PJM Black Start-Credit	(27,714.22)	(27,305.00)
5550078	PJM Regulation-Charge	1,467,821.18	1,446,161.00
5550079	PJM Regulation-Credit	(731,918.57)	(721,118.00)
5550080	PJM Hourly Net Purch.-FERC	7,946,076.08	7,828,820.00
5550083	PJM Spinning Reserve-Charge	16,332.04	16,091.00
5550084	PJM Spinning Reserve-Credit	(2,502.28)	(2,465.00)
5550090	PJM 30m Suppl Rserv Charge LSE	247,098.55	243,452.00
5550094	Purchased Power - Fuel	668,541.14	658,676.00
5550099	PJM Purchases-non-ECR-Auction	6,365,761.37	6,271,825.00
5550100	Capacity Purchases-Auction	74,478.29	73,379.00
5550101	Purch Power-Pool Non-Fuel -Aff	7,365,229.00	7,256,544.00
5550102	Pur Power-Pool NonFuel-OSS-Aff	46,084,688.01	45,404,641.00
5550107	Capacity purchases - Trading	347,122.68	342,000.00
5560000	Sys Control & Load Dispatching	153,089.85	150,831.00
5570000	Other Expenses	1,255,897.29	1,237,365.00
5570007	Other Pwr Exp - Wholesale RECs	14,277.66	14,067.00
5570010	OH Auction Exp - Incremental	34.91	34.00
5600000	Oper Supervision & Engineering	736,857.55	788,673.00
5611000	Load Dispatch - Reliability	6,362.77	6,810.00
5612000	Load Dispatch-Mntr&Op TransSys	781,687.63	836,656.00
5613000	Load Dispatch-Trans Srv&Sched	(121.96)	(131.00)
5614000	PJM Admin-SSC&DS-OSS	133,774.62	143,182.00
5614001	PJM Admin-SSC&DS-Internal	934,898.59	1,000,640.00
5614007	RTO Admin Default LSE.	24,603.14	26,333.00
5615000	Reliability,Plng&Stds Develop	137,247.58	146,899.00
5618000	PJM Admin-RP&SDS-OSS	30,973.56	33,152.00
5618001	PJM Admin-RP&SDS- Internal	212,763.01	227,724.00
5620001	Station Expenses - Nonassoc	182,236.18	195,051.00
5630000	Overhead Line Expenses	140,389.93	150,262.00
5650002	Transmssn Elec by Others-NAC	166,191.83	177,878.00
5650012	PJM Trans Enhancement Charge	3,245,882.99	3,474,132.00
5650015	PJM TO Serv Exp - Aff	862.82	923.00
5650016	PJM NITS Expense - Affiliated	1,250,260.95	1,338,179.00
5650019	Affil PJM Trans Enhncement Exp	49,347.60	52,818.00
5650020	PROVISION PJM NITS Affl Expens	25,046.94	26,808.00

Kentucky Power Company
 Trial Balance
 as of MARCH 31, 2013

Account Number	Description	Current Yr Balance	Kentucky Jurisdictional
5660000	Misc Transmission Expenses	1,052,613.14	1,126,632.00
5670001	Rents - Nonassociated	4,893.13	5,237.00
5670002	Rents - Associated	1,362.77	1,459.00
5680000	Maint Supv & Engineering	143,106.05	153,169.00
5690000	Maintenance of Structures	17,754.81	19,003.00
5691000	Maint of Computer Hardware	39,039.08	41,784.00
5692000	Maint of Computer Software	261,722.25	280,126.00
5693000	Maint of Communication Equip	74,918.64	80,187.00
5700000	Maint of Station Equipment	580,037.99	620,826.00
5710000	Maintenance of Overhead Lines	1,768,051.56	1,892,380.00
5730000	Maint of Misc Trnsmssion Plt	169,426.54	181,341.00
5757000	PJM Admin-MAM&SC- OSS	147,607.76	145,394.00
5757001	PJM Admin-MAM&SC- Internal	980,923.93	966,210.00
5800000	Oper Supervision & Engineering	785,955.80	968,220.00
5810000	Load Dispatching	2,925.54	3,604.00
5820000	Station Expenses	173,990.20	214,339.00
5830000	Overhead Line Expenses	336,399.38	414,411.00
5840000	Underground Line Expenses	134,872.13	166,149.00
5850000	Street Lighting & Signal Sys E	94,486.00	116,397.00
5860000	Meter Expenses	450,568.46	555,056.00
5870000	Customer Installations Exp	149,779.38	184,513.00
5880000	Miscellaneous Distribution Exp	4,909,180.90	6,047,625.00
5890001	Rents - Nonassociated	1,475,898.01	1,818,160.00
5890002	Rents - Associated	57,836.03	71,248.00
5900000	Maint Supv & Engineering	762.50	939.00
5910000	Maintenance of Structures	22,010.77	27,115.00
5920000	Maint of Station Equipment	557,572.08	686,874.00
5930000	Maintenance of Overhead Lines	19,368,891.32	23,860,559.00
5930001	Tree and Brush Control	410,943.89	506,242.00
5930010	Storm Expense Amortization	4,698,444.00	5,788,018.00
5940000	Maint of Underground Lines	94,174.25	116,013.00
5950000	Maint of Lne Trnf,Rglators&Dvi	58,741.09	72,363.00
5960000	Maint of Strt Lghtng & Sgnal S	52,537.14	64,721.00
5970000	Maintenance of Meters	51,623.92	63,596.00
5980000	Maint of Misc Distribution Plt	86,121.69	106,093.00
9010000	Supervision - Customer Accts	298,715.25	355,093.00
9020000	Meter Reading Expenses	4,145.92	4,928.00
9020001	Customer Card Reading	0.39	0.00
9020002	Meter Reading - Regular	388,497.66	461,820.00
9020003	Meter Reading - Large Power	40,246.00	47,842.00
9020004	Read-In & Read-Out Meters	42,221.32	50,190.00
9030000	Cust Records & Collection Exp	541,037.92	643,149.00
9030001	Customer Orders & Inquiries	2,372,798.15	2,820,623.00
9030002	Manual Billing	42,778.85	50,853.00
9030003	Postage - Customer Bills	628,122.59	746,670.00
9030004	Cashiering	131,412.01	156,214.00
9030005	Collection Agents Fees & Exp	83,990.49	99,842.00
9030006	Credit & Oth Collection Activi	864,920.99	1,028,160.00
9030007	Collectors	638,942.44	759,532.00
9030009	Data Processing	165,359.70	196,568.00
9040007	Uncoll Accts - Misc Receivable	6,165.51	7,329.00
9050000	Misc Customer Accounts Exp	15,936.31	18,944.00
9070000	Supervision - Customer Service	203,050.89	241,373.00
9070001	Supervision - DSM	5.67	7.00
9080000	Customer Assistance Expenses	492,225.26	585,124.00

Kentucky Power Company
Trial Balance
as of MARCH 31, 2013

Account Number	Description	Current Yr Balance	Kentucky Jurisdictional
9080001	DSM-Customer Advisory Grp	434.33	516.00
9080004	Cust Assistnce Exp - DSM - Ind	(0.51)	(1.00)
9080009	Cust Assistance Expense - DSM	2,090,498.01	2,485,043.00
9090000	Information & Instruct Advtis	129,828.75	154,332.00
9100000	Misc Cust Svc&Informational Ex	39,078.07	46,453.00
9110001	Supervision - Residential	(16.15)	(19.00)
9120000	Demonstrating & Selling Exp	4,196.99	4,989.00
9120001	Demo & Selling Exp - Res	2.08	2.00
9120003	Demo & Selling Exp - Area Dev	1.47	2.00
9200000	Administrative & Gen Salaries	8,006,344.76	0.00 *
9210001	Off Supl & Exp - Nonassociated	348,488.55	0.00 *
9210003	Office Supplies & Exp - Trnsf	4.22	0.00 *
9220000	Administrative Exp Trnsf - Cr	(353,329.80)	0.00 *
9220001	Admin Exp Trnsf to Cnstrction	(724,995.24)	0.00 *
9220004	Admin Exp Trnsf to ABD	(3,827.73)	0.00 *
9220125	SSA Expense Transfers BL	(377,388.31)	0.00 *
9230001	Outside Svcs Empl - Nonassoc	1,618,180.81	0.00 *
9230003	AEPSC Billed to Client Co	2,173,672.44	0.00 *
9240000	Property Insurance	616,665.73	0.00 *
9250000	Injuries and Damages	1,107,993.32	0.00 *
9250001	Safety Dinners and Awards	949.09	0.00 *
9250002	Emp Accdent Prvntion-Adm Exp	9,168.63	0.00 *
9250004	Injuries to Employees	20,795.24	0.00 *
9250006	Wrkrs Cmpnstn Pre&Slf Ins Prv	485,977.85	0.00 *
9250007	Prsnal Injries&Prop Dmage-Pub	6,308.01	0.00 *
9250010	Frg Ben Loading - Workers Comp	(264,927.60)	0.00 *
9260000	Employee Pensions & Benefits	5,937.49	0.00 *
9260001	Edit & Print Empl Pub-Salaries	31,201.82	0.00 *
9260002	Pension & Group Ins Admin	23,628.77	0.00 *
9260003	Pension Plan	3,448,185.09	0.00 *
9260004	Group Life Insurance Premiums	137,865.50	0.00 *
9260005	Group Medical Ins Premiums	3,947,217.30	0.00 *
9260006	Physical Examinations	6.91	0.00 *
9260007	Group L-T Disability Ins Prem	12,368.98	0.00 *
9260009	Group Dental Insurance Prem	227,981.69	0.00 *
9260010	Training Administration Exp	5,669.52	0.00 *
9260012	Employee Activities	5,010.59	0.00 *
9260014	Educational Assistance Pmts	7,154.73	0.00 *
9260021	Postretirement Benefits - OPEB	706,802.25	0.00 *
9260027	Savings Plan Contributions	1,474,480.57	0.00 *
9260036	Deferred Compensation	21,385.69	0.00 *
9260037	Supplemental Pension	1,515.18	0.00 *
9260050	Frg Ben Loading - Pension	(1,390,835.00)	0.00 *
9260051	Frg Ben Loading - Grp Ins	(2,029,017.81)	0.00 *
9260052	Frg Ben Loading - Savings	(625,013.28)	0.00 *
9260053	Frg Ben Loading - OPEB	(664,184.00)	0.00 *
9260055	IntercoFringeOffset- Don't Use	(1,078,084.65)	0.00 *
9260057	Postret Ben Medicare Subsidy	537,586.74	0.00 *
9260058	Frg Ben Loading - Accrual	(21,729.29)	0.00 *
9270000	Franchise Requirements	145,281.99	0.00 *
9280000	Regulatory Commission Exp	995.02	995.00
9280001	Regulatory Commission Exp-Adm	(162.04)	(162.00)
9280002	Regulatory Commission Exp-Case	166,017.08	166,017.00
9301000	General Advertising Expenses	8,325.13	0.00 *
9301001	Newspaper Advertising Space	13,163.08	0.00 *

Kentucky Power Company
Trial Balance
as of MARCH 31, 2013

Account Number	Description	Current Yr Balance	Kentucky Jurisdictional
9301002	Radio Station Advertising Time	2,762.81	0.00 *
9301006	Spec Corporate Comm Info Proj	0.28	0.00 *
9301010	Publicity	1,066.83	0.00 *
9301011	Dedications, Tours, & Openings	0.55	0.00 *
9301012	Public Opinion Surveys	672.89	0.00 *
9301014	Video Communications	2.13	0.00 *
9301015	Other Corporate Comm Exp	38,967.70	0.00 *
9302000	Misc General Expenses	159,089.82	0.00 *
9302003	Corporate & Fiscal Expenses	20,872.27	0.00 *
9302004	Research, Develop&Demonstr Exp	3,031.05	0.00 *
9302006	Assoc Bus Dev - Materials Sold	43,690.25	0.00 *
9302007	Assoc Business Development Exp	67,603.04	0.00 *
9302458	AEPSC Non Affiliated expenses	42.70	0.00 *
9310000	Rents	1,020.18	0.00 *
9310001	Rents - Real Property	96,017.40	0.00 *
9310002	Rents - Personal Property	45,911.59	0.00 *
9350000	Maintenance of General Plant	6.31	0.00 *
9350001	Maint of Structures - Owned	542,235.08	0.00 *
9350002	Maint of Structures - Leased	59,261.51	0.00 *
9350003	Maint of Prprty Held Fture Use	(0.01)	0.00 *
9350013	Maint of Cmmncation Eq-Unall	948,993.57	0.00 *
9350015	Maint of Office Furniture & Eq	246,839.04	0.00 *
9350016	Maintenance of Video Equipment	653.60	0.00 *
9350019	Maint of Gen Plant-SCADA Equ	35.22	0.00 *
9350023	Site Communications Services	170.66	0.00 *
9350024	Maint of DA-AMI Comm Equip	405.55	0.00 *

Note: Income Statement amounts are twelve months ended March 31, 2013.

* Amounts not used in calculating rate base

Kentucky Power Company

REQUEST

Provide the balance in each current asset and each current liability account and subaccount included in Kentucky Power's chart of accounts by months for the test year. In addition, show total current assets, total current liabilities, and the net current position by months, annually, and the 13-month average for the test year.

Provide a reconciliation of current assets, current liabilities, and net current position provided in response to the above, with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.

RESPONSE

Please see Attachment 1 to this response for the balance in each current asset and each current liability account and subaccount included in Kentucky Power's chart of accounts by months for the test year and the 13-month average for the test year. No reconciliation of current assets, current liabilities and net current position is necessary because the amounts recorded in the balance sheet and the amounts recorded in the chart of accounts are the same.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Current Assets And Liabilities Accounts

Case No. 2013-00197

		Month End Balances Mar 2012	Month End Balances Apr 2012	Month End Balances May 2012	Month End Balances Jun 2012	Month End Balances Jul 2012	Month End Balances Aug 2012
CURRENT ASSETS							
1310000	Cash	612,998.64	774,123.39	555,939.27	636,524.80	436,409.83	780,756.20
1840043	Treasury Clearing	0.00	0.00	0.00	0.00	0.00	0.00
	Cash and Cash Equivalents	1,226,926.76	1,016,162.28	914,909.37	973,509.52	436,409.83	1,251,546.54
1450000	Corp Borrow Prg (NR-Assoc)	57,878,228.96	49,731,770.81	47,330,128.13	37,995,259.51	47,544,564.16	49,422,919.51
	Advances to Affiliates	57,878,228.96	49,731,770.81	47,330,128.13	37,995,259.51	47,544,564.16	49,422,919.51
1420001	Customer A/R - Electric	31,710,743.59	25,423,652.70	26,279,175.22	27,174,476.43	25,278,868.99	22,628,461.91
1420014	Customer A/R-System Sales	515,643.23	446,819.57	666,795.79	670,930.98	924,337.99	632,545.59
1420019	Transmission Sales Receivable	4,500.00	3,840.00	7,812.00	8,136.00	9,588.00	5,316.00
1420022	Cust A/R - Factored	(35,574,527.26)	(24,342,294.68)	(20,771,014.75)	(26,738,470.90)	(24,540,480.59)	(25,136,931.24)
1420023	Cust A/R-System Sales - MLR	4,799,917.84	4,973,747.47	5,032,751.20	4,505,048.16	5,397,479.09	4,779,802.03
1420024	Cust A/R-Options & Swaps - MLR	252,633.96	333,014.75	218,004.56	361,451.94	409,260.90	356,093.97
1420027	Low Inc Energy Asst Pr (LIEAP)	0.00	0.00	0.00	0.00	0.00	0.00
1420028	Emergency LIEAP	8,042.26	0.00	0.00	0.00	0.00	0.00
1420044	Customer A/R - Estimated	4,928,718.00	5,384,464.28	9,200.00	264,426.85	4,562,594.00	5,292,733.00
1420048	Emission Allowance Trading	0.00	0.00	0.00	0.00	0.00	0.00
1420050	PJM AR Accrual	532,277.10	1,079,038.15	783,107.51	1,472,204.25	1,937,911.21	2,065,717.87
1420052	Gas Accruals	22,769.73	43,612.88	40,446.98	62,594.44	86,931.15	59,555.88
1420053	AR Coal Trading	123,137.46	57,016.45	55,004.35	41,342.11	85,606.55	54,823.68
1420054	Accrued Power Brokers	0.00	0.00	0.00	0.00	216,380.26	120,951.45
1420101	Other Accounts Rec - Cust	50,000.00	43,000.00	68,500.00	50,000.00	56,000.00	75,000.00
1420102	AR Peoplesoft Billing - Cust	364,798.23	0.00	0.00	362,835.10	0.00	0.00
	Acct Rec - Customers	7,738,654.13	13,445,911.57	12,389,782.86	8,234,975.36	14,424,477.55	10,934,070.14
1410002	P/R Ded - Misc Loan Repayments	0.00	0.00	0.00	0.00	0.00	0.00
1430002	Allowances	404.65	0.00	0.00	0.00	0.00	0.00
1430022	2001 Employee Biweekly Pay Cnv	71,902.58	71,902.58	71,902.58	71,902.58	71,902.58	71,902.58
1430023	A/R PeopleSoft Billing System	0.00	450,538.54	3,410,761.66	0.00	285,719.20	1,542,156.49
1430081	Damage Recovery - Third Party	19,611.00	6,028.00	5,768.00	5,468.00	28,926.00	60,030.50
1430083	Damage Recovery Offset Demand	(23,272.00)	(15,866.00)	(6,620.00)	(8,535.00)	(30,378.00)	(60,432.50)
1430089	A/R - Benefits Billing	2,851.72	2,328.23	2,897.45	5,276.84	2,701.24	(54.26)
1430092	Allowance Futures Accrual	0.00	0.00	0.00	0.00	0.00	0.00
1430101	Other Accounts Rec - Misc	0.00	0.00	0.00	0.00	0.00	0.00
1430102	AR Peoplesoft Billing - Misc	500,258.76	0.00	0.00	1,184.22	0.00	0.00
1710248	Interest Receivable -FIT -ST	0.00	0.00	0.00	0.00	0.00	0.00
1710348	Interest Receivable -SIT -LT	0.00	0.00	0.00	781.00	781.00	781.00
1720000	Rents Receivable	3,135,046.09	3,344,161.94	1,059,825.20	1,335,484.55	1,611,143.90	1,886,803.25
	Acct Rec - Miscellaneous	3,706,802.80	3,859,093.29	4,544,534.89	1,411,562.19	1,970,795.92	3,501,187.06
1440002	Uncoll Accts-Other Receivables	(14,790.07)	0.00	0.00	(25,801.62)	(34,845.72)	(25,801.62)
1440003	Uncoll Accts-Power Trading	(622,726.06)	(622,726.06)	(622,726.06)	(622,726.06)	(622,726.06)	(622,726.06)
	Acct Rec - AP for Uncollectible Accounts	(637,516.13)	(622,726.06)	(622,726.06)	(648,527.68)	(657,571.78)	(648,527.68)
1460001	A/R Assoc Co - InterUnit G/L	6,994,477.29	10,676,450.00	6,431,311.55	6,521,437.00	10,119,002.53	9,824,717.81
1460002	A/R Assoc Co - Allowances	0.00	0.00	0.00	0.00	0.00	0.00
1460006	A/R Assoc Co - Intercompany	239,333.60	246,321.16	308,965.96	387,386.76	435,458.44	255,419.45
1460009	A/R Assoc Co - InterUnit A/P	5,577.52	0.02	56.19	3,851.27	0.02	5,058.39
1460011	A/R Assoc Co - Multi Pmts	857,254.10	930,712.84	1,079,432.98	797,989.02	720,856.58	617,339.98
1460019	A/R-Assoc Co-AEPSC-Agent	0.00	0.00	0.00	0.00	0.00	385,081.00
1460024	A/R Assoc Co - System Sales	(0.01)	4,979.72	5,048.90	5,090.13	19,147.78	9,371.97
1460025	Fleet - M4 - A/R	14,233.12	13,017.74	14,398.57	11,441.80	16,480.56	16,271.76
1460045	A/R Assoc Co-Realization Sharnq	1,552.00	922.00	1,016.00	0.00	0.00	930.00
	Acct Rec - Associated Companies	8,112,427.62	11,872,403.48	7,840,230.15	7,727,195.98	11,310,945.91	11,114,190.36
1510001	Fuel Stock - Coal	31,868,768.23	32,379,986.87	42,356,167.37	42,390,690.63	34,713,079.14	33,154,668.38
1510002	Fuel Stock - Oil	1,038,899.48	958,135.04	1,105,477.08	941,155.80	1,031,858.75	944,951.70
1520000	Fuel Stock Exp Undistributed	780,227.13	721,528.96	863,014.87	838,998.47	721,636.26	721,636.26
	Fuel Stock	33,687,894.84	34,059,650.87	44,324,659.32	44,170,844.90	36,452,703.19	34,821,256.34
1540001	M&S - Regular	11,129,613.84	10,887,890.70	10,903,730.43	10,887,582.67	10,831,397.63	11,204,656.30
1540004	M&S - Exempt Material	46,216.37	46,214.14	46,231.43	46,045.52	46,268.99	52,078.78
1540005	Material Away for Repairs	0.00	0.00	0.00	0.00	0.00	0.00
1540012	Materials & Supplies - Urea	409,107.83	436,991.39	361,388.88	428,681.90	483,571.56	372,521.94
1540013	Transportation Inventory	84,205.95	84,205.95	84,205.95	84,205.95	84,205.95	84,205.95
1540016	MMS - Truck Stock	0.00	0.00	0.00	0.00	0.00	0.00

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	Month End Balances Mar 2012	Month End Balances Apr 2012	Month End Balances May 2012	Month End Balances Jun 2012	Month End Balances Jul 2012	Month End Balances Aug 2012	
1540023	M&S Inv - Urea In-Transit	1,232,100.10	987,176.46	1,320,481.22	1,322,825.01	1,001,471.32	1,301,189.91
	Plant Materials and Supplies	12,901,244.09	12,442,478.64	12,716,037.91	12,769,341.05	12,446,915.45	13,014,652.88
	Merchandise	0.00	0.00	0.00	0.00	0.00	0.00
1581003	SO2 Allowance Inventory - Curr	8,221,078.32	7,642,299.26	7,426,055.56	6,866,906.68	6,129,683.92	5,521,147.97
1581006	An. NOx Comp Inv - Curr	78,726.17	74,535.19	71,179.82	64,496.14	54,484.15	46,474.56
1581009	CSAPR Current SO2 Inv	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
	Allowance Inventory	8,649,804.49	8,066,834.45	7,847,235.38	7,281,402.82	6,534,168.07	5,917,622.53
1630004	Strs Exp-T&D Satellite Storem	0.00	0.00	0.00	0.00	0.00	0.00
1630019	Stores Exp - Big Sandy Plant	0.00	0.00	0.00	0.00	0.00	0.00
1630109	Strs Exp - ACCT-COUNT-ADJ	0.00	0.00	0.00	0.00	0.00	0.00
	Stores Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Materials and Supplies	21,551,048.58	20,509,313.09	20,563,273.29	20,050,743.87	18,981,083.52	18,932,275.41
1730000	Accrued Utility Revenues	12,883,048.37	12,385,002.94	15,812,528.48	16,235,965.23	17,753,006.51	18,172,240.90
1730002	Acrd Utility Rev-Factored-Assc	(14,650,474.39)	(16,601,941.25)	(18,253,231.81)	(15,510,609.08)	(19,423,521.28)	(18,310,884.56)
	Accrued Utility Revenues	(1,767,426.02)	(4,216,938.31)	(2,440,703.33)	725,356.15	(1,670,514.77)	(138,643.66)
1750001	Curr. Unreal Gains - NonAffil	10,102,371.15	8,948,081.66	8,521,038.03	8,531,135.43	6,992,285.58	7,713,965.17
1750021	S/T Asset MTM Collateral	(308,014.00)	(534,387.00)	(400,485.00)	(419,496.00)	(729,673.00)	(300,819.00)
1760010	S/T Asset for Commodity Hedges	202,803.00	210,751.00	181,396.00	150,080.00	153,260.00	133,326.00
	Energy Trading	9,997,160.15	8,624,445.66	8,301,949.03	8,261,719.43	6,415,872.58	7,546,472.17
1650001	Prepaid Insurance	276,033.31	217,078.97	161,181.50	102,089.03	592,123.70	537,093.19
165000211	Prepaid Taxes	206,430.58	137,620.38	68,810.18	0.00	0.00	0.00
165000212	Prepaid Taxes	0.00	0.00	0.00	1,030,190.53	944,341.32	858,492.11
1650009	Prepaid Carry Cost-Factored AR	20,179.14	17,203.00	25,104.21	26,099.73	18,177.05	18,815.88
1650010	Prepaid Pension Benefits	24,854,240.64	24,583,828.88	24,313,417.12	24,043,005.36	23,772,593.60	23,502,181.84
165001112	Prepaid Sales Taxes	375,008.27	353,674.87	315,837.00	307,766.94	330,247.56	340,121.24
165001113	Prepaid Sales Taxes	0.00	0.00	0.00	0.00	0.00	0.00
165001212	Prepaid Use Taxes	36,203.27	84,079.57	35,369.08	50,546.81	42,896.71	48,541.14
165001213	Prepaid Use Taxes	0.00	0.00	0.00	0.00	0.00	0.00
1650014	FAS 158 Qual Contra Asset	(24,854,240.64)	(24,583,828.88)	(24,313,417.12)	(24,043,005.36)	(23,772,593.60)	(23,502,181.84)
1650021	Prepaid Insurance - EIS	561,744.45	469,414.00	377,083.67	284,853.02	729,029.16	636,858.03
1650023	Prepaid Lease	5,451.85	0.00	0.00	7,688.09	0.00	0.00
	Prepayments	1,481,050.87	1,279,070.79	983,385.64	1,809,234.15	2,656,815.50	2,439,921.59
1240005	Spec Allowance Inv NOx	10.83	10.83	10.83	6.77	6.77	6.77
1340018	Spec Deposits - Elect Trading	107,033.61	48,698.28	448,850.34	463,227.79	77,196.54	807,350.78
1340043	Spec Deposit UBS Securities	6,760,860.09	5,799,008.48	5,192,546.48	5,119,036.52	3,935,990.68	5,042,886.30
1340048	Spec Deposits-Trading Contra	(4,333,001.00)	(3,261,248.00)	(3,334,322.00)	(3,439,458.00)	(1,655,460.00)	(3,821,823.00)
174001111	Non-Highway Fuel Tx Credit-2011	0.00	0.00	0.00	0.00	818.00	818.00
1860007	Billings and Deferred Projects	71,992.72	108,573.41	148,933.26	225,281.30	249,378.93	256,553.17
	Other Current Assets	2,606,896.25	2,695,043.00	2,456,018.91	2,368,094.38	2,607,930.92	2,285,792.02
	TOTAL CURRENT ASSETS	145,582,148.80	142,253,200.46	146,585,442.19	133,079,967.75	140,473,512.52	141,462,459.79

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CURRENT LIABILITIES						
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
2330000	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
2320001	8,979,183.97	6,155,473.97	7,669,634.77	6,196,229.61	3,744,206.24	2,389,569.61
2320002	15,014,080.42	14,118,749.38	15,856,286.87	15,162,499.51	21,623,640.04	20,394,349.74
2320003	404,600.56	387,527.38	406,861.33	420,082.52	672,243.69	640,048.31
2320006	0.00	0.00	0.00	0.00	0.00	0.00
2320011	5,935,611.24	11,575,038.40	9,879,111.22	11,235,356.06	11,599,783.50	11,632,639.14
2320050	149,884.36	71,893.10	33,040.39	53,232.84	63,995.59	75,689.83
2320052	214,005.54	283,144.13	545,124.81	168,163.11	333,676.79	281,478.08
2320053	975,695.85	868,778.67	769,749.21	749,795.41	413,151.20	683,368.17
2320054	0.00	0.00	0.00	0.00	0.00	0.00
2320056	0.00	0.00	0.00	0.00	0.00	0.00
2320062	6,232.25	6,519.36	1,270.13	3,890.30	1,584.57	1,609.85
2320073	33,553.50	10,965.87	24,097.50	11,965.50	13,452.00	9,763.50
2320076	75,838.12	37,159.49	28,520.12	59,829.95	57,104.05	46,527.44
2320077	557,812.66	356,123.83	354,152.30	296,965.65	512,818.53	550,964.57
2320079	(0.00)	19.68	(0.00)	(0.00)	(0.00)	(0.00)
2320081	0.00	165.47	0.00	8,898.87	17,577.11	3,717.29
2320083	0.00	19,473.69	0.00	0.00	0.00	0.00
2320084	0.00	0.00	0.00	0.00	0.00	0.00
2320086	239,487.40	313,597.40	309,083.96	256,900.86	51,816.59	529,851.63
2320090	249,399.15	269,266.90	287,964.62	362,529.94	405,067.71	320,500.20
2320094	0.00	0.00	0.00	0.00	0.00	91.69
	32,835,385.03	34,473,896.73	36,164,897.24	34,986,340.14	39,510,117.62	37,560,169.06
2340001	15,504,413.97	19,612,634.59	15,861,366.46	15,815,572.23	21,234,583.78	20,627,763.94
2340005	0.00	0.00	0.00	0.00	0.00	0.00
2340011	6,794,781.00	(286,266.00)	9,618,854.00	2,140,635.00	(410,590.00)	4,316,200.20
2340025	90,080.15	14,975.13	18,202.96	14,950.98	17,308.50	13,753.47
2340027	1,221,814.73	140,697.28	208,508.46	143,451.38	96,764.39	135,684.51
2340029	1,928,183.63	2,447,739.30	3,063,595.57	2,776,103.87	2,182,394.90	2,485,044.15
2340030	11,841.96	29,530.02	29,502.00	8,099.72	102,553.46	32,790.57
2340032	325.54	2,077.64	1,846.78	0.00	0.00	346.73
2340034	1,563.94	787.35	(9.43)	0.00	0.00	0.00
2340035	16,983.48	10,764.82	14,801.64	26,803.58	29,459.07	33,285.07
2340037	350,000.00	437,500.00	525,000.00	87,500.00	175,000.00	262,500.00
2340049	0.00	0.00	0.00	2,968.00	3,170.00	0.00
	25,919,988.40	22,410,440.13	29,341,668.44	21,016,084.76	23,430,644.10	27,907,368.64
2350001	22,247,416.29	22,296,914.90	22,339,346.37	22,389,739.09	22,375,165.80	22,407,610.44
2350003	201,326.12	152,075.35	30,850.49	144,989.80	190,287.82	155,128.84
2350005	(59,602.00)	(21,164.00)	(8,896.00)	(21,129.00)	(8,896.00)	(9,111.00)
	22,389,140.41	22,427,826.25	22,361,300.86	22,513,599.89	22,556,557.62	22,553,628.28
2360001	12,158,914.02	8,865,520.05	9,934,499.59	8,205,773.05	7,865,926.29	9,263,490.91
236000209	(63,670.00)	(63,670.00)	(63,670.00)	(63,670.00)	(63,670.00)	(63,670.00)
236000211	(89,798.28)	(89,798.28)	(89,798.28)	(89,798.28)	(89,798.28)	(89,798.28)
236000212	1,001,456.16	981,427.24	1,248,489.17	(146,436.63)	(13,742.31)	15,356.39
236000213	0.00	0.00	0.00	0.00	0.00	0.00
2360004	87,178.42	92,377.72	118,333.11	136,556.36	71,583.86	88,696.53
2360005	17,535.68	12.71	12.71	51.14	16.38	25.25
2360006	38,059.57	55.93	55.74	119.77	50.54	64.11
236000712	153,878.64	64,338.51	90,189.66	77,230.37	57,716.97	94,224.08
236000713	0.00	0.00	0.00	0.00	0.00	0.00
236000808	0.00	0.00	0.00	0.00	0.00	0.00
236000809	31,714.50	30,751.82	30,751.82	30,751.82	30,751.82	30,160.24
236000810	454,836.14	196,440.10	196,440.10	195,231.83	195,231.83	193,048.48
236000811	10,031,245.00	10,031,245.00	10,031,245.00	10,031,245.00	10,031,245.00	10,031,245.00
236000812	0.00	0.00	0.00	0.00	0.00	0.00

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		Month End Balances Mar 2012	Month End Balances Apr 2012	Month End Balances May 2012	Month End Balances Jun 2012	Month End Balances Jul 2012	Month End Balances Aug 2012
236001211	State Franchise Taxes	(8,908.00)	(8,908.00)	(8,908.00)	(8,908.00)	(8,908.00)	(8,908.00)
236001212	State Franchise Taxes	10,345.00	10,345.00	10,345.00	10,345.00	10,345.00	10,345.00
236001213	State Franchise Taxes	0.00	0.00	0.00	0.00	0.00	0.00
236001611	State Gross Receipts Tax	0.00	0.00	0.00	0.00	0.00	0.00
236001612	State Gross Receipts Tax	72,000.00	96,000.00	48,000.00	72,000.00	96,000.00	48,000.00
236001613	State Gross Receipts Tax	0.00	0.00	0.00	0.00	0.00	0.00
236001712	Municipal License Fees Accrd	0.00	0.00	0.00	0.00	0.00	0.00
236001713	Municipal License Fees Accrd	0.00	0.00	0.00	0.00	0.00	0.00
236002212	State License Registration Tax	0.00	0.00	(15.00)	(25.00)	0.00	0.00
236003310	Pers Prop Tax-Cap Leases	104,116.33	104,116.33	104,116.33	104,116.33	104,116.33	104,116.33
236003311	Pers Prop Tax-Cap Leases	10,268.17	10,268.17	10,268.17	10,268.17	10,268.17	9,290.65
236003312	Pers Prop Tax-Cap Leases	16,699.00	16,699.00	16,699.00	16,699.00	16,699.00	16,699.00
236003313	Pers Prop Tax-Cap Leases	0.00	0.00	0.00	0.00	0.00	0.00
236003512	Real Prop Tax-Cap Leases	6,750.00	9,000.00	11,250.00	13,500.00	15,750.00	18,000.00
236003513	Real Prop Tax-Cap Leases	0.00	0.00	0.00	0.00	0.00	0.00
2360037	FICA - Incentive accrual	0.00	0.00	24,643.70	32,860.75	49,198.59	57,367.45
2360038	Reorg Payroll Tax Accrual	0.00	0.00	0.00	5,684.00	0.00	0.00
2360502	State Inc Tax-Short Term FIN48	90,621.00	90,621.00	90,621.00	90,621.00	90,621.00	90,621.00
2360601	Fed Inc Tax-Long Term FIN48	1,241,664.06	1,241,664.06	1,241,664.06	1,241,664.06	1,241,664.06	1,241,664.06
2360602	State Inc Tax-Long Term FIN48	93,745.00	93,745.00	93,745.00	87,778.00	87,778.00	87,778.00
2360701	SEC Accum Defd FIT-Util FIN 48	(1,241,664.00)	(1,241,664.00)	(1,241,664.00)	(1,241,664.00)	(1,241,664.00)	(1,241,664.00)
2360702	SEC Accum Defd SIT - FIN 48	(188,598.00)	(188,598.00)	(188,598.00)	(186,297.00)	(186,297.00)	(186,297.00)
2360801	Federal Income Tax - IRS Audit	0.00	0.00	0.00	(14,832.00)	(14,832.00)	(14,832.00)
2360901	Accum Defd FIT- IRS Audit	0.00	0.00	0.00	14,832.00	14,832.00	14,832.00
	Taxes Accrued	24,028,388.41	20,341,989.36	21,708,715.88	18,625,696.74	18,370,883.25	19,809,855.20
2370006	Interest Accrd-Sen Unsec Notes	5,187,530.64	8,013,009.81	10,838,488.98	6,461,093.15	9,286,572.32	12,112,051.49
2370007	Interest Accrd-Customer Depsts	313,074.55	417,626.48	524,171.32	626,212.41	618,499.29	610,039.75
2370018	Accrued Margin Interest	2,514.73	2,522.33	2,481.28	2,484.55	2,487.75	2,550.49
2370048	Acrd Int. - FIT Reserve - LT	22,780.00	22,780.00	22,780.00	22,356.00	22,356.00	22,356.00
2370348	Acrd Int. - SIT Reserve - LT	11,210.00	11,210.00	11,210.00	0.00	0.00	0.00
2370448	Acrd Int. - SIT Reserve - ST	22,866.00	22,866.00	(51,301.38)	24,148.00	24,148.00	24,148.00
	Interest Accrued	5,559,975.92	8,490,014.62	11,347,830.20	7,136,294.11	9,954,063.36	12,771,145.73
	Dividends Accrued	0.00	0.00	0.00	0.00	0.00	0.00
2430001	Oblig Under Cap Leases - Curr	1,389,029.72	1,361,817.60	1,316,419.99	1,279,855.84	1,252,938.51	1,224,953.71
2430003	Accrued Cur Lease Oblig	1,030.00	53.21	0.00	8,431.18	0.00	15,564.06
	Obligation Under Capital Leases	1,390,059.72	1,361,870.81	1,316,419.99	1,288,287.02	1,252,938.51	1,240,517.77
2440001	Curr. Unreal Losses - NonAffil	9,135,356.12	7,593,114.07	6,983,100.98	6,454,524.00	5,282,930.43	5,943,650.91
2440007	Curr. Liab. - Deferred Futures	30,221.97	25,182.24	19,790.20	16,523.08	20,318.70	22,551.92
2440009	S/T Option Premium Receipts	17,254.76	17,254.76	17,254.76	8,757.11	3,191.05	3,191.05
2440021	S/T Liability MTM Collateral	(3,293,045.00)	(2,756,753.00)	(2,697,964.00)	(2,615,582.00)	(1,685,027.00)	(2,551,570.00)
2450010	S/T Liability-Commodity Hedges	796,839.00	661,586.00	646,688.00	638,788.00	438,282.00	461,898.00
	Energy Contracts Current	6,686,626.85	5,540,384.07	4,968,869.94	4,503,010.19	4,059,695.18	3,879,721.88
2410001	Federal Income Tax Withheld	0.00	0.00	0.00	166,680.53	0.00	0.00
2410002	State Income Tax Withheld	109,923.20	62,882.98	67,347.98	74,634.10	79,089.13	66,348.67
2410003	Local Income Tax Withheld	29,257.86	5,674.09	12,067.40	21,016.09	9,465.20	15,584.34
2410004	State Sales Tax Collected	707,349.74	631,674.00	615,533.87	660,635.61	680,242.48	656,419.23
2410005	FICA Tax Withheld	0.00	0.00	0.00	67,316.33	0.00	0.00
2410008	Franchise Fee Collected	423,016.99	125,178.56	227,614.48	352,791.95	178,299.94	314,037.92
2410009	KY Utility Gr Receipts Lic Tax	938,257.97	731,630.44	710,187.52	780,048.90	882,024.48	859,043.18
	Tax Collections Payable	2,207,805.76	1,657,040.07	1,632,751.25	2,123,123.51	1,829,121.23	1,911,433.34
2420514	Revenue Refunds Accrued	1,764,709.30	1,764,709.30	1,779,035.84	1,779,035.84	1,779,035.84	1,779,035.84
	Revenue Refunds Accrued	1,764,709.30	1,764,709.30	1,779,035.84	1,779,035.84	1,779,035.84	1,779,035.84
	Accrued Rents - Affiliated	0.00	0.00	0.00	0.00	0.00	0.00
2420504	Accrued Lease Expense	0.00	(3,257.48)	(2,220.75)	0.00	(3,887.77)	(2,268.65)
	Accrued Rents - NonAffiliated	0.00	(3,257.48)	(2,220.75)	0.00	(3,887.77)	(2,268.65)
	Accrued Rents	0.00	(3,257.48)	(2,220.75)	0.00	(3,887.77)	(2,268.65)
2420020	Vacation Pay - This Year	2,819,929.56	2,647,246.65	2,447,510.48	2,165,446.15	1,873,553.85	1,668,221.91
2420021	Vacation Pay - Next Year	704,017.37	880,642.29	1,083,793.26	1,250,356.67	1,417,723.09	1,635,164.86
	Accrued Vacations	3,523,946.93	3,527,888.94	3,531,303.74	3,415,801.82	3,291,276.94	3,303,386.77
2420051	Non-Productive Payroll	(69,739.52)	(163,187.91)	(158,675.34)	(220,807.26)	(198,669.11)	(42,558.51)
2420053	Perf Share Incentive Plan	77,844.05	0.00	0.00	76,044.90	0.00	0.00
2420607	Incentive Plan Payments	0.00	0.00	0.00	0.00	0.00	0.00

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Miscellaneous Employee Benefits	8,104.53	(163,187.91)	(158,675.34)	(144,762.36)	(198,669.11)	(42,558.51)
Employee Benefits	3,532,051.46	3,364,701.03	3,372,628.40	3,271,039.46	3,092,607.83	3,260,828.26
2420002 P/R Ded - Medical Insurance	98,015.53	98,070.58	98,175.81	98,240.02	97,803.31	96,498.42
2420003 P/R Ded - Dental Insurance	8,295.96	8,265.36	8,280.61	8,306.98	8,341.68	8,208.37
2420009 Depend Care/Flex Medical Spend	0.00	0.00	0.00	0.00	0.00	0.00
2420010 P/R Ded - Dependent Life Ins	0.00	0.00	0.00	0.00	0.00	0.00
2420017 P/R Ded - AD&D and OAD&D Ins	0.00	0.00	0.00	0.00	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	0.00	0.00	0.00	0.00	0.00	0.00
2420044 P/R Withholdings	42,767.51	44,940.07	43,072.53	42,900.70	45,336.40	42,985.62
2420554 P/R Ded - Stock Purchase Plan	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions	149,079.00	151,276.01	149,528.95	149,447.70	151,481.39	147,692.41
2420532 Adm Liab-Cur-S/Ins-W/C	492,135.20	486,355.76	482,808.86	519,246.85	482,377.92	470,985.48
Accrued Workers' Compensation	492,135.20	486,355.76	482,808.86	519,246.85	482,377.92	470,985.48
2420027 FAS 112 CURRENT LIAB	1,024,120.00	1,024,120.00	1,024,120.00	1,024,120.00	1,024,120.00	1,024,120.00
2420046 FAS 158 SERP Payable - Current	0.00	0.00	0.00	0.00	0.00	0.00
2420071 P/R Ded - Vision Plan	3,704.73	3,687.78	3,687.78	3,713.36	3,733.62	3,676.15
2420072 P/R - Payroll Adjustment	9,925.72	(29,613.18)	(29,613.18)	9,925.72	(29,613.18)	(29,613.18)
2420076 P/R Savings Plan - Incentive	0.00	0.00	12,988.65	17,319.47	25,930.39	30,235.77
2420511 Control Cash Disburse Account	635,107.26	1,122,125.23	1,061,997.87	1,812,548.78	965,265.76	3,063,291.56
2420512 Unclaimed Funds	1,981.93	1,981.93	1,981.93	4,238.85	40,788.50	36,246.94
2420542 Acc Cash Franchise Req	103,352.98	97,384.07	97,410.02	86,441.93	64,598.05	60,333.87
2420558 Admitted Liab NC-Self/Ins-W/C	1,111,599.12	1,093,666.54	1,113,583.50	1,147,518.92	1,147,895.21	1,132,006.50
242059212 Sales Use Tax - Leased Equip	790.19	234.04	35.70	4,534.84	75.00	75.00
242059213 Sales Use Tax - Lease Equip	0.00	0.00	0.00	0.00	0.00	0.00
2420613 Public Liability Claim Deposit	109.43	109.43	0.00	0.00	0.00	0.00
2420618 Accrued Payroll	941,200.32	1,190,877.93	1,504,059.35	631,762.17	732,795.05	1,077,803.38
2420623 Energy Delivery Incentive Plan	(0.14)	0.01	173,971.01	231,961.01	347,105.06	404,677.18
2420624 Corp & Shrd Srv Incentive Plan	0.00	0.00	23,895.00	31,875.00	47,746.00	55,680.00
2420635 Fossil and Hydro Gen ICP	0.00	0.00	99,358.00	132,478.00	198,399.00	231,359.00
2420643 Accrued Audit Fees	105,138.98	126,308.32	146,948.56	23,564.90	44,205.13	65,374.47
2420651 Reorg Severance Accrual	0.00	0.00	0.00	82,959.23	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	0.00	0.00	0.00	1,425.00	1,425.00	1,425.00
2420656 Federal Mitigation Accru (NSR)	1,331,686.07	1,331,686.07	1,267,181.07	1,143,244.04	1,143,244.04	1,143,244.04
2420658 Accrued Prof. Tax Services	252,141.00	0.00	0.00	0.00	0.00	0.00
2420660 AEP Transmission ICP	0.00	0.00	28,755.00	38,355.00	57,527.00	67,113.00
2420664 ST State Mitigation Def (NSR)	581,641.44	565,345.44	565,345.44	565,345.44	565,345.44	508,309.44
Miscellaneous Current and Accrued Liab	6,102,499.03	6,527,913.61	7,095,705.70	6,993,331.66	6,380,585.08	8,875,358.13
Other Current and Accrued Liabilities	14,248,279.76	13,848,738.31	14,510,238.26	14,835,225.03	13,711,321.52	16,443,064.81
Total Current Liabilities	133,057,844.49	128,895,160.28	141,719,940.81	124,904,537.88	132,846,221.15	142,165,471.37
NET CURRENT ASSETS AND LIABILITIES	12,524,304.31	13,358,040.18	4,865,501.38	8,175,429.87	7,627,291.36	(703,011.58)

Kentucky Power Company
Current Assets And Liabilities Accounts

Case No. 2013-00197

		Month End Balances Sep 2012	Month End Balances Oct 2012	Month End Balances Nov 2012	Month End Balances Dec 2012	Month End Balances Jan 2013	Month End Balances Feb 2013	Month End Balances Mar 2013	13 Month Average
CURRENT ASSETS									
1310000	Cash	488,524.89	436,634.52	546,030.86	1,481,977.75	1,125,832.43	1,338,991.58	861,534.14	775,098.33
1840043	Treasury Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Cash and Cash Equivalents	758,311.80	731,942.81	955,572.59	1,925,747.09	1,620,837.24	1,767,684.18	1,100,170.18	1,129,210.01
1450000	Corp Borrow Prg (NR-Assoc)	33,736,476.34	34,599,011.04	14,713,417.07	0.00	0.00	0.00	0.00	28,688,598.12
	Advances to Affiliates	33,736,476.34	34,599,011.04	14,713,417.07	0.00	0.00	0.00	0.00	28,688,598.12
1420001	Customer A/R - Electric	24,158,156.21	18,284,074.26	19,601,519.97	25,243,243.98	28,627,786.21	39,503,747.39	38,790,663.11	27,131,120.76
1420014	Customer A/R-System Sales	541,091.12	474,599.17	542,077.50	598,338.30	641,995.98	561,422.56	580,372.86	599,766.97
1420019	Transmission Sales Receivable	9,516.00	3,996.00	5,352.00	10,596.00	6,420.00	5,616.00	11,811.00	7,115.31
1420022	Cust A/R - Factored	(26,525,831.37)	(19,461,624.65)	(19,940,458.52)	(26,596,065.12)	(29,152,809.66)	(31,455,606.23)	(30,080,824.96)	(26,178,226.15)
1420023	Cust A/R-System Sales - MLR	4,164,992.19	3,814,335.27	3,852,773.22	3,943,255.08	2,980,499.63	3,269,571.65	2,808,353.36	4,178,655.85
1420024	Cust A/R-Options & Swaps - MLR	169,286.65	148,135.96	118,524.58	241,755.83	131,491.30	156,119.92	67,433.45	227,939.06
1420027	Low Inc Energy Asst Pr (LIEAP)	0.00	0.00	826,051.00	635,144.27	39,833.00	30,731.99	22,562.27	119,563.27
1420028	Emergency LIEAP	0.00	0.00	0.00	0.00	676,845.01	266,714.42	0.00	73,200.13
1420044	Customer A/R - Estimated	4,968,924.00	6,137,339.00	6,351,602.00	5,386,461.50	4,969,367.04	739,256.93	642,713.00	3,818,292.28
1420048	Emission Allowance Trading	0.00	0.00	0.00	0.00	33,750.00	0.00	0.00	2,596.15
1420050	PJM AR Accrual	2,233,219.67	1,414,036.77	889,052.20	2,147,087.82	1,758,470.76	1,042,259.40	1,307,776.83	1,435,550.73
1420052	Gas Accruals	30,036.09	148,280.47	16,071.44	45,694.74	26,718.22	57,527.82	59,574.49	53,831.87
1420053	AR Coal Trading	77,567.71	142,920.16	110,149.28	37,777.44	22,436.73	23,315.13	29,080.63	66,167.51
1420054	Accrued Power Brokers	69,271.20	0.00	33,933.97	31,236.28	22,559.53	0.00	53,557.39	42,145.39
1420101	Other Accounts Rec - Cust	50,000.00	35,000.00	35,000.00	0.00	5,000.00	29,000.00	4,000.00	38,500.00
1420102	AR Peoplesoft Billing - Cust	946,545.08	0.00	0.00	951,526.52	0.00	0.00	642,716.08	251,417.00
	Acct Rec - Customers	10,892,774.55	11,141,092.41	12,441,648.64	12,676,052.64	10,790,363.75	14,229,676.98	14,939,789.51	11,867,636.16
1410002	P/R Ded - Misc Loan Repayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1430002	Allowances	0.00	0.00	0.00	0.00	0.00	0.00	164.23	43.76
1430022	2001 Employee Biweekly Pay Cnv	71,902.58	71,902.58	71,902.58	70,746.77	70,746.77	70,746.77	70,746.77	71,546.95
1430023	A/R Peoplesoft Billing System	0.00	504,099.41	662,755.63	0.00	264,211.32	764,096.07	0.00	606,487.56
1430081	Damage Recovery - Third Party	28,158.33	47,188.50	59,703.50	33,644.00	32,725.00	18,132.20	10,760.00	27,395.62
1430083	Damage Recovery Offset Demand	(42,754.50)	(62,407.50)	(60,505.50)	(46,597.00)	(32,650.00)	(20,704.00)	(12,639.00)	(32,538.54)
1430089	A/R - Benefits Billing	1,789.10	257.34	3,224.77	1,675.53	484.45	484.45	2,650.08	2,043.61
1430092	Allowance Futures Accrual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1430101	Other Accounts Rec - Misc	0.00	0.00	0.00	746.45	0.00	0.00	746.45	114.84
1430102	AR Peoplesoft Billing - Misc	56,129.56	0.00	0.00	90,443.88	0.00	0.00	10,343.30	50,643.06
1710248	Interest Receivable -FIT -ST	0.00	0.00	0.00	0.00	862.00	862.00	862.00	198.92
1710348	Interest Receivable -SIT -LT	952.00	952.00	952.00	1,285.00	1,285.00	1,285.00	1,445.00	807.62
1720000	Rents Receivable	2,162,462.60	2,438,121.95	2,713,781.30	2,989,752.80	3,239,152.10	3,488,571.03	3,690,568.05	2,545,759.60
	Acct Rec - Miscellaneous	2,278,639.67	3,000,474.28	3,451,814.28	3,141,697.43	3,576,816.64	4,323,473.52	3,775,646.88	3,272,502.98
1440002	Uncoll Accts-Other Receivables	(21,598.06)	(31,415.76)	(3,205.80)	(141,538.08)	(9,817.70)	(9,817.70)	(9,817.70)	(25,265.37)
1440003	Uncoll Accts-Power Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(287,412.03)
	Acct Rec - AP for Uncollectible Accounts	(21,598.06)	(31,415.76)	(3,205.80)	(141,538.08)	(9,817.70)	(9,817.70)	(9,817.70)	(312,677.40)
1460001	A/R Assoc Co - InterUnit G/L	8,135,922.85	7,328,233.37	6,457,212.96	6,090,256.42	10,778,041.97	4,177,509.49	4,174,782.15	7,516,104.26
1460002	A/R Assoc Co - Allowances	0.00	0.00	0.00	208,543.68	0.00	0.00	0.00	16,041.82
1460006	A/R Assoc Co - Intercompany	278,205.33	346,325.00	744,202.44	1,732,267.02	25,090.00	37,871.40	227,280.30	404,932.84
1460009	A/R Assoc Co - InterUnit A/P	3,427.52	1,165.87	3,419.36	0.02	119.66	3,427.93	0.02	2,007.98
1460011	A/R Assoc Co - Multi Pmts	1,646,165.48	1,417,534.09	311,357.17	1,191,613.36	1,470,137.65	807,750.94	0.00	911,395.71
1460019	A/R-Assoc Co-AEPSC-Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,621.62
1460024	A/R Assoc Co - System Sales	11,735.97	978.39	352.40	3,749.77	6,653.87	8,013.45	5,180.87	6,177.17
1460025	Fleet - M4 - A/R	12,320.81	19,283.84	15,337.80	14,658.31	10,371.13	15,689.27	0.00	13,346.52
1460045	A/R Assoc Co-Realization Sharn	1,579.00	0.00	326.00	0.00	424.00	0.00	0.00	519.15
	Acct Rec - Associated Companies	10,089,356.96	9,113,520.56	7,532,208.13	9,241,088.58	12,290,838.28	5,050,262.48	4,407,243.34	8,900,147.36
1510001	Fuel Stock - Coal	44,711,184.44	56,460,525.09	65,897,524.64	66,595,285.68	62,009,642.76	55,599,414.16	44,845,590.00	47,152,502.21
1510002	Fuel Stock - Oil	919,030.96	936,734.83	1,172,497.49	685,034.25	816,764.54	633,079.09	964,868.59	934,499.95
1520000	Fuel Stock Exp Undistributed	1,032,809.35	1,378,930.97	1,677,205.81	1,866,856.54	1,780,257.32	1,658,862.80	1,358,371.33	1,183,574.44
	Fuel Stock	46,663,024.75	58,776,190.89	68,747,227.94	69,147,176.47	64,606,664.62	57,891,356.05	47,168,829.92	49,270,575.62
1540001	M&S - Regular	11,199,941.12	11,096,536.84	11,288,277.52	11,348,823.41	11,373,291.51	11,856,177.63	11,734,567.87	11,210,960.57
1540004	M&S - Exempt Material	54,091.31	49,231.26	54,086.10	53,976.02	54,027.96	53,924.01	52,739.51	53,924.01
1540005	Material Away for Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1540012	Materials & Supplies - Urea	265,260.62	416,810.28	392,810.49	366,032.88	136,648.23	145,805.98	96,884.51	270,219.14
1540013	Transportation Inventory	84,205.95	84,205.95	90,222.94	105,238.93	105,238.93	105,238.93	105,238.93	105,238.93
1540016	MMS - Truck Stock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Commission Staffs
 Request of Data
 Attachment 1
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Kentucky Power Company
Current Assets And Liabilities Accounts

Case No. 2013-00197

	Month End Balances Sep 2012	Month End Balances Oct 2012	Month End Balances Nov 2012	Month End Balances Dec 2012	Month End Balances Jan 2013	Month End Balances Feb 2013	Month End Balances Mar 2013	13 Month Average	
1540023	M&S Inv - Urea In-Transit	1,237,201.07	1,070,271.29	957,846.18	1,034,244.35	1,081,672.39	1,002,925.88	935,511.80	1,114,224.38
	Plant Materials and Supplies	12,840,700.07	12,717,055.62	12,783,243.23	12,908,315.59	12,750,879.02	13,164,072.43	12,924,942.62	12,798,452.20
	Merchandise	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1581003	SO2 Allowance Inventory - Curr	5,393,240.13	5,282,937.14	5,157,677.82	11,774,692.36	10,534,142.09	9,959,634.66	9,127,502.74	7,618,230.67
1581006	An. NOx Comp Inv - Curr	42,347.99	38,664.42	34,559.86	28,271.47	24,329.44	20,493.09	22,771.63	46,256.46
1581009	CSAPR Current SO2 Inv	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
	Allowance Inventory	5,785,588.12	5,671,601.56	5,542,237.68	12,152,963.83	10,908,471.53	10,330,127.75	9,500,274.37	8,014,487.12
1630004	Strs Exp-T&D Satellite Storerm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630019	Stores Exp - Big Sandy Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630109	Strs Exp - ACCT-COUNT-ADJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Stores Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Materials and Supplies	18,626,288.19	18,388,657.18	18,325,480.91	25,061,279.42	23,659,350.55	23,494,200.18	22,425,216.99	20,812,939.32
1730000	Accrued Utility Revenues	13,367,407.20	17,668,763.04	21,689,887.62	19,746,848.37	21,102,462.55	15,883,301.20	17,310,038.09	16,923,884.65
1730002	Acrd Utility Rev-Factored-Assc	(10,735,858.86)	(19,150,759.66)	(22,911,628.76)	(18,929,908.84)	(21,127,887.22)	(21,136,808.72)	(15,515,664.32)	(17,866,090.67)
	Accrued Utility Revenues	2,631,548.34	(1,481,996.62)	(1,221,741.14)	816,939.53	(25,424.67)	(5,253,507.52)	1,794,373.77	(942,206.02)
1750001	Curr. Unreal Gains - NonAffil	6,518,724.12	5,911,597.94	6,136,375.91	6,399,223.72	6,116,768.68	5,608,995.48	4,811,489.53	7,100,927.11
1750021	S/T Asset MTM Collateral	(417,428.00)	(469,032.00)	(340,457.00)	(246,319.00)	(268,069.00)	(285,508.00)	(373,243.00)	(391,763.85)
1760010	S/T Asset for Commodity Hedges	142,459.00	147,843.00	87,131.00	21,915.00	66,623.00	88,478.00	183,639.00	136,131.08
	Energy Trading	6,243,755.12	5,590,408.94	5,883,049.91	6,174,819.72	5,915,322.68	5,411,965.48	4,621,885.53	6,845,294.34
1650001	Prepaid Insurance	475,391.82	413,690.45	351,989.17	366,671.17	305,241.81	243,812.75	276,371.41	332,212.94
165000211	Prepaid Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,758.55
165000212	Prepaid Taxes	772,642.90	686,793.69	600,944.48	515,095.27	429,246.06	343,396.85	257,547.64	495,283.91
1650009	Prepaid Carry Cost-Factored AR	16,072.23	25,548.09	18,517.80	13,101.01	25,328.56	23,516.66	11,262.29	19,917.36
1650010	Prepaid Pension Benefits	25,072,770.08	24,802,358.32	24,531,946.56	27,322,534.80	26,965,618.13	26,608,701.46	26,308,055.55	25,129,327.10
165001112	Prepaid Sales Taxes	328,209.62	338,916.20	304,493.93	294,772.55	0.00	0.00	0.00	253,003.71
165001113	Prepaid Sales Taxes	0.00	0.00	0.00	0.00	321,264.03	325,369.22	357,227.90	77,220.09
165001212	Prepaid Use Taxes	57,509.42	46,447.95	39,343.08	42,718.84	0.00	0.00	0.00	37,204.30
165001213	Prepaid Use Taxes	0.00	0.00	0.00	0.00	145,342.86	90,103.00	21,310.53	19,750.49
1650014	FAS 158 Qual Contra Asset	(25,072,770.08)	(24,802,358.32)	(24,531,946.56)	(27,322,534.80)	(26,965,618.13)	(26,608,701.46)	(26,308,055.55)	(25,129,327.10)
1650021	Prepaid Insurance - EIS	544,686.90	452,515.77	360,344.64	268,173.67	726,985.04	636,516.07	546,047.10	507,250.12
1650023	Prepaid Lease	5,454.16	0.00	0.00	69,262.29	0.00	0.00	0.00	6,758.18
	Prepayments	2,199,967.05	1,963,912.15	1,675,633.10	1,569,794.80	1,953,408.36	1,662,714.55	1,469,766.87	1,780,359.64
1240005	Spec Allowance Inv NOx	6.77	6.77	6.77	6.77	6.77	6.77	6.77	7.71
1340018	Spec Deposits - Elect Trading	17,165.13	77,655.61	92,632.23	366,348.56	350,921.00	2,572.06	3,571.56	220,247.96
1340043	Spec Deposit UBS Securities	3,509,456.71	3,173,958.65	2,954,000.73	3,131,433.29	3,110,093.20	2,715,292.67	2,278,051.74	4,055,585.81
1340048	Spec Deposits-Trading Contra	(1,618,898.00)	(1,196,225.00)	(1,449,116.00)	(2,021,050.00)	(1,982,577.00)	(1,309,780.00)	(703,468.00)	(2,317,417.38)
174001111	Non-Highway Fuel Tx Credit-2011	818.00	818.00	0.00	0.00	0.00	0.00	0.00	251.69
1860007	Billings and Deferred Projects	566,101.68	574,916.10	819,261.74	184,204.32	201,159.07	151,700.55	163,111.11	286,243.64
	Other Current Assets	2,474,650.29	2,631,130.13	2,416,785.47	1,660,942.94	1,679,603.04	1,559,792.05	1,741,273.18	2,244,919.43
	TOTAL CURRENT ASSETS	136,573,194.99	144,422,928.00	134,917,891.09	131,274,000.53	126,067,962.78	110,127,800.24	103,434,378.46	133,567,299.04

Kentucky Power Company
Current Assets And Liabilities Accounts

Case No. 2013-00197

	Month End Balances Sep 2012	Month End Balances Oct 2012	Month End Balances Nov 2012	Month End Balances Dec 2012	Month End Balances Jan 2013	Month End Balances Feb 2013	Month End Balances Mar 2013	13 Month Average	
CURRENT LIABILITIES									
	Preferred Stock Due Within 1 Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Long-Term Debt Due Within 1 Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Accumulated Provision Due Within 1 Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Short-Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2330000	Corp Borrow Program (NP-Assoc)	0.00	0.00	0.00	13,358,855.63	16,278,255.16	7,643,550.21	11,039,249.93	3,716,916.23
	Advances from Affiliates	0.00	0.00	0.00	13,358,855.63	16,278,255.16	7,643,550.21	11,039,249.93	3,716,916.23
2320001	Accounts Payable - Regular	6,663,586.97	5,950,694.11	4,089,148.26	7,482,824.42	5,093,267.25	3,413,316.18	5,012,887.67	5,603,078.70
2320002	Unvouchered Invoices	14,609,283.64	14,062,222.40	14,691,344.96	10,125,267.14	6,502,918.91	5,263,389.72	6,122,637.49	13,349,743.86
2320003	Retention	608,510.30	639,727.14	645,529.06	529,136.86	235,453.02	259,120.42	294,846.52	472,591.32
2320006	Allowance Settlements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2320011	Uninvoiced Fuel	11,643,945.76	11,107,293.57	10,590,460.80	10,178,466.45	8,949,415.19	9,934,398.71	9,062,831.11	10,255,719.32
2320050	Coal Trading	29,487.60	79,420.15	44,105.57	32,493.23	1,034.92	23,398.33	24,033.19	52,439.16
2320052	Accounts Payable - Purch Power	132,784.81	262,788.17	303,110.86	120,596.23	138,077.85	108,988.60	162,587.65	234,963.59
2320053	Elect Trad-Options&Swaps	615,357.47	454,003.85	391,767.95	633,528.96	416,527.88	359,440.55	230,692.64	581,681.37
2320054	Emission Allowance Trading	0.00	0.00	0.00	0.00	1,500.00	2,025.00	0.00	271.15
2320056	Gas Physicals	0.00	0.00	5,986.76	0.00	0.00	0.00	0.00	460.52
2320062	Broker Fees Payable	1,572.11	1,606.55	1,806.89	1,938.18	2,812.55	2,415.17	2,783.79	2,772.44
2320073	A/P Misc Dedic. Power	11,428.50	7,870.50	15,366.00	15,672.00	19,893.00	17,632.50	18,990.00	16,203.87
2320076	Corporate Credit Card Liab	56,601.00	82,179.88	101,657.30	123,033.99	52,412.78	61,609.15	46,384.31	63,758.28
2320077	INDUS Unvouchered Liabilities	516,642.25	626,371.24	492,023.53	554,703.33	233,832.55	242,106.88	199,365.81	422,606.40
2320079	Broker Commisn Spark/Merch Gen	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	12.09	(0.00)	2.44
2320081	AP Accrual NYMEX OTC & Penults	0.00	0.00	262.52	7,926.27	0.00	0.00	0.00	2,965.19
2320083	PJM Net AP Accrual	24,869.56	26,539.06	0.00	0.00	0.00	0.00	0.00	5,460.18
2320084	Uninvoiced OVEC Purch Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2320086	Accrued Broker - Power	89,102.32	209,432.08	28,672.87	228,700.05	143,202.31	122,948.86	105,816.00	202,200.95
2320090	MISO AP Accrual	284,511.72	285,862.80	323,572.67	302,489.52	221,660.79	221,935.77	268,705.44	292,574.40
2320094	Customer A/P - REC Activity	91.19	91.69	0.00	0.00	0.00	6.99	0.00	21.66
	A/P General	35,287,775.21	33,796,203.20	31,724,816.01	30,336,776.64	22,012,009.01	20,032,744.93	21,552,561.63	31,559,514.80
2340001	A/P Assoc Co - InterUnit G/L	15,652,322.65	15,490,377.37	15,056,645.84	16,246,034.79	21,280,718.42	12,682,083.66	13,140,742.94	16,785,020.05
2340005	A/P Assoc Co - Allowances	0.00	0.00	0.00	6,096,125.38	0.00	0.00	0.00	468,932.72
2340011	A/P-Asc Co-AEPSC-Agent	11,447,399.76	13,280,736.13	13,849,888.10	12,990,390.36	8,394,179.00	7,402,323.00	2,417,074.24	7,073,508.06
2340025	A/P Assoc Co - CM Bills	22,409.56	16,569.07	11,925.18	17,907.81	15,788.20	11,628.72	24,362.41	22,297.09
2340027	A/P Assoc Co - Intercountry	158,230.97	269,007.93	251,360.34	226,842.71	123,598.65	166,790.87	196,980.01	256,902.48
2340029	A/P Assoc Co - AEPSC Bills	3,263,909.71	3,161,844.03	3,231,676.24	5,190,755.34	1,813,490.34	2,732,150.82	2,642,469.31	2,839,950.55
2340030	A/P Assoc Co - InterUnit A/P	16,599.37	37,867.37	115,863.50	183,978.41	15,798.19	72,038.05	0.00	50,497.12
2340032	A/P Assoc Co - Multi Pmts	433.19	750.32	63.11	377.70	0.00	1,551.87	0.00	597.91
2340034	A/P Assoc Co - System Sales	0.00	0.00	0.00	174.50	(1.56)	0.00	1.56	193.57
2340035	Fleet - M4 - A/P	17,109.88	6,333.40	15,620.70	11,139.18	2,957.07	1,767.69	0.00	14,386.58
2340037	A/P Assoc-Global Borrowing Int	350,000.00	437,500.00	525,000.00	87,500.00	175,000.00	262,500.00	350,000.00	309,615.38
2340049	A/P Assoc -Realization Sharing	0.00	1,722.00	0.00	1,454.00	0.00	1,135.00	1.00	803.85
	A/P Associated Companies	30,928,415.09	32,702,707.62	33,058,043.01	41,052,680.18	31,821,528.32	23,333,969.69	18,771,631.47	27,822,705.37
2350001	Customer Deposits-Active	22,439,601.98	22,770,686.30	23,060,669.26	23,382,986.52	23,607,021.04	23,651,603.42	23,811,140.79	22,829,223.25
2350003	Deposits - Trading Activity	108,451.38	80,065.41	172,519.56	166,837.29	190,581.56	183,710.70	221,115.64	153,687.69
2350005	Deposits - Trading Contra	(9,111.00)	(10,786.00)	(73,805.00)	(64,859.00)	(134,258.00)	(139,639.00)	(74,592.00)	(48,911.38)
	Customer Deposits	22,538,942.36	22,839,965.71	23,159,383.82	23,484,964.81	23,663,344.60	23,695,675.12	23,957,664.43	22,933,999.55
2360001	Federal Income Tax	7,161,734.59	9,900,814.32	4,217,327.17	(5,089,401.08)	(3,859,965.55)	(2,773,653.84)	(3,654,927.89)	4,784,311.66
236000209	State Income Taxes	(63,670.00)	(63,670.00)	(63,670.00)	(63,670.00)	(63,670.00)	(63,670.00)	(63,670.00)	(63,670.00)
236000211	State Income Taxes	(89,798.28)	(89,798.28)	(392,293.00)	0.00	0.00	0.00	0.00	(85,436.86)
236000212	State Income Taxes	420,718.17	1,007,146.64	1,660,320.21	(5,311.61)	(5,311.61)	(5,311.61)	(116,311.61)	464,806.82
236000213	State Income Taxes	0.00	0.00	0.00	0.00	394,755.80	826,327.71	753,122.65	151,862.11
2360004	FICA	84,358.63	107,913.94	132,399.51	46,313.45	79,202.21	81,100.76	82,407.18	92,955.51
2360005	Federal Unemployment Tax	57.86	57.89	110.17	16,606.02	18,711.43	16,685.99	16,583.74	6,728.33
2360006	State Unemployment Tax	122.48	119.96	226.40	273.53	34,812.59	38,065.50	37,103.94	11,471.94
236000712	State Sales and Use Taxes	52,868.00	58,494.57	79,655.09	252,612.46	0.00	0.00	0.00	75,477.57
236000713	State Sales and Use Taxes	0.00	0.00	0.00	0.00	162,241.46	32,617.22	109,293.83	33,396.55
236000808	Real & Personal Property Taxes	0.00	0.00	0.00	0.00	(810.50)	0.00	0.00	0.00
236000809	Real & Personal Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236000810	Real Personal Property Taxes	193,048.48	195,111.00	96,736.72	96,736.72	96,736.72	96,164.95	(32,928.63)	117,141.44
236000811	Real Personal Property Taxes	10,031,245.00	6,390,896.07	1,511,058.76	530,458.17	295,248.79	281,114.13	281,114.13	1,668,944.44
236000812	Real Personal Property Taxes	0.00	0.00	0.00	10,424,508.70	10,424,709.00	10,424,709.00	10,424,709.00	10,424,709.00

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	Month End Balances Sep 2012	Month End Balances Oct 2012	Month End Balances Nov 2012	Month End Balances Dec 2012	Month End Balances Jan 2013	Month End Balances Feb 2013	Month End Balances Mar 2013	13 Month Average
236001211	State Franchise Taxes	(8,908.00)	(8,908.00)	(8,908.00)	0.00	0.00	0.00	(6,167.08)
236001212	State Franchise Taxes	10,345.00	10,345.00	10,345.00	(27,955.00)	(27,955.00)	(27,955.00)	(1,439.62)
236001213	State Franchise Taxes	0.00	0.00	0.00	0.00	0.00	3,782.00	290.92
236001611	State Gross Receipts Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236001612	State Gross Receipts Tax	59,000.00	70,000.00	22,000.00	33,000.00	33,000.00	0.00	49,923.08
236001613	State Gross Receipts Tax	0.00	0.00	0.00	0.00	11,000.00	22,000.00	5,076.92
236001712	Municipal License Fees Accrd	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236001713	Municipal License Fees Accrd	0.00	0.00	0.00	0.00	(100.00)	0.00	(7.69)
236002212	State License Registration Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236003310	Pers Prop Tax-Cap Leases	104,116.33	104,116.33	104,116.33	0.00	0.00	0.00	(3.08)
236003311	Pers Prop Tax-Cap Leases	12,330.69	10,268.17	10,268.17	10,268.17	10,268.17	10,051.59	10,334.97
236003312	Pers Prop Tax-Cap Leases	16,699.00	16,699.00	15,930.90	4,372.68	4,359.24	4,359.24	12,844.10
236003313	Pers Prop Tax-Cap Leases	0.00	0.00	0.00	0.00	17,300.00	17,300.00	3,992.31
236003512	Real Prop Tax-Cap Leases	20,250.00	9,103.41	(1,994.91)	0.00	0.00	0.00	7,816.04
236003513	Real Prop Tax-Cap Leases	0.00	0.00	0.00	0.00	2,250.00	4,500.00	1,038.46
2360037	FICA - Incentive accrual	89,949.85	111,412.00	157,870.35	277,883.73	277,883.73	277,883.73	107,061.37
2360038	Reorg Payroll Tax Accrual	0.00	0.00	0.00	33,379.64	33,379.64	33,379.64	8,140.22
2360502	State Inc Tax-Short Term FIN48	90,764.00	90,764.00	90,764.00	90,764.00	90,764.00	90,764.00	90,698.00
2360601	Fed Inc Tax-Long Term FIN48	1,166,551.06	1,166,551.06	1,166,551.06	1,166,551.06	1,166,551.06	1,166,551.06	1,201,218.60
2360602	State Inc Tax-Long Term FIN48	76,128.00	76,128.00	76,128.00	76,672.00	75,672.00	75,672.00	82,741.62
2360701	SEC Accum Defd FIT-Util FIN 48	(1,166,551.00)	(1,166,551.00)	(1,166,551.00)	(1,166,551.00)	(1,166,551.00)	(1,166,551.00)	(1,201,218.54)
2360702	SEC Accum Defd SIT - FIN 48	(173,841.00)	(173,841.00)	(173,841.00)	(173,628.00)	(173,628.00)	(173,628.00)	(180,055.38)
2360801	Federal Income Tax - IRS Audit	(14,832.00)	(14,832.00)	(14,832.00)	(1.00)	(1.00)	(1.00)	(6,845.85)
2360901	Accum Defd FIT- IRS Audit	14,832.00	14,832.00	14,832.00	14,832.00	14,832.00	14,832.00	11,409.23
2370006	Interest Accrd-Sen Unsec Notes	18,087,518.86	17,823,173.12	7,544,549.93	6,548,714.64	7,945,685.18	9,303,524.65	7,926,267.13
2370007	Interest Accrd-Customer Depsts	5,187,530.66	8,013,009.83	10,838,489.00	6,461,093.17	9,286,572.34	12,112,051.51	5,187,530.66
2370018	Accrued Margin Interest	645,403.90	638,976.72	635,150.67	632,060.60	5,157.24	9,500.78	436,782.62
2370048	Acrd Int. - FIT Reserve - LT	2,553.49	2,574.27	2,569.95	2,593.25	2,610.37	2,685.25	130.53
2370348	Acrd Int. - SIT Reserve - LT	23,351.00	23,351.00	23,351.00	44,206.00	45,068.00	48,307.00	29,854.62
2370448	Acrd Int. - SIT Reserve - ST	0.00	0.00	0.00	0.00	0.00	0.00	2,586.92
	Interest Accrued	25,446.00	25,446.00	25,446.00	26,742.00	26,742.00	28,013.00	19,342.43
	Dividends Accrued	5,884,285.05	8,703,357.82	11,525,006.62	7,166,695.02	9,363,293.11	12,191,704.00	5,273,481.99
2430001	Oblig Under Cap Leases - Curr	1,209,580.79	1,200,549.41	1,189,969.09	1,389,654.47	1,318,911.42	1,289,469.35	1,282,594.93
2430003	Accrued Cur Lease Oblig	18,317.47	12,476.74	13,242.23	14,221.48	8,685.96	11,156.75	15,714.27
	Obligation Under Capital Leases	1,227,898.26	1,213,026.15	1,203,211.32	1,403,875.95	1,327,597.38	1,300,626.10	1,351,690.66
2440001	Curr. Unreal Losses - NonAffil	4,763,526.79	4,140,221.74	4,323,564.38	4,748,862.76	4,720,458.79	4,020,419.89	3,152,794.62
2440007	Curr. Liab. - Deferred Futures	24,802.90	6,521.78	3,326.52	0.00	0.00	0.00	13,018.41
2440009	S/T Option Premium Receipts	10,360.64	10,360.64	10,360.64	9,091.26	3,471.33	3,471.33	9,037.74
2440021	S/T Liability MTM Collateral	(1,375,939.00)	(1,183,206.00)	(1,238,224.00)	(1,626,443.00)	(1,605,102.00)	(1,155,486.00)	(846,356.00)
2450010	S/T Liability-Commodity Hedges	228,539.00	136,901.00	119,867.00	188,557.00	169,863.00	109,888.00	69,668.00
	Energy Contracts Current	3,651,290.33	3,110,799.16	3,218,894.54	3,320,068.02	3,288,691.12	2,978,293.22	2,379,577.95
2410001	Federal Income Tax Withheld	0.00	0.00	180,489.40	0.00	0.00	0.00	26,705.38
2410002	State Income Tax Withheld	73,767.51	63,326.81	142,502.84	64,323.99	65,262.10	77,970.89	80,526.80
2410003	Local Income Tax Withheld	22,277.87	5,711.99	15,115.80	20,769.16	6,095.58	16,350.33	32,262.00
2410004	State Sales Tax Collected	677,832.39	608,987.86	589,545.09	642,528.05	650,738.44	714,455.80	623,241.21
2410005	FICA Tax Withheld	0.00	0.00	65,586.66	0.00	0.00	0.00	10,223.31
2410008	Franchise Fee Collected	449,834.31	135,856.09	241,044.72	362,674.10	164,799.41	309,416.54	419,899.12
2410009	KY Utility Gr Receipts Lic Tax	844,865.82	734,973.65	796,815.61	970,931.54	1,042,784.08	1,137,791.33	949,309.09
	Tax Collections Payable	2,068,577.90	1,548,856.40	2,031,100.12	2,061,226.84	1,929,679.61	2,255,984.89	1,943,226.09
2420514	Revenue Refunds Accrued	2,391,061.35	2,391,601.39	2,391,533.89	2,164,195.17	2,069,410.51	2,069,375.04	2,014,785.11
	Revenue Refunds Accrued	2,391,061.35	2,391,601.39	2,391,533.89	2,164,195.17	2,069,410.51	2,069,375.04	2,014,785.11
	Accrued Rents - Affiliated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420504	Accrued Lease Expense	0.00	(4,116.31)	(2,268.65)	0.00	(2,795.27)	(629.90)	1,417.56
	Accrued Rents - NonAffiliated	0.00	(4,116.31)	(2,268.65)	0.00	(2,795.27)	(629.90)	1,417.56
	Accrued Rents	0.00	(4,116.31)	(2,268.65)	0.00	(2,795.27)	(629.90)	1,417.56
2420020	Vacation Pay - This Year	1,497,956.74	1,253,288.39	1,019,453.37	0.00	2,975,902.24	2,900,120.17	2,802,023.11
2420021	Vacation Pay - Next Year	1,817,089.32	2,010,423.97	2,183,642.75	3,098,471.12	264,726.91	479,096.35	702,637.14
	Accrued Vacations	3,315,046.06	3,263,712.36	3,203,096.12	3,098,471.12	3,240,629.15	3,379,216.52	3,504,660.25
2420051	Non-Productive Payroll	593.01	200,697.98	136,724.94	33,872.37	9,407.40	94,771.34	206,341.09
2420053	Perf Share Incentive Plan	148,130.34	0.00	0.00	0.00	0.00	0.00	106,805.21
2420607	Incentive Plan Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	Month End Balances Sep 2012	Month End Balances Oct 2012	Month End Balances Nov 2012	Month End Balances Dec 2012	Month End Balances Jan 2013	Month End Balances Feb 2013	Month End Balances Mar 2013	13 Month Average
Miscellaneous Employee Benefits	148,723.35	200,697.98	136,724.94	192,005.66	9,407.40	94,771.34	313,146.30	30,440.64
Employee Benefits	3,463,769.41	3,464,410.34	3,339,821.06	3,290,476.78	3,250,036.55	3,473,987.86	3,817,806.55	3,384,166.54
2420002 P/R Ded - Medical Insurance	96,305.97	95,199.54	94,258.96	92,319.08	95,090.98	92,541.09	92,517.21	95,772.04
2420003 P/R Ded - Dental Insurance	8,212.90	8,059.20	8,010.58	7,877.78	7,896.13	7,690.10	7,640.37	8,083.54
2420009 Depend Care/Flex Medical Spend	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420010 P/R Ded - Dependent Life Ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420017 P/R Ded - AD&D and OAD&D Ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420044 P/R Withholdings	40,942.17	41,124.79	39,433.61	40,673.31	40,598.53	41,535.15	42,859.52	42,243.84
2420554 P/R Ded - Stock Purchase Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions	145,461.04	144,383.53	141,703.15	140,870.17	143,585.64	141,766.34	143,017.10	146,099.42
2420532 Adm Liab-Cur-S/Ins-W/C	465,145.67	446,175.97	417,400.52	425,543.23	458,500.30	467,881.14	461,333.55	467,376.19
Accrued Workers' Compensation	465,145.67	446,175.97	417,400.52	425,543.23	458,500.30	467,881.14	461,333.55	467,376.19
2420027 FAS 112 CURRENT LIAB	1,024,120.00	1,024,120.00	1,024,120.00	1,024,120.00	1,024,120.00	1,024,120.00	1,792,016.00	1,083,188.92
2420046 FAS 158 SERP Payable - Current	0.00	0.00	0.00	4.00	4.00	4.00	4.00	1.23
2420071 P/R Ded - Vision Plan	3,673.14	3,596.69	3,547.82	3,460.05	3,651.85	3,575.34	3,539.49	3,634.45
2420072 P/R - Payroll Adjustment	2,900.19	173.35	0.00	0.00	0.00	0.00	1,140.32	(7,260.57)
2420076 P/R Savings Plan - Incentive	47,408.38	58,692.21	83,134.89	146,237.29	146,237.29	146,237.29	18,308.31	56,363.84
2420511 Control Cash Disburse Account	680,461.60	912,346.24	3,429,590.22	1,998,024.41	1,753,627.71	1,118,889.05	401,529.49	1,458,061.94
2420512 Unclaimed Funds	35,781.65	3,503.54	3,503.54	3,656.54	3,656.54	3,656.54	3,656.54	11,125.77
2420542 Acc Cash Franchise Req	71,680.74	58,013.09	70,171.12	80,392.91	77,147.77	89,749.81	100,234.75	81,300.85
2420558 Admitted Liab NC-Self/Ins-W/C	1,001,878.95	873,249.42	873,797.34	849,257.00	911,649.75	922,776.32	921,396.46	1,007,713.46
242059212 Sales Use Tax - Leased Equip	11,567.63	3,569.78	123.23	14,374.41	0.00	0.00	0.00	2,721.52
242059213 Sales Use Tax - Lease Equip	0.00	0.00	0.00	0.00	12,588.96	1,459.42	4,539.92	1,429.87
2420613 Public Liability Claim Deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.84
2420618 Accrued Payroll	1,068,892.92	1,362,500.35	519,334.03	617,555.93	920,504.87	905,708.92	1,005,113.20	959,854.49
2420623 Energy Delivery Incentive Plan	634,123.20	794,097.28	1,135,071.34	2,012,194.43	2,012,194.43	2,012,194.43	267,002.75	771,122.46
2420624 Corp & Shrd Srv Incentive Plan	87,355.00	106,622.00	149,293.00	266,577.00	266,577.00	266,577.00	33,291.24	102,729.86
2420635 Fossil and Hydro Gen ICP	362,882.00	439,537.00	611,529.00	1,044,213.00	1,044,213.00	1,044,213.00	117,352.66	409,656.44
2420643 Accrued Audit Fees	86,014.71	106,654.95	(16,728.71)	3,646.98	30,027.00	58,078.43	84,761.02	66,461.13
2420651 Reorg Severance Accrual	0.00	0.00	0.00	462,555.99	462,555.99	462,555.99	0.00	113,125.17
2420653 Reorg Misc HR Exp Accrual	1,425.00	1,425.00	1,425.00	1,425.00	1,425.00	1,425.00	1,425.00	1,096.15
2420656 Federal Mitigation Accru (NSR)	1,143,244.04	1,143,244.04	1,143,244.04	376,794.01	376,794.01	376,794.01	376,794.01	945,937.96
2420658 Accrued Prof. Tax Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,395.46
2420660 AEP Transmission ICP	105,448.00	133,586.00	192,700.00	353,719.00	353,719.00	353,719.00	53,620.49	133,712.42
2420664 ST State Mitigation Def (NSR)	508,105.74	508,105.74	477,875.57	457,287.95	457,287.95	457,287.95	424,404.15	510,899.05
Miscellaneous Current and Accrued Liab	6,876,962.90	7,533,036.69	9,701,731.44	9,715,495.91	9,857,982.13	9,249,021.51	5,610,129.81	7,732,288.74
Other Current and Accrued Liabilities	15,410,978.27	15,524,348.01	18,021,021.53	17,797,808.10	17,706,399.47	17,657,489.41	14,208,317.83	15,686,402.33
Total Current Liabilities	133,017,103.43	135,713,580.79	129,454,926.78	144,470,438.99	133,406,803.34	118,137,577.33	106,460,443.02	131,096,157.67
NET CURRENT ASSETS AND LIABILITIES	3,556,091.56	8,709,347.21	5,462,964.31	(13,196,438.46)	(7,348,840.57)	(8,009,777.09)	(3,026,064.56)	2,461,141.38

KPSC Case No. 2013-00197
 Commission Staff's First Set of Data Requests
 Order Dated June 20, 2013
 Item No. 14
 Attachment 1
 Page 10 of 10

Kentucky Power Company

REQUEST

List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated, show a calculation of the factor used to allocate each account.

RESPONSE

Please see Attachment 1 to this response for a list of common general office accounts (asset, reserve and expense accounts).

WITNESS: Ranie K Wohnhas

KENTUCKY POWER COMPANY
 ACTIVITY IN GENERAL OFFICE EXPENSE ACCOUNTS
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2013

LINE NO.	FERC	DESCRIPTION	TOTAL COMPANY	KENTUCKY JURISDICTION
Customer Accounts and Services Expense:				
1	901	SUPERVISION	\$298,715	\$355,257
2	902	METER READING EXPENSES	475,111	\$565,043
3	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,469,363	\$6,504,635
4	904	UNCOLLECTIBLE ACCOUNTS	6,166	\$7,333
5	905	MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSES	15,936	\$18,952
6	907	SUPERVISION	203,057	\$241,493
7	908	CUSTOMER ASSISTANCE EXPENSES	2,583,157	\$3,072,112
8	909	INFORMATIONAL AND INSTRUCTIONAL ADVERTISING EXPENSES	129,829	\$154,404
9	910	MISC CUSTOMER SERVICE AND INFORMATION EXP	39,078	\$46,475
10	911	SUPERVISION	(16)	(16)
11	912	DEMONSTRATING & SELLING EXPENSES	4,201	4,201
		Sub Total	<u>9,224,597</u>	<u>10,969,889</u>
Administrative and General:				
12	920	ADMINISTRATIVE AND GENERAL SALARIES	\$8,006,345	\$0
13	921	OFFICE SUPPLIES AND EXPENSES	348,493	0
14	922	ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT	(1,459,541)	0
15	923	OUTSIDE SERVICES EMPLOYED	3,791,853	0
16	924	PROPERTY INSURANCE	616,666	0
17	925	INJURIES AND DAMAGES	1,366,265	0
18	926	EMPLOYEE PENSIONS AND BENEFITS	4,785,135	0
19	927	FRANCHISE REQUIREMENTS	145,282	0
20	928	REGULATORY COMMISSION EXPENSES	166,850	166,850
21	930.1	GENERAL ADVERTISING EXPENSES	64,961	0
22	930.2	MISCELLANEOUS GENERAL EXPENSES	294,329	0
23	931	RENTS	142,949	0
24	935	MAINTENANCE OF GENERAL PLANT	1,798,601	0
		Sub Total	<u>20,068,188</u>	<u>166,850</u>
25		TOTAL	<u>\$29,292,785</u>	<u>\$11,136,739</u>

Note: Please note of the \$20,068,188 of Administrative and General Expense, \$19,901,338 (\$20,068,188 - \$166,850) was allocated to Total Steam Power - Operations, Total Steam - Maintenance, Transmission Expense, Distribution Expense, Customer Account Expense and Customer Services Expense. Once the \$19,901,338 was allocated to the different functions based on payroll, the Administrative and General Expenses were jurisdictionalized on the different functions allocation factors. This resulted in \$1,745,292 (\$10,969,889 - \$9,224,597) being allocated to Customer Accounts Expense and the remaining \$18,156,046 being allocated to the rest of the accounts. The end result being approximately .9943 ((\$18,156,046+\$10,969,889)/\$29,292,785) of the total Office Expenses being allocated to the Kentucky Retail Jurisdiction.

KENTUCKY POWER COMPANY
GENERAL OFFICE ASSET & RESERVE ACCOUNT
AS OF MARCH 31, 2013

LINE NO.	GENERAL PLANT	TOTAL COMPANY GENERAL PLANT MARCH 31, 2013	KENTUCKY RETAIL GENERAL PLANT MARCH 31, 2013	TOTAL COMPANY RESERVE FOR DEPRECIATION/ AMORTIZATION MARCH 31, 2013	KENTUCKY RETAIL RESERVE FOR DEPRECIATION/ AMORTIZATION MARCH 31, 2013
1	389 LAND AND LAND RIGHTS	\$1,524,731	\$1,509,484		
2	390 STRUCTURES AND IMPROVEMENTS	20,777,553	20,569,778		
3	391 OFFICE FURNITURE AND EQUIPMENT	1,279,644	1,266,847		
4	392 TRANSPORTATION EQUIPMENT	14,768	14,620		
5	393 STORES EQUIPMENT	159,895	158,296		
6	394 TOOLS, SHOP AND GARAGE EQUIPMENT	3,395,480	3,361,525		
7	395 LABORATORY EQUIPMENT	141,765	140,347		
8	396 POWER OPERATED EQUIPMENT	5,931	5,872		
9	397 COMMUNICATION EQUIPMENT	7,375,277	7,301,524		
10	398 MISCELLANEOUS EQUIPMENT	1,035,594	1,025,239		
11	399.1 ARO GENERAL PLANT	81,054	80,243		
12	TOTAL GENERAL PLANT	=====	=====	=====	=====
		\$35,791,692	\$35,433,775	\$9,120,305	\$9,029,102
		=====	=====	=====	=====

Note: Kentucky Jurisdictional Factor used is Gross Plant - PTD (GP-PTD) 0.990 from Section V Jurisdictional Allocation Factors.

Kentucky Power Company

REQUEST

Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky operations:

- a. Plant in service (Account No. 101);
- b. Plant purchased or sold (Account No. 102);
- c. Property held for future use (Account No. 105);
- d. Construction work in progress (Account No. 107);
- e. Completed construction not classified (Account No. 106);
- f. Depreciation reserve (Account No. 108);
- g. Plant acquisition adjustment (Account No. 114);
- h. Amortization of utility plant acquisition adjustment (Account No. 115);
- i. Materials and supplies (include all accounts and subaccounts);
- j. Balance in accounts payable applicable to each account in (i) above (If actual is indeterminable, give reasonable estimate.);
- k. Unamortized investment credit - Pre-Revenue Act of 1971 ;
- l. Unamortized investment credit - Revenue Act of 1971 ;
- m. Accumulated deferred income taxes;
- n. A summary of customer deposits as shown in Schedule 16n to this request;
- o. Computation and development of minimum cash requirements;
- p. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate.);
- q. Balance in accounts payable applicable to prepayments by major category or subaccount; and
- r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is undeterminable, give reasonable estimate.)

RESPONSE

Please see Attachment 1, Page 1 of this response for items (a) through (m) and (o) through (r). Jurisdictional amounts are provided for the 13-month average.

Please see Attachment 1, Page 2 of this response for item (n).

WITNESS: Ranie K Wohnhas

KENTUCKY POWER COMPANY
Account Balances

Description	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	13 Month Average	13 Month Kentucky Jurisdictional Amount
a. Plant in service (101)	1,651,161,130.19	1,652,585,157.59	1,855,966,769.69	1,658,521,837.67	1,960,295,888.15	1,063,283,138.32	1,668,026,230.52	1,675,720,601.99	1,678,144,062.65	1,881,136,296.94	1,685,067,944.08	1,693,368,155.37	1,697,383,418.01	1,670,821,571.63	1,654,113,356.00
b. Plant purchased or sold (102)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Property held for future use (105)	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	7,436,550.73	657,110.00
d. Construction work in progress (107)	79,272,777.29	78,825,186.84	85,364,735.91	88,585,070.46	90,059,857.50	87,991,956.16	74,285,998.28	73,607,660.44	73,930,031.56	44,281,291.91	42,007,063.61	41,175,740.01	43,807,564.25	68,014,996.48	67,266,022.00
e. Completed construction not classified (106)	30,796,829.51	32,423,360.44	30,471,986.08	30,235,545.80	36,839,966.41	37,568,577.13	34,427,742.12	33,737,997.36	37,484,781.11	68,475,710.90	70,864,050.27	67,951,903.99	66,530,623.85	44,448,390.45	44,003,607.00
f. Depreciation reserve (108)	(583,567,651.67)	(581,620,783.53)	(584,126,038.74)	(588,210,536.16)	(592,021,205.08)	(595,244,607.70)	(599,192,249.13)	(600,523,055.08)	(603,119,744.20)	(601,239,740.93)	(603,734,161.45)	(606,812,931.98)	(609,523,458.35)	(596,073,551.09)	(590,467,881.00)
g. Plant acquisition adjustment (114)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h. Amortization of utility plant acquisition adjustment (115)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. Materials and supplies															
M&S Regular (1540001)	11,129,613.84	10,887,890.70	10,903,730.43	10,887,582.67	10,831,397.63	11,204,656.30	11,199,941.12	11,086,536.84	11,286,277.52	11,348,823.41	11,373,291.51	11,856,177.63	11,734,567.87	11,210,960.57	11,066,043.00
M&S - Exempt Materials (1540004)	46,216.37	46,214.14	46,231.43	46,045.52	46,268.99	52,078.78	54,091.31	49,231.28	54,086.10	53,876.02	54,027.96	53,824.01	52,739.51	50,394.72	49,743.00
Materials & Supplies - Urea (1540012)	409,107.83	436,991.39	361,388.88	428,681.90	483,571.56	372,521.94	265,260.62	416,810.28	392,810.49	366,032.88	136,648.23	145,805.98	96,884.51	331,732.04	327,444.00
Transportation Inventory (1540013)	84,205.95	84,205.95	84,205.95	84,205.95	84,205.95	84,205.95	84,205.95	84,205.95	84,205.95	80,222.84	105,238.93	105,238.93	105,238.93	91,140.48	90,502.00
Indus Direct Charge Clearing (1540014)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MMS - Truck Stock (1540016)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M&S Inv - Urea In-Transit (1540023)	1,232,100.10	987,176.46	1,320,481.22	1,322,825.01	1,001,471.32	1,301,189.91	1,237,201.07	1,070,271.29	957,846.18	1,034,244.35	1,081,672.39	1,002,925.68	935,511.80	1,114,224.38	1,098,625.00
j. Accounts Payable related to Materials and Supplies (154) *	(190,954.01)	(72,561.15)	(170,343.00)	(101,245.62)	(78,709.87)	(76,098.29)	(191,620.09)	(126,436.33)	(104,512.40)	(222,836.33)	(113,962.35)	(117,392.23)	(136,702.86)	(131,028.81)	(129,335.00)
k. Unamortized investment credit - Pre Revenue Act of 1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
l. Unamortized investment credit - Revenue Act of 1971	(564,262.82)	(541,095.82)	(517,928.82)	(494,761.82)	(471,594.82)	(448,427.82)	(425,260.82)	(402,093.82)	(378,926.82)	(355,758.82)	(336,591.40)	(317,423.68)	(298,256.56)	(427,108.47)	(422,835.00)
m. Accumulated Deferred Income Taxes	(217,890,203.90)	(219,484,465.64)	(219,889,157.02)	(222,688,993.16)	(225,522,509.45)	(225,850,157.98)	(227,057,312.75)	(225,687,646.36)	(226,438,946.68)	(230,181,944.01)	(231,801,492.95)	(232,271,704.60)	(238,875,198.43)	(226,418,442.53)	(224,154,258.00)
n. See Item # 16N															
o. Kentucky Power, as part of the AEP System, is a borrower under the corporate borrowing program, which is used to meet the short-term borrowing needs of its subsidiaries. As such, it relies on the liquidity available to the AEP System and does not have a minimum cash requirement.															
p. Accounts Payable applicable to Utility Plant In Service (101)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
q. Accounts Payable applicable to Prepayments (165) *	9,206.59	(8,534.12)	28,233.77	(286,461.49)	(3,037.93)	(1,888.00)	788.87	87.28	7,535.61	1,771.52	(31,519.51)	11,445.43	9,712.27	(20,358.44)	(20,155.00)
r. Accounts Payable applicable to Plant under Constuction (107) *	(5,588,039.74)	(6,119,534.75)	(6,648,514.56)	(6,360,020.75)	(6,581,437.80)	(6,611,730.31)	(5,519,711.86)	(6,468,023.58)	(6,770,389.95)	(6,938,743.04)	(4,381,912.34)	(3,132,076.45)	(3,645,800.89)	(5,751,057.39)	(5,687,727.00)

Kentucky Power Company

Summary of Customer Deposits - Test Year

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1	Balance Beginning of Test Year March 31, 2012			(22,247,416.29)
2	1st Month-April	(384,712.97)	335,214.36	(22,296,914.90)
3	2nd Month-May	(403,315.99)	360,884.52	(22,339,346.37)
4	3rd Month-June	(390,498.34)	340,105.62	(22,389,739.09)
5	4th Month-July	(325,695.75)	340,269.04	(22,375,165.80)
6	5th Month-August	(430,256.14)	397,811.50	(22,407,610.44)
7	6th Month-September	(303,802.51)	271,810.97	(22,439,601.98)
8	7th Month-October	(662,396.11)	331,311.79	(22,770,686.30)
9	8th Month-November	(531,071.89)	241,088.93	(23,060,669.26)
10	9th Month-December	(591,424.24)	269,106.98	(23,382,986.52)
11	10th Month-January	(521,140.90)	297,106.38	(23,607,021.04)
12	11th Month-February	(378,391.04)	333,808.66	(23,651,603.42)
13	12th Month-March	(455,056.78)	295,519.41	(23,811,140.79)
14	Total L1 through L13	(5,377,762.66)	3,814,038.16	(296,779,902.20)
15	Average balance L14/13	(413,674.05)	293,387.55	(22,829,223.25)
16	Amount of deposits received during test year	(5,377,762.66)	-----	-----
17	Amount of deposits refunded during test year	-----	3,814,038.16	-----
18	Number of deposits on hand end of test year	-----	-----	324,322
19	Average amount of deposit (L15, Col.(d)/L18	-----	-----	(70.39)
20	Interest paid during test year	-----	-----	699,392.25

Kentucky Power Company

REQUEST

Provide the cash account balances at the beginning of the test year and at the end of each month during the test year for total company and Kentucky operations.

RESPONSE

The cash account balances at the beginning of the test year and at the end of each month during the test year for total Company are provided in Attachment 1 to this response. These amounts were not jurisdictionalized.

WITNESS: Ranie K Wohnhas

**Kentucky Power Company
Cash Account Balances
Test Year Ended March 31, 2013**

	Beginning Balance Mar 2012	1st Month Apr 2012	2nd Month May 2012	3rd Month Jun 2012	4th Month Jul 2012	5th Month Aug 2012	6th Month Sep 2012	7th Month Oct 2012	8th Month Nov 2012	9th Month Dec 2012	10th Month Jan 2013	11th Month Feb 2013	12th Month Mar 2013
1310000 Cash	612,999	774,123	555,939	636,525	436,410	780,756	488,525	436,635	546,031	1,481,978	1,125,832	1,338,992	861,534
1340050 Spec Deposit Mizuho Securities	613,928	242,039	358,970	336,985	0	470,790	269,787	295,308	409,542	443,769	495,005	428,693	238,636
1350002 Petty Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
1840043 Treasury Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash and Cash Equivalents	1,226,927	1,016,162	914,909	973,510	436,410	1,251,546	758,312	731,943	955,573	1,925,747	1,620,837	1,767,685	1,100,170

Kentucky Power Company

REQUEST

Provide the following information for each item of property or plant held for future use at the end of the test year:

- a. Description of property;
- b. Location;
- c. Date purchased;
- d. cost;
- e. Estimated date to be placed in service;
- f. Brief description of intended use; and
- g. Current status of each project.

RESPONSE

a-c-d Please see Attachment 1 to this response.

b-e-f-g as follows:

The Carrs Site is located in Lewis County, 8 miles west of Vanceburg, and was intended to be the site of Kentucky Power's next generating facility; however the Company has elected not to pursue the construction of new generation at the Carrs Site at this time. The Coalton Site is located across the road from the existing Coalton Station in Boyd County and plans are to construct a new station with a 138/69 kV transformer; at present there is no estimated in-service date for the proposed station. The Ramey Site is located in Boyd County and plans are to construct a new 138 kV to 12 kV station; estimated in-service date for the proposed station is June 2016.

WITNESS: Ranie K Wohnhas

KENTUCKY POWER COMPANY
PLANT HELD FOR FUTURE USE
AS OF MARCH 31, 2013

<u>Line No.</u>	<u>GL Account</u>	<u>Plant Account</u>	<u>Property Description</u>	<u>Purchase Date</u>	<u>Cost</u>
1	1050001	31000 - Land	Carrs Site : KEP : 8500	1982	\$ 6,778,355
2	1050001	35000 - Land	New Coalton 138 KV Substation Site : KEP : 2033	1982	30,592
3	1050001	36000 - Land	Ramey Substation : KEP : 4205	2008	627,604
4			Total Plant Held for Future Use		<u>\$ 7,436,551</u>

Kentucky Power Company

REQUEST

Provide schedules, in comparative form, showing by months for the test year, and the year preceding the test year, the total company balance in each plant and reserve account or subaccount included in Kentucky Power's chart of accounts as shown in Schedule 19.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Comparison of Total Company Test Year Account Balances
With Those of the Preceding Year
"000" Omitted

Test Year	Month End											
	Apr 2012	May 2012	Jun 2012	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	Jan 2013	Feb 2013	Mar 2013
1010001 Plant in Service	1,649,001	1,652,523	1,655,092	1,656,976	1,659,988	1,664,753	1,672,395	1,674,824	1,678,058	1,681,825	1,690,151	1,694,066
1011001 Capital Leases	5,868	5,795	5,774	5,837	5,837	5,893	6,082	6,173	5,112	5,237	5,273	5,276
1011006 Prov-Leased Assets	(2,284)	(2,351)	(2,428)	(2,517)	(2,620)	(2,714)	(2,819)	(2,919)	(2,105)	(2,030)	(2,112)	(2,195)
1011012 Accrued Capital Leases	0	0	84	0	78	94	62	66	71	36	56	236
1050001 Held For Fut Use	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437
1060001 Const Not Classifd	32,423	30,472	30,236	36,840	37,569	34,428	33,738	37,485	68,476	70,884	67,952	66,531
1070000 Construction Work In Progress	0	0	0	0	0	0	0	0	0	3	0	0
1070001 CWP - Project	78,825	85,365	89,585	90,060	67,992	74,286	73,608	73,930	44,281	42,004	41,176	43,808
1080000 Accum Prov for Deprec of Plant	0	0	0	0	0	0	0	0	0	0	0	0
1080001 A/P for Deprec of Plt	(567,825)	(570,630)	(560,954)	(576,627)	(579,861)	(581,504)	(576,951)	(585,735)	(586,500)	(589,378)	(592,518)	(594,642)
1080005 RWMP - Project Detail	8,399	8,038	7,159	6,154	5,931	5,195	5,210	5,132	6,327	6,950	6,683	6,135
1080011 Cost of Removal Reserve	(24,964)	(24,346)	(37,269)	(24,445)	(24,254)	(25,866)	(31,808)	(25,587)	(24,179)	(24,463)	(24,179)	(24,215)
1080013 ARO Removal Deprec - Accretion	2,768	2,811	2,854	2,897	2,940	2,983	3,026	3,070	3,113	3,157	3,201	3,245
1110001 A/P for Amort of Plt	(19,849)	(20,137)	(20,428)	(20,716)	(20,952)	(21,252)	(21,530)	(20,608)	(20,894)	(21,211)	(21,529)	(21,852)
NET ELECTRIC UTILITY PLANT	1,169,799	1,174,977	1,177,142	1,181,896	1,160,085	1,163,733	1,168,450	1,173,268	1,179,197	1,180,451	1,181,591	1,183,784

Prior Year	Month End											
	Apr 2011	May 2011	Jun 2011	Jul 2011	Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	Jan 2012	Feb 2012	Mar 2012
1010001 Plant in Service	1,622,421	1,626,953	1,629,327	1,631,667	1,633,501	1,636,404	1,637,216	1,635,551	1,637,069	1,639,654	1,643,574	1,647,495
1011001 Capital Leases	6,487	6,490	6,447	6,438	6,408	6,403	6,427	6,457	5,728	5,771	5,846	5,867
1011006 Prov-Leased Assets	(1,727)	(1,853)	(1,935)	(2,052)	(2,148)	(2,269)	(2,377)	(2,505)	(1,890)	(1,991)	(2,093)	(2,184)
1011012 Accrued Capital Leases	5	3	2	2	1	1	0	34	2	0	12	3
1050001 Held For Fut Use	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437
1060001 Const Not Classifd	27,181	24,133	24,282	25,307	25,934	25,093	26,842	26,705	28,057	29,839	29,603	30,797
1070000 Construction Work In Progress	0	0	0	0	0	0	0	0	0	0	0	0
1070001 CWP - Project	29,728	31,699	30,828	31,173	33,291	38,886	41,221	66,767	71,290	70,652	72,882	79,273
1080000 Accum Prov for Deprec of Plant	0	0	0	0	0	0	0	0	0	0	0	0
1080001 A/P for Deprec of Plt	(534,009)	(535,518)	(538,054)	(540,914)	(544,065)	(547,080)	(549,462)	(551,941)	(554,998)	(557,842)	(560,406)	(568,039)
1080005 RWMP - Project Detail	1,143	991	662	997	951	665	969	1,541	1,948	1,866	3,041	7,007
1080011 Cost of Removal Reserve	(29,781)	(29,798)	(29,884)	(30,216)	(30,505)	(30,736)	(30,949)	(31,274)	(29,722)	(29,941)	(30,166)	(25,282)
1080013 ARO Removal Deprec - Accretion	2,223	2,269	2,316	2,363	2,410	2,457	2,504	2,551	2,598	2,641	2,683	2,726
1110001 A/P for Amort of Plt	(20,729)	(21,050)	(21,372)	(21,697)	(22,023)	(22,282)	(22,521)	(18,477)	(18,729)	(19,007)	(19,285)	(19,565)
NET ELECTRIC UTILITY PLANT	1,110,379	1,111,756	1,110,056	1,110,505	1,111,192	1,114,979	1,117,307	1,142,846	1,148,790	1,149,079	1,153,128	1,165,535

Increase/Decrease	April	May	June	July	August	September	October	November	December	January	February	March
	1010001 Plant in Service	26,580	25,570	25,765	25,309	26,487	28,349	35,179	39,273	40,989	42,171	46,577
1011001 Capital Leases	(619)	(695)	(673)	(601)	(571)	(510)	(345)	(284)	(616)	(534)	(573)	(591)
1011006 Prov-Leased Assets	(557)	(498)	(493)	(465)	(472)	(445)	(442)	(414)	(215)	(39)	(19)	(11)
1011012 Accrued Capital Leases	(5)	(3)	82	(2)	77	83	62	32	69	36	44	233
1050001 Held For Fut Use	0	0	0	0	0	0	0	0	0	0	0	0
1060001 Const Not Classifd	5,242	6,339	5,954	11,533	11,635	9,335	6,896	10,780	40,419	41,045	38,349	35,734
1070000 Construction Work In Progress	0	0	0	0	0	0	0	0	0	3	0	0
1070001 CWP - Project	49,097	53,666	58,757	58,887	34,701	35,400	32,387	7,163	(27,009)	(28,648)	(31,706)	(35,465)
1080000 Accum Prov for Deprec of Plant	0	0	0	0	0	0	0	0	0	0	0	0
1080001 A/P for Deprec of Plt	(33,816)	(35,112)	(22,900)	(35,713)	(35,796)	(34,424)	(27,489)	(33,794)	(31,502)	(31,536)	(32,112)	(26,603)
1080005 RWMP - Project Detail	7,256	7,047	6,497	5,157	4,980	4,530	4,241	3,591	4,379	5,084	3,642	(872)
1080011 Cost of Removal Reserve	4,817	5,452	(7,385)	5,771	6,251	4,870	(859)	5,887	5,543	5,478	5,987	1,021
1080013 ARO Removal Deprec - Accretion	545	542	538	534	530	526	522	519	515	516	518	519
1110001 A/P for Amort of Plt	880	913	944	981	1,071	1,030	991	(2,131)	(2,165)	(2,204)	(2,244)	(2,287)
NET ELECTRIC UTILITY PLANT	59,420	63,221	67,086	71,391	48,893	48,754	51,143	30,422	30,407	31,372	28,463	18,249

Kentucky Power Company
 Comparison of Total Company Test Year Account 1010 and 1060 Balances
 With Those of the Preceding Year
 "000" Omitted

Test Year	Month End Apr 2012	Month End May 2012	Month End Jun 2012	Month End Jul 2012	Month End Aug 2012	Month End Sep 2012	Month End Oct 2012	Month End Nov 2012	Month End Dec 2012	Month End Jan 2013	Month End Feb 2013	Month End Mar 2013
30200	Franchises and Consents	53	53	53	53	53	53	53	53	53	53	53
30300	Intangible Property	15,961	16,138	16,317	16,442	16,632	17,762	17,921	16,900	17,681	17,700	18,012
31000	Land - Coal Fired	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,748
31010	Land Rights - Coal Fired	5	5	5	5	5	5	5	5	5	5	5
31100	Structures, Improvemnt-Coal	42,602	42,602	42,624	43,102	43,217	43,131	43,144	43,130	43,159	43,166	43,257
31200	Boiler Plant Equip-Coal	367,628	368,049	368,066	368,237	368,211	368,401	368,491	368,918	368,902	369,059	369,361
31400	Turbogenerator Units-Coal	110,164	110,173	110,173	110,175	110,465	110,440	110,159	110,147	110,301	110,311	110,315
31500	Accessory Elect Equip-Coal	16,373	16,376	16,385	16,388	16,388	16,388	16,388	16,391	16,391	16,434	16,435
31600	Misc Pwr Plant Equip-Coal	8,033	8,033	8,029	8,029	8,029	8,029	8,016	8,025	8,029	8,063	8,065
31700	ARO Steam Production Plant	3,615	3,615	3,615	3,615	3,615	3,615	3,615	3,615	3,614	3,614	3,615
35000	Land	3,105	3,105	3,105	3,105	3,391	3,391	3,391	3,391	3,391	3,391	3,391
35010	Land Rights	25,056	25,056	25,056	25,070	25,092	25,087	25,186	25,186	25,872	25,922	25,922
35200	Structures and Improvements	6,596	6,596	6,596	6,596	6,596	6,596	6,596	6,596	6,596	6,596	6,596
35300	Station Equipment	159,650	159,644	160,085	161,123	161,123	161,129	161,134	162,144	169,158	169,162	169,047
35400	Towers and Fixtures	95,112	95,112	95,112	95,112	95,112	95,112	95,112	95,112	94,469	94,469	94,470
35500	Poles and Fixtures	55,739	55,733	55,771	57,338	57,327	57,232	57,436	58,730	70,057	70,332	70,410
35600	Overhead Conductors, Device	107,757	107,757	107,757	108,641	114,250	114,157	114,227	114,691	120,462	120,774	120,788
35610	ROW Clearing OVH Conductors	5,589	5,589	5,589	5,589	0	0	0	0	0	0	0
35700	Underground Conduit	12	12	12	12	12	12	12	12	12	12	12
35800	Undergmd Conductors Device	106	106	106	106	106	106	106	106	106	106	106
36000	Land	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	2,001	2,001	2,001
36010	Land Rights	5,030	5,032	5,034	5,035	5,036	5,038	5,038	5,038	5,179	5,195	5,209
36100	Structures and Improvements	4,381	4,381	4,381	4,381	4,381	4,381	4,381	4,381	4,381	4,372	4,372
36200	Station Equipment	65,733	65,694	65,715	66,009	66,754	66,760	69,943	70,572	76,400	76,967	77,053
36400	Poles, Towers and Fixtures	169,682	170,096	170,499	170,929	171,397	172,005	172,649	173,195	173,979	174,520	175,238
36500	Overhead Conductors, Device	158,452	158,829	159,258	161,704	162,278	160,785	163,583	164,306	164,606	167,813	169,534
36600	Underground Conduit	5,521	5,576	5,601	5,610	5,610	5,710	5,711	5,722	5,797	5,845	5,919
36700	Undergmd Conductors, Device	8,745	8,803	8,800	8,833	8,825	8,815	8,868	8,905	8,915	9,108	9,181
36800	Line Transformers	109,887	109,877	110,190	110,409	110,697	111,015	111,319	113,120	113,944	114,211	114,923
36900	Services	47,170	47,302	47,699	47,845	47,980	48,680	48,855	49,067	49,819	49,994	50,151
37000	Meters	24,284	24,282	24,263	24,442	25,112	25,393	24,926	24,879	24,731	24,864	24,855
37100	Installs Customer Premises	18,624	18,592	18,650	18,686	18,660	18,745	18,757	18,834	19,062	19,108	19,203
37300	Street Lghtng & Signal Sys	3,091	3,105	3,108	3,113	3,118	3,118	3,136	3,163	3,174	3,200	3,221
38900	Land	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487
38910	Land Rights	37	37	37	37	37	37	37	37	37	37	37
39000	Structures and Improvements	20,686	20,690	20,693	20,704	20,706	20,711	20,725	20,725	20,723	20,776	20,778
39100	Office Furniture, Equipment	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280
39200	Transportation Equipment	15	15	15	15	15	15	15	15	15	15	15
39300	Stores Equipment	160	160	160	160	160	160	160	160	160	160	160
39400	Tools	2,994	2,994	2,994	3,391	3,391	3,391	3,391	3,391	3,395	3,395	3,395
39500	Laboratory Equipment	142	142	142	142	142	142	142	142	142	142	142
39600	Power Operated Equipment	158	158	148	148	124	124	217	141	99	56	56
39700	Communication Equipment	6,824	6,824	6,833	6,833	6,858	6,858	6,644	6,720	6,720	6,763	7,259
39800	Miscellaneous Equipment	1,041	1,041	1,041	1,041	1,041	1,041	1,033	1,036	1,036	1,036	1,036
39919	ARO General Plant	81	81	81	81	81	81	81	81	81	81	81
		1,681,424	1,682,995	1,685,328	1,693,816	1,697,557	1,699,181	1,706,133	1,712,309	1,746,534	1,752,709	1,758,103

Kentucky Power Company
 Comparison of Total Company Test Year Account 1010 and 1060 Balances
 With Those of the Preceding Year
 "000" Omitted

Prior Year		Month End Apr 2012	Month End May 2012	Month End Jun 2012	Month End Jul 2012	Month End Aug 2012	Month End Sep 2012	Month End Oct 2012	Month End Nov 2012	Month End Dec 2012	Month End Jan 2013	Month End Feb 2013	Month End Mar 2013
30200	Franchises and Consents	53	53	53	53	53	53	53	53	53	53	53	53
30300	Intangible Property	18,051	18,124	18,277	18,392	18,585	18,697	18,795	14,771	15,444	15,489	15,601	15,826
31000	Land - Coal Fired	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071
31010	Land Rights - Coal Fired	5	5	5	5	5	5	5	5	5	5	5	5
31100	Structures, Improvemt-Coal	42,323	42,323	42,508	42,509	42,512	42,509	42,509	42,509	42,538	42,587	42,590	42,602
31200	Boiler Plant Equip-Coal	365,489	365,559	365,980	365,803	365,871	365,061	366,572	366,128	365,359	366,375	366,709	366,184
31400	Turbogenerator Units-Coal	109,858	109,799	109,798	109,794	109,787	109,787	109,801	109,808	110,041	110,178	110,167	110,156
31500	Accessory Elect Equip-Coal	16,103	16,092	16,092	16,094	16,095	16,095	16,095	16,095	16,095	16,151	16,182	16,183
31600	Misc Pwr Plant Equip-Coal	8,177	8,177	8,177	7,984	7,969	7,969	7,969	8,010	8,022	8,022	8,032	8,033
31700	ARO Steam Production Plant	4,105	4,105	4,105	4,105	4,105	4,105	4,105	4,105	3,614	3,614	3,615	3,615
35000	Land	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,105	3,614	3,614	3,615	3,615
35010	Land Rights	23,993	23,993	23,993	24,847	24,847	24,847	24,847	24,847	24,847	24,847	25,056	25,056
35200	Structures and Improvements	6,536	6,536	6,536	6,541	6,560	6,561	6,561	6,572	6,572	6,595	6,595	6,596
35300	Station Equipment	157,893	157,822	157,868	158,185	158,277	158,219	158,304	158,360	158,379	159,021	159,620	159,631
35400	Towers and Fixtures	95,112	95,112	95,112	95,112	95,112	95,112	95,112	95,112	95,112	95,112	95,112	95,112
35500	Poles and Fixtures	56,110	56,116	56,132	55,488	55,495	55,500	55,607	55,743	55,617	55,660	55,727	55,727
35600	Overhead Conductors, Device	104,936	104,936	104,938	105,752	106,467	106,503	106,538	107,185	107,183	107,755	107,756	107,757
35610	ROW Clearing OVH Conductors	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589
35700	Underground Conduit	12	12	12	12	12	12	12	12	12	12	12	12
35800	Undergrnd Conductors Device	106	106	106	106	106	106	106	106	106	106	106	106
36000	Land	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692
36010	Land Rights	4,870	4,871	4,872	4,872	4,872	4,872	4,874	4,875	5,023	5,026	5,027	5,028
36100	Structures and Improvements	4,286	4,285	4,285	4,295	4,328	4,329	4,329	4,370	4,370	4,381	4,381	4,381
36200	Station Equipment	63,188	63,216	63,666	63,831	63,844	63,947	64,139	64,681	65,051	65,446	65,550	65,683
36400	Poles, Towers and Fixtures	164,377	164,682	165,025	165,471	166,015	166,469	167,042	167,475	168,186	168,710	169,193	169,319
36500	Overhead Conductors, Device	148,627	149,514	149,808	150,712	150,881	151,152	151,586	151,598	152,686	152,967	153,769	158,147
36500	Underground Conduit	5,276	5,281	5,346	5,388	5,407	5,418	5,442	5,477	5,472	5,479	5,476	5,510
36700	Undergrnd Conductors,Device	8,330	8,361	8,365	8,394	8,424	8,374	8,459	8,439	8,597	8,678	8,704	8,721
36800	Line Transformers	105,896	106,052	106,413	106,649	106,999	107,487	107,934	108,396	108,681	108,900	109,225	109,593
36900	Services	44,765	44,845	45,167	45,299	45,478	45,878	46,026	46,160	46,550	46,698	46,819	47,080
37000	Meters	23,868	23,878	23,704	23,995	24,028	24,042	24,053	24,149	24,161	24,246	24,243	24,276
37100	Installs Customer Premises	18,506	18,475	18,511	18,517	18,518	18,617	18,594	18,573	18,691	18,658	18,624	18,645
37300	Street Lghtng & Signal Sys	3,022	3,027	3,020	3,028	3,044	3,030	3,039	3,045	3,044	3,052	3,062	3,074
38900	Land	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487
38910	Land Rights	38	37	37	37	37	37	37	37	37	37	37	37
39000	Structures and Improvements	20,060	20,060	20,060	20,064	20,062	20,062	20,062	20,062	20,062	20,062	20,547	20,547
39100	Office Furniture, Equipment	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280
39200	Transportation Equipment	4	4	4	4	4	4	4	15	15	15	15	15
39300	Stores Equipment	154	154	154	156	156	156	156	156	160	160	160	160
39400	Tools	2,920	2,920	2,920	2,920	2,920	2,920	2,911	2,942	2,942	2,951	2,952	2,952
39500	Laboratory Equipment	197	197	197	197	197	197	142	142	142	142	142	142
39600	Power Operated Equipment	6	6	6	6	6	6	6	6	6	6	6	6
39700	Communication Equipment	7,041	7,042	7,048	7,048	7,048	7,048	6,898	6,898	6,906	6,958	6,961	6,976
39800	Miscellaneous Equipment	1,004	1,004	1,004	1,004	1,004	1,004	1,028	1,034	1,034	1,034	1,041	1,041
39919	ARO General Plant	81	81	81	81	81	81	81	81	81	81	81	81
		1,649,602	1,651,086	1,653,609	1,656,974	1,659,435	1,661,497	1,664,058	1,662,256	1,665,126	1,669,493	1,673,177	1,678,292

Kentucky Power Company
Comparison of Total Company Test Year Account 1010 and 1060 Balances
With Those of the Preceding Year
"000" Omitted

Increase/Decrease		April	May	June	July	August	September	October	November	December	January	February	March
30200	Franchises and Consents	0	0	0	0	0	0	0	0	0	0	0	0
30300	Intangible Property	(2,090)	(1,986)	(1,960)	(1,950)	(1,953)	(935)	(874)	2,129	2,237	2,211	2,411	2,374
31000	Land - Coal Fired	0	0	0	0	0	0	0	0	0	0	677	677
31010	Land Rights - Coal Fired	0	0	0	0	0	0	0	0	0	0	0	0
31100	Structures, Improvment-Coal	279	279	116	593	705	622	635	621	621	579	576	655
31200	Boiler Plant Equip-Coal	2,139	2,490	2,086	2,434	2,340	2,340	1,919	2,790	3,533	2,684	2,652	3,028
31400	Turbogenerator Units-Coal	306	374	375	381	678	653	358	339	260	133	148	144
31500	Accessory Elect Equip-Coal	270	284	293	294	293	293	293	296	296	283	253	252
31600	Misc Pwr Plant Equip-Coal	(144)	(144)	(148)	45	60	60	47	15	7	41	33	34
31700	ARO Steam Production Plant	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(490)	0	0	0	0
35000	Land	0	0	0	0	286	286	286	286	286	286	286	286
35010	Land Rights	1,063	1,063	1,063	223	245	240	339	339	1,025	1,075	866	866
35200	Structures and Improvements	60	60	60	55	36	35	35	24	24	1	1	0
35300	Station Equipment	1,757	1,822	2,217	2,938	2,846	2,910	2,830	3,784	10,779	10,141	9,427	9,330
35400	Towers and Fixtures	0	0	0	0	0	0	0	0	(643)	(643)	(642)	(641)
35500	Poles and Fixtures	(371)	(383)	(361)	1,850	1,832	1,732	1,829	2,987	14,440	14,672	14,683	14,844
35600	Overhead Conductors, Device	2,821	2,821	2,819	2,889	7,783	7,654	7,689	7,506	13,279	13,019	13,032	13,043
35610	ROW Clearing OVH Conductors	0	0	0	0	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)
35700	Underground Conduit	0	0	0	0	0	0	0	0	0	0	0	0
35800	Undergrmd Conductors Device	0	0	0	0	0	0	0	0	0	0	0	0
36000	Land	0	0	0	0	0	0	0	0	0	0	0	0
36010	Land Rights	160	161	162	163	164	164	163	163	309	309	309	309
36100	Structures and Improvements	95	96	96	86	53	52	52	11	11	(9)	(9)	(9)
36200	Station Equipment	2,545	2,478	2,049	2,178	2,910	2,813	5,804	5,891	11,349	11,521	11,503	11,396
36400	Poles, Towers and Fixtures	5,305	5,414	5,474	5,458	5,382	5,536	5,607	5,720	5,793	5,810	6,045	6,072
36500	Overhead Conductors, Device	9,825	9,315	9,450	10,992	11,397	9,633	11,997	12,708	11,920	14,846	15,765	12,295
36600	Underground Conduit	245	295	255	222	203	292	269	245	325	366	443	507
36700	Undergrmd Conductors, Device	415	442	435	439	401	441	409	466	318	430	477	484
36800	Line Transformers	3,991	3,825	3,777	3,760	3,698	3,528	3,385	4,724	5,263	5,311	5,698	5,919
36900	Services	2,405	2,457	2,532	2,546	2,502	2,802	2,829	2,907	3,269	3,296	3,332	3,698
37000	Meters	416	404	559	447	1,084	1,351	873	730	570	618	612	308
37100	Installs Customer Premises	118	117	139	169	142	128	163	261	371	450	579	620
37300	Street Lghing & Signal Sys	69	78	88	85	74	88	97	118	130	148	159	139
38900	Land	0	0	0	0	0	0	0	0	0	0	0	0
38910	Land Rights	(1)	0	0	0	0	0	0	0	0	0	0	0
39000	Structures and Improvements	626	630	633	640	644	649	663	663	661	714	231	231
39100	Office Furniture, Equipment	0	0	0	0	0	0	0	0	0	0	0	0
39200	Transportation Equipment	11	11	11	11	11	11	11	0	0	0	0	0
39300	Stores Equipment	6	6	6	4	4	4	4	4	4	0	0	0
39400	Tools	74	74	74	471	471	471	480	449	453	444	443	443
39500	Laboratory Equipment	(55)	(55)	(55)	(55)	(55)	(55)	0	0	0	0	0	0
39600	Power Operated Equipment	152	152	142	142	118	118	211	135	135	93	50	50
39700	Communication Equipment	(217)	(218)	(215)	(215)	(190)	(190)	(254)	(178)	(186)	(195)	298	349
39800	Miscellaneous Equipment	37	37	37	37	37	37	5	(1)	2	2	(5)	(5)
39919	ARO General Plant	0	0	0	0	0	0	0	0	0	0	0	0
		31,822	31,909	31,719	36,842	38,122	37,684	42,075	50,053	61,408	63,216	64,926	62,305

Kentucky Power Company

REQUEST

Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since Kentucky Power's inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase for each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

RESPONSE

Kentucky Power Company (KPCo) was incorporated in 1919. Since 1919 KPCo has acquired no electric utility plant as an operating unit or system by purchase, merger, consolidation, liquidation or otherwise.

WITNESS: Ranie K Wohnhas

Kentucky Power Company

REQUEST

Provide a schedule showing a comparison of the balance in the total company and Kentucky revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in Kentucky Power's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Schedule 19.

RESPONSE

Please see Attachment 1 to this response for the revenue accounts for each month of the test year and prior year, and the resulting increase or (decrease).

On the Company's filed Schedule 6, Total Operating Revenues, line 13 was incorrect. An amended Schedule 6 is being filed along with this request, as Attachment 2 to this response. This change does not impact the rates, but is a matter of reconciliation.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Case No. 2013-00197
Comparison of Total company Test Year Account balances with Those of the Preceding Year
"000 Omitted"

Account Number and Account Title		Test Year												Total (Sum Across)	Kentucky Jurisdictional	
		1st Month April 2012	2nd Month May 2012	3rd Month June 2012	4th Month July 2012	5th Month August 2012	6th Month September 2012	7th Month October 2012	8th Month November 2012	9th Month December 2012	10th Month January 2013	11th Month February 2013	12th Month March 2013			
4118002	Comp. Allow Gains Title IV SO2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4118003	Comp. Allow. Gains-Seas NOx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4118004	Comp. Allow. Gains-Ann NOx	-	-	-	-	-	-	-	15	-	-	-	-	-	15	12.00
4400001	Residential Sales-W/Space Htg	5,550	6,632	6,391	7,977	7,744	5,748	6,611	8,726	10,864	12,201	11,139	11,206	100,789	79,356.00	
4400002	Residential Sales-W/O Space Ht	3,034	3,471	3,860	4,842	4,680	3,306	3,518	3,698	4,292	4,783	4,232	4,458	48,174	37,930.00	
4400005	Residential Fuel Rev	2,806	3,695	4,181	6,108	5,294	4,035	4,520	5,695	6,309	7,707	7,027	6,300	63,677	50,136.00	
4420001	Commercial Sales	5,163	5,488	5,456	5,878	5,793	4,904	5,873	5,181	5,087	5,602	5,346	5,772	65,543	51,605.00	
4420002	Industrial Sales (Excl Mines)	4,680	4,588	4,589	4,444	10,113	(3,173)	4,372	3,682	2,767	4,398	4,650	4,750	49,860	39,257.00	
4420004	Ind Sales-NonAffil(Incl Mines)	3,241	3,015	2,753	2,408	2,304	2,408	2,743	2,681	2,473	2,499	2,509	2,683	31,717	24,972.00	
4420006	Sales to Pub Auth - Schools	961	1,004	766	794	1,004	1,057	1,123	964	1,051	1,045	1,115	1,185	9,336.00		
4420007	Sales to Pub Auth - Ex Schools	989	1,030	1,027	1,052	1,047	918	1,131	997	1,078	966	1,049	1,115	12,211	9,614.00	
4420013	Commercial Fuel Rev	2,391	2,747	3,012	3,662	3,302	3,130	3,658	3,124	2,737	3,404	3,143	2,990	37,300	29,368.00	
4420016	Industrial Fuel Rev	6,257	6,326	6,440	6,594	148	13,334	7,912	7,960	6,554	6,183	7,181	5,796	80,685	63,527.00	
4440000	Public Street/Highway Lighting	109	107	108	102	105	104	106	102	97	100	103	106	1,249	983.00	
4440002	Public St & Hwy Light Fuel Rev	19	17	16	20	21	24	32	30	30	27	30	22	288	227.00	
4470001	Sales for Resale - Assoc Cos	(1)	(3)	(1)	2	1	-	-	-	(1)	-	(2)	-	(5)	(4.00)	
4470002	Sales for Resale - NonAssoc	897	709	855	1,057	1,020	641	645	474	708	433	335	390	8,164	6,428.00	
4470006	Sales for Resale-Bookout Sales	1,244	1,365	1,470	1,995	1,920	1,401	1,384	1,324	1,341	1,341	1,216	1,347	17,348	13,659.00	
4470007	Sales for Resale-Option Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4470010	Sales for Resale-Bookout Purch	(849)	(1,007)	(1,057)	(1,940)	(1,509)	(953)	(1,057)	(1,008)	(916)	(809)	(770)	(986)	(12,861)	(10,126.00)	
4470011	Sales for Resale-Option Purch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4470027	Whsal/Muni/Pb Ath Fuel Rev	187	203	236	199	293	195	179	240	288	293	227	254	2,794	2,200.00	
4470028	Sale/Resale - NA - Fuel Rev	1,484	1,604	1,277	1,554	1,191	1,056	1,116	1,298	994	256	276	230	12,336	9,713.00	
4470033	Whsal/Muni/Pub Auth Base Rev	208	250	236	553	(20)	236	214	251	258	296	284	272	3,038	2,392.00	
4470035	Sls for Rsl - Fuel Rev - Assoc	6	8	6	18	8	11	1	-	4	7	10	5	84	66.00	
4470066	PWR Trding Trans Exp-NonAssoc	(2)	-	-	-	(4)	-	-	(1)	-	-	-	(2)	(9)	(7.00)	
4470074	Sale for Resale-Aff-Trmf Price	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4470081	Financial Spark Gas - Realized	(1)	1	69	64	3	1	1	1	38	35	40	38	290	228.00	
4470082	Financial Electric Realized	(839)	(837)	(688)	208	(749)	(443)	(531)	(307)	(625)	(356)	(332)	(228)	(5,727)	(4,509.00)	
4470089	PJM Energy Sales Margin	(341)	(265)	101	737	565	248	374	259	372	996	315	471	3,832	3,017.00	
4470093	PJM Implicit Congestion-LSE	(262)	(332)	(600)	(438)	(416)	(338)	(309)	(304)	(261)	(772)	(529)	(298)	(4,859)	(3,826.00)	
4470098	PJM Oper.Reserve Rev-OSS	374	314	401	323	247	235	91	57	160	172	144	130	2,648	2,085.00	
4470099	Capacity Cr. Net Sales	302	317	37	44	38	40	37	38	37	37	35	38	1,000	787.00	
4470100	PJM FTR Revenue-OSS	9	24	36	23	30	3	10	11	18	13	33	29	239	188.00	
4470101	PJM FTR Revenue-LSE	104	141	354	422	343	219	233	250	235	459	369	321	3,450	2,716.00	
4470103	PJM Energy Sales Cost	1,439	1,502	1,959	3,836	4,385	3,520	4,499	3,491	4,750	5,720	4,345	4,210	43,656	34,373.00	
4470106	PJM PI2Pt Trans.Purch-NonAff.	(1)	(6)	(2)	-	(3)	(3)	(1)	-	-	-	-	-	(16)	(13.00)	
4470107	PJM NITS Purch-NonAff.	-	-	-	-	(5)	(3)	(2)	(2)	(2)	(2)	(1)	(2)	(17)	(13.00)	
4470109	PJM FTR Revenue-Spec	13	11	(16)	(10)	(9)	(10)	(11)	(10)	(15)	(20)	(20)	(10)	(107)	(84.00)	
4470110	PJM TO Admin. Exp.-NonAff.	-	-	-	-	1	-	-	-	-	-	-	-	1	1.00	
4470112	Non-Trading Bookout Sales-OSS	19	22	36	36	39	35	78	37	38	(2)	-	-	338	266.00	
4470115	PJM Meter Corrections-OSS	80	228	227	238	8	1	-	(37)	-	(2)	1	-	744	586.00	
4470116	PJM Meter Corrections-LSE	(8)	-	(1)	(1)	(2)	(2)	(4)	(5)	7	53	1	1	39	31.00	
4470124	PJM Incremental Spot-OSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4470126	PJM Incremental Imp Cong-OSS	(55)	(14)	(199)	(160)	(226)	(94)	(22)	(81)	(89)	(400)	(197)	(74)	(1,611)	(1,268.00)	
4470128	Sales for Res-Aff. Pool Energy	4,527	1,098	3,317	7,369	5,653	1,937	1,569	495	2,469	4,652	3,804	5,959	42,849	33,737.00	
4470131	Non-Trading Bookout Purch-OSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4470141	PJM Contract Net Charge Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4470143	Financial Hedge Realized	64	63	17	(57)	44	(26)	1	(32)	48	(7)	5	(19)	101	80.00	
4470144	Realiz.Sharing - 06 SIA	1	1	(3)	(3)	1	2	(2)	-	(1)	-	(1)	-	(5)	(4.00)	
4470150	Transm. Rev.-Dedic. Whsl/Muni	7	8	7	9	6	7	6	7	4	-	6	-	74	58.00	
4470155	OSS Physical Margin Reclass	(630)	(616)	(428)	(79)	(428)	(379)	(349)	(167)	(362)	(112)	(127)	(52)	(3,729)	(2,936.00)	
4470156	OSS Optim. Margin Reclass	630	616	428	79	428	379	349	167	362	112	127	52	3,729	2,936.00	
4470167	MISO FTR Revenues OSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4470168	Interest Rate Swaps-Power	-	(10)	-	-	(8)	(4)	-	(9)	-	-	(7)	(4)	(42)	(33.00)	
4470170	Non-ECR Auction Sales-OSS	735	845	680	895	755	561	542	525	597	662	595	616	8,008	6,305.00	
4470174	PJM Whlse FTR Rev - OSS	9	3	9	9	7	4	10	24	22	40	31	17	185	146.00	
4470175	OSS Sharing Reclass - Retail	(314)	(215)	349	1,244	(500)	(480)	(497)	(587)	(340)	466	238	(242)	(878)	(691.00)	
4470176	OSS Sharing Reclass-Reduction	314	215	(349)	(1,244)	500	480	497	587	340	(466)	(238)	242	878	691.00	
4470180	Trading intra-book Reclass	4	13	(35)	15	6	6	10	(29)	6	8	11	(10)	5	4.00	
4470181	Auction intra-book Reclass	(4)	(13)	35	(15)	(6)	(6)	(10)	29	(6)	(8)	(11)	10	(5)	(4.00)	

Kentucky Power Company
Case No. 2013-00197
Comparison of Total company Test Year Account balances with Those of the Preceding Year
"000 Omitted"
Test Year

Account Number and Account Title	1st Month April	2nd Month May	3rd Month June	4th Month July	5th Month August	6th Month September	7th Month October	8th Month November	9th Month December	10th Month January	11th Month February	12th Month March	Total (Sum Across)	Kentucky Jurisdictional													
Account Description	2012	2012	2012	2012	2012	2012	2012	2012	2012	2013	2013	2013															
4470202	PJM OpRes-LSE-Credit	129	106	106	73	77	299	254	245	337	365	329	318	2,638	2,077.00												
4470203	PJM OpRes-LSE-Charge	(232)	(282)	(253)	(278)	(299)	(265)	(183)	(181)	(263)	(161)	(96)	(81)	(2,574)	(2,027.00)												
4470206	PJM Trans loss credits-OSS	27	30	61	183	73	60	46	42	62	91	62	40	777	612.00												
4470207	PJM transm loss charges - LSE	(556)	(680)	(821)	(1,247)	(918)	(683)	(698)	(880)	(868)	(925)	(783)	(921)	(9,980)	(7,858.00)												
4470208	PJM Transm loss credits-LSE	125	200	254	612	181	163	138	160	137	224	197	220	2,611	2,056.00												
4470209	PJM transm loss charges-OSS	(118)	(92)	(205)	(421)	(362)	(213)	(242)	(271)	(322)	(366)	(244)	(174)	(3,030)	(2,386.00)												
4470214	PJM 30m Suppl Reserve CR OSS	-	2	100	130	15	2	-	1	-	-	-	1	251	198.00												
4491003	Prov Rate Refund - Retail	-	-	-	(1,636)	-	-	-	-	-	-	-	-	(1,636)	(1,288.00)												
4500000	Forfeited Discounts	247	203	206	228	371	273	240	233	252	323	344	342	3,262	2,568.00												
4510001	Misc Service Rev - Nonaffil	32	36	31	24	40	29	37	20	18	31	32	29	359	283.00												
4540001	Rent From Elect Property - Af	23	23	23	23	23	23	23	23	23	22	22	22	273	215.00												
4540002	Rent From Elect Property-NAC	(1,183)	-	-	-	990	(990)	12	41	-	-	1	29	(1,099)	(865.00)												
4540004	Rent From Elec Prop-ABD-Nonaf	3	3	15	3	3	15	16	3	15	3	3	23	105	83.00												
4540005	Rent from Elec Prop-Pole Atch	1,590	707	445	436	434	1,420	666	430	430	416	420	373	7,767	6,115.00												
4560007	Oth Elec Rev - DSM Program	274	276	265	258	253	244	219	237	276	306	297	290	3,195	2,516.00												
4560012	Oth Elec Rev - Nonaffiliated	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
4560015	Other Electric Revenues - ABD	12	41	11	20	31	25	(5)	7	(10)	34	31	(2)	195	154.00												
4560041	Miscellaneous Revenue-NonAffil	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
4560043	Oth Elec Rv-Trn-Aff-Trnf Price	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
4560049	Merch Generation Finan -Realzd	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	31	7	7	16	(38)	20	(21)	(19)	(29)	1	(1)	(2)	(28)	(22.00)												
4560109	Interest Rate Swaps-Coal	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
4561002	RTO Formation Cost Recovery	1	1	1	1	-	1	-	1	2	-	-	2	10	8.00												
4561003	PJM Expansion Cost Recov	7	7	7	7	7	7	7	7	8	7	7	8	86	68.00												
4561004	SECA Transmission Rev	-	-	-	-	-	-	-	-	227	-	-	-	227	179.00												
4561005	PJM Point to Point Trans Svc	46	73	46	57	60	60	64	56	67	56	53	42	680	534.00												
4561006	PJM Trans Owner Admin Rev	21	23	22	28	32	2	16	11	17	17	16	16	221	174.00												
4561007	PJM Network Integ Trans Svc	782	838	826	992	699	858	922	946	1,001	978	905	1,025	10,772	8,481.00												
4561019	Oth Elec Rev Trans Non Affil	4	4	4	6	5	4	4	5	5	6	6	6	59	46.00												
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	2	1	-	1	-	1	1	1	1	-	5	(2)	11	9.00												
4561029	PJM NITS Revenue Whsl Cus-NAff	213	220	213	252	172	205	212	205	212	188	170	188	2,450	1,929.00												
4561030	PJM TO Serv Rev Whls Cus-NAff	3	3	4	3	5	1	3	3	3	3	3	3	37	29.00												
4561033	PJM NITS Revenue - Affiliated	3,399	3,483	3,355	3,955	2,673	3,167	3,237	3,080	3,159	2,999	2,687	2,952	38,146	30,034.00												
4561034	PJM TO Adm. Serv Rev - Aff	101	53	54	49	71	12	38	40	2	-	41	42	503	396.00												
4561035	PJM Affiliated Trans NITS Cost	(3,162)	(3,267)	(3,162)	(3,053)	(3,053)	(2,955)	(3,053)	(2,955)	(3,053)	(2,874)	(2,635)	(2,895)	(36,117)	(28,437.00)												
4561036	PJM Affiliated Trans TO Cost	(100)	(51)	(51)	(39)	(59)	(12)	(34)	(39)	(2)	-	(40)	(42)	(469)	(369.00)												
4561058	NonAffil PJM Trans Enhncmt Rev	14	14	14	16	11	14	14	14	14	15	15	15	170	134.00												
4561059	Affil PJM Trans Enhancmnt Rev	23	23	23	25	17	21	21	20	20	20	20	20	253	199.00												
4561060	Affil PJM Trans Enhancmnt Cost	(21)	(21)	(21)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(235)	(185.00)												
4561061	NAff PJM RTEP Rev for Whsl-FR	1	1	1	2	1	1	1	1	1	1	1	1	13	10.00												
4561062	PROVISION PJM NITS Affil- Cost	94	94	94	(55)	54	(50)	6	7	7	5	6	4	266	209.00												
4561063	PROVISION PJM NITS Affiliated	(111)	(111)	(111)	71	(71)	615	(84)	(72)	(72)	(67)	(65)	(66)	(144)	(113.00)												
4561064	PROVISION PJM NITS WhslCus-Naf	(7)	(7)	(2)	-	(1)	36	(6)	(4)	(4)	(4)	(5)	(4)	(8)	(6.00)												
4561065	PROVISION PJM NITS	(13)	(13)	2	2	(3)	129	-	(13)	(12)	(17)	(18)	(19)	25	20.00												
Total Operating Revenues, Net														46,251	46,311	48,927	61,588	56,637	46,792	52,504	51,227	55,233	63,840	59,369	60,742	649,421	511,321

Kentucky Power Company
Case No. 2013-00197
Comparison of Total company Test Year Account balances with Those of the Preceding Year
"000 Omitted"

Account Number and Account Title Prior Year	Test Year												Total (Sum Across)	
	1st Month April 2011	2nd Month May 2011	3rd Month June 2011	4th Month July 2011	5th Month August 2011	6th Month September 2011	7th Month October 2011	8th Month November 2011	9th Month December 2011	10th Month January 2012	11th Month February 2012	12th Month March 2012		
Account Description	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2012	2012	2012	
4118002	Comp. Allow Gains Title IV SO2	-	-	-	-	-	-	-	-	-	-	-	-	-
4118003	Comp. Allow. Gains-Seas NOx	-	-	-	-	-	-	-	-	-	-	-	-	-
4118004	Comp. Allow. Gains-Ann NOx	-	-	-	-	-	-	-	-	-	-	-	-	-
4400001	Residential Sales-W/Space Htg	7,127	6,309	7,656	8,707	8,600	5,680	6,602	8,006	10,789	12,742	10,255	8,025	100,498
4400002	Residential Sales-W/O Space Ht	3,366	3,544	4,514	5,318	5,337	3,295	3,507	3,476	4,487	5,038	4,124	3,490	49,496
4400005	Residential Fuel Rev	3,886	3,959	4,947	5,762	5,937	3,979	4,474	5,436	7,299	7,778	5,962	4,798	64,217
4420001	Commercial Sales	5,104	5,985	6,163	6,907	6,218	4,962	6,094	4,941	5,627	5,793	5,436	5,018	66,248
4420002	Industrial Sales (Excl Mines)	4,299	5,523	5,778	5,635	5,048	4,744	5,095	4,771	4,757	4,982	4,530	4,932	60,094
4420004	Ind Sales-NonAffil(Incl Mines)	3,329	3,734	3,551	3,486	3,209	2,939	3,755	3,580	3,298	3,263	3,318	3,162	40,624
4420006	Sales to Pub Auth - Schools	964	1,126	1,049	931	1,116	1,083	1,207	927	1,061	1,096	1,094	951	12,605
4420007	Sales to Pub Auth - Ex Schools	967	1,170	1,135	1,261	1,107	913	1,159	946	1,065	1,069	985	905	12,682
4420013	Commercial Fuel Rev	2,562	3,393	3,385	3,746	3,555	3,126	3,810	3,089	3,562	3,341	2,954	2,728	39,251
4420016	Industrial Fuel Rev	6,988	8,157	8,280	7,940	7,186	7,315	8,426	8,828	8,651	7,911	6,967	7,299	93,948
4440000	Public Street/Highway Lighting	134	118	115	110	104	106	121	104	104	104	107	103	1,330
4440002	Public St & Hwy Light Fuel Rev	28	21	19	19	20	24	33	33	35	32	24	26	314
4470001	Sales for Resale - Assoc Cos	3	3	6	8	14	(3)	(5)	(4)	1	(1)	(1)	-	21
4470002	Sales for Resale - NonAssoc	873	120	1,230	1,733	1,279	823	493	312	721	995	794	507	9,880
4470006	Sales for Resale-Bookout Sales	4,014	3,925	3,355	3,888	3,989	2,887	2,396	3,020	2,894	1,748	1,819	1,444	35,379
4470007	Sales for Resale-Option Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
4470010	Sales for Resale-Bookout Purch	(3,284)	(3,275)	(2,876)	(3,965)	(3,495)	(2,368)	(1,872)	(2,500)	(2,382)	(1,186)	(1,225)	(886)	(29,314)
4470011	Sales for Resale-Option Purch	-	-	-	-	-	-	-	-	-	-	-	-	-
4470027	Whsal/Muni/Pb Ath Fuel Rev	197	105	229	245	250	204	189	199	251	289	258	216	2,632
4470028	Sale/Resale - NA - Fuel Rev	1,169	2,033	2,156	2,346	1,987	1,706	2,053	2,124	2,260	1,430	1,438	1,642	22,344
4470033	Whsal/Muni/Pub Auth Base Rev	214	685	245	284	257	244	197	230	266	263	264	247	3,416
4470035	Sls for Rsl - Fuel Rev - Assoc	17	11	33	29	53	25	20	11	4	1	3	-	207
4470066	PWR Trding Trans Exp-NonAssoc	(7)	-	(1)	(1)	(10)	3	(7)	-	(4)	-	-	-	(27)
4470074	Sale for Resale-Aff-Trmf Price	-	-	-	-	-	-	-	-	-	-	-	-	-
4470081	Financial Spark Gas - Realized	10	-	12	(1)	17	7	(2)	11	(2)	(9)	2	4	49
4470082	Financial Electric Realized	(584)	(401)	(117)	934	(192)	(755)	(828)	(1,014)	(1,073)	(721)	(905)	(932)	(6,588)
4470089	PJM Energy Sales Margin	312	53	1,843	3,123	724	153	(377)	(263)	(367)	(82)	(334)	(332)	4,453
4470093	PJM Implicit Congestion-LSE	(399)	(740)	(1,519)	(1,641)	(378)	(791)	(440)	(560)	(881)	(532)	(506)	(345)	(8,732)
4470098	PJM Oper.Reserve Rev-OSS	163	115	193	31	20	(96)	193	184	319	271	309	363	2,065
4470099	Capacity Cr. Net Sales	479	483	312	375	373	341	352	341	349	345	320	321	4,391
4470100	PJM FTR Revenue-OSS	2	-	390	55	104	77	26	5	26	7	15	47	754
4470101	PJM FTR Revenue-LSE	141	314	1,806	965	305	626	296	371	544	243	295	262	6,168
4470103	PJM Energy Sales Cost	4,282	2,322	5,138	6,732	4,917	4,161	1,677	867	1,399	2,156	1,708	1,052	36,411
4470106	PJM P12Pt Trans.Purch-NonAff.	-	-	-	-	-	-	-	-	-	-	(4)	(3)	(7)
4470107	PJM NITS Purch-NonAff.	1	(1)	(1)	(1)	(3)	(1)	(1)	(1)	(1)	-	6	-	(3)
4470109	PJM FTR Revenue-Spec	(15)	(38)	81	29	29	-	(8)	(32)	17	(11)	(5)	26	73
4470110	PJM TO Admin. Exp.-NonAff.	-	-	-	-	-	-	-	-	-	-	-	-	-
4470112	Non-Trading Bookout Sales-OSS	-	3	1	1	-	-	1	-	-	29	18	24	77
4470115	PJM Meter Corrections-OSS	11	16	-	(18)	(4)	(48)	136	121	158	80	182	130	764
4470116	PJM Meter Corrections-LSE	147	1	-	34	(31)	58	(25)	-	25	(5)	-	-	204
4470124	PJM Incremental Spot-OSS	(21)	-	-	-	-	-	-	-	-	-	-	-	(21)
4470126	PJM Incremental Imp Cong-OSS	(125)	(47)	(683)	(439)	(199)	(39)	(31)	51	8	(55)	(33)	(38)	(1,630)
4470128	Sales for Res-Aff. Pool Energy	4,510	6,359	6,948	7,995	5,610	4,136	6,261	4,675	5,268	1,907	1,464	707	55,840
4470131	Non-Trading Bookout Purch-OSS	-	(3)	(1)	(1)	-	-	(1)	-	(1)	(7)	(1)	(1)	(16)
4470141	PJM Contract Net Charge Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
4470143	Financial Hedge Realized	58	49	(86)	(208)	140	198	70	78	77	69	69	62	576
4470144	Realiz.Sharing - 06 SIA	-	-	-	(1)	-	-	(1)	(1)	(1)	-	1	2	(1)
4470150	Transm. Rev.-Dedic. Whlsl/Muni	16	(5)	(12)	2	18	(10)	8	8	8	8	8	9	58
4470155	OSS Physical Margin Reclass	(344)	(330)	(358)	115	(420)	(586)	(574)	(705)	(796)	(622)	(586)	(619)	(5,825)
4470156	OSS Optim. Margin Reclass	344	330	358	(115)	420	586	574	705	796	622	586	619	5,825
4470167	MISO FTR Revenues OSS	2	2	2	2	2	2	2	2	2	2	-	-	18
4470168	Interest Rate Swaps-Power	(16)	(22)	-	(14)	(16)	-	(18)	(13)	-	(11)	(10)	-	(120)
4470170	Non-ECR Auction Sales-OSS	838	755	1,654	1,393	1,043	965	949	938	1,041	1,151	1,009	908	12,644
4470174	PJM Whlse FTR Rev - OSS	7	25	28	51	17	19	14	13	15	18	19	18	244
4470175	OSS Sharing Reclass - Retail	265	(228)	1,671	2,651	313	(434)	(737)	(680)	(449)	522	393	(399)	2,888
4470176	OSS Sharing Reclass-Reduction	(265)	228	(1,671)	(2,651)	(313)	434	737	680	449	(522)	(393)	399	(2,888)
4470180	Trading intra-book Reclass	-	-	-	-	-	20	(53)	(36)	47	28	41	48	95
4470181	Auction intra-book Reclass	-	-	-	-	-	(20)	53	36	(47)	(28)	(41)	(48)	(95)

Kentucky Power Company
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"000 Omitted"

Account Number and Account Title Prior Year	Test Year												Total (Sum Across)	
	1st Month April 2011	2nd Month May 2011	3rd Month June 2011	4th Month July 2011	5th Month August 2011	6th Month September 2011	7th Month October 2011	8th Month November 2011	9th Month December 2011	10th Month January 2012	11th Month February 2012	12th Month March 2012		
4470202	PJM OpRes-LSE-Credit	(12)	162	144	1	(52)	424	71	84	35	38	174	105	1,174
4470203	PJM OpRes-LSE-Charge	(140)	(248)	(638)	(277)	(255)	(189)	(130)	(256)	(176)	(243)	(349)	(208)	(3,109)
4470206	PJM Trans loss credits-OSS	89	46	78	193	95	67	27	23	10	62	47	12	749
4470207	PJM transm loss charges - LSE	(1,037)	(1,022)	(1,510)	(2,573)	(1,659)	(1,234)	(950)	(964)	(974)	(1,116)	(863)	(587)	(14,489)
4470208	PJM Transm loss credits-LSE	321	353	373	735	505	375	342	340	174	339	291	223	4,371
4470209	PJM transm loss charges-OSS	(271)	(132)	(363)	(726)	(334)	(252)	(79)	(26)	(84)	(201)	(143)	(29)	(2,640)
4470214	PJM 30m Suppl Reserve CR OSS	-	1	75	183	21	4	-	-	-	-	-	-	284
4491003	Prov Rate Refund - Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
4500000	Forfeited Discounts	122	126	113	158	223	109	117	185	299	321	352	342	2,467
4510001	Misc Service Rev - Nonaffil	37	43	40	23	66	47	38	30	23	31	22	33	433
4540001	Rent From Elect Property - Af	22	22	22	22	22	22	22	22	22	23	23	23	267
4540002	Rent From Elect Property-NAC	373	349	349	361	669	413	413	436	436	369	410	435	5,013
4540004	Rent From Elect Prop-ABD-Nonaf	3	3	14	3	3	14	16	3	14	3	3	14	93
4540005	Rent from Elec Prop-Pole Attch	-	-	-	-	-	-	-	-	-	-	-	-	-
4560007	Oth Elec Rev - DSM Program	305	264	264	244	258	238	213	226	261	255	267	278	3,073
4560012	Oth Elec Rev - Nonaffiliated	-	-	2	1	1	-	-	-	-	-	-	-	4
4560015	Other Electric Revenues - ABD	10	17	63	17	101	11	37	30	(71)	41	43	27	326
4560041	Miscellaneous Revenue-NonAffil	-	-	-	-	-	-	1	-	-	-	-	-	1
4560043	Oth Elec Rv-Tm-Aff-Trmf Price	-	-	-	-	-	-	-	-	-	-	-	-	-
4560049	Merch Generation Finan -Realzd	-	-	-	-	-	-	-	-	-	-	-	-	-
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	59	62	62	(49)	(50)	(55)	18	7	8	(2)	(16)	(11)	33
4560109	Interest Rate Swaps-Coal	(1)	-	-	(1)	-	-	(1)	-	-	(1)	-	-	(4)
4561002	RTO Formation Cost Recovery	-	1	-	1	1	(3)	-	-	1	1	-	1	3
4561003	PJM Expansion Cost Recov	7	7	7	7	7	5	7	6	7	7	7	7	81
4561004	SECA Transmission Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
4561005	PJM Point to Point Trans Svc	94	44	59	66	65	16	96	54	51	63	59	44	711
4561006	PJM Trans Owner Admin Rev	17	16	17	23	32	9	17	20	25	24	21	17	238
4561007	PJM Network Integ Trans Svc	453	473	624	397	563	556	598	598	624	712	703	777	7,078
4561019	Oth Elec Rev Trans Non Affil	4	5	5	6	6	6	2	5	6	7	6	5	63
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	-	-	1	1	3	-	1	1	2	1	-	-	10
4561029	PJM NITS Revenue Whsl Cus-NAff	180	185	258	132	210	203	210	203	223	220	206	220	2,450
4561030	PJM TO Serv Rev Whsl Cus-NAff	3	3	4	4	8	(1)	3	3	3	3	3	3	39
4561033	PJM NITS Revenue - Affiliated	3,149	3,241	4,472	2,259	3,587	3,460	3,552	3,418	3,513	3,609	3,339	3,544	41,143
4561034	PJM TO Adm. Serv Rev - Aff	-	59	63	69	129	(10)	54	55	-	-	-	-	419
4561035	PJM Affiliated Trans NITS Cost	(2,698)	(2,769)	(3,851)	(2,019)	(3,192)	(3,464)	(3,255)	(3,150)	(3,255)	(3,220)	(3,103)	(3,267)	(37,243)
4561036	PJM Affiliated Trans TO Cost	-	(58)	(61)	(60)	(115)	8	(52)	(55)	-	-	-	1	(392)
4561058	NonAffil PJM Trans Enhncmt Rev	12	12	12	12	12	12	12	12	12	13	13	13	147
4561059	Affil PJM Trans Enhancmnt Rev	28	28	28	25	25	25	24	24	24	24	23	23	301
4561060	Affil PJM Trans Enhancmnt Cost	(23)	(23)	(23)	(21)	(21)	(31)	(22)	(22)	(22)	(21)	(22)	(21)	(272)
4561061	NAff PJM RTEP Rev for Whsl-FR	2	2	2	1	1	1	1	1	2	1	1	1	16
4561062	PROVISION PJM NITS Affil- Cost	-	-	-	(1,161)	97	188	97	97	122	92	88	88	(283)
4561063	PROVISION PJM NITS Affiliated	-	-	-	1,225	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	337
4561064	PROVISION PJM NITS WhslCus-NAF	-	-	-	72	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	16
4561065	PROVISION PJM NITS	-	-	-	144	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	40
Total Operating Revenues, Net		52,877	57,158	67,663	73,285	65,158	51,533	57,369	54,589	62,836	62,912	54,211	48,873	708,464

Kentucky Power Company
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Comparison of Total company Test Year Account balances with Those of the Preceding Year
"000 Omitted"

Account Number and Account Title Increase/(Decrease)	Test Year												Total (Sum Across)	
	1st Month April	2nd Month May	3rd Month June	4th Month July	5th Month August	6th Month September	7th Month October	8th Month November	9th Month December	10th Month January	11th Month February	12th Month March		
Account Description														
4118002	Comp. Allow Gains Title IV SO2	-	-	-	-	-	-	-	-	-	-	-	-	-
4118003	Comp. Allow. Gains-Seas NOx	-	-	-	-	-	-	-	-	-	-	-	-	-
4118004	Comp. Allow. Gains-Ann NOx	-	-	-	-	-	-	-	15	-	-	-	-	15
4400001	Residential Sales-W/Space Htg	(1,577)	323	(1,265)	(730)	(856)	68	9	-	30	25	-	-	55
4400002	Residential Sales-W/O Space Ht	(332)	(73)	(654)	(476)	(657)	11	11	720	(541)	884	3,181	-	291
4400005	Residential Fuel Rev	(1,080)	(264)	(766)	346	(643)	56	46	222	(195)	108	968	(1,322)	(1,322)
4420001	Commercial Sales	59	(497)	(707)	(1,029)	(425)	(58)	(221)	240	(540)	(90)	754	(540)	(540)
4420002	Industrial Sales (Excl Mines)	381	(935)	(1,189)	(1,191)	5,065	(7,917)	(723)	(1,089)	(1,990)	(584)	120	(182)	(2,705)
4420004	Ind Sales-NonAffil(Incl Mines)	(88)	(719)	(798)	(1,078)	(905)	(531)	(1,012)	(899)	(825)	(764)	(809)	(479)	(8,907)
4420006	Sales to Pub Auth - Schools	(3)	(122)	(283)	(137)	(112)	(26)	(84)	37	(88)	(45)	(49)	164	(748)
4420007	Sales to Pub Auth - Ex Schools	22	(140)	(108)	(209)	(60)	5	(28)	51	(138)	9	(19)	144	(471)
4420013	Commercial Fuel Rev	(171)	(646)	(373)	(84)	(253)	4	(152)	35	(825)	63	189	262	(1,951)
4420016	Industrial Fuel Rev	(731)	(1,831)	(1,840)	(1,346)	(7,038)	6,019	(514)	(868)	(2,097)	(1,728)	214	(1,503)	(13,263)
4440000	Public Street/Highway Lighting	(25)	(11)	(7)	(8)	1	(2)	(15)	(2)	(7)	(4)	(4)	3	(81)
4440002	Public St & Hwy Light Fuel Rev	(9)	(4)	(3)	1	1	-	(1)	(3)	(5)	(5)	6	(4)	(26)
4470001	Sales for Resale - Assoc Cos	(4)	(6)	(7)	(6)	(13)	3	5	4	(2)	1	(1)	-	(26)
4470002	Sales for Resale - NonAssoc	24	589	(375)	(676)	(259)	(182)	152	162	(13)	(562)	(459)	(117)	(1,716)
4470006	Sales for Resale-Bookout Sales	(2,770)	(2,560)	(1,885)	(1,893)	(2,069)	(1,486)	(1,012)	(1,696)	(1,553)	(407)	(603)	(97)	(18,031)
4470007	Sales for Resale-Option Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
4470010	Sales for Resale-Bookout Purch	2,435	2,268	1,819	2,025	1,986	1,415	815	1,492	1,466	377	455	(100)	16,453
4470011	Sales for Resale-Option Purch	-	-	-	-	-	-	-	-	-	-	-	-	-
4470027	Whsal/Muni/Pb Ath Fuel Rev	(10)	98	7	(46)	43	(9)	(10)	41	37	4	(31)	38	162
4470028	Sale/Resale - NA - Fuel Rev	315	(429)	(879)	(792)	(796)	(650)	(937)	(826)	(1,266)	(1,174)	(1,162)	(1,412)	(10,008)
4470033	Whsal/Muni/Pub Auth Base Rev	(6)	(435)	(9)	269	(277)	(8)	17	21	(8)	13	20	25	(378)
4470035	Sls for Rsl - Fuel Rev - Assoc	(11)	(3)	(27)	(11)	(45)	(14)	(19)	(11)	-	6	7	5	(123)
4470066	PWR Trding Trans Exp-NonAssoc	5	-	1	1	6	(3)	7	(1)	4	-	-	(2)	18
4470074	Sale for Resale-Aff-Trnf Price	-	-	-	-	-	-	-	-	-	-	-	-	-
4470081	Financial Spark Gas - Realized	(11)	1	57	65	(14)	(6)	3	(10)	40	44	38	34	241
4470082	Financial Electric Realized	(255)	(436)	(571)	(726)	(557)	312	297	707	448	365	573	704	861
4470089	PJM Energy Sales Margin	(653)	(318)	(1,742)	(2,386)	(159)	95	751	522	739	1,078	649	803	(621)
4470093	PJM Implicit Congestion-LSE	137	408	919	1,203	(38)	453	131	256	620	(240)	(23)	47	3,873
4470098	PJM Oper. Reserve Rev-OSS	211	199	208	292	227	331	(102)	(127)	(159)	(99)	(165)	(233)	583
4470099	Capacity Cr. Net Sales	177	(166)	(275)	(331)	(335)	(301)	(315)	(303)	(312)	(308)	(285)	(283)	(3,391)
4470100	PJM FTR Revenue-OSS	7	24	(354)	(32)	(74)	(16)	6	(8)	6	18	(18)	(18)	(515)
4470101	PJM FTR Revenue-LSE	(37)	(173)	(1,452)	(543)	38	(407)	(63)	(121)	(309)	216	74	59	(2,718)
4470103	PJM Energy Sales Cost	(2,843)	(820)	(3,179)	(2,896)	(532)	(641)	2,822	2,624	3,351	3,564	2,637	3,158	7,245
4470106	PJM Pt2Pt Trans.Purch-NonAff.	(1)	(6)	(2)	-	(3)	(3)	(1)	-	-	-	4	3	(9)
4470107	PJM NITS Purch-NonAff.	(1)	1	1	1	(2)	(2)	1	(1)	(2)	-	-	-	-
4470109	PJM FTR Revenue-Spec	28	49	(97)	(39)	(38)	(10)	(3)	22	(32)	(9)	(15)	(36)	(180)
4470110	PJM TO Admin. Exp.-NonAff.	-	-	-	-	1	-	-	-	-	-	-	-	1
4470112	Non-Trading Bookout Sales-OSS	19	19	35	35	39	35	77	37	38	(31)	(18)	(24)	261
4470115	PJM Meter Corrections-OSS	69	212	227	256	12	49	(136)	(158)	(158)	(82)	(181)	(130)	(20)
4470116	PJM Meter Corrections-LSE	(155)	(1)	(1)	(35)	29	(60)	21	(5)	(18)	58	1	1	(165)
4470124	PJM Incremental Spot-OSS	21	-	-	-	-	-	-	-	-	-	-	-	21
4470126	PJM Incremental Imp Cong-OSS	70	33	484	279	(27)	(55)	9	(132)	(97)	(345)	(164)	(36)	19
4470128	Sales for Res-Aff. Pool Energy	17	(5,261)	(3,631)	(626)	43	(2,199)	(4,692)	(4,180)	(2,799)	2,745	2,340	5,252	(12,991)
4470131	Non-Trading Bookout Purch-OSS	-	3	1	1	-	-	1	-	1	7	1	1	16
4470141	PJM Contract Net Charge Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
4470143	Financial Hedge Realized	6	14	103	151	(96)	(224)	(69)	(110)	(29)	(76)	(64)	(81)	(475)
4470144	Realiz.Sharing - 06 SIA	1	1	(3)	(2)	1	2	(1)	1	-	-	(2)	(2)	(4)
4470150	Transm. Rev.-Dedic. Whsls/Muni	(9)	13	19	7	(12)	17	(2)	(1)	(1)	(4)	(8)	(3)	16
4470155	OSS Physical Margin Reclass	(286)	(286)	(70)	(194)	(8)	207	225	538	434	510	459	567	2,096
4470156	OSS Optim. Margin Reclass	286	286	70	194	8	(207)	(225)	(538)	(434)	(510)	(459)	(567)	(2,096)
4470167	MISO FTR Revenues OSS	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	(18)
4470168	Interest Rate Swaps-Power	16	12	-	14	8	(4)	18	4	-	11	3	(4)	78
4470170	Non-ECR Auction Sales-OSS	(103)	90	(974)	(498)	(288)	(404)	(407)	(413)	(444)	(489)	(414)	(292)	(4,636)
4470174	PJM Whlse FTR Rev - OSS	2	(22)	(19)	(42)	(10)	(15)	(4)	11	7	22	12	(1)	(59)
4470175	OSS Sharing Reclass - Retail	(579)	13	(1,322)	(1,407)	(813)	(46)	240	93	109	(56)	(155)	157	(3,766)
4470176	OSS Sharing Reclass-Reduction	579	(13)	1,322	1,407	813	46	(240)	(93)	(109)	56	(155)	(157)	3,766
4470180	Trading intra-book Reclass	4	13	(35)	15	6	(14)	63	7	(41)	(20)	(30)	(58)	(90)
4470181	Auction intra-book Reclass	(4)	(13)	35	(15)	(6)	14	(63)	(7)	41	20	30	58	90

Kentucky Power Company
Case No. 2013-00197
Comparison of Total company Test Year Account balances with Those of the Preceding Year
"000 Omitted"

Account Number and Account Title Increase/(Decrease)	Test Year												Total (Sum Across)
	1st Month April	2nd Month May	3rd Month June	4th Month July	5th Month August	6th Month September	7th Month October	8th Month November	9th Month December	10th Month January	11th Month February	12th Month March	
4470202 PJM OpRes-LSE-Credit	141	(56)	(38)	72	129	(125)	183	161	302	327	155	213	1,464
4470203 PJM OpRes-LSE-Charge	(92)	(34)	385	(1)	(44)	(76)	(53)	75	(87)	82	253	127	535
4470206 PJM Trans loss credits-OSS	(62)	(16)	(17)	(10)	(22)	(7)	19	19	52	29	15	28	28
4470207 PJM Intrans loss charges - LSE	481	342	689	1,326	741	551	252	84	106	191	80	(334)	4,509
4470208 PJM Transm loss credits-LSE	(196)	(153)	(119)	(123)	(324)	(212)	(204)	(180)	(37)	(115)	(94)	(3)	(1,760)
4470209 PJM Intrans loss charges-OSS	153	40	158	305	(28)	39	(163)	(245)	(238)	(165)	(101)	(145)	(390)
4470214 PJM 30m Suppl Reserve CR OSS	-	1	25	(53)	(6)	(2)	-	-	-	-	-	-	(33)
4491003 Prov Rate Refund - Retail	-	-	-	(1,636)	-	-	-	-	-	-	-	-	(1,636)
4500000 Forfeited Discounts	125	77	93	70	148	164	123	48	(47)	2	(8)	-	795
4510001 Misc Service Rev - Nonaffil	(5)	(7)	(9)	1	(26)	(18)	(1)	(10)	(5)	-	10	(4)	(74)
4540001 Rent From Elect Property - Af	1	1	1	1	1	1	1	1	1	(1)	(1)	(1)	6
4540002 Rent From Elect Property-NAC	(1,556)	(349)	(348)	(361)	321	(1,403)	(401)	(395)	(436)	(369)	(409)	(406)	(6,112)
4540004 Rent From Elect Prop-ABD-Nonaf	-	-	1	-	-	1	-	-	1	-	-	-	12
4540005 Rent from Elec Prop-Pole Atch	1,590	707	445	436	434	1,420	666	430	430	416	420	373	7,767
4560007 Oth Elect Rev - DSM Program	(31)	12	1	14	(5)	6	6	11	15	51	30	12	122
4560012 Oth Elect Rev - Nonaffiliated	-	-	(2)	(1)	(1)	-	-	-	-	-	-	-	(4)
4560015 Other Electric Revenues - ABD	2	24	(52)	3	(70)	14	(42)	(23)	61	(7)	(12)	(29)	(131)
4560041 Miscellaneous Revenue-NonAffil	-	-	-	-	-	-	(1)	-	-	-	-	-	(1)
4560043 Oth Elec Rv-Trn-Aff-Trmf Price	-	-	-	-	-	-	-	-	-	-	-	-	-
4560049 Merch Generation Finan-Realzld	-	-	-	-	-	-	-	-	-	-	-	-	-
4560050 Oth Elec Rev-Coal Trd Rlzd G-L	(28)	(55)	(55)	65	12	75	(39)	(26)	(37)	3	15	9	(61)
4560109 Interest Rate Swaps-Coal	1	-	-	1	-	-	1	-	-	1	-	-	4
4561002 RTO Formation Cost Recovery	1	-	1	-	(1)	4	-	1	1	(1)	-	1	7
4561003 PJM Expansion Cost Recov	-	-	-	-	-	2	-	1	1	-	-	1	5
4561004 SECA Transmission Rev	-	-	-	-	-	-	-	-	227	-	-	-	227
4561005 PJM Point to Point Trans Svc	(48)	29	(13)	(9)	(5)	44	(32)	2	16	(7)	(6)	(2)	(31)
4561006 PJM Trans Owner Admin Rev	4	7	5	5	-	(7)	(1)	(9)	(8)	(7)	(5)	(1)	(17)
4561007 PJM Network Integ Trans Svc	329	365	202	595	136	302	324	348	377	266	202	248	3,694
4561019 Oth Elec Rev Trans Non Affil	-	(1)	(1)	-	(1)	(2)	2	-	(1)	(1)	-	1	(4)
4561028 PJM Pow Fac Cre Rev Whsl Cu-NA	2	1	(1)	-	(3)	1	-	-	(1)	(1)	5	(2)	1
4561029 PJM NITS Revenue Whsl Cus-NAff	33	35	(45)	120	(38)	2	2	2	(11)	(32)	(36)	(32)	-
4561030 PJM TO Serv Rev Whsl Cus-NAff	-	-	-	(1)	(3)	2	-	-	-	-	-	-	(2)
4561033 PJM NITS Revenue - Affiliated	250	242	(1,117)	1,696	(914)	(293)	(315)	(338)	(354)	(610)	(652)	(592)	(2,997)
4561034 PJM TO Adm. Serv Rev - Aff	101	(6)	(9)	(20)	(58)	22	(16)	(15)	2	-	41	42	84
4561035 PJM Affiliated Trans NITS Cost	(464)	(498)	689	(1,034)	139	509	202	195	202	346	468	372	1,126
4561036 PJM Affiliated Trans TO Cost	(100)	7	10	21	56	(20)	18	16	(2)	-	(40)	(43)	(77)
4561058 NonAffil PJM Trans Enhncmt Rev	2	2	2	4	(1)	2	2	2	2	2	2	2	23
4561059 Affil PJM Trans Enhancmnt Rev	(5)	(5)	(5)	-	(8)	(4)	(3)	(4)	(4)	(4)	(3)	(3)	(48)
4561060 Affil PJM Trans Enhancmnt Cost	2	2	2	2	2	12	3	3	3	2	2	2	37
4561061 NAff PJM RTEP Rev for Whsl-FR	(1)	(1)	(1)	1	-	-	-	-	(1)	-	-	-	(3)
4561062 PROVISION PJM NITS Affil- Cost	94	94	94	1,106	(43)	(238)	(91)	(90)	(90)	(117)	(86)	(84)	549
4561063 PROVISION PJM NITS Affiliated	(111)	(111)	(111)	(1,154)	40	726	27	39	39	44	46	45	(481)
4561064 PROVISION PJM NITS WhslCus-NAff	(7)	(7)	(2)	(72)	6	43	1	3	3	3	2	3	(24)
4561065 PROVISION PJM NITS	(13)	(13)	2	(142)	10	142	13	-	1	(4)	(5)	(6)	(15)
Total Operating Revenues, Net	(6,626)	(10,847)	(18,736)	(11,697)	(8,521)	(4,741)	(4,865)	(3,362)	(7,603)	928	5,158	11,869	(59,043)

KENTUCKY POWER COMPANY
 ELECTRIC OPERATING REVENUES
TWELVE MONTHS ENDED 3/31/2013

SECTION V
 SCHEDULE 6

<u>LINE NO.</u> (1)	<u>DESCRIPTION</u> (2)	<u>TOTAL ELECTRIC UTILITY</u> (3)	<u>KENTUCKY P. S. C. JURISDICTION</u> (4)	<u>PCT RETAIL</u> (5)	<u>ALLOCATION FACTOR</u> (6)
1	Sales of Electricity	\$506,816,773	\$500,358,022		WP S-6 P 3
	Other Operating Revenues				
2	Production	\$42,681	\$42,083		WP S-6 P 1
3	Transmission	(454,112)	(447,300)		WP S-6 P 1
4	Distribution	11,368,166	11,368,166		WP S-6 P 1
5	General	0	0		WP S-6 P 1
6	Total (Line 2 thru Line 5)	10,956,735	10,962,949		
7	Total (Line 1 + Line 6)	\$517,773,508	\$511,320,971	0.988	OP-REV
	Reconcile:				
8	Line 7	\$517,773,508			
9	System Sales / Backup	111,556,044			
10	Various Trans. Agreements	(36,210,239)			
11	Various Trans. Agreements	53,106,590			
12	Subtotal	\$646,225,903			
	Less:				
	Account 4560007				
	DSM Activity				
13	(Sch 6, Page 1, Line 3, Col 4 - Adj)	(3,195,076)			
14	Total Operating Revenue	\$649,420,979			

Kentucky Power Company

REQUEST

Describe how the test-year capitalization rate was determined. If differing rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the test-year capitalization rate and how the changes were determined.

RESPONSE

KPCo does not have a predetermined capitalization rate. Instead, employees directly charge the costs associated with the different jobs either to expense or capital accounts based on the nature of the activity performed. The clearing account overheads are distributed between operating expense and capital based on the direct labor charged. The Company has filed a new depreciation study with this rate case filing in support of its changed depreciation expense.

WITNESS: Ranie K Wohnhas

Kentucky Power Company

REQUEST

Provide the following:

- a. A schedule showing a comparison of the balance in the total company and Kentucky operating-expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in Kentucky Power's chart of accounts. See Schedule 19.
- b. A schedule, in comparative form, showing the total company and Kentucky operating-expense account balance for the test year and each of the five calendar years preceding the test year for each account or subaccount included in Kentucky Power's annual report (FERC Form 1, pages 320-323). Show the percentage of increase or decrease of each year over the prior year.
- c. A listing, with descriptions, of all activities, initiatives, or programs undertaken or continued by Kentucky Power since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.
- d. A schedule of total company and Kentucky salaries and wages for the test year and each of the three calendar years preceding the test year as shown in Schedule 23c. Show for each time period the amount of overtime pay.
- e. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the three preceding calendar years.

RESPONSE

Please note that the Company does not perform a jurisdictional cost of service study for any years except for a test year. Therefore, jurisdictional cost of service information is not available for any years except the test year.

- a. Please see Attachment 1 to this response for the requested information.
- b. Please see Attachment 2 to this response for the requested information.
- c. The following is a listing of activities, initiatives, or programs undertaken or continued by KPCo since 2010 for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities:
 - The KPSC Order in Case 2009-00459 granted KPCo an additional amount (in addition to the 2009 test year expenditure) for Distribution Vegetation Management to improve system reliability. KPCo files reports annually stating its actual reliability expenditures and its work plan for the following year. In addition the funds used for distribution vegetation management, Kentucky Power committed to maintain its 2009 test-year level of capital improvements for reliability purposes.
 - During the first half of 2010, a severance programs for AEP's operating companies and AEP Service Corporation (AEPSC) was implemented. This program resulted in staffing reductions at KPCo and AEPSC in 2010.
 - In 2011-2012, AEP and Kentucky Power reviewed the vegetation management practices and rebid the Vegetation Management contract utilized for performing this work in each operating company. The result of this effort, for Kentucky Power, was an overall cost reduction of 3% for the initial contract period. These reductions were realized through an adjustment of fuel rate structure, equipment rates, contractor overheads, and the Key Performance Indicator (KPI) program to make goals more realistic and including a portion of the contractor profit margin in the calculation when goals are not obtained. (KPI is a program to provide rewards to the contract employees and contractor for achieving safety, efficiency and productivity goals and penalties for the contractor for not achieving these goals.) In addition, competition has been injected into the R/W Maintenance program as a second contractor has been awarded a portion of the work in Kentucky Power's territory.

- Beginning in 2012, Kentucky Power has been involved in a study with the other AEP Operating Companies to examine our preparedness to respond to major storms and outage events. Processes and procedures utilized during restoration efforts have been examined and recommendations have been made to improve safety, restoration times, communications and overall efficiency of this critical component of our operations.
 - Due to communication problems with our PLC (power line carrier) AMR meters, a program to replace all (15,764) of the meters with RF (radio frequency) meters was completed in 2012. As the communications components of these meters failed, it became necessary to manually read these meters to get the data for customer billing. Now all KPCo meters are RF-AMR metered which improves the efficiency and accuracy of the reading and billing process.
 - Kentucky Power's distribution operations reduced its vehicle compliment in 2012 and intensified efforts to educate employees on reducing fuel consumption through less vehicle idling and better scheduling.
 - During 2012, a process review (sometimes referred to as "the repositioning initiative") was conducted by AEP's operating companies and the AEP Service Corp. The purpose of the process review was to evaluate potential improvements to Company procedures and capture efficiencies so as to minimize cost escalations in 2013 and beyond.
- d. Please see Attachment 3 to this response for the requested information.
- e. The percentage of increase in salaries and wages is the same for both union and non-union employees as shown below:

Kentucky Power Company
Case No. 2013-00197
Increases in Salaries and Wages
Test Year Ending 3/31/2013 and Three Prior Calendar Years

Year	Union and Non- Union Hourly Employees	Salaried Employees
Test Year	2.000%	2.675%
2012	2.000%	2.675%
2011	3.000%	3.200%
2010	2.000%	2.000%

Merit increases for salaried employees, including exempt, administrative, technical, and non-exempt supervisory employees, are generally effective April 1st each year. Base wage for represented hourly employees occur when labor agreements are approved.

WITNESS: Ranie K. Wohnhas

KENTUCKY POWER COMPANY
 Caes No. 2013-00197
 Comparison of Total Company Yest Year Account Balances
 With Those of the Preceding Year
 (Rounded to thousands)

Test Year		Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total	Kentucky
<u>Account Number and Title</u>		<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>		<u>Amount</u>	
		<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2013</u>			
4030001	Depreciation Exp	4,220	4,228	4,234	4,238	4,257	4,354	4,269	4,288	4,369	4,366	4,383	4,878	52,084		
4030021	Bell Howell Inserter	-	-	-	-	-	-	3	-	-	-	-	-	3		
4040001	Amort. of Plant	284	288	291	288	242	300	279	289	286	317	317	324	3,505		
4060001	Amort of Plt Acq Adj	3	3	4	3	3	3	3	3	4	3	3	4	39		
4073000	Regulatory Debits	24	24	24	24	24	24	24	24	25	24	24	24	289		
4081002	FICA	176	229	204	278	207	210	210	256	312	212	190	130	2,614		
4081003	Federal Unemployment Tax	-	-	-	-	-	-	-	-	17	19	(2)	-	34		
408100506	Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
408100507	Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
408100508	Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
408100509	Real & Personal Property Taxes	-	-	-	-	-	(30)	-	-	-	-	1	-	1		
408100510	Real & Personal Property Taxes	-	-	-	-	-	-	-	(98)	-	-	-	-	(98)		
408100511	Real & Personal Property Taxes	800	800	801	800	800	801	800	800	801	-	-	-	7,203		
408100512	Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	829	828	828	2,485		
408100611	Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
408100612	Real & Personal Property Taxes	24	25	24	24	(31)	11	11	(27)	11	-	(31)	-	41		
408100613	Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	11	11	11	33		
4081007	State Unemployment Tax	-	-	-	-	-	-	-	-	-	35	4	(1)	38		
408100810	State Franchise Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
408100811	State Franchise Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
408100812	State Franchise Taxes	-	-	-	-	-	-	-	-	(22)	-	-	-	(22)		
408100813	State Franchise Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
408101411	Federal Excise Taxes	-	-	-	-	-	-	-	-	-	-	-	4	4		
408101412	Federal Excise Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
408101810	St Publ Serv Comm Tax/Fees	-	-	-	-	-	-	-	-	-	-	-	-	-		
408101811	St Publ Serv Comm Tax/Fees	69	69	68	-	-	-	-	-	-	-	-	-	-		
408101812	St Publ Serv Comm Tax/Fees	-	-	-	86	86	86	86	86	85	86	86	86	206		
408101911	State Sales and Use Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
408101912	State Sales and Use Taxes	1	1	-	1	1	1	-	1	1	1	-	-	8		
408101913	State Sales and Use Taxes	-	-	-	-	-	-	-	-	-	-	1	2	3		
408102910	Real/Pers Prop Tax-Cap Leases	-	-	-	-	-	-	2	-	(104)	-	-	-	(102)		
408102911	Real/Pers Prop Tax-Cap Leases	-	-	-	-	-	3	(2)	-	-	-	-	-	1		
408102912	Real/Pers Prop Tax-Cap Leases	1	1	2	1	1	2	1	1	3	-	-	-	13		
408102913	Real/Pers Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	1	1	2	4		
4081033	Fringe Benefit Loading - FICA	(65)	(82)	(109)	(78)	(73)	(88)	(101)	(153)	(137)	(60)	(76)	(88)	(1,110)		
4081034	Fringe Benefit Loading - FUT	(1)	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(8)		
4081035	Fringe Benefit Loading - SUT	(1)	(1)	(2)	(1)	(1)	(1)	(2)	(2)	(1)	(1)	(1)	(1)	(15)		
408103610	Real Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	-	-	-	-		
408103611	Real Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	-	-	-	-		
408103612	Real Prop Tax-Cap Leases	2	2	3	2	2	3	2	2	2	-	-	-	20		
408103613	Real Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	2	2	3	7		
4091001	Income Taxes, UOI - Federal	230	1,078	(304)	(329)	1,410	1,399	2,737	1,623	(3,790)	1,241	1,100	(872)	5,523		
409100200	Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	-	-	-	-		
409100207	Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	-	-	-	-		
409100208	Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	-	-	-	-		
409100210	Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	-	-	-	-		
409100211	Income Taxes, UOI - State	-	-	-	-	-	-	-	(295)	-	-	-	-	(295)		
409100212	Income Taxes, UOI - State	5	269	262	134	363	392	586	652	(381)	-	-	-	2,282		
409100213	Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	397	434	(72)	759		
4101001	Prov Def I/T Util Op Inc-Fed	3,165	2,644	4,820	4,643	2,816	3,364	1,914	13,497	13,146	3,749	2,878	7,122	63,758		
4111001	Priv Def I/T-Cr Util Op Inc-Fed	(1,571)	(2,239)	(2,020)	(1,809)	(2,488)	(3,113)	(3,283)	(12,746)	(9,362)	(2,330)	(2,208)	(3,118)	(46,287)		
4114001	ITC Adj, Utility Oper - Fed	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(20)	(20)	(19)	(266)		
4116000	Gain From Disposition of Plant	-	-	-	-	-	(1)	-	-	(1)	-	-	(1)	(3)		

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Account Number and Title		April	May	June	July	August	September	October	November	December	January	February	March			Amount	Jurisdictional
		2012	2012	2012	2012	2012	2012	2012	2012	2012	2013	2013	2013				Amount
4265009	Factored Cust A/R Exp - Affil	74	70	71	80	71	62	65	70	68	68	78	76		853		
4265010	Fact Cust A/R-Bad Debts-Affil	111	127	143	144	143	106	122	105	96	110	106	83		1,396		
5000000	Oper Supervision & Engineering	135	178	149	147	150	148	183	160	289	122	162	159		1,982		
5000001	Oper Super & Eng-RATA-Affil	-	25	-	-	-	-	-	-	-	-	21	7		53		
5010000	Fuel	11	19	6	9	16	7	84	251	(186)	8	5	8		238		
5010001	Fuel Consumed	13,033	3,570	12,372	18,136	13,953	187	-	(625)	5,467	12,112	13,722	19,718	111,645			
5010003	Fuel - Procure Unload & Handle	290	73	245	370	304	4	-	53	153	348	409	597		2,846		
5010005	Fuel - Deferred	(3,655)	(361)	(1,888)	(1,217)	(2,283)	2,611	4,394	4,006	(2,601)	(1,891)	(841)	(5,213)	(8,939)			
5010012	Ash Sales Proceeds	-	-	-	-	(206)	-	-	-	-	-	-	-	(206)			
5010019	Fuel Oil Consumed	133	127	593	134	232	26	(18)	113	883	388	635	(240)	3,006			
5020000	Steam Expenses	67	60	77	97	85	55	26	48	123	96	86	67	887			
5020002	Urea Expense	352	79	243	497	349	(1)	-	1	102	313	511	483	2,929			
5050000	Electric Expenses	35	27	29	59	30	34	(5)	11	42	35	50	81	428			
5060000	Misc Steam Power Expenses	455	336	390	411	403	393	315	879	468	363	387	180	4,980			
5060002	Misc Steam Power Exp-Assoc	3	3	3	3	3	3	2	2	3	2	2	2	31			
5060004	NSR Settlement Expense	(1)	(4)	(32)	-	(4)	-	-	(2)	-	-	-	-	(43)			
5090000	Allowance Consumption SO2	579	216	559	737	609	128	110	125	435	1,241	575	832	6,146			
5090005	An. NOx Cons. Exp	4	3	7	10	8	4	4	4	6	2	1	(2)	51			
5100000	Maint Supv & Engineering	162	174	164	179	203	167	162	129	242	195	156	173	2,106			
5110000	Maintenance of Structures	34	144	24	30	25	70	63	61	47	35	34	21	588			
5120000	Maintenance of Boiler Plant	190	362	279	254	404	250	567	724	659	341	345	360	4,735			
5130000	Maintenance of Electric Plant	54	97	109	80	79	50	110	179	113	122	59	75	1,127			
5140000	Maintenance of Misc Steam Plt	32	42	11	54	88	63	48	26	25	40	73	55	557			
5550001	Purch Pwr-NonTrading-Nonassoc	237	344	96	15	6	27	39	32	10	46	43	74	969			
5550004	Purchased Power-Pool Capacity	1,457	1,451	1,461	1,413	1,961	1,868	1,821	1,838	2,041	1,795	2,157	2,256	21,519			
5550005	Purchased Power - Pool Energy	571	5,943	1,221	1,045	2,210	6,480	7,645	7,446	7,650	5,294	4,641	2,380	52,526			
5550023	Purch Power Capacity -NA	53	58	-	-	-	-	-	-	-	-	-	-	111			
5550027	Purch Pwr-Non-Fuel Portion-Aff	3,469	3,775	2,355	3,569	3,543	3,444	3,734	2,671	3,357	3,945	4,181	4,216	42,259			
5550032	Gas-Conversion-Mone Plant	6	33	22	91	44	37	81	16	20	6	70	26	452			
5550036	PJM Emer.Energy Purch.	-	-	-	-	-	-	-	-	-	-	-	-	-			
5550039	PJM Inadvertent Mtr Res-OSS	1	(1)	-	1	-	-	1	(3)	3	2	-	(1)	3			
5550040	PJM Inadvertent Mtr Res-LSE	7	(3)	1	2	1	(1)	1	4	2	1	(1)	(2)	12			
5550041	PJM Ancillary Serv.-Sync	-	-	-	-	-	-	-	2	-	-	-	-	2			
5550046	Purch Power-Fuel Portion-Affil	5,081	3,582	4,845	6,018	5,976	5,330	5,271	4,985	6,158	6,215	3,097	3,432	59,990			
5550074	PJM Reactive-Charge	-	-	1	1	1	1	1	1	1	-	-	-	7			
5550075	PJM Reactive-Credit	6	6	6	12	9	9	9	9	9	9	9	10	103			
5550076	PJM Black Start-Charge	2	3	2	6	4	4	4	4	4	357	637	254	1,281			
5550077	PJM Black Start-Credit	(2)	(2)	(2)	(4)	(3)	(3)	(3)	(3)	(3)	(3)	1	(1)	(28)			
5550078	PJM Regulation-Charge	32	112	90	193	102	97	122	205	119	141	122	133	1,468			
5550079	PJM Regulation-Credit	(20)	(79)	(53)	(120)	(63)	(66)	(32)	(105)	(59)	(62)	(42)	(31)	(732)			
5550080	PJM Hourly Net Purch.-FERC	463	614	437	746	243	463	692	622	882	1,152	821	811	7,946			
5550083	PJM Spinning Reserve-Charge	5	-	-	(4)	-	-	8	(3)	1	-	1	8	16			
5550084	PJM Spinning Reserve-Credit	-	-	-	-	-	-	-	-	(1)	(1)	-	(1)	(3)			
5550090	PJM 30m Suppl Rserv Charge LSE	-	2	64	157	15	8	-	-	-	-	-	1	247			
5550094	Purchased Power - Fuel	23	66	36	31	14	22	158	183	35	69	34	(2)	669			
5550099	PJM Purchases-non-ECR-Auction	676	705	554	619	578	421	428	466	452	514	473	480	6,366			
5550100	Capacity Purchases-Auction	17	16	3	4	4	3	3	2	2	6	7	7	74			
5550101	Purch Power-Pool Non-Fuel -Aff	(125)	1,105	73	55	250	1,026	804	1,108	975	1,233	610	251	7,365			
5550102	Pur Power-Pool NonFuel-OSS-Aff	2,329	2,210	2,694	4,437	5,154	4,002	4,573	3,944	4,784	4,720	3,747	3,491	46,085			
5550107	Capacity purchases - Trading	41	43	26	27	27	28	28	27	27	25	26	22	347			
5560000	Sys Control & Load Dispatching	17	21	11	14	16	12	16	7	14	11	6	8	153			
5570000	Other Expenses	118	127	90	115	114	139	133	113	160	81	104	(38)	1,256			
5570007	Other Pwr Exp-RECs	-	-	3	1	4	-	-	2	-	-	4	-	14			

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		<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2013</u>					<u>Amount</u>
5600000	Oper Supervision & Engineering	43	56	49	50	57	62	76	68	80	58	70	68	737				
5611000	Load Dispatch - Reliability	-	-	-	1	-	1	-	1	1	1	-	1	6				
5612000	Load Dispatch-Mntr&Op TransSys	57	72	62	53	73	61	71	66	80	59	59	69	782				
5614000	PJM Admin-SSC&DS-OSS	8	9	5	7	6	6	6	5	7	(2)	(1)	78	134				
5614001	PJM Admin-SSC&DS-Internal	78	95	77	96	92	80	79	70	83	98	98	(11)	935				
5614007	PJM Admin Defaults LSE	-	-	-	-	25	-	-	-	-	-	-	-	25				
5615000	Reliability,Plng&Stds Develop	14	9	10	6	9	19	20	9	17	6	9	9	137				
5618000	PJM Admin-RP&SDS-OSS	2	2	1	2	2	1	1	1	2	1	-	16	31				
5618001	PJM Admin-RP&SDS- Internal	16	18	17	20	19	16	16	16	17	38	19	1	213				
5620001	Station Expenses - Nonassoc	7	11	11	27	16	14	27	10	19	11	10	19	182				
5630000	Overhead Line Expenses	41	11	8	7	6	1	28	31	1	-	5	1	140				
5640000	Underground Line Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-				
5650002	Transmsn Elec by Others-NAC	12	12	12	13	10	11	8	15	16	20	18	19	166				
5650012	PJM Trans Enhancement Charge	228	226	285	273	283	303	258	268	277	270	123	452	3,246				
5650015	PJM TO Serv Exp - Aff	-	-	-	-	-	-	-	-	-	1	-	-	1				
5650016	PJM NITS Expense - Affiliated	51	51	50	126	126	123	126	123	126	119	109	120	1,250				
5650019	Affil PJM Trans Enhncement Exp	-	-	-	5	5	6	5	5	6	5	6	6	49				
5650020	Provision PJM NITS Affil Expens	4	5	(105)	10	14	63	6	6	7	5	5	5	25				
5660000	Misc Transmission Expenses	70	46	92	50	66	119	48	81	330	111	115	(75)	1,053				
5670001	Rents - Nonassociated	-	-	-	-	-	-	-	-	-	-	5	-	5				
5670002	Rents - Associated	-	-	-	-	-	1	-	-	-	-	-	-	1				
5680000	Maint Supv & Engineering	9	12	10	7	12	13	14	10	18	10	14	14	143				
5690000	Maintenance of Structures	1	4	2	-	1	-	5	1	2	1	1	-	18				
5691000	Maint of Computer Hardware	3	3	3	4	4	4	5	4	4	1	1	3	39				
5692000	Maint of Computer Software	15	11	14	15	16	14	18	18	45	13	40	43	262				
5693000	Maint of Communication Equip	10	10	12	9	9	4	4	4	4	1	7	1	75				
5700000	Maint of Station Equipment	57	53	12	121	37	145	(14)	(43)	56	37	56	63	580				
5710000	Maintenance of Overhead Lines	150	829	51	(983)	366	96	122	416	297	246	97	81	1,768				
5730000	Maint of Misc Trnsmssion Plt	-	-	-	112	(6)	-	17	35	8	9	(8)	2	169				
5757000	PJM Admin-MAM&SC- OSS	9	9	7	9	9	8	7	7	7	(1)	-	77	148				
5757001	PJM Admin-MAM&SC- Internal	80	92	83	95	100	90	90	79	82	88	97	5	981				
5800000	Oper Supervision & Engineering	30	96	87	46	19	151	92	35	34	94	36	66	786				
5810000	Load Dispatching	-	-	-	-	-	-	-	1	1	1	-	1	3				
5820000	Station Expenses	15	17	23	12	21	7	18	15	17	12	8	9	174				
5830000	Overhead Line Expenses	37	(76)	87	(31)	25	71	57	(12)	35	69	45	29	336				
5840000	Underground Line Expenses	7	17	12	4	16	10	12	14	7	8	13	15	135				
5850000	Street Lighting & Signal Sys E	10	4	7	8	13	9	10	9	4	9	7	4	94				
5860000	Meter Expenses	67	61	201	82	(211)	(1)	179	(97)	101	53	8	8	451				
5870000	Customer Installations Exp	20	8	10	8	13	18	9	13	10	7	11	23	150				
5880000	Miscellaneous Distribution Exp	409	324	547	460	346	564	166	377	864	349	459	44	4,909				
5890001	Rents - Nonassociated	187	(62)	112	106	278	107	112	145	178	69	119	125	1,476				
5890002	Rents - Associated	5	5	5	5	5	4	5	5	4	5	5	5	58				
5900000	Maint Supv & Engineering	-	-	-	-	-	-	-	-	-	1	-	-	1				
5910000	Maintenance of Structures	1	-	4	-	-	1	6	1	4	3	-	2	22				
5920000	Maint of Station Equipment	43	15	40	33	67	101	68	(8)	44	47	72	36	558				
5930000	Maintenance of Overhead Lines	1,919	2,748	(2,651)	2,966	2,748	(953)	1,858	1,499	2,432	2,095	1,930	2,778	19,369				
5930001	Tree and Brush Control	16	41	33	23	43	42	39	33	42	31	30	38	411				
5930010	Storm Expense Amortization	392	391	392	391	392	391	392	391	392	391	392	391	4,698				
5940000	Maint of Underground Lines	8	5	47	3	(4)	2	4	-	9	16	5	(1)	94				
5950000	Maint of Lne Trnf,Rglators&Dvi	3	1	9	12	13	5	8	3	1	1	-	3	59				
5960000	Maint of Strt Lghtng & Sgnal S	5	1	1	1	2	4	4	3	6	13	5	8	53				
5970000	Maintenance of Meters	5	3	4	2	4	4	6	6	6	6	3	3	52				
5980000	Maint of Misc Distribution Plt	5	8	8	2	7	8	9	9	10	3	7	10	86				

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<u>Account Number and Title</u>		<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>			<u>Amount</u>	
		2012	2012	2012	2012	2012	2012	2012	2012	2012	2013	2013	2013				
9010000	Supervision - Customer Accts	25	29	22	17	27	27	30	19	28	22	25	28	299			
9020000	Meter Reading Expenses	2	-	2	(2)	-	1	(1)	1	2	(1)	1	(1)	4			
9020001	Customer Card Reading	-	-	-	-	-	-	-	-	-	-	-	-	-			
9020002	Meter Reading - Regular	36	41	26	19	32	30	29	28	34	35	35	43	388			
9020003	Meter Reading - Large Power	3	3	3	3	2	5	2	3	5	3	3	5	40			
9020004	Read-In & Read-Out Meters	5	4	5	1	6	1	3	2	3	2	3	7	42			
9030000	Cust Records & Collection Exp	37	59	110	31	42	48	39	34	58	27	24	32	541			
9030001	Customer Orders & Inquiries	200	202	190	176	197	231	187	223	263	137	160	207	2,373			
9030002	Manual Billing	3	4	3	4	2	6	4	4	5	2	3	3	43			
9030003	Postage - Customer Bills	35	53	46	28	16	58	56	74	70	67	63	62	628			
9030004	Cashiering	7	8	9	21	18	12	9	10	12	7	8	10	131			
9030005	Collection Agents Fees & Exp	10	8	9	9	8	10	8	9	7	6	-	-	84			
9030006	Credit & Oth Collection Activi	77	85	69	60	66	88	80	67	78	57	58	80	865			
9030007	Collectors	54	58	53	34	56	62	60	58	65	41	46	52	639			
9030009	Data Processing	17	14	13	10	14	14	15	11	17	11	14	15	165			
9040007	Uncoll Accts - Misc Receivable	(15)	1	26	9	(9)	-	10	(27)	142	(132)	1	-	6			
9050000	Misc Customer Accounts Exp	2	2	2	1	1	1	1	1	1	1	1	2	16			
9070000	Supervision - Customer Service	18	16	16	13	17	14	23	20	24	9	17	16	203			
9070001	Supervision - DSM	-	-	-	-	-	-	-	-	-	-	-	-	-			
9080000	Customer Assistance Expenses	43	45	38	32	44	38	42	42	50	35	40	43	492			
9080001	DSM-Customer Advisory Grp	-	-	-	-	-	-	-	-	-	-	-	-	-			
9080009	Cust Assistance Expense - DSM	173	184	165	160	159	144	129	197	183	206	240	150	2,090			
9090000	Information & Instruct Advertis	1	4	30	1	19	1	3	1	68	1	1	-	130			
9100000	Misc Cust Svc&Informational Ex	6	1	2	8	6	(3)	9	2	5	-	-	3	39			
9120000	Demonstrating & Selling Exp	-	-	-	-	-	-	-	-	-	-	3	1	4			
9200000	Administrative & Gen Salaries	423	527	497	464	548	829	532	544	1,257	620	830	935	8,006			
9210001	Off Supl & Exp - Nonassociated	(89)	(25)	8	222	(80)	(17)	53	260	(213)	133	55	41	348			
9220000	Administrative Exp Trnsf - Cr	-	-	-	-	-	-	-	-	(151)	-	(101)	(101)	(353)			
9220001	Admin Exp Tmsf to Cnstrction	(36)	(102)	(56)	(69)	(107)	(27)	(40)	(72)	(47)	(36)	(72)	(61)	(725)			
9220004	Admin Exp Trnsf to ABD	(1)	-	-	-	-	-	-	-	(1)	(1)	(1)	-	(4)			
9220125	SSA Expense Transfers BL	(40)	(37)	(38)	(37)	(37)	(36)	(45)	(56)	(51)	-	-	-	(377)			
9230001	Outside Svcs Empl - Nonassoc	103	(24)	66	61	120	110	130	55	366	59	209	363	1,618			
9230003	AEPSC Billed to Client Co	207	417	520	(199)	156	249	342	339	701	(312)	(103)	(143)	2,174			
9240000	Property Insurance	48	48	48	52	53	53	53	53	53	52	52	52	617			
9250000	Injuries and Damages	94	94	94	95	95	96	95	95	95	93	93	69	1,108			
9250001	Safety Dinners and Awards	-	-	-	-	1	-	-	-	-	-	-	-	1			
9250002	Emp Accident Prvntion-Adm Exp	1	-	-	-	1	1	1	1	1	1	1	1	9			
9250004	Injuries to Employees	4	2	11	1	2	-	1	-	-	-	-	-	21			
9250006	Wrkrs Cmpnstn Pre&Slf Ins Prv	65	40	114	26	40	(97)	11	4	(28)	183	72	56	486			
9250007	Prsnal Injries&Prop Dmage-Pub	-	1	1	-	-	-	2	-	1	1	-	-	6			
9250010	Frg Ben Loading - Workers Comp	(21)	(23)	(32)	(21)	(28)	(30)	(23)	(30)	(24)	(10)	(10)	(13)	(265)			
9260000	Employee Pensions & Benefits	1	-	1	-	-	-	1	-	-	1	1	1	6			
9260001	Edit & Print Empl Pub-Salaries	2	3	2	2	3	6	3	3	4	1	1	1	31			
9260002	Pension & Group Ins Admin	2	-	5	-	-	5	4	1	4	-	3	-	24			
9260003	Pension Plan	270	270	271	270	270	271	270	270	271	357	357	301	3,448			
9260004	Group Life Insurance Premiums	12	12	12	12	12	12	12	12	12	10	10	10	138			
9260005	Group Medical Ins Premiums	365	365	365	364	286	284	284	279	278	329	413	335	3,947			
9260007	Group L-T Disability Ins Prem	2	1	1	2	1	1	1	1	(1)	1	1	1	12			
9260009	Group Dental Insurance Prem	18	18	17	18	17	26	18	18	18	18	22	20	228			
9260010	Training Administration Exp	-	-	-	-	-	-	-	-	1	5	-	-	6			
9260012	Employee Activities	-	-	-	-	-	2	-	1	-	1	1	-	5			
9260014	Educational Assistance Pmts	-	2	1	-	-	-	-	-	1	3	-	-	7			
9260021	Postretirement Benefits - OPEB	120	120	120	120	120	121	120	120	121	120	(353)	(142)	707			

KENTUCKY POWER COMPANY
 Caes No. 2013-00197
 Comparison of Total Company Yest Year Account Balances
 With Those of the Preceding Year
 (Rounded to thousands)

Account Number and Title	Test Year												Total	Kentucky Jurisdictional Amount
	Month of April 2012	Month of May 2012	Month of June 2012	Month of July 2012	Month of August 2012	Month of September 2012	Month of October 2012	Month of November 2012	Month of December 2012	Month of January 2013	Month of February 2013	Month of March 2013		
9260027 Savings Plan Contributions	95	111	146	137	106	134	106	180	161	96	93	109	1,474	
9260036 Deferred Compensation	-	-	(66)	-	-	72	-	-	14	-	-	1	21	
9260037 Supplemental Pension	-	-	-	-	-	-	-	-	1	-	-	1	2	
9260050 Frg Ben Loading - Pension	(111)	(119)	(171)	(79)	(100)	(104)	(117)	(157)	(119)	(88)	(107)	(119)	(1,391)	
9260051 Frg Ben Loading - Grp Ins	(169)	(182)	(259)	(117)	(149)	(154)	(167)	(224)	(171)	(123)	(148)	(166)	(2,029)	
9260052 Frg Ben Loading - Savings	(39)	(48)	(65)	(43)	(40)	(49)	(57)	(84)	(75)	(34)	(42)	(49)	(625)	
9260053 Frg Ben Loading - OPEB	(68)	(72)	(104)	(48)	(61)	(63)	(71)	(96)	(73)	(3)	-	(5)	(664)	
9260055 IntercoFringeOffset- Don't Use	(90)	(86)	(124)	(87)	(98)	(92)	(98)	(157)	(88)	(30)	(67)	(61)	(1,078)	
9260057 Postret Ben Medicare Subsidy	46	46	46	46	46	46	46	46	46	46	42	36	538	
9260058 Frg Ben Loading - Accrual	(79)	(88)	222	(1)	(88)	(29)	(106)	222	45	(88)	(5)	(27)	(22)	
9270000 Franchise Requirements	12	12	12	12	13	12	12	12	12	12	12	12	145	
9280000 Regulatory Commission Exp	-	-	-	-	-	-	-	-	-	-	-	-	1	
9280002 Regulatory Commission Exp-Case	22	73	28	1	1	1	2	5	20	2	4	7	166	
9301000 General Advertising Expenses	-	-	-	-	-	-	1	5	2	-	-	-	8	
9301001 Newspaper Advertising Space	1	1	-	-	1	-	-	-	7	-	1	2	13	
9301002 Radio Station Advertising Time	-	2	-	-	-	-	-	-	1	-	-	-	3	
9301003 TV Station Advertising Time	-	-	-	-	-	-	-	-	-	-	-	-	-	
9301010 Publicity	-	-	-	-	-	-	-	-	-	-	-	1	1	
9301012 Public Opinion Surveys	1	-	-	-	-	-	-	-	-	-	-	-	1	
9301015 Other Corporate Comm Exp	3	2	8	-	-	-	5	4	9	2	2	4	39	
9302000 Misc General Expenses	(4)	10	-	7	(8)	4	11	5	67	70	(5)	2	159	
9302003 Corporate & Fiscal Expenses	1	2	(1)	2	1	9	2	(1)	-	1	5	-	21	
9302004 Research, Develop&Demonstr Exp	-	-	-	-	-	-	-	1	-	-	1	1	3	
9302006 Assoc Bus Dev - Materials Sold	-	12	1	1	1	-	1	-	21	-	6	1	44	
9302007 Assoc Business Development Exp	6	(1)	1	4	4	3	4	9	13	10	13	2	68	
9302458 AEPSC Non Affiliated expenses	-	-	1	(1)	-	-	-	-	-	-	-	-	-	
9310000 Rents	-	-	-	-	-	-	-	-	-	-	-	1	1	
9310001 Rents - Real Property	7	7	7	7	7	7	8	14	8	8	8	8	96	
9310002 Rents - Personal Property	2	2	2	2	2	2	3	4	4	7	8	8	46	
9350001 Maint of Structures - Owned	18	14	18	17	22	32	79	41	215	50	24	12	542	
9350002 Maint of Structures - Leased	3	6	3	4	4	9	4	6	5	2	4	9	59	
9350013 Maint of Cmmncation Eq-Unall	104	89	86	75	113	71	63	54	84	107	62	41	949	
9350015 Maint of Office Furniture & Eq	-	-	-	-	-	-	-	-	-	63	45	138	246	
9350016 Maintenance of Video Equipment	-	-	-	-	-	-	-	-	-	1	-	-	1	
Total	40,104	40,389	38,272	53,165	49,595	39,779	45,676	44,383	48,107	55,252	51,541	51,669	557,932	-

KENTUCKY POWER COMPANY
Caes No. 2013-
Comparison of Total Company Yest Year Account Balances
With Those of the Preceding Year
(Rounded to thousands)

Account Number and Title	Prior Year												Total
	Month of April 2011	Month of May 2011	Month of June 2011	Month of July 2011	Month of August 2011	Month of September 2011	Month of October 2011	Month of November 2011	Month of December 2011	Month of January 2012	Month of February 2012	Month of March 2012	
4030001 Depreciation Exp	4,129	4,136	4,159	4,147	4,154	4,219	4,165	4,173	4,200	4,186	4,196	4,241	50,105
4030021 Bell Howell Inserter	-	-	-	-	-	-	-	-	-	-	-	-	-
4040001 Amort. of Plant	319	321	322	325	327	258	239	262	253	278	278	280	3,462
4060001 Amort of Plt Acq Adj	3	3	3	3	3	4	3	3	4	3	3	4	39
4073000 Regulatory Debits	26	26	26	26	26	26	26	26	26	26	22	24	306
4081002 FICA	232	238	215	220	230	235	196	200	159	200	209	266	2,600
4081003 Federal Unemployment Tax	-	-	-	-	-	-	-	-	14	13	-	-	27
408100506 Real & Personal Property Taxes	-	-	-	1	-	-	-	-	-	-	-	-	1
408100507 Real & Personal Property Taxes	-	-	-	1	-	-	-	-	-	-	-	-	1
408100508 Real & Personal Property Taxes	-	-	-	-	-	(60)	-	-	(9)	(1)	-	-	(70)
408100509 Real & Personal Property Taxes	-	-	-	-	290	-	-	-	-	-	-	-	290
408100510 Real & Personal Property Taxes	699	699	724	699	699	701	1,574	786	787	-	-	-	7,368
408100511 Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	800	800	801	2,401
408100512 Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
408100611 Real & Personal Property Taxes	16	78	16	16	5	16	16	17	16	-	30	-	226
408100612 Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	24	24	24	72
408100613 Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
4081007 State Unemployment Tax	-	-	-	-	-	-	-	-	6	29	7	(3)	39
408100810 State Franchise Taxes	-	-	-	-	-	-	-	(23)	-	-	-	-	(23)
408100811 State Franchise Taxes	-	(9)	-	-	-	-	-	-	-	-	-	-	(9)
408100812 State Franchise Taxes	-	-	-	-	-	-	-	-	-	-	-	10	10
408100813 State Franchise Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
408101411 Federal Excise Taxes	-	-	-	-	2	-	-	-	-	-	-	-	2
408101412 Federal Excise Taxes	-	-	-	-	-	-	-	-	-	-	-	1	1
408101810 St Publ Serv Comm Tax/Fees	67	67	66	-	-	-	-	-	-	-	-	-	200
408101811 St Publ Serv Comm Tax/Fees	-	-	-	69	69	69	69	69	68	69	69	68	619
408101812 St Publ Serv Comm Tax/Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
408101911 State Sales and Use Taxes	2	2	1	1	1	1	1	1	1	1	-	-	12
408101912 State Sales and Use Taxes	-	-	-	-	-	-	-	-	-	-	2	1	3
408101913 State Sales and Use Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
408102910 Real/Pers Prop Tax-Cap Leases	-	-	-	-	-	-	1	-	-	-	-	-	1
408102911 Real/Pers Prop Tax-Cap Leases	7	7	6	7	7	6	7	7	6	-	(64)	-	(4)
408102912 Real/Pers Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	1	2	1	4
408102913 Real/Pers Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
4081033 Fringe Benefit Loading - FICA	(74)	(67)	(66)	(91)	(71)	(82)	(84)	(92)	(114)	(45)	(81)	(84)	(951)
4081034 Fringe Benefit Loading - FUT	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(10)
4081035 Fringe Benefit Loading - SUT	(1)	(1)	(1)	(2)	(1)	(1)	(1)	(1)	(2)	(1)	(1)	(1)	(14)
408103610 Real Prop Tax-Cap Leases	-	-	-	-	1	-	-	-	-	-	-	-	1
408103611 Real Prop Tax-Cap Leases	2	2	2	2	2	2	2	2	2	3	-	-	21
408103612 Real Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	2	2	3	7
408103613 Real Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
4091001 Income Taxes, UOI - Federal	(955)	(834)	1,277	1,234	4,698	(5,047)	(413)	(4,959)	2,897	3,233	1,071	1,809	4,011
409100200 Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	-	-	(498)	(498)
409100207 Income Taxes, UOI - State	(5)	-	-	-	-	-	-	-	-	-	-	-	(5)
409100208 Income Taxes, UOI - State	(3)	-	-	-	-	-	-	-	-	-	-	-	(3)
409100210 Income Taxes, UOI - State	-	-	-	-	-	-	(594)	(22)	-	-	-	-	(616)
409100211 Income Taxes, UOI - State	66	113	488	478	536	(37)	(438)	91	673	-	-	-	1,970
409100212 Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	698	410	(280)	828
409100213 Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	-	-	-	-
4101001 Prov Def I/T Util Op Inc-Fed	4,448	3,539	4,095	3,327	3,196	3,914	7,591	14,343	8,049	4,686	3,029	3,837	64,054
4111001 Prv Def I/T-Cr Util Op Inc-Fed	(3,983)	(2,442)	(3,381)	(1,738)	(2,468)	(1,945)	(5,374)	(6,952)	(8,629)	(5,626)	(2,833)	(4,285)	(49,656)
4114001 ITC Adj, Utility Oper - Fed	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(23)	(23)	(23)	(339)
4116000 Gain From Disposition of Plant	-	-	-	-	-	(1)	-	-	(1)	-	-	(1)	(3)

KENTUCKY POWER COMPANY
Caes No. 2013-
Comparison of Total Company Yest Year Account Balances
With Those of the Preceding Year
(Rounded to thousands)

Prior Year Account Number and Title	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total
	April 2011	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	January 2012	February 2012	March 2012	
4265009 Factored Cust A/R Exp - Affil	98	97	98	103	92	85	76	77	80	82	92	81	1,061
4265010 Fact Cust A/R-Bad Debts-Affil	72	75	99	86	120	100	112	128	144	170	153	150	1,409
5000000 Oper Supervision & Engineering	352	259	443	293	68	213	219	154	206	133	167	200	2,707
5000001 Oper Super & Eng-RATA-Affil	30	-	-	-	-	-	-	-	-	-	-	-	30
5010000 Fuel	130	115	6	11	8	11	16	129	211	7	11	22	677
5010001 Fuel Consumed	13,945	15,528	17,251	20,863	14,128	11,092	12,544	12,281	13,271	7,675	2,444	6,999	148,021
5010003 Fuel - Procure Unload & Handle	187	249	287	440	239	243	295	168	251	133	52	171	2,715
5010005 Fuel - Deferred	(1,424)	(488)	1,022	(538)	854	(1,569)	(577)	1,388	2,650	3,219	3,242	(677)	7,102
5010012 Ash Sales Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
5010019 Fuel Oil Consumed	428	73	428	40	120	576	667	20	451	453	89	493	3,838
5020000 Steam Expenses	125	206	-	146	104	91	98	101	108	69	46	55	1,149
5020002 Urea Expense	280	335	423	401	328	179	252	186	485	152	-	176	3,197
5050000 Electric Expenses	35	57	45	49	52	29	56	36	44	15	9	9	436
5060000 Misc Steam Power Expenses	494	536	329	485	491	576	201	932	79	751	396	378	5,648
5060002 Misc Steam Power Exp-Assoc	2	4	6	3	4	4	3	2	3	3	3	2	39
5060004 NSR Settlement Expense	-	-	(55)	-	(2)	(11)	(2)	-	(6)	-	-	(47)	(123)
5090000 Allowance Consumption SO2	1,824	1,773	1,350	207	166	122	147	139	838	4,096	788	413	11,863
5090005 An. NOx Cons. Exp	23	20	24	28	23	21	316	239	262	15	7	4	982
5100000 Maint Supv & Engineering	183	164	176	188	205	173	234	178	204	151	165	162	2,183
5110000 Maintenance of Structures	138	153	90	64	113	44	36	83	213	(28)	83	20	1,009
5120000 Maintenance of Boiler Plant	545	475	549	581	709	385	493	278	627	392	737	736	6,507
5130000 Maintenance of Electric Plant	82	114	143	116	134	85	82	38	72	110	149	267	1,392
5140000 Maintenance of Misc Steam Pit	83	129	89	90	171	37	52	55	53	57	137	34	987
5550001 Purch Pwr-NonTrading-Nonassoc	665	1,225	680	24	8	718	1,250	1,403	1,077	23	77	627	7,777
5550004 Purchased Power-Pool Capacity	5,009	4,926	4,845	4,753	3,757	3,534	6,205	3,589	3,681	2,621	3,146	1,368	47,434
5550005 Purchased Power - Pool Energy	1,997	1,364	136	200	1,208	1,305	1,308	1,439	812	3,900	6,131	4,072	23,872
5550023 Purch Power Capacity -NA	67	67	67	67	64	64	64	64	64	63	63	63	777
5550027 Purch Pwr-Non-Fuel Portion-Aff	3,874	3,452	3,484	3,620	3,632	3,664	3,557	3,710	2,918	4,007	3,578	3,624	43,120
5550032 Gas-Conversion-Mone Plant	12	17	15	137	36	19	8	11	16	9	16	8	304
5550036 PJM Emer.Energy Purch.	-	-	-	-	-	1	-	-	-	-	-	-	1
5550039 PJM Inadvertent Mtr Res-OSS	-	(2)	6	17	14	4	1	1	2	4	4	2	53
5550040 PJM Inadvertent Mtr Res-LSE	-	48	20	38	42	10	2	7	7	19	19	12	224
5550041 PJM Ancillary Serv.-Sync	1	-	-	4	-	-	-	-	-	-	-	-	5
5550046 Purch Power-Fuel Portion-Affil	2,477	3,183	4,903	5,342	6,102	5,476	5,422	4,713	5,897	5,784	5,323	2,904	57,526
5550074 PJM Reactive-Charge	199	196	197	(1)	189	1	1	(188)	-	1	1	-	596
5550075 PJM Reactive-Credit	(189)	(189)	(189)	7	(181)	7	7	195	7	6	6	6	(507)
5550076 PJM Black Start-Charge	3	3	3	3	3	3	3	3	3	3	3	3	36
5550077 PJM Black Start-Credit	(2)	(2)	(2)	(3)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(25)
5550078 PJM Regulation-Charge	173	179	386	326	290	168	106	152	128	125	98	75	2,206
5550079 PJM Regulation-Credit	(67)	(56)	(137)	(129)	(99)	(64)	(51)	(78)	(52)	(63)	(47)	(57)	(900)
5550080 PJM Hourly Net Purch.-FERC	380	1,293	1,140	1,151	1,084	1,101	910	1,358	825	266	455	1,226	11,189
5550083 PJM Spinning Reserve-Charge	11	14	18	11	9	9	-	-	-	-	-	1	73
5550084 PJM Spinning Reserve-Credit	-	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	(5)
5550090 PJM 30m Suppl Reserv Charge LSE	-	-	100	199	45	3	-	-	-	-	1	2	350
5550094 Purchased Power - Fuel	128	83	23	314	146	(231)	34	37	61	69	13	17	694
5550099 PJM Purchases-non-ECR-Auction	452	469	1,385	1,360	778	759	840	756	822	991	864	732	10,208
5550100 Capacity Purchases-Auction	96	96	34	35	33	30	52	38	24	21	19	16	494
5550101 Purch Power-Pool Non-Fuel -Aff	384	323	18	22	162	199	223	318	224	728	888	662	4,151
5550102 Pur Power-Pool NonFuel-OSS-Aff	4,255	2,581	5,607	7,285	5,533	4,411	2,461	1,433	2,261	3,249	2,654	1,390	43,120
5550107 Capacity purchases - Trading	186	191	136	140	134	77	57	66	75	73	68	44	1,247
5560000 Sys Control & Load Dispatching	24	24	23	20	25	25	35	25	27	14	17	13	272
5570000 Other Expenses	176	182	184	186	172	177	238	157	205	111	144	68	2,000
5570007 Other Pwr Exp-RECs	-	-	4	1	-	-	-	-	9	5	13	(1)	31

KENTUCKY POWER COMPANY
Caes No. 2013-
Comparison of Total Company Yest Year Account Balances
With Those of the Preceding Year
(Rounded to thousands)

Account Number and Title	Prior Year												Total
	Month of April 2011	Month of May 2011	Month of June 2011	Month of July 2011	Month of August 2011	Month of September 2011	Month of October 2011	Month of November 2011	Month of December 2011	Month of January 2012	Month of February 2012	Month of March 2012	
5600000 Oper Supervision & Engineering	43	44	48	81	61	40	62	43	49	33	44	42	590
5611000 Load Dispatch - Reliability	-	-	1	-	1	1	1	-	-	-	-	1	5
5612000 Load Dispatch-Mntr&Op TransSys	68	66	72	64	71	73	82	46	76	49	62	59	788
5614000 PJM Admin-SSC&DS-OSS	4	8	14	13	12	9	6	5	6	9	8	7	101
5614001 PJM Admin-SSC&DS-Internal	69	107	138	116	111	88	64	66	78	113	102	89	1,141
5614007 PJM Admin Defaults LSE	-	-	-	-	-	-	-	-	-	-	-	-	-
5615000 Reliability,Plng&Stds Develop	7	11	6	6	7	6	14	13	8	7	9	8	102
5618000 PJM Admin-RP&SDS-OSS	1	1	2	3	2	2	2	1	2	3	2	2	23
5618001 PJM Admin-RP&SDS- Internal	19	18	23	23	22	18	16	17	19	32	21	17	245
5620001 Station Expenses - Nonassoc	46	(41)	7	15	7	29	12	35	12	5	3	38	168
5630000 Overhead Line Expenses	-	2	30	3	8	4	(1)	67	15	9	-	10	147
5640000 Underground Line Expenses	-	-	4	-	-	-	-	-	-	-	-	-	4
5650002 Transmssn Elec by Others-NAC	20	24	24	24	29	25	26	18	20	20	17	14	261
5650012 PJM Trans Enhancement Charge	214	222	227	170	226	260	168	205	225	227	232	229	2,605
5650015 PJM TO Serv Exp - Aff	(4)	-	-	-	-	-	-	-	1	3	2	-	2
5650016 PJM NITS Expense - Affiliated	16	17	(118)	94	53	54	52	51	52	52	50	52	425
5650019 Affil PJM Trans Enhncement Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
5650020 Provision PJM NITS Affil Expens	-	-	-	(40)	3	4	4	4	4	4	3	3	(11)
5660000 Misc Transmission Expenses	69	357	71	75	61	209	(39)	69	(7)	176	52	78	1,171
5670001 Rents - Nonassociated	-	-	-	-	-	-	-	-	5	-	-	-	5
5670002 Rents - Associated	-	-	-	-	-	-	-	-	-	-	-	-	-
5680000 Maint Supv & Engineering	14	10	13	12	13	13	15	8	15	8	12	11	144
5690000 Maintenance of Structures	-	3	(1)	1	1	1	2	2	2	2	8	1	22
5691000 Maint of Computer Hardware	5	4	4	5	4	5	5	4	4	3	3	3	49
5692000 Maint of Computer Software	19	19	23	18	15	13	18	13	29	12	15	12	206
5693000 Maint of Communication Equip	23	19	26	30	11	8	9	10	12	8	11	11	178
5700000 Maint of Station Equipment	134	288	(253)	22	65	97	134	35	87	39	63	38	749
5710000 Maintenance of Overhead Lines	18	91	121	105	265	307	90	186	219	144	103	484	2,133
5730000 Maint of Misc Trnsmssion Plt	(3)	-	-	-	-	-	-	-	-	-	-	3	-
5757000 PJM Admin-MAM&SC- OSS	7	7	12	12	12	9	7	7	7	9	9	8	106
5757001 PJM Admin-MAM&SC- Internal	90	99	119	111	114	94	76	73	81	106	108	92	1,163
5800000 Oper Supervision & Engineering	92	192	(104)	92	18	382	(167)	227	(86)	(45)	120	-	721
5810000 Load Dispatching	-	-	-	-	-	-	-	-	1	-	-	1	2
5820000 Station Expenses	18	22	18	20	13	14	22	17	16	9	15	11	195
5830000 Overhead Line Expenses	65	57	54	47	45	55	109	21	203	48	(25)	(29)	650
5840000 Underground Line Expenses	11	9	9	12	14	15	13	9	19	9	18	4	142
5850000 Street Lighting & Signal Sys E	5	2	2	6	3	2	6	3	5	7	8	10	59
5860000 Meter Expenses	73	68	38	75	93	58	95	40	81	62	60	16	759
5870000 Customer Installations Exp	10	8	14	11	15	15	14	11	12	7	11	2	130
5880000 Miscellaneous Distribution Exp	348	189	258	350	414	677	132	480	177	570	400	381	4,376
5890001 Rents - Nonassociated	161	117	116	120	353	158	204	160	161	135	190	139	2,014
5890002 Rents - Associated	6	6	5	6	5	6	5	6	5	5	4	5	64
5900000 Maint Supv & Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
5910000 Maintenance of Structures	-	2	-	-	1	1	-	2	1	4	1	2	14
5920000 Maint of Station Equipment	50	95	151	103	118	109	94	131	35	34	35	46	1,001
5930000 Maintenance of Overhead Lines	2,859	3,618	3,120	2,395	2,820	2,218	1,889	1,784	2,024	1,865	4,968	6,026	35,586
5930001 Tree and Brush Control	17	17	19	20	21	21	23	22	23	15	19	14	231
5930010 Storm Expense Amortization	392	391	392	391	392	391	392	391	392	391	392	391	4,698
5940000 Maint of Underground Lines	1	3	11	11	15	2	8	(2)	-	6	3	8	66
5950000 Maint of Lne Trmf,Rglators&Dvi	7	15	17	12	16	8	7	5	5	6	5	2	105
5960000 Maint of Strt Lghtng & Sgnal S	2	2	3	4	7	10	3	3	9	7	9	2	61
5970000 Maintenance of Meters	3	5	4	5	4	4	5	5	5	3	6	5	54
5980000 Maint of Misc Distribution Plt	9	10	14	6	12	8	15	14	8	5	12	3	116

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	Month of April 2011	Month of May 2011	Month of June 2011	Month of July 2011	Month of August 2011	Month of September 2011	Month of October 2011	Month of November 2011	Month of December 2011	Month of January 2012	Month of February 2012	Month of March 2012		
9010000	Supervision - Customer Accts	23	29	32	21	32	28	33	22	20	17	19	14	290
9020000	Meter Reading Expenses	6	-	(2)	2	1	4	(3)	1	3	(3)	-	(1)	8
9020001	Customer Card Reading	-	-	-	-	-	2	-	-	-	-	-	-	2
9020002	Meter Reading - Regular	33	37	39	3	43	73	45	33	64	42	42	18	472
9020003	Meter Reading - Large Power	3	4	4	4	5	3	4	1	4	3	3	1	39
9020004	Read-In & Read-Out Meters	4	4	3	6	5	7	8	4	15	2	4	2	64
9030000	Cust Records & Collection Exp	42	36	48	40	45	46	53	32	55	32	37	24	490
9030001	Customer Orders & Inquiries	244	237	288	242	219	192	235	159	248	153	207	121	2,545
9030002	Manual Billing	3	4	4	4	3	4	4	3	4	4	3	1	41
9030003	Postage - Customer Bills	57	73	48	42	75	64	102	75	57	56	45	30	724
9030004	Cashiering	8	7	9	22	18	8	11	6	14	5	8	5	121
9030005	Collection Agents Fees & Exp	9	9	9	10	10	9	10	10	9	13	-	9	107
9030006	Credit & Oth Collection Activi	66	81	77	82	81	93	102	65	79	56	63	37	882
9030007	Collectors	42	46	57	51	48	57	66	42	52	43	50	20	574
9030009	Data Processing	11	12	12	13	16	13	15	8	17	13	11	6	147
9040007	Uncoll Accts - Misc Receivable	(6)	2	11	19	(19)	17	(22)	(1)	5	-	-	15	21
9050000	Misc Customer Accounts Exp	3	2	6	4	3	3	53	1	5	1	2	1	84
9070000	Supervision - Customer Service	31	31	45	24	24	21	37	18	27	19	21	11	309
9070001	Supervision - DSM	1	0	0	-	0	-	-	-	-	-	-	-	1
9080000	Customer Assistance Expenses	44	36	38	43	44	41	43	41	45	39	39	32	485
9080001	DSM-Customer Advisory Grp	-	-	-	-	-	-	-	1	-	-	-	-	1
9080009	Cust Assistance Expense - DSM	215	167	181	162	174	152	131	133	174	190	207	216	2,102
9090000	Information & Instruct Adverts	3	4	-	1	1	89	1	7	54	1	-	27	188
9100000	Misc Cust Svc&Informational Ex	5	1	2	2	3	4	1	1	4	-	1	-	24
9120000	Demonstrating & Selling Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
9200000	Administrative & Gen Salaries	451	414	550	409	487	523	676	363	474	384	474	244	5,449
9210001	Off Supl & Exp - Nonassociated	163	79	(2)	105	21	66	123	(21)	(179)	262	76	128	821
9220000	Administrative Exp Trnsf - Cr	-	(18)	-	-	-	-	-	(59)	(63)	-	-	-	(140)
9220001	Admin Exp Trnsf to Cnstrction	(19)	(18)	(48)	(20)	(21)	(23)	(27)	(91)	(35)	(33)	(51)	(36)	(422)
9220004	Admin Exp Trnsf to ABD	-	(1)	-	-	(1)	-	-	-	(1)	-	(1)	(1)	(5)
9220125	SSA Expense Transfers BL	(79)	(67)	(37)	(59)	(37)	(44)	(34)	(67)	(75)	(46)	(34)	(44)	(623)
9230001	Outside Svcs Empl - Nonassoc	85	74	57	111	62	49	96	78	148	56	44	311	1,171
9230003	AEPSC Billed to Client Co	415	289	354	226	229	438	262	139	589	411	(29)	150	3,473
9240000	Property Insurance	106	49	49	49	48	48	48	48	50	48	50	48	641
9250000	Injuries and Damages	48	91	88	95	95	95	96	95	95	95	95	95	1,083
9250001	Safety Dinners and Awards	-	-	-	-	-	-	-	-	-	-	1	-	1
9250002	Emp Accident Prvntn-Adm Exp	1	-	1	-	-	1	1	-	1	1	-	1	7
9250004	Injuries to Employees	6	8	4	4	11	13	6	9	11	-	8	3	83
9250006	Wrkrs Cmpnstin Pre&Sif Ins Prv	63	(345)	(23)	164	49	19	47	292	103	33	(4)	(119)	279
9250007	Prsnal Injries&Prop Dmage-Pub	1	17	1	(1)	2	(1)	-	29	-	-	1	-	49
9250010	Frg Ben Loading - Workers Comp	(14)	(13)	(13)	(14)	(9)	(9)	(19)	(20)	(24)	(8)	(11)	(8)	(162)
9260000	Employee Pensions & Benefits	-	-	1	1	1	1	1	-	1	1	1	1	9
9260001	Edit & Print Empl Pub-Salaries	3	2	4	3	3	3	6	1	4	-	3	-	32
9260002	Pension & Group Ins Admin	9	-	2	2	4	2	4	4	-	7	-	4	36
9260003	Pension Plan	241	241	241	241	241	241	241	241	242	256	256	300	2,982
9260004	Group Life Insurance Premiums	11	11	12	11	11	11	11	11	11	12	12	12	136
9260005	Group Medical Ins Premiums	372	372	(8)	358	358	355	353	352	351	374	373	373	3,983
9260007	Group L-T Disability Ins Prem	15	15	15	15	15	15	15	15	12	2	2	2	138
9260009	Group Dental Insurance Prem	19	19	19	19	19	19	19	18	18	21	20	20	230
9260010	Training Administration Exp	3	-	1	1	-	-	-	1	1	-	(1)	-	6
9260012	Employee Activities	-	-	-	-	-	-	3	1	1	1	-	-	6
9260014	Educational Assistance Pmts	-	2	-	-	-	-	-	-	-	9	-	-	11
9260021	Postretirement Benefits - OPEB	199	199	262	199	199	199	199	199	199	135	135	91	2,215

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9260027 Savings Plan Contributions	115	120	129	168	113	94	105	110	168	101	98	157	1,478
9260036 Deferred Compensation	-	-	6	-	-	4	-	-	14	-	-	3	27
9260037 Supplemental Pension	1	-	-	-	-	-	-	-	-	-	-	-	1
9260050 Frg Ben Loading - Pension	(86)	(77)	(82)	(116)	(89)	(88)	(93)	(95)	(122)	(84)	(107)	(81)	(1,120)
9260051 Frg Ben Loading - Grp Ins	(152)	(134)	(143)	(199)	(149)	(148)	(145)	(147)	(188)	(117)	(150)	(115)	(1,787)
9260052 Frg Ben Loading - Savings	(39)	(36)	(35)	(49)	(39)	(44)	(45)	(49)	(61)	(26)	(45)	(45)	(513)
9260053 Frg Ben Loading - OPEB	(34)	(30)	(32)	(66)	(59)	(58)	(49)	(50)	(64)	(67)	(86)	(66)	(661)
9260055 IntercoFringeOffset- Don't Use	(93)	(96)	(93)	(129)	(92)	(77)	(91)	(91)	(108)	(71)	(85)	(85)	(1,111)
9260057 Postret Ben Medicare Subsidy	(35)	(71)	(70)	(71)	(71)	(71)	(71)	(71)	(70)	43	43	52	(463)
9260058 Frg Ben Loading - Accrual	(17)	(23)	(35)	150	(74)	(32)	(36)	37	102	(59)	(40)	12	(15)
9270000 Franchise Requirements	24	18	19	16	10	14	16	13	13	12	12	12	179
9280000 Regulatory Commission Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
9280002 Regulatory Commission Exp-Case	1	1	-	(1)	2	1	1	-	(1)	1	1	1	7
9301000 General Advertising Expenses	-	-	-	-	5	-	-	1	-	-	-	-	6
9301001 Newspaper Advertising Space	-	-	1	1	1	2	1	-	3	1	-	2	12
9301002 Radio Station Advertising Time	-	-	-	-	-	1	-	1	1	-	-	-	3
9301003 TV Station Advertising Time	-	-	-	-	1	-	-	-	-	-	-	-	1
9301010 Publicity	-	-	-	-	-	-	-	-	-	-	-	1	1
9301012 Public Opinion Surveys	2	2	3	1	2	(2)	4	5	(2)	2	-	-	17
9301015 Other Corporate Comm Exp	6	2	2	-	4	1	3	2	2	1	3	5	31
9302000 Misc General Expenses	5	8	60	3	(3)	14	25	(1)	140	70	6	(2)	325
9302003 Corporate & Fiscal Expenses	1	1	1	-	3	4	1	4	1	2	1	2	21
9302004 Research, Develop&Demonstr Exp	3	2	2	2	2	1	2	1	1	1	-	-	17
9302006 Assoc Bus Dev - Materials Sold	-	-	-	-	-	-	3	2	10	1	1	1	18
9302007 Assoc Business Development Exp	4	8	4	18	12	-	6	3	8	8	7	3	81
9302458 AEPSC Non Affiliated expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
9310000 Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
9310001 Rents - Real Property	8	8	8	8	8	8	8	13	1	8	7	7	92
9310002 Rents - Personal Property	3	3	3	3	3	3	3	3	2	2	2	2	32
9350001 Maint of Structures - Owned	73	(8)	43	16	40	21	85	74	77	16	28	20	485
9350002 Maint of Structures - Leased	19	5	16	2	4	5	12	22	4	6	6	7	108
9350013 Maint of Cmmncation Eq-Unall	95	74	102	112	93	91	86	67	87	73	91	94	1,065
9350015 Maint of Office Furniture & Eq	-	-	-	-	2	-	-	-	-	-	-	-	2
9350016 Maintenance of Video Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	50,765	53,611	60,912	64,712	60,885	44,418	52,181	49,608	54,714	55,084	48,638	43,219	638,747

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Account Number and Title	April	May	June	July	August	September	October	November	December	January	February	March	
4030001 Depreciation Exp	91	92	75	91	103	135	104	115	169	180	187	637	1,979
4030021 Bell Howell Inserter	-	-	-	-	-	-	3	-	-	-	-	-	3
4040001 Amort. of Plant	(35)	(33)	(31)	(37)	(85)	42	40	27	33	39	39	44	43
4060001 Amort of Plt Acq Adj	-	-	1	-	-	(1)	-	-	-	-	-	-	-
4073000 Regulatory Debits	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(2)	2	-	(17)
4081002 FICA	(56)	(9)	(11)	58	(23)	(25)	14	56	153	12	(19)	(136)	14
4081003 Federal Unemployment Tax	-	-	-	-	-	-	-	-	3	6	(2)	-	7
408100506 Real & Personal Property Taxes	-	-	-	(1)	-	-	-	-	-	-	-	-	(1)
408100507 Real & Personal Property Taxes	-	-	-	(1)	-	-	-	-	-	-	-	-	(1)
408100508 Real & Personal Property Taxes	-	-	-	-	-	60	-	-	9	1	1	-	71
408100509 Real & Personal Property Taxes	-	-	-	-	(290)	(30)	-	-	-	-	-	-	(320)
408100510 Real & Personal Property Taxes	(699)	(699)	(724)	(699)	(699)	(701)	(1,574)	(884)	(787)	-	-	-	(7,466)
408100511 Real & Personal Property Taxes	800	800	801	800	800	801	800	800	801	(800)	(800)	(801)	4,802
408100512 Real & Personal Property Taxes	-	-	-	-	-	-	-	-	-	829	828	828	2,485
408100611 Real & Personal Property Taxes	(16)	(78)	(16)	(16)	(5)	(16)	(16)	(17)	(16)	-	(30)	-	(226)
408100612 Real & Personal Property Taxes	24	25	24	24	(31)	11	11	(27)	11	(24)	(55)	(24)	(31)
408100613 Real & Personal Property Taxes	-	-	-	-	-	-	-	-	11	11	11	11	33
4081007 State Unemployment Tax	-	-	-	-	-	-	-	-	(6)	6	(3)	2	(1)
408100810 State Franchise Taxes	-	-	-	-	-	-	-	23	-	-	-	-	23
408100811 State Franchise Taxes	-	9	-	-	-	-	-	-	(22)	-	-	-	(13)
408100812 State Franchise Taxes	-	-	-	-	-	-	-	-	-	-	-	(10)	(10)
408100813 State Franchise Taxes	-	-	-	-	-	-	-	-	-	-	-	4	4
408101411 Federal Excise Taxes	-	-	-	-	(2)	-	-	-	-	-	-	-	(2)
408101412 Federal Excise Taxes	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)
408101810 St Publ Serv Comm Tax/Fees	(67)	(67)	(66)	-	-	-	-	-	-	-	-	-	(200)
408101811 St Publ Serv Comm Tax/Fees	69	69	68	(69)	(69)	(69)	(69)	(69)	(68)	(69)	(69)	(68)	(413)
408101812 St Publ Serv Comm Tax/Fees	-	-	-	86	86	86	86	86	85	86	86	86	773
408101911 State Sales and Use Taxes	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(12)
408101912 State Sales and Use Taxes	1	1	-	1	1	1	-	1	1	1	(2)	(1)	5
408101913 State Sales and Use Taxes	-	-	-	-	-	-	-	-	-	-	1	2	3
408102910 Real/Pers Prop Tax-Cap Leases	-	-	-	-	-	-	1	-	(104)	-	-	-	(103)
408102911 Real/Pers Prop Tax-Cap Leases	(7)	(7)	(6)	(7)	(7)	(3)	(9)	(7)	(6)	-	64	-	5
408102912 Real/Pers Prop Tax-Cap Leases	1	1	2	1	1	2	1	1	3	(1)	(2)	(1)	9
408102913 Real/Pers Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	1	1	2	4
4081033 Fringe Benefit Loading - FICA	9	(15)	(43)	13	(2)	(6)	(17)	(61)	(23)	(15)	5	(4)	(159)
4081034 Fringe Benefit Loading - FUT	-	(1)	(1)	1	1	1	1	-	-	-	-	-	2
4081035 Fringe Benefit Loading - SUT	-	-	(1)	1	-	-	(1)	(1)	1	-	-	-	(1)
408103610 Real Prop Tax-Cap Leases	-	-	-	-	(1)	-	-	-	-	-	-	-	(1)
408103611 Real Prop Tax-Cap Leases	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	-	-	(21)
408103612 Real Prop Tax-Cap Leases	2	2	3	2	2	3	2	2	2	(2)	(2)	(3)	13
408103613 Real Prop Tax-Cap Leases	-	-	-	-	-	-	-	-	-	2	2	3	7
4091001 Income Taxes, UOI - Federal	1,185	1,912	(1,581)	(1,563)	(3,288)	6,446	3,150	6,582	(6,687)	(1,992)	29	(2,681)	1,512
409100200 Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	-	-	498	498
409100207 Income Taxes, UOI - State	5	-	-	-	-	-	-	-	-	-	-	-	5
409100208 Income Taxes, UOI - State	3	-	-	-	-	-	-	-	-	-	-	-	3
409100210 Income Taxes, UOI - State	-	-	-	-	-	-	-	594	22	-	-	-	616
409100211 Income Taxes, UOI - State	(66)	(113)	(488)	(478)	(536)	37	438	(386)	(673)	-	-	-	(2,265)
409100212 Income Taxes, UOI - State	5	269	262	134	363	392	586	652	(381)	(698)	(410)	280	1,454
409100213 Income Taxes, UOI - State	-	-	-	-	-	-	-	-	-	397	434	(72)	759
4101001 Prov Def I/T Util Op Inc-Fed	(1,283)	(895)	725	1,316	(380)	(550)	(5,677)	(846)	5,097	(937)	(151)	3,285	(296)
4111001 Prv Def I/T-Cr Util Op Inc-Fed	2,412	203	1,361	(71)	(20)	(1,168)	2,091	(5,794)	(733)	3,296	625	1,167	3,369
4114001 ITC Adj, Utility Oper - Fed	7	7	7	7	7	7	7	7	7	3	3	4	73
4116000 Gain From Disposition of Plant	-	-	-	-	-	-	-	-	-	-	-	-	-

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Account Number and Title	April	May	June	July	August	September	October	November	December	January	February	March	
4265009	Factored Cust A/R Exp - Affil	(24)	(27)	(27)	(23)	(21)	(23)	(11)	(7)	(12)	(14)	(14)	(208)
4265010	Fact Cust A/R-Bad Debts-Affil	39	52	44	58	23	6	10	(23)	(48)	(60)	(47)	(13)
5000000	Oper Supervision & Engineering	(217)	(81)	(294)	(146)	82	(65)	(36)	6	83	(11)	(5)	(725)
5000001	Oper Super & Eng-RATA-Affil	(30)	25	-	-	-	-	-	-	-	21	(41)	23
5010000	Fuel	(119)	(96)	-	(2)	8	(4)	68	122	(397)	1	(6)	(439)
5010001	Fuel Consumed	(912)	(11,958)	(4,879)	(2,727)	(175)	(10,905)	(12,544)	(12,906)	(7,804)	4,437	11,278	(36,376)
5010003	Fuel - Procure Unload & Handle	103	(176)	(42)	(70)	65	(239)	(295)	(115)	(98)	215	357	131
5010005	Fuel - Deferred	(2,231)	127	(2,910)	(679)	(3,137)	4,180	4,971	2,618	(5,251)	(5,110)	(4,083)	(16,041)
5010012	Ash Sales Proceeds	-	-	-	-	(206)	-	-	-	-	-	-	(206)
5010019	Fuel Oil Consumed	(295)	54	165	94	112	(550)	(685)	93	432	(65)	546	(832)
5020000	Steam Expenses	(58)	(146)	77	(49)	(19)	(36)	(72)	(53)	15	27	40	(262)
5020002	Urea Expense	72	(256)	(180)	96	21	(180)	(252)	(185)	(383)	161	511	(268)
5050000	Electric Expenses	-	(30)	(16)	10	(22)	5	(61)	(25)	(2)	20	41	(8)
5060000	Misc Steam Power Expenses	(39)	(200)	61	(74)	(88)	(183)	114	(53)	389	(388)	(9)	(668)
5060002	Misc Steam Power Exp-Assoc	1	(1)	(3)	-	(1)	(1)	(1)	-	(1)	(1)	-	(8)
5060004	NSR Settlement Expense	(1)	(4)	23	-	(2)	11	2	(2)	6	-	-	80
5090000	Allowance Consumption SO2	(1,245)	(1,557)	(791)	530	443	6	(37)	(14)	(403)	(2,855)	(213)	(5,717)
5090005	An. NOx Cons. Exp	(19)	(17)	(17)	(18)	(15)	(17)	(312)	(235)	(256)	(13)	(6)	(931)
5100000	Maint Supv & Engineering	(21)	10	(12)	(9)	(2)	(6)	(72)	(49)	38	44	(9)	(77)
5110000	Maintenance of Structures	(104)	(9)	(66)	(34)	(88)	26	27	(22)	(166)	63	(49)	(421)
5120000	Maintenance of Boiler Plant	(355)	(113)	(270)	(327)	(305)	74	446	32	(51)	(392)	(376)	(1,772)
5130000	Maintenance of Electric Plant	(28)	(17)	(34)	(36)	(55)	(35)	28	141	41	12	(90)	(265)
5140000	Maintenance of Misc Steam Plt	(51)	(87)	(78)	(36)	(83)	26	(4)	(29)	(28)	(17)	(64)	(430)
5550001	Purch Pwr-NonTrading-Nonassoc	(428)	(881)	(584)	(9)	(2)	(691)	(1,211)	(1,371)	(1,067)	23	(34)	(6,808)
5550004	Purchased Power-Pool Capacity	(3,552)	(3,475)	(3,384)	(3,340)	(1,796)	(1,666)	(4,384)	(1,751)	(1,640)	(826)	(989)	(25,915)
5550005	Purchased Power - Pool Energy	(1,426)	4,579	1,085	845	1,002	5,175	6,337	6,007	6,838	1,394	(1,490)	28,654
5550023	Purch Power Capacity -NA	(14)	(9)	(67)	(67)	(64)	(64)	(64)	(64)	(63)	(63)	(63)	(666)
5550027	Purch Pwr-Non-Fuel Portion-Aff	(405)	323	(1,129)	(51)	(89)	(220)	177	(1,039)	439	(62)	603	(861)
5550032	Gas-Conversion-Mone Plant	(6)	16	7	(46)	8	18	73	5	4	(3)	54	148
5550036	PJM Emer.Energy Purch.	-	-	-	-	-	(1)	-	-	-	-	-	(1)
5550039	PJM Inadvertent Mtr Res-OSS	1	1	(6)	(16)	(14)	(4)	-	(4)	1	(2)	(4)	(50)
5550040	PJM Inadvertent Mtr Res-LSE	7	(51)	(19)	(36)	(41)	(11)	(1)	(3)	(5)	(18)	(20)	(212)
5550041	PJM Ancillary Serv.-Sync	(1)	-	-	(4)	-	-	-	2	-	-	-	(3)
5550046	Purch Power-Fuel Portion-Affil	2,604	399	(58)	676	(126)	(146)	(151)	272	261	431	(2,226)	2,464
5550074	PJM Reactive-Charge	(199)	(196)	(196)	2	(188)	-	-	189	1	(1)	(1)	(589)
5550075	PJM Reactive-Credit	195	195	195	5	190	2	2	(186)	2	3	3	610
5550076	PJM Black Start-Charge	(1)	-	(1)	3	1	1	1	1	1	354	634	1,245
5550077	PJM Black Start-Credit	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	3	(3)
5550078	PJM Regulation-Charge	(141)	(67)	(296)	(133)	(188)	(71)	16	53	(9)	16	24	(738)
5550079	PJM Regulation-Credit	47	(23)	84	9	36	(2)	19	(27)	(7)	1	5	168
5550080	PJM Hourly Net Purch.-FERC	83	(679)	(703)	(405)	(841)	(638)	(218)	(736)	57	886	366	(3,243)
5550083	PJM Spinning Reserve-Charge	(6)	(14)	(18)	(15)	(9)	(9)	8	(3)	1	-	1	(57)
5550084	PJM Spinning Reserve-Credit	-	1	1	1	1	1	-	-	(1)	(1)	-	2
5550090	PJM 30m Suppl Rserv Charge LSE	-	2	(36)	(42)	(30)	5	-	-	-	(1)	(1)	(103)
5550094	Purchased Power - Fuel	(105)	(17)	13	(283)	(132)	253	124	146	(26)	-	21	(25)
5550099	PJM Purchases-non-ECR-Auction	224	236	(831)	(741)	(200)	(338)	(412)	(290)	(370)	(477)	(391)	(3,842)
5550100	Capacity Purchases-Auction	(79)	(80)	(31)	(31)	(29)	(27)	(49)	(36)	(22)	(15)	(12)	(420)
5550101	Purch Power-Pool Non-Fuel -Aff	(509)	782	55	33	88	827	581	790	751	505	(278)	3,214
5550102	Pur Power-Pool NonFuel-OSS-Aff	(1,926)	(371)	(2,913)	(2,848)	(379)	(409)	2,112	2,511	2,523	1,471	1,093	2,965
5550107	Capacity purchases - Trading	(145)	(148)	(110)	(113)	(107)	(49)	(29)	(39)	(48)	(48)	(42)	(900)
5560000	Sys Control & Load Dispatching	(7)	(3)	(12)	(6)	(9)	(13)	(19)	(18)	(13)	(3)	(11)	(119)
5570000	Other Expenses	(58)	(55)	(94)	(71)	(58)	(38)	(105)	(44)	(45)	(30)	(40)	(744)
5570007	Other Pwr Exp-RECs	-	-	(1)	-	4	-	-	2	(9)	(5)	(9)	(17)

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Increase (Decrease) Account Number and Title		Month of	Month of	Month of	Month of	Month of	Month of	Total					
		April	May	June	July	August	September	October	November	December	January	February	March
5600000	Oper Supervision & Engineering	-	12	1	(31)	(4)	22	14	25	31	25	26	147
5611000	Load Dispatch - Reliability	-	-	(1)	1	(1)	-	(1)	1	1	1	-	1
5612000	Load Dispatch-Mntr&Op TransSys	(11)	6	(10)	(11)	2	(12)	(11)	20	4	10	(3)	(6)
5614000	PJM Admin-SSC&DS-OSS	4	1	(9)	(6)	(6)	(3)	-	-	1	(11)	(9)	71
5614001	PJM Admin-SSC&DS-Internal	9	(12)	(61)	(20)	(19)	(8)	15	4	5	(15)	(4)	(100)
5614007	PJM Admin Defaults LSE	-	-	-	-	25	-	-	-	-	-	-	(206)
5615000	Reliability,Plng&Stds Develop	7	(2)	4	-	2	13	6	(4)	9	(1)	-	25
5618000	PJM Admin-RP&SDS-OSS	1	1	(1)	(1)	-	(1)	(1)	-	-	(2)	(2)	35
5618001	PJM Admin-RP&SDS- Internal	(3)	-	(6)	(3)	(3)	(2)	-	(1)	(2)	6	(2)	8
5620001	Station Expenses - Nonassoc	(39)	52	4	12	9	(15)	15	(25)	7	6	(2)	(32)
5630000	Overhead Line Expenses	41	9	(22)	4	(2)	(3)	29	(36)	(14)	(9)	5	14
5640000	Underground Line Expenses	-	-	(4)	-	-	-	-	-	-	-	-	(7)
5650002	Transmssn Elec by Others-NAC	(8)	(12)	(12)	(11)	(19)	(14)	(18)	(3)	(4)	-	1	(4)
5650012	PJM Trans Enhancement Charge	14	4	58	103	57	43	90	63	52	43	(109)	(95)
5650015	PJM TO Serv Exp - Aff	4	-	-	-	-	-	-	-	(1)	(2)	(2)	641
5650016	PJM NITS Expense - Affiliated	35	34	168	32	73	69	74	72	74	67	59	(1)
5650019	Affil PJM Trans Enhncement Exp	-	-	-	5	5	6	5	5	6	5	6	825
5650020	Provision PJM NITS Affil Expns	4	5	(105)	50	11	59	2	2	3	1	2	49
5660000	Misc Transmission Expenses	1	(311)	21	(25)	5	(90)	87	12	337	(65)	63	36
5670001	Rents - Nonassociated	-	-	-	-	-	-	-	-	(5)	-	5	(118)
5670002	Rents - Associated	-	-	-	-	-	1	-	-	-	-	-	-
5680000	Maint Supv & Engineering	(5)	2	(3)	(5)	(1)	-	(1)	2	3	2	2	1
5690000	Maintenance of Structures	1	1	3	(1)	-	(1)	3	(1)	-	(1)	(7)	(1)
5691000	Maint of Computer Hardware	(2)	(1)	(1)	(1)	-	(1)	-	-	-	(2)	(2)	(4)
5692000	Maint of Computer Software	(4)	(8)	(9)	(3)	1	1	-	5	16	1	25	(10)
5693000	Maint of Communication Equip	(13)	(9)	(14)	(21)	(2)	(4)	(5)	(6)	(8)	(7)	(4)	56
5700000	Maint of Station Equipment	(77)	(235)	265	99	(28)	48	(148)	(78)	(31)	(2)	(7)	(103)
5710000	Maintenance of Overhead Lines	132	738	(70)	(1,088)	101	(211)	32	230	78	102	(6)	(169)
5730000	Maint of Misc Trnsmssion Plt	3	-	-	112	(6)	-	17	35	8	9	(8)	(365)
5757000	PJM Admin-MAM&SC- OSS	2	2	(5)	(3)	(3)	(1)	-	-	-	(10)	(9)	169
5757001	PJM Admin-MAM&SC- Internal	(10)	(7)	(36)	(16)	(14)	(4)	14	6	1	(18)	(11)	42
5800000	Oper Supervision & Engineering	(62)	(96)	191	(46)	1	(231)	259	(192)	120	139	(84)	(182)
5810000	Load Dispatching	-	-	-	-	-	-	-	-	-	1	-	65
5820000	Station Expenses	(3)	(5)	5	(8)	8	(7)	(4)	(2)	1	3	(7)	1
5830000	Overhead Line Expenses	(28)	(133)	33	(78)	(20)	16	(52)	(33)	(168)	21	70	(21)
5840000	Underground Line Expenses	(4)	8	3	(8)	2	(5)	(1)	5	(12)	(1)	(5)	(314)
5850000	Street Lighting & Signal Sys E	5	2	5	2	10	7	4	6	(1)	2	(1)	(7)
5860000	Meter Expenses	(6)	(7)	163	7	(304)	(59)	84	(137)	20	(9)	(52)	35
5870000	Customer Installations Exp	10	-	(4)	(3)	(2)	3	(5)	2	(2)	-	-	(308)
5880000	Miscellaneous Distribution Exp	61	135	289	110	(68)	(113)	34	(103)	687	(221)	59	20
5890001	Rents - Nonassociated	26	(179)	(4)	(14)	(75)	(51)	(92)	(15)	17	(66)	(71)	533
5890002	Rents - Associated	(1)	(1)	-	(1)	-	(2)	-	(1)	(1)	-	1	(14)
5900000	Maint Supv & Engineering	-	-	-	-	-	-	-	-	-	1	-	(6)
5910000	Maintenance of Structures	1	(2)	4	-	(1)	-	6	(1)	3	(1)	(1)	1
5920000	Maint of Station Equipment	(7)	(80)	(111)	(70)	(51)	(8)	(26)	(139)	9	13	37	8
5930000	Maintenance of Overhead Lines	(940)	(870)	(5,771)	571	(72)	(3,171)	(31)	(285)	408	230	(3,038)	(443)
5930001	Tree and Brush Control	(1)	24	14	3	22	21	16	11	19	16	11	(16,217)
5930010	Storm Expense Amortization	-	-	-	-	-	-	-	-	-	-	-	180
5940000	Maint of Underground Lines	7	2	36	(8)	(19)	-	-	-	-	-	-	-
5950000	Maint of Lne Trnf,Rglators&Dvi	(4)	(14)	(8)	-	(3)	(3)	1	(2)	(4)	(5)	(1)	28
5960000	Maint of Strt Lghtng & Sgnal S	3	(1)	(2)	(3)	(5)	(6)	1	-	(3)	6	(4)	(46)
5970000	Maintenance of Meters	2	(2)	-	(3)	-	-	1	-	1	3	(3)	(8)
5980000	Maint of Misc Distribution Plt	(4)	(2)	(6)	(4)	(5)	-	(6)	(5)	2	(2)	(5)	(2)

KENTUCKY POWER COMPANY
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 Comparison of Total Company Yest Year Account Balances
 With Those of the Preceding Year
 (Rounded to thousands)

Increase (Decrease)	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total	
Account Number and Title	April	May	June	July	August	September	October	November	December	January	February	March		
9010000	Supervision - Customer Accts	2	-	(10)	(4)	(5)	(1)	(3)	(3)	8	5	6	14	9
9020000	Meter Reading Expenses	(4)	-	4	(4)	(1)	(3)	2	-	(1)	2	1	-	(4)
9020001	Customer Card Reading	-	-	-	-	-	(2)	-	-	-	-	-	-	(2)
9020002	Meter Reading - Regular	3	4	(13)	16	(11)	(43)	(16)	(5)	(30)	(7)	(7)	25	(84)
9020003	Meter Reading - Large Power	-	(1)	(1)	(1)	(3)	2	(2)	2	1	-	-	4	1
9020004	Read-In & Read-Out Meters	1	-	2	(5)	1	(6)	(5)	(2)	(12)	-	(1)	-	(22)
9030000	Cust Records & Collection Exp	(5)	23	62	(9)	(3)	2	(14)	2	3	(5)	(13)	8	51
9030001	Customer Orders & Inquiries	(44)	(35)	(98)	(66)	(22)	39	(48)	64	15	(16)	(47)	86	(172)
9030002	Manual Billing	-	-	(1)	-	(1)	2	-	1	1	(2)	-	2	2
9030003	Postage - Customer Bills	(22)	(20)	(2)	(14)	(59)	(6)	(46)	(1)	13	11	18	32	(96)
9030004	Cashiering	(1)	1	-	(1)	-	4	(2)	4	(2)	2	-	5	10
9030005	Collection Agents Fees & Exp	1	(1)	-	(1)	(2)	1	(2)	(1)	(2)	(7)	-	(9)	(23)
9030006	Credit & Oth Collection Activi	11	4	(8)	(22)	(15)	(5)	(22)	2	(1)	1	(5)	43	(17)
9030007	Collectors	12	12	(4)	(17)	8	5	(6)	16	13	(2)	(4)	32	65
9030009	Data Processing	6	2	1	(3)	(2)	1	-	3	-	(2)	3	9	18
9040007	Uncoll Accts - Misc Receivable	(9)	(1)	15	(10)	10	(17)	32	(26)	137	(132)	1	(15)	(15)
9050000	Misc Customer Accounts Exp	(1)	-	(4)	(3)	(2)	(2)	(52)	-	(4)	-	(1)	1	(68)
9070000	Supervision - Customer Service	(13)	(15)	(29)	(11)	(7)	(7)	(14)	2	(3)	(10)	(4)	5	(106)
9070001	Supervision - DSM	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)
9080000	Customer Assistance Expenses	(1)	9	-	(11)	-	(3)	(1)	5	(4)	1	11	7	1
9080001	DSM-Customer Advisory Grp	-	-	-	-	-	-	(1)	-	-	-	-	-	(7)
9080009	Cust Assistance Expense - DSM	(42)	17	(16)	(2)	(15)	(8)	(2)	64	9	16	33	(66)	(12)
9090000	Information & Instruct Advrtis	(2)	-	30	-	18	(88)	2	(6)	14	-	1	(27)	(58)
9100000	Misc Cust Svc&Informational Exp	1	-	-	6	3	(7)	8	1	1	-	(1)	3	15
9120000	Demonstrating & Selling Exp	-	-	-	-	-	-	-	-	-	-	3	1	4
9200000	Administrative & Gen Salaries	(28)	113	(53)	55	61	306	(144)	181	783	236	356	691	2,557
9210001	Off Supl & Exp - Nonassociated	(252)	(104)	10	117	(101)	(83)	(70)	281	(34)	(129)	(21)	(87)	(473)
9220000	Administrative Exp Trnsf - Cr	-	18	-	-	-	-	-	59	(88)	-	(101)	(101)	(213)
9220001	Admin Exp Trnsf to Cnstrction	(17)	(84)	(8)	(49)	(86)	(4)	(13)	19	(12)	(3)	(21)	(25)	(303)
9220004	Admin Exp Trnsf to ABD	(1)	1	-	-	1	-	-	-	-	(1)	-	1	1
9220125	SSA Expense Transfers BL	39	30	(1)	22	-	8	(11)	11	24	46	34	44	246
9230001	Outside Svcs Empl - Nonassoc	18	(98)	9	(50)	58	61	34	(23)	218	3	165	52	447
9230003	AEPSC Billed to Client Co	(208)	128	166	(425)	(73)	(189)	80	200	112	(723)	(74)	(293)	(1,299)
9240000	Property Insurance	(58)	(1)	(1)	3	5	5	5	5	3	4	2	4	(24)
9250000	Injuries and Damages	46	3	6	-	-	1	(1)	-	-	(2)	(2)	(26)	25
9250001	Safety Dinners and Awards	-	-	-	-	1	-	-	-	-	-	(1)	-	-
9250002	Emp Accident Prvntion-Adm Exp	-	-	(1)	-	1	-	-	1	-	-	-	-	2
9250004	Injuries to Employees	(2)	(6)	7	(3)	(9)	(13)	(5)	(9)	(11)	-	(8)	(3)	(62)
9250006	Wrkrs Cmpnstin Pre&Sif Ins Prv	2	385	137	(138)	(9)	(116)	(36)	(288)	(131)	150	76	175	207
9250007	Prsnal Injries&Prop Dmage-Pub	(1)	(16)	-	1	(2)	1	2	(29)	1	1	(1)	-	(43)
9250010	Frg Ben Loading - Workers Comp	(7)	(10)	(19)	(7)	(19)	(21)	(4)	(10)	-	(2)	1	(5)	(103)
9260000	Employee Pensions & Benefits	1	-	-	(1)	(1)	(1)	-	-	(1)	-	-	-	(3)
9260001	Edit & Print Empl Pub-Salaries	(1)	1	(2)	(1)	-	3	(3)	2	-	1	(2)	1	(1)
9260002	Pension & Group Ins Admin	(7)	-	5	(2)	(4)	3	-	(3)	4	(7)	3	(4)	(12)
9260003	Pension Plan	29	29	30	29	29	30	29	29	29	101	101	1	466
9260004	Group Life Insurance Premiums	1	1	-	1	1	1	1	1	1	(2)	(2)	(2)	2
9260005	Group Medical Ins Premiums	(7)	(7)	373	6	(72)	(71)	(69)	(73)	(73)	(45)	40	(38)	(36)
9260007	Group L-T Disability Ins Prem	(13)	(14)	(14)	(13)	(14)	(14)	(14)	(14)	(13)	(1)	(1)	(1)	(126)
9260009	Group Dental Insurance Prem	(1)	(1)	(2)	(1)	(2)	7	(1)	-	-	(3)	2	-	(2)
9260010	Training Administration Exp	(3)	-	(1)	(1)	-	-	-	(1)	-	5	1	-	-
9260012	Employee Activities	-	-	-	-	-	2	(3)	-	(1)	-	-	-	(1)
9260014	Educational Assistance Pmts	-	-	1	-	-	-	-	-	1	(6)	-	-	(4)
9260021	Postretirement Benefits - OPEB	(79)	(79)	(142)	(79)	(79)	(78)	(79)	(79)	(78)	(15)	(488)	(233)	(1,508)

KPSC Case No. 2013-00197
 Commission Staffs First Set of Data Requests
 Order Dated June 20, 2013
 Item No. 23a
 Attachment 1
 Page 14 of 15

KENTUCKY POWER COMPANY
 Caes No. 2013-
 Comparison of Total Company Yest Year Account Balances
 With Those of the Preceding Year
 (Rounded to thousands)

Increase (Decrease)	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total				
Account Number and Title	April	May	June	July	August	September	October	November	December	January	February	March	
9260027 Savings Plan Contributions	(20)	(9)	17	(31)	(7)	40	1	70	(7)	(5)	(5)	(48)	(4)
9260036 Deferred Compensation	-	-	(72)	-	-	68	-	-	-	-	-	(2)	(6)
9260037 Supplemental Pension	(1)	-	-	-	-	-	-	-	1	-	-	1	1
9260050 Frg Ben Loading - Pension	(25)	(42)	(89)	37	(11)	(16)	(24)	(62)	3	(4)	-	(38)	(271)
9260051 Frg Ben Loading - Grp Ins	(17)	(48)	(116)	82	-	(6)	(22)	(77)	17	(6)	2	(51)	(242)
9260052 Frg Ben Loading - Savings	-	(12)	(30)	6	(1)	(5)	(12)	(35)	(14)	(8)	3	(4)	(112)
9260053 Frg Ben Loading - OPEB	(34)	(42)	(72)	18	(2)	(5)	(22)	(46)	(9)	64	86	61	(3)
9260055 IntercoFringeOffset- Don't Use	3	10	(31)	42	(6)	(15)	(7)	(66)	20	41	18	24	33
9260057 Postret Ben Medicare Subsidy	81	117	116	117	117	117	117	117	116	3	(1)	(16)	1,001
9260058 Frg Ben Loading - Accrual	(62)	(65)	257	(151)	(14)	3	(70)	185	(57)	(29)	35	(39)	(7)
9270000 Franchise Requirements	(12)	(6)	(7)	(4)	3	(2)	(4)	(1)	(1)	-	-	-	(34)
9280000 Regulatory Commission Exp	-	-	-	-	-	-	-	-	-	-	-	1	1
9280002 Regulatory Commission Exp-Case	21	72	28	2	(1)	-	1	5	21	1	3	6	159
9301000 General Advertising Expenses	-	-	-	-	(5)	-	1	4	2	-	-	-	2
9301001 Newspaper Advertising Space	1	1	(1)	(1)	-	(2)	(1)	-	4	(1)	1	-	1
9301002 Radio Station Advertising Time	-	2	-	-	-	(1)	-	(1)	-	-	-	-	-
9301003 TV Station Advertising Time	-	-	-	-	(1)	-	-	-	-	-	-	-	(1)
9301010 Publicity	-	-	-	-	-	-	-	-	-	-	-	-	-
9301012 Public Opinion Surveys	(1)	(2)	(3)	(1)	(2)	2	(4)	(5)	2	(2)	-	-	(16)
9301015 Other Corporate Comm Exp	(3)	-	6	-	(4)	(1)	2	2	7	1	(1)	(1)	8
9302000 Misc General Expenses	(9)	2	(60)	4	(5)	(10)	(14)	6	(73)	-	(11)	4	(166)
9302003 Corporate & Fiscal Expenses	-	1	(2)	2	(2)	5	1	(5)	(1)	(1)	4	(2)	-
9302004 Research, Develop&Demonstr Exp	(3)	(2)	(2)	(2)	(2)	(1)	(2)	-	(1)	(1)	1	1	(14)
9302006 Assoc Bus Dev - Materials Sold	-	12	1	1	1	-	(2)	(2)	11	(1)	5	-	26
9302007 Assoc Business Development Exp	2	(9)	(3)	(14)	(8)	3	(2)	6	5	2	6	(1)	(13)
9302458 AEPSC Non Affiliated expenses	-	-	1	(1)	-	-	-	-	-	-	-	-	-
9310000 Rents	-	-	-	-	-	-	-	-	-	-	-	1	1
9310001 Rents - Real Property	(1)	(1)	(1)	(1)	(1)	(1)	-	1	7	-	1	1	4
9310002 Rents - Personal Property	(1)	(1)	(1)	(1)	(1)	(1)	-	1	2	5	6	6	14
9350001 Maint of Structures - Owned	(55)	22	(25)	1	(18)	11	(6)	(33)	138	34	(4)	(8)	57
9350002 Maint of Structures - Leased	(16)	1	(13)	2	-	4	(8)	(16)	1	(4)	(2)	2	(49)
9350013 Maint of Cmmncation Eq-Unall	9	15	(16)	(37)	20	(20)	(23)	(13)	(3)	34	(29)	(53)	(116)
9350015 Maint of Office Furniture & Eq	-	-	-	-	(2)	-	-	-	-	63	45	138	244
9350016 Maintenance of Video Equipment	-	-	-	-	-	-	-	-	-	1	-	-	1
Total	(10,661)	(13,222)	(22,640)	(11,547)	(11,290)	(4,639)	(6,505)	(5,225)	(6,607)	168	2,903	8,450	(80,815)

KENTUCKY POWER COMPANY
Case No. 2013-0197

Account	Discription	Operating Expense for the Twelve Months Ending					Test Year	Percent Increase (Decrease) Over Prior 12 Month Period				
		2008	2009	2010	2011	2012		2009	2010	2011	2012	Test Year
5000000	Oper Supervision & Engineering	5,457,229.94	4,926,633.52	4,737,535.39	3,244,583.96	2,039,832.99	1,981,679.81	(9.72)	(3.84)	(31.51)	(37.13)	(2.85)
5000001	Oper Super & Eng-RATA-Affil	16,321.82	20,220.70	51,934.36	30,243.16	24,500.00	52,500.00	23.89	156.84	(41.77)	(18.99)	114.29
5010000	Fuel	312,402.87	635,634.34	602,339.51	694,904.15	256,635.28	238,168.60	103.47	(5.24)	15.37	(63.07)	(7.20)
5010001	Fuel Consumed	165,511,978.10	165,606,308.71	169,310,644.54	184,362,675.87	83,211,618.49	111,644,949.59	0.06	2.24	8.89	(54.87)	34.17
5010003	Fuel - Procure Unload & Handle	2,261,244.53	2,420,141.08	3,389,158.53	3,147,087.96	1,847,606.78	2,846,198.14	7.03	40.04	(7.14)	(41.29)	54.05
5010005	Fuel - Deferred	(5,332,622.24)	11,739,874.12	(922,781.00)	2,274,017.00	4,790,377.00	(8,938,670.00)	(320.15)	(107.86)	(346.43)	110.66	(286.60)
5010012	Ash Sales Proceeds					(205,759.32)	(205,759.32)					0.00
5010013	Fuel Survey Activity	(1.00)	1.00		(1.00)	1.00	1.00	(200.00)	(100.00)		(200.00)	0.00
5010019	Fuel Oil Consumed	4,162,227.00	2,431,363.52	1,624,329.43	3,226,649.62	3,256,880.81	3,006,073.25	(41.59)	(33.19)	98.65	0.94	(7.70)
5010200	PJM Fuel ML 3 Pct -DR	4,999,940.32						(100.00)				
5010201	PJM Fuel ML 3 Pct -CR	(4,999,940.32)						(100.00)				
5020000	Steam Expenses	1,748,150.17	1,380,240.58	875,893.90	1,231,399.04	808,288.72	887,117.88	(21.05)	(36.54)	40.59	(34.36)	9.75
5020002	Urea Expense	2,463,114.41	3,364,726.29	4,082,814.46	4,119,618.49	1,950,854.00	2,929,434.56	36.60	21.34	0.90	(52.64)	50.16
5020003	Trona Expense					16.21	16.21					0.00
5020004	Limestone Expense	20.30						(100.00)				
5020008	Activated Carbon			2.78	17.05	(7.51)	(18.68)			513.31	(144.05)	148.74
5020025	Steam Exp Environmental		23.27	63.78	(83.61)	3.97	(15.85)		174.09	(231.09)	(104.75)	(499.24)
5050000	Electric Expenses	68,594.29	96,981.42	36,816.53	470,918.66	295,079.70	427,691.44	41.38	(62.04)	1,179.10	(37.34)	44.94
5060000	Misc Steam Power Expenses	6,090,941.33	3,234,844.14	9,479,887.88	5,209,409.93	5,575,109.17	4,979,601.92	(46.89)	193.06	(45.05)	7.02	(10.68)
5060002	Misc Steam Power Exp-Assoc	6,608.00	7,452.00	34,748.00	39,541.00	33,632.00	31,316.00	12.77	366.29	13.79	(14.94)	(6.89)
5060004	NSR Settlement Expense	(85,488.23)	(40,456.20)	(32,703.87)	(232,272.16)	(89,599.82)	(42,993.87)	(52.68)	(19.16)	610.23	(61.42)	(52.02)
5060006	Voluntary CO2 Compliance Exp	17,188.32	2,283.99	(10,872.50)	2,889.22			(86.71)	(576.03)	(126.57)	(100.00)	
5060025	Misc Stm Pwr Exp Environmental		4.52	(4.52)					(200.00)	(100.00)		
5070000	Rents				4.00						(100.00)	
5090000	Allowance Consumption SO2	1,836,776.44	1,807,686.95	7,540,236.97	12,386,400.09	8,796,258.59	6,145,852.22	(1.58)	317.12	64.27	(28.98)	(30.13)
5090002	Allowance Expenses			0.76	3.00		0.90			294.74	(100.00)	
5090005	An. NOx Cons. Exp		518,895.30	311,772.70	1,034,617.94	77,335.81	51,159.33		(39.92)	231.85	(92.53)	(33.85)
5100000	Maint Supv & Engineering	612,731.53	455,751.43	436,657.20	2,050,260.19	2,059,495.03	2,105,615.74	(25.62)	(4.19)	369.54	0.45	2.24
5110000	Maintenance of Structures	643,318.60	911,930.46	720,206.84	1,229,635.56	573,926.94	588,093.33	41.75	(21.02)	70.73	(53.33)	2.47
5120000	Maintenance of Boiler Plant	15,764,360.01	8,057,558.78	10,421,344.15	5,969,199.31	5,552,809.13	4,735,047.28	(48.89)	29.34	(42.72)	(6.98)	(14.73)
5130000	Maintenance of Electric Plant	6,904,381.25	1,890,814.20	5,098,686.43	1,126,659.68	1,396,877.06	1,127,084.97	(72.61)	169.66	(77.90)	23.98	(19.31)
5140000	Maintenance of Misc Steam Plt	709,949.71	617,264.59	691,641.86	1,007,677.12	617,122.20	557,363.70	(13.06)	12.05	45.69	(38.76)	(9.68)
5140025	Maint MiscStmPlt Environmental					2.30						(100.00)
5300000	Maint of Plant Equipment					(0.62)	(0.62)					0.00
5550001	Purch Pwr-NonTrading-Nonassoc	443,570.10	9,470,488.92	5,824,969.07	7,842,542.18	1,532,746.78	968,766.14	2,035.06	(38.49)	34.64	(80.46)	(36.80)
5550002	Purchased Power - Associated	454,200.79	332.08					(99.93)	(100.00)			
5550004	Purchased Power-Pool Capacity	51,048,375.00	56,847,340.76	59,816,231.00	54,857,137.00	22,446,590.00	21,519,292.00	11.36	5.22	(8.29)	(59.08)	(4.13)
5550005	Purchased Power - Pool Energy	76,620,222.00	8,306,232.70	9,616,738.00	12,877,373.70	54,313,303.78	52,525,611.94	(89.16)	15.78	33.91	321.77	(3.29)
5550023	Purch Power Capacity -NA		484,175.25	803,741.25	790,276.50	298,457.25	110,994.00		66.00	(1.68)	(62.23)	(62.81)
5550027	Purch Pwr-Non-Fuel Portion-Aff	40,162,411.00	42,480,341.00	43,282,118.00	43,686,862.00	41,126,469.00	42,259,256.00	5.77	1.89	0.94	(5.86)	2.75
5550032	Gas-Conversion-Mone Plant	388,298.44	198,462.60	308,981.06	323,581.96	382,270.17	451,611.83	(48.89)	55.69	4.73	18.14	18.14
5550035	Normal Purchases (non-ECR)	16,959,578.86	(108,104.06)					(100.64)	(100.00)			
5550036	PJM Emer.Energy Purch.	27,072.18	12,770.23	27,500.81	1,110.87			(52.83)	115.35	(95.96)	(100.00)	
5550039	PJM Inadvertent Mir Res-OSS	643.14	(1,664.95)	(15,023.45)	47,349.27	12,755.13	2,943.97	(358.88)	802.34	(415.17)	(73.06)	(76.92)
5550040	PJM Inadvertent Mir Res-LSE	(91,121.07)	9,698.19	(149,216.70)	265,339.86	62,389.42	11,861.32	(110.64)	(1,638.60)	(277.82)	(76.49)	(80.99)
5550041	PJM Ancillary Serv.-Sync	29,515.36	33,687.88	9,554.67	7,944.63	2,573.36	2,257.43	14.14	(71.64)	(16.85)	(67.61)	(12.28)
5550046	Purch Power-Fuel Portion-Affil	66,094,025.00	59,555,306.94	57,919,353.02	54,394,588.85	61,255,504.99	59,989,676.86	(9.89)	(2.75)	(6.09)	12.61	(2.07)
5550074	PJM Reactive-Charge	2,106,449.22	2,365,380.54	2,317,850.54	1,206,227.12	7,672.98	7,366.00	12.29	(2.01)	(47.96)	(99.36)	(4.00)
5550075	PJM Reactive-Credit	(1,901,865.32)	(2,255,634.58)	(2,263,083.56)	(1,098,332.02)	93,974.57	102,602.19	18.60	0.33	(51.47)	(108.56)	9.18
5550076	PJM Black Start-Charge	53,817.38	52,951.20	41,807.63	37,134.76	41,321.84	1,280,598.18	(1.61)	(21.04)	(11.18)	11.28	2,999.08
5550077	PJM Black Start-Credit	(23,134.02)	(23,463.03)	(24,399.80)	(25,498.34)	(30,868.06)	(27,714.22)	1.42	3.99	4.50	21.06	(10.22)
5550078	PJM Regulation-Charge	5,957,828.74	2,825,626.18	2,831,843.36	2,525,524.49	1,368,923.52	1,467,821.18	(52.57)	0.22	(10.82)	(45.80)	7.22
5550079	PJM Regulation-Credit	(2,232,053.76)	(858,835.34)	(966,606.31)	(900,456.38)	(764,272.95)	(731,918.57)	(61.52)	12.55	(6.84)	(15.12)	(4.23)
5550080	PJM Hourly Net Purch.-FERC	26,651,417.80	12,038,346.49	13,600,477.63	11,811,875.89	7,108,986.50	7,946,076.08	(54.83)	12.98	(16.08)	(37.71)	11.78
5550083	PJM Spinning Reserve-Charge	300,535.12	55,213.90	178,098.73	111,875.89	7,900.92	16,332.04	(81.63)	222.56	(37.18)	(92.94)	106.71

KENTUCKY POWER COMPANY
Case No. 2013-0197

Account	Discription	Operating Expense for the Twelve Months Ending					Test Year	Percent Increase (Decrease) Over Prior 12 Month Period					
		2008	2009	2010	2011	2012		2009	2010	2011	2012	Test Year	
5550084	PJM Spinning Reserve-Credit	(3,614.49)	3,206.81	(41,389.97)	(6,442.31)	(1,540.34)	(2,502.28)	(188.72)	(1,390.69)	(84.44)	(76.09)	62.45	
5550088	Normal Capacity Purchases	2,246,186.35	151,383.99					(93.26)	(100.00)				
5550090	PJM 30m Suppl Rserv Charge LSE	169.86	31,441.52	77,448.09	349,783.66	248,735.81	247,098.55	18,410.26	146.32	351.64	(28.89)	(0.66)	
5550093	Peak Hour Avail charge - LSE	1,894,984.96	(840,726.33)					(144.37)	(100.00)				
5550094	Purchased Power - Fuel		9,428,359.86	13,895,143.03	880,278.32	666,719.33	668,541.14		47.38	(93.66)	(24.26)	0.27	
5550099	PJM Purchases-non-ECR-Auction		11,123,939.35	9,212,168.69	10,051,975.16	7,486,537.45	6,365,761.37		(17.19)	9.12	(25.52)	(14.97)	
5550100	Capacity Purchases-Auction		1,239,553.08	961,301.71	833,000.00	110,289.77	74,478.29		(22.45)	(13.35)	(86.76)	(32.47)	
5550101	Purch Power-Pool Non-Fuel -Aff		817,312.39	1,527,197.00	2,499,458.00	7,548,086.00	7,365,229.00		86.86	63.66	201.99	(2.42)	
5550102	Pur Power-Pool NonFuel-OSS-Aff		30,313,401.00	36,238,591.00	45,349,482.00	41,418,496.78	46,084,688.01		19.55	25.14	(8.67)	11.27	
5550107	Capacity purchases - Trading		870,499.08	2,286,026.97	1,561,632.46	459,267.39	347,122.68		162.61	(31.69)	(70.59)	(24.42)	
5560000	Sys Control & Load Dispatching	404,887.34	420,627.94	378,720.34	320,245.72	171,352.77	153,089.85	3.89	(9.96)	(15.44)	(46.49)	(10.66)	
5570000	Other Expenses	2,543,433.93	2,714,754.75	2,452,980.22	2,237,588.17	1,431,223.79	1,255,897.29	6.74	(9.64)	(8.78)	(36.04)	(12.25)	
5570007	Other Pwr Exp-RECs	3,031.65	8,336.57	8,112.80	26,216.78	27,152.26	14,277.66	174.98	(2.68)	223.15	3.57	(47.42)	
5570008	Other Pwr Exp-Green Power	59.50	460.68	64.00	30.00			674.25	(86.11)	(53.13)	(100.00)		
5570010	Auction Exp - Incremental					34.91							
5600000	Opr Supervision & Engineering	564,838.83	549,826.99	617,129.73	627,759.88	659,387.81	736,857.55	(2.66)	12.24	1.72	5.04	11.75	
5610000	Load Dispatching	1,506.06	2,020.52					34.16	(100.00)				
5611000	Load Dispatch - Reliability	10,813.22	10,064.03	14,152.92	5,864.83	5,642.01	6,362.77	(6.93)	40.63	(58.56)	(3.80)	12.77	
5612000	Load Dispatch-Mntr&Op TransSys	803,167.09	750,573.60	808,881.05	826,362.40	764,533.23	781,687.63	(6.55)	7.77	2.16	(7.48)	2.24	
5613000	Load Dispatch-Trans Svc&Sched	226.98	1,666.42	24.56	4.35	(76.98)	(121.98)	634.17	(98.53)	(82.29)	(1,869.66)	58.43	
5614000	PJM Admin-SSC&DS-OSS	99,170.06	82,301.86	95,462.28	92,773.69	82,625.07	133,774.62	(17.01)	15.99	(2.82)	(10.94)	61.91	
5614001	PJM Admin-SSC&DS-Internal	877,002.02	985,722.66	1,202,792.91	1,091,676.94	1,053,490.00	934,898.59	12.40	22.02	(9.24)	(3.50)	(11.26)	
5614007	PJM Admin Defaults LSE	169,299.67	18,532.76	(75,895.97)		24,603.14	24,603.14	(89.05)	(509.52)	(100.00)		0.00	
5614008	PJM Admin Defaults OSS	35,696.06	2,928.03	(7,872.80)				(91.80)	(368.88)	(100.00)			
5615000	Reliability,Plng&Stds Develop	16,926.42	42,904.59	92,143.09	100,459.66	136,890.27	137,247.58	153.48	114.76	9.03	36.26	0.26	
5618000	PJM Admin-RP&SDS-OSS	26,356.33	16,123.84	22,054.03	21,358.52	20,098.58	30,973.56	(38.82)	36.78	(3.15)	(5.90)	54.11	
5618001	PJM Admin-RP&SDS- Internal	178,676.90	189,312.48	275,200.37	250,988.84	225,416.55	212,763.01	5.95	45.37	(8.80)	(10.19)	(5.61)	
5620001	Station Expenses - Nonassoc	199,410.03	209,552.82	201,409.29	162,829.50	188,431.27	182,236.18	5.09	(3.89)	(19.15)	15.72	(3.29)	
5630000	Overhead Line Expenses	296,747.90	321,497.39	121,108.08	155,113.63	153,317.18	140,389.93	8.34	(62.33)	28.08	(1.16)	(8.43)	
5640000	Underground Line Expenses				3,933.43						(100.00)		
5650002	Transmssn Elec by Others-NAC	118,954.50	113,046.00	114,075.00	282,697.14	159,695.59	166,191.83	(4.97)	0.91	147.82	(43.51)	4.07	
5650003	AEP Trans Equalization Agmt	(2,022,570.00)	(8,835,297.00)	(8,013,820.00)				336.84	(9.30)	(100.00)			
5650012	PJM Trans Enhancement Charge	371,998.06	993,424.25	2,146,466.58	2,619,439.24	3,087,972.64	3,245,882.99	167.05	116.07	22.03	17.89	5.11	
5650015	PJM TO Serv Exp - Aff			13,047.40	10,109.52	4,649.16	862.82				(22.52)	(54.01)	(81.44)
5650016	PJM NITS Expense - Affiliated			122,740.77	318,412.20	1,056,426.01	1,250,260.95			159.42	231.78	18.35	
5650017	GFA TransE			53,803.46							(100.00)		
5650018	PJM Trans Enhancement Credits		(132,740.71)	(251,482.87)					89.45	(100.00)			
5650019	Affil PJM Trans Enhncement Exp					32,994.90	49,347.60					49.56	
5650020	Provision PJM NITS Affil Expns				(21,942.94)	19,836.26	25,046.94				(190.40)	26.27	
5660000	Misc Transmission Expenses	1,210,552.81	546,005.08	2,412,556.32	1,036,098.24	1,208,166.83	1,052,613.14	(54.90)	341.86	(57.05)	16.61	(12.88)	
5670001	Rents - Nonassociated	2,044.47	8,863.43	4,776.55	4,809.00	386.44	4,893.13	333.53	(46.11)	0.68	(91.96)	1,166.21	
5670002	Rents - Associated					1,817.03	1,362.77					(25.00)	
5680000	Maint Supv & Engineering	163,996.18	111,517.73	127,454.46	145,588.53	136,306.00	143,106.05	(32.00)	14.29	14.23	(6.38)	4.99	
5690000	Maintenance of Structures	19,195.50	13,556.04	32,873.21	13,966.61	27,527.20	17,754.81	(29.38)	142.50	(57.51)	97.09	(35.50)	
5691000	Maint of Computer Hardware	40,548.71	46,128.20	47,660.86	52,859.55	44,421.95	39,039.08	13.76	3.32	10.91	(15.96)	(12.12)	
5692000	Maint of Computer Software	245,493.86	260,106.72	252,345.93	230,749.65	204,088.72	261,722.25	5.95	(2.98)	(8.56)	(11.55)	28.24	
5693000	Maint of Communication Equip	213,376.53	211,446.71	209,390.73	211,706.02	95,634.38	74,918.64	(0.90)	(0.97)	1.11	(54.83)	(21.66)	
5700000	Maint of Station Equipment	798,670.19	788,987.01	611,237.25	814,617.27	564,396.35	580,037.99	(1.21)	(22.53)	33.27	(30.72)	2.77	
5710000	Maintenance of Overhead Lines	2,292,773.44	1,868,950.96	1,511,748.00	1,754,718.80	2,075,114.85	1,768,051.56	(18.49)	(19.11)	16.07	18.26	(14.80)	
5720000	Maint of Underground Lines	6.83	104.94	(1.86)				1,436.46	(101.77)	(100.00)			
5730000	Maint of Misc Trnsmssion Plt	3,472.16	992.32	3,790.19	21,941.60	169,120.80	169,426.54	(71.42)	281.95	478.91	670.78	0.18	
5757000	PJM Admin-MAM&SC- OSS	104,687.01	89,234.41	101,760.65	97,762.97	97,883.47	147,607.76	(14.76)	14.04	(3.93)	0.12	50.80	
5757001	PJM Admin-MAM&SC- Internal	921,699.31	1,079,076.21	1,273,257.25	1,141,984.11	1,096,438.62	980,923.93	17.07	18.00	(10.31)	(3.99)	(10.54)	
5800000	Opr Supervision & Engineering	1,055,735.47	821,457.57	813,905.42	795,829.65	665,169.81	785,965.80	(22.19)	(0.92)	(2.22)	(16.42)	18.16	
5810000	Load Dispatching	5,087.89	3,743.66	2,785.53	1,804.56	2,293.50	2,925.54	(26.42)	(25.59)	(35.22)	27.09	27.56	

KENTUCKY POWER COMPANY
Case No. 2013-0197

Account	Discription	Operating Expense for the Twelve Months Ending					Test Year	Percent Increase (Decrease) Over Prior 12 Month Period				
		2008	2009	2010	2011	2012		2009	2010	2011	2012	Test Year
5820000	Station Expenses	240,604.89	241,513.22	204,442.42	203,293.27	179,854.63	173,990.20	0.38	(15.35)	(0.56)	(11.53)	(3.26)
5830000	Overhead Line Expenses	685,564.65	1,196,627.96	1,179,717.90	897,007.75	187,323.62	336,399.38	74.55	(1.41)	(23.96)	(79.12)	79.58
5840000	Underground Line Expenses	81,072.84	91,618.15	133,928.91	143,639.98	129,749.50	134,872.13	13.01	46.18	7.25	(9.67)	3.95
5850000	Street Lighting & Signal Sys E	64,845.39	57,733.72	59,915.87	44,683.89	100,428.88	94,486.00	(10.97)	3.78	(25.42)	124.75	(5.92)
5860000	Meter Expenses	553,551.98	760,570.40	902,995.80	865,237.57	519,468.82	450,568.46	37.40	18.73	(4.18)	(39.96)	(13.26)
5870000	Customer Installations Exp	262,870.42	127,070.68	135,198.48	146,018.24	129,725.88	149,779.38	(51.66)	6.40	8.00	(11.16)	15.46
5880000	Miscellaneous Distribution Exp	4,117,799.68	2,706,033.68	10,421,277.89	4,292,674.45	5,407,979.88	4,909,180.90	(34.28)	285.11	(58.81)	25.98	(9.22)
5890001	Rents - Nonassociated	1,371,980.27	1,514,884.46	1,591,499.22	1,988,196.92	1,626,772.32	1,475,898.01	10.42	5.06	24.93	(18.18)	(9.27)
5890002	Rents - Associated	70,108.67	64,723.08	64,688.82	67,178.02	55,239.32	57,836.03	(7.68)	(0.05)	3.85	(17.77)	4.70
5900000	Maint Supv & Engineering	5,936.22	7,496.30	2,479.86	46.74	739.43	762.50	26.28	(66.92)	(98.12)	1,482.01	3.12
5910000	Maintenance of Structures	9,815.26	14,370.61	12,231.04	8,877.25	24,153.12	22,010.77	46.41	(14.89)	(27.42)	172.08	(8.87)
5920000	Maint of Station Equipment	793,557.19	916,709.00	552,890.10	1,019,999.78	517,533.41	557,572.08	15.52	(39.69)	84.49	(49.26)	7.74
5930000	Maintenance of Overhead Lines	15,612,653.87	20,152,131.31	20,259,086.96	28,505,596.67	25,425,025.10	19,368,891.32	29.08	0.53	40.71	(10.81)	(23.82)
5930001	Tree and Brush Control	138,833.99	160,206.22	233,786.79	243,140.35	359,665.59	410,943.89	15.39	45.93	4.00	47.93	14.26
5930010	Storm Expense Amortization			2,349,208.00	4,698,444.00	4,698,444.00	4,698,444.00				100.00	0.00
5930011	EMI Device Expense - Affiliated			30,106.63							(100.00)	
5940000	Maint of Underground Lines	236,612.63	179,912.83	114,107.90	69,503.01	92,157.68	94,174.25	(23.96)	(36.58)	(39.09)	32.60	2.19
5950000	Maint of Lne Trmf,Rglators&Dvi	555,405.33	78,261.87	108,833.62	120,471.35	68,385.01	58,741.09	(85.91)	39.06	10.69	(43.24)	(14.10)
5960000	Maint of Strt Lghtng & Sgnal S	53,424.94	45,937.84	51,481.50	62,231.05	43,715.68	52,537.14	(14.01)	12.07	20.88	(29.75)	20.18
5970000	Maintenance of Meters	158,120.62	50,506.48	71,064.80	56,181.98	53,792.11	51,623.92	(68.06)	40.70	(20.94)	(4.25)	(4.03)
5980000	Maint of Misc Distribution Plt	528,700.28	502,102.79	346,863.65	139,002.18	85,508.16	86,121.69	(5.03)	(30.92)	(59.93)	(38.48)	0.72
9010000	Supervision - Customer Accts	401,084.90	388,255.94	334,139.03	324,869.72	272,442.01	298,715.25	(3.20)	(13.94)	(2.77)	(16.14)	9.64
9020000	Meter Reading Expenses	32,580.07	15,819.64	11,962.75	9,828.90	1,009.67	4,145.92	(51.44)	(24.38)	(17.84)	(89.73)	310.62
9020001	Customer Card Reading	12.56	(12.50)		1,598.15	0.39	0.39	(199.52)	(100.00)		(99.98)	0.00
9020002	Meter Reading - Regular	825,287.20	603,118.74	561,859.80	572,859.70	377,243.24	388,497.66	(26.92)	(6.84)	1.96	(34.15)	2.98
9020003	Meter Reading - Large Power	46,313.65	41,119.83	47,573.99	42,839.13	35,762.86	40,246.00	(11.21)	15.70	(9.95)	(16.52)	12.54
9020004	Read-In & Read-Out Meters	89,776.92	53,716.75	45,343.48	64,432.33	39,012.50	42,221.32	(40.17)	(15.59)	42.10	(39.45)	8.23
9030000	Cust Records & Collection Exp	514,239.65	521,227.48	532,666.70	537,318.90	550,935.28	541,037.92	1.36	2.19	0.87	2.53	(1.80)
9030001	Customer Orders & Inquiries	2,853,139.97	2,653,726.52	2,408,302.40	2,712,406.83	2,351,236.54	2,372,798.15	(6.99)	(9.25)	12.63	(13.32)	0.92
9030002	Manual Billing	42,452.98	41,315.57	33,225.20	42,555.95	42,562.55	42,778.85	(2.68)	(19.58)	28.08	0.02	0.51
9030003	Postage - Customer Bills	710,309.77	763,677.27	639,768.31	741,820.84	567,963.13	628,122.59	7.51	(16.23)	15.95	(23.44)	10.59
9030004	Cashiering	124,456.14	121,956.17	128,060.56	128,947.08	125,038.53	131,412.01	(2.01)	5.01	0.69	(3.03)	5.10
9030005	Collection Agents Fees & Exp	130,849.89	103,626.53	96,259.26	108,054.97	99,987.16	83,990.49	(20.81)	(7.11)	12.25	(7.47)	(16.00)
9030006	Credit & Oth Collection Activi	739,408.35	970,332.91	1,007,828.67	913,967.54	825,876.47	864,920.99	31.23	3.86	(9.31)	(9.64)	4.73
9030007	Collectors	654,550.83	406,997.76	475,393.81	587,706.43	612,325.11	638,942.44	(37.82)	16.81	23.63	4.19	4.35
9030009	Data Processing	178,801.46	187,078.27	143,398.13	152,725.73	155,980.90	165,359.70	4.63	(23.35)	6.50	2.13	6.01
9040007	Uncoll Accts - Misc Receivable	37,058.73	9,395.16	10,208.17	14,448.61	152,615.72	6,165.51	(74.65)	8.65	41.54	956.27	(95.96)
9050000	Misc Customer Accounts Exp	4,228.73	11,052.84	30,730.18	87,534.76	16,263.65	15,936.29	161.37	178.03	184.85	(81.42)	(2.01)
9070000	Supervision - Customer Service	220,132.54	204,264.52	259,281.99	327,503.53	211,593.06	203,050.89	(7.21)	26.93	26.31	(35.39)	(4.04)
9070001	Supervision - DSM	3,331.19	4,444.51	2,476.12	2,018.21	18.67	5.67	33.42	(44.29)	(18.49)	(99.07)	(69.63)
9080000	Customer Assistance Expenses	441,146.28	448,097.68	482,959.22	509,400.67	483,683.67	492,225.26	1.58	7.78	5.47	(5.05)	1.77
9080001	DSM-Customer Advisory Grp				742.50	282.15	434.33				(62.00)	53.94
9080004	Cust Assistance Expense - DSM					0.64	(0.51)					(179.69)
9080009	Cust Assistance Expense - DSM	740,732.97	943,915.73	1,820,886.70	2,484,940.21	2,107,889.65	2,090,498.01	27.43	92.91	36.47	(15.17)	(0.83)
9090000	Information & Instruct Advrtis	210,908.82	210,254.21	195,716.34	187,053.78	155,343.27	129,828.75	(0.31)	(6.91)	(4.43)	(16.95)	(16.42)
9100000	Misc Cust Svc&Informational Ex	53,977.81	36,897.59	32,570.96	24,848.87	37,657.17	39,078.07	(31.64)	(11.73)	(23.71)	51.54	3.77
9100001	Misc Cust Svc & Info Exp - RCS	1.38				51.50		(100.00)				(100.00)
9110001	Supervision - Residential			57.81	9.56	(5.52)	(16.15)			(83.46)	(157.74)	192.57
9110002	Supervision - Comm & Ind			11.56	3.41					(70.50)	(100.00)	
9120000	Demonstrating & Selling Exp				1.08						(100.00)	
9120001	Demo & Selling Exp - Res						4,196.99					
9120003	Demo & Selling Exp - Area Dev						2.08					0.00
9130001	Advertising Exp - Residential		76.80									
9200000	Administrative & Gen Salaries	5,537,553.94	6,732,261.08	7,515,441.97	5,810,297.53	6,723,161.30	8,006,344.76	21.57	11.63	(22.69)	15.71	19.09
9200003	Admin & Gen Salaries Trnsfr			46.34	(46.34)	0.00				(200.00)	(100.00)	#DIV/0!

KPSC Case No. 2013-00197
 Commission Staffs First Set of Data Requests
 Order Dated June 20, 2013
 Item No. 23b
 Attachment 2
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KENTUCKY POWER COMPANY
Case No. 2013-0197

Account	Discription	Operating Expense for the Twelve Months Ending					Percent Increase (Decrease) Over Prior 12 Month Period					
		2008	2009	2010	2011	2012	Test Year	2009	2010	2011	2012	Test Year
9200004	I C Adjustments	289.48						(100.00)				
9210001	Off Supl & Exp - Nonassociated	844,885.55	579,066.57	741,855.68	551,346.17	584,735.80	348,488.55	(31.46)	28.11	(25.68)	6.06	(40.40)
9210003	Office Supplies & Exp - Trnsf	115.93		43.35	(2.32)	6.77	4.22	(100.00)		(105.35)	(391.81)	(37.67)
9210004	Office Utilities			647.60						(100.00)		
9210005	Cellular Phones and Pagers	2.43	20.58	6.89				746.91	(66.52)	(100.00)		
9220000	Administrative Exp Trnsf - Cr	(83,678.20)	(6,270.73)	(157.18)	(140,317.13)	(151,198.92)	(353,329.80)	(92.51)	(97.49)	89,171.62	7.76	133.69
9220001	Admin Exp Trnsf to Cnstrction	(381,892.92)	(411,899.93)	(379,529.24)	(363,865.00)	(676,097.24)	(724,995.24)	7.86	(7.86)	(4.13)	85.81	7.23
9220004	Admin Exp Trnsf to ABD	(16,234.81)	(9,865.77)	(6,470.28)	(3,487.36)	(4,612.34)	(3,827.73)	(39.23)	(34.42)	(46.10)	32.26	(17.01)
9220125	SSA Expense Transfers BL	(628,870.29)	(499,516.41)	(522,897.36)	(625,191.89)	(501,555.66)	(377,388.31)	(20.57)	4.68	19.56	(19.78)	(24.76)
9220127	SSA Expense Transfers IT		(53.00)						(100.00)			
9230001	Outside Svcs Empl - Nonassoc	689,828.57	693,109.70	823,687.26	978,006.59	1,396,830.66	1,618,180.81	0.48	18.84	18.74	42.82	15.85
9230003	AEPSC Billed to Client Co	5,195,663.41	3,790,705.64	4,387,744.42	3,864,131.01	3,263,174.58	2,173,672.44	(27.04)	15.75	(11.93)	(15.55)	(33.39)
9230127	SSA Expense Transfers IT			0.00							#DIV/0!	
9240000	Property Insurance	367,523.01	406,398.71	506,749.22	641,057.77	605,545.46	616,665.73	10.58	24.69	26.50	(5.54)	1.84
9250000	Injuries and Damages	977,636.85	1,056,934.89	1,099,445.08	1,226,482.23	1,135,754.95	1,107,993.32	8.11	4.02	11.55	(7.40)	(2.44)
9250001	Safety Dinners and Awards	3,443.83	173.80		982.23	1,011.24	949.09	(94.95)	(100.00)		2.95	(6.15)
9250002	Emp Accident Prvntion-Adm Exp	99,279.32	116,507.25	120,732.14	9,508.20	9,180.41	9,168.63	17.35	3.63	(92.12)	(3.45)	(0.13)
9250004	Injuries to Employees		295.76	22,564.48	74,894.28	32,462.38	20,795.24		7,529.32	231.91	(56.66)	(35.94)
9250006	Wrkrs Cmpnstn Pre&Sif Ins Prv	352,123.05	578,109.27	170,889.32	501,566.88	84,932.84	485,977.85	64.18	(70.44)	193.50	(83.07)	472.19
9250007	Prsnal Injries&Prop Dmage-Pub	100,672.85	285,902.06	200,295.28	73,610.62	5,856.71	6,308.01	183.99	(29.94)	(63.25)	(92.04)	7.71
9250010	Frg Ben Loading - Workers Comp	(162,960.12)	(115,727.47)	(98,946.71)	(174,781.22)	(258,697.32)	(264,927.60)	(28.98)	(14.50)	76.64	48.01	2.41
9260000	Employee Pensions & Benefits	9,443.26	9,672.75	8,816.54	9,067.13	6,555.47	5,937.49	2.43	(8.85)	2.84	(27.70)	(9.43)
9260001	Edit & Print Empl Pub-Salaries	11,983.85	17,741.95	23,610.98	37,068.38	30,772.78	31,201.82	48.05	33.08	57.00	(16.98)	1.39
9260002	Pension & Group Ins Admin	13,985.00	12,054.00	16,998.00	29,740.00	31,858.92	23,628.77	(13.81)	41.02	74.96	7.12	(25.83)
9260003	Pension Plan	990,243.97	2,215,416.24	2,995,603.20	2,894,000.04	3,244,941.12	3,448,185.09	123.72	35.22	(3.39)	12.13	6.26
9260004	Group Life Insurance Premiums	147,359.08	154,308.38	142,841.00	133,843.83	141,736.82	137,865.50	4.72	(7.43)	(6.30)	5.90	(2.73)
9260005	Group Medical Ins Premiums	4,218,849.93	5,116,828.93	4,606,900.45	3,985,141.13	3,990,013.95	3,947,217.30	21.28	(9.97)	(13.50)	0.12	(1.07)
9260006	Physical Examinations	323.20	125.00			6.90		(61.32)	(100.00)			
9260007	Group L-T Disability Ins Prem	122,937.53	(3,021.98)	186,713.27	178,026.43	12,836.00	12,368.98	(102.46)	(6,278.51)	(4.65)	(92.79)	(3.64)
9260009	Group Dental Insurance Prem	270,667.00	172,899.50	246,865.36	225,589.87	229,033.05	227,981.69	(36.12)	42.78	(8.62)	1.53	(0.46)
9260010	Training Administration Exp	4,218.81	9,921.13	4,510.64	6,845.60	(706.43)	5,669.52	135.16	(54.54)	51.77	(110.32)	(902.56)
9260012	Employee Activities	3,023.69	895.42	1,731.94	5,816.99	4,606.46	5,010.59	(70.39)	93.42	235.87	(20.81)	8.77
9260014	Educational Assistance Prmts	16,164.75	23,179.38	24,987.38	10,398.65	12,892.50	7,154.73	43.39	7.80	(58.38)	23.98	(44.50)
9260021	Postretirement Benefits - OPEB	2,581,261.97	4,099,566.00	3,346,838.03	2,387,468.02	1,442,501.04	706,802.25	58.82	(18.36)	(28.66)	(39.58)	(51.00)
9260026	Savings Plan Administration					58.85						(100.00)
9260027	Savings Plan Contributions	1,527,571.98	1,613,756.46	1,529,101.32	1,440,190.53	1,532,945.18	1,474,480.57	5.64	(5.25)	(5.81)	6.44	(3.81)
9260036	Deferred Compensation	31,262.90	20,598.34	24,070.06	26,067.46	23,453.36	21,385.69	(34.11)	16.85	8.30	(10.03)	(8.82)
9260037	Supplemental Pension	5,243.03	2,799.85	1,033.56	999.96	721.94	1,515.18	(46.60)	(63.09)	(3.25)	(27.80)	109.88
9260050	Frg Ben Loading - Pension	(375,871.86)	(567,029.82)	(1,141,059.32)	(1,116,707.68)	(1,348,618.06)	(1,390,835.00)	50.86	101.23	(2.13)	20.77	3.13
9260051	Frg Ben Loading - Grp Ins	(1,763,432.40)	(1,806,989.00)	(1,859,496.97)	(1,833,873.07)	(1,973,670.28)	(2,029,017.81)	2.47	2.91	(1.38)	7.62	2.80
9260052	Frg Ben Loading - Savings	(621,432.54)	(553,397.89)	(519,027.18)	(512,715.56)	(616,037.40)	(625,013.28)	(10.95)	(6.21)	(1.22)	20.15	1.46
9260053	Frg Ben Loading - OPEB	(665,428.83)	(937,744.03)	(856,543.44)	(608,471.17)	(875,764.44)	(664,184.00)	40.92	(8.66)	(28.96)	43.93	(24.16)
9260055	IntercoFringeOffset- Don't Use	(865,051.99)	(989,279.95)	(1,102,008.37)	(1,125,917.30)	(1,162,602.25)	(1,078,084.65)	14.36	11.39	2.17	3.26	(7.27)
9260056	Fidelity Stock Option Admin		248.88								(100.00)	
9260057	Postret Ben Medicare Subsidy	(962,845.94)	(867,380.64)	(954,918.73)	(848,237.03)	552,426.00	537,586.74	(9.91)	10.09	(11.17)	(165.13)	(2.69)
9260058	Frg Ben Loading - Accrual	64,896.45	124,125.02	(17,316.86)	(13,487.88)	11,900.43	(21,729.29)	91.27	(113.95)	(22.11)	(188.23)	(282.59)
9270000	Franchise Requirements	183,096.07	184,544.85	200,575.06	190,119.37	145,895.49	145,281.99	0.79	8.69	(5.21)	(23.26)	(0.42)
9280000	Regulatory Commission Exp	3.11	4.36	(7.66)	3.02	(3.47)	995.02	40.19	(275.69)	(139.43)	(214.90)	(28,774.93)
9280001	Regulatory Commission Exp-Adm	12.99	57.05	(4.66)	(21.45)	(4.34)	(162.04)	339.18	(108.17)	360.30	(79.77)	3,633.64
9280002	Regulatory Commission Exp-Case	2,010.04	(557.79)	88,270.33	8,468.84	155,953.95	166,017.08	(127.75)	(15,925.01)	(90.41)	1,741.50	6.45
9301000	General Advertising Expenses	77.60			5,561.61	8,325.13	8,325.13	(100.00)			49.69	0.00
9301001	Newspaper Advertising Space	10,956.86	272,547.03	(217,968.76)	14,903.18	13,200.81	13,163.08	2,387.46	(179.97)	(106.84)	(11.42)	(0.29)
9301002	Radio Station Advertising Time	2,072.50	1,500.00	295.03	2,770.00	2,750.00	2,762.81	(27.62)	(80.33)	838.89	(0.72)	0.47
9301003	TV Station Advertising Time				513.34						(100.00)	
9301006	Spec Corporate Comm Info Proj	2.36		0.08				(100.00)		(100.00)		0.00

KPSC Case No. 2013-00197
 Commission Staffs First Set of Data Requests
 Order Dated June 20, 2013
 Item No. 23b
 Attachment 2
 Page 4 of 5

KENTUCKY POWER COMPANY
Case No. 2013-0197

Account	Discription	Operating Expense for the Twelve Months Ending					Test Year	Percent Increase (Decrease) Over Prior 12 Month Period											
		2008	2009	2010	2011	2012		2009	2010	2011	2012	Test Year							
9301007	Special Adv Space & Prod Exp	30.00																	
9301008	Direct Mail and Handouts	704.89	561.79																
9301009	Fairs, Shows, and Exhibits	837.97	522.45	415.88															
9301010	Publicity	1,181.62	1,125.59	773.60	850.06	1,277.73	1,066.83												
9301011	Dedications, Tours, & Openings	5.64	10.88	7.49		0.55	0.55												
9301012	Public Opinion Surveys	22,881.79	32,805.31	25,427.37	21,357.66	2,607.08	672.89												
9301013	Movies Slide Films & Speeches	29,634.24	23,151.09																
9301014	Video Communications	178.68	50.29	29.35	34.50	12.80	2.13												
9301015	Other Corporate Comm Exp	86,235.38	66,630.40	50,580.50	24,341.03	40,293.99	38,967.70												
9302000	Misc General Expenses	234,656.98	161,478.79	253,563.14	336,462.75	166,815.62	159,089.82												
9302003	Corporate & Fiscal Expenses	29,204.51	28,091.18	16,380.94	24,191.55	20,487.77	20,872.27												
9302004	Research, Develop&Demonstr Exp	6,120.38	4,945.82	15,514.20	18,874.36	2,997.77	3,031.05												
9302006	Assoc Bus Dev - Materials Sold				15,340.61	39,798.97	43,690.25												
9302007	Assoc Business Development Exp	1,940,693.77	313,101.83	193,172.63	89,010.98	60,369.77	67,603.04												
9302458	AEPSC Non Affiliated Expense					33.57	42.70												
9310000	Rents	900.00	1,679.25	6,280.00	300.00	19.53	1,020.18												
9310001	Rents - Real Property	93,517.11	92,977.40	90,384.27	86,802.40	95,233.65	96,017.40												
9310002	Rents - Personal Property	284,379.59	250,458.29	142,304.60	38,985.92	28,854.81	45,911.59												
9310003	Rents - Real Property - Assoc	276,554.16																	
9350000	Maintenance of General Plant	534.33	767.49	439.02		6.31	6.31												
9350001	Maint of Structures - Owned	292,684.75	391,495.61	521,217.33	622,164.82	520,166.37	542,235.08												
9350002	Maint of Structures - Leased	65,148.31	69,861.05	81,513.77	106,721.73	62,054.05	59,261.51												
9350003	Maint of Prprty Held Flure Use	3,572.50																	
9350005	Maint of Carrier Equipment		867.18																
9350007	Maint of Radio Equip - Owned		55,562.53		69.79														
9350012	Maint of Data Equipment	151.18	239.87	113.23															
9350013	Maint of Cmmncation Eq-Unall	1,046,391.55	1,026,679.25	1,094,700.29	1,069,892.52	996,200.36	948,993.57												
9350015	Maint of Office Furniture & Eq	6,632.08	32.50	227,951.66	2,186.43	155.10	246,839.04												
9350016	Maintenance of Video Equipment		62.35																
9350019	Maint of Gen Plant-SCADA Equ						653.60												
9350023	Site Communications Services					170.66	35.22												
9350024	Maint of DA-AMI Comm Equip				183.23	82.37	170.66												
Total		565,011,972.21	520,684,231.08	555,805,428.40	572,532,447.92	454,601,152.25	462,191,879.61												
								(7.85)	6.75	3.01	(20.60)								

Kentucky Power Company
Case No. 2013-00197
Analysis of Salaries and Wages
For the Calendar Years 2010 through 2012 and the Test Year
"000 Omitted"

Line No.	Item	Calendar Years Prior to Test Year						Test Year		Kentucky Jurisdictional Amount
		3rd = 2010		2nd = 2011		1st = 2012		Amount	%	
		Amount	%	Amount	%	Amount	%			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1.	Wages charged to expense									
2.	Power Production Expense	13,540		10,443	(22.87)	9,135	(12.53)	8,659	(5.21)	9,420
3.	Transmission Expense	2,052		1,042	(49.22)	1,215	16.60	1,090	(10.29)	1,185
4.	Distribution Expense	13,755		8,446	(38.60)	8,847	4.75	8,042	(9.10)	8,852
5.	Customer Accounts Expense	1,394		1,303	(6.53)	1,236	(5.14)	1,323	7.04	1,459
6.	Customer Service and Information	570		567	(0.53)	541	(4.59)	560	3.51	618
7.	Sales Expense									
8.	Administrative and General Expenses:									
	(a) Administrative and General Salaries	1,502		1,312	(12.65)	1,389	5.87	1,477	6.34	0
	(b) Office Supplies and Expense									0
	(c) Administrative Expense transferred - credit	(396)		(384)	(3.03)	(713)	85.68	(766)	7.43	0
	(d) Outside services employed									
	(e) Property insurance									
	(f) Injuries and damages	101		4	(96.04)	4	0.00	5	25.00	0
	(g) Employee pensions and benefits	17		19	11.76	13	(31.58)	11	(15.38)	0
	(h) Franchise requirements									
	(i) Regulatory commission expense									
	(j) Duplicate charges - credit									
	(k) Miscellaneous general expense	38		33	(13.16)	45	36.36	34	(24.44)	0
	(l) Maintenance of general plant	682		698	2.35	723	3.58	672	(7.05)	0
8.	Total Administrative and General Expenses - L8(a) through L8(l)	1,944		1,682	(13.48)	1,461	(13.14)	1,433	(1.92)	0
9.	Total Salaries and Wages charged expense (L2 through L7 + L8)	33,255		23,483	(29.39)	22,435	(4.46)	21,107	(5.92)	19,968
10.	Wages Capitalized	11,138		11,182	0.40	14,067	25.80	14,096	0.21	9,474
11.	Other	1,233		1,521	23.36	1,766	16.11	1,868	5.78	0
12.	Total Salaries and Wages	45,626		36,186	(20.69)	38,268	5.75	37,071	(3.13)	29,442
13.	Ratio of Salaries and wages charged to expense to total wages (L9/L12)	0.7289		0.6490		0.5863		0.5694		0.6782
14.	Ratio of Salaries and wages capitalized to total wages (L10/L12)	0.2441		0.3090		0.3676		0.3802		0.3218
15.	Ratio of Other Salaries and wages to total wages (L11/L12)	0.0270		0.0420		0.0461		0.0504		0.0000

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i)

Kentucky Power Company
Case No. 2013-00197
Analysis of Salaries and Wages - Overtime
For the Calendar Years 2010 through 2012 and the Test Year
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year		Kentucky Jurisdictional Amount
		3rd = 2010		2nd = 2011		1st = 2012		Amount (h)	% (i)	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)			
1.	Wages charged to expense									
2.	Power Production Expense	1,508		1,945	28.98	939	(51.72)	8,659	822.15	8,571
3.	Transmission Expense	155		122	(21.29)	202	65.57	1,090	439.60	1,078
4.	Distribution Expense	2,362		2,249	(4.78)	2,682	19.25	8,042	199.85	8,052
5.	Customer Accounts Expense	79		66	(16.46)	69	4.55	1,323	1,817.39	1,327
6.	Customer Service and Information							560		562
7.	Sales Expense									
8.	Administrative and General Expenses:									
	(a) Administrative and General Salaries	3		1	(66.67)	6	500.00	1,477	24,516.67	
	(b) Office Supplies and Expense									0
	(c) Administrative Expense transferred - credit							(766)		0
	(d) Outside services employed									0
	(e) Property insurance									0
	(f) Injuries and damages							5		0
	(g) Employee pensions and benefits							11		0
	(h) Franchise requirements									0
	(i) Regulatory commission expense									0
	(j) Duplicate charges - credit									0
	(k) Miscellaneous general expense	15		6	(60.00)	17	183.33	34	100.00	0
	(l) Maintenance of general plant	28		20	(28.57)	14	(30.00)	672	4,700.00	0
8.	Total Administrative and General Expenses - L8(a) through L8(l)	46		27	(41.30)	37	37.04	1,433	3,772.97	0
9.	Total Salaries and Wages charged expense (L2 through L7 + L8)	4,150		4,409	6.24	3,929	(10.89)	21,107	437.21	19,590
10.	Wages Capitalized	766		1,118	45.95	1,334	19.32	14,096	956.67	826
11.	Other	270		553	104.81	532	(3.80)	1,868	251.13	0
12.	Total Salaries and Wages	5,186		6,080	17.24	5,795	(4.69)	37,071	539.71	20,416
13.	Ratio of Salaries and wages charged to expense to total wages (L9/L12)	0.8002		0.7252		0.6780		0.5694		0.9595
14.	Ratio of Salaries and wages capitalized to total wages (L10/L12)	0.1477		0.1839		0.2302		0.3802		0.0405
15.	Ratio of Other Salaries and wages to total wages (L11/L12)	0.0521		0.0910		0.0918		0.0504		0.0000

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i)

Kentucky Power Company

REQUEST

Provide the following payroll information for each employee classification or category:

- a. The actual regular hours worked during the test year;
- b. The actual overtime hours worked during the test year;
- c. The test-year-end wage rate for each employee classification or category and the date of the last increase; and
- d. A calculation of the percent of increase granted during the test year.

RESPONSE

- a. & b. Please see Attachment 1 of this response.
- c. & d. Please see Attachment 2 of this response.

WITNESS: Andrew R Carlin

**Kentucky Power Company
 Payroll Data**

Job Title	Regular Hours	Overtime Hours
Administrative Assistant III	1,754	-
Administrative Associate	25,423	1,316
Administrative Associate I	5,336	371
Administrative Supervisor	1,811	146
Business Ops Suppt Analyst I	1,754	-
CC Plant Supv II	932	167
CC Plant Tech I	1,194	87
Chemist	1,691	-
Coal Equipment Operator	5,399	1,258
Coal Equipment Operator-Sr	12,541	3,189
Coal Handler	1,211	117
Commission Liaison Rep	1,813	-
Control Technician	9,031	1,202
Control Technician-Sr	6,899	1,467
Cust Svcs Acct Repr III	3,507	87
Cust Svcs Acct Repr IV	1,834	8
Customer Services Coord I	1,716	37
Customer Services Engineer I	1,806	78
Dispatch Supv I	1,768	16
Dist Dispatcher III	5,276	603
Distr Dispatcher I	7,050	918
Distr Dispatcher II	3,556	464
Distr Dispatching Coord Sr	1,752	24
Distr Projects Coord	1,740	-
Distribution Line Coord Sr	1,799	125
Distribution Line Coordinator	3,619	207
DSM/EE Coordinator I	1,794	-
Energy Production Supt II	1,821	-
Energy Production Supv II	10,117	1,262
Energy Production Supv III	10,502	1,317
Engineer I	10,559	326
Engineer II	3,710	224
Engineer III	3,586	128
Engineering Technologist I	5,281	650
Environmental & Lab Supv	1,789	16
Environmental Specialist I	1,854	627
Equipment Operator	12,945	2,121
Equipment Specialist	2,057	258
Field Revenue Specialist	13,728	1,758
Fleet Technician A	6,972	844
Fleet Technician B	1,830	227
Fleet Technician C	1,829	131
Graphics Technician I	3,456	-
IT Field Manager	1,823	-
IT Network Consultant	1,828	-

**Kentucky Power Company
 Payroll Data**

Job Title	Regular Hours	Overtime Hours
IT Support Tech Specialist	6,980	550
IT Support Technician II	1,827	152
IT Support Technician III	1,774	99
IT Support Technician Senior	3,615	149
Lead Engineer	1,783	-
Lead Fleet Technician	3,353	411
Line Crew Supervisor - NE	33,615	8,992
Line Mechanic-A	61,504	17,138
Line Mechanic-B	5,122	1,630
Line Mechanic-C	5,408	1,728
Line Mechanic-D	1,855	420
Line Servicer	43,102	14,400
Long Range Planner	1,738	91
Maintenance Machinist	1,792	156
Maintenance Mechanic	13,266	1,529
Maintenance Supv III	9,420	1,143
Maintenance Welder	12,967	902
Material Handling Supt I	1,762	189
Meter Electrician Supv-NE	1,695	161
Meter Electrician-A	8,454	1,290
Meter Electrician-B	3,524	515
Meter Reader	920	19
Meter Servicer	15,642	1,779
Mgr Communications	1,828	16
Mgr Customer & Distr Svcs	5,362	171
Mgr EE & Consumer Programs	1,796	4
Mgr External Affairs	3,260	-
Mgr Region Support	1,729	26
Mgr Regulatory Svc - KYPCO	1,648	-
Mgr Supply Chn & Fleet Ops	1,644	51
Mng Dir Distr Region Opers	1,850	-
Mng Dir Regulatory&Finance	1,748	-
Outage Coordinator	1,824	-
P&C Techn Specialist Sr	3,544	719
P&C Techn Speclst Principal	5,212	714
P&C Technician Senior	1,825	105
Performance & IH Technician	1,809	269
Performance & IH Technician-Sr	3,509	548
Plant Manager-Big Sandy	1,811	-
President & COO - KY	1,724	-
Process Supv II	5,004	446
Production Services Leader	1,665	2
Regulatory Consultant II	3,623	-
Resource Analyst I	1,784	99
Revenue Protection Coord II	1,792	-

**Kentucky Power Company
 Payroll Data**

Job Title	Regular Hours	Overtime Hours
Right of Way Agent Sr	1,818	91
Safety & Health Manager	1,488	50
Senior Engineer	1,793	-
Sr Equipment Specialist	1,785	68
Station Crew Supervisor - NE	6,675	964
Station Electrician A	8,781	1,398
Station Electrician C	4,125	332
Station Servicer	3,560	322
Station Supervisor	3,604	221
Storekeeper	1,708	380
Storeroom Supervisor -NE	5,213	548
Stores Attendant-A	8,632	1,233
Stores Attendant-B	720	38
Stores Attendant-Senior	5,417	57
Stores Truck Driver	1,832	123
Supv Distribution Support	1,780	46
Supv Distribution System	5,102	562
Supv Field Services	5,338	134
Supv Meter Services	1,724	34
Supv Region Forestry	1,823	35
Supv-SC & Fleets Ops	1,800	36
Technician I	8,687	1,905
Technician Senior	17,851	2,850
Technician Specialist	5,182	598
Trans Reg Ops Supprt Coord III	1,191	334
Transmission Line Crew Supv-NE	3,410	900
Transmission Line Mechanic-A	9,978	2,259
Transmission Line Mechanic-C	1,096	122
Unit Operator	13,950	3,119
Utility Forester II	3,675	91
Utility Forester III	1,789	53

**Kentucky Power Company
 Payroll Data**

Job Title	Average Annual Rate	Average % Increase	Increase Date
Administrative Assistant III	60,100	2.4	4/1/2012
Administrative Associate	45,400	2.4	4/1/2012
Administrative Associate I	36,142	2.6	4/1/2012
Administrative Supervisor	78,021	3.2	4/1/2012
Business Ops Supt Analyst I	90,300	2.4	4/1/2012
CC Plant Supv II	86,569	3.2	4/1/2012
CC Plant Tech I	63,856	2.0	5/1/2012
Chemist	79,464	3.2	4/1/2012
Coal Equipment Operator	58,039	2.0	5/1/2012
Coal Equipment Operator-Sr	65,770	2.0	5/1/2012
Coal Handler	47,528	2.0	5/1/2012
Commission Liaison Rep	53,999		
Control Technician	59,688	2.0	5/1/2012
Control Technician-Sr	67,746	2.0	5/1/2012
Cust Svcs Acct Repr III	56,001	3.3	4/1/2012
Cust Svcs Acct Repr IV	45,765	3.3	4/1/2012
Customer Services Coord I	83,167	2.7	4/1/2012
Customer Services Engineer I	84,634	2.2	4/1/2012
Dispatch Supv I	104,742	3.5	4/1/2012
Dist Dispatcher III	63,511	3.5	4/1/2012
Distr Dispatcher I	84,052	2.3	4/1/2012
Distr Dispatcher II	73,776	2.9	4/1/2012
Distr Dispatching Coord Sr	91,040	2.6	4/1/2012
Distr Projects Coord	84,050	2.5	4/1/2012
Distribution Line Coord Sr	79,232	2.7	4/1/2012
Distribution Line Coordinator	72,278	2.8	4/1/2012
DSM/EE Coordinator I	85,300	2.0	4/1/2012
Energy Production Supt II	128,155	3.0	4/1/2012
Energy Production Supv II	96,753	2.2	4/1/2012
Energy Production Supv III	85,609	2.7	4/1/2012
Engineer I	91,552	2.6	4/1/2012
Engineer II	73,379	3.0	4/1/2012
Engineer III	67,134	2.4	4/1/2012
Engineering Technologist I	76,622	2.4	4/1/2012
Environmental & Lab Supv	102,447	2.2	4/1/2012
Environmental Specialist I	74,479	5.0	4/1/2012
Equipment Operator	58,516	2.0	5/1/2012
Equipment Operator	58,516	2.0	7/1/2012
Equipment Specialist	67,500	2.0	5/1/2012
Field Revenue Specialist	50,440	2.0	5/1/2012
Fleet Technician A	62,733	2.0	5/1/2012
Fleet Technician B	51,938	2.0	5/1/2012
Fleet Technician C	45,802	2.0	5/1/2012
Graphics Technician I	51,800	2.3	4/1/2012
IT Field Manager	100,948	2.4	4/1/2012
IT Network Consultant	101,246		
IT Support Tech Specialist	77,929	2.0	4/1/2012

**Kentucky Power Company
 Payroll Data**

Job Title	Average Annual Rate	Average % Increase	Increase Date
IT Support Technician II	57,159	2.0	4/1/2012
IT Support Technician III	60,792	2.0	4/1/2012
IT Support Technician Senior	72,402	2.1	4/1/2012
Lead Engineer	93,719	2.3	4/1/2012
Lead Fleet Technician	70,101	1.9	4/1/2012
Line Crew Supervisor - NE	75,506	2.5	4/1/2012
Line Mechanic-A	64,791	2.0	5/1/2012
Line Mechanic-B	54,163	2.0	5/1/2012
Line Mechanic-C	46,953	2.0	5/1/2012
Line Mechanic-D	41,496	2.0	5/1/2012
Line Servicer	66,581	2.0	5/1/2012
Long Range Planner	95,131	2.2	4/1/2012
Maintenance Machinist	65,770	2.0	5/1/2012
Maintenance Mechanic	58,588	2.0	5/1/2012
Maintenance Supv III	86,347	2.9	4/1/2012
Maintenance Welder	67,746	2.0	5/1/2012
Maintenance Welder	67,746	2.0	5/7/2012
Material Handling Supt I	92,160	2.4	4/1/2012
Meter Electrician Supv-NE	74,153	2.6	4/1/2012
Meter Electrician-A	65,083	2.0	5/1/2012
Meter Electrician-B	55,006	2.0	4/1/2012
Meter Electrician-B	55,006	2.0	5/1/2012
Meter Reader	30,264	2.0	4/1/2012
Meter Servicer	43,400	2.0	4/1/2012
Meter Servicer	43,400	2.0	5/1/2012
Mgr Communications	116,396	1.0	4/1/2012
Mgr Customer & Distr Svcs	110,463	2.7	4/1/2012
Mgr EE & Consumer Programs	108,878	2.5	4/1/2012
Mgr External Affairs	105,700	2.3	4/1/2012
Mgr Region Support	128,000	2.4	4/1/2012
Mgr Regulatory Svc - KYPCO	123,829	2.6	4/1/2012
Mgr Supply Chn & Fleet Ops	126,700	3.7	4/1/2012
Mng Dir Distr Region Opers	160,325	3.0	4/1/2012
Mng Dir Regulatory&Finance	164,699	3.0	4/1/2012
Outage Coordinator	103,599	2.2	4/1/2012
P&C Techn Specialist Sr	76,294	2.5	4/1/2012
P&C Techn Speclst Principal	78,654	2.4	4/1/2012
P&C Technician Senior	65,083	2.0	5/1/2012
Performance & IH Technician	60,341	2.0	5/1/2012
Performance & IH Technician-Sr	67,746	2.0	5/1/2012
Plant Manager-Big Sandy	145,646	2.5	4/1/2012
President & COO - KY	214,000	5.9	1/1/2013
Process Supv II	101,522	2.1	4/1/2012
Production Services Leader	86,744	3.2	4/1/2012
Regulatory Consultant II	73,300	2.5	4/1/2012
Resource Analyst I	80,500	2.0	4/1/2012
Revenue Protection Coord II	70,025	2.3	4/1/2012

**Kentucky Power Company
 Payroll Data**

Job Title	Average Annual Rate	Average % Increase	Increase Date
Right of Way Agent Sr	72,511	0.7	4/1/2012
Safety & Health Manager	106,474	2.3	4/1/2012
Senior Engineer	113,739	1.7	4/1/2012
Sr Equipment Specialist	76,736	2.2	4/1/2012
Station Crew Supervisor - NE	73,199	2.3	4/1/2012
Station Electrician A	65,083	2.0	4/1/2012
Station Electrician A	65,083	2.0	5/1/2012
Station Electrician C	48,741	2.0	5/1/2012
Station Servicer	66,581	2.0	5/1/2012
Station Supervisor	86,295	2.3	4/1/2012
Storekeeper	57,200	2.0	5/1/2012
Storeroom Supervisor -NE	64,963	3.0	4/1/2012
Stores Attendant-A	52,541	2.0	5/1/2012
Stores Attendant-B	38,584		
Stores Attendant-Senior	54,974	2.0	5/1/2012
Stores Truck Driver	57,200	2.0	5/1/2012
Supv Distribution Support	87,000	2.5	4/1/2012
Supv Distribution System	94,719	2.4	4/1/2012
Supv Field Services	86,114	2.6	4/1/2012
Supv Meter Services	87,950	2.3	4/1/2012
Supv Region Forestry	82,060		
Supv-SC & Fleets Ops	84,200	4.0	4/1/2012
Technician I	49,214	2.3	4/1/2012
Technician Senior	63,865	2.3	4/1/2012
Technician Specialist	70,153	2.6	4/1/2012
Trans Reg Ops Supprt Coord III	81,436		
Transmission Line Crew Supv-NE	69,777	2.9	4/1/2012
Transmission Line Mechanic-A	65,083	2.0	5/1/2012
Transmission Line Mechanic-A	65,083	2.0	7/1/2012
Transmission Line Mechanic-C	45,282	2.0	7/1/2012
Unit Operator	67,218	2.0	5/1/2012
Utility Forester II	58,557		
Utility Forester III	52,633	2.3	4/1/2012

Kentucky Power Company

REQUEST

Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

RESPONSE

There is no excess deferred federal income tax resulting from the reduction in the corporate tax rate in 1979.

Per the Kentucky Settlement Agreement dated September 5, 1991 and approved by the Commission on October 28, 1991 in Case No. 91-066, the unprotected portion of the excess deferred federal income tax associated with the 1986 reduction was flowed back over a 5 year period, commencing on April 1, 1991. Please see Attachment 1 of this response for a copy of the 1991 Settlement Agreement.

WITNESS: Jeffrey B Bartsch

SETTLEMENT AGREEMENT

This Settlement Agreement, made and entered into this 5th day of September, 1991, between and among Kentucky Power Company (Kentucky Power), the Kentucky Attorney General (Attorney General), Nola Scaggs, Gladys and Vernal Maynard, Debra and James Mollatte (collectively the Kentucky Low Income Residential Customers (LIRC)), Armco Steel Company, LP (Armco), and the Kentucky Industrial Utility Customers on behalf of Air Products & Chemicals, Inc., Ashland Oil, Inc. and Kentucky Electric Steel Corporation (collectively KIUC), and Kentucky Cable Television Association, Inc. (KCTA).

W I T N E S S E T H:

That, WHEREAS, on March 27, 1991, Kentucky Power filed before the Kentucky Public Service Commission (Commission) an Application (Case No. 91-066) to reduce its base retail electric rates by approximately \$3.3 million annually, effective April 1, 1991; and

WHEREAS, in addition to the \$3.3 million annual base rate decrease, Kentucky Power sought approval from the Commission to implement a permanent System Sales Clause and further sought approval of a Depreciation Study as well as a proposed change to the Company's depreciation rates; and

WHEREAS, the Attorney General, the LIRC, Armco, and the KIUC each separately intervened in Kentucky Power's rate proceeding and took various positions in opposition to the rate application, as well as to the revenue allocation proposed by Kentucky Power among

the various customer classes served by Kentucky Power and represented by the various intervenors; and

WHEREAS, the Kentucky Cable Television Association, Inc. (KCTA) also intervened in Kentucky Power's rate proceeding and thereafter objected to Kentucky Power's proposed methodology for establishing pole attachment rates for cable television companies; and

WHEREAS, the parties hereto believe that a settlement of the rate application by Kentucky Power (except as hereinbelow set out) is in their best interest as well as the public interest.

NOW, THEREFORE, for and in consideration of the mutual covenants and premises set forth above, the parties hereto agree as follows:

(1) Upon approval of this Settlement Agreement by Order of the Commission, Kentucky Power shall reduce its base retail electric rates by \$11.5 million on an annual basis for electric service rendered on and after April 1, 1991. The difference between the rates in effect from April 1, 1991 and the new rates to be established pursuant to this Settlement Agreement and pursuant to such Commission Order shall be refunded to the Company's customers through its regular billing process within 60 days of such final order. The refund will be based on historical usage during the period new rates have been in effect. The refund will be in the form of a one-time credit to current customers with checks issued to customers who have left the Company. The refund

shall be paid with interest calculated in accordance with Commission practice.

(2) The System Sales Clause (Tariff P.S.C. Electric No. 6, Sheet Nos. 19-1 and 19-2) as filed by the Company on March 27, 1991 and made effective by Order of the Commission dated April 1, 1991 shall remain in effect and operational as filed.

(3) In addition to the refund referred to in Paragraph (1) above, Kentucky Power shall by a one-time credit to the System Sales Clause commence refunding the sum of \$600,000 within 60 days of the Order approving this Settlement Agreement.

(4) Kentucky Power shall flow back the unprotected portion of the excess deferred Federal income tax (DFIT) over a 5-year period commencing April 1, 1991.

(5) Kentucky Power's Depreciation Study and corresponding revised depreciation rates shall be approved as filed, effective April 1, 1991.

(6) The revenue allocation among the Company's various classes of customers, including the apportionment of the refund referred to in Paragraph (1) above, shall be as set forth and prescribed in the methodology which is attached hereto as Exhibit No. 1 and included as if fully set out herein.

(7) Kentucky Power shall not adjust or amend its miscellaneous service charges or late payment charges, but will instead retain such miscellaneous service charges and late payment charges at the levels that existed immediately prior to the March 27th Rate Application.

(8) This Settlement Agreement shall not be considered as precedent for any issue except:

- (a) The Depreciation Study and corresponding depreciation rates; and
- (b) The flowback of unprotected DFIT over a 5-year period.

However, this Settlement Agreement shall settle and resolve all issues in the current rate proceeding except those specifically set forth below:

- (a) The proposal of the LIRC for the LIRAR plan as set forth in LIRC's prefiled testimony;
- (b) The proposal of the KIUC to reduce the Interruptible (IRP) tariff minimum demand from 5,000 kw to 3,000 kw.

Issue (a) will be tried immediately and issue (b) may, at the request of the KIUC, or at the request of Kentucky Power, be submitted to the Commission for separate adjudication by Notice to all parties within 30 days of the date of this Settlement Agreement. Thereafter the Commission shall cause any such issue, if so requested, to be set for hearing and litigated separate and apart from the instant rate proceeding, but without otherwise affecting the terms of this Settlement Agreement or the unrelated tariffs to be filed pursuant thereto.

(9) The proposed tariff for pole attachments of CATV shall be withdrawn and the tariffs currently in effect shall not be amended until the Company's next general rate case.

(10) The tariffs, including the terms and conditions, as filed in this proceeding, except as modified by this Settlement Agreement, shall be approved as filed. Kentucky Power shall submit revised tariffs, terms and conditions to the Public Service Commission within 14 days from the date of the Commission's Order approving this Settlement Agreement to the extent that this Settlement Agreement calls for those revisions.

(11) This Settlement Agreement is conditioned upon and subject to the express approval by the Kentucky Public Service Commission. The terms of this Settlement Agreement are inseparable from one another, and accordingly are not severable by the Commission. In the event the Commission fails to approve this Settlement Agreement in its entirety, then this Agreement shall be deemed to be null and void ab initio and of no legal effect, and the parties shall be returned to the status quo existing at the time immediately prior to the execution of this Agreement; nor shall the Settlement Agreement be binding on the parties hereto, nor shall the Settlement Agreement, or any of its terms, be admissible in any court or administrative proceeding.

(12) The rates provided for in this Agreement are based upon the independent analysis of the parties and reflect a fair and reasonable resolution of the issues settled herein; and said rates as of the date of this Agreement are fair, just and reasonable as those terms are used in KRS 278.030.

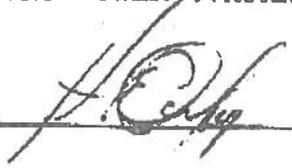
(13) This Settlement Agreement shall inure to the benefit of and be binding upon the parties hereto, their heirs, successors and assigns.

(14) This Settlement Agreement constitutes the complete agreement and understanding between the parties hereto, and any and all oral statements, representations and/or agreements made prior hereto or contemporaneous herewith shall be null and void and shall be deemed to have been merged into this Settlement Agreement.

IN WITNESS WHEREOF, the parties hereto, through counsel, execute this Settlement Agreement, with the signatories hereto hereby representing their authority to enter into this Settlement Agreement on behalf of their clients.

KENTUCKY POWER COMPANY

By: _____



**KENTUCKY ATTORNEY GENERAL
UTILITY & RATE INTERVENTION
DIVISION**

BY: *Paul E. Risenfeld*

**KENTUCKY INDUSTRIAL UTILITY
CUSTOMERS**

**AIR PRODUCTS AND CHEMICALS, INC.
ASHLAND OIL, INC.
KENTUCKY ELECTRIC STEEL CORPORATION**

BY: *John A. Abel*

ARMCO STEEL COMPANY, LP

BY: *David P. Beecher*

**KENTUCKY LOW INCOME RESIDENTIAL
CUSTOMERS**

**NOLA SCAGGS, GLADYS AND VERNAL
MAYNARD, DEBRA AND JAMES MOLLETTE**

BY: *Anthony B. Martin*

**KENTUCKY CABLE TELEVISION ASSOCIATION,
INC.**

BY: *Charles F. Culligan*

<u>Rate Class</u>	<u>Total %</u>	<u>Total Dollars</u>
RS	32.0819%	3,689,419
OL	.7672%	88,228
SL	.2513%	28,900
GS Fixed	1.8278%	210,197
GS Other	12.6400%	1,453,600
LGS	15.9467%	1,833,870
QP	11.8973%	1,368,189
CIP-TOD	22.5150%	2,589,225
MW	.2941%	33,821
IRP	<u>1.7787%</u>	<u>204,551</u>
Total		\$11,500,000

EXHIBIT 1

Kentucky Power Company

REQUEST

Provide the following tax data for the test year for total company:

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation;
- (2) Federal operating income taxes deferred - other (explain);
- (3) Federal income taxes - operating;
- (4) Income credits resulting from prior deferrals of federal income taxes;
- (5) Investment tax credit net;
 - (i) Investment credit realized.
 - (ii) Investment credit amortized - Pre-Revenue Act of 1971.
 - (iii) Investment credit amortized - Revenue Act of 1971.
- (6) The information in Item 26(a)(1-4) for state income taxes;
- (7) A reconciliation of book to taxable income as shown in Schedule 26a (7) and a calculation of the book federal and state income-tax expense for the test year using book taxable income as the starting point;
- (8) A copy of federal and state income-tax returns for the taxable year ended during the test year, including supporting schedules; and
- (9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. An analysis of other operating taxes as shown in Schedule 26b.

Kentucky Power Company

REQUEST

Provide the following tax data for the test year for total company:

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation;
 - (2) Federal operating income taxes deferred - other (explain);
 - (3) Federal income taxes - operating;
 - (4) Income credits resulting from prior deferrals of federal income taxes;
 - (5) Investment tax credit net;
 - (i) Investment credit realized.
 - (ii) Investment credit amortized - Pre-Revenue Act of 1971.
 - (iii) Investment credit amortized - Revenue Act of 1971.
 - (6) The information in Item 26(a)(1-4) for state income taxes;
 - (7) A reconciliation of book to taxable income as shown in Schedule 26a (7) and a calculation of the book federal and state income-tax expense for the test year using book taxable income as the starting point;
 - (8) A copy of federal and state income-tax returns for the taxable year ended during the test year, including supporting schedules; and
 - (9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.
- b. An analysis of other operating taxes as shown in Schedule 26b.

RESPONSE

- a. (1) See Section V - Workpaper S-10 page 6 of 14.
- (2) See Section V - Workpaper S-10 pages 6 through 9 of 14.
- (3) See Section V - Workpaper S-10 page 5 of 14 for Current Federal Income Taxes.
- (4) See Section V - Workpaper S-10 pages 6 through 9 of 14.
- (5)(i) There is no Current Investment Tax Credit available or realized during the test year.
- (5)(ii) There is no Deferred Investment Tax Credits amortized related to Pre-Revenue Act of 1971.
- (5)(iii) See Section V - Workpaper S-10 page 10 of 14.
- (6) See Section V - Workpaper S-10 pages 11 through 14 of 14.
- (7) See Section V - Workpaper S-10 pages 1 through 5 of 14.
- (8) The 2012 State and Federal Income Tax Returns are not yet available. Copies of the 2011 State and Federal Income Tax Returns are voluminous and will be made available in the Frankfort office for review upon request.
- (9) Please see Attachment 1 to this response.
- b. Please see Attachment 2 of this response.

WITNESS: Jeffrey B Bartsch

Kentucky Power Company
 Case No. 2013-00197
 Analysis of Other Operating Taxes
 12 Months Ended March 31, 2013
 (000 Omitted)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Oth Accounts (1) (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky State Taxes					
2	(a) State Income (Franchise)	\$0	\$0	\$0	\$0	\$0
3	(b) Franchise Fees	\$0	\$0	\$0	\$0	\$0
4	(c) Ad valorem	\$9,500	\$429	\$0	\$9,929	\$10,161
5	(d) Payroll (Includes Federal)	\$1,545	\$753	\$386	\$2,684	\$2,684
6	(e) Other Taxes	\$991	\$0	\$1,291	\$2,282	\$2,389
7	Total Kentucky State Taxes	\$12,036	\$1,182	\$1,677	\$14,895	\$15,234
8	Other State Taxes	\$66	\$0	\$0	\$66	\$125
9	Total Other Operating Taxes	\$12,102	\$1,182	\$1,677	\$14,961	\$15,359

(1) charged to various balance sheet accounts

Kentucky Power Company

REQUEST

Provide a schedule of net income, per 1,000 kWh sold, per company books for the test year and the three calendar years preceding the test year. This data should be provided as shown in Schedule 27.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Net Income per 1,000 kwh Sold
For the Calendar Years 2010 through 2012
And for the Test Year: 12 Months Ended March 31, 2013
"000" Omitted

Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year
		2010 (b)	2011 (c)	2012 (d)	12 Months Ended March 31, 2013 (e)
1.	<u>Operating Income</u>				
2.	Operating Revenues	709,212	741,001	631,455	649,351
3.	<u>Operating Income Deductions</u>				
4.	Operating and Maintenance Expenses:				
5.	Fuel	174,004	193,705	93,157	108,591
6.	Other Power Production Expenses	304,634	291,388	278,545	277,034
7.	Transmission Expenses	2,765	10,835	12,203	12,172
8.	Regional Market Expenses	1,375	1,240	1,194	1,129
9.	Distribution Expenses	39,642	44,369	40,373	33,974
10.	Customer Accounts & Cust Svc Information Expense	9,301	10,580	9,223	9,220
11.	Sales Expense	0	0	0	4
12.	Administrative and General Expense	24,084	20,415	19,906	20,068
13.	Gain From Disposition of Plant	(2)	(3)	(3)	(3)
14.	Factored Cust A/R	2,213	2,351	2,457	2,249
15.	Accretion Expense	0	0	0	0
16.	Gain Disposition of Allowances	(1,824)	(2)	(15)	(71)
17.	Total (L5 through L16)	556,192	574,878	457,040	464,367
18.	Depreciation Expenses	52,829	53,717	54,756	55,881
19.	Amortization of Utility Plant Acquisition Adjustment	39	39	39	39
20.	Taxes Other Than Income Taxes	10,936	11,643	12,160	12,102
21.	Income Taxes - Federal	15,442	4,179	11,026	6,311
22.	Income Taxes - Other	3,191	3,189	2,316	2,745
23.	Provision for Deferred Income Taxes	1,133	17,966	10,184	17,471
24.	Investment Tax Credit Adjustment - Net	(704)	(359)	(278)	(266)
25.	Total Utility Operating Expenses	639,058	665,252	547,243	558,650
26.	Net Utility Operating Income	70,154	75,749	84,212	90,701
27.	<u>Other Income and Deductions</u>				
28.	Other Income:				
29.	Allowance for Funds Used During Construction	768	1,229	1,574	1,136
30.	Miscellaneous Nonoperating Income	377	2,561	871	736
31.	Total Other Income	1,145	3,790	2,445	1,872
32.	Other Income Deductions:				
33.	Miscellaneous Income Deductions	(441)	(928)	(693)	(720)
34.	Taxes Applicable to Other Income and Deductions:				
35.	Income Taxes and Investment Tax Credits	923	230	846	823
36.	Taxes Other Than Income Taxes	(59)	(57)	(57)	(57)
37.	Total Taxes on Other Income and Deductions	864	173	789	766
38.	Net Other Income and Deductions	1,568	3,035	2,541	1,918
39.	<u>Interest Charges</u>				
40.	Interest on Long-Term Debt	33,999	33,999	33,999	33,999
41.	Amortization of Debt Expense	505	505	505	505
42.	Other Interest Expense	1,939	1,908	1,274	1,394
43.	Total Interest Charges	36,443	36,412	35,778	35,898
44.	Extraordinary Items	0	0	0	0
45.	Net Income	35,279	42,372	50,975	56,721
46.	1,000 kwh Sold	3.1492	3.8052	5.3116	5.3774

Kentucky Power Company

REQUEST

Provide the comparative operating statistics for total company as shown in Schedule 28.

RESPONSE

The comparative operating statistics for total company electric operations is in Attachment 1 to this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Case No. 2013-00197
Comparative Operation Statistics - Electric Operations
For the Calendar Years 2010 through 2012
And the Test Year
(Total Company)

Line No	Item (a)	Calendar Years Prior to Test Year						Test Year 3/31/13	
		2010		2011		2012		Cost (h)	% inc (i)
		Cost (b)	% Inc (c)	Cost (d)	% inc (e)	Cost (f)	% Inc (g)		
1	Fuel Costs:								
2	Coal - cost per ton	67.328		73.548	9.24%	74.684	1.54%	77.571	3.87%
3	Oil - cost per gallon	2.168		2.947	35.92%	3.122	5.95%	3.128	0.20%
4	Gas - cost per MCF	0		0		0		0	
5	Cost Per Million BTU:								
6	Coal	2.819		3.092	9.68%	3.114	0.71%	3.331	6.97%
7	Oil	15.816		21.534	36.15%	22.732	5.57%	22.885	0.67%
8	Gas	0		0		0		0	
9	Cost Per 1,000 kWh Sold:								
10	Coal	15.470		16.902	9.26%	8.869	-47.53%	10.857	22.42%
11	Oil	0.145		0.290	100.00%	0.339	16.90%	0.285	-15.93%
12	Gas	0		0		0		0	
13	Wages and Salaries - Charged Expense:								
14	Per Average Employee	74,325		56,383	-24.14%	55,328	-1.87%	53,044	-4.13%
15	Depreciation Expense:								
16	Per \$100 of Average Gross Plant in Service	3.1685		3.1170	-1.63%	3.0694	-1.53%	3.0744	0.16%
17	Purchased Power:								
18	Per 1,000 kWh Purchased	50.3248		48.3840	-3.86%	33.8861	-29.96%	35.3242	4.24%
19	Rents:								
20	Per \$100 of Average Gross Plant in Service	0.1697		0.1652	-2.65%	0.1587	-3.93%	0.1558	0.00%
21	Property Taxes:								
22	Per Average \$100 of Average Gross Plant in Service	0.3999		0.6612	65.33%	0.5736	-13.26%	0.5255	-8.37%
23	Payroll Taxes:								
24	Per Average Number of Employees	7,332		6,208	-15.33%	6,973	12.31%	6,750	-3.19%
25	Per Salary Charged to Expense	0.0987		0.1101	11.62%	0.1260	14.45%	0.1273	0.98%
26	Per 1,000 kWh Sold	0.2928		0.2322	-20.70%	0.2946	26.87%	0.2547	-13.56%
27	Interest Expense:								
28	Per \$100 of Average Debt Outstanding	6.75		6.80	0.76%	6.64	-2.32%	6.54	-1.56%
29	Per \$100 of Average Plant Investment	2.23		2.18	-2.55%	2.08	-4.50%	2.03	-2.39%
30	Per 1,000 kWh Sold	3.31		3.35	1.35%	3.85	14.76%	3.48	-9.51%

Kentucky Power Company

REQUEST

Provide a statement of the plant in service, per company books, for the test year. This data should be presented as shown in Schedule 29.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
 Statement of Electric Plant In Service
 For the Test Year April 1, 2012 Through March 31, 2013
 (Total Company)

Line No.	Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
		<u>Intangible Plant</u>					
1	302	Franchises and Consents	\$52,919.18	\$0.00	\$0.00	\$0.00	\$52,919.18
2	303	Intangible Property	\$15,825,958.81	\$3,584,975.49	(\$1,210,428.04)	\$0.00	\$18,200,506.26
3		Total Intangible Plant	\$15,878,877.99	\$3,584,975.49	(\$1,210,428.04)	\$0.00	\$18,253,425.44
		<u>Production Plant:</u>					
		<u>Steam Production</u>					
4	310	Land and Land Rights	\$1,076,546.00	\$677,393.18	\$0.00	\$0.00	\$1,753,939.18
5	311	Structures and Improvements	\$42,601,607.65	\$825,161.70	(\$170,077.37)	\$0.00	\$43,256,691.98
6	312	Boiler Plant Equipment	\$366,183,447.87	\$8,926,639.77	(\$5,897,940.11)	\$0.00	\$369,212,147.53
7	314	Turbogenerator Units	\$110,158,405.73	\$631,606.92	(\$488,295.80)	\$0.00	\$110,299,716.85
8	315	Accessory Electric Equipment	\$18,183,015.43	\$387,528.02	(\$135,485.96)	\$0.00	\$16,435,057.49
9	316	Miscellaneous Power Plant Equipment	\$8,033,127.83	\$53,509.40	(\$19,532.77)	\$0.00	\$8,067,104.46
10	317	ARO Steam Production Plant	\$3,614,563.35	\$0.00	\$0.00	\$0.00	\$3,614,563.35
11		Total Production Plant	\$547,848,713.86	\$11,501,838.99	(\$6,711,332.01)	\$0.00	\$552,639,220.84
		<u>Transmission Plant</u>					
12	350	Land and Land Rights	\$28,161,547.30	\$1,151,008.93	\$0.00	\$0.00	\$29,312,556.23
13	352	Structures and Improvements	\$6,596,226.25	\$113.69	\$0.00	\$0.00	\$6,596,339.94
14	353	Station Equipment	\$159,831,207.02	\$11,171,598.08	(\$1,841,996.44)	\$0.00	\$168,960,808.66
15	354	Towers and Fixtures	\$95,111,840.81	\$34,413.37	(\$675,189.53)	\$0.00	\$94,471,064.65
16	355	Poles and Fixtures	\$55,727,321.51	\$15,402,644.72	(\$538,666.13)	(\$20,000.00)	\$70,571,300.10
17	356	Overhead Conductors and Devices	\$113,346,171.44	\$7,747,175.92	(\$313,100.91)	\$20,000.00	\$120,800,246.45
18	357	Underground Conduit	\$11,590.00	\$0.00	\$0.00	\$0.00	\$11,590.00
19	358	Underground Conductors and Devices	\$108,066.00	\$0.00	\$0.00	\$0.00	\$108,066.00
20		Total Transmission Plant	\$458,691,970.33	\$35,506,954.71	(\$3,368,953.01)	\$0.00	\$490,829,972.03
		<u>Distribution Plant</u>					
21	360	Land and Land Rights	\$6,720,191.86	\$504,168.97	\$0.00	\$0.00	\$7,224,360.83
22	361	Structures and Improvements	\$4,381,429.84	\$0.00	(\$9,424.00)	\$0.00	\$4,372,005.84
23	362	Station Equipment	\$65,682,809.40	\$12,599,717.36	(\$1,203,506.21)	\$0.00	\$77,079,020.55
24	364	Poles, Towers and Fixtures	\$169,319,010.09	\$7,021,428.23	(\$949,320.51)	\$0.00	\$175,391,117.81
25	365	Overhead Conductors and Devices	\$158,147,275.70	\$14,925,127.45	(\$2,630,748.86)	\$0.00	\$170,441,654.29
26	366	Underground Conduit	\$5,510,406.92	\$508,923.91	(\$2,244.28)	\$0.00	\$6,017,086.55
27	367	Underground Conductors and Devices	\$8,720,602.07	\$591,439.29	(\$106,598.18)	\$0.00	\$9,205,443.18
28	368	Line Transformers	\$109,593,283.72	\$7,766,110.07	(\$1,847,886.22)	\$0.00	\$115,511,707.57
29	369	Services	\$47,079,758.85	\$4,020,282.93	(\$322,527.81)	\$0.00	\$50,777,513.97
30	370	Meters	\$24,276,312.61	\$2,374,594.44	(\$2,067,029.70)	\$0.00	\$24,583,877.35
31	371	Installations on Customer Premises	\$18,644,842.17	\$1,759,893.21	(\$1,139,560.04)	\$0.00	\$19,265,175.34
32	373	Street Lighting and Signal Systems	\$3,073,922.30	\$205,176.05	(\$65,685.52)	\$0.00	\$3,213,412.83
33		Total Distribution Plant	\$621,149,845.53	\$52,276,861.91	(\$10,344,331.33)	\$0.00	\$663,082,376.11
		<u>General Plant</u>					
34	389	Land and Land Rights	\$1,524,731.00	\$0.00	\$0.00	\$0.00	\$1,524,731.00
35	390	Structures and Improvements	\$20,546,669.14	\$310,996.52	(\$80,112.49)	\$0.00	\$20,777,553.17
36	391	Office Furniture and Equipment	\$1,279,643.61	\$0.00	\$0.00	\$0.00	\$1,279,643.61
37	392	Transportation Equipment	\$14,767.60	\$0.00	\$0.00	\$0.00	\$14,767.60
38	393	Stores Equipment	\$159,895.38	\$0.00	\$0.00	\$0.00	\$159,895.38
39	394	Tools, Shop and Garage Equipment	\$2,951,543.47	\$443,938.11	\$0.00	\$0.00	\$3,395,479.58
40	395	Laboratory Equipment	\$141,764.70	\$0.00	\$0.00	\$0.00	\$141,764.70
41	396	Power Operated Equipment	\$5,931.29	\$0.00	\$0.00	\$0.00	\$5,931.29
42	397	Communication Equipment	\$6,975,615.00	\$612,985.31	(\$213,323.00)	\$0.00	\$7,375,277.31
43	398	Miscellaneous Equipment	\$1,040,551.02	\$2,282.46	(\$7,239.00)	\$0.00	\$1,035,594.48
44	399	ARO General Plant	\$81,054.35	\$0.00	\$0.00	\$0.00	\$81,054.35
45		Total General Plant	\$34,722,166.56	\$1,370,200.40	(\$300,674.49)	\$0.00	\$35,791,692.47
46		Total Electric Plant in Service	\$1,678,291,574.27	\$104,240,831.50	(\$21,935,718.88)	\$0.00	\$1,760,596,686.89

Kentucky Power Company

REQUEST

Provide the following information for total company. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of all charges booked during the test year for advertising expenditures. Include a complete breakdown of Account No. 913 - Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule 30a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account No. 930 - Miscellaneous General expenses for the test year. Include a complete breakdown of this account as shown in Schedule 30b and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 30b.
- c. An analysis of Account No. 426 - Other Income Deductions for the test year. Include a complete breakdown of this account as shown in Schedule 30c, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 30c.

RESPONSE

- a. Please see KPSC 1-30a Attachment 1 for an analysis of advertising expenditures. The purpose/benefit of advertising in column (d) was Demand Side Management programs. The purpose/benefit of advertising in column (e) was Public Service Commission required. The purpose/benefit of advertising in column (f) was electric safety/education information.
- b. Please see KPSC 1-30b Attachment 2 for an analysis of Account No. 930 – Miscellaneous general expenses for the test year.
- c. Please see Please see KPSC 1-30c Attachment 3 for an analysis of Account No. 426 – Other Income Deductions for the test year.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Case No. 2013-00197
Analysis of Advertising Expenses
(Including Account No. 913)
For the test Year Ending March 31, 2013

<u>Line No.</u>	<u>Item</u>	<u>Promotional Advertising</u>	<u>Insitutional Advertising</u>	<u>Conservation Advertising</u>	<u>Rate Case</u>	<u>Other</u>	<u>Total</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.	Newspaper	-	-	13,867	707	14,421	28,995
2.	Magazines and Other	-	2,518	300	-	16,069	18,887
3.	Television	122,307	-	-	-	-	122,307
4.	Radio	-	-	5,237	-	-	5,237
5.	Direct Mail	-	-	-	-	-	-
6.	Sales Aids	-	-	-	-	-	-
7.	Total	122,307	2,518	19,404	707	30,490	175,426
	Amount Assigned to						
8.	Kentucky Retail						

Kentucky Power Company
Case No. 2013-00197
Details of Advertising Expenses
(Including Account No. 913)
For the test Year Ending March 31, 2013

<u>Item</u> (a)	<u>Vendor</u> (b)	<u>Voucher</u> (c)	<u>Type</u> (d)	<u>Amount</u> (e)	<u>Totals</u> (f)
Newspaper					
	APPALACHIAN NEWS EXPRESS	00208285	Conservation	678.90	
	BIG SANDY NEWS/TRI-RIVERS ADVERTISER	00208284	Conservation	630.00	
	HEARTLAND PUBLICATIONS LLC	00212307	Conservation	563.00	
	INDEPENDENT, THE	00208286	Conservation	1,681.54	
	KENTUCKY PRESS SERVICE INC	00214088	Conservation	10,313.16	
	Total				13,866.60
	KENTUCKY PRESS SERVICE INC	00207268	Rate Case		706.57
	APPALACHIAN NEWS EXPRESS	00206658	Other	150.00	
	APPALACHIAN NEWS EXPRESS	00209341	Other	50.00	
	APPALACHIAN NEWS EXPRESS	00212069	Other	300.00	
	APPALACHIAN NEWS EXPRESS	00214204	Other	75.00	
	APPALACHIAN NEWS EXPRESS	00216753	Other	250.00	
	APPALACHIAN NEWS EXPRESS	00218181	Other	925.00	
	APPALACHIAN NEWS EXPRESS	00221886	Other	250.00	
	Dispatch Printing Company	01561821	Other	37.74	
	HAZARD HERALD	00214214	Other	162.23	
	HAZARD HERALD	00218467	Other	765.94	
	HAZARD HERALD	00222269	Other	134.00	
	HEARTLAND PUBLICATIONS LLC	00208282	Other	588.56	
	HEARTLAND PUBLICATIONS LLC	00210105	Other	126.70	
	INDEPENDENT, THE	00206795	Other	956.03	
	INDEPENDENT, THE	00211083	Other	245.00	
	INDEPENDENT, THE	00214207	Other	500.00	
	INDEPENDENT, THE	00217021	Other	819.00	
	KENTUCKY PRESS ASSOCIATION INC	00221386	Other	1,135.02	
	KENTUCKY PRESS SERVICE INC	00218176	Other	6,950.30	
	Total				14,420.52
Magazines and Other					
	PAINTSVILLE HERALD	00206813	Institutional	98.98	
	PAINTSVILLE HERALD	00209572	Institutional	199.00	
	PAINTSVILLE HERALD	00210855	Institutional	100.00	
	PAINTSVILLE HERALD	00212065	Institutional	199.00	
	PAINTSVILLE HERALD	00213021	Institutional	500.00	
	PAINTSVILLE HERALD	00219520	Institutional	374.00	
	PAINTSVILLE HERALD	00221035	Institutional	99.00	
	PAINTSVILLE HERALD	00221885	Institutional	99.00	
	PREMIUMS & PROMOTIONS INC	00206796	Institutional	849.16	
	Total				2,518.14
	PAINTSVILLE HERALD	00208283	Conservation		300.00

Kentucky Power Company
Case No. 2013-00197
Details of Advertising Expenses
(Including Account No. 913)
For the test Year Ending March 31, 2013

<u>Item</u> (a)	<u>Vendor</u> (b)	<u>Voucher</u> (c)	<u>Type</u> (d)	<u>Amount</u> (e)	<u>Totals</u> (f)
	ASHLAND BREAKFAST KIWANIS CLUB	00220589	Other	50.00	
	BERRY NETWORK INC	01507314	Other	84.36	
	BERRY NETWORK INC	01515639	Other	544.92	
	BERRY NETWORK INC	01529389	Other	389.50	
	BERRY NETWORK INC	01541594	Other	127.11	
	BERRY NETWORK INC	01544839	Other	50.35	
	BERRY NETWORK INC	01553298	Other	193.80	
	BERRY NETWORK INC	01563554	Other	895.85	
	BERRY NETWORK INC	01571110	Other	254.60	
	BERRY NETWORK INC	01578325	Other	2,056.75	
	BERRY NETWORK INC	01587037	Other	670.89	
	BERRY NETWORK INC	01595366	Other	117.42	
	BIG SANDY AREA DEVELOPMENT DIS	00222614	Other	250.00	
	CURRENT MEDIA INC	00212305	Other	1,495.00	
	CURRENT MEDIA INC	00221475	Other	850.00	
	DATA SCRIBE INC	01513566	Other	2.27	
	DATA SCRIBE INC	01525772	Other	2.22	
	DATA SCRIBE INC	01526461	Other	2.25	
	DATA SCRIBE INC	01540222	Other	2.24	
	DATA SCRIBE INC	01541593	Other	2.27	
	DATA SCRIBE INC	01549033	Other	198.47	
	DATA SCRIBE INC	01556376	Other	8.11	
	DATA SCRIBE INC	01566060	Other	287.99	
	DATA SCRIBE INC	01572454	Other	4.17	
	DATA SCRIBE INC	01581638	Other	4.18	
	DATA SCRIBE INC	01587033	Other	4.11	
	DATA SCRIBE INC	01595362	Other	4.10	
	FLOYD COUNTY TIMES	00218810	Other	117.04	
	FRANKFORT AREA CHAMBER OF COMMERCE	00220045	Other	325.00	
	G. I. Jobs	01594674	Other	71.16	
	GRAYSON FAMILY COMMUNICATIONS INC	00208331	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00210106	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00210912	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00212465	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00214210	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00214973	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00216754	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00218453	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00219594	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00221044	Other	150.00	
	GRAYSON FAMILY COMMUNICATIONS INC	00222180	Other	150.00	
	KENTUCKY COLONEL	00214928	Other	50.00	
	KENTUCKY ROLL CALL	00218463	Other	3,303.16	
	KNOTT COUNTY SPORTSPLEX	00221835	Other	1,000.00	
	KY ASSOCIATION OF MANUFACTURERS	00218342	Other	1,000.00	
Total				<u>16,069.29</u>	16,069.29

Kentucky Power Company
Case No. 2013-00197
Details of Advertising Expenses
(Including Account No. 913)
For the test Year Ending March 31, 2013

<u>Item</u> (a)	<u>Vendor</u> (b)	<u>Voucher</u> (c)	<u>Type</u> (d)	<u>Amount</u> (e)	<u>Totals</u> (f)
Television					
CAPITAL RESULTS		00210122	Promotional	29,272.90	
WYMT (Hazard)		00213112	Promotional	17,421.59	
WYMT (Hazard)		00218811	Promotional	17,966.39	
WYMT (Hazard)		00218812	Promotional	18,813.44	
WYMT (Hazard)		00218813	Promotional	22,833.04	
WYMT (Hazard)		00215344	Promotional	5,600.00	
WYMT-TV		00209444	Promotional	500.00	
WYMT-TV		00215345	Promotional	1,500.00	
WYMT-TV		00216267	Promotional	3,500.00	
WYMT-TV		00216268	Promotional	1,500.00	
WYMT-TV		00218177	Promotional	3,000.00	
WYMT-TV		00218178	Promotional	400.00	
Total					122,307.36
Radio					
WDHR		00208287	Conservation	1,080.00	
WDHR		00216829	Conservation	639.45	
WDHR		00218175	Conservation	270.00	
WLSI-AM		00216825	Conservation	248.68	
WLSI-AM		00218174	Conservation	160.00	
WPKE RADIO		00216826	Conservation	248.68	
WPKE RADIO		00216828	Conservation	355.25	
WPKE RADIO		00218173	Conservation	160.00	
WXCC FM		00208288	Conservation	1,080.00	
WXCC FM		00216807	Conservation	639.45	
WZLK-FM		00216827	Conservation	355.25	
Total					5,236.76
Grand Total					175,425.24

Kentucky Power Company
Case No. 2013-00197
Analysis of Miscellaneous General Expenses
For the test Year Ending March 31, 2013

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
	(a)	(b)
1	Industry Association Dues	178,268
2	Stockholder, Money Pool & Debt Services	31,344
3	Advertising	70,561
4	Associated Business Development	111,293
5	Overhead Billings to Assoc. Cos.	(68,154)
6	Sponsorships	6,733
7	Research and Development	3,031
8	Misc. AEP Service Corporation Billings	10,511
9	Miscellaneous	15,704
10	Total	<u>359,291</u>
11	Amount Assigned to Kentucky Jurisdictional	

Kentucky Power Company
Case No. 2013-00197
Analysis of Miscellaneous General Expenses
For the test Year Ending March 31, 2013

Item	Account	Accounting Date	Vendor Name or Journal Descr	Voucher or Journal ID	Amount	Totals
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Industry Assoc Dues						
	9302000	2013-01-31	Intercompany Billing	INTCOM6044	(37,007.25)	
	9302000	2012-12-31	Intercompany Billing	INTCOM1314	(13,723.27)	
	9302000	2012-07-31	Intercompany Billing	INTCOM9855	(3,689.96)	
	9302000	2012-11-30	Intercompany Billing	INTCOM7365	(3,007.08)	
	9302000	2013-03-31	Intercompany Billing	INTCOM3490	(1,703.49)	
	9302000	2012-08-31	BAP	APCLO86107	(707.18)	
	9302000	2012-11-30	BAP	APACC28454	512.64	
	9302000	2012-11-30	BAP	APACC31175	548.43	
	9302000	2013-01-31	BAP	APACC55711	641.52	
	9302000	2013-01-31	BAP	APACC55711	677.31	
	9302000	2012-07-18	SOUTHEAST KENTUCKY CHAMBER OF COMMERCE	00211430	679.15	
	9302000	2012-06-30	BAP	APACC64308	714.25	
	9302000	2013-01-31	BAP	APACC58357	719.74	
	9302000	2013-01-31	BAP	APACC55711	752.67	
	9302000	2012-11-30	BAP	APACC28454	752.87	
	9302000	2013-01-31	BAP	APACC55711	785.09	
	9302000	2013-03-31	Intercompany Billing	INTCOM3517	788.97	
	9302000	2012-11-30	BAP	APACC31175	805.43	
	9302000	2013-01-31	BAP	APACC58357	834.26	
	9302000	2013-01-31	BAP	APACC55711	872.44	
	9302000	2013-03-31	Intercompany Billing	INTCOM3493	914.51	
	9302000	2013-01-31	BAP	APACC55711	1,113.03	
	9302000	2012-07-31	BAP	APACC65224	1,170.07	
	9302000	2013-01-31	BAP	APACC58357	1,182.75	
	9302000	2013-01-31	BAP	APACC55711	1,236.87	
	9302000	2012-07-31	BAP	APACC65224	1,349.69	
	9302000	2012-11-30	Intercompany Billing	INTCOM7391	1,418.53	
	9302000	2012-11-30	Intercompany Billing	INTCOM7368	1,588.53	
	9302000	2012-07-31	Intercompany Billing	INTCOM9883	1,713.47	
	9302000	2012-08-31	BGL	AJERECL03	1,858.49	
	9302000	2012-07-31	BAP	APACC65224	1,917.19	
	9302000	2012-12-31	BAP	APACC45461	1,943.39	
	9302000	2012-07-31	Intercompany Billing	INTCOM9858	1,976.50	
	9302000	2012-08-31	BGL	AJERECL03	2,143.79	
	9302000	2012-12-31	BAP	APACC45461	2,176.30	
	9302000	2012-12-11	KENTUCKY ASSOCIATION OF BROADCASTERS	00218478	3,000.00	
	9302000	2013-03-12	ASHLAND ALLIANCE	00222429	3,000.00	
	9302000	2012-08-31	BGL	AJERECL03	3,045.18	
	9302000	2012-12-31	BAP	APACC45461	3,196.13	
	9302000	2012-11-01	KENTUCKY ASSOCIATION OF BROADCASTERS	00216269	5,340.00	
	9302000	2012-07-24	SOUTHEASTERN ELECTRIC EXCHANGE	01531040	5,656.00	
	9302000	2012-12-31	Intercompany Billing	INTCOM1337	6,473.71	
	9302000	2012-12-31	Intercompany Billing	INTCOM1317	7,249.55	
	9302000	2012-12-31	BAP	APACC46008	8,822.02	
	9302000	2012-12-31	BAP	APACC46008	9,879.30	
	9302000	2012-12-31	BAP	APACC46008	14,508.84	
	9302000	2013-01-31	Intercompany Billing	INTCOM6068	17,139.97	

Kentucky Power Company
Case No. 2013-00197
Analysis of Miscellaneous General Expenses
For the test Year Ending March 31, 2013

Item	Account	Accounting Date	Vendor Name or Journal Descr	Voucher or Journal ID	Amount	Totals
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	9302000	2013-01-31	Intercompany Billing	INTCOM6047	19,867.28	
	9302000	2012-12-19	KENTUCKY CHAMBER OF COMMERCE	00218945	21,250.00	
	9302000	2013-01-30	EDISON ELECTRIC INSTITUTE	01581486	65,173.49	
			Industry Assoc Dues - each item \$500 and under		10,716.61	
		Total				178,267.73
Stockholder, Money Pool and Debt						
	9302000	2013-01-24	Treasury Journals	TR01667455	(2,304.31)	
	9302000	2012-08-02	Treasury Journals	TR01583354	(1,727.99)	
	9302003	2012-04-30	BAP	APACC34156	506.29	
	9302003	2013-02-11	U S BANK	00219545	2,000.00	
	9302000	2013-03-31	To allocate expense to busines	353_ALLOC	2,489.05	
	9302000	2012-06-30	To allocate BU 353's quarterly	353_ALLOC	2,908.66	
	9302003	2012-09-06	DEUTSCHE BANK TRUST CO AMERIC	00100625	4,000.00	
	9302003	2012-09-26	DEUTSCHE BANK TRUST CO AMERIC	00214652	4,000.00	
	9302000	2012-12-31	To allocate BU 353's quarterly	353_ALLOC	4,348.09	
	9302000	2012-09-30	To allocate BU 353's quarterly	353_ALLOC	4,603.90	
			Skhold, Pool, Debt - each item \$500 and under		10,520.57	
		Total				31,344.26
Advertising						
	9301001	2012-12-31	Intercompany Billing	INTCOM1314	(3,906.51)	
	9301015	2012-12-31	Intercompany Billing	INTCOM1314	(2,815.63)	
	9301000	2012-11-30	Intercompany Billing	INTCOM7365	(2,815.60)	
	9301015	2013-03-31	Intercompany Billing	INTCOM3490	(1,662.64)	
	9301015	2012-12-31	Intercompany Billing	INTCOM1314	(1,408.32)	
	9301002	2012-05-31	Intercompany Billing	INTCOM1090	(1,219.68)	
	9301015	2012-06-30	Intercompany Billing	INTCOM5970	(1,150.10)	
	9301015	2012-10-31	Intercompany Billing	INTCOM3173	(1,109.70)	
	9301015	2012-11-30	Intercompany Billing	INTCOM7365	(1,051.53)	
	9301015	2012-04-30	Intercompany Billing	INTCOM6542	(1,027.70)	
	9301001	2013-03-31	Intercompany Billing	INTCOM3490	(851.78)	
	9301001	2012-08-31	Intercompany Billing	INTCOM4817	(849.02)	
	9301000	2012-10-31	Intercompany Billing	INTCOM3173	(844.68)	
	9301001	2012-04-30	Intercompany Billing	INTCOM6542	(706.57)	
	9301015	2012-10-31	BANK ONE COMMERCIAL CARD ACTI	00216218	516.00	
	9301015	2012-06-21	PREMIUMS & PROMOTIONS INC	00210272	518.70	
	9301015	2012-10-31	Intercompany Billing	INTCOM3198	523.49	
	9301015	2012-06-30	Intercompany Billing	INTCOM5996	529.79	
	9301015	2012-05-21	BERRY NETWORK INC	01515639	544.92	
	9301015	2012-04-30	Intercompany Billing	INTCOM6545	554.30	
	9301015	2012-11-30	Intercompany Billing	INTCOM7368	555.49	
	9301002	2012-05-31	Intercompany Billing	INTCOM1116	561.84	
	9301015	2012-10-31	Intercompany Billing	INTCOM3176	586.22	
	9301001	2012-05-09	HEARTLAND PUBLICATIONS LLC	00208282	588.56	
	9301015	2012-06-30	Intercompany Billing	INTCOM5973	620.32	
	9301002	2012-05-31	Intercompany Billing	INTCOM1093	657.84	
	9301015	2012-05-23	PREMIUMS & PROMOTIONS INC	00208961	660.47	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)
9301015		2012-12-31	Intercompany Billing	INTCOM1337	664.35	
9301015		2013-02-25	BERRY NETWORK INC	01587037	670.89	
9301015		2012-06-21	PREMIUMS & PROMOTIONS INC	00210271	675.36	
9301015		2012-10-22	LILLY STREET BOOKS	00215731	705.00	
9301001		2012-04-18	KENTUCKY PRESS SERVICE INC	00207268	706.57	
9301001		2012-04-30	Intercompany Billing	INTCOM6545	706.57	
9301000		2012-12-31	BAP	APACC43725	710.25	
9301015		2012-12-21	JE RECLASS ENTRY - DECEMBER 20	AJERECL03	719.20	
9301015		2013-03-01	PREMIUMS & PROMOTIONS INC	00221834	723.23	
9301015		2012-10-24	CHAPMAN PRINTING CO INC	00215875	736.70	
9301015		2012-12-31	Intercompany Billing	INTCOM1317	743.97	
9301015		2012-11-30	BAP	APACC32322	747.06	
9301015		2013-03-31	Intercompany Billing	INTCOM3517	770.05	
9301015		2013-02-26	PREMIUMS & PROMOTIONS INC	00221662	776.89	
9301015		2012-06-21	PREMIUMS & PROMOTIONS INC	00210273	842.70	
9301015		2012-04-09	PREMIUMS & PROMOTIONS INC	00206796	849.16	
9301001		2013-02-20	CURRENT MEDIA INC	00221475	850.00	
9301015		2013-03-31	Intercompany Billing	INTCOM3493	892.59	
9301015		2012-11-21	BERRY NETWORK INC	01563554	895.85	
9301001		2013-03-01	KNOTT COUNTY SPORTSPLEX	00221835	1,000.00	
9301002		2012-05-09	WDHR	00208287	1,080.00	
9301002		2012-05-09	WXCC FM	00208288	1,080.00	
9301015		2012-10-24	NIAGARA CONSERVATION	00215876	1,265.63	
9301015		2012-12-31	Intercompany Billing	INTCOM1337	1,328.21	
9301000		2012-11-30	Intercompany Billing	INTCOM7391	1,328.21	
9301015		2012-12-31	Intercompany Billing	INTCOM1317	1,487.39	
9301000		2012-11-30	Intercompany Billing	INTCOM7368	1,487.39	
9301001		2012-08-08	CURRENT MEDIA INC	00212305	1,495.00	
9301000		2012-10-10	WYMT-TV	00215345	1,500.00	
9301000		2012-11-01	WYMT-TV	00216268	1,500.00	
9301015		2012-12-06	PREMIUMS & PROMOTIONS INC	00218179	1,781.72	
9301015		2012-04-04	KENTUCKY STATE TREASURER	00206657	1,820.00	
9301001		2012-12-31	Intercompany Billing	INTCOM1337	1,842.83	
9301015		2012-11-14	PREMIUMS & PROMOTIONS INC	00217017	1,867.32	
9301015		2013-03-13	KENTUCKY DIVISION OF FORESTRY	00222460	1,984.00	
9301015		2013-01-15	BERRY NETWORK INC	01578325	2,056.75	
9301001		2012-12-31	Intercompany Billing	INTCOM1317	2,063.69	
9301001		2012-12-06	WYMT-TV	00218177	3,000.00	
9301001		2012-12-11	KENTUCKY ROLL CALL	00218463	3,303.16	
9301000		2012-11-01	WYMT-TV	00216267	3,500.00	
9301015		2012-06-22	KITCHEN, JERRY W	00210287	5,000.00	
9301015		2012-12-06	BIG SANDY AREA DEVELOPMENT DIS	00218180	5,000.00	
9302000		2012-10-10	WYMT-TV	00215344	5,600.00	
			Advertising - each item \$500 and under		16,805.23	
			Total			70,561.40
			Associated Business Development			
			9302007 2013-03-08 Labor Overheads	OVH1683503	(1,490.68)	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)
	9302007	2012-04-01	Reversals	RVR1518506	(1,187.21)	
	9302007	2013-03-31	Intercompany Billing	INTCOM3490	(778.81)	
	9302007	2012-04-01	Reversals	RVR1518488	(753.83)	
	9302007	2012-12-28	Labor Overheads	OVH1648413	509.13	
	9302007	2012-12-31	Fleet Vehicle Allocations	FLEET49856	518.87	
	9302007	2012-04-01	Overheads on ABD Work Orders.	OAAABD	522.13	
	9302007	2012-12-28	Time and Labor-BalancedActuals	PAY1648315	528.16	
	9302007	2012-05-15	KEY PERSONNEL	00208563	528.75	
	9302007	2013-03-22	Accruals	ACC1689404	536.60	
	9302007	2012-12-31	Fleet Vehicle Allocations	FLEET49856	544.33	
	9302007	2012-04-30	Fleet Vehicle Allocations	FLEET35209	600.17	
	9302007	2013-02-28	BAP	APACC75642	636.00	
	9302006	2012-07-27	JE RECLASS ENTRY - JULY 2012	AJERECL03	659.93	
	9302007	2012-12-31	Fleet Vehicle Allocations	FLEET49871	670.67	
	9302007	2013-01-11	Time and Labor-BalancedActuals	PAY1656598	680.55	
	9302007	2012-12-14	Labor Overheads	OVH1644022	693.03	
	9302007	2013-01-11	Time and Labor-BalancedActuals	PAY1656598	697.73	
	9302007	2013-02-01	Overheads on ABD Work Orders	OAAABD	774.28	
	9302007	2012-04-20	Time and Labor-BalancedActuals	PAY1531318	828.36	
	9302007	2013-02-22	Time and Labor-BalancedActuals	PAY1674908	839.75	
	9302007	2012-12-06	FORD, PAUL J & COMPANY	00218199	900.00	
	9302006	2013-03-12	BANK ONE COMMERCIAL CARD ACTI	00222345	923.90	
	9302007	2013-02-22	Time and Labor-BalancedActuals	PAY1674908	996.77	
	9302007	2013-01-04	WELLS, SHANNON	00219557	1,000.00	
	9302006	2013-02-13	JE RECLASS ENTRY - FEBRUARY 20	AJERECL01	1,007.35	
	9302007	2012-12-31	Indus Work Management	INDUS50206	1,053.62	
	9302006	2013-02-13	JE RECLASS ENTRY - FEBRUARY 20	AJERECL01	1,128.00	
	9302006	2013-02-14	Indus Work Management	INDUS72720	1,131.07	
	9302006	2012-06-29	Indus Work Management	INDUS64432	1,156.67	
	9302007	2013-01-08	KENS TOWING	00219682	1,162.50	
	9302006	2012-12-31	Stores Expense Clearing	STREXP1434	1,195.92	
	9302007	2012-08-28	SHERMCO INDUSTRIES INC	00017474	1,300.00	
	9302007	2012-10-03	SHERMCO INDUSTRIES INC	00017583	1,300.00	
	9302007	2012-10-03	SHERMCO INDUSTRIES INC	00017584	1,300.00	
	9302007	2012-11-16	SHERMCO INDUSTRIES INC	00017750	1,300.00	
	9302007	2013-01-02	SHERMCO INDUSTRIES INC	00017951	1,300.00	
	9302007	2013-02-08	SHERMCO INDUSTRIES INC	00018054	1,300.00	
	9302007	2013-02-12	SHERMCO INDUSTRIES INC	00018062	1,300.00	
	9302007	2013-03-04	SHERMCO INDUSTRIES INC	00018114	1,300.00	
	9302007	2013-02-28	Fleet Vehicle Allocations	FLEET78056	1,419.70	
	9302006	2013-02-13	JE RECLASS ENTRY - FEBRUARY 20	AJERECL01	1,597.11	
	9302007	2013-02-22	Time and Labor-BalancedActuals	PAY1674908	1,738.18	
	9302007	2013-03-22	Labor Overheads	OVH1689292	1,941.47	
	9302006	2012-05-24	JE RECLASS ENTRY - MAY 2012	AJERECL04	1,977.53	
	9302007	2013-01-31	Fleet Vehicle Allocations	FLEET64690	2,109.32	
	9302007	2012-12-06	GUDENKAUF CORP	00218235	2,120.00	
	9302007	2012-11-29	Indus Work Management	INDUS35288	3,860.83	
	9302006	2012-05-24	JE RECLASS ENTRY - MAY 2012	AJERECL04	9,351.00	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)
	9302006	2012-12-06	ERMCO	00218216	19,932.00	
	ABD - each item \$500 and under				<u>36,632.44</u>	
	Total					111,293.29
Overhead Billings to Associated Companies						
	9302000	2012-11-30	Intercompany Billing	INTCOM7391	(5,413.96)	
	9302000	2012-06-30	Intercompany Billing	INTCOM5996	(5,108.96)	
	9302000	2012-12-31	Intercompany Billing	INTCOM1337	(4,032.32)	
	9302000	2013-02-28	Intercompany Billing	INTCOM9423	(3,322.86)	
	9302000	2012-10-31	Intercompany Billing	INTCOM3198	(3,140.72)	
	9302000	2012-05-31	Intercompany Billing	INTCOM1116	(3,113.72)	
	9302000	2013-03-31	Intercompany Billing	INTCOM3517	(3,055.95)	
	9302000	2012-08-31	Intercompany Billing	INTCOM4845	(2,932.88)	
	9302000	2012-04-30	Intercompany Billing	INTCOM6567	(2,903.35)	
	9302000	2012-06-30	Intercompany Billing	INTCOM5970	(2,737.55)	
	9302000	2012-09-30	Intercompany Billing	INTCOM8169	(2,630.56)	
	9302000	2013-01-31	Intercompany Billing	INTCOM6068	(2,545.04)	
	9302000	2012-07-31	Intercompany Billing	INTCOM9883	(2,411.58)	
	9302000	2012-11-30	Intercompany Billing	INTCOM7365	(2,309.45)	
	9302000	2012-05-31	Intercompany Billing	INTCOM1090	(2,169.93)	
	9302000	2012-04-30	Intercompany Billing	INTCOM6542	(2,039.50)	
	9302000	2013-03-31	Intercompany Billing	INTCOM3490	(2,006.52)	
	9302000	2012-08-31	Intercompany Billing	INTCOM4817	(1,782.47)	
	9302000	2013-02-28	Intercompany Billing	INTCOM9373	(1,710.05)	
	9302000	2012-11-30	Intercompany Billing	INTCOM7368	(1,670.57)	
	9302000	2012-12-31	Intercompany Billing	INTCOM1314	(1,629.19)	
	9302000	2012-10-31	Intercompany Billing	INTCOM3173	(1,582.34)	
	9302000	2012-07-31	Intercompany Billing	INTCOM9855	(1,569.85)	
	9302000	2012-09-30	Intercompany Billing	INTCOM8142	(1,435.87)	
	9302000	2012-10-31	Intercompany Billing	INTCOM3176	(1,365.32)	
	9302000	2013-01-31	Intercompany Billing	INTCOM6044	(1,054.85)	
	9302000	2012-09-30	Intercompany Billing	INTCOM8145	(678.27)	
	Ovh Billings to Assoc Co - each item \$500 and under				<u>(1,800.49)</u>	
	Total					(68,154.12)
Sponsorship						
	9302000	2012-11-19	LEADERSHIP KENTUCKY FOUNDATIO	00217339	2,732.64	
	9302000	2012-09-14	KY Labor-Management Conference	AJERECL01	<u>4,000.00</u>	
	Total					6,732.64
Research and Development						
	R&D - each item \$500 and under					3,031.05
Misc. AEPSC Billing						
	9302000	2012-08-31	BGL	AJERECL03	(3,045.18)	
	9302000	2012-08-31	BGL	AJERECL03	(2,143.79)	
	9302000	2012-08-31	BGL	AJERECL03	(1,858.49)	
	9302000	2012-12-31	BAP	APACC50072	528.44	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)
	9302000	2012-12-31	BAP	APACC38451	913.08	
	9302000	2012-05-31	BAP	APACC40672	1,601.32	
	9302000	2012-05-31	BAP	APACC40672	1,874.96	
	9302000	2012-05-31	BAP	APACC40672	2,680.02	
	9302000	2012-05-31	BAP	APACC48031	6,501.59	
	Misc. AEPSC Billing - each item \$500 and under				3,458.85	
	Total					10,510.80
Miscellaneous						
	9302000	2012-09-30	Intercompany Billing	INTCOM8142	(2,271.62)	
	9302000	2012-11-30	Intercompany Billing	INTCOM7365	(1,538.83)	
	9302000	2012-12-14	Labor Overheads	OVH1644022	658.46	
	9302000	2012-11-30	Intercompany Billing	INTCOM7391	725.90	
	9302000	2012-12-14	Time and Labor-BalancedActuals	PAY1643500	738.44	
	9302000	2012-11-16	Time and Labor-BalancedActuals	PAY1629855	799.96	
	9302000	2012-11-30	Intercompany Billing	INTCOM7368	812.90	
	9302000	2012-06-26	SIRVA RELOCATION	01524584	910.00	
	9302000	2012-09-30	Intercompany Billing	INTCOM8169	1,054.84	
	9302000	2012-09-30	Intercompany Billing	INTCOM8145	1,216.77	
	9302000	2012-10-10	Death Benefit	01551768	10,000.00	
	Miscellaneous - each item \$500 and under				2,596.68	
	Total					15,703.50
Grand Total						359,290.55

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<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
	(a)	(b)
1	Donations	321,327
2	Civic & Political Activities	348,241
3	Dues & Memberships	44,994
4	Factored Accounts Receivable	2,249,116
5	Penalties	367
6	Other	4,881
7	Total	<u>2,968,926</u>
9	Amount Assigned to Kentucky Jurisdictional	

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Item	Account	Accounting Date	Vendor Name or Journal Descr	Vourher or Journal ID	Amount	Totals
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Donations						
	4261000	2012-04-02	BIG SANDY COLLEGE EDUCATION FOUNDATION	00206432	1,250.00	
	4261000	2012-04-03	BIG SANDY COLLEGE EDUCATION FOUNDATION	00206566	1,250.00	
	4261000	2012-04-30	Intercompany Billing	INTCOM6542	(1,976.43)	
	4261000	2012-04-30	Intercompany Billing	INTCOM6545	1,065.96	
	4261000	2012-04-30	Intercompany Billing	INTCOM6567	910.40	
	4261000	2012-04-30	To record Kentucky Home Energy	CADKYHEAP	17,647.92	
	4261000	2012-05-07	ASHLAND ALLIANCE	00208101	645.00	
	4261000	2012-05-09	COMMUNITY ACTION KENTUCKY INC	00208274	800.00	
	4261000	2012-05-09	RALLY FOR A CURE	00208323	1,000.00	
	4261000	2012-05-11	ARH FOUNDATION	00208406	1,900.00	
	4261000	2012-05-11	KINGS DAUGHTERS HEALTH FOUNDATION	00208405	1,050.00	
	4261000	2012-05-21	FIGHT FORE MS	00208881	700.00	
	4261000	2012-05-25	VFW	00209032	1,000.00	
	4261000	2012-05-31	To record Kentucky Home Energy	CADKYHEAP	17,633.10	
	4261000	2012-06-11	WINTER WONDERLAND OF LIGHTS	00209706	1,000.00	
	4261000	2012-06-25	HOSPICE	00210443	1,000.00	
	4261000	2012-06-27	LAWRENCE COUNTY	00099656	1,000.00	
	4261000	2012-06-30	To record Kentucky Home Energy	CADKYHEAP	17,613.38	
	4261000	2012-07-16	KCTCS FOUNDATION INC	00211288	2,000.00	
	4261000	2012-07-18	PARAMOUNT ARTS CENTER INC	00211432	10,000.00	
	4261000	2012-07-31	BAP	APACC71507	1,780.92	
	4261000	2012-07-31	BAP	APACC71507	2,598.92	
	4261000	2012-07-31	BAP	APACC71507	3,383.04	
	4261000	2012-07-31	BGL	AJERECL02	(3,383.04)	
	4261000	2012-07-31	BGL	AJERECL02	(2,598.92)	
	4261000	2012-07-31	BGL	AJERECL02	(1,780.92)	
	4261000	2012-07-31	To record Kentucky Home Energy	CADKYHEAP	17,613.30	
	4261000	2012-08-20	HIGHLANDS FOUNDATION INC	00212888	750.00	
	4261000	2012-08-23	KENTUCKY STATE UNIVERSITY	00213088	1,500.00	
	4261000	2012-08-28	LAWRENCE COUNTY FAMILY RESOURCE CTR	00100504	2,000.00	
	4261000	2012-08-31	To record Kentucky Home Energy	CADKYHEAP	17,615.30	
	4261000	2012-09-18	KENTUCKY STATE UNIVERSITY	00214386	1,500.00	
	4261000	2012-09-30	To record Kentucky Home Energy	CADKYHEAP	17,599.50	
	4261000	2012-10-02	STUMBO FAMILY FOUNDATION	00214950	1,080.00	
	4261000	2012-10-18	HOPES PLACE INC	00215692	1,000.00	
	4261000	2012-10-31	BAP	APACC12834	519.79	
	4261000	2012-10-31	BAP	APACC12834	676.61	
	4261000	2012-10-31	To record Kentucky Home Energy	CADKYHEAP	17,594.82	
	4261000	2012-11-02	CHRISTMAS FOR CHARITY	00216299	1,500.00	
	4261000	2012-11-27	BLAINE RESOURCE CENTER	00101926	1,000.00	
	4261000	2012-11-27	FALLSBURG RESOURCE CENTER	00101931	1,000.00	
	4261000	2012-11-27	LAWRENCE COUNTY FAMILY RESOURCE CTR	00101929	1,000.00	
	4261000	2012-11-30	BAP	APACC30652	519.79	
	4261000	2012-11-30	BAP	APACC30652	676.61	
	4261000	2012-11-30	Intercompany Billing	INTCOM7365	(844.68)	
	4261000	2012-11-30	To record Kentucky Home Energy	CADKYHEAP	17,605.53	
	4261000	2012-12-06	MOREHEAD STATE UNIVERSITY	00218228	2,500.00	
	4261000	2012-12-12	APPALACHIAN ARTISAN CENTER	00218520	1,500.00	
	4261000	2012-12-21	BIG SANDY COMMUNITY & TECHNICAL COLLEGE	00219179	4,000.00	
	4261000	2012-12-21	WYMT-TV	00219180	1,000.00	
	4261000	2012-12-26	KENTUCKY CHAMBER OF COMMERCE	00219232	9,000.00	
	4261000	2012-12-31	BAP	APACC48670	519.79	
	4261000	2012-12-31	BAP	APACC48670	676.61	
	4261000	2012-12-31	To record Kentucky Home Energy	CADKYHEAP	17,633.61	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)
	4261000	2013-01-30	EDISON ELECTRIC INSTITUTE	01581486	1,818.14	
	4261000	2013-01-31	Intercompany Billing	INTCOM6044	(1,060.78)	
	4261000	2013-01-31	Intercompany Billing	INTCOM6047	569.48	
	4261000	2013-01-31	To record Kentucky Home Energy	CADKYHEAP	17,664.29	
	4261000	2013-02-21	COMMONWEALTH FUND FOR KET	00221528	8,000.00	
	4261000	2013-02-28	To record Kentucky Home Energy	CADKYHEAP	17,647.54	
	4261000	2013-03-12	BELFRY HIGH SCHOOL	00222339	6,000.00	
	4261000	2013-03-26	FOUNDATION FOR TRI-STATE COMMUNITY INC	00223065	1,000.00	
	4261000	2013-03-26	PARAMOUNT ARTS CENTER INC	00223064	750.00	
	4261000	2013-03-31	To record Kentucky Home Energy	CADKYHEAP	17,626.48	
	4265002	2012-04-30	Intercompany Billing	INTCOM6542	(564.66)	
	4265002	2012-09-14	PARAMOUNT ARTS CENTER INC	00214219	1,000.00	
	4265002	2012-09-30	Intercompany Billing	INTCOM8142	(795.06)	
	Donations - each item \$500 and under				35,445.33	
	Total					321,326.67

Civic & Political Activities

	4264000	2012-04-01	Reversals	RVR1518488	(1,413.60)	
	4264000	2012-04-05	Billing Jrnls	BI01525949	(547.94)	
	4264000	2012-04-06	Time and Labor-BalancedActuals	PAY1527205	990.87	
	4264000	2012-04-23	MCBRAYER MCGINNIS LESLIE & KIRKLAND PLLC	00207420	36,093.16	
	4264000	2012-04-24	CURLESS FAMILY LTD PARTNERSHIP	00207445	600.00	
	4264000	2012-04-30	BAP	APACC23206	751.44	
	4264000	2012-04-30	BAP	APACC27375	751.44	
	4264000	2012-04-30	BAP	APACC27961	597.85	
	4264000	2012-04-30	Fleet Vehicle Allocations	FLEET35193	804.69	
	4264000	2012-04-30	Intercompany Billing	INTCOM6542	(20,380.75)	
	4264000	2012-04-30	Intercompany Billing	INTCOM6542	(804.69)	
	4264000	2012-04-30	Intercompany Billing	INTCOM6542	(614.02)	
	4264000	2012-04-30	Intercompany Billing	INTCOM6545	10,992.50	
	4264000	2012-04-30	Intercompany Billing	INTCOM6567	9,388.25	
	4264000	2012-05-18	Time and Labor-BalancedActuals	PAY1544471	627.50	
	4264000	2012-05-21	BANK ONE COMMERCIAL CARD ACTIVITY	00208883	914.63	
	4264000	2012-05-24	CURLESS FAMILY LTD PARTNERSHIP	00208956	600.00	
	4264000	2012-05-31	BAP	APACC37198	780.99	
	4264000	2012-05-31	BAP	APACC44652	751.44	
	4264000	2012-05-31	BAP	APACC46412	751.44	
	4264000	2012-05-31	Intercompany Billing	INTCOM1090	(864.29)	
	4264000	2012-05-31	Intercompany Billing	INTCOM1090	(734.21)	
	4264000	2012-06-20	STONECREST GOLF COURSE	00210119	1,420.40	
	4264000	2012-06-29	Time and Labor-BalancedActuals	PAY1563136	1,351.56	
	4264000	2012-06-30	BAP	APACC53378	751.44	
	4264000	2012-06-30	BAP	APACC57088	751.44	
	4264000	2012-06-30	BAP	APACC59395	669.61	
	4264000	2012-06-30	BGL	AP0152I	596.22	
	4264000	2012-06-30	BGL	AP0152I	698.10	
	4264000	2012-06-30	BGL	AP0152I	997.84	
	4264000	2012-06-30	Intercompany Billing	INTCOM5970	(1,035.75)	
	4264000	2012-06-30	Intercompany Billing	INTCOM5970	(802.06)	
	4264000	2012-06-30	Intercompany Billing	INTCOM5970	523.83	
	4264000	2012-06-30	Intercompany Billing	INTCOM5973	558.64	
	4264000	2012-07-09	CURLESS FAMILY LTD PARTNERSHIP	00210910	1,200.00	
	4264000	2012-07-27	Time and Labor-BalancedActuals	PAY1576210	1,013.65	
	4264000	2012-07-31	BAP	APACC66949	735.86	
	4264000	2012-07-31	BAP	APACC75827	735.86	

Kentucky Power Company
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Analysis of Account No. 426 - Other Income Deductions
For the test Year Ending March 31, 2013

Item	Account	Accounting Date	Vendor Name or Journal Descr	Vourher or Journal ID	Amount	Totals
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	4264000	2012-07-31	BGL	AJERECL02	2,150.36	
	4264000	2012-07-31	BGL	AJERECL02	2,480.46	
	4264000	2012-07-31	BGL	AJERECL02	3,523.40	
	4264000	2012-07-31	BGL	AP0152IR	(987.96)	
	4264000	2012-07-31	BGL	AP0152IR	(695.52)	
	4264000	2012-07-31	BGL	AP0152IR	(602.96)	
	4264000	2012-07-31	Intercompany Billing	INTCOM9855	(681.48)	
	4264000	2012-07-31	Intercompany Billing	INTCOM9855	(657.92)	
	4264000	2012-08-10	Time and Labor-BalancedActuals	PAY1585283	724.04	
	4264000	2012-08-20	CURLESS FAMILY LTD PARTNERSHIP	00212816	600.00	
	4264000	2012-08-31	BAP	APACC79403	609.64	
	4264000	2012-08-31	BAP	APACC81824	735.86	
	4264000	2012-08-31	BAP	APACC84352	667.28	
	4264000	2012-08-31	BAP	APACC88297	735.86	
	4264000	2012-08-31	Intercompany Billing	INTCOM4817	(548.24)	
	4264000	2012-09-14	CURLESS FAMILY LTD PARTNERSHIP	00214200	600.00	
	4264000	2012-09-21	Time and Labor-BalancedActuals	PAY1602685	724.05	
	4264000	2012-09-28	BANK ONE COMMERCIAL CARD ACTIVITY	00214850	1,585.16	
	4264000	2012-09-30	BAP	APACC01233	735.86	
	4264000	2012-09-30	BAP	APACC98786	735.86	
	4264000	2012-09-30	BGL	AJEACCT426	506.42	
	4264000	2012-09-30	Intercompany Billing	INTCOM8142	(905.33)	
	4264000	2012-09-30	Intercompany Billing	INTCOM8142	(575.67)	
	4264000	2012-09-30	OVH	OVH1597565	1,062.75	
	4264000	2012-09-30	OVH	OVH1597565	1,225.90	
	4264000	2012-09-30	OVH	OVH1597565	1,741.34	
	4264000	2012-09-30	OVH	OVH1602787	502.90	
	4264000	2012-09-30	OVH	OVH1602787	714.35	
	4264000	2012-09-30	OVH	OVH1602787	1,342.60	
	4264000	2012-09-30	OVH	OVH1602787	1,548.70	
	4264000	2012-09-30	OVH	OVH1602787	2,199.88	
	4264000	2012-10-05	Time and Labor-BalancedActuals	PAY1610698	1,930.80	
	4264000	2012-10-08	KENTUCKY LEGISLATIVE SERVICES	00215204	2,499.00	
	4264000	2012-10-19	Time and Labor-BalancedActuals	PAY1616350	579.24	
	4264000	2012-10-25	CURLESS FAMILY LTD PARTNERSHIP	00215873	600.00	
	4264000	2012-10-29	MCBRAYER MCGINNIS LESLIE & KIRKLAND PLLC	00216102	517.31	
	4264000	2012-10-31	BAP	APACC13426	735.03	
	4264000	2012-10-31	BAP	APACC17806	735.03	
	4264000	2012-10-31	Intercompany Billing	INTCOM3173	680.19	
	4264000	2012-10-31	OVH	OVH1616451	528.18	
	4264000	2012-11-30	BAP	APACC33094	735.03	
	4264000	2012-11-30	BAP	APACC33094	735.03	
	4264000	2012-11-30	Intercompany Billing	INTCOM7365	(706.71)	
	4264000	2012-12-10	KENTUCKY ASSOCIATION OF	00218342	1,000.00	
	4264000	2012-12-11	CURLESS FAMILY LTD PARTNERSHIP	00218462	1,200.00	
	4264000	2012-12-14	Labor Overheads	OVH1644022	688.66	
	4264000	2012-12-14	Time and Labor-BalancedActuals	PAY1643500	772.31	
	4264000	2012-12-19	KENTUCKY CHAMBER OF COMMERCE	00218946	3,750.00	
	4264000	2012-12-28	BANK ONE COMMERCIAL CARD ACTIVITY	00219345	605.03	
	4264000	2012-12-28	Labor Overheads	OVH1648413	612.16	
	4264000	2012-12-28	Labor Overheads	OVH1648413	928.76	
	4264000	2012-12-28	Time and Labor-BalancedActuals	PAY1648315	1,206.74	
	4264000	2012-12-31	BAP	APACC43096	735.03	
	4264000	2012-12-31	BAP	APACC44840	735.03	
	4264000	2012-12-31	BAP	APACC44840	735.03	

Kentucky Power Company
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 Analysis of Account No. 426 - Other Income Deductions
 For the test Year Ending March 31, 2013

Item	Account	Accounting Date	Vendor Name or Journal Descr	Vourher or Journal ID	Amount	Totals
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	4264000	2012-12-31	BAP	APACC45461	2,375.26	
	4264000	2012-12-31	BAP	APACC45461	2,659.92	
	4264000	2012-12-31	BAP	APACC45461	3,906.39	
	4264000	2012-12-31	BAP	APACC46008	4,345.17	
	4264000	2012-12-31	BAP	APACC46008	4,865.92	
	4264000	2012-12-31	BAP	APACC46008	7,146.14	
	4264000	2012-12-31	Intercompany Billing	INTCOM1314	(2,111.70)	
	4264000	2012-12-31	Intercompany Billing	INTCOM1314	(1,114.44)	
	4264000	2012-12-31	Intercompany Billing	INTCOM1314	(910.80)	
	4264000	2012-12-31	Intercompany Billing	INTCOM1314	(675.74)	
	4264000	2012-12-31	Intercompany Billing	INTCOM1314	(563.12)	
	4264000	2012-12-31	Intercompany Billing	INTCOM1314	660.70	
	4264000	2012-12-31	Intercompany Billing	INTCOM1317	588.73	
	4264000	2012-12-31	Intercompany Billing	INTCOM1317	1,115.54	
	4264000	2012-12-31	Intercompany Billing	INTCOM1337	525.72	
	4264000	2012-12-31	Intercompany Billing	INTCOM1337	996.16	
	4264000	2012-12-31	OVH	OVH1644020	520.14	
	4264000	2012-12-31	OVH	OVH1644020	582.48	
	4264000	2012-12-31	OVH	OVH1644020	855.44	
	4264000	2012-12-31	OVH	OVH1648411	707.26	
	4264000	2012-12-31	OVH	OVH1648411	792.02	
	4264000	2012-12-31	OVH	OVH1648411	1,163.17	
	4264000	2013-01-25	Time and Labor-BalancedActuals	PAY1661778	579.24	
	4264000	2013-01-30	EDISON ELECTRIC INSTITUTE	01581486	19,512.87	
	4264000	2013-01-31	BAP	APACC55711	626.08	
	4264000	2013-01-31	BAP	APACC60353	738.99	
	4264000	2013-02-07	CURLESS FAMILY LTD PARTNERSHIP	00220883	600.00	
	4264000	2013-02-22	Labor Overheads	OVH1675909	567.18	
	4264000	2013-02-22	Time and Labor-BalancedActuals	PAY1674908	2,365.17	
	4264000	2013-02-27	CURLESS FAMILY LTD PARTNERSHIP	00221724	600.00	
	4264000	2013-02-28	BAP	APACC69096	738.99	
	4264000	2013-02-28	Intercompany Billing	INTCOM9373	(1,425.24)	
	4264000	2013-02-28	Intercompany Billing	INTCOM9373	(681.40)	
	4264000	2013-02-28	Intercompany Billing	INTCOM9373	541.99	
	4264000	2013-02-28	Intercompany Billing	INTCOM9376	765.13	
	4264000	2013-02-28	Intercompany Billing	INTCOM9423	660.10	
	4264000	2013-03-01	MCBRAYER MCGINNIS LESLIE & KIRKLAND PLLC	00221828	36,067.03	
	4264000	2013-03-08	Time and Labor-BalancedActuals	PAY1682296	1,448.10	
	4264000	2013-03-22	Accruals	ACC1689404	1,548.00	
	4264000	2013-03-22	Labor Overheads	OVH1689292	753.05	
	4264000	2013-03-22	Time and Labor-BalancedActuals	PAY1688753	830.00	
	4264000	2013-03-31	BAP	APACC79158	738.99	
	4264000	2013-03-31	BAP	APACC84586	738.99	
	4264000	2013-03-31	BAP	APACC86541	738.99	
	4264000	2013-03-31	Intercompany Billing	INTCOM3490	(20,479.82)	
	4264000	2013-03-31	Intercompany Billing	INTCOM3490	(1,068.95)	
	4264000	2013-03-31	Intercompany Billing	INTCOM3493	573.86	
	4264000	2013-03-31	Intercompany Billing	INTCOM3493	10,994.56	
	4264000	2013-03-31	Intercompany Billing	INTCOM3517	9,485.26	
			Civic & Political Activities - each item \$500 and under		<u>156,715.72</u>	
			Total			348,241.05

Dues & Memberships

4265004	2012-04-25	FOUNDATION FOR TRI-STATE COMMUNITY INC	00207632	695.00
4265004	2012-05-07	KENTUCKY CHAMBER OF COMMERCE	00208206	7,500.00

Kentucky Power Company
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For the test Year Ending March 31, 2013

Item	Account	Accounting Date	Vendor Name or Journal Descr	Voucher or Journal ID	Amount	Totals
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	4265004	2012-06-30	Intercompany Billing	INTCOM5970	(564.66)	
	4265004	2012-07-05	ROTARY CLUB	00210797	688.00	
	4265004	2012-08-06	BELLEFONTE COUNTRY CLUB	00212105	2,303.00	
	4265004	2012-08-17	SUMMER MOTION INC	00212849	15,000.00	
	4265004	2012-08-21	ASHLAND ALLIANCE	00212951	800.00	
	4265004	2012-11-30	KENTUCKY CHAMBER OF COMMERCE	00217847	8,000.00	
	4265004	2013-02-21	WINUP	00221526	842.00	
	4265004	2013-02-28	Intercompany Billing	INTCOM9373	(733.63)	
	4265004	2013-03-31	Intercompany Billing	INTCOM3490	(610.39)	
	Dues & Memberships - each item \$500 and under				11,074.83	
	Total					44,994.15

Factored Accounts Receivable

	4265009	2012-04-01	KP - To record prepaid carryin	CRD031	20,179.14	
	4265009	2012-04-30	KP factoring entry	CRD030	35,689.05	
	4265009	2012-04-30	KP factoring entry	CRD030	35,829.07	
	4265009	2012-05-31	KP factoring entry	CRD030	31,156.44	
	4265009	2012-05-31	KP factoring entry	CRD030	47,341.40	
	4265009	2012-06-30	KP factoring entry	CRD030	26,017.12	
	4265009	2012-06-30	KP factoring entry	CRD030	45,676.76	
	4265009	2012-07-31	KP factoring entry	CRD030	31,020.49	
	4265009	2012-07-31	KP factoring entry	CRD030	40,764.44	
	4265009	2012-08-31	KP factoring entry	CRD030	28,710.66	
	4265009	2012-08-31	KP factoring entry	CRD030	42,914.87	
	4265009	2012-09-30	KP factoring entry	CRD030	24,519.35	
	4265009	2012-09-30	KP factoring entry	CRD030	34,464.22	
	4265009	2012-10-31	KP factoring entry	CRD030	25,137.19	
	4265009	2012-10-31	KP factoring entry	CRD030	49,919.47	
	4265009	2012-11-30	KP factoring entry	CRD030	24,024.54	
	4265009	2012-11-30	KP factoring entry	CRD030	39,602.55	
	4265009	2012-12-31	KP factoring entry	CRD030	25,190.99	
	4265009	2012-12-31	KP factoring entry	CRD030	37,209.28	
	4265009	2013-01-31	KP factoring entry	CRD030	28,393.86	
	4265009	2013-01-31	KP factoring entry	CRD030	51,545.98	
	4265009	2013-02-28	KP factoring entry	CRD030	29,340.45	
	4265009	2013-02-28	KP factoring entry	CRD030	46,841.13	
	4265009	2013-03-31	KP - To record prepaid carryin	CRD031	(11,262.29)	
	4265009	2013-03-31	KP factoring entry	CRD030	27,154.73	
	4265009	2013-03-31	KP factoring entry	CRD030	36,073.69	
	4265010	2012-04-30	KP factoring entry	CRD030	1,943.00	
	4265010	2012-04-30	KP factoring entry	CRD030	108,868.01	
	4265010	2012-05-31	KP factoring entry	CRD030	1,022.51	
	4265010	2012-05-31	KP factoring entry	CRD030	126,043.37	
	4265010	2012-06-30	KP factoring entry	CRD030	2,095.75	
	4265010	2012-06-30	KP factoring entry	CRD030	141,199.51	
	4265010	2012-07-31	KP factoring entry	CRD030	3,656.05	
	4265010	2012-07-31	KP factoring entry	CRD030	139,800.14	
	4265010	2012-08-31	KP factoring entry	CRD030	3,291.41	
	4265010	2012-08-31	KP factoring entry	CRD030	140,093.92	
	4265010	2012-09-30	KP factoring entry	CRD030	2,683.43	
	4265010	2012-09-30	KP factoring entry	CRD030	103,345.84	
	4265010	2012-10-31	KP factoring entry	CRD030	1,577.51	
	4265010	2012-10-31	KP factoring entry	CRD030	120,052.22	
	4265010	2012-11-30	KP factoring entry	CRD030	910.08	
	4265010	2012-11-30	KP factoring entry	CRD030	104,012.97	

Kentucky Power Company
Case No. 2013-00197
Analysis of Account No. 426 - Other Income Deductions
For the test Year Ending March 31, 2013

Item	Account	Accounting Date	Vendor Name or Journal Descr	Vourher or Journal ID	Amount	Totals
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	4265010	2012-12-31	KP factoring entry	CRD030	1,558.99	
	4265010	2012-12-31	KP factoring entry	CRD030	94,323.94	
	4265010	2013-01-31	KP factoring entry	CRD030	1,198.86	
	4265010	2013-01-31	KP factoring entry	CRD030	108,294.89	
	4265010	2013-02-28	KP factoring entry	CRD030	957.37	
	4265010	2013-02-28	KP factoring entry	CRD030	105,349.54	
	4265010	2013-03-31	KP factoring entry	CRD030	711.04	
	4265010	2013-03-31	KP factoring entry	CRD030	82,671.01	
			Factored Accounts Receivable - each item \$500 and under		0.00	
			Total			2,249,115.94
Penalties						
	4263001	2013-02-19	SHERIFF KNOX COUNTY	00221453	771.68	
			Penalties - each item \$500 and under		(404.77)	
			Total			366.91
Other						
			Other - each item \$500 and under			4,881.45
Grand Total						2,968,926.17

RECEIVED

JUL 18 2013

PUBLIC SERVICE
COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE
PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF:

APPLICATION OF KENTUCKY POWER COMPANY)
FOR ADJUSTMENT OF ELECTIC RATES) CASE NO. 2013-00197

KENTUCKY POWER COMPANY RESPONSES TO
COMMISSION STAFF'S FIRST SET OF DATA REQUESTS

VOLUME 2 OF 2

July 18, 2013

Kentucky Power Company

REQUEST

Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Schedule 31, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

RESPONSE

Please see Attachment 1, page 1 of this response for an analysis of expenses incurred during the test year for professional services.

WITNESS: Ranie K Wohnhas

KENTUCKY POWER COMPANY
Case No. 2013-00197
Analysis of Professional Services Expenses
For the Test Year Ended March 31, 2013

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1	Legal			998,548	998,548
2	Engineering			6,260,871	6,260,871
3	Accounting		272,171	372,910	645,081
4	Other			3,773,121	3,773,121
5	AEPSC			35,044,678	35,044,678
6	Total		272,171	46,450,128	46,722,299

Included are detailed workpapers supporting this analysis.

Kentucky Power Company
 Case No. 2013-00197
 Analysis of Professional Services Expenses
 For the Test Year Ended March 31, 2013

Item	Account	Vendor or Journal Header Description	Voucher or Jrnl Line Descr	Journal ID	Amount	Totals
Legal - Other						
1070001	KINNER & PATTON		00017663	APACC17831	525.00	
1070001	KINNER & PATTON		00017824	APACC40365	682.50	
1070001	KINNER & PATTON		00017901	APACC47128	752.50	
1070001	KINNER & PATTON		00017310	APACC70405	770.00	
1070001	KINNER & PATTON		00017460	APACC90664	787.50	
1070001	KINNER & PATTON		00017823	APACC40365	1,110.50	
1070001	KINNER & PATTON		00017764	APACC31200	1,255.00	
1070001	KINNER & PATTON		00017900	APACC47128	1,412.50	
1070001	KINNER & PATTON		00017476	APACC92345	3,159.40	
1070001	KINNER & PATTON		00017825	APACC40365	3,350.00	
1070001	KINNER & PATTON		00017151	APACC44047	5,337.50	
1070001	KINNER & PATTON		00017274	APACC62180	5,652.50	
1070001	STITES & HARBISON		00099349	APACC53384	14,907.64	
1070001	STITES & HARBISON		00099436	APACC56096	67,578.56	
1070001	STITES & HARBISON		00099962	APACC74173	68,946.05	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	1,592.50	
1070001	To transfer lagging charges fr		RECLASS WORK ORDER	TRANSCOTRF	2,467.50	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	2,572.50	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	4,970.00	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	5,792.50	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	9,632.00	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	11,585.00	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	12,092.50	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	12,512.50	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	14,192.50	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	14,507.50	
1070001	To transfer lagging charges fr		CR WO CORRECTION	TRANSCOTRF	15,435.00	
4264000	McBrayer McGinnis Leslie & Kirkland PLLC		00216102	APACC20698	517.31	
4264000	McBrayer McGinnis Leslie & Kirkland PLLC		00221828	APACC79161	36,067.03	
4264000	McBrayer McGinnis Leslie & Kirkland PLLC		00207420	APACC32256	36,093.16	
5060000	HUNTON & WILLIAMS		01580485	APACC62013	5,854.00	
5570000	BRACEWELL & GIULIANI		00222604	APACC86544	1,206.00	
5570000	BRACEWELL & GIULIANI		00219650	APACC54066	1,326.60	
5570000	BRACEWELL & GIULIANI		00221271	APACC72612	25,363.53	
9230001	BARRET HAYNES MAY & CARTER PSC		00212055	APACC80264	551.25	
9230001	BARRET HAYNES MAY & CARTER PSC		00213540	APACC93603	568.75	
9230001	BARRET HAYNES MAY & CARTER PSC		00210754	APACC66047	785.75	
9230001	COMBS & COMBS PSC		00017239	APACC56594	698.00	
9230001	DAVIS WRIGHT TREMAINE LLP		00017461	APACC90664	2,834.32	
9230001	DAVIS WRIGHT TREMAINE LLP		00017534	APACC01777	2,834.32	
9230001	GRAY WOODS & COOPER		00220762	APACC65879	875.45	
9230001	GRAY WOODS & COOPER		00213742	APACC95358	1,052.00	
9230001	GRAY WOODS & COOPER		00206975	APACC28432	1,562.50	
9230001	GRAY WOODS & COOPER		00209347	APACC51694	1,589.23	
9230001	GRAY WOODS & COOPER		00222602	APACC86544	1,637.03	
9230001	GRAY WOODS & COOPER		00209348	APACC51694	1,796.75	
9230001	GRAY WOODS & COOPER		00213196	APACC90643	2,295.50	
9230001	GRAY WOODS & COOPER		00213344	APACC92321	2,388.75	
9230001	GRAY WOODS & COOPER		00214389	APACC01756	3,135.65	
9230001	GRAY WOODS & COOPER		00222603	APACC86544	3,159.75	
9230001	GRAY WOODS & COOPER		00206974	APACC28432	3,939.75	
9230001	GRAY WOODS & COOPER		00218628	APACC43728	4,660.85	
9230001	GRAY WOODS & COOPER		00218878	APACC45464	4,831.41	
9230001	GRAY WOODS & COOPER		00218629	APACC43728	5,191.05	
9230001	GRAY WOODS & COOPER		00214388	APACC01756	5,301.95	
9230001	GRAY WOODS & COOPER		00218947	APACC46011	5,967.29	
9230001	GRAY WOODS & COOPER		00209346	APACC51694	7,626.75	
9230001	Intercompany Billing		Intercompany Billing	INTCOM6044	(54,603.58)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM1314	(35,383.80)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM4817	(14,634.02)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM7365	(12,300.77)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM3173	(10,027.71)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM8142	(8,027.46)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM8142	(7,399.61)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM6542	(4,311.71)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM9373	(4,112.84)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM5996	(3,599.99)	

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9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM9855	(3,327.35)	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1093	(1,753.25)	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM4817	(1,707.72)	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6542	(1,140.27)	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM4817	(621.26)	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM5970	506.93	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM7368	527.06	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM3517	563.43	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1093	608.72	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1317	611.19	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1314	648.42	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM4817	667.04	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM3176	668.83	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1093	670.53	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM7365	670.92	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM7391	675.05	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6047	689.06	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6047	695.46	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6047	705.81	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM4845	770.88	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM4820	778.43	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM4820	780.38	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1317	843.56	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM4820	874.96	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1337	902.18	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1116	928.66	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6567	982.96	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1317	1,018.20	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6567	1,156.58	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1093	1,178.24	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1314	1,421.13	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1317	1,542.55	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM9883	1,545.08	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM9376	1,582.78	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM8145	1,631.55	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM9858	1,782.27	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM9376	1,932.59	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6545	2,144.24	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM9423	2,180.26	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1090	2,234.86	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6567	2,467.86	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM3493	2,805.53	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM5973	3,363.59	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM3176	3,984.02	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6545	4,970.71	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM8169	5,768.07	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM7391	6,012.75	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM3198	6,043.72	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM4820	6,218.14	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM7368	6,287.97	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6047	7,735.50	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM4845	8,415.83	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM3493	11,947.75	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1317	17,398.58	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM1337	17,985.15	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6068	25,289.73	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM9376	28,999.25	
9230001	Intercompany Billing	Intercompany Billing	Intercompany Billing	INTCOM6047	29,313.84	
9230001	Reclass Mitchell transition co	CORR ALLOC APACC17832	AJEAPACC		2,382.00	
9230001	STEPTOE & JOHNSON	00209749	APACC56574		925.30	
9230001	STEPTOE & JOHNSON	00208800	APACC45238		1,050.32	
9230001	STEPTOE & JOHNSON	00212054	APACC80264		1,180.00	
9230001	STEPTOE & JOHNSON	00210658	APACC63444		3,563.73	
9230001	STEPTOE & JOHNSON LLP	00213089	APACC89967		1,378.57	
9230001	STEPTOE & JOHNSON LLP	00213824	APACC96255		3,454.19	
9230001	STEPTOE & JOHNSON LLP	00207728	APACC34759		4,377.58	
9230001	STEPTOE & JOHNSON LLP	00213825	APACC96255		4,694.84	
9230001	STITES & HARBISON	00099594	APACC60974		513.00	

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9230001	STITES & HARBISON		00101254	APACC16630	513.00	
9230001	STITES & HARBISON		00208265	APACC40675	540.00	
9230001	STITES & HARBISON		00212167	APACC81827	540.00	
9230001	STITES & HARBISON		00102136	APACC40345	567.00	
9230001	STITES & HARBISON		00209349	APACC51694	579.00	
9230001	STITES & HARBISON		00214065	APACC98789	594.00	
9230001	STITES & HARBISON		00103221	APACC72615	594.60	
9230001	STITES & HARBISON		00212166	APACC81827	648.00	
9230001	STITES & HARBISON		00017062	APACC31048	675.00	
9230001	STITES & HARBISON		00101783	APACC30657	675.12	
9230001	STITES & HARBISON		00101782	APACC30657	729.00	
9230001	STITES & HARBISON		00217260	APACC30655	756.00	
9230001	STITES & HARBISON		00217261	APACC30655	756.00	
9230001	STITES & HARBISON		00207373	APACC31026	837.00	
9230001	STITES & HARBISON		00103222	APACC72615	864.00	
9230001	STITES & HARBISON		00222601	APACC86544	864.00	
9230001	STITES & HARBISON		00101781	APACC30657	868.68	
9230001	STITES & HARBISON		00221269	APACC72612	876.50	
9230001	STITES & HARBISON		00219709	APACC54817	891.00	
9230001	STITES & HARBISON		00218153	APACC39321	891.10	
9230001	STITES & HARBISON		00215695	APACC16628	924.10	
9230001	STITES & HARBISON		00214221	APACC00676	946.92	
9230001	STITES & HARBISON		00217262	APACC30655	960.00	
9230001	STITES & HARBISON		00221270	APACC72612	962.50	
9230001	STITES & HARBISON		00218330	APACC40342	999.00	
9230001	STITES & HARBISON		00222600	APACC86544	1,053.72	
9230001	STITES & HARBISON		00208891	APACC45887	1,059.40	
9230001	STITES & HARBISON		00099129	APACC45241	1,188.00	
9230001	STITES & HARBISON		00212527	APACC86047	1,215.00	
9230001	STITES & HARBISON		00214220	APACC00676	1,215.00	
9230001	STITES & HARBISON		00222595	APACC86544	1,306.96	
9230001	STITES & HARBISON		00207375	APACC31026	1,431.00	
9230001	STITES & HARBISON		00219708	APACC54817	1,521.02	
9230001	STITES & HARBISON		00102098	APACC39324	1,595.88	
9230001	STITES & HARBISON		00207374	APACC31026	1,647.00	
9230001	STITES & HARBISON		00215696	APACC16628	1,674.00	
9230001	STITES & HARBISON		00218332	APACC40342	1,728.00	
9230001	STITES & HARBISON		00098684	APACC31028	1,784.04	
9230001	STITES & HARBISON		00215697	APACC16628	1,863.00	
9230001	STITES & HARBISON		00208636	APACC44022	1,975.00	
9230001	STITES & HARBISON		00102096	APACC39324	2,175.00	
9230001	STITES & HARBISON		00218331	APACC40342	2,376.00	
9230001	STITES & HARBISON		00101253	APACC16630	2,784.00	
9230001	STITES & HARBISON		00218229	APACC39321	2,810.72	
9230001	STITES & HARBISON		00221268	APACC72612	2,866.12	
9230001	STITES & HARBISON		00103682	APACC86547	2,916.20	
9230001	STITES & HARBISON		00215698	APACC16628	2,983.96	
9230001	STITES & HARBISON		00221175	APACC71979	2,990.56	
9230001	STITES & HARBISON		00017174	APACC47445	2,997.00	
9230001	STITES & HARBISON		00100302	APACC86049	3,223.68	
9230001	STITES & HARBISON		00222598	APACC86544	3,927.04	
9230001	STITES & HARBISON		00101255	APACC16630	3,942.00	
9230001	STITES & HARBISON		00218154	APACC39321	4,131.00	
9230001	STITES & HARBISON		00099128	APACC45241	4,617.00	
9230001	STITES & HARBISON		00218233	APACC39321	4,698.00	
9230001	STITES & HARBISON		00100750	APACC00679	5,022.00	
9230001	STITES & HARBISON		00215694	APACC16628	5,146.72	
9230001	STITES & HARBISON		00222596	APACC86544	5,716.30	
9230001	STITES & HARBISON		00211653	APACC74693	5,859.00	
9230001	STITES & HARBISON		00215699	APACC16628	7,375.52	
9230001	STITES & HARBISON		00218329	APACC40342	8,805.34	
9230001	STITES & HARBISON		00217258	APACC30655	9,287.32	
9230001	STITES & HARBISON		00217264	APACC30655	10,665.00	
9230001	STITES & HARBISON		00218989	APACC46563	11,370.28	
9230001	STITES & HARBISON		00218232	APACC39321	11,733.20	
9230001	STITES & HARBISON		00219778	APACC55714	12,400.30	
9230001	STITES & HARBISON		00207444	APACC32256	13,690.00	
9230001	STITES & HARBISON		00214387	APACC01756	14,094.80	

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	9230001	STITES & HARBISON	00219779	APACC55714	14,468.50	
	9230001	STITES & HARBISON	00218230	APACC39321	14,495.26	
	9230001	STITES & HARBISON	00222597	APACC86544	24,434.20	
	9230001	STITES & HARBISON	00212558	APACC86591	26,241.84	
	9230001	STITES & HARBISON	00207327	APACC30469	35,222.48	
	9230001	STITES & HARBISON	00220510	APACC62919	66,773.60	
	9230001	To transfer monthly expense or	Outside Svcs Empl - Nonassoc	ALLOINCEXP	1,700.00	
	9250004	BARRET HAYNES MAY & CARTER PSC	00099665	APACC63446	656.59	
	9250004	BARRET HAYNES MAY & CARTER PSC	00099829	APACC70386	1,025.93	
	9250004	BARRET HAYNES MAY & CARTER PSC	00098971	APACC40677	1,324.92	
	9250004	BARRET HAYNES MAY & CARTER PSC	00100323	APACC86594	1,462.07	
	9250004	BARRET HAYNES MAY & CARTER PSC	00098810	APACC34762	2,485.70	
	9250004	BARRET HAYNES MAY & CARTER PSC	00098708	APACC31632	3,060.20	
	9250004	Intercompany Billing	Intercompany Billing	INTCOM6545	(7,904.80)	
	9250004	Intercompany Billing	Intercompany Billing	INTCOM6567	3,085.18	
	9250004	Intercompany Billing	Intercompany Billing	INTCOM6542	4,819.63	
	9250004	JACKSON KELLY PLLC	00101277	APACC17261	737.14	
	9250004	JACKSON KELLY PLLC	00099078	APACC43504	969.36	
	9250004	JACKSON KELLY PLLC	00098736	APACC32259	5,280.33	
		Transactions \$500 or less each			38,309.68	
Total Legal - Other						998,548.21
Engineering - Other						
	1070001	AGE ENGINEERING SERVICES INC	00214612	APACC04783	520.00	
	1070001	AGE ENGINEERING SERVICES INC	00211822	APACC77888	742.52	
	1070001	AGE ENGINEERING SERVICES INC	00208375	APACC43526	880.00	
	1070001	AGE ENGINEERING SERVICES INC	00213762	APACC96277	885.00	
	1070001	AGE ENGINEERING SERVICES INC	00206414	APACC27988	950.00	
	1070001	AGE ENGINEERING SERVICES INC	00055653	APACC89704	1,003.60	
	1070001	AGE ENGINEERING SERVICES INC	00219040	APACC47128	1,220.00	
	1070001	AGE ENGINEERING SERVICES INC	00211729	APACC76557	1,300.00	
	1070001	AGE ENGINEERING SERVICES INC	00209727	APACC56594	1,485.00	
	1070001	AGE ENGINEERING SERVICES INC	00051328	APACC04783	1,580.00	
	1070001	AGE ENGINEERING SERVICES INC	00219041	APACC47128	1,617.50	
	1070001	AGE ENGINEERING SERVICES INC	00050979	APACC96277	1,677.50	
	1070001	AGE ENGINEERING SERVICES INC	00222954	APACC89704	2,025.84	
	1070001	AGE ENGINEERING SERVICES INC	00208376	APACC43526	2,245.00	
	1070001	AGE ENGINEERING SERVICES INC	00207679	APACC38047	2,324.12	
	1070001	AGE ENGINEERING SERVICES INC	00222953	APACC89704	2,397.50	
	1070001	AGE ENGINEERING SERVICES INC	00207678	APACC38047	3,087.90	
	1070001	AGE ENGINEERING SERVICES INC	00053319	APACC45487	3,541.28	
	1070001	AGE ENGINEERING SERVICES INC	00211823	APACC77888	4,270.04	
	1070001	AGE ENGINEERING SERVICES INC	00050120	APACC76557	4,351.26	
	1070001	AGE ENGINEERING SERVICES INC	00049544	APACC56594	4,710.12	
	1070001	AGE ENGINEERING SERVICES INC	00209322	APACC51720	5,391.35	
	1070001	AGE ENGINEERING SERVICES INC	00018189	APACC89704	7,356.02	
	1070001	AGE ENGINEERING SERVICES INC	00218550	APACC43728	7,735.00	
	1070001	AGE ENGINEERING SERVICES INC	00207680	APACC56594	15,000.00	
	1070001	AGE ENGINEERING SERVICES INC	00207681	APACC56594	15,424.25	
	1070001	AGE ENGINEERING SERVICES INC	00049097	APACC43526	15,574.93	
	1070001	AGE ENGINEERING SERVICES INC	00214613	APACC04783	48,832.55	
	1070001	AGE ENGINEERING SERVICES INC	00211728	APACC76557	55,775.18	
	1070001	AGE ENGINEERING SERVICES INC	00209728	APACC56594	68,843.13	
	1070001	AGE ENGINEERING SERVICES INC	00213763	APACC96277	71,115.87	
	1070001	BURNS & MCDONNELL	00218341	APACC41665	2,365.25	
	1070001	BURNS & MCDONNELL	00220732	APACC64943	3,844.75	
	1070001	BURNS & MCDONNELL	00209997	APACC58853	17,496.33	
	1070001	COMMONWEALTH ASSOCIATES INC	00208895	APACC46415	1,087.00	
	1070001	COMMONWEALTH ASSOCIATES INC	00213698	APACC95358	1,758.50	
	1070001	COMMONWEALTH ASSOCIATES INC	00214954	APACC09354	1,826.50	
	1070001	COMMONWEALTH ASSOCIATES INC	00218720	APACC44843	2,924.00	
	1070001	COMMONWEALTH ASSOCIATES INC	00211307	APACC72596	3,093.50	
	1070001	COMMONWEALTH ASSOCIATES INC	00207796	APACC36236	3,524.50	
	1070001	COMMONWEALTH ASSOCIATES INC	00210251	APACC60438	3,592.00	
	1070001	COMMONWEALTH ASSOCIATES INC	00214736	APACC05420	4,260.50	
	1070001	COMMONWEALTH ASSOCIATES INC	00211932	APACC78596	4,389.00	
	1070001	COMMONWEALTH ASSOCIATES INC	00208894	APACC46415	5,302.00	
	1070001	COMMONWEALTH ASSOCIATES INC	00218036	APACC37574	6,115.00	

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1070001	COMMONWEALTH ASSOCIATES INC		00216122	APACC21254	6,308.50	
1070001	COMMONWEALTH ASSOCIATES INC		00211933	APACC78596	11,381.50	
1070001	COMMONWEALTH ASSOCIATES INC		00216169	APACC21969	13,113.50	
1070001	COMMONWEALTH ASSOCIATES INC		00213699	APACC95358	18,217.50	
1070001	COMMONWEALTH ASSOCIATES INC		00214737	APACC05420	18,276.50	
1070001	COMMONWEALTH ASSOCIATES INC		00214160	APACC00676	20,288.00	
1070001	COMMONWEALTH ASSOCIATES INC		00210250	APACC60438	23,459.50	
1070001	COMMONWEALTH ASSOCIATES INC		00211772	APACC77324	30,043.00	
1070001	COMMONWEALTH ASSOCIATES INC		00214831	APACC06708	31,784.00	
1070001	COMMONWEALTH ASSOCIATES INC		00211773	APACC77324	42,924.50	
1070001	DIGIOIA, GRAY & ASSOCIATES		00219822	APACC56843	2,650.00	
1070001	DIGIOIA, GRAY & ASSOCIATES		00219024	APACC47128	3,329.79	
1070001	DIGIOIA, GRAY & ASSOCIATES		00218241	APACC40365	3,618.00	
1070001	DIGIOIA, GRAY & ASSOCIATES		00214166	APACC00697	4,936.11	
1070001	DIGIOIA, GRAY & ASSOCIATES		00218242	APACC40365	5,399.00	
1070001	DIGIOIA, GRAY & ASSOCIATES		00214225	APACC01259	6,382.78	
1070001	DIGIOIA, GRAY & ASSOCIATES		00221411	APACC74044	6,825.01	
1070001	DIGIOIA, GRAY & ASSOCIATES		00221806	APACC78367	7,745.00	
1070001	DIGIOIA, GRAY & ASSOCIATES		00212059	APACC81125	11,063.50	
1070001	DIGIOIA, GRAY & ASSOCIATES		00218340	APACC41687	15,998.31	
1070001	DIGIOIA, GRAY & ASSOCIATES		00210947	APACC69855	17,934.47	
1070001	GAI CONSULTANTS INC		00213514	APACC93642	3,448.00	
1070001	GEODIGITAL INTERNATIONAL LLC		00017288	APACC66972	1,359.53	
1070001	GEODIGITAL INTERNATIONAL LLC		00068093	APACC66972	2,194.00	
1070001	GEODIGITAL INTERNATIONAL LLC		00068405	APACC77344	6,623.00	
1070001	GEODIGITAL INTERNATIONAL LLC		00067372	APACC34180	6,932.13	
1070001	GEODIGITAL INTERNATIONAL LLC		00017075	APACC34180	10,749.01	
1070001	GEODIGITAL INTERNATIONAL LLC		00017367	APACC77344	12,694.50	
1070001	HURT & PROFFITT INC		00207450	APACC32798	6,876.00	
1070001	JE RECLASS ENTRY - JUNE 2012		CR WO CORRECTION	AJERECL06	1,854.63	
1070001	POWER ENGINEERS		00212090	APCLO82830	(742.35)	
1070001	POWER ENGINEERS		00211070	APACC70983	530.25	
1070001	POWER ENGINEERS		00214615	APACC04783	573.68	
1070001	POWER ENGINEERS		00208911	APACC46415	643.37	
1070001	POWER ENGINEERS		00212090	APACC81848	742.35	
1070001	POWER ENGINEERS		00211069	APACC70983	742.36	
1070001	POWER ENGINEERS		00208909	APACC46437	800.13	
1070001	POWER ENGINEERS		00220460	APACC62961	827.19	
1070001	POWER ENGINEERS		00946890	APACC47128	888.80	
1070001	POWER ENGINEERS		00216175	APACC21969	987.78	
1070001	POWER ENGINEERS		00213887	APACC98013	999.90	
1070001	POWER ENGINEERS		00215056	APACC11374	1,018.50	
1070001	POWER ENGINEERS		00955871	APACC73474	1,026.16	
1070001	POWER ENGINEERS		00216128	APACC21254	1,065.55	
1070001	POWER ENGINEERS		00215834	APACC18368	1,167.56	
1070001	POWER ENGINEERS		00212091	APACC81827	1,318.05	
1070001	POWER ENGINEERS		00209584	APACC54468	1,369.57	
1070001	POWER ENGINEERS		00214618	APACC04760	1,432.79	
1070001	POWER ENGINEERS		00211071	APACC70983	1,658.42	
1070001	POWER ENGINEERS		00222243	APACC84607	1,772.05	
1070001	POWER ENGINEERS		00217435	APACC32346	1,772.55	
1070001	POWER ENGINEERS		00221193	APACC72632	1,878.79	
1070001	POWER ENGINEERS		00221723	APACC77563	1,940.21	
1070001	POWER ENGINEERS		00208652	APACC44676	2,071.01	
1070001	POWER ENGINEERS		00222154	APACC82649	2,090.33	
1070001	POWER ENGINEERS		00211073	APACC70962	2,121.00	
1070001	POWER ENGINEERS		00208651	APACC44676	2,349.27	
1070001	POWER ENGINEERS		00216250	APACC22737	2,463.54	
1070001	POWER ENGINEERS		00215313	APACC13429	2,472.98	
1070001	POWER ENGINEERS		00207682	APACC34180	2,538.13	
1070001	POWER ENGINEERS		00208912	APACC46415	2,550.25	
1070001	POWER ENGINEERS		00215314	APACC13452	2,636.00	
1070001	POWER ENGINEERS		00214750	APACC05443	2,666.70	
1070001	POWER ENGINEERS		00219332	APACC49417	2,772.31	
1070001	POWER ENGINEERS		00217815	APACC35964	2,775.20	
1070001	POWER ENGINEERS		00214228	APACC01259	2,827.82	
1070001	POWER ENGINEERS		00215315	APACC13452	2,846.83	
1070001	POWER ENGINEERS		00216273	APACC23691	3,102.01	

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1070001	POWER ENGINEERS		00220465	APACC62961	3,188.66	
1070001	POWER ENGINEERS		00212908	APACC88850	3,939.65	
1070001	POWER ENGINEERS		00214916	APACC08656	4,372.29	
1070001	POWER ENGINEERS		00220733	APACC64963	4,445.01	
1070001	POWER ENGINEERS		00220462	APACC62919	4,860.12	
1070001	POWER ENGINEERS		00218244	APACC40365	5,217.53	
1070001	POWER ENGINEERS		00208094	APACC39938	5,274.22	
1070001	POWER ENGINEERS		00218551	APACC43728	6,473.09	
1070001	POWER ENGINEERS		00215955	APACC20113	6,556.94	
1070001	POWER ENGINEERS		00209579	APACC54491	7,960.03	
1070001	POWER ENGINEERS		00216251	APACC22756	8,081.99	
1070001	POWER ENGINEERS		00220513	APACC63776	8,923.92	
1070001	POWER ENGINEERS		00215463	APACC14927	8,935.07	
1070001	POWER ENGINEERS		00216249	APACC22737	9,268.27	
1070001	POWER ENGINEERS		00209583	APACC54468	9,334.08	
1070001	POWER ENGINEERS		00214169	APACC00676	9,434.59	
1070001	POWER ENGINEERS		00215960	APACC20113	9,650.08	
1070001	POWER ENGINEERS		00215958	APACC20092	9,762.08	
1070001	POWER ENGINEERS		00215959	APACC20113	9,888.31	
1070001	POWER ENGINEERS		00221823	APACC78367	10,728.47	
1070001	POWER ENGINEERS		00212910	APACC88850	11,195.95	
1070001	POWER ENGINEERS		00220410	APACC62031	11,932.62	
1070001	POWER ENGINEERS		00222327	APACC85146	12,707.16	
1070001	POWER ENGINEERS		00221826	APACC78367	13,024.07	
1070001	POWER ENGINEERS		00217011	APACC29497	13,046.80	
1070001	POWER ENGINEERS		00220408	APACC62031	13,130.16	
1070001	POWER ENGINEERS		00217010	APACC29497	14,016.06	
1070001	POWER ENGINEERS		00211316	APACC72596	14,366.24	
1070001	POWER ENGINEERS		00209581	APACC54468	14,760.48	
1070001	POWER ENGINEERS		00215961	APACC20092	14,925.97	
1070001	POWER ENGINEERS		00209731	APACC56594	15,722.33	
1070001	POWER ENGINEERS		00215057	APACC11374	16,096.17	
1070001	POWER ENGINEERS		00209580	APACC54468	16,343.66	
1070001	POWER ENGINEERS		00217483	APACC33097	16,758.75	
1070001	POWER ENGINEERS		00209730	APACC56594	17,197.50	
1070001	POWER ENGINEERS		00223135	APACC91621	18,168.95	
1070001	POWER ENGINEERS		00212184	APACC82791	19,697.45	
1070001	POWER ENGINEERS		00207683	APACC34159	19,787.27	
1070001	POWER ENGINEERS		00217482	APACC33117	21,257.12	
1070001	POWER ENGINEERS		00221825	APACC78367	22,687.44	
1070001	POWER ENGINEERS		00220036	APACC58999	23,111.68	
1070001	POWER ENGINEERS		00214617	APACC04760	23,245.39	
1070001	POWER ENGINEERS		00220467	APACC62919	23,770.52	
1070001	POWER ENGINEERS		00212398	APACC85472	26,390.44	
1070001	POWER ENGINEERS		00217644	APACC33771	26,614.00	
1070001	POWER ENGINEERS		00215956	APACC20113	28,439.84	
1070001	POWER ENGINEERS		00209582	APACC54468	28,639.09	
1070001	POWER ENGINEERS		00208910	APACC46415	29,288.65	
1070001	POWER ENGINEERS		00220461	APACC62961	30,191.47	
1070001	POWER ENGINEERS		00218157	APACC39321	31,993.28	
1070001	POWER ENGINEERS		00212186	APACC82770	32,075.07	
1070001	POWER ENGINEERS		00220466	APACC62961	33,654.66	
1070001	POWER ENGINEERS		00221824	APACC78367	34,089.27	
1070001	POWER ENGINEERS		00220037	APACC58999	34,757.13	
1070001	POWER ENGINEERS		00220463	APACC62919	36,217.84	
1070001	POWER ENGINEERS		00215954	APACC20113	36,942.02	
1070001	POWER ENGINEERS		00212185	APACC82770	38,224.47	
1070001	POWER ENGINEERS		00220464	APACC62919	39,227.33	
1070001	POWER ENGINEERS		00220514	APACC63776	39,428.94	
1070001	POWER ENGINEERS		00220041	APACC58999	42,754.67	
1070001	POWER ENGINEERS		00212397	APACC85472	43,341.12	
1070001	POWER ENGINEERS		00219182	APACC47915	43,744.55	
1070001	POWER ENGINEERS		00220409	APACC62031	46,946.96	
1070001	POWER ENGINEERS		00215312	APACC13452	58,009.71	
1070001	POWER ENGINEERS		00212396	APACC85491	68,505.31	
1070001	POWER ENGINEERS		00214616	APACC04783	81,011.18	
1070001	POWER ENGINEERS		00208377	APACC42492	81,063.52	
1070001	SAFETY MANAGEMENT GROUP OF IN		00006671	APACC77540	592.80	

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1070001		SAFETY MANAGEMENT GROUP OF IN	00003326	APACC75855	665.90	
1070001		SAFETY MANAGEMENT GROUP OF IN	00002528	APACC48052	697.80	
1070001		SAFETY MANAGEMENT GROUP OF IN	00003784	APACC95379	697.80	
1070001		SAFETY MANAGEMENT GROUP OF IN	00003784	APACC95379	697.80	
1070001		SAFETY MANAGEMENT GROUP OF IN	00005899	APACC54837	704.02	
1070001		SAFETY MANAGEMENT GROUP OF IN	00002586	APACC49241	718.61	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006801	APACC80047	723.35	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004486	APACC17279	728.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004745	APACC20718	728.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00005916	APACC54837	728.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00005947	APACC55714	728.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00005947	APACC55736	728.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004861	APACC21273	738.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006801	APACC80047	738.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004861	APACC21273	758.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006981	APACC88345	763.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00003647	APACC91211	795.15	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004745	APACC20718	824.81	
1070001		SAFETY MANAGEMENT GROUP OF IN	00005947	APACC55736	824.82	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004861	APACC21273	844.15	
1070001		SAFETY MANAGEMENT GROUP OF IN	00005899	APACC54837	853.50	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006671	APACC77563	965.62	
1070001		SAFETY MANAGEMENT GROUP OF IN	00002586	APACC49241	1,088.40	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004423	APACC16020	1,395.60	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004914	APACC22756	1,408.04	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006903	APACC86565	1,437.04	
1070001		SAFETY MANAGEMENT GROUP OF IN	00005229	APACC33771	1,457.00	
1070001		SAFETY MANAGEMENT GROUP OF IN	00003647	APACC91211	1,520.60	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004486	APACC17279	1,528.84	
1070001		SAFETY MANAGEMENT GROUP OF IN	00005229	APACC33771	1,528.84	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006778	APACC80047	1,528.84	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006671	APACC77563	1,582.00	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004423	APACC16020	1,590.31	
1070001		SAFETY MANAGEMENT GROUP OF IN	00007145	APACC91621	1,592.00	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006903	APACC86565	1,612.00	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006981	APACC88345	1,697.96	
1070001		SAFETY MANAGEMENT GROUP OF IN	00002528	APACC48052	1,786.20	
1070001		SAFETY MANAGEMENT GROUP OF IN	00004914	APACC22756	2,154.45	
1070001		SAFETY MANAGEMENT GROUP OF IN	00003110	APACC69855	2,386.14	
1070001		SAFETY MANAGEMENT GROUP OF IN	00006778	APACC80047	2,489.00	
1070001		SAFETY MANAGEMENT GROUP OF IN	00003256	APACC74192	5,082.00	
1070001		SAFETY MANAGEMENT GROUP OF IN	00002433	APACC46437	8,435.00	
1070001		SAFETY MANAGEMENT GROUP OF IN	00002437	APACC46437	8,521.40	
1070001		SAFETY MANAGEMENT GROUP OF IN	00002426	APACC46437	12,490.80	
1070001		SUMMIT ENGINEERING INC	00209721	APACC56594	813.53	
1070001		SUMMIT ENGINEERING INC	00215951	APACC20113	845.61	
1070001		SUMMIT ENGINEERING INC	00208902	APACC46415	999.02	
1070001		SUMMIT ENGINEERING INC	00212564	APACC87131	1,170.72	
1070001		SUMMIT ENGINEERING INC	00216245	APACC22756	1,199.14	
1070001		SUMMIT ENGINEERING INC	00212182	APACC82791	1,615.00	
1070001		SUMMIT ENGINEERING INC	00216244	APACC22756	2,975.64	
1070001		SUMMIT ENGINEERING INC	00220028	APACC58999	3,015.64	
1070001		SUMMIT ENGINEERING INC	00219655	APACC54837	3,157.31	
1070001		SUMMIT ENGINEERING INC	00209769	APACC57091	3,324.15	
1070001		SUMMIT ENGINEERING INC	00218440	APACC42605	3,534.33	
1070001		SUMMIT ENGINEERING INC	00215950	APACC20113	3,745.91	
1070001		SUMMIT ENGINEERING INC	00208903	APACC46437	4,323.69	
1070001		SUMMIT ENGINEERING INC	00219032	APACC47128	4,452.40	
1070001		SUMMIT ENGINEERING INC	00212565	APACC87131	4,485.01	
1070001		SUMMIT ENGINEERING INC	00221813	APACC78367	4,971.93	
1070001		SUMMIT ENGINEERING INC	00214608	APACC04783	6,112.83	
1070001		SUMMIT ENGINEERING INC	00214607	APACC04783	6,338.45	
1070001		SUMMIT ENGINEERING INC	00212181	APACC82791	6,555.00	
1070001		SUMMIT ENGINEERING INC	00215949	APACC20113	7,154.70	
1070001		SUMMIT ENGINEERING INC	00216243	APACC22756	8,323.00	
1070001		SUMMIT ENGINEERING INC	00207676	APACC34159	9,223.00	
1070001		SUMMIT ENGINEERING INC	00207677	APACC34180	13,387.55	
1070001		TERRACON CONSULTANTS INC	00214614	APACC04783	1,287.60	

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1070001	TERRACON CONSULTANTS INC		00219042	APACC47128	2,275.00	
1070001	TERRACON CONSULTANTS INC		00222212	APACC83628	2,442.00	
1070001	TERRACON CONSULTANTS INC		00221548	APACC75666	2,552.00	
1070001	TERRACON CONSULTANTS INC		00213886	APACC98035	26,591.05	
1070001	TERRACON CONSULTANTS INC		00210948	APACC70405	44,093.31	
1070001	TRC ENVIRONMENTAL CORPORATION		00221026	APACC71030	2,050.00	
1070001	TRC ENVIRONMENTAL CORPORATION		00221025	APACC71030	12,945.00	
1070001	TRC ENVIRONMENTAL CORPORATION		00222240	APACC84589	30,285.00	
1070001	TRIAD ENGINEERING INC		00214602	APACC04783	9,898.75	
1070001	TRIAD ENGINEERING INC		00210816	APACC67796	16,187.70	
1070001	URS CORPORATION		00099855	APACC70964	883.96	
1070001	URS CORPORATION		00099723	APACC66053	1,192.92	
1070001	URS CORPORATION		00099294	APACC50738	1,773.84	
1070001	URS CORPORATION		00099061	APACC42973	5,508.30	
1070001	URS CORPORATION		00100587	APACC94637	7,443.18	
1070001	URS CORPORATION		00099722	APACC66053	7,834.59	
1070001	URS CORPORATION		00099158	APACC45890	9,751.91	
1070001	URS CORPORATION		00099856	APACC70964	14,114.67	
1070001	URS CORPORATION		00099388	APACC55209	14,359.18	
1070001	URS CORPORATION		00099856	APACC70964	19,915.14	
1070001	URS CORPORATION		00099723	APACC66053	26,397.63	
1070001	URS CORPORATION		00099722	APACC66053	38,866.70	
1070001	URS CORPORATION		00101034	APACC10172	47,858.51	
1070001	URS CORPORATION		00100587	APACC94637	51,415.18	
1070001	URS CORPORATION		00101904	APACC33100	62,706.17	
1070001	URS CORPORATION		00100451	APACC89970	66,033.55	
1070001	URS CORPORATION		00102376	APACC46014	68,126.46	
1070001	URS CORPORATION		00101547	APACC24622	70,386.24	
1070001	URS CORPORATION		00099060	APACC42973	74,163.95	
1070001	URS CORPORATION		00099294	APACC50738	75,385.74	
1070001	URS CORPORATION		00098932	APACC39940	123,131.16	
1070001	URS CORPORATION		00099389	APACC55209	146,128.12	
1070001	VALLEY GROUP INC		00218897	APACC46034	1,987.72	
1070001	VALLEY GROUP INC		00207946	APACC40698	17,653.50	
1070001	WORLEYPARSONS GROUP INC		00100105	APACC79409	15,032.62	
1070001	WORLEYPARSONS GROUP INC		00099891	APACC72060	105,713.33	
1070001	WORLEYPARSONS GROUP INC		00099890	APACC72060	217,882.09	
1070001	WORLEYPARSONS GROUP INC		00098460	APACC23985	223,733.82	
1070001	WORLEYPARSONS GROUP INC		00099282	APACC49898	230,602.50	
1070001	WORLEYPARSONS GROUP INC		00098461	APACC23985	248,325.34	
1070001	WORLEYPARSONS GROUP INC		00099114	APACC44657	259,994.75	
1070001	WORLEYPARSONS GROUP INC		00099010	APACC41977	277,271.86	
1070001	WORLEYPARSONS GROUP INC		00098849	APACC36239	435,887.19	
1080005	POWER ENGINEERS		00211072	APACC70983	1,298.37	
1080005	POWER ENGINEERS		00215058	APACC11374	4,152.11	
1080005	POWER ENGINEERS		00212909	APACC88850	5,026.77	
1080005	POWER ENGINEERS		00222213	APACC83628	8,461.53	
1080005	POWER ENGINEERS		00223136	APACC91621	8,524.40	
1080005	POWER ENGINEERS		00220038	APACC58999	9,733.80	
1080005	POWER ENGINEERS		00214917	APACC08656	13,249.18	
1080005	POWER ENGINEERS		00220039	APACC58999	14,633.89	
1080005	POWER ENGINEERS		00221549	APACC75666	22,318.98	
1080005	URS CORPORATION		00103285	APACC74028	47,560.68	
1080005	URS CORPORATION		00102764	APACC58363	59,014.53	
1080005	VALLEY GROUP INC		00207946	APACC40698	516.96	
1830000	BABCOCK & WILCOX PWR GEN INC		00102095	APACC39324	37,879.50	
1830000	BABCOCK & WILCOX PWR GEN INC		00102378	APACC46014	37,879.50	
1830000	WORLEYPARSONS GROUP INC		00102571	APACC54820	822.71	
1830000	WORLEYPARSONS GROUP INC		00102377	APACC46014	3,885.26	
1830000	WORLEYPARSONS GROUP INC		00100749	APACC00679	10,681.41	
1830000	WORLEYPARSONS GROUP INC		00101834	APACC31755	12,387.34	
1830000	WORLEYPARSONS GROUP INC		00101676	APACC28962	39,410.42	
1830000	WORLEYPARSONS GROUP INC		00100993	APACC08637	51,370.15	
1830000	WORLEYPARSONS GROUP INC		00101509	APACC22739	52,959.47	
1830000	WORLEYPARSONS GROUP INC		00101508	APACC22739	80,076.51	
5060000	JACKSON KELLY PLLC		01579801	APACC60901	4,890.47	
5120000	HARTFORD STEAM BOILER INSPECT		00561399	APACC51697	532.62	
5120000	HARTFORD STEAM BOILER INSPECT		00099965	APACC74695	535.40	

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9210001		To record Actual Bank Fee expe	CITI 38647459	BANK_FEES	1,276.46	
9210001		To record Actual Bank Fee expe	CITI 38647459	BANK_FEES	1,474.00	
9210001		To record Actual Bank Fee expe	CITI 38647459	BANK_FEES	1,619.00	
9210001		To record Actual Bank Fee expe	CITI 38647459	BANK_FEES	1,649.00	
9210001		To record Actual Bank Fee expe	Hunt 01891693489	BANK_FEES	1,927.10	
9210001		To record Actual Bank Fee expe	Hunt 01891693489	BANK_FEES	1,939.52	
9210001		To record Actual Bank Fee expe	Hunt 01891693489	BANK_FEES	1,959.39	
9210001		To record Actual Bank Fee expe	Hunt 01891693489	BANK_FEES	1,987.01	
9210001		To record Actual Bank Fee expe	JPMorgan 633550983	BANK_FEES	3,593.78	
9210001		To record Actual Bank Fee expe	JPMorgan 633550983	BANK_FEES	3,673.35	
9210001		To record Actual Bank Fee expe	JPMorgan 633550983	BANK_FEES	3,731.40	
9210001		To record Actual Bank Fee expe	JPMorgan 633550983	BANK_FEES	3,824.48	
9210001		To record Actual Bank Fee expe	KEY BANK	BANK_FEES	4,930.01	
9210001		To record Actual Bank Fee expe	KEY BANK	BANK_FEES	5,034.20	
9210001		To record Actual Bank Fee expe	KEY BANK	BANK_FEES	5,091.35	
9210001		To record Actual Bank Fee expe	KEY BANK	BANK_FEES	5,202.11	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,267.23	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,267.23	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,267.23	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,267.23	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,267.23	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,267.23	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,267.23	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,267.23	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,267.23	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,684.71	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,684.71	
9210001		To record current month estima	CITIBANK	BNKACRLIAB	4,684.71	
9210001		To reverse 1st quarter 2012 ac	CITIBANK	BNKACRLIAB	(12,801.69)	
9210001		To reverse 2nd quarter 2012 ac	CITIBANK	BNKACRLIAB	(12,801.69)	
9210001		To reverse 3rd quarter 2012 ac	CITIBANK	BNKACRLIAB	(12,801.69)	
9210001		To reverse 4th quarter 2012 ac	CITIBANK	BNKACRLIAB	(12,801.69)	
9280002		FINANCIAL CONCEPTS & APPLIC. INC	00210120	APACC59922	5,721.00	
9280002		FINANCIAL CONCEPTS & APPLIC. INC	00207386	APACC31629	7,000.00	
9280002		FINANCIAL CONCEPTS & APPLIC. INC	00208540	APACC43501	15,275.00	
9302003		DEUTSCHE BANK TRUST CO AMERICAS	00100625	APACC96255	4,000.00	
9302003		DEUTSCHE BANK TRUST CO AMERICAS	00214652	APACC05420	4,000.00	
		Transactions \$500 or less each			3,192.94	
Total Accounting - Other						372,910.48
Other						
1070001		ALSTOM POWER INC	00100322	APACC86594	8,111.81	
1070001		ALSTOM POWER INC	00098575	APACC28435	57,434.81	
1070001		ALSTOM POWER INC	00100106	APACC79409	98,568.80	
1070001		ALSTOM POWER INC	00098668	APACC30472	115,592.71	
1070001		ALSTOM POWER INC	00099115	APACC44657	140,881.96	
1070001		ALSTOM POWER INC	00099892	APACC72060	157,012.52	
1070001		AMPERION INC	00207553	APACC33577	11,994.50	
1070001		DIXON NUNNERY APPRAISAL SERVICE	01535716	APACC84876	600.00	
1070001		DIXON NUNNERY APPRAISAL SERVICE	01535717	APACC84876	600.00	
1070001		DIXON NUNNERY APPRAISAL SERVICE	01548069	APACC06000	600.00	
1070001		DIXON NUNNERY APPRAISAL SERVICE	01548070	APACC06000	600.00	
1070001		DIXON NUNNERY APPRAISAL SERVICE	01510019	APACC35495	800.00	
1070001		DIXON NUNNERY APPRAISAL SERVICE	01510020	APACC35495	800.00	
1070001		DIXON NUNNERY APPRAISAL SERVICE	01524269	APACC61551	900.00	
1070001		DIXON NUNNERY APPRAISAL SERVICE	00221646	APACC77071	900.00	
1070001		DIXON NUNNERY APPRAISAL SERVICE	01532948	APACC78616	1,000.00	
1070001		EMERALD ROW ACQ	01540679	APACC93001	2,064.00	
1070001		ENERFAB INC	00098462	APACC23985	5,272.80	
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00215855	APACC18903	650.25	
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00217278	APACC31200	722.78	
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00213068	APACC89988	750.00	
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00217811	APACC35964	1,024.61	
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00215953	APACC20113	1,857.98	
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00215854	APACC18903	1,864.75	
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00214610	APACC04783	2,515.49	
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00209726	APACC56594	3,598.64	
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00209725	APACC56594	8,863.67	

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Item	Account	Vendor or Journal Header Description	Voucher or Jrnl Line Descr	Journal ID	Amount	Totals
1070001		ENVIRONMENTAL SOLUTIONS & INNO	00213761	APACC96277	16,173.52	
1070001		FLSMIDTH AIRTECH INC	00099434	APACC56096	85,500.00	
1070001		FUGRO AERIAL & MOBILE MAPPING	00220402	APACC62031	73,791.00	
1070001		FUGRO AERIAL & MOBILE MAPPING	00214162	APACC14951	90,200.00	
1070001		HOWERTON ENGINEERING & SURVEYI	00099889	APACC72060	3,500.00	
1070001		HOWERTON ENGINEERING & SURVEYI	00098809	APACC34762	4,500.00	
1070001		HOWERTON ENGINEERING & SURVEYI	00099330	APACC52589	4,550.00	
1070001		HOWERTON ENGINEERING & SURVEYI	00099330	APACC52589	4,550.00	
1070001		HOWERTON ENGINEERING & SURVEYI	00099539	APACC59400	8,200.00	
1070001		HOWERTON ENGINEERING & SURVEYI	00098808	APACC34762	14,000.00	
1070001		HOWERTON ENGINEERING & SURVEYI	00099888	APACC72060	27,300.00	
1070001		Indus Work Management	Indus Work Management	INDUS28104	(950.00)	
1070001		JUSTICE LAND SURVEYING	00220407	APACC62031	969.50	
1070001		JUSTICE LAND SURVEYING	00209320	APACC51720	1,175.00	
1070001		JUSTICE LAND SURVEYING	00208093	APACC39960	6,079.00	
1070001		NEUNDORFER INCORPORATED	00099157	APACC45890	5,000.00	
1070001		NEUNDORFER INCORPORATED	00099584	APACC60440	6,452.19	
1070001		To transfer lagging charges fr	CR WO CORRECTION	TRANSCOTRF	650.00	
1070001		To transfer lagging charges fr	CR WO CORRECTION	TRANSCOTRF	24,311.06	
1070001		UTTER CONSTRUCTION INC	00098848	APACC36239	10,717.04	
1240027		ANTHONY F MOLLICA & ASSOCIATES	00100961	APACC07601	7,500.00	
1830000		To allocate Feasibility Study	Prelimin Surv&Investgtn Chrgs	OAAIGCCADJ	88,020.41	
4264000		KENTUCKY LEGISLATIVE SERVICES	00215204	APACC12307	2,499.00	
5060000		EDISON ELECTRIC INSTITUTE	00740519	APACC54069	19,977.00	
5060000		P & RO SOLUTIONS INC	00554941	APACC29469	2,210.21	
5060000		P & RO SOLUTIONS INC	00557338	APACC38029	2,210.21	
5060000		P & RO SOLUTIONS INC	00563498	APACC58855	2,210.21	
5060000		P & RO SOLUTIONS INC	00572264	APACC89970	2,210.21	
5060000		P & RO SOLUTIONS INC	00576516	APACC02959	2,210.21	
5060000		P & RO SOLUTIONS INC	00579173	APACC12310	2,210.21	
5060000		P & RO SOLUTIONS INC	00580277	APACC14930	2,210.21	
5060000		P & RO SOLUTIONS INC	00586106	APACC30112	2,210.21	
5060000		P & RO SOLUTIONS INC	00591982	APACC43731	2,210.21	
5060000		P & RO SOLUTIONS INC	00594918	APACC50078	2,210.21	
5120000		JE RECLASS ENTRY - OCTOBER 201	CR WO CORRECTION	AJERECL04	(9,602.12)	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	693.18	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	4,959.90	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	5,307.28	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	6,005.28	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	6,301.06	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	7,468.75	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	7,590.65	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	7,767.36	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	8,108.98	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	8,815.47	
5614000		Actual PJM Administration Fees	PJM Admin Fees	PJM_ADMIN_A	9,045.14	
5614000		Estimated PJM Administration F	PJM Admin Fees	PJM_ADMIN_E	(6,875.36)	
5614000		Estimated PJM Administration F	PJM Admin Fees	PJM_ADMIN_E	(1,363.53)	
5614000		Estimated PJM Administration F	PJM Admin Fees	PJM_ADMIN_E	(1,248.23)	
5614000		Estimated PJM Administration F	PJM Admin Fees	PJM_ADMIN_E	(970.41)	
5614000		Estimated PJM Administration F	PJM Admin Fees	PJM_ADMIN_E	(563.07)	
5614000		Estimated PJM Administration F	PJM Admin Fees	PJM_ADMIN_E	728.83	
5614000		Estimated PJM Administration F	PJM Admin Fees	PJM_ADMIN_E	1,003.72	
5614000		Estimated PJM Administration F	PJM Admin Fees	PJM_ADMIN_E	1,107.12	
5614000		Estimated PJM Administration F	PJM Admin Fees	PJM_ADMIN_E	1,293.66	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_2736	(1,789.01)	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_3916	(1,705.31)	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_8446	(1,272.90)	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_5687	(1,093.68)	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_7289	(902.72)	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_1818	(881.10)	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_1977	(861.84)	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_8975	(753.61)	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_5236	(606.05)	
5614000		PJM RTO Actual	1440 - Load Reconciliation for	PJM_A_8381	(516.60)	
5614000		PJM RTO Actual	1306 - Schedule 9-6: Advanced	PJM_A_1977	2,968.63	
5614000		PJM RTO Actual	1301 - Schedule 9-1: Control A	PJM_A_1977	22,200.54	
5614000		PJM RTO Estimate	1301 - Schedule 9-1: Control A	PJM_E_4726	19,491.17	

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5614000	Rebook Jan 2013 Actual PJM Adm		PJM Admin Fees	PJM_ADMN_A	(693.18)	
5614000	Revised Jan 2013 Actual PJM Ad		PJM Admin Fees	PJM_ADMN_A	34,540.22	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	65,721.57	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	69,599.40	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	75,038.51	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	75,297.81	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	77,420.19	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	85,511.89	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	85,614.79	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	85,774.06	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	93,335.44	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	95,238.73	
5614001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	101,696.75	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(106,409.19)	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(13,906.15)	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(8,330.42)	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(8,220.02)	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(3,984.52)	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(3,503.82)	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	3,256.42	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	3,636.01	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	9,575.24	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	12,964.93	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	17,025.48	
5614001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	22,171.07	
5614001	PJM RTO Actual		1304 - Schedule 9-4: Regulatio	PJM_A_1977	768.59	
5614001	PJM RTO Actual		1306 - Schedule 9-6: Advanced	PJM_A_1977	8,165.58	
5614001	PJM RTO Actual		1301 - Schedule 9-1: Control A	PJM_A_1977	60,451.40	
5614001	PJM RTO Estimate		1304 - Schedule 9-4: Regulatio	PJM_E_4726	643.54	
5614001	PJM RTO Estimate		1301 - Schedule 9-1: Control A	PJM_E_4726	59,162.68	
5614001	Rebook Jan 2013 Actual PJM Adm		PJM Admin Fees	PJM_ADMN_A	(101,696.75)	
5614001	Revised Jan 2013 Actual PJM Ad		PJM Admin Fees	PJM_ADMN_A	67,849.71	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	1,226.56	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	1,323.33	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	1,380.48	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	1,545.43	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	1,567.21	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	1,576.29	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	1,649.85	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	1,839.60	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	1,846.88	
5618000	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	2,291.91	
5618000	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(1,393.70)	
5618000	PJM RTO Actual		1317 - Schedule 10-NERC: North	PJM_A_1977	1,377.17	
5618000	PJM RTO Actual		1318 - Schedule 10-RFC: Reliab	PJM_A_1977	1,969.33	
5618000	PJM RTO Estimate		1317 - Schedule 10-NERC: North	PJM_E_4726	1,207.99	
5618000	PJM RTO Estimate		1318 - Schedule 10-RFC: Reliab	PJM_E_4726	1,727.46	
5618000	Revised Jan 2013 Actual PJM Ad		PJM Admin Fees	PJM_ADMN_A	6,934.51	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	15,188.93	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	15,745.66	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	15,813.73	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	15,999.41	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	17,353.58	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	17,419.07	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	17,748.38	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	19,270.53	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	19,952.91	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	20,417.29	
5618001	Actual PJM Administration Fees		PJM Admin Fees	PJM_ADMN_A	34,674.31	
5618001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(19,397.72)	
5618001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(3,013.43)	
5618001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(1,603.59)	
5618001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(1,146.11)	
5618001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	(733.49)	
5618001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	788.33	
5618001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	1,226.87	
5618001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	2,050.21	
5618001	Estimated PJM Administration F		PJM Admin Fees	PJM_ADMN_E	2,060.19	

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5618001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	2,802.18	
5618001	PJM RTO Actual	1303 - Schedule 9-3: Market Su	1303 - Schedule 9-3: Market Su	PJM_A_1977	945.61	
5618001	PJM RTO Actual	1301 - Schedule 9-1: Control A	1301 - Schedule 9-1: Control A	PJM_A_1977	3,166.66	
5618001	PJM RTO Actual	1317 - Schedule 10-NERC: North	1317 - Schedule 10-NERC: North	PJM_A_1977	3,749.49	
5618001	PJM RTO Actual	1318 - Schedule 10-RFC: Reliab	1318 - Schedule 10-RFC: Reliab	PJM_A_1977	5,361.76	
5618001	PJM RTO Estimate	1303 - Schedule 9-3: Market Su	1303 - Schedule 9-3: Market Su	PJM_E_4726	917.70	
5618001	PJM RTO Estimate	1301 - Schedule 9-1: Control A	1301 - Schedule 9-1: Control A	PJM_E_4726	3,099.06	
5618001	PJM RTO Estimate	1317 - Schedule 10-NERC: North	1317 - Schedule 10-NERC: North	PJM_E_4726	3,667.96	
5618001	PJM RTO Estimate	1318 - Schedule 10-RFC: Reliab	1318 - Schedule 10-RFC: Reliab	PJM_E_4726	5,245.25	
5618001	Rebook Jan 2013 Actual PJM Adm	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	(20,417.29)	
5618001	Revised Jan 2013 Actual PJM Ad	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	13,621.94	
5660000	JUSTICE LAND SURVEYING	00220236	00220236	APACC60377	512.00	
5660000	Management Applications Consult	01584950	01584950	APACC73090	603.75	
5660000	Management Applications Consult	01576302	01576302	APACC52787	2,777.25	
5660000	Management Applications Consult	01580931	01580931	APACC62961	8,885.63	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	674.74	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	5,603.16	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	6,163.59	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	6,815.89	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	6,834.21	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	7,704.93	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	7,729.47	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	8,064.37	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	8,364.30	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	9,300.84	
5757000	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	9,428.09	
5757000	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(6,995.64)	
5757000	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(1,138.68)	
5757000	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(968.89)	
5757000	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(553.30)	
5757000	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(525.20)	
5757000	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	702.85	
5757000	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	993.30	
5757000	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	1,368.97	
5757000	PJM RTO Actual	1314 - Schedule 9-Market Monit	1314 - Schedule 9-Market Monit	PJM_A_1977	1,350.01	
5757000	PJM RTO Actual	1306 - Schedule 9-6: Advanced	1306 - Schedule 9-6: Advanced	PJM_A_1977	1,415.91	
5757000	PJM RTO Actual	1305 - Schedule 9-5: Capacity	1305 - Schedule 9-5: Capacity	PJM_A_1977	1,749.44	
5757000	PJM RTO Actual	1315 - Schedule 9-FERC: FERC A	1315 - Schedule 9-FERC: FERC A	PJM_A_1977	8,215.83	
5757000	PJM RTO Actual	1303 - Schedule 9-3: Market Su	1303 - Schedule 9-3: Market Su	PJM_A_1977	11,366.62	
5757000	PJM RTO Estimate	1314 - Schedule 9-Market Monit	1314 - Schedule 9-Market Monit	PJM_E_4726	1,041.82	
5757000	PJM RTO Estimate	1305 - Schedule 9-5: Capacity	1305 - Schedule 9-5: Capacity	PJM_E_4726	1,617.90	
5757000	PJM RTO Estimate	1315 - Schedule 9-FERC: FERC A	1315 - Schedule 9-FERC: FERC A	PJM_E_4726	7,213.18	
5757000	PJM RTO Estimate	1303 - Schedule 9-3: Market Su	1303 - Schedule 9-3: Market Su	PJM_E_4726	9,848.27	
5757000	Rebook Jan 2013 Actual PJM Adm	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	(674.74)	
5757000	Revised Jan 2013 Actual PJM Ad	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	33,621.42	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	76,325.56	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	79,206.45	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	80,698.05	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	81,450.01	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	84,770.48	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	84,824.53	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	88,310.43	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	88,768.20	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	98,991.51	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	99,160.38	
5757001	Actual PJM Administration Fees	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_A	100,482.36	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(89,415.93)	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(8,960.66)	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(5,815.37)	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(5,587.22)	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	(1,957.18)	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	2,582.93	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	2,705.63	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	3,227.73	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	6,225.76	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	7,922.46	
5757001	Estimated PJM Administration F	PJM Admin Fees	PJM Admin Fees	PJM_ADMN_E	11,412.81	
5757001	PJM RTO Actual	1307 - Schedule 9-3 Offset: Ma	1307 - Schedule 9-3 Offset: Ma	PJM_A_1977	(6,017.08)	

Kentucky Power Company
 Case No. 2013-00197
 Analysis of Professional Services Expenses
 For the Test Year Ended March 31, 2013

Item	Account	Vendor or Journal Header Description	Voucher or Jrnl Line Descr	Journal ID	Amount	Totals
5757001	PJM RTO Actual		1302 - Schedule 9-2: FTR Admin	PJM_A_1977	1,231.65	
5757001	PJM RTO Actual		1314 - Schedule 9-Market Monit	PJM_A_1977	3,645.90	
5757001	PJM RTO Actual		1306 - Schedule 9-6: Advanced	PJM_A_1977	3,887.30	
5757001	PJM RTO Actual		1305 - Schedule 9-5: Capacity	PJM_A_1977	4,802.95	
5757001	PJM RTO Actual		1313 - Schedule 9-PJMSettlemen	PJM_A_1977	6,017.08	
5757001	PJM RTO Actual		1315 - Schedule 9-FERC: FERC A	PJM_A_1977	22,371.60	
5757001	PJM RTO Actual		1303 - Schedule 9-3: Market Su	PJM_A_1977	30,575.47	
5757001	PJM RTO Estimate		1307 - Schedule 9-3 Offset: Ma	PJM_E_4726	(5,669.21)	
5757001	PJM RTO Estimate		1302 - Schedule 9-2: FTR Admin	PJM_E_4726	1,252.67	
5757001	PJM RTO Estimate		1314 - Schedule 9-Market Monit	PJM_E_4726	3,154.47	
5757001	PJM RTO Estimate		1305 - Schedule 9-5: Capacity	PJM_E_4726	4,944.54	
5757001	PJM RTO Estimate		1313 - Schedule 9-PJMSettlemen	PJM_E_4726	5,669.21	
5757001	PJM RTO Estimate		1315 - Schedule 9-FERC: FERC A	PJM_E_4726	21,894.65	
5757001	PJM RTO Estimate		1303 - Schedule 9-3: Market Su	PJM_E_4726	29,671.99	
5757001	Rebook Jan 2013 Actual PJM Adm		PJM Admin Fees	PJM_ADMN_A	(98,991.51)	
5757001	Revised Jan 2013 Actual PJM Ad		PJM Admin Fees	PJM_ADMN_A	66,044.84	
9020002	CLEVEST SOLUTIONS INC		00208803	APACC45238	7,725.00	
9020002	CLEVEST SOLUTIONS INC		00221866	APACC80028	7,880.00	
9090000	CAPITAL RESULTS		00215346	APACC13429	3,082.54	
9210001	Reclass Mitchell transition co		CORR ALLOC APACC32347	AJEAPACC	16,768.47	
9230001	ARMSTRONG & OKEY INC		00218010	APACC37574	1,193.50	
9230001	EPIS INC		01573389	APACC47893	30,000.00	
9230001	Intercompany Billing		Intercompany Billing	INTCOM1314	(672.08)	
9230001	Intercompany Billing		Intercompany Billing	INTCOM4817	551.42	
9230001	Intercompany Billing		Intercompany Billing	INTCOM5996	608.70	
9230001	Intercompany Billing		Intercompany Billing	INTCOM5973	712.72	
9230001	intercompany Billing		Intercompany Billing	INTCOM5970	1,018.75	
9280002	VANTAGE ENERGY CONSULTING LLC		00206920	APACC28432	13,780.00	
9280002	VANTAGE ENERGY CONSULTING LLC		00209640	APACC55206	23,840.00	
9280002	VANTAGE ENERGY CONSULTING LLC		00208467	APACC42971	47,358.04	
9302000	WYMT-TV		00215344	APACC13429	5,600.00	
	Transactions \$500 or less each				28,785.75	
Total Other - Other						3,773,121.26

AEPSC - Other

	FERC	Descr				
1070	Construction Work In Progress	AEPSC Billing	SC BILL		10,192,721.19	
1080	Accum Prov for Deprec of Plant	AEPSC Billing	SC BILL		465,863.08	
1240	Other Property	AEPSC Billing	SC BILL		387.46	
1510	Fuel Stock	AEPSC Billing	SC BILL		-844.09	
1520	Fuel Stock Exp Undistributed	AEPSC Billing	SC BILL		452,088.39	
1630	Stores Expense Undistributed	AEPSC Billing	SC BILL		384,243.90	
1830	Preiliminary Survery & Investigation Charges	AEPSC Billing	SC BILL		93,548.74	
1840	Clearing Accounts	AEPSC Billing	SC BILL		15,369.69	
1860	Miscellaneous Deferred Debits	AEPSC Billing	SC BILL		73,929.62	
1880	Research, Development and Demon Exp	AEPSC Billing	SC BILL		331,605.75	
2420	Reclamation Liability - Curr	AEPSC Billing	SC BILL		48.91	
4030	AEPSC Bell Howell Inserter	AEPSC Billing	SC BILL		2,955.77	
4180	Non-Oprating Rntal Inc-Maint	AEPSC Billing	SC BILL		25.00	
4210	Misc Non-Op Income and Exp	AEPSC Billing	SC BILL		3,696.40	
4261	Donations	AEPSC Billing	SC BILL		16,128.41	
4263	Penalties	AEPSC Billing	SC BILL		-407.68	
4264	Civic & Political Activities	AEPSC Billing	SC BILL		186,362.09	
4265	Other Deductions - Nonassoc	AEPSC Billing	SC BILL		9,162.70	
Operating Expenses						
5000		AEPSC Billing	SC BILL	1,530,916.91		
5010		AEPSC Billing	SC BILL	22,914.32		
5020		AEPSC Billing	SC BILL	4,809.10		
5050		AEPSC Billing	SC BILL	7.60		
5060		AEPSC Billing	SC BILL	193,809.01		
5550		AEPSC Billing	SC BILL	49,897.83		
5560		AEPSC Billing	SC BILL	154,502.65		
5570		AEPSC Billing	SC BILL	1,199,903.76		
5600		AEPSC Billing	SC BILL	709,359.34		
5611		AEPSC Billing	SC BILL	6,364.50		
5612		AEPSC Billing	SC BILL	781,326.84		
5613		AEPSC Billing	SC BILL	-121.96		
5615		AEPSC Billing	SC BILL	137,285.11		

Kentucky Power Company
 Case No. 2013-00197
 Analysis of Professional Services Expenses
 For the Test Year Ended March 31, 2013

Item	Account	Vendor or Journal Header Description	Voucher or Jrnl Line Descr	Journal ID	Amount	Totals
5620		AEPSC Billing		SC BILL	4,888.93	
5630		AEPSC Billing		SC BILL	992.28	
5660		AEPSC Billing		SC BILL	460,301.09	
5800		AEPSC Billing		SC BILL	467,484.32	
5810		AEPSC Billing		SC BILL	2,909.60	
5820		AEPSC Billing		SC BILL	4,235.12	
5830		AEPSC Billing		SC BILL	-0.90	
5840		AEPSC Billing		SC BILL	6,059.26	
5860		AEPSC Billing		SC BILL	86,876.07	
5880		AEPSC Billing		SC BILL	867,492.74	
5890		AEPSC Billing		SC BILL	1.30	
9010		AEPSC Billing		SC BILL	36,189.22	
9020		AEPSC Billing		SC BILL	41,455.54	
9030		AEPSC Billing		SC BILL	4,389,052.54	
9040		AEPSC Billing		SC BILL	498.30	
9050		AEPSC Billing		SC BILL	11,759.45	
9070		AEPSC Billing		SC BILL	121,511.45	
9080		AEPSC Billing		SC BILL	33,442.65	
9100		AEPSC Billing		SC BILL	267.19	
9110		AEPSC Billing		SC BILL	-16.15	
9120		AEPSC Billing		SC BILL	4,200.54	
9200		AEPSC Billing		SC BILL	6,243,009.88	
9210		AEPSC Billing		SC BILL	216,756.33	
9230		AEPSC Billing		SC BILL	2,854,022.66	
9240		AEPSC Billing		SC BILL	-5.98	
9250		AEPSC Billing		SC BILL	4,247.24	
9260		AEPSC Billing		SC BILL	38,549.31	
9280		AEPSC Billing		SC BILL	48,416.16	
		Total Operating Expenses				20,735,571.15
		Maintenance Expenses				
5100		AEPSC Billing		SC BILL	167,224.99	
5110		AEPSC Billing		SC BILL	103,846.69	
5120		AEPSC Billing		SC BILL	416,956.86	
5130		AEPSC Billing		SC BILL	253,726.86	
5140		AEPSC Billing		SC BILL	7,381.71	
5680		AEPSC Billing		SC BILL	134,045.87	
5691		AEPSC Billing		SC BILL	17,563.52	
5692		AEPSC Billing		SC BILL	186,008.24	
5693		AEPSC Billing		SC BILL	6,728.62	
5700		AEPSC Billing		SC BILL	70,474.79	
5710		AEPSC Billing		SC BILL	49,983.35	
5730		AEPSC Billing		SC BILL	8,025.74	
5900		AEPSC Billing		SC BILL	54.64	
5910		AEPSC Billing		SC BILL	3,243.12	
5920		AEPSC Billing		SC BILL	65,954.03	
5930		AEPSC Billing		SC BILL	65,286.99	
5950		AEPSC Billing		SC BILL	-26.32	
5970		AEPSC Billing		SC BILL	2,781.49	
9301		AEPSC Billing		SC BILL	4,747.53	
9302		AEPSC Billing		SC BILL	115,250.97	
9310		AEPSC Billing		SC BILL	11,734.54	
9350		AEPSC Billing		SC BILL	391,227.33	
		Total Maintenance Expenses				2,082,221.56
		Total AEPSC - Other				35,044,678.04

Kentucky Power Company

REQUEST

Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account No. 426. Show the amount of the expenditure, the recipient of the contribution, and the specific account charged. If amounts are allocated, show a calculation of the factor used to allocate each amount. Detailed analysis is not required for amounts of less than \$100, provided the items are grouped by classes.

RESPONSE

The requested analysis is shown on page 1 of Attachment 1 to this response.

WITNESS: Gregory G Pauley

Kentucky Power Company
Charitable Contributions other than Account No. 426
April 1, 2012 through March 31, 2013

Amount	Recipient	Account
50,000	CarbonMgmt-UKResearchFndation	1823188
4,000	Ky Labor-Management Conference Sponsor	9302000
<u>254,000</u>		

Kentucky Power Company

REQUEST

Describe Kentucky Power's lobbying activities and provide a schedule showing the name, salary, affiliation, all company-paid or reimbursed expenses or allowances, and the account charged for each individual whose principal function is lobbying on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

RESPONSE

Kentucky Power Company's lobbying activities include tracking state and local legislative issues that may affect Kentucky Power or its customers. As issues emerge, a corporate strategy is developed in concert with AEP headquarters to assure alignment with the other states in which AEP operates. Kentucky Power's lobbying activities are the responsibility of James Keeton, the Company's governmental/environmental affairs manager. Mr. Keeton's principal functions include lobbying at the local and state level, but he is also responsible for environmental matters for the Company. AEP also has a Federal Affairs office in Washington, D.C. responsible for lobbying activities at the federal level.

During the test year period, 14.8% (\$18,416) of Mr. Keeton's \$124,214 salary, along with \$91,242 in expenses for a total of \$109,658, was directly charged to Account 426.4 based upon the nature and purpose of the work performed. Expenses in this account were below the line for purposes of calculating the Company's revenue requirement. Also included in Account 426.4 were approximately 3.37% of the total AEP Federal Affairs office costs or \$83,530 (includes \$32,322 in labor costs) allocated to Kentucky Power Company by AEPSC for federal lobbying activities. Of the \$83,530, \$534 was allocated using the total AEPSC bill dollars less interest and/or income taxes and/or other indirect costs allocation factor and \$82,995 was allocated using the total asset allocation factor established in the Company's Cost Allocation Manual.

WITNESS: Gregory G Pauley

Kentucky Power Company

REQUEST

Provide a schedule showing for the test year and the year preceding the test year, with each year shown separately, the following information regarding Kentucky Power's investments in subsidiaries and joint ventures:

- a. Name of subsidiary or joint venture;
- b. Date of initial investment;
- c. Amount and type of investment made for each of the two years included in this response;
- d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these;
- e. A separate schedule of all dividends or income of any type received by Kentucky Power from its subsidiaries or joint ventures showing how this income is reflected in the reports filed with the Commission and stockholder reports; and
- f. Name of each officer of each of the subsidiaries or joint ventures, each officer's annual compensation, the portion of that compensation that is charged to the subsidiary or joint venture, the position each officer holds with Kentucky Power, and the compensation received from Kentucky Power.

RESPONSE

Kentucky Power does not have any investments in subsidiaries or joint ventures.

WITNESS: Ranie K Wohnhas

Kentucky Power Company

REQUEST

Provide the following information with regard to uncollectible accounts for the test year and three preceding calendar years (taxable year acceptable):

- a. Reserve account balance at the beginning of the year;
- b. Charges to reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

RESPONSE

Please see Attachment 1 to this response for the requested information.

WITNESS: Ranie K Wohnhas

KENTUCKY POWER COMPANY
Uncollectible Accounts
For the Test Year and 3 Preceding Calendar Years

Description	Reserve Account Balance at Beginning of Year	Charges to Reserve Account	Credits to Reserve Account	Current Year Provision	Reserve Account Balance at the end of Year	% of Provision to Total Revenues
(in thousands)						
Accumulated Provision for Uncollectible Accounts:						
Test Year Ended March 31, 2013	\$ 638		\$ (623)	\$ (5)	\$ 10	0.00154%
Year Ended December 31, 2012	623	-	(623)	142	142	0.02249%
Year Ended December 31, 2011	623	-	0	0	623	0.08408%
Year Ended December 31, 2010	851	-	(212)	(16)	623	0.08762%

The above information represents receivables due the utility for transactions other than electric services

Kentucky Power factors its uncollectible electric receivables. Therefore, Kentucky Power does not maintain a reserve for these uncollectible accounts.

Kentucky Power Company

REQUEST

Provide a detailed analysis of the retained earnings account for the test year and the 12-month period immediately preceding the test year.

RESPONSE

Please see Attachment 1 of this response for a detailed analysis of the retained earnings account for the test year and the 12-months period immediately preceding the test year.

WITNESS: Ranie K Wohnhas

KENTUCKY POWER COMPANY

Case No. 2013-00197

Retained Earnings Analysis

TEST YEAR	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
BEGINNING BALANCE	174,858,865.36	178,405,604.20	173,637,561.08	181,594,195.34	187,102,030.73	183,467,511.60	187,803,715.34	191,869,085.23	187,972,972.75	190,818,915.56	196,509,409.63	195,154,205.32
NET INCOME (LOSS)	3,546,738.84	3,231,956.88	7,956,634.26	5,507,835.39	4,365,480.88	4,336,203.73	4,065,369.89	4,103,887.52	2,845,942.81	5,690,494.07	4,894,795.69	6,176,297.37
TOTAL	178,405,604.20	181,637,561.08	181,594,195.34	187,102,030.73	191,467,511.60	187,803,715.34	191,869,085.23	195,972,972.75	190,818,915.56	196,509,409.63	201,404,205.32	201,330,502.69
DIVIDEND DECLARED ON COMMON	0.00	(8,000,000.00)	0.00	0.00	(8,000,000.00)	0.00	0.00	(8,000,000.00)	0.00	0.00	(6,250,000.00)	0.00
ADJUSTMENT TO RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING BALANCE	178,405,604.20	173,637,561.08	181,594,195.34	187,102,030.73	183,467,511.60	187,803,715.34	191,869,085.23	187,972,972.75	190,818,915.56	196,509,409.63	195,154,205.32	201,330,502.69

PRIOR YEAR	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12
BEGINNING BALANCE	169,336,735.31	168,489,108.10	164,067,741.23	167,808,519.89	173,406,017.06	167,475,695.28	171,661,257.75	173,949,077.40	166,627,750.07	171,840,462.36	176,931,724.19	171,785,229.12
NET INCOME (LOSS)	(847,627.21)	578,633.13	3,740,778.66	5,597,497.17	2,069,678.23	4,185,562.47	2,287,819.65	2,678,672.67	5,212,712.29	5,091,261.83	2,853,504.93	3,073,636.24
TOTAL	168,489,108.10	169,067,741.23	167,808,519.89	173,406,017.06	175,475,695.28	171,661,257.75	173,949,077.40	176,627,750.07	171,840,462.36	176,931,724.19	179,785,229.12	174,858,865.36
DIVIDEND DECLARED ON COMMON	0.00	(5,000,000.00)	0.00	0.00	(8,000,000.00)	0.00	0.00	(10,000,000.00)	0.00	0.00	(8,000,000.00)	0.00
ADJUSTMENT TO RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING BALANCE	168,489,108.10	164,067,741.23	167,808,519.89	173,406,017.06	167,475,695.28	171,661,257.75	173,949,077.40	166,627,750.07	171,840,462.36	176,931,724.19	171,785,229.12	174,858,865.36

Kentucky Power Company

REQUEST

Provide a listing of all non-utility property, related property taxes, and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Ranie K Wohnhas

**KENTUCKY POWER COMPANY
NON-UTILITY PROPERTY
AS OF MARCH 31, 2013**

Line No.	GL Account	Plant Account	Property Description	Purchase Date	Cost	Property Tax Amount *	Property Tax Account
1	1210001	35000 - Land	Western Kentucky 345KV Corridor Right of Way : KEP : 1163	1982	\$ 416,807.00	\$4,051.36	4082005
2	1210001	35000 - Land	Beilefonte - Big Sandy 138KV Line Right-of-Way (Future Use) : KEP : 1054	1963	\$ 15,143.00	\$181.41	4082005
3	1210001	35010 - Land Rights	Western Kentucky 345KV Corridor Right of Way : KEP : 1163	1982	\$ 330,782.00	\$1,949.36	4082005
4	1210001	35010 - Land Rights	Savage Branch Tower No.49 138KV Right-of-Way (Future Use) : KEP : 1077	1971	\$ 2,225.00	\$14.31	4082005
5	1210001	36000 - Land	Marin 46KV Substation : KEP : 4074	1979	\$ 6,920.00	\$69.89	4082005
6	1210001	36000 - Land	Old Betsy Layne Substation Site : KEP : 4053	1951	\$ 303.00	\$2.96	4082005
7	1210001	36000 - Land	Old Betsy Layne Substation Site : KEP : 4053	1941	\$ 12,313.00	\$120.17	4082005
8	1210001	38900 - Land	Pikeville (Former) Service Building : KEP : 4049	1982	\$ 25,773.00	\$4,516.00	4082005
9	1210001	38900 - Land	Mud Creek Microwave Repeater Station Site : KEP : 4096	1975	\$ 2,051.00	\$20.02	4082005
10	1210001	39000 - Structures and Improvements	Ashland 25th Street Station Building : KEP : 1004	1990	\$ 42,820.00	\$434.20	4082005
11	1210001	39000 - Structures and Improvements	Pikeville (Former) Service Building : KEP : 4049	1982	\$ 109,391.00	Included in line 8 above	
12			Total Non-Utility Property		\$ 964,528.00	\$ 11,359.68	

Kentucky Power Company

REQUEST

Provide the rates of return in Schedule 38.

RESPONSE

Please see Attachment 1 to this response. Due to the small nature of the Kentucky non-jurisdictional portion of KPCo's business (approximately 1%), the total Company rate of return was not broken down between the Kentucky jurisdiction and the other jurisdiction.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Average Rates of Return
For the Calendar Years 2008 through 2012
And the Test Year

Line No.	Item (a)	Kentucky Jurisdiction (b)	Other Jurisdiction (c)	Total Company (d)
1.	Original Cost Net Investment:			
2.	2008			2.3611%
3.	2009			2.1784%
4.	2010			3.1964%
5.	2011			3.7944%
6.	2012			4.3700%
7.	Test Year			4.8322%
8.	Original Cost Common Equity			
9.	2008			6.1380%
10.	2009			5.7470%
11.	2010			8.1230%
12.	2011			9.2790%
13.	2012			10.8460%
14.	Test Year			11.9240%

Kentucky Power Company
 Average Rates of Return Workpapers
 For the Calendar Years 2008 through 2012
 And the Test Year

	<u>Annual Earnings</u>	<u>Common Equity</u>	<u>13 Month Average Common Equity</u>	<u>ROE</u>	<u>Net Electric Utility Plant</u>	<u>13 Month Average Net Plant</u>	<u>Return on Net Investment</u>
Dec-07		386,969,988.00			1,000,047,692.84		
Jan-08		391,290,848.49			1,002,425,461.10		
Feb-08		388,907,398.76			1,007,054,891.44		
Mar-08		392,912,567.16			1,011,451,035.81		
Apr-08		395,010,973.66			1,021,226,161.98		
May-08		392,041,104.78			1,029,762,835.38		
Jun-08		400,341,682.97			1,035,915,317.28		
Jul-08		407,818,254.50			1,043,910,650.86		
Aug-08		409,551,948.55			1,055,911,103.38		
Sep-08		409,068,447.81			1,059,632,200.21		
Oct-08		414,267,048.45			1,068,485,910.47		
Nov-08		409,438,774.70			1,077,862,791.15		
Dec-08	24,531,320.96	398,008,673.48	399,663,670.00	6.1380%	1,092,923,062.35	1,038,969,932.00	2.3611%
Jan-09		403,259,099.61			1,094,120,299.73		
Feb-09		394,955,225.30			1,097,125,188.63		
Mar-09		400,961,274.56			1,097,551,359.44		
Apr-09		404,345,135.63			1,100,210,694.24		
May-09		399,392,692.69			1,100,714,100.25		
Jun-09		430,096,124.06			1,100,868,954.22		
Jul-09		432,632,913.37			1,099,506,846.43		
Aug-09		433,205,706.16			1,097,938,146.25		
Sep-09		431,042,090.39			1,099,077,707.94		
Oct-09		430,332,408.11			1,100,042,384.69		
Nov-09		424,697,257.91			1,100,175,778.85		
Dec-09	23,935,550.18	431,783,697.27	416,516,331.00	5.7470%	1,103,858,081.72	1,098,777,893.00	2.1784%
Jan-10		436,634,270.93			1,107,140,001.12		
Feb-10		436,466,516.78			1,104,970,223.34		
Mar-10		435,923,371.32			1,104,234,699.13		
Apr-10		434,410,323.99			1,102,113,813.76		
May-10		430,069,696.33			1,101,477,590.17		
Jun-10		424,096,625.23			1,100,856,445.21		
Jul-10		430,633,540.69			1,099,915,924.37		
Aug-10		431,377,890.81			1,102,608,408.64		
Sep-10		434,919,001.33			1,103,371,231.20		
Oct-10		438,085,614.60			1,103,595,495.02		
Nov-10		436,208,636.19			1,104,624,923.02		
Dec-10	35,281,875.10	446,215,384.93	434,371,121.00	8.1230%	1,110,650,353.19	1,103,801,322.00	3.1964%
Jan-11		454,242,002.11			1,110,281,345.30		
Feb-11		452,403,348.20			1,109,641,445.01		
Mar-11		458,221,245.82			1,109,540,218.60		
Apr-11		457,521,291.80			1,110,379,986.59		
May-11		453,035,100.25			1,111,755,373.13		
Jun-11		456,788,564.84			1,110,055,332.07		
Jul-11		462,381,464.83			1,110,505,105.85		
Aug-11		456,518,808.95			1,111,191,790.26		
Sep-11		460,485,895.86			1,114,979,186.15		
Oct-11		462,822,522.00			1,117,306,635.01		
Nov-11		455,353,778.51			1,142,846,764.37		
Dec-11	42,373,948.29	460,415,218.34	456,646,510.00	9.2790%	1,148,788,535.21	1,116,763,236.00	3.7944%
Jan-12		465,171,589.94			1,149,077,968.33		
Feb-12		460,154,911.02			1,153,128,279.65		
Mar-12		463,313,083.78			1,165,534,364.64		
Apr-12		466,984,430.45			1,169,800,311.75		
May-12		462,213,005.55			1,174,976,735.96		
Jun-12		470,108,037.75			1,177,140,135.52		
Jul-12		475,787,777.03			1,181,894,812.99		
Aug-12		472,073,798.95			1,160,083,943.35		
Sep-12		476,637,523.91			1,163,732,612.01		
Oct-12		480,804,806.19			1,168,450,060.22		
Nov-12		476,867,458.65			1,173,267,461.79		
Dec-12	50,978,453.21	479,610,035.05	470,010,898.00	10.8460%	1,179,195,768.41	1,166,543,922.00	4.3700%
Jan-13		485,348,404.13			1,180,450,148.51		
Feb-13		484,056,293.05			1,181,590,850.58		
Mar-13	56,721,637.33	490,340,004.03	475,703,435.00	11.9240%	1,183,782,555.56	1,173,838,443.00	4.8322%

Kentucky Power Company

REQUEST

Provide employee data in Schedule 39.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Andrew R Carlin

KENTUCKY POWER COMPANY

Calendar Years	Power Production			Transmission			Distribution			Customer Accounts			Administrative and General			Total			
	Year and Test Year	No.	Hours	Wages	No.	Hours	Wages	No.	Hours	Wages	No.	Hours	Wages	No.	Hours	Wages	No.	Hours	Wages
Prior to Test																			
5th Year	158	315,662.40	11,471,298.47	58	106,146.18	3,924,032.39	205	397,579.69	14,769,974.63	52	88,424.75	2,460,036.92	42	72,175.35	3,358,850.86	515	979,988.37	35,984,193.27	
% Change	-1.27%	-8.59%	-5.93%	-6.90%	-8.40%	-10.84%	-6.34%	2.33%	2.96%	9.62%	10.17%	10.17%	9.52%	18.94%	7.49%	-1.94%	-0.42%	-0.47%	
4th Year	156	288,541.10	10,790,674.74	54	97,226.20	3,498,581.50	192	406,858.29	15,206,561.91	57	97,419.60	2,710,265.80	46	85,843.98	3,610,047.02	505	975,889.17	35,816,130.97	
% Change	4.49%	-6.57%	-13.98%	1.85%	-12.21%	-19.71%	1.56%	-13.71%	-20.97%	-5.26%	-7.62%	-17.51%	15.22%	-7.81%	-17.63%	2.97%	-10.32%	-18.14%	
3rd Year	163	269,582.30	9,282,667.54	55	85,355.95	2,809,144.92	195	351,078.78	12,018,185.41	54	89,995.50	2,235,799.69	53	79,141.00	2,973,613.65	520	875,153.53	29,319,411.21	
% Change	-8.59%	-0.99%	12.31%	-10.91%	-1.29%	8.50%	-6.15%	-2.35%	7.90%	-14.81%	-11.99%	-3.25%	-7.55%	-8.15%	14.76%	-8.46%	-3.34%	9.20%	
2nd Year	149	266,911.55	10,425,111.06	49	84,258.65	3,047,985.92	183	342,835.92	12,967,961.30	46	79,204.20	2,163,184.88	49	72,688.75	3,412,630.74	476	845,899.07	32,016,873.90	
% Change	-16.11%	-16.50%	-13.15%	-6.12%	0.18%	3.64%	-7.65%	1.52%	3.65%	-6.52%	-3.68%	1.58%	-12.24%	0.76%	3.59%	-10.50%	-4.85%	-1.97%	
1st Year	125	222,859.30	9,053,952.14	46	84,406.55	3,158,799.70	169	348,052.75	13,440,833.24	43	76,285.55	2,197,308.40	43	73,241.60	3,535,052.47	426	804,845.75	31,385,945.95	
% Change	-3.20%	-6.96%	-6.18%	0.00%	-1.85%	0.41%	0.00%	-3.44%	-0.08%	0.00%	-3.75%	-1.08%	0.00%	-3.16%	0.80%	-0.94%	-4.25%	-1.76%	
Test Year	121	207,354.55	8,494,864.15	46	82,843.45	3,171,699.82	169	336,080.45	13,430,604.58	43	73,425.55	2,173,509.03	43	70,927.85	3,563,339.41	422	770,631.85	30,834,016.99	

Kentucky Power Company

REQUEST

Provide the studies for the test year, including all applicable workpapers, which are the basis of jurisdictional plant allocations and expense account allocations.

RESPONSE

The Company's jurisdictional plant and expense allocation study, with supporting schedules, can be found in the Company's June 28, 2013 filing, Section V, Schedules 5 through 19.

WITNESS: Ranie K Wohnhas

Kentucky Power Company

REQUEST

Provide a calculation of the rate or rates used to capitalize interest during construction for the test year and the three preceding calendar years. Explain each component entering into the calculation of this rate.

RESPONSE

Please see Attachment 1 to this response for a schedule which includes the March 2013, December 2011, December 2010 and December 2009 AFUDC (Allowance for Funds Used During Construction) rate calculations. The calculations include a description of each component.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
KPCo Case No. 2013-0097
 Computation of AFUDC Rate
 For March 2013

Line No.	Description	Amount	
1	AFUDC Rate - Simple (AFUDC_S)		
2	Gross Rate for Borrowed Funds $Ai = s(S/W) + d(D/D+P+C)(1-S/W)$	2.74%	
3	Gross Rate for Other Funds $Ae = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$	3.87%	
4	Total AFUDC Simple Rate, AFUDC_S	<u>6.61%</u>	
5	AFUDC Rate - Compound (Semi-Annual), Maximum Rate (AFUDC_C)		Monthly
6	Gross Rate for Borrowed Funds - Maximum Rate $Ai_C = (Ai/2) + ((1+Ai/2)*Ai/2)$	2.76%	0.00227287
7	Gross Rate for Other Funds - Maximum Rate $Ae_C = (Ae/2) + ((1+Ae/2)*Ae/2)$	3.90%	0.00319555
8	Total AFUDC Maximum Rate, AFUDC_C = $Ai_C + Ae_C$	<u>6.66%</u>	
9	$AFUDC_C = ((1*AFUDC_S)/2) + ((1+(AFUDC_S/2))*(AFUDC_S/2))$		
10	Ai = Gross allowance for borrowed funds used during construction rate.		
11	Ae = Allowance for other funds used during construction rate.		
12	S = Prior month average short-term debt balance. (\$000)	8,905,970	
13	s = Short term debt interest rate.	0.35810000%	
14	D = Prior month ending Long-term debt balance. (\$000)	546,430,642	
15	d = Long-term debt interest rate.	6.41411800%	
16	P = Prior month ending Preferred stock balance. (\$000)	0	
17	p = Preferred stock cost rate.	0.00000000%	
18	C = Prior month ending Common Equity balance. (\$000)	484,056,293	
19	c = Common equity cost rate.	10.50000000%	
20	W = Prior month balance in construction work in progress. (\$000)	41,175,740	
21	S/W =	21.63%	
22	$1-S/W$ =	78.37%	
23	$D+P+C$ = Total capitalization. (\$000)	1,030,486,935	

Kentucky Power Company
KPCo Case No. 2013-0097
 Computation of AFUDC Rate
 For December 2011

Line No.	Description	Amount	
1	AFUDC Rate - Simple (AFUDC_S)		
2	Gross Rate for Borrowed Funds $Ai = s(S/W) + d(D/D+P+C)(1-S/W)$	3.50%	
3	Gross Rate for Other Funds $Ae = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$	4.78%	
4	Total AFUDC Simple Rate, AFUDC_S	<u>8.28%</u>	
5	AFUDC Rate - Compound (Semi-Annual), Maximum Rate (AFUDC_C)		Monthly
6	Gross Rate for Borrowed Funds - Maximum Rate $Ai_C = (Ai/2) + ((1+Ai/2)*Ai/2)$	3.53%	0.00289631
7	Gross Rate for Other Funds - Maximum Rate $Ae_C = (Ae/2) + ((1+Ae/2)*Ae/2)$	4.83%	0.00394073
8	Total AFUDC Maximum Rate, AFUDC_C = $Ai_C + Ae_C$	<u>8.36%</u>	
9	$AFUDC_C = ((1*AFUDC_S)/2) + ((1+(AFUDC_S/2))*(AFUDC_S/2))$		
10	Ai = Gross allowance for borrowed funds used during construction rate.		
11	Ae = Allowance for other funds used during construction rate.		
12	S = Prior month average short-term debt balance. (\$000)	0	
13	s = Short term debt interest rate.	0.00000000%	
14	D = Prior month ending Long-term debt balance. (\$000)	545,799,598	
15	d = Long-term debt interest rate.	6.42153400%	
16	P = Prior month ending Preferred stock balance. (\$000)	0	
17	p = Preferred stock cost rate.	0.00000000%	
18	C = Prior month ending Common Equity balance. (\$000)	455,353,779	
19	c = Common equity cost rate.	10.50000000%	
20	W = Prior month balance in construction work in progress. (\$000)	66,766,751	
21	S/W =	0.00%	
22	$1-S/W$ =	100.00%	
23	$D+P+C$ = Total capitalization. (\$000)	1,001,153,377	

Kentucky Power Company
KPCo Case No. 2013-0097
 Computation of AFUDC Rate
 For December 2010

Line No.	Description	Amount	
1	AFUDC Rate - Simple (AFUDC_S)		
2	Gross Rate for Borrowed Funds $Ai = s(S/W) + d(D/D + P + C)(1 - S/W)$	3.57%	
3	Gross Rate for Other Funds $Ae = [1 - S/W][p(P/D + P + C) + c(C/D + P + C)]$	4.67%	
4	Total AFUDC Simple Rate, AFUDC_S	8.24%	
5	AFUDC Rate - Compound (Semi-Annual), Maximum Rate (AFUDC_C)		Monthly
6	Gross Rate for Borrowed Funds - Maximum Rate $Ai_C = (Ai/2) + ((1 + Ai/2) * Ai/2)$	3.60%	0.00295387
7	Gross Rate for Other Funds - Maximum Rate $Ae_C = (Ae/2) + ((1 + Ae/2) * Ae/2)$	4.72%	0.00385148
8	Total AFUDC Maximum Rate, AFUDC_C = $Ai_C + Ae_C$	8.32%	
9	$AFUDC_C = ((1 * AFUDC_S)/2) + (1 + (AFUDC_S/2)) * (AFUDC_S/2)$		
10	Ai = Gross allowance for borrowed funds used during construction rate.		
11	Ae = Allowance for other funds used during construction rate.		
12	S = Prior month average short-term debt balance. (\$000)	0	
13	s = Short term debt interest rate.	0.00000000%	
14	D = Prior month ending Long-term debt balance. (\$000)	545,294,763	
15	d = Long-term debt interest rate.	6.42747900%	
16	P = Prior month ending Preferred stock balance. (\$000)	0	
17	p = Preferred stock cost rate.	0.00000000%	
18	C = Prior month ending Common Equity balance. (\$000)	436,208,636	
19	c = Common equity cost rate.	10.50000000%	
20	W = Prior month balance in construction work in progress. (\$000)	29,138,760	
21	$S/W =$	0.00%	
22	$1 - S/W =$	100.00%	
23	$D + P + C =$ Total capitalization. (\$000)	981,503,399	

Kentucky Power Company
KPCo Case No. 2013-0097
 Computation of AFUDC Rate
 For December 2009

Line No.	Description	Amount	
1	AFUDC Rate - Simple (AFUDC_S)		
2	Gross Rate for Borrowed Funds $Ai = s(S/W) + d(D/D+P+C)(1-S/W)$	3.62%	
3	Gross Rate for Other Funds $Ae = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$	4.60%	
4	Total AFUDC Simple Rate, AFUDC_S	<u>8.21%</u>	
5	AFUDC Rate - Compound (Semi-Annual), Maximum Rate (AFUDC_C)		
6	Gross Rate for Borrowed Funds - Maximum Rate $Ai_C = (Ai/2) + ((1+Ai/2)*Ai/2)$	3.65%	Monthly
7	Gross Rate for Other Funds - Maximum Rate $Ae_C = (Ae/2) + ((1+Ae/2)*Ae/2)$	4.65%	0.00299021
8	Total AFUDC Maximum Rate, $AFUDC_C = Ai_C + Ae_C$	<u>8.30%</u>	0.00379684
9	$AFUDC_C = ((1*AFUDC_S)/2) + ((1+(AFUDC_S/2))*(AFUDC_S/2))$		
10	Ai = Gross allowance for borrowed funds used during construction rate.		
11	Ae = Allowance for other funds used during construction rate.		
12	S = Prior month average short-term debt balance. (\$000)	0	
13	s = Short term debt interest rate.	0.00000000%	
14	D = Prior month ending Long-term debt balance. (\$000)	544,789,928	
15	d = Long-term debt interest rate.	6.43343500%	
16	P = Prior month ending Preferred stock balance. (\$000)	0	
17	p = Preferred stock cost rate.	0.00000000%	
18	C = Prior month ending Common Equity balance. (\$000)	424,697,258	
19	c = Common equity cost rate.	10.50000000%	
20	W = Average balance in construction work in progress. (\$000)	24,678,935	
21	S/W =	0.00%	
22	$1-S/W$ =	100.00%	
23	$D+P+C$ = Total capitalization. (\$000)	969,487,186	

Kentucky Power Company

REQUEST

Provide the following information concerning Kentucky Power and its affiliated service company:

- a. A schedule detailing the costs directly charged to and costs allocated by Kentucky Power to the service company. Indicate the Kentucky Power accounts where these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.
- b. A schedule detailing the costs directly charged to and costs allocated by the service company to Kentucky Power. Indicate the Kentucky Power accounts where these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

RESPONSE

- a. During the test year, Kentucky Power billed \$258,265.38 to AEP Service Corporation for costs related to Kentucky Power buildings partially occupied by AEPSC employees. Kentucky Power recorded the original transactions in various accounts, including (but not limited to) depreciation, property tax and building maintenance. When the costs are billed, Kentucky Power records revenue in Account 4540 (Rent from Electric Property, Affiliated) and AEPSC records expense to Account 9310 (Rents – Real Property, Associated).
- b. Please refer to Attachment 1 to this response for the requested information detailing O&M charges from AEPSC to Kentucky Power for the test year by allocation factor and FERC account.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
AEPSC O&M Charges by FERC Account and Allocation Factor
For the Test Year Ended March 2013

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
5000 - Oper Supervision & Engineering	09 Number of Employees		(5,595)	(5,595)
	17 Number of Purchase Orders		52	52
	28 Number of Trans Pole Miles		12	12
	32 Number of Vendor Invoice Pay		478	478
	33 Number of Workstations		1,642	1,642
	39 100% to One Company	350,746		350,746
	40 Equal Share Ratio		28	28
	45 Level of Const-Production		10	10
	48 MW Generating Capability		1,127,321	1,127,321
	57 Tons of Fuel Acquired		1,034	1,034
	58 Total Assets		50,004	50,004
60 AEPSC Bill less Indir and Int		4,781	4,781	
61 Total Fixed Assets		404	404	
5000 - Oper Supervision & Engineering Total		350,746	1,180,172	1,530,919
5010 - Fuel	09 Number of Employees		189	189
	39 100% to One Company	12,359		12,359
	48 MW Generating Capability		8,307	8,307
	51 Past 3 Mo MMBTU's Burned (Tot)		269	269
	55 Past 3 MMBTU Burned (Solid)		1,082	1,082
	58 Total Assets		602	602
60 AEPSC Bill less Indir and Int		107	107	
5010 - Fuel Total		12,359	10,555	22,915
5020 - Steam Expenses	28 Number of Trans Pole Miles		2	2
	39 100% to One Company	0		0
	48 MW Generating Capability		(27)	(27)
	51 Past 3 Mo MMBTU's Burned (Tot)		16	16
	52 Past 3 Mo MMBTU Burned (Coal)		4,817	4,817
5020 - Steam Expenses Total		0	4,809	4,809
5050 - Electric Expenses	48 MW Generating Capability		8	8
5050 - Electric Expenses Total			8	8
5060 - Misc Steam Power Expenses	08 Number of Electric Retail Cust		24	24
	28 Number of Trans Pole Miles		103	103
	39 100% to One Company	7,928		7,928
	40 Equal Share Ratio		2,186	2,186
	48 MW Generating Capability		150,374	150,374
	49 MWH's Generation		1,161	1,161
	58 Total Assets		6,448	6,448
	60 AEPSC Bill less Indir and Int		498	498
61 Total Fixed Assets	18,792		138	18,930
5060 - Misc Steam Power Expenses Total		26,721	160,934	187,654
5100 - Maint Supv & Engineering	09 Number of Employees		27	27
	28 Number of Trans Pole Miles		0	0
	39 100% to One Company	43,623		43,623
	40 Equal Share Ratio		29,671	29,671
	48 MW Generating Capability		93,051	93,051
	49 MWH's Generation		83	83
	57 Tons of Fuel Acquired		0	0
	61 Total Fixed Assets	668		102
5100 - Maint Supv & Engineering Total		44,290	122,935	167,225
5110 - Maintenance of Structures	28 Number of Trans Pole Miles		4	4
	39 100% to One Company	104,043		104,043
	48 MW Generating Capability		(201)	(201)
5110 - Maintenance of Structures Total		104,043	(196)	103,847
5120 - Maintenance of Boiler Plant	28 Number of Trans Pole Miles		0	0
	39 100% to One Company	424,377		424,377
	48 MW Generating Capability		(7,504)	(7,504)
	60 AEPSC Bill less Indir and Int		84	84
5120 - Maintenance of Boiler Plant Total		424,377	(7,421)	416,957
5130 - Maintenance of Electric Plant	08 Number of Electric Retail Cust		(20)	(20)
	28 Number of Trans Pole Miles		(61)	(61)

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
5130 - Maintenance of Electric Plant	39 100% to One Company 48 MW Generating Capability	250,124		250,124
5130 - Maintenance of Electric Plant Total		250,124	3,684	253,727
5140 - Maintenance of Misc Steam Plt	28 Number of Trans Pole Miles 39 100% to One Company 48 MW Generating Capability	7,435	(57)	(57)
5140 - Maintenance of Misc Steam Plt Total		7,435	4	7,382
5170 - Oper Supervision & Engineering	48 MW Generating Capability 58 Total Assets 60 AEPSC Bill less Indir and Int		93 4,667 (64)	93 4,667 (64)
5170 - Oper Supervision & Engineering Total			4,695	4,695
5200 - Steam Expenses	58 Total Assets		4	4
5200 - Steam Expenses Total			4	4
5240 - Misc Nuclear Power Expenses	08 Number of Electric Retail Cust 48 MW Generating Capability 60 AEPSC Bill less Indir and Int		(24) 17 (0)	(24) 17 (0)
5240 - Misc Nuclear Power Expenses Total			(7)	(7)
5280 - Maint Supv & Engineering	48 MW Generating Capability 60 AEPSC Bill less Indir and Int		0 329	0 329
5280 - Maint Supv & Engineering Total			329	329
5300 - Maint of Reactor Plant Equip	09 Number of Employees 28 Number of Trans Pole Miles 48 MW Generating Capability		39 0 (22)	39 0 (22)
5300 - Maint of Reactor Plant Equip Total			17	17
5350 - Oper Supervision & Engineering	48 MW Generating Capability		118	118
5350 - Oper Supervision & Engineering Total			118	118
5370 - Hydraulic Expenses	48 MW Generating Capability		(80)	(80)
5370 - Hydraulic Expenses Total			(80)	(80)
5390 - Misc Hydr Power Generation Exp	48 MW Generating Capability 60 AEPSC Bill less Indir and Int		203 (61)	203 (61)
5390 - Misc Hydr Power Generation Exp Total			142	142
5420 - Maintenance of Structures	48 MW Generating Capability 60 AEPSC Bill less Indir and Int		234 57	234 57
5420 - Maintenance of Structures Total			291	291
5430 - Maint Rsrvoirs,Dams&Wtrways	48 MW Generating Capability		60	60
5430 - Maint Rsrvoirs,Dams&Wtrways Total			60	60
5440 - Maintenance of Electric Plant	28 Number of Trans Pole Miles 48 MW Generating Capability		0 (29)	0 (29)
5440 - Maintenance of Electric Plant Total			(29)	(29)
5450 - Maint of Misc Hydraulic Plant	48 MW Generating Capability		(3)	(3)
5450 - Maint of Misc Hydraulic Plant Total			(3)	(3)
5460 - Oper Supervision & Engineering	48 MW Generating Capability		104	104
5460 - Oper Supervision & Engineering Total			104	104
5470 - Fuel	48 MW Generating Capability 60 AEPSC Bill less Indir and Int		208 47	208 47
5470 - Fuel Total			255	255
5480 - Generation Expenses	48 MW Generating Capability		(17)	(17)
5480 - Generation Expenses Total			(17)	(17)
5490 - Misc Other Pwer Generation Exp	48 MW Generating Capability		145	145
5490 - Misc Other Pwer Generation Exp Total			145	145
5530 - Maintenance of Generating Plt	28 Number of Trans Pole Miles 48 MW Generating Capability 60 AEPSC Bill less Indir and Int		0 132 (1)	0 132 (1)
5530 - Maintenance of Generating Plt Total			132	132
5550 - Purchased Power	64 Member/Peak Load	326	49,572	49,898
5550 - Purchased Power Total		326	49,572	49,898
5560 - Sys Control & Load Dispatching	09 Number of Employees 28 Number of Trans Pole Miles 39 100% to One Company 48 MW Generating Capability 49 MWH's Generation 60 AEPSC Bill less Indir and Int	120	4 2,298 1,401 150,784 17	4 2,298 1,401 150,784 17
5560 - Sys Control & Load Dispatching Total		120	154,503	154,623

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
5570 - Other Expenses	33 Number of Workstations		13	13
	39 100% to One Company	7,503		7,503
	48 MW Generating Capability		303	303
	52 Past 3 Mo MMBTU Burned (Coal)		585	585
	58 Total Assets		4,747	4,747
	60 AEPSC Bill less Indir and Int		(160)	(160)
	64 Member/Peak Load		1,188,118	1,188,118
5570 - Other Expenses Total		7,503	1,193,607	1,201,111
5600 - Oper Supervision & Engineering	08 Number of Electric Retail Cust		20	20
	09 Number of Employees		126,725	126,725
	11 Number of GL Transactions		3,219	3,219
	15 Number of Non_UMWA Employees		3,593	3,593
	17 Number of Purchase Orders		6	6
	26 Number of Stores Transactions		1,388	1,388
	28 Number of Trans Pole Miles		406,812	406,812
	32 Number of Vendor Invoice Pay		15	15
	33 Number of Workstations		17	17
	39 100% to One Company	37,849		37,849
	48 MW Generating Capability		391	391
	58 Total Assets		122,616	122,616
	60 AEPSC Bill less Indir and Int		357	357
61 Total Fixed Assets		6,222	6,222	
5600 - Oper Supervision & Engineering Total		37,849	671,381	709,230
5611 - Load Dispatch - Reliability	28 Number of Trans Pole Miles		6,365	6,365
	39 100% to One Company			(2)
5611 - Load Dispatch - Reliability Total		(2)	6,365	6,363
5612 - Load Dispatch-Mntr&Op TransSys	09 Number of Employees		51,052	51,052
	17 Number of Purchase Orders		3	3
	28 Number of Trans Pole Miles		694,397	694,397
	39 100% to One Company	33,545		33,545
	58 Total Assets		566	566
	60 AEPSC Bill less Indir and Int		12	12
61 Total Fixed Assets		1,871	1,871	
5612 - Load Dispatch-Mntr&Op TransSys Total		33,545	747,901	781,445
5613 - Load Dispatch-Trans Srvc&Sched	28 Number of Trans Pole Miles		(122)	(122)
5613 - Load Dispatch-Trans Srvc&Sched Total			(122)	(122)
5615 - Reliability, Png&Stds Develop	09 Number of Employees		1,420	1,420
	28 Number of Trans Pole Miles		120,186	120,186
	39 100% to One Company	(38)		(38)
	58 Total Assets		79	79
	61 Total Fixed Assets		15,600	15,600
5615 - Reliability, Png&Stds Develop Total		(38)	137,285	137,248
5620 - Station Expenses	28 Number of Trans Pole Miles		0	0
	39 100% to One Company	4,890		4,890
5620 - Station Expenses Total		4,890	0	4,890
5630 - Overhead Line Expenses	28 Number of Trans Pole Miles		992	992
	39 100% to One Company	(0)		(0)
5630 - Overhead Line Expenses Total		(0)	992	992
5660 - Misc Transmission Expenses	08 Number of Electric Retail Cust		(12)	(12)
	09 Number of Employees		19,338	19,338
	15 Number of Non_UMWA Employees		40,827	40,827
	17 Number of Purchase Orders		9	9
	28 Number of Trans Pole Miles		155,722	155,722
	39 100% to One Company	191,105		191,105
	40 Equal Share Ratio		37	37
	48 MW Generating Capability		(2)	(2)
	58 Total Assets	29,392	20,400	49,792
	60 AEPSC Bill less Indir and Int		404	404
61 Total Fixed Assets		3,346	3,346	
5660 - Misc Transmission Expenses Total		220,497	240,068	460,565
5680 - Maint Supv & Engineering	28 Number of Trans Pole Miles		134,029	134,029
	39 100% to One Company	(1)		(1)
	61 Total Fixed Assets		17	17

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
5680 - Maint Supv & Engineering Total		(1)	134,046	134,045
5691 - Maint of Computer Hardware	15 Number of Non_UMWA Employees		15,046	15,046
	26 Number of Stores Transactions		2	2
	28 Number of Trans Pole Miles		2,412	2,412
	39 100% to One Company	0		0
	60 AEPSC Bill less Indir and Int		103	103
5691 - Maint of Computer Hardware Total		0	17,564	17,564
5692 - Maint of Computer Software	08 Number of Electric Retail Cust		2,827	2,827
	09 Number of Employees		2,835	2,835
	15 Number of Non_UMWA Employees		141,587	141,587
	28 Number of Trans Pole Miles		38,561	38,561
	39 100% to One Company	(1)		(1)
	58 Total Assets		198	198
5692 - Maint of Computer Software Total		(1)	186,008	186,007
5693 - Maint of Communication Equip	15 Number of Non_UMWA Employees		6,741	6,741
	28 Number of Trans Pole Miles		(12)	(12)
5693 - Maint of Communication Equip Total			6,729	6,729
5700 - Maint of Station Equipment	08 Number of Electric Retail Cust		780	780
	09 Number of Employees		4,694	4,694
	15 Number of Non_UMWA Employees		1	1
	17 Number of Purchase Orders		13	13
	28 Number of Trans Pole Miles		26,089	26,089
	39 100% to One Company	38,070		38,070
	46 Level of Const-Transmission		20	20
	58 Total Assets		804	804
5700 - Maint of Station Equipment Total		38,070	32,402	70,472
5710 - Maintenance of Overhead Lines	08 Number of Electric Retail Cust		79	79
	09 Number of Employees		41	41
	28 Number of Trans Pole Miles		33,191	33,191
	39 100% to One Company	6,008		6,008
	58 Total Assets		10,624	10,624
	61 Total Fixed Assets		21	21
5710 - Maintenance of Overhead Lines Total		6,008	43,957	49,965
5730 - Maint of Misc Trnsmssion Plt	28 Number of Trans Pole Miles		2,911	2,911
	39 100% to One Company	5,114		5,114
5730 - Maint of Misc Trnsmssion Plt Total		5,114	2,911	8,026
5800 - Oper Supervision & Engineering	08 Number of Electric Retail Cust		202,082	202,082
	09 Number of Employees		20,453	20,453
	12 Number of Help Desk Calls		528	528
	15 Number of Non_UMWA Employees		15,475	15,475
	17 Number of Purchase Orders		101	101
	28 Number of Trans Pole Miles		1,560	1,560
	30 Number of Travel Transactions		8	8
	32 Number of Vendor Invoice Pay		420	420
	39 100% to One Company	197,277		197,277
	44 Level of Const-Distribution		1,878	1,878
	48 MW Generating Capability		636	636
	58 Total Assets		15,079	15,079
	60 AEPSC Bill less Indir and Int		283	283
	61 Total Fixed Assets		11,704	11,704
5800 - Oper Supervision & Engineering Total		197,277	270,208	467,485
5810 - Load Dispatching	08 Number of Electric Retail Cust		1,492	1,492
	15 Number of Non_UMWA Employees		1,281	1,281
	28 Number of Trans Pole Miles		136	136
	39 100% to One Company	0		0
5810 - Load Dispatching Total		0	2,910	2,910
5820 - Station Expenses	28 Number of Trans Pole Miles		115	115
	39 100% to One Company	158		158
	46 Level of Const-Transmission		4,121	4,121
5820 - Station Expenses Total		158	4,235	4,393
5830 - Overhead Line Expenses	60 AEPSC Bill less Indir and Int		(1)	(1)
5830 - Overhead Line Expenses Total			(1)	(1)
5840 - Underground Line Expenses	08 Number of Electric Retail Cust		6,059	6,059

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
5840 - Underground Line Expenses	39 100% to One Company	(0)		(0)
5840 - Underground Line Expenses Total		(0)	6,059	6,059
5860 - Meter Expenses	08 Number of Electric Retail Cust		42,667	42,667
	09 Number of Employees		10,754	10,754
	17 Number of Purchase Orders		15	15
	26 Number of Stores Transactions		525	525
	28 Number of Trans Pole Miles		128	128
	39 100% to One Company	32,174		32,174
	58 Total Assets		596	596
	60 AEPSC Bill less Indir and Int		18	18
5860 - Meter Expenses Total		32,174	54,703	86,876
5880 - Miscellaneous Distribution Exp	06 Number of Commercial Customers		46	46
	08 Number of Electric Retail Cust		319,876	319,876
	09 Number of Employees		52,238	52,238
	15 Number of Non_UMWA Employees		4,206	4,206
	16 Number of Phone Center Calls		8,593	8,593
	17 Number of Purchase Orders		(241)	(241)
	28 Number of Trans Pole Miles		3,328	3,328
	30 Number of Travel Transactions		19	19
	31 Number of Vehicles		152	152
	32 Number of Vendor Invoice Pay		2,209	2,209
	33 Number of Workstations		13	13
	39 100% to One Company	385,967		385,967
	44 Level of Const-Distribution		284	284
	58 Total Assets		90,994	90,994
	60 AEPSC Bill less Indir and Int		895	895
	61 Total Fixed Assets		212	212
5880 - Miscellaneous Distribution Exp Total		385,967	482,824	868,791
5890 - Rents	08 Number of Electric Retail Cust		2	2
	39 100% to One Company	(0)		(0)
5890 - Rents Total		(0)	2	1
5900 - Maint Supv & Engineering	08 Number of Electric Retail Cust		52	52
	44 Level of Const-Distribution		3	3
5900 - Maint Supv & Engineering Total			55	55
5910 - Maintenance of Structures	15 Number of Non_UMWA Employees		3,237	3,237
	28 Number of Trans Pole Miles		6	6
	39 100% to One Company	0		0
5910 - Maintenance of Structures Total		0	3,243	3,243
5920 - Maint of Station Equipment	28 Number of Trans Pole Miles		1,143	1,143
	39 100% to One Company	1,615		1,615
	46 Level of Const-Transmission		63,962	63,962
5920 - Maint of Station Equipment Total		1,615	65,105	66,720
5930 - Maintenance of Overhead Lines	08 Number of Electric Retail Cust		17,019	17,019
	09 Number of Employees		3,019	3,019
	39 100% to One Company	44,874		44,874
	58 Total Assets		360	360
	60 AEPSC Bill less Indir and Int		14	14
5930 - Maintenance of Overhead Lines Total		44,874	20,413	65,287
5950 - Maint of Lne Trnf,Rglators&Dvi	08 Number of Electric Retail Cust		(26)	(26)
5950 - Maint of Lne Trnf,Rglators&Dvi Total			(26)	(26)
5970 - Maintenance of Meters	08 Number of Electric Retail Cust		16	16
	26 Number of Stores Transactions		786	786
	28 Number of Trans Pole Miles		36	36
	39 100% to One Company	1,944		1,944
5970 - Maintenance of Meters Total		1,944	838	2,781
9010 - Supervision - Customer Accts	05 Number of CIS Customers Mail		12,500	12,500
	08 Number of Electric Retail Cust		21,316	21,316
	09 Number of Employees		2,202	2,202
	17 Number of Purchase Orders		1	1
	39 100% to One Company	0		0
	46 Level of Const-Transmission		35	35
	58 Total Assets		136	136
9010 - Supervision - Customer Accts Total		0	36,189	36,189

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
9020 - Meter Reading Expenses	05 Number of CIS Customers Mail		30,451	30,451
	08 Number of Electric Retail Cust		15,885	15,885
	09 Number of Employees		19	19
	39 100% to One Company	(0)		(0)
	58 Total Assets		(4,903)	(4,903)
	60 AEPSC Bill less Indir and Int		4	4
9020 - Meter Reading Expenses Total		(0)	41,456	41,456
9030 - Cust Records & Collection Exp	05 Number of CIS Customers Mail		375,931	375,931
	08 Number of Electric Retail Cust		959,725	959,725
	09 Number of Employees		143,703	143,703
	11 Number of GL Transactions		11	11
	12 Number of Help Desk Calls		956	956
	15 Number of Non_UMWA Employees		198	198
	16 Number of Phone Center Calls		822,800	822,800
	17 Number of Purchase Orders		31	31
	20 Number of Remittance Items		158,900	158,900
	28 Number of Trans Pole Miles		38	38
	32 Number of Vendor Invoice Pay		4,768	4,768
	33 Number of Workstations		92	92
	39 100% to One Company	1,866,062		1,866,062
	48 MW Generating Capability		54	54
	58 Total Assets		38,544	38,544
	60 AEPSC Bill less Indir and Int		451	451
70 No Nonelectric OAR Invoices		16,752	16,752	
9030 - Cust Records & Collection Exp Total		1,866,062	2,522,955	4,389,017
9040 - Uncollectible Accounts	58 Total Assets		498	498
9040 - Uncollectible Accounts Total			498	498
9050 - Misc Customer Accounts Exp	05 Number of CIS Customers Mail		62	62
	08 Number of Electric Retail Cust		489	489
	09 Number of Employees		478	478
	12 Number of Help Desk Calls		10,569	10,569
	20 Number of Remittance Items		15	15
	39 100% to One Company	(0)		(0)
58 Total Assets		146	146	
9050 - Misc Customer Accounts Exp Total		(0)	11,759	11,759
9070 - Supervision - Customer Service	06 Number of Commercial Customers		289	289
	08 Number of Electric Retail Cust		59,749	59,749
	09 Number of Employees		4,724	4,724
	16 Number of Phone Center Calls		663	663
	28 Number of Trans Pole Miles		1	1
	32 Number of Vendor Invoice Pay		1	1
	39 100% to One Company	55,904		55,904
	58 Total Assets		169	169
60 AEPSC Bill less Indir and Int		12	12	
9070 - Supervision - Customer Service Total		55,904	65,608	121,512
9080 - Customer Assistance Expenses	05 Number of CIS Customers Mail		8	8
	08 Number of Electric Retail Cust		19,509	19,509
	09 Number of Employees		1,361	1,361
	16 Number of Phone Center Calls		4,242	4,242
	32 Number of Vendor Invoice Pay		209	209
	39 100% to One Company	8,106		8,106
	58 Total Assets		12	12
60 AEPSC Bill less Indir and Int		(5)	(5)	
9080 - Customer Assistance Expenses Total		8,106	25,336	33,443
9100 - Misc Cust Svc&Informational Ex	09 Number of Employees		169	169
	60 AEPSC Bill less Indir and Int		98	98
9100 - Misc Cust Svc&Informational Ex Total			267	267
9110 - Supervision - Sales Expenses	08 Number of Electric Retail Cust		(16)	(16)
9110 - Supervision - Sales Expenses Total			(16)	(16)
9120 - Demonstrating & Selling Exp	06 Number of Commercial Customers		3,660	3,660
	08 Number of Electric Retail Cust		537	537
	48 MW Generating Capability		2	2
	60 AEPSC Bill less Indir and Int		1	1

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
9120 - Demonstrating & Selling Exp Total			4,201	4,201
9200 - Administrative & Gen Salaries	05 Number of CIS Customers Mail		7,904	7,904
	06 Number of Commercial Customers		32,571	32,571
	08 Number of Electric Retail Cust	27,468	152,944	180,412
	09 Number of Employees	8,574	590,374	598,948
	11 Number of GL Transactions	96,208	137,103	233,311
	12 Number of Help Desk Calls		2,098	2,098
	15 Number of Non_UMWA Employees		14,750	14,750
	16 Number of Phone Center Calls		1,294	1,294
	17 Number of Purchase Orders		34,867	34,867
	26 Number of Stores Transactions		24,860	24,860
	28 Number of Trans Pole Miles		139,365	139,365
	30 Number of Travel Transactions		0	0
	31 Number of Vehicles		260	260
	32 Number of Vendor Invoice Pay	6,155	73,138	79,293
	33 Number of Workstations		58,403	58,403
	37 AEPSC Past 3 Months Total Bill		540,530	540,530
	39 100% to One Company	745,638		745,638
	40 Equal Share Ratio		30,958	30,958
	43 KWH Sales		599	599
	44 Level of Const-Distribution		1,683	1,683
	46 Level of Const-Transmission		909	909
	48 MW Generating Capability		165,161	165,161
	49 MWH's Generation		527	527
	51 Past 3 Mo MMBTU's Burned (Tot)		18,450	18,450
	55 Past 3 MMBTU Burned (Solid)		33	33
	58 Total Assets	634,939	2,080,642	2,715,581
	59 Total Asset Less Nuclear Plant		121	121
	60 AEPSC Bill less Indir and Int		80,477	80,477
	61 Total Fixed Assets	170,607	231,320	401,926
	63 Total Gross Utility Plant		2,484	2,484
	64 Member/Peak Load		109,040	109,040
	66 Number of Forest Acres		503	503
	67 Number of Banking Transactions		56,991	56,991
	70 No Nonelectric OAR Invoices		981	981
9200 - Administrative & Gen Salaries Total		1,689,588	4,591,338	6,280,925
9210 - Office Supplies and Expenses	05 Number of CIS Customers Mail		161	161
	06 Number of Commercial Customers		220	220
	08 Number of Electric Retail Cust	15	2,222	2,237
	09 Number of Employees	85	37,728	37,813
	11 Number of GL Transactions	34	895	929
	12 Number of Help Desk Calls		50	50
	15 Number of Non_UMWA Employees		491	491
	16 Number of Phone Center Calls		1	1
	17 Number of Purchase Orders		378	378
	21 Number of Remote Terminal		618	618
	26 Number of Stores Transactions		27	27
	27 Number of Telephones		9,725	9,725
	28 Number of Trans Pole Miles		5,027	5,027
	31 Number of Vehicles		5	5
	32 Number of Vendor Invoice Pay	5	(46,408)	(46,404)
	33 Number of Workstations		3,454	3,454
	39 100% to One Company	14,302		14,302
	40 Equal Share Ratio		3,959	3,959
	43 KWH Sales		0	0
	44 Level of Const-Distribution		2	2
	46 Level of Const-Transmission		20	20
	48 MW Generating Capability		22,906	22,906
	51 Past 3 Mo MMBTU's Burned (Tot)		1,043	1,043
	55 Past 3 MMBTU Burned (Solid)		0	0
	58 Total Assets	1,531	153,270	154,801
	59 Total Asset Less Nuclear Plant		0	0
	60 AEPSC Bill less Indir and Int		(2,697)	(2,697)

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
9210 - Office Supplies and Expenses	61 Total Fixed Assets	1,579	5,024	6,604
	63 Total Gross Utility Plant		277	277
	64 Member/Peak Load		302	302
	66 Number of Forest Acres		2	2
	67 Number of Banking Transactions		461	461
	70 No Nonelectric OAR Invoices		117	117
9210 - Office Supplies and Expenses Total		17,552	199,280	216,832
9230 - Outside Services Employed	08 Number of Electric Retail Cust	486	174,235	174,721
	09 Number of Employees	454	290,105	290,559
	11 Number of GL Transactions		3,772	3,772
	15 Number of Non_UMWA Employees		3,182	3,182
	16 Number of Phone Center Calls		(172)	(172)
	17 Number of Purchase Orders		80	80
	20 Number of Remittance Items		16	16
	26 Number of Stores Transactions		18,993	18,993
	28 Number of Trans Pole Miles		32,015	32,015
	31 Number of Vehicles		496	496
	32 Number of Vendor Invoice Pay		27,891	27,891
	33 Number of Workstations		46,759	46,759
	37 AEPSC Past 3 Months Total Bill		111,094	111,094
	39 100% to One Company	1,443,878		1,443,878
	40 Equal Share Ratio		10,233	10,233
	43 KWH Sales		594	594
	46 Level of Const-Transmission		1	1
	48 MW Generating Capability	13,050	52,148	65,198
	49 MWH's Generation		39	39
	51 Past 3 Mo MMBTU's Burned (Tot)		15,454	15,454
	52 Past 3 Mo MMBTU Burned (Coal)		33	33
	55 Past 3 MMBTU Burned (Solid)		89	89
	57 Tons of Fuel Acquired		(814)	(814)
	58 Total Assets	817	671,409	672,225
	60 AEPSC Bill less Indir and Int		445	445
	61 Total Fixed Assets	18,967	12,049	31,016
	63 Total Gross Utility Plant		64	64
64 Member/Peak Load		17,370	17,370	
67 Number of Banking Transactions		4,781	4,781	
70 No Nonelectric OAR Invoices		1,326	1,326	
9230 - Outside Services Employed Total		1,477,652	1,493,690	2,971,342
9240 - Property Insurance	60 AEPSC Bill less Indir and Int		(6)	(6)
9240 - Property Insurance Total			(6)	(6)
9250 - Injuries and Damages	09 Number of Employees		4,088	4,088
	28 Number of Trans Pole Miles		(149)	(149)
	39 100% to One Company	3		3
	60 AEPSC Bill less Indir and Int		18	18
	61 Total Fixed Assets		291	291
9250 - Injuries and Damages Total		3	4,247	4,250
9260 - Employee Pensions & Benefits	08 Number of Electric Retail Cust		29	29
	09 Number of Employees		38,675	38,675
	20 Number of Remittance Items		4	4
	28 Number of Trans Pole Miles		201	201
	39 100% to One Company	0		0
	48 MW Generating Capability		(19)	(19)
58 Total Assets		10	10	
60 AEPSC Bill less Indir and Int		(350)	(350)	
9260 - Employee Pensions & Benefits Total		0	38,549	38,549
9280 - Regulatory Commission Exp	08 Number of Electric Retail Cust		(20)	(20)
	39 100% to One Company	43,591		43,591
	48 MW Generating Capability		(180)	(180)
	58 Total Assets		1,091	1,091
	60 AEPSC Bill less Indir and Int		(1,397)	(1,397)
61 Total Fixed Assets	2,305	3,031	5,335	
9280 - Regulatory Commission Exp Total		45,895	2,525	48,420
9301 - General Advertising Expenses	08 Number of Electric Retail Cust		1,476	1,476

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
9301 - General Advertising Expenses	09 Number of Employees		149	149
	39 100% to One Company	0		0
	58 Total Assets		3,123	3,123
9301 - General Advertising Expenses Total		0	4,748	4,748
9302 - Misc General Expenses	06 Number of Commercial Customers		7,779	7,779
	08 Number of Electric Retail Cust		8,395	8,395
	09 Number of Employees		397	397
	15 Number of Non_UMWA Employees		2	2
	28 Number of Trans Pole Miles		5,613	5,613
	32 Number of Vendor Invoice Pay		(51)	(51)
	39 100% to One Company	4,177		4,177
	48 MW Generating Capability		72	72
	58 Total Assets		88,392	88,392
	60 AEPSC Bill less Indir and Int		457	457
61 Total Fixed Assets		0	0	
70 No Nonelectric OAR Invoices		17	17	
9302 - Misc General Expenses Total		4,177	111,074	115,251
9310 - Rents	08 Number of Electric Retail Cust		20	20
	09 Number of Employees		2,726	2,726
	28 Number of Trans Pole Miles		1,001	1,001
	33 Number of Workstations		4,002	4,002
	48 MW Generating Capability		102	102
	58 Total Assets		3,851	3,851
60 AEPSC Bill less Indir and Int		33	33	
9310 - Rents Total			11,735	11,735
9350 - Maintenance of General Plant	08 Number of Electric Retail Cust		58,439	58,439
	09 Number of Employees		17,460	17,460
	15 Number of Non_UMWA Employees		23	23
	18 Number of Radios(B/M/HH)		444	444
	21 Number of Remote Terminal		94	94
	27 Number of Telephones		10,728	10,728
	28 Number of Trans Pole Miles		36,365	36,365
	33 Number of Workstations		49,943	49,943
	39 100% to One Company	71,867		71,867
	48 MW Generating Capability		33,238	33,238
	57 Tons of Fuel Acquired		226	226
	58 Total Assets		25,979	25,979
60 AEPSC Bill less Indir and Int		7,622	7,622	
61 Total Fixed Assets	5,326		5,326	
64 Member/Peak Load		74,363	74,363	
9350 - Maintenance of General Plant Total		77,192	314,922	392,114
Grand Total		7,480,118	15,497,588	22,977,706

Kentucky Power Company

REQUEST

Provide any information, when known, that would have a material effect on net operating income, rate base, or cost of capital that have occurred after the test year but was not incorporated in the filed testimony and exhibits.

RESPONSE

There are no known material changes that have occurred after the test year.

WITNESS: Ranie K Wohnhas

Kentucky Power Company

REQUEST

Provide detailed monthly income statements for each month after the test year, including the month in which the hearing ends, as they become available.

RESPONSE

Please see Attachment 1 to this response for the detailed monthly income statements for April and May 2013.

WITNESS: Ranie K Wohnhas



American Electric Power
1 Riverside Plaza
Columbus, OH 43215-2372
AEP.com

May 23, 2013

Commonwealth of Kentucky
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

Please find enclosed April 2013 Financial Report pages for Kentucky Power Company consisting of the following:

<u>Page Nos.</u>	<u>Description</u>
1-11	Income Statement
1-3	Details of Operating Revenues
3-8	Operating Expenses – Functional Expenses
8-11	Detail Statement of Taxes
12	Balance Sheet – Assets & Other Debits
13-14	Balance Sheet – Liabilities & Other Credits
13-14	Deferred Credits
15	Statement of Retained Earnings
16-17	Electric Property & Accum Prov for Depr & Amrtz

Sincerely,

A handwritten signature in black ink that reads 'Bradley M. Funk'. The signature is written in a cursive style and is followed by a long horizontal line.

Bradley M. Funk
Manager –Regulated Accounting

BMF

Enclosure
Cc: Lila Munsey (w/pages)

**Kentucky Power Corp Consol
Comparative Income Statement**

KYP_COMP CONSOL
05/08/2013 15.51
Apr 2013
Q99 VZ099-01-01

Layout: GLA2004V

Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS

**Current Month
Apr 2013**

**3 Mo Rolling
2013**

**Year-to-Date
2013**

**12mo Rolling
Apr 2013**

REVENUES		Current Month Apr 2013	3 Mo Rolling 2013	Year-to-Date 2013	12mo Rolling Apr 2013
4400001	Residential Sales-W/Space Htg	7,288,234	29,632,725	41,833,978	102,528,142
4400002	Residential Sales-W/O Space Ht	3,186,720	11,878,601	16,659,122	48,326,133
4400005	Residential Fuel Rev	4,551,971	17,878,959	25,585,637	85,423,138
A	Revenue - Residential Sales	16,026,925	69,389,285	84,078,737	216,277,414
4420001	Commercial Sales	4,487,400	15,604,806	21,207,134	64,867,870
4420006	Sales to Pub Auth - Schools	850,501	3,009,711	4,080,653	11,744,373
4420007	Sales to Pub Auth - Ex Schools	864,151	2,879,522	3,957,624	12,085,436
4420013	Commercial Fuel Rev	2,620,533	8,753,676	12,158,012	37,530,487
A	Revenue - Commercial Sales	8,822,586	30,247,715	41,383,422	126,228,166
B	Revenue - Industrial Sales - Affiliated	-	-	-	-
4420002	Industrial Sales (Excl Mines)	4,348,620	13,749,169	18,146,830	49,528,237
4420004	Ind Sales-NonAffil(ind Mines)	2,312,648	7,504,662	10,003,449	30,788,580
4420016	Industrial Fuel Rev	6,860,817	19,837,910	26,020,615	81,288,589
A	Revenue - Industrial Sales - NonAffiliated	13,522,086	41,091,741	64,170,894	181,606,405
	Revenue - Industrial Sales	13,522,086	41,091,741	64,170,894	181,606,405
A	Revenue - Gas Products Sales	-	-	-	-
A	Revenue - Gas Transportation & Storage Sales	-	-	-	-
B	Revenue - Gas Transportation & Storage Sales - Affiliated	-	-	-	-
4440000	Public Street/Highway Lighting	104,641	313,166	412,948	1,244,126
4440002	Public St & Hwy Light Fuel Rev	22,194	73,950	100,450	290,669
A	Revenue - Other Retail Sales	126,835	387,116	513,398	1,534,796
B	Revenue - Other Retail Sales - Affiliated	-	-	-	-
	Revenue - Retail Sales	37,498,430	131,114,854	180,146,452	505,645,782
B	Revenue - Retail Sales	37,498,430	131,114,854	180,146,452	505,645,782
4561033	PJM NITS Revenue - Affiliated	2,851,661	8,491,019	11,489,981	37,599,951
4561034	PJM TO Adm Serv Rev - Aff	34,574	117,802	117,802	436,347
4561035	PJM Affiliated Trans NITS Cost	(2,801,344)	(8,330,915)	(11,205,375)	(35,755,947)
4561036	PJM Affiliated Trans TO Cost	(33,514)	(115,617)	(115,576)	(403,161)
4561059	Affil PJM Trans Enhancmnt Rev	19,669	59,232	79,250	248,906
4561060	Affil PJM Trans Enhancmnt Cost	(19,322)	(58,100)	(77,286)	(236,801)
4561062	PROVISION PJM NITS Affil- Cost	5,287	14,633	19,812	177,666
4561063	PROVISION PJM NITS Affiliated	(64,406)	(195,039)	(262,048)	(96,793)
B	Revenue - Transmission-Affiliated	(7,394)	(16,985)	46,560	1,970,169
4470004	Sales for Resale-Nonaff-Ancil	-	-	-	-
4470005	Sales for Resale-Nonaff-Transm	-	-	-	-
4470150	Transm. Rev.-Dedic. Whlsl/Muni	3,538	9,126	12,911	69,031
4470206	PJM Trans loss credits-OSS	27,975	130,140	220,867	778,597
4470207	PJM transm loss charges - LSE	(639,939)	(2,343,552)	(3,268,573)	(10,063,901)
4470208	PJM Transm loss credits-LSE	124,388	540,711	764,852	2,611,203
4470209	PJM transm loss charges-OSS	(159,396)	(577,365)	(943,297)	(3,070,176)
4561002	RTO Formation Cost Recovery	393	2,937	2,816	10,575
4561003	PJM Expansion Cost Recov	6,987	21,990	28,604	85,728
4561004	SECA Transmission Rev	-	-	-	227,184
4561005	PJM Point to Point Trans Svc	42,498	137,772	193,460	677,926
4561006	PJM Trans Owner Admin Rev	16,008	47,365	64,809	217,365
4561007	PJM Network Integ Trans Svc	996,847	2,926,223	3,904,051	10,986,058
4561019	Oth Elec Rev Trans Non Affil	4,332	16,143	22,563	60,423
4561028	PJM Pow Fac Cre Rev Whsl Cus-NA	667	3,224	3,579	9,231
4561029	PJM NITS Revenue Whsl Cus-NAff	182,410	541,151	729,641	2,420,643
4561030	PJM TO Serv Rev Whsl Cus-NAff	2,544	7,937	10,800	34,126
4561058	NonAffil PJM Trans Enhncmnt Rev	14,925	44,548	58,124	169,720
4561061	NAff PJM RTEP Rev for Whsl-FR	1,258	3,774	5,033	16,018
4561064	PROVISION PJM NITS WhslCus-NAff	(4,023)	(13,491)	(17,798)	(5,052)
4561065	PROVISION PJM NITS	(20,382)	(57,905)	(75,401)	17,498
A	Revenue - Transmission-NonAffiliated	601,028	1,440,728	1,718,040	5,262,198
	Revenue - Transmission	693,634	1,423,744	1,764,699	7,222,366
4210026	Bl. Affl MTM Assign	-	-	-	-
4210028	Realized Affl Financial Assgn	-	-	-	-
4210045	UnReal Aff Fin Assign SNWA	-	-	-	-
4210046	Real Aff Fin Assign SNWA	-	-	-	-
4470001	Sales for Resale - Assoc Cos	634	(1,372)	(1,518)	(2,268)
4470035	Sls for Res - Fuel Rev - Assoc	21,155	36,355	43,156	99,381
4470128	Sales for Res-Aff. Pool Energy	4,283,059	14,045,324	18,697,356	42,604,720
4560111	MTM Aff GL Coal Trading	-	-	-	-
4560112	Realized GL Coal Trading-Affil	-	-	-	-
B	Revenue - Resale-Affiliated	4,304,848	14,080,308	18,738,994	42,701,833

**Kentucky Power Corp Consol
Comparative Income Statement**

KIP_CORP_CONSOL
05/08/2013 15:51

Apr 2013		Layout: GLA904V	Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
09B VZ099-01-01		Account: GL ACCT_SEC Business Unit: GL PRPT_CONS	Apr 2013	2013	2013	Apr 2013
4210025	B/L MTM Assignments		-	-	-	-
4210027	Realized Financial Assignments		-	-	-	-
4210035	Gn/Ls MTM Emissions - Forwards		-	-	-	-
4210043	Realiz Shannng West Coast Pwr		-	12	15	36
4470002	Sales for Resale - NonAssoc		252,583	977,928	1,411,108	7,519,541
4470006	Sales for Resale-Bookout Sales		1,323,257	3,886,164	5,227,533	17,428,844
4470007	Sales for Resale-Option Sales		-	-	-	166
4470010	Sales for Resale-Bookout Purch		(1,020,332)	(2,776,431)	(3,585,367)	(13,031,910)
4470011	Sales for Resale-Option Purch		-	-	-	(46)
4470027	Whsal/Munr/Pb Ath Fuel Rev		211,451	692,554	985,211	2,818,119
4470028	Sale/Resale - NA - Fuel Rev		281,332	787,840	1,043,956	11,133,356
4470033	Whsal/Munr/Pub Auth Base Rev		230,515	787,061	1,082,759	3,061,607
4470966	PWR Trading Trans Exp-NonAssoc		800	(1,040)	(1,073)	(7,645)
4470081	Financial Spark Gas - Realized		39,195	116,899	151,490	329,550
4470082	Financial Electnc Realized		(190,625)	(749,943)	(1,105,816)	(5,077,993)
4470089	PJM Energy Sales Margin		233,630	1,019,313	2,015,034	4,406,580
4470093	PJM Implicit Congestion-LSE		(115,963)	(943,237)	(1,715,291)	(4,712,275)
4470098	PJM Oper Reserve Rev-OSS		180,137	454,643	626,473	2,455,326
4470099	Capacity Cr Net Sales		37,301	110,736	147,759	736,107
4470100	PJM FTR Revenue-OSS		(773)	61,517	74,590	229,057
4470101	PJM FTR Revenue-LSE		77,884	767,868	1,226,836	3,424,705
4470103	PJM Energy Sales Cost		3,945,510	12,500,992	18,221,280	46,163,403
4470106	PJM PI2PI Trans Purch-NonAff		(25)	(189)	(448)	(16,110)
4470107	PJM NITS Purch-NonAff		(2,093)	(4,964)	(6,465)	(17,390)
4470109	PJM FTR Revenue-Spec		(13,669)	(43,456)	(63,186)	(133,834)
4470110	PJM TO Admin Exp -NonAff		157	397	365	1,437
4470112	Non-Trading Bookout Sales-OSS		-	-	(2,035)	318,335
4470115	PJM Meter Corrections-OSS		453	1,578	(883)	663,474
4470116	PJM Meter Corrections-LSE		(1,359)	1,470	54,457	46,473
4470124	PJM Incremental Spot-OSS		(0)	(0)	(0)	(0)
4470126	PJM Incremental Imp Cong-OSS		(38,340)	(309,776)	(710,170)	(1,594,080)
4470131	Non-Trading Bookout Purch-OSS		(4)	(13)	(16)	(156)
4470141	PJM Contract Net Charge Credit		(86)	(239)	(239)	(239)
4470143	Financial Hedge Realized		(15,215)	(28,783)	(35,624)	23,820
4470144	Realiz Shannng - 06 SIA		1,031	(117)	304	(5,180)
4470155	OSS Physical Margin Reclass		(58,004)	(237,550)	(349,675)	(3,157,467)
4470156	OSS Optim Margin Reclass		58,004	237,550	349,675	3,157,467
4470167	MISO FTR Revenues OSS		-	-	-	-
4470168	Interest Rate Swaps-Power		-	(11,039)	(11,039)	(41,495)
4470169	Capacity Sales Trading		-	-	-	-
4470170	Non-ECR Auction Sales-OSS		530,037	1,741,032	2,402,601	7,801,895
4470174	PJM Whisa FTR Rev - OSS		10,180	58,034	98,518	187,281
4470175	OSS Shannng Reclass - Retail		(360,206)	(364,093)	101,906	(922,776)
4470176	OSS Shannng Reclass-Reduction		360,206	364,093	(101,906)	922,776
4470180	Trading intra-book Reclass		(5,883)	(4,043)	(4,311)	(3,567)
4470181	Auction intra-book Reclass		5,883	4,043	(4,311)	3,567
4470202	PJM OpRes-LSE-Credit		409,343	1,055,482	1,420,370	2,917,817
4470203	PJM OpRes-LSE-Charge		(139,008)	(316,186)	(477,007)	(2,480,822)
4470214	PJM 30m Suppl Reserve CR OSS		141	1,203	1,602	252,124
4470215	PJM 30m Suppl Reserve CH OSS		-	-	-	-
4560016	Financial Trading Rev-Unreal		-	-	-	-
4560049	Merch Generation Finan -Realzd		-	(2)	(2)	(2)
4560050	Oth Elec Rev-Coal Trd Rlzd G-L		16,458	13,351	13,900	(41,956)
5550080	PJM Hourly Net Purch-FERC		(661,064)	(2,312,849)	(3,464,932)	(8,164,658)
5550094	Purchased Power - Fuel		(48,202)	(79,646)	(148,907)	(693,987)
A	Revenue - Resale-NonAffiliated		5,514,835	17,468,163	24,877,680	75,899,264
A	Revenue - Resale-Realized		-	-	-	-
A	Revenue - Resale-Risk Mgmt MTM		-	-	-	-
A	Revenue - Resale-Risk Mgmt Activities		-	-	-	-
	Revenue - Sales for Resale		9,819,484	31,538,471	43,618,664	118,801,087
4540001	Rent From Elect Property - Af		21,851	65,553	87,404	267,432
B	Revenue - Other Ele-Affiliated		21,851	65,553	87,404	267,432
4210049	Interest Rate Swaps-BTL Power		-	-	-	-
4210053	Specul Allow Gains-SO2		-	-	-	-
4210054	Specul Allow Gains-Seas NOx		-	-	-	-
4265053	Specul Allow Loss-SO2		-	-	-	-
4265054	Specul Allow Loss-Seas NOx		-	-	-	(4)
4265055	Specul Allow Loss-CO2		-	-	-	-
4500000	Forfeited Discounts		291,367	977,887	1,301,235	3,307,567

Commission Staff's First Set of Data Requests
Order Dated June 20, 2013
Item No. 44
Attachment 1
Page 3 of 44
KPSC Case No. 2013-00197

**Kentucky Power Corp Consol
Comparative Income Statement**

KFP_CORP_CONSOL
05/09/2013 15:51

Apr 2013		Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
09B V2029-01-01		Apr 2013	2013	2013	Apr 2013
Layout: GLA094V Account: GL ACCT SEC Business Unit: GL PRPT CONS					
4510001	Misc Service Rev - Nonaffil	37,169	98,190	129,071	364,312
4540002	Rent From Elect Property-NAC	22,234	52,228	52,378	107,267
4540005	Rent from Elec Prop-Pole Atch	413,941	1,206,716	1,622,371	6,591,536
4560007	Oth Elect Rev - DSM Program	263,074	850,286	1,156,259	3,183,802
4560012	Oth Elect Rev - Nonaffiliated	-	-	-	-
4560041	Miscellaneous Revenue-NonAffil	-	-	-	-
4560109	Interest Rate Swaps-Coal	-	-	-	-
	Revenue - Other Ele-NonAffiliated	1,027,788	3,185,309	4,261,316	13,664,479
	Revenue - Gas	-	-	-	-
4118002	Comp Allow Gains Title IV SO2	-	164	164	164
4118003	Comp Allow Gains-Seas NOx	-	-	-	14,958
4118004	Comp Allow Gains-Ann NOx	-	25,456	55,400	55,400
	Gain/(Loss) on Allowances	-	25,620	56,564	70,622
A	Revenue - Other Ele-NonAffiliated	1,027,788	3,210,929	4,318,879	13,625,002
	Revenue - Other Opr Electric	1,049,637	3,276,483	4,404,283	13,892,434
D	Revenue Merchandising & Contract Work	-	-	-	-
C	Revenues Non-Utility Operations - Affiliated	-	-	-	-
D	Revenues Non-Utility Operations - NonAffiliated	-	-	-	-
	Revenues from Non-Utility Operations	-	-	-	-
C	Non-Operating Rental Income - Affiliated	-	-	-	-
4180001	Non-Operating Rental Income	5,100	9,800	14,400	51,200
4180002	Non-Operating Rental Inc-Oper	-	-	-	(330)
4180003	Non-Operating Rental Inc-Maint	(562)	(587)	(587)	(587)
4180005	Non-Operating Rental Inc-Depr	(556)	(1,667)	(2,223)	(6,670)
D	Non-Operating Rental Income - NonAffiliated	3,982	7,545	11,589	43,613
	Non-Operating Rental Income	3,982	7,545	11,589	43,613
C	Non-Operating Misc Income - Affiliated	-	-	-	-
4210000	Misc Non-Operating Income	-	-	-	-
4210002	Misc Non-Op Inc-NonAsc-Rents	(10,833)	18,582	19,032	49,520
4210003	Misc Non-Op Inc-NonAsc-Royty	-	-	-	-
4210005	Misc Non-Op Inc-NonAsc-Timber	-	-	108	56,146
4210007	Misc Non-Op Inc - NonAsc - Oth	1,514	4,544	6,059	18,239
D	Non-Operating Misc Income - NonAffiliated	(9,319)	23,127	25,199	123,905
	Non-Operating Misc Income	(9,319)	23,127	25,199	123,905
4540004	Rent From Elect Prop-ABD-Nonaf	2,645	27,921	30,768	100,783
4560015	Other Electric Revenues - ABD	14,453	42,726	76,640	197,096
D	Associated Business Development Income	17,098	70,647	107,408	297,879
	Revenue - Other Opr - Other	11,761	101,319	144,197	465,396
=(C)	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-
=(D)	Memo: Revenue-Oth Opr-Oth Non	11,761	101,319	144,197	465,396
	Revenue - Other Operating	1,061,398	3,377,802	4,548,480	14,367,830
4491003	Prov Rate Refund - Retail	931,138	931,138	931,138	(704,292)
A	Provision for Rate Refund - NonAffiliated	931,138	931,138	931,138	(704,292)
B	Provision for Rate Refund - Affiliated	-	-	-	-
	Provision for Rate Refund	931,138	931,138	931,138	(704,292)
4210031	Pwr Sales Outside Svc Territory	-	1,279	1,279	77,099
4210032	Pwr Purch Outside Svc Territory	-	(216)	(270)	(580)
4210033	Mark to Mkt Out Svc Territory	-	-	-	-
A	Revenue - Power Sales	-	1,063	1,009	76,519
	TOTAL OPERATING REVENUES	49,904,084	168,387,071	231,008,332	645,199,301
=(A)	Memo: G/T/D Revenue	45,573,018	154,156,876	211,991,178	599,794,472
=(B)	Memo: Other Affiliated Revenue	4,319,305	14,128,876	18,872,957	44,939,434
=(C)	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-
=(D)	Memo: Revenue-Oth Opr-Oth Non	11,761	101,319	144,197	465,396
	Memo: Total Operating Revenues	49,904,084	168,387,071	231,008,332	645,199,301
=(E)+(B)+(C)	Memo: Affiliated Revenue	4,319,305	14,128,876	18,872,957	44,939,434
=(F)+(D)+(A)	Memo: Non-Affiliated Revenue	45,584,778	154,258,195	212,135,374	600,259,868
	Memo: Total Operating Revenues	49,904,084	168,387,071	231,008,332	645,199,301
FUEL EXPENSES					
5010000	Fuel	6,041	19,495	27,201	233,062
5010001	Fuel Consumed	14,631,344	48,070,262	60,182,406	113,243,155
5010003	Fuel - Procure Unload & Handle	479,398	1,486,023	1,633,746	3,035,178

Kentucky Power Corp Consol
Comparative Income Statement

KYP_CORP_CONSOL
05/08/2013 15:51

Apr 2013		Layout: GLA0084V	Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
088 V2009-01-01		Account GL ACCT_SEC Business Unit GL PRPT_CONS	Apr 2013	2013	2013	Apr 2013
5010012	Ash Sales Proceeds		-	-	-	(205,759)
5010013	Fuel Survey Activity		-	-	-	1
5010019	Fuel Oil Consumed		31,327	427,296	815,232	2,904,896
	Fuel Expense Total		15,148,109	50,003,076	62,866,686	119,210,533
5010005	Fuel - Deferred		(1,801,767)	(7,855,766)	(9,746,721)	(7,085,235)
	Deferred Fuel Expense		(1,801,767)	(7,855,766)	(9,746,721)	(7,085,235)
	Over Under Fuel Expense		-	-	-	-
	Fuel for Electric Generation		13,346,342	42,147,290	53,111,864	112,125,296
	Fuel from Affiliates for Electric Generation		-	-	-	-
5090000	Allow Consum Title IV SO2		588,151	2,004,789	3,245,339	6,165,224
5090002	Allowance Expenses		-	1	1	1
5090005	Allowance - Consumption		1,368	436	2,072	48,336
	Urea Expense		699,619	2,006,226	3,247,413	6,213,561
5020002	Trona Expense		419,712	1,413,817	1,726,785	2,996,936
5020003	Activated Carbon		(8)	(13)	67	16
5020013	Anhydrous Ammonia Expense		-	(12)	-	(26)
	Emissions Control - Chemicals		419,704	1,413,792	1,726,852	2,996,926
	Total Fuel for Electric Generation		14,365,665	45,586,309	58,086,129	121,335,782
	<i>Memo: NonAff Fuel/Allow/Emissions</i>		14,365,665	45,586,309	58,086,129	121,335,782
5550004	Purchased Power-Pool Capacity		2,315,629	6,728,161	6,523,547	22,378,149
5550005	Purchased Power - Pool Energy		1,614,356	8,635,466	13,929,578	53,568,795
5550027	Purch Pwr-Non-Fuel Portion-Aff		4,113,146	12,509,938	16,454,681	42,902,945
5550045	Purch Power-Fuel Portion-Affil		3,294,926	9,824,489	18,039,751	58,203,838
5550101	Purch Power-Pool Non-Fuel -Aff		245,291	1,107,431	2,340,813	7,735,563
5550102	Pur Power-Pool NonFuel-QSS-Aff		3,374,768	10,613,233	15,333,138	47,130,507
	Purchased Electricity from AEP - Affiliates		14,958,116	49,418,720	72,621,509	231,919,596
5550001	Purch Pwr-NonTrading-Nonassoc		76,386	193,426	239,261	806,574
5550023	Purch Power Capacity -NA		-	-	-	57,827
5550032	Gas-Conversion-Mona Plant		11,018	107,120	112,998	456,219
5550036	PJM Emer Energy Purch		-	-	-	-
5550039	PJM Inadvertent Mir Res-OSS		(1,361)	(2,258)	(645)	509
5550040	PJM Inadvertent Mir Res-LSE		(3,928)	(6,315)	(4,935)	1,200
5550041	PJM Ancillary Serv -Sync		-	(5)	7	2,258
5550074	PJM Reactive-Charge		558	1,677	2,214	7,303
5550075	PJM Reactive-Credit		9,278	27,822	36,891	105,875
5550076	PJM Black Start-Charge		431,533	1,322,095	1,679,078	1,709,573
5550077	PJM Black Start-Credit		(909)	(628)	(3,677)	(26,730)
5550078	PJM Regulation-Charge		91,425	346,441	487,849	1,527,721
5550079	PJM Regulation-Credit		(16,078)	(89,080)	(150,909)	(727,796)
5550083	PJM Spinning Reserve-Charge		1,524	10,418	10,860	12,274
5550084	PJM Spinning Reserve-Credit		(260)	(898)	(1,508)	(2,753)
5550090	PJM 30m Suppl Reserv Charge LSE		62	818	1,181	247,268
5550099	PJM Purchases-non-ECR-Auction		411,628	1,363,898	1,878,267	6,101,823
5550100	Capacity Purchases-Auction		6,258	20,391	28,931	63,999
5550107	Capacity purchases - Trading		21,187	69,084	94,632	327,610
	Purchased Electricity for Resale - NonAffiliated		1,030,323	3,364,605	4,498,486	10,672,766
	Purchased Gas for Resale - Affiliated		-	-	-	-
	Purchased Gas for Resale - NonAffiliated		-	-	-	-
	Total Purchased Power		15,886,439	62,783,326	77,030,805	242,592,362
	GROSS MARGIN		19,642,880	70,037,437	86,891,198	281,271,187
OPERATING EXPENSES						
5000000	Oper Supervision & Engineering		110,702	431,068	552,468	1,957,174
5000001	Oper Super & Eng-RATA-Affil		-	28,000	-	52,500
5020000	Steam Expenses		53,498	205,648	302,089	873,659
5020025	Steam Exp Environmental		5	(37)	7	5
5050000	Electric Expenses		54,675	185,833	220,295	447,165
5060000	Misc Steam Power Expenses		390,608	957,083	1,319,897	4,915,542
5060002	Misc Steam Power Exp-Assoc		2,024	6,023	7,886	30,774
5060004	NSR Settlement Expense		(3,205)	(3,205)	(3,205)	(45,223)
5060006	Voluntary CO2 Compliance Exp		-	-	-	-
5060025	Misc Stm Pwr Exp Environmental		-	-	-	-
5070000	Rents		-	-	-	-
	Steam Generation Op Exp		608,308	1,810,412	2,427,466	8,231,586
5170000	Oper Supervision & Engineering		1,074	1,074	1,074	1,074

**Kentucky Power Corp Consol
Comparative Income Statement**

KYP_CCRP_CCRISGL
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Apr 2013
08B V2089-01-01

Layout: GLA8094V

Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS

	Current Month Apr 2013	3 Mo Rolling 2013	Year-to-Date 2013	12mo Rolling Apr 2013
Nuclear Generation Op Exp	1,074	1,074	1,074	1,074
Hydro Generation Op Exp	-	-	-	-
5560000 Sys Control & Load Dispatching	11,010	25,109	36,627	147,407
5570000 Other Expenses	206,129	271,899	353,196	1,343,710
5570007 Other Pwr Exp - Wholesale RECs	31	4,058	4,065	14,211
5570008 Other Pwr Exp - Voluntary RECs	-	-	-	-
5570010 OH Auction Exp - Incremental	(35)	(6)	-	-
5757000 PJM Admin-MAM&SC- OSS	20,533	98,215	96,869	159,039
5757001 PJM Admin-MAM&SC- Internal	60,792	162,939	251,082	962,271
Other Generation Op Exp	298,460	582,216	741,839	2,826,837
5600000 Oper Supervision & Engineering	57,818	195,415	253,461	752,045
5610000 Load Dispatching	-	-	-	-
5611000 Load Dispatch - Reliability	724	1,671	2,363	6,870
5612000 Load Dispatch-Mnt&Op TransSys	59,206	187,221	245,891	784,224
5613000 Load Dispatch-Trans Srv&Sched	-	-	-	(171)
5614000 PJM Admin-SSC&DS-OSS	20,116	97,605	95,381	146,662
5614001 PJM Admin-SSC&DS-Internal	63,953	151,826	249,781	920,903
5614007 RTO Admin Default LSE	-	-	-	24,603
5615000 Reliability, Ping&Std's Develop	8,148	25,468	31,668	131,169
5618000 PJM Admin-RP&SDS-OSS	4,286	20,491	21,416	33,439
5618001 PJM Admin-RP&SDS- Internal	12,738	32,800	70,327	209,770
5620001 Station Expenses - Nonassoc	6,818	35,878	47,038	182,223
5630000 Overhead Line Expenses	35,515	41,832	42,276	134,339
5640000 Underground Line Expenses	-	-	-	-
5650002 Transmsn Elec by Others-NAC	14,810	51,432	71,386	168,851
5650003 AEP Trans Equalization Agmt	-	-	-	-
5650012 PJM Trans Enhancement Charge	285,833	860,868	1,131,109	3,303,222
5650015 PJM TO Serv Exp - Aff	-	109	863	863
5650016 PJM NITS Expense - Affiliated	116,042	345,098	464,168	1,315,428
5650018 PJM Trans Enhancement Credits	-	-	-	-
5650019 Affil PJM Trans Enhancement Exp	5,451	16,391	21,804	54,799
5650020 PROVISION PJM NITS Aff Expens	5,446	16,493	22,022	26,967
5660000 Misc Transmission Expenses	112,314	152,166	262,929	1,094,766
5670001 Rents - Nonassociated	250	4,793	4,793	4,893
5670002 Rents - Associated	-	-	-	1,211
Transmission Op Exp	809,467	2,237,567	3,038,077	9,296,078
5800000 Oper Supervision & Engineering	52,214	154,267	247,791	807,688
5810000 Load Dispatching	103	935	1,223	2,868
5820000 Station Expenses	15,005	32,968	44,680	174,200
5830000 Overhead Line Expenses	51,144	124,825	194,208	350,343
5840000 Underground Line Expenses	9,619	37,973	46,514	137,419
5850000 Street Lighting & Signal Sys E	6,340	16,823	25,796	90,929
5860000 Meter Expenses	38,079	53,663	106,990	421,743
5870000 Customer Installations Exp	14,501	48,496	55,581	143,951
5880000 Miscellaneous Distribution Exp	450,083	952,814	1,302,315	4,950,611
5890001 Rents - Nonassociated	116,529	360,630	429,281	1,405,308
5890002 Rents - Associated	5,469	16,407	21,875	58,702
Distribution Op Exp	760,086	1,799,800	2,476,264	8,643,761
9010000 Supervision - Customer Accts	20,095	73,416	95,547	293,606
9020000 Meter Reading Expenses	1,399	1,350	672	3,696
9020001 Customer Card Reading	-	-	-	0
9020002 Meter Reading - Regular	34,522	112,391	147,554	388,924
9020003 Meter Reading - Large Power	3,262	10,914	14,255	40,087
9020004 Read-In & Read-Out Meters	852	11,299	13,023	38,305
9030000 Cust Records & Collection Exp	41,620	98,228	124,639	545,475
9030001 Customer Orders & Inquiries	157,409	524,123	660,599	2,329,823
9030002 Manual Billing	3,167	9,337	11,677	42,909
9030003 Postage - Customer Bills	68,716	193,361	259,847	661,422
9030004 Cashiering	7,371	25,518	32,306	131,495
9030005 Collection Agents Fees & Exp	251	424	6,486	74,303
9030006 Credit & Oth Collection Activ	54,070	192,752	249,358	841,862
9030007 Collectors	36,104	134,573	175,577	621,254
9030009 Data Processing	14,895	44,668	55,030	163,714
9040007 Uncoll Accts - Misc Receivable	(0)	715	(131,005)	20,956
9050000 Misc Customer Accounts Exp	1,145	4,065	4,984	14,823
9070000 Supervision - Customer Service	10,068	43,748	52,481	195,478
9070001 Supervision - DSM	45	48	54	29
9080000 Customer Assistance Expenses	39,612	122,429	157,580	488,666
9080001 DSM-Customer Advisory Grp	118	271	271	553
9080004 Cust Assistance Exp - DSM - Ind	-	(2)	(1)	(1)

Kentucky Power Corp Consol
Comparative Income Statement

KYP_CORP_CONSOL
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Apr 2013		Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling	
09B V2099-01-01		Apr 2013	2013	2013	Apr 2013	
Account GL	ACCT_SEC	Business Unit GL	PRPT_CONS			
9080009		Cust Assistance Expense - DSM	160,786	550,908	756,693	2,078,457
9090000		Information & Instruct Adverts	1,650	3,283	3,732	130,274
9100000		Misc Cust Svc&Informational Ex	911	3,794	4,034	33,909
9100001		Misc Cust Svc & Info Exp - RCS	-	-	-	-
		Customer Service and Information Op Exp	668,089	2,161,611	2,695,391	9,138,039
9110001		Supervision - Residential	-	-	-	(15)
9110002		Supervision - Comm & Ind	-	-	-	-
9120000		Demonstrating & Selling Exp	2,641	6,838	6,838	6,838
9120001		Demo & Selling Exp - Res	-	-	-	2
9120003		Demo & Selling Exp - Area Dev	(1)	-	-	-
		Sales Expenses	2,640	6,838	6,838	6,826
		Memo: Insurance (9240 9260)	616,872	989,636	1,310,206	2,407,771
9200000		Administrative & Gen Salaries	785,721	2,550,560	3,170,393	8,368,886
9200003		Admin & Gen Salaries Tmsfr	-	-	-	-
9210001		Off Supl & Exp - Nonassociated	119,991	216,857	349,566	557,863
9210003		Office Supplies & Exp - Tmsfr	-	2	4	4
9210005		Cellular Phones and Pagers	-	-	-	-
9220000		Administrative Exp Tmsfr - Cr	(42,156)	(244,076)	(244,287)	(395,422)
9220001		Admin Exp Tmsfr to Cnstruction	(35,537)	(168,650)	(204,404)	(724,260)
9220004		Admin Exp Tmsfr to ABD	(289)	(1,089)	(1,480)	(3,373)
9220125		SSA Expense Transfers BL	-	-	-	(337,542)
9230001		Outside Svcs Empl - Nonassoc	167,957	740,400	800,037	1,683,540
9230003		AEPSC Billed to Client Co	(33,203)	(278,902)	(590,440)	1,933,961
9230127		SSA Expense Transfers IT	-	-	-	-
9240000		Property Insurance	52,327	156,970	209,305	620,718
9250000		Injures and Damages	93,864	256,209	349,406	1,108,275
9250001		Safety Dinners and Awards	503	644	734	1,452
9250002		Emp Accident Prvntion-Adm Exp	2,007	3,233	4,041	10,386
9250004		Injuries to Employees	-	13	10	16,770
9250008		Wrks Cmposn Pr&SH Ins Prv	481,453	809,717	792,594	901,969
9250007		Prsnl Injnes&Prop Dmago-Pub	377	537	1,879	6,674
9250010		Frg Ben Loading - Workers Comp	(14,659)	(37,788)	(47,763)	(258,474)
9260000		Employee Pensions & Benefits	371	1,593	2,100	5,198
9260001		Edit & Print Empl Pub-Salanes	728	2,327	3,919	30,039
9260002		Pension & Group Ins Admin	4,002	6,416	6,636	25,544
9260003		Pension Plan	338,160	995,722	1,352,639	3,515,933
9260004		Group Life Insurance Premiums	10,648	31,365	41,659	136,650
9260005		Group Medical Ins Premiums	336,144	1,084,145	1,413,150	3,918,642
9260006		Physical Examinations	10	17	17	17
9260007		Group L-T Disability Ins Prem	1,169	3,528	4,749	12,193
9260009		Group Dental Insurance Prem	19,794	61,870	79,990	230,309
9260010		Training Administration Exp	736	819	5,815	6,213
9260012		Employee Activities	5	560	1,267	4,813
9260014		Educational Assistance Pmts	-	-	3,056	7,270
9260021		Postretirement Benefits - OPEB	(125,025)	(620,306)	(500,098)	461,569
9260026		Savings Plan Administration	-	-	-	-
9260027		Savings Plan Contributions	98,454	300,528	396,450	1,477,601
9260036		Deferred Compensation	-	912	912	21,386
9260037		Supplemental Pension	325	1,298	1,298	1,780
9260050		Frg Ben Loading - Pension	(134,082)	(360,026)	(448,224)	(1,414,011)
9260051		Frg Ben Loading - Grp Ins	(158,773)	(472,870)	(595,175)	(2,018,888)
9260052		Frg Ben Loading - Savings	(39,212)	(130,503)	(164,108)	(624,894)
9260053		Frg Ben Loading - OPEB	(24,244)	(29,088)	(32,088)	(620,520)
9260055		IntercoFringeOffsel- Don't Use	(67,085)	(194,826)	(224,513)	(1,054,816)
9260056		Fidelity Stock Option Admin	-	-	-	-
9260057		Postret Ben Medicare Subsidy	41,089	118,321	164,356	532,640
9260058		Frg Ben Loading - Accrual	(75,197)	(106,964)	(195,315)	(18,288)
9270000		Franchise Requirements	12,270	36,631	48,284	145,691
9280000		Regulatory Commission Exp	136	1,126	1,141	1,058
9280001		Regulatory Commission Exp-Adm	31	70	73	(330)
9280002		Regulatory Commission Exp-Case	15,842	26,281	28,714	159,439
9301000		General Advertising Expenses	-	-	-	8,126
9301001		Newspaper Advertising Space	-	2,484	2,934	12,457
9301002		Radio Station Advertising Time	4	13	17	2,767
9301003		TV Station Advertising Time	-	-	-	-
9301006		Spec Corporate Comm Info Proj	-	-	-	0
9301009		Fairs, Shows, and Exhibits	-	-	-	-
9301010		Publicity	13	226	277	908
9301011		Dedications, Tours, & Openings	-	-	-	1
9301012		Public Opinion Surveys	-	3	9	201

**Kentucky Power Corp Consol
Comparative Income Statement**

KYPC CORP CONSOL
05/08/2013 15.51

Apr 2013		Layout: GLA8084V	Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
088 V2099-01-01	Account GL ACCT SEC Business Unit GL PRPT CONS		Apr 2013	2013	2013	Apr 2013
9301014	Video Communications		-	-	2	2
9301015	Other Corporate Comm Exp		1,668	6,927	9,218	37,422
9302000	Misc General Expenses		6,604	4,075	73,739	169,283
9302003	Corporate & Fiscal Expenses		612	4,942	6,335	20,444
9302004	Research, Develop&Demonstr Exp		116	1,001	1,144	2,995
9302458	AEPSC Non Affiliated expenses		1	0	1	43
9310000	Rents		182	1,183	1,183	1,202
9310001	Rents - Real Property		7,635	23,274	31,093	98,380
9310002	Rents - Personal Property		8,074	23,985	31,350	52,012
	Administration & General		1,869,584	4,631,700	6,142,601	18,837,903
	Accretion		-	-	-	-
4116000	Gain From Disposition of Plant		(295)	(885)	(1,176)	(3,248)
	Loss/(Gain) on Utility Plant		(295)	(885)	(1,176)	(3,248)
9302006	Assoc Bus Dev - Materials Sold		1,049	7,682	7,752	44,740
9302007	Assoc Business Development Exp		11,745	26,890	36,508	73,049
	Associated Business Development Expenses		12,795	34,572	44,260	117,789
4265009	Factored Cust A/R Exp - Affil		68,397	221,873	289,585	847,357
4265010	Fact Cust A/R-Bad Debts-Affil		101,895	291,584	401,078	1,386,746
	Opr Exp and Factored A/R		170,292	513,457	690,663	2,234,103
	Water Heaters		-	-	-	-
4171001	Exp of NonUtil Oper - Nonassoc		-	-	-	-
4265004	Social & Service Club Dues		11,272	13,639	14,517	55,571
	Expense of Non-Utility Operation		11,272	13,639	14,517	55,571
4210009	Misc Non-Op Exp - NonAssoc		1,113	3,935	4,919	6,620
	Misc NonOp Expense - NonAssoc		1,113	3,935	4,919	6,620
4261000	Donations		30,001	82,068	97,973	327,009
	Donation Contributions		30,001	82,068	97,973	327,009
4263001	Penalties		12	747	747	379
	Provision for Penalties		12	747	747	379
4264000	Civic & Political Activities		14,661	85,554	117,037	309,453
	Civic & Political Activities		14,661	85,554	117,037	309,453
4265002	Other Deductions - Nonassoc		334	733	2,408	6,349
4265033	Ohio Merger - Translon Costs		2,087	4,829	4,829	4,829
	Other Deductions		2,421	5,561	7,237	11,178
	Shutdown Coal Company Expenses		-	-	-	-
	All Other Operational Expenses		220,773	706,161	933,093	2,944,313
	Operational Expenses		6,238,941	13,950,066	18,606,306	69,740,767
5100000	Maint Supv & Engineering		159,521	488,682	683,370	2,102,977
5110000	Maintenance of Structures		26,312	80,703	116,130	580,398
5120000	Maintenance of Boiler Plant		292,361	997,643	1,338,728	4,837,396
5120025	Maint of Blr Pit Environmental		-	-	-	(6)
5130000	Maintenance of Electric Plant		36,669	170,804	292,741	1,109,933
5140000	Maintenance of Misc Steam Pit		44,723	173,075	212,688	570,443
5140025	Maint MiscStmPit Environmental		-	-	(2)	(20)
	Steam Generation Maintenance		560,586	1,910,806	2,543,554	9,201,122
5300000	Maint of Reactor Plant Equip		-	-	-	(1)
	Nuclear Generation Maintenance		-	-	-	(1)
	Hydro Generation Maintenance		-	-	-	-
	Other Generation Maintenance		-	-	-	-
5680000	Maint Supv & Engineering		11,604	39,524	49,513	145,649
5690000	Maintenance of Structures		1,059	1,971	3,132	17,584
5691000	Maint of Computer Hardware		746	4,503	5,492	36,579
5692000	Maint of Computer Software		(2,344)	80,922	93,947	244,587
5693000	Maint of Communication Equip		2,475	10,984	11,432	67,017
5700000	Maint of Station Equipment		33,499	152,516	189,891	556,626
5710000	Maintenance of Overhead Lines		53,970	232,002	478,142	1,672,058
5720000	Maint of Underground Lines		-	-	-	-
5730000	Maint of Misc Trmsmission Pit		2,099	(3,894)	5,738	171,766
	Transmission Maintenance		103,109	518,627	837,287	2,911,866
5900000	Maint Supv & Engineering		112	160	386	766
5910000	Maintenance of Structures		578	2,286	5,513	21,385
5920000	Maint of Station Equipment		89,638	197,842	244,481	604,235
5930000	Maintenance of Overhead Lines		1,153,168	5,860,946	7,955,658	18,603,047
5930001	Tree and Brush Control		25,873	93,917	124,778	420,603
5930010	Storm Expense Amortization		391,537	1,174,611	1,566,148	4,698,444
5940000	Maint of Underground Lines		174,177	178,152	193,698	260,061
5950000	Maint of Lne Trmf,Rglators&Dvr		2,354	5,321	6,143	58,499

**Kentucky Power Corp Consol
Comparative Income Statement**

KYP_CORP_CONSOL

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Apr 2013

Layout: GLA8084V

098 V2099-01-01

Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS

		Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
		Apr 2013	2013	2013	Apr 2013
5960000	Maint of Srt Lghtng & Sgnal S	5,298	18,554	31,638	52,489
5970000	Maintenance of Meters	5,676	11,793	17,340	52,626
5980000	Maint of Misc Distribution Pit	6,883	24,055	27,374	88,251
	Distribution Maintenance	1,856,295	7,567,638	10,173,166	24,880,405
9350000	Maintenance of General Plant	-	-	-	6
9350001	Maint of Structures - Owned	44,388	80,862	130,856	588,453
9350002	Maint of Structures - Leased	6,526	19,910	22,385	63,248
9350003	Maint of Prprty Held Furo Use	0	0	-	-
9350007	Maint of Radio Equip - Owned	-	-	-	-
9350013	Maint of Cmmncation Eq-Unall	53,937	157,134	264,366	899,519
9350015	Maint of Office Furniture & Eq	240	183,823	246,924	247,079
9350016	Maintenance of Video Equipment	-	(75)	654	654
9350019	Maint of Gen Plant-SCADA Equ	12	17	47	47
9350023	Site Communications Services	-	-	-	171
9350024	Maint of DA-AMI Comm Equip	-	-	323	406
	Administration & General Maintenance	105,103	441,670	666,355	1,779,582
4020000	Maintenance Expense	1	1	1	1
	All Other Maintenance Expenses	1	1	1	1
	Maintenance Expenses	2,623,095	10,439,742	14,319,463	38,752,976
	Total Maintenance and Operational Expenses	7,962,035	24,388,788	32,825,759	88,483,742
	Gain on Disposition of Property	-	-	-	-
	Loss on Disposition of Property	-	-	-	-
	Loss(Gain) of Sale of Property	-	-	-	-
	<i>Memo. Operational and Sale of Property</i>	<i>5,238,941</i>	<i>13,950,056</i>	<i>18,506,306</i>	<i>59,740,767</i>
4040001	Amort of Plant	325,611	966,455	1,283,413	3,546,477
4050001	Amort of Pit Acq Adj	3,218	9,654	12,872	38,616
	DDA Amortization	328,829	976,109	1,296,285	3,685,093
4073000	Regulatory Debits	24,091	72,272	96,362	289,087
	DDA Regulatory Debits	24,091	72,272	96,362	289,087
	DDA Regulatory Credits	-	-	-	-
	Amortization	352,920	1,048,381	1,392,647	3,874,180
4030001	Deprecation Exp	4,402,065	13,663,188	18,028,944	52,269,791
4030021	AEPSC Bell Howell Inserter	-	-	-	2,713
	DDA Depreciation	4,402,065	13,663,188	18,028,944	52,269,503
	DDA STP Nuclear Decommissioning	-	-	-	-
	DDA Asset Retirement Obligation	-	-	-	-
	DDA Removal Costs	-	-	-	-
	Depreciation	4,402,065	13,663,188	18,028,944	52,269,503
	Depreciation and Amortization	4,754,985	14,711,569	19,421,592	56,143,883
408100810	State Franchise Taxes	-	-	-	-
408100811	State Franchise Taxes	-	-	-	(22,194)
408100812	State Franchise Taxes	-	-	-	-
408100813	State Franchise Taxes	-	3,782	3,782	3,782
	Franchise Taxes	-	3,782	3,782	(18,412)
408100609	State Gross Receipts Tax	-	-	-	-
408100610	State Gross Receipts Tax	-	-	-	-
408100611	State Gross Receipts Tax	-	-	-	-
408100612	State Gross Receipts Tax	-	(31,461)	(31,461)	16,640
408100613	State Gross Receipts Tax	11,000	33,000	44,000	44,000
	Ravenous-kWhr Taxes	11,000	1,639	12,639	60,640
4081002	FICA	198,176	516,528	728,446	2,634,933
4081003	Federal Unemployment Tax	(0)	(2,128)	16,599	34,279
4081007	State Unemployment Tax	15	2,305	37,102	37,523
4081033	Fringe Benefit Loading - FICA	(72,918)	(236,972)	(297,153)	(1,118,268)
4081034	Fringe Benefit Loading - FUT	(514)	(2,451)	(3,200)	(8,371)
4081035	Fringe Benefit Loading - SUT	(1,221)	(3,204)	(3,986)	(14,990)
	Payroll Taxes	121,640	274,080	477,808	1,565,107
	Capacity Taxes	-	-	-	-
408100506	Real & Personal Property Taxes	-	-	-	-
408100507	Real & Personal Property Taxes	-	-	-	-
408100508	Real & Personal Property Taxes	-	811	811	811
408100509	Real & Personal Property Taxes	-	-	-	(30,160)
408100510	Real Personal Property Taxes	37,241	37,241	37,241	(61,133)
408100511	Real Personal Property Taxes	-	-	-	6,402,633

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Kentucky Power Corp Consol
Comparative Income Statement

K/P/ CORP CONSOL
05/08/2013 15:51

Apr 2013		Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
038 V2099-01-01		Apr 2013	2013	2013	Apr 2013
Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS					
408100512	Real Personal Property Taxes	828,285	2,484,855	3,313,340	3,313,340
408102908	Real/Pers Prop Tax-Cap Leases	-	-	-	-
408102909	Real/Pers Prop Tax-Cap Leases	-	-	-	-
408102910	Real-Pers Prop Tax-Cap Leases	-	-	-	(102,054)
408102911	Real-Pers Prop Tax-Cap Leases	-	-	-	978
408102912	Real-Pers Prop Tax-Cap Leases	-	-	-	11,131
408102913	Real-Pers Prop Tax-Cap Leases	1,443	4,329	5,772	5,772
408103608	Real Prop Tax-Cap Leases	-	-	-	-
408103609	Real Prop Tax-Cap Leases	-	-	-	-
408103610	Real Prop Tax-Cap Leases	-	-	-	-
408103611	Real Prop Tax-Cap Leases	-	-	-	-
408103612	Real Prop Tax-Cap Leases	-	-	-	17,745
408103613	Real Prop Tax-Cap Leases	2,250	6,750	9,000	9,000
408200509	Real & Personal Property Taxes	-	-	-	-
408200510	Real Personal Property Taxes	-	-	-	-
408200511	Real Personal Property Taxes	-	-	-	37,732
408200512	Real Personal Property Taxes	4,717	14,151	18,868	18,868
	Property Taxes	873,938	2,548,137	3,386,032	9,824,862
408101809	St Publ Serv Comm Tax/Fees	-	-	-	-
408101810	St Publ Serv Comm Tax-Fees	-	-	-	-
408101811	St Publ Serv Comm Tax-Fees	-	-	-	137,620
408101812	St Publ Serv Comm Tax-Fees	85,849	257,548	343,397	858,492
	Regulatory Fees	85,849	257,548	343,397	996,112
408101411	Federal Excise Taxes	-	-	-	-
408101412	Federal Excise Taxes	-	-	-	132
408101413	Federal Excise Taxes	314	314	314	314
	Production Taxes	314	314	314	446
408101710	St Lic-Rgstrtion Tax-Fees	-	-	-	-
408101711	St Lic-Rgstrtion Tax-Fees	-	-	-	-
408101712	St Lic-Rgstrtion Tax-Fees	-	-	-	165
408101909	State Sales and Use Taxes	-	-	-	-
408101910	State Sales and Use Taxes	-	-	-	-
408101911	State Sales and Use Taxes	-	-	-	-
408101912	State Sales and Use Taxes	-	-	1,109	7,400
408101913	State Sales and Use Taxes	1,600	4,893	4,893	4,893
408102211	Municipal License Fees	-	-	-	-
408102212	Municipal License Fees	-	-	-	100
408102213	Municipal License Fees	-	200	200	200
	Miscellaneous Taxes	1,600	5,093	6,202	12,768
	Other Non-Income Taxes	1,914	5,407	6,516	13,203
	Taxes Other Than Income Taxes	1,094,240	3,090,482	4,229,074	12,241,312
	TOTAL OPERATING EXPENSES	13,711,280	42,190,860	58,478,425	160,879,737
	<i>Memo: SEC Total Operating Expenses</i>	<i>44,073,263</i>	<i>140,640,483</i>	<i>191,652,668</i>	<i>530,806,872</i>
	OPERATING INCOME	6,930,821	27,846,578	39,415,773	114,382,430
	NON-OPERATING INCOME / (EXPENSES)				
4190002	Int & Dividend Inc - Nonassoc	1,856	5,578	7,612	29,602
	Interest & Dividend NonAffiliated	1,856	5,578	7,612	29,602
4190005	Interest Income - Assoc CBP	1,446	2,235	2,253	116,438
	Interest & Dividend Affiliated	1,446	2,235	2,253	116,438
	Total Interest & Dividend Income	3,302	7,813	9,865	146,040
4210039	Carrying Charges	6,719	20,516	27,593	88,370
	Interest & Dividend Carrying Charge	6,719	20,516	27,593	88,370
	<i>Memo: Total Interest & Dividend Income w/ Carrying</i>	<i>10,021</i>	<i>28,330</i>	<i>37,457</i>	<i>234,410</i>
4191000	Allow Oth Fnds Usd Dmg Cnstr	105,686	268,243	366,547	988,203
	AFUDC	105,686	268,243	366,547	988,203
	Gain on Disposition of Equity Investments	-	-	-	-
	Interest LTD FMB	-	-	-	-
	Interest LTD IPC	-	-	-	-
4300001	Interest Exp - Assoc Non-CBP	87,500	262,500	350,000	1,050,000
	Interest LTD Notes Payable - Affiliated	87,500	262,500	350,000	1,050,000
	Interest LTD Notes Payable - NonAffiliated	-	-	-	-

**Kentucky Power Corp Consol
Comparative Income Statement**

KYP_CORP_CONSOL
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Apr 2013		Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
09B V2099-01-01		Apr 2013	2013	2013	Apr 2013
Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS					
	Interest LTD Debentures	-	-	-	-
4270006	Int on LTD - Sen Unsec Notes	2,833,226	8,499,677	11,332,902	33,998,706
	Interest LTD Senior Unsecured	2,833,228	8,499,677	11,332,902	33,998,706
	Interest LTD Other - Affil	-	-	-	-
	Interest LTD Other - NonAffil	-	-	-	-
	Interest on Long-Term Debt	2,020,726	8,782,177	11,682,902	35,048,706
4300003	Int to Assoc Co - CBP	1,055	5,531	12,010	13,143
	Interest STD - Affil	1,055	5,531	12,010	13,143
4310007	Lines Of Credit	51,256	153,388	209,669	628,620
	Interest STD - NonAffil	51,256	153,388	209,669	628,620
	Interest on Short Term Debt	52,320	158,919	221,679	641,753
4280008	Amrtz Dscr1&Exp-Sn Unsec Note	39,266	117,797	157,062	471,186
	Amort of Debt Disc. Prom & Exp	39,266	117,797	157,062	471,186
4281004	Amrtz Loss Required Debt-Dbnt	2,804	8,412	11,216	33,649
	Amort Loss on Recquired Debt	2,804	8,412	11,216	33,649
	Amort Gain on Recquired Debt	-	-	-	-
	Other Interest - Fuel Recovery	-	-	-	-
4310001	Other Interest Expense	751	467	1,213	6,849
4310002	Interest on Customer Deposits	3,274	10,626	13,615	289,304
4310022	Interest Expense - Federal Tax	-	3,239	3,239	24,665
4310023	Interest Expense - State Tax	-	1,111	1,111	66,659
	Other Interest - NonAffil	4,025	15,444	19,179	387,477
	Other Interest Expense - Affil	-	-	-	-
	Interest Rate Hedge Unrealized (Gain)/Loss	-	-	-	-
4320000	Allw Brwd Fnds Used Cnstr-Cr	(73,310)	(192,031)	(260,414)	(695,256)
	AFUDC-Borrowed Funds	(73,310)	(192,031)	(260,414)	(695,256)
	Total Interest Charges	2,945,830	8,870,717	11,931,824	35,887,526
	INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	3,900,687	19,272,433	27,888,164	79,727,616
	INCOME TAXES and EQUITY EARNINGS				
4091001	Income Taxes, UOI - Federal	(402,768)	(174,092)	1,067,299	4,890,995
4092001	Inc Tax, Oth Inc&Ded-Federal	(22,134)	(45,773)	(57,726)	(29,969)
	Federal Current Income Tax	(424,902)	(219,865)	1,009,571	4,861,025
4101001	Prov Def I/T Util Op Inc-Fed	2,718,683	12,719,021	16,467,889	63,311,540
4102001	Prov Def I/T Oth I&D - Federal	654	1,962	2,617	8,320
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(1,346,777)	(6,672,849)	(9,002,168)	(46,063,051)
4112001	Prv Def I/T-Cr Oth I&D-Fed	-	-	-	(113,320)
	Federal Deferred Income Tax	1,372,561	6,048,134	7,468,337	17,143,479
4114001	ITC Adj. Utility Oper - Fed	(19,167)	(57,502)	(76,670)	(262,007)
	Federal Investment Tax Credits	(19,167)	(57,502)	(76,670)	(262,007)
	Federal Income Taxes	928,481	6,770,767	8,401,236	21,742,498
409100200	Income Taxes, UOI - State	-	-	-	-
409100207	Income Taxes, UOI - State	-	-	-	-
409100208	Income Taxes, UOI - State	-	-	-	-
409100210	Income Taxes UOI - State	-	-	-	-
409100211	Income Taxes UOI - State	-	-	-	(295,338)
409100212	Income Taxes UOI - State	-	-	-	2,276,585
409100213	Income Taxes UOI - State	62,940	425,151	821,851	821,851
409200210	Inc Tax Oth Inc Ded - State	-	-	-	-
409200211	Inc Tax Oth Inc Ded - State	-	-	-	(7,157)
409200212	Inc Tax Oth Inc Ded - State	-	-	-	10,701
409200213	Inc Tax Oth Inc Ded - State	(3,600)	(7,444)	(9,389)	(9,389)
	State Current Income Tax	59,340	417,707	812,463	2,797,254
	State Deferred Income Tax	-	-	-	-
	State Investment Tax Credits	-	-	-	-
	State Income Taxes	59,340	417,707	812,463	2,787,254
	Local Current Income Tax	-	-	-	-
	Local Deferred Income Tax	-	-	-	-
	Local Investment Tax Credits	-	-	-	-
	Local Income Taxes	-	-	-	-
	Foreign Current Income Tax	-	-	-	-
	Foreign Deferred Income Tax	-	-	-	-
	Foreign Investment Tax Credits	-	-	-	-
	Foreign Income Taxes	-	-	-	-

**Kentucky Power Corp Consol
Comparative Balance Sheet
April 30, 2013**

Run Date: 05/09/2013 13:19

X_OPR_COS	Rpt ID: GLR2200V	Layout: GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_CI	V2099-01-01	Acct: PRPT_ACCOUNT	2013	Last Year	\$
BU: GL_PRPT_CONS					
ASSETS					
PRODUCTION			560,392,910.59	558,934,668.00	1,458,242.59
TRANSMISSION			490,868,434.64	490,152,082.00	716,352.64
DISTRIBUTION			666,165,245.08	652,615,328.83	13,549,916.25
GENERAL			58,863,060.14	57,451,300.18	1,411,759.96
CONSTRUCTION WORK IN PROGRESS			46,258,404.05	44,281,291.91	1,977,112.14
ELECTRIC UTILITY PLANT			1,822,548,054.50	1,803,434,670.92	19,113,383.58
less Accum Provision - Depre, Depl, Amort.			(636,700,385.91)	(624,238,902.51)	(12,461,483.40)
NET ELECTRIC UTILITY PLANT			1,185,847,668.59	1,179,195,768.41	6,651,900.18
Net NonUtility Property			884,320.47	5,498,717.60	(4,614,397.13)
Investment in Subsidiary & Associated			0.00	0.00	0.00
Other Investments			258,837.67	260,727.67	(1,890.00)
Other Special Funds			0.00	0.00	0.00
Allowance - NonCurrent			2,361,233.00	2,361,232.37	0.63
Long Term Energy Trading Contracts			4,789,174.94	6,881,654.77	(2,092,479.83)
OTHER PROPERTY AND INVESTMENTS			8,293,566.08	15,002,332.41	(6,708,766.33)
Cash and Cash Equivalents			1,310,636.02	1,925,747.09	(615,111.07)
Advances to Affiliates			11,859,253.56	0.00	11,859,253.56
Acct Rec - Customers			12,286,794.46	12,676,052.64	(389,258.18)
Acct Rec - Miscellaneous			4,392,381.13	3,141,697.43	1,250,683.70
Acct Rec - AP for Uncollectible Accounts			(9,817.70)	(141,538.08)	131,720.38
Acct Rec - Associated Companies			6,556,184.15	9,241,088.58	(2,684,904.43)
Fuel Stock			38,624,134.99	69,147,176.47	(30,523,041.48)
Materials and Supples			22,610,165.98	25,061,279.42	(2,451,113.44)
Accrued Utility Revenues			(7,551,971.25)	816,939.53	(8,368,910.78)
Energy Trading			4,148,601.68	6,174,819.72	(2,026,218.04)
Prepayments			1,238,906.19	1,569,794.80	(330,888.61)
Other Current Assets			1,774,278.81	1,660,942.94	113,335.87
CURRENT ASSETS			97,239,548.01	131,274,000.53	(34,034,452.52)
REGULATORY ASSETS			217,025,776.98	214,900,829.18	2,124,947.80
TOTAL DEFERRED CHARGES			68,310,117.26	78,498,798.33	(10,188,681.07)
TOTAL ASSETS			1,576,716,676.92	1,618,871,728.86	(42,155,051.94)

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Investment Accounts for Functional Property Split at April 2013 FINAL

Consol	Unit	Acct	PS Query	Production	Transmission	Distribution	General	Total	Difference
KEPCO	110	1010001	684,656,740.73	0.00	0.00	643,688,377.53	40,968,363.20	684,656,740.73	0.00
KEPCO	110	1011001	3,269,121.00	0.00	0.00	0.00	3,269,121.00	3,269,121.00	0.00
KEPCO	110	1011012	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KEPCO	110	1050001	627,603.73	0.00	0.00	627,603.73	0.00	627,603.73	0.00
KEPCO	110	1060001	23,239,925.04	0.00	0.00	21,849,263.82	1,390,661.22	23,239,925.04	0.00
KEPCO	117	1010001	558,948,464.07	550,768,662.98	1,646,138.49	0.00	6,533,662.60	558,948,464.07	0.00
KEPCO	117	1011001	1,341,121.19	874,501.15	0.00	0.00	466,620.04	1,341,121.19	0.00
KEPCO	117	1011012	776.23	0.00	0.00	0.00	776.23	776.23	0.00
KEPCO	117	1050001	6,778,355.00	6,778,355.00	0.00	0.00	0.00	6,778,355.00	0.00
KEPCO	117	1060001	2,095,314.52	1,971,391.46	147.04	0.00	123,776.02	2,095,314.52	0.00
KEPCO	180	1010001	457,911,139.78	0.00	453,218,747.39	0.00	4,692,392.39	457,911,139.78	0.00
KEPCO	180	1011001	902,580.91	0.00	0.00	0.00	902,580.91	902,580.91	0.00
KEPCO	180	1011012	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KEPCO	180	1050001	30,592.00	0.00	30,592.00	0.00	0.00	30,592.00	0.00
KEPCO	180	1060001	36,487,916.25	0.00	35,972,809.72	0.00	515,106.53	36,487,916.25	0.00
KEPCO Total			1,776,289,650.45	560,392,910.59	490,868,434.64	666,165,245.08	58,863,060.14	1,776,289,650.45	0.00

**Kentucky Power Corp Consol
Comparative Balance Sheet
April 30, 2013**

Run Date: 05/09/2013 13:19

X_OPR_COS	Rpt ID: GLR2200V	Layout: GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_CI	V2099-01-01	Acct: PRPT_ACCOUNT	2013	Last Year	\$
CAPITALIZATION and LIABILITIES					
COMMON STOCK					
Authorized: 2,000,000 Shares					
Outstanding: 1,009,000 Shares					
Common Stock			50,450,000.00	50,450,000.00	0.00
Premium on Capital Stock			0.00	0.00	0.00
Paid-In-Capital			238,573,780.93	238,341,119.49	232,661.44
Retained Earnings			203,343,368.61	190,818,915.56	12,524,453.05
COMMON SHAREHOLDERS' EQUITY			492,367,149.54	479,610,035.05	12,757,114.49
PS Subject To Mandatory Redemption			0.00	0.00	0.00
PS Not Subject Mandatory Redemption			0.00	0.00	0.00
CUMULATIVE PREFERRED STOCK			0.00	0.00	0.00
TRUST PREFERRED SECURITIES			0.00	0.00	0.00
Long-Term Debt Less Amt Due 1 Yr			549,277,525.00	549,221,950.00	55,575.00
CAPITALIZATION			1,041,644,674.54	1,028,831,985.05	12,812,689.49
Obligations Under Capital Lease-NonCurrent			1,915,975.39	1,674,300.89	241,674.50
Accumulated Provision Rate Relief			704,292.00	1,635,430.00	(931,138.00)
Accumulated Provision - Miscellaneous			35,979,335.42	34,033,794.12	1,945,541.30
Other NonCurrent Liabilities			38,599,602.81	37,343,525.01	1,256,077.80
Preferred Stock Due Within 1 Year			0.00	0.00	0.00
Long-Term Debt Due Within 1 Year			0.00	0.00	0.00
Accumulated Provision Due Within 1 Year			0.00	0.00	0.00
Short-Term Debt			0.00	0.00	0.00
Advances from Affiliates			0.00	13,358,855.63	(13,358,855.63)
A/P General			18,460,976.57	30,336,776.64	(11,875,800.07)
A/P Associated Companies			20,616,233.95	41,052,680.18	(20,436,446.24)
Customer Deposits			24,293,945.54	23,484,964.81	808,980.73
Taxes Accrued			5,089,833.84	6,548,714.64	(1,458,880.80)
Interest Accrued			8,102,080.00	7,166,695.02	935,384.98
Dividends Accrued			0.00	0.00	0.00
Obligation Under Capital Leases			1,309,467.34	1,403,875.95	(94,408.61)
Energy Contracts Current			2,097,022.53	3,320,068.02	(1,223,045.49)
Other Current and Accrued Liabilities			15,658,826.03	17,797,808.10	(2,138,982.07)
Current Liabilities			95,628,385.80	144,470,438.99	(48,842,053.19)
Deferred Income Taxes			388,663,480.28	385,153,166.17	3,510,314.11
Deferred Investment Tax Credits			279,089.14	355,758.82	(76,669.68)
Regulatory Liabilities			5,338,208.84	13,831,965.72	(8,493,756.88)
2440002 LT Unreal Losses - Non Affil			2,720,170.15	4,200,196.07	(1,480,025.92)
2440022 L/T Liability MTM Collateral			(119,515.00)	(582,545.00)	463,030.00
2450011 L/T Liability-Commodity Hedges			19,903.00	82,731.00	(62,828.00)

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**Kentucky Power Corp Conso
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Run Date: 05/09/2013 13:19

X_OPR_COS		Rpt ID: GLR2200V	Layout: GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_Ci	V2099-01-01 Acct: PRPT_ACCOUNT	BU: GL_PRPT_CONS		2013	Last Year	\$
			Long-Term Energy Trading Contracts	2,620,558.15	3,700,382.07	(1,079,823.92)
2520000			Customer Adv for Construction	59,351.36	63,177.74	(3,826.38)
			Customer Advances for Construction	59,351.36	63,177.74	(3,826.38)
			Deferred Gains on Sale/Leaseback	0.00	0.00	0.00
			Deferred Gains on Disposition of Utility Plant	0.00	0.00	0.00
2530000			Other Deferred Credits	0.00	0.00	0.00
2530022			Customer Advance Receipts	1,454,404.02	2,634,497.53	(1,180,093.51)
2530044			Neigh Help Neig-Cust Donations	0.00	0.00	0.00
2530050			Deferred Rev -Pole Attachments	149,998.97	78,940.35	71,058.62
2530067			IPP - System Upgrade Credits	263,073.91	260,279.72	2,794.19
2530092			Fbr Opt Lns-In Kind Sv-Dfd Gns	160,724.00	162,614.00	(1,890.00)
2530101			MACSS Unidentified EDI Cash	0.00	0.00	0.00
2530112			Other Deferred Credits-Curr	987,972.74	1,113,326.72	(125,353.98)
2530114			Federl Mitigation Deferal(NSR)	754,941.55	754,941.55	0.00
2530137			Fbr Opt Lns-Sold-Defd Rev	112,210.82	116,729.42	(4,518.60)
			Other Deferred Credits	3,883,326.01	5,121,329.29	(1,238,003.28)
			Deferred Credits	6,563,235.52	8,884,889.10	(2,321,653.58)
			DEFERRED CREDITS & REGULATED LIABILITIES	400,844,013.78	408,225,779.81	(7,381,766.03)
			CAPITAL & LIABILITIES	1,576,716,676.93	1,618,871,728.87	(42,155,051.94)

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**Kentucky Power Corp Consol
Comparative Balance Sheet
April 30, 2013**

Run Date: 05/09/2013 13:19

X_OPR_COS		Rpt ID: GLR2200V	Layout: GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_C:		V2099-01-01 Acct: PRPT_ACCOUNT	BU: GL_PRPT_CONS	2013	Last Year	\$
Statement of Retained Earnings						
	BALANCE AT BEGINNING OF YEAR			190,818,915.56	171,840,462.36	18,978,453.21
	Net Income (Loss)			18,774,453.05	50,978,453.21	(32,204,000.16)
	Deductions:					
	Dividend Declared On Common Stock			(6,250,000.00)	-32,000,000	25,750,000.00
	Dividend Declared On Preferred Stock			0.00	0	0.00
	Adjustment in Retained Earnings			0.00	0.00	0.00
	Total Deductions			(6,250,000.00)	(32,000,000.00)	25,750,000.00
	BALANCE AT END OF PERIOD (A)			203,343,368.61	190,818,915.56	12,524,453.05
 (A) Represents The Following Balances At End Of Period						
215.0	Appropriated Retained Earnings			0.00	0.00	0.00
215.1	Appr Retnd Emgs - Amrt Rsv, Fed			0.00	0.00	0.00
	Total Appropriated Retained Earnings			0.00	0.00	0.00
2160000-1	Unapprp Retained Earnings Unrestr			190,818,915.56	171,840,462.36	18,978,453.21
2160002+	Unapprp Retained Earnings Restr			0.00	0.00	0.00
210.0	Gain on Reacquired Pref Stock			0.00	0.00	0.00
	Net Income Transferred			12,524,453.05	18,978,453.21	(6,454,000.16)
	Total Unappropriated Retained Earnings			203,343,368.61	190,818,915.56	12,524,453.05
216.1	Unapprop Undistributed Sub Earnings			0.00	0.00	0.00
418.1	Equity Earnings of Subsidiary Co			0.00	0.00	0.00
	Total Unapprop Undistributed Sub Earnings			0.00	0.00	0.00
	Total Other Retained Earnings Accounts			0.00	0.00	(0.00)
	TOTAL RETAINED EARNINGS			203,343,368.61	190,818,915.56	12,524,453.05

KPSC Case No. 2013-00197
 Commission Staff's First Set of Data Requests
 Order Dated June 20, 2013
 Item No. 44
 Attachment 1
 Page 17 of 44

KENTUCKY POWER COMPANY
 DETAIL OF ELECTRIC UTILITY PROPERTY
 YEAR TO DATE - April, 2013

Final 05/10/2013

GLR7210V

05/09/13 14:41

		BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
UTILITY PLANT							
101/106	GENERATION	559,731,713.30	2,193,276.80	(861,211.51)	0.00	0.00	561,043,770.59
	TOTAL PRODUCTION	559,731,713.30	2,193,276.80	(861,211.51)	0.00	0.00	561,043,770.59
101/106	TRANSMISSION	493,489,120.26	2,283,027.52	(1,373,091.75)	0.00	0.00	494,399,056.03
101/105	DISTRIBUTION	693,312,997.44	17,871,055.45	(3,287,387.12)	0.00	0.00	707,896,665.77
	TOTAL (ACCOUNTS 101 & 106)	1,746,533,831.00	22,347,359.77	(5,541,690.38)	0.00	0.00	1,763,339,500.39
1011001/12	CAPITAL LEASES	5,182,897.28	0.00	0.00	330,602.05	0.00	5,513,509.33
102	ELECTRIC PLT PURCHASED OR SOLD	0.00	0.00	0.00	0.00	0.00	0.00
1140001	ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL ELECTRIC PLANT IN SERVICE	1,751,716,828.28	22,347,359.77	(5,541,690.38)	330,602.05	0.00	1,768,853,099.72
1050001	PLANT HELD FOR FUTURE USE	7,436,550.73	0.00	0.00	0.00	0.00	7,436,550.73
107000X	CONSTRUCTION WORK IN PROGRESS:						
107000X	BEG. BAL	44,281,291.91					
107000X	ADDITIONS		24,324,471.91				
107000X	TRANSFERS		(22,347,359.77)				
107000X	END. BAL		1,977,112.14				46,258,404.05
	TOTAL ELECTRIC UTILITY PLANT	1,803,434,670.92	24,324,471.91	(5,541,690.38)	330,602.05	0.00	1,822,548,054.50
NONUTILITY PLANT							
1210001	NONUTILITY PROPERTY-OWNED	964,528.00	0.00	0.00	0.00	0.00	964,528.00
1210002	NONUTILITY PROPERTY-LEASED	0.00	0.00	0.00	0.00	0.00	0.00
1240025-29	OTHER INVESTMENTS	4,734,975.63	0.00	0.00	0.00	0.00	4,734,975.63
	TOTAL NONUTILITY PLANT	5,699,503.63	0.00	0.00	0.00	0.00	5,699,503.63

Prepared by: PsnVision Report GLR7210V
 Reviewer: Cindy Buckbee - Prop Acctg Canton
 Sources of Info: Powerplant Reports and PS GL

Final 05/10/2013

KENTUCKY POWER COMPANY
 ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION
 YEAR TO DATE - April, 2013

GLR7410V

05/09/13 14:41

	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL COST	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING BALANCE
<u>UTILITY PLANT</u>						
NUCLEAR						
1080001/11 OTHER					0.00	
1080009/10 DECOMMISSIONING COSTS					0.00	
TOTAL NUCLEAR					0.00	
1080001/11 PRODUCTION	273,621,070.97	8,872,800.87	(881,211.51)	(858,942.07)	0.00	278,753,718.06
1080001/11 TRANSMISSION	157,337,333.70	3,089,303.20	(1,373,091.75)	(89,786.27)	0.00	158,963,758.88
1080001/11 DISTRIBUTION	179,721,144.51	8,131,925.11	(3,287,387.12)	(965,731.32)	0.00	183,599,951.18
1080013 PRODUCTION	(3,095,458.61)	0.00	0.00	0.00	(172,719.61)	(3,268,178.22)
1080013 TRANSMISSION	0.00	0.00	0.00	0.00	0.00	0.00
1030013 DISTRIBUTION	(17,669.03)	0.00	0.00	0.00	(2,988.36)	(20,657.39)
RETIREMENT WORK IN PROGRESS	(6,326,680.62)	0.00	0.00	(1,381,896.25)	1,914,459.66	(5,794,117.21)
TOTAL (108X accounts)	601,239,740.93	18,084,028.98	(5,541,690.38)	(3,296,355.91)	1,738,751.69	812,234,475.31
NUCLEAR					0.00	
1110001 PRODUCTION	10,461,108.71	515,305.37	0.00	0.00	0.00	10,976,412.08
1110001 TRANSMISSION	1,266,854.71	160,889.75	0.00	0.00	0.00	1,427,744.46
1110001 DISTRIBUTION	9,166,379.72	607,217.74	0.00	0.00	0.00	9,773,597.46
TOTAL (111X accounts)	20,894,341.14	1,283,412.86	0.00	0.00	0.00	22,177,754.00
1011008 CAPITAL LEASES	2,104,820.44	0.00	0.00	0.00	183,336.16	2,288,156.60
1150001 ACQUISITION ADJUSTMENT AMORT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ACCUM DEPR & AMORT.	624,238,902.51	19,377,441.84	(5,541,690.38)	(3,296,355.91)	1,922,087.85	636,700,385.91
<u>NONUTILITY PLANT</u>						
1220001 Depr&Amrt of Nonutil Prop-Ownd	208,286.03	2,223.24	0.00	0.00	0.00	210,509.27
1240027 Other Property - RWIP	(7,500.00)	0.00	0.00	0.00	4,612,173.89	4,604,673.89
TOTAL NONUTILITY PLANT	200,786.03	2,223.24	0.00	0.00	4,612,173.89	4,815,183.16

Prepared By: PSnVision Report GLR7410V
 Reviewer: Cindy Buckbee - Prop Acctg. Canton
 Sources of Info: PowerPlant Reports and PS GL



AMERICAN
ELECTRIC
POWER

American Electric Power
1 Riverside Plaza
Columbus, OH 43215 2373
AEP.com

May 23, 2013

Commonwealth of Kentucky
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

Please find enclosed Form EIA-826, Monthly Electric Utility Sales and Revenue Report with State Distributions for the month of April 2013.

Sincerely,

A handwritten signature in black ink that reads "Bradley M. Funk". The signature is written in a cursive style with a long horizontal stroke at the end.

Bradley M. Funk
Manager - Regulated Accounting

BMF
Enclosure

U.S. Department of Energy
 Energy Information Administration
 Form EIA-826

**Monthly Electric Utility Sales and Revenue
 Report with State Distributions – 2013**

Form Approval
 OMB NO.1905-0129
 (Expires 11-30-2007)

This report is mandatory under Public Law 93-275, the Federal Energy Administration Act of 1974, Public Law 95-91, Department of Energy Organization Act, and Public Law 103-486, the Energy Policy Act of 1992. Information reported on the Form EIA-826 is not considered confidential. See Section V of the General Instructions for sanctions statement. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collected information. Send comments regarding this form, its burden estimate, or any aspect of the data collection to the Energy Information Administration, Statistical and Methods Group EI-73, 1000 Independence Avenue S.W., Forrestal Building, Washington, D.C. 20585; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503 (A person is required to respond to the collection of information only if it displays a valid OMB number.) Carefully read and follow all instructions. If you need assistance, please contact Alfred Pippi at: (202) 287-1625 or Charlene Harris-Russell at: (202) 287-1747 or by E-Mail at eia-826@eia.doe.gov.

Please submit by the last calendar day of the month following the reporting month. Return completed forms by E-Mail at eia-826@eia.doe.gov or fax to (202) 287-1585 or (202) 287-1959.

Department of Energy, Energy Information Administration (EI-53), BG-076 (EIA-826) Washington, DC 20585-0650.

Utility Name: Kentucky Power Company

Identification Code (Assigned by EIA): 22053

Reporting for the month of: Jan ___ Feb ___ Mar ___ Apr X May ___ Jun ___ Jul ___ Aug ___ Sep ___ Oct ___ Nov ___ Dec ___ , 2013

Contact Person: Ronald F Davis

Phone number: 614-716-3525

Email: rdavis@aep.com

Fax: 614-716-1449

RETAIL SALES TO ULTIMATE CONSUMERS

Schedule I - A: Full Service (Energy and Delivery Service (bundled))

Instructions: Enter the reporting month revenue (thousand dollars), megawatthours, and number of consumers for energy and delivery service (bundled)

by State and consumer class category

State	Items	Residential	Commercial	Industrial	Transportation	Total
KY	a. Revenue (Thousand Dollars)	\$ 15,027	\$ 8,949	\$ 13,522		\$ 37,498
	b. Megawatthours	155,789	90,378	235,569		481,736
	c. Number of consumers	140,501	30,491	1,342		172,334
	a. Revenue (Thousand Dollars)					
	b. Megawatthours					
	c. Number of consumers					
	a. Revenue (Thousand Dollars)					
	b. Megawatthours					
	c. Number of consumers					
	a. Revenue (Thousand Dollars)					
	b. Megawatthours					
	c. Number of consumers					

Note:



American Electric Power
1 Riverside Plaza
Columbus, OH 43215-2371
AEP.com

June 25, 2013

Commonwealth of Kentucky
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

Please find enclosed May 2013 Financial Report pages for Kentucky Power Company consisting of the following:

<u>Page Nos.</u>	<u>Description</u>
1-13	Income Statement
1-4	Details of Operating Revenues
4-10	Operating Expenses – Functional Expenses
10-13	Detail Statement of Taxes
14	Balance Sheet – Assets & Other Debits
15-16	Balance Sheet – Liabilities & Other Credits
15-16	Deferred Credits
17	Statement of Retained Earnings
18-19	Electric Property & Accum Prov for Depr & Amrtz

Sincerely,

A handwritten signature in black ink that reads 'Bradley M. Furk' with a long horizontal flourish extending to the right.

Bradley M. Furk
Manager -Regulated Accounting

BMF

Enclosure
Cc: Lila Munsey (w/pages)

**Kentucky Power Corp Consol
Comparative Income Statement**

KCP_CORP_CONSOL
06/10/2013 15:44

May 2013

Layout: GLA8094V

**Current Month
May 2013**

**3 Mo Rolling
2013**

**Year-to-Date
2013**

**12mo Rolling
May 2013**

09B V2099-01-01

Account: GL ACCT_SEC Business Unit: GL_PRPT_CONS

REVENUES					
4400001	Residential Sales-W/Space Htg	6,432,743	24,926,803	48,266,721	102,328,847
4400002	Residential Sales-W/O Space Ht	3,472,157	11,116,560	20,131,279	48,327,171
4400005	Residential Fuel Rev	4,097,773	14,949,839	29,683,410	65,826,155
A	Revenue - Residential Sales	14,002,673	50,993,202	98,081,410	216,482,173
4420001	Commercial Sales	5,835,039	16,094,161	27,042,173	65,214,664
4420006	Sales to Pub Auth - Schools	1,081,175	3,046,189	5,141,828	11,822,045
4420007	Sales to Pub Auth - Ex Schools	1,135,716	3,049,068	5,093,340	12,190,788
4420013	Commercial Fuel Rev	3,434,584	9,045,156	15,592,595	38,217,637
A	Revenue - Commercial Sales	11,486,514	31,234,574	52,869,936	127,445,134
B	Revenue - Industrial Sales - Affiliated	-	-	-	-
4420002	Industrial Sales (Excl Mines)	5,299,535	14,398,413	23,446,365	50,239,830
4420004	Ind Sales-NonAffil(Incl Mines)	2,875,533	7,871,248	12,878,982	30,648,958
4420016	Industrial Fuel Rev	7,743,850	20,400,872	33,764,465	82,706,766
A	Revenue - Industrial Sales - NonAffiliated	15,918,917	42,670,533	70,089,811	163,595,554
A	Revenue - Industrial Sales	15,918,917	42,670,533	70,089,811	163,595,554
A	Revenue - Gas Products Sales	-	-	-	-
A	Revenue - Gas Transportation & Storage Sales	-	-	-	-
B	Revenue - Gas Transportation & Storage Sales - Affiliated	-	-	-	-
4440000	Public Street/Highway Lighting	114,743	325,405	527,691	1,251,614
4440002	Public St & Hwy Light Fuel Rev	22,287	66,683	122,737	296,012
A	Revenue - Other Retail Sales	137,031	392,088	650,429	1,547,626
B	Revenue - Other Retail Sales - Affiliated	-	-	-	-
B	Revenue - Retail Sales	41,545,135	125,290,398	221,691,587	509,070,486
4561033	PJM NITS Revenue - Affiliated	2,939,497	8,743,440	14,429,478	37,056,864
4561034	PJM TO Adm. Serv Rev - Aff	35,745	112,648	153,548	419,142
4561035	PJM Affiliated Trans NITS Cost	(2,894,722)	(8,590,788)	(14,100,097)	(35,383,746)
4561036	PJM Affiliated Trans TO Cost	(33,436)	(108,727)	(149,012)	(385,377)
4561059	Affil PJM Trans Enhancmnt Rev	19,621	58,996	98,871	245,712
4561060	Affil PJM Trans Enhancmnt Cost	(19,322)	(57,965)	(96,608)	(234,723)
4561062	PROVISION PJM NITS Affil- Cost	4,764	13,737	24,576	88,612
4561063	PROVISION PJM NITS Affiliated	(63,047)	(192,946)	(325,095)	(48,503)
B	Revenue - Transmission-Affiliated	(10,900)	(21,606)	35,660	1,757,981
4470004	Sales for Resale-Nonaff-Ancill	-	-	-	-
4470005	Sales for Resale-Nonaff-Transm	-	-	-	-
4470150	Transm Rev.-Dedic. Whsl/Muni	3,607	13,141	16,518	64,635
4470206	PJM Trans loss credits-OSS	13,971	82,429	234,838	762,741
4470207	PJM transm loss charges - LSE	(649,443)	(2,210,327)	(3,918,015)	(10,032,872)
4470208	PJM Transm loss credits-LSE	98,048	442,060	862,900	2,509,060
4470209	PJM transm loss charges-OSS	(108,680)	(442,115)	(1,051,977)	(3,087,349)
4561002	RTO Formation Cost Recovery	806	3,429	3,623	10,670
4561003	PJM Expansion Cost Recov	7,182	22,185	35,785	85,946
4561004	SECA Transmission Rev	-	-	-	227,184
4561005	PJM Point to Point Trans Svc	45,553	130,040	239,013	650,388
4561006	PJM Trans Owner Admin Rev	16,315	48,114	81,124	210,574
4561007	PJM Network Integ Trans Svc	1,037,292	3,058,646	4,941,343	11,185,618
4561019	Oth Elec Rev Trans Non Affil	3,936	14,463	26,499	60,387
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	528	(857)	4,106	8,599
4561029	PJM NITS Revenue Whsl Cus-NAff	188,491	559,392	918,132	2,389,027
4561030	PJM TO Serv Rev Whsl Cus-NAff	2,633	7,955	13,433	33,415
4561058	NonAffil PJM Trans Enhncmnt Rev	14,973	44,785	74,097	170,887
4561061	NAff PJM RTEP Rev for Whsl-FR	1,258	3,774	6,291	15,834

**Kentucky Power Corp Consol
Comparative Income Statement**

KCP_CORP_CONSO.

06/10/2013 15.44

May 2013

Layout: GLA8094V

09B V2099-01-01

Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS

		Current Month May 2013	3 Mo Rolling 2013	Year-to-Date 2013	12mo Rolling May 2013
4561064	PROVISION PJM NITS WhslCus-NAF	(4,023)	(12,053)	(21,821)	(2,526)
4561065	PROVISION PJM NITS	(21,741)	(61,436)	(97,142)	8,856
A	Revenue - Transmission-NonAffiliated	650,705	1,703,625	2,368,744	5,271,073
	Revenue - Transmission	639,805	1,682,019	2,404,404	7,029,053
4210026	B/L Affl MTM Assign	-	-	-	-
4210028	Realized Affil Financial Assgn	-	-	-	-
4210045	UnReal Aff Fin Assign SNWA	-	-	-	-
4210046	Real Aff Fin Assign SNWA	-	-	-	-
4470001	Sales for Resale - Assoc Cos	848	1,316	(671)	1,146
4470035	Sls for Rsl - Fuel Rev - Assoc	6,289	32,791	49,445	98,055
4470128	Sales for Res-Aff. Pool Energy	1,552,973	11,794,714	20,250,329	43,059,330
4560111	MTM Aff GL Coal Trading	-	-	-	-
4560112	Realized GL Coal Trading-Affil	-	-	-	-
B	Revenue - Resale-Affiliated	1,560,110	11,828,821	20,299,103	43,158,531
4210025	B/L MTM Assignments	-	-	-	-
4210027	Realized Financial Assignments	-	-	-	-
4210035	Gn/Ls MTM Emissions - Forwards	-	-	-	-
4210043	Realiz Sharnng West Coast Pwr	-	-	15	36
4470002	Sales for Resale - NonAssoc	214,552	857,049	1,625,660	7,025,461
4470006	Sales for Resale-Bookout Sales	1,326,956	3,997,427	6,554,489	17,390,694
4470007	Sales for Resale-Option Sales	-	-	-	95
4470010	Sales for Resale-Bookout Purch	(966,628)	(2,973,138)	(4,551,996)	(12,991,174)
4470011	Sales for Resale-Option Purch	-	-	-	(46)
4470027	Whsal/Muni/Pb Ath Fuel Rev	131,134	596,664	1,116,346	2,746,472
4470028	Sale/Resale - NA - Fuel Rev	382,102	893,597	1,426,058	9,911,210
4470033	Whsal/Muni/Pub Auth Base Rev	(606,526)	(103,893)	476,233	2,205,251
4470066	PWR Trading Trans Exp-NonAssoc	(234)	(935)	(1,307)	(7,607)
4470081	Financial Spark Gas - Realized	37,926	115,131	189,416	366,663
4470082	Financial Electric Realized	(270,543)	(688,768)	(1,376,360)	(4,511,340)
4470089	PJM Energy Sales Margin	97,112	801,771	2,112,146	4,768,973
4470093	PJM Implicit Congestion-LSE	(366,378)	(780,227)	(2,081,670)	(4,746,440)
4470098	PJM Oper. Reserve Rev-OSS	60,694	371,075	687,167	2,201,526
4470099	Capacity Cr Net Sales	38,406	114,075	186,165	457,558
4470100	PJM FTR Revenue-OSS	12,006	40,289	86,596	216,647
4470101	PJM FTR Revenue-LSE	288,571	687,759	1,515,407	3,572,186
4470103	PJM Energy Sales Cost	2,984,470	11,140,159	21,205,750	47,645,497
4470106	PJM Pl2Pl Trans. Purch-NonAff	(18)	(58)	(466)	(10,300)
4470107	PJM NITS Purch-NonAff	(898)	(4,493)	(7,362)	(18,303)
4470109	PJM FTR Revenue-Spec	(11,787)	(34,992)	(74,973)	(157,100)
4470110	PJM TO Admin. Exp -NonAff.	(88)	209	277	1,449
4470112	Non-Trading Bookout Sales-OSS	-	-	(2,035)	296,508
4470115	PJM Meter Corrections-OSS	647	839	(236)	436,315
4470116	PJM Meter Corrections-LSE	(12,266)	(12,192)	42,191	34,600
4470124	PJM Incremental Spot-OSS	(0)	(0)	(0)	(0)
4470126	PJM Incremental Imp Cong-OSS	(19,797)	(132,144)	(729,967)	(1,599,835)
4470131	Non-Trading Bookout Purch-OSS	(4)	(13)	(20)	(159)
4470141	PJM Contract Net Charge Credit	8,366	8,205	8,128	8,127
4470143	Financial Hedge Realized	210	(34,029)	(35,414)	(38,527)
4470144	Realiz. Sharnng - 06 SIA	(333)	697	(29)	(6,529)
4470155	OSS Physical Margin Reclass	(132,628)	(243,055)	(482,302)	(2,674,030)
4470156	OSS Optim. Margin Reclass	132,628	243,055	482,302	2,674,030
4470167	MISO FTR Revenues OSS	-	-	-	-
4470168	Interest Rate Swaps-Power	(7,226)	(11,676)	(18,265)	(39,214)
4470169	Capacity Sales Trading	-	-	-	-

KPSC Case No. 2013-00197
 Commission Staff's First Set of Data Requests
 Order Dated June 20, 2013
 Item No. 44
 Attachment 1
 Page 24 of 44

**Kentucky Power Corp Consol
Comparative Income Statement**

KVP_CORP_CONSOL

06/10/2013 15:44

May 2013

Layout: GLA8094V

09B V2099-01-01

Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS

		Current Month May 2013	3 Mo Rolling 2013	Year-to-Date 2013	12mo Rolling May 2013
4470170	Non-ECR Auction Sales-OSS	559,102	1,705,386	2,961,703	7,516,420
4470174	PJM Whise FTR Rev - OSS	23,711	50,896	122,230	208,324
4470175	OSS Sharing Reclass - Retail	(782,779)	(1,385,134)	(680,873)	(1,490,826)
4470176	OSS Sharing Reclass-Reduction	782,779	1,385,134	680,873	1,490,826
4470180	Trading intra-book Reclass	(9,902)	(25,370)	(5,591)	(26,909)
4470181	Auction intra-book Reclass	9,902	25,370	5,591	26,909
4470202	PJM OpRes-LSE-Credit	450,425	1,177,319	1,870,795	3,261,839
4470203	PJM OpRes-LSE-Charge	(179,237)	(399,296)	(656,244)	(2,377,943)
4470214	PJM 30m Suppl Reserve CR OSS	788	1,767	2,390	250,820
4470215	PJM 30m Suppl Reserve CH OSS	-	-	-	-
4470220	PJM Regulation - OSS	5,084	5,084	5,084	5,084
4470221	PJM Spinning Reserve - OSS	3	3	3	3
4470222	PJM Reactive - OSS	62,072	62,072	62,072	62,072
4560016	Financial Trading Rev-Unreal	-	-	-	-
4560049	Merch Generation Finan -Realzd	-	-	(2)	(2)
4560050	Oth Elec Rev-Coal Trd Rizd G-L	17,550	31,560	31,451	(31,894)
5550080	PJM Hourly Net Purch -FERC	(701,920)	(2,193,829)	(4,166,852)	(8,252,946)
5550094	Purchased Power - Fuel	(42,379)	(88,062)	(191,286)	(670,561)
A	Revenue - Resale-NonAffiliated	3,515,626	15,201,288	28,393,286	75,129,907
A	Revenue - Resale-Realized	-	-	-	-
A	Revenue - Resale-Risk Mgmt MTM	-	-	-	-
A	Revenue - Resale-Risk Mgmt Activities	-	-	-	-
	Revenue - Sales for Resale	5,075,736	27,030,109	48,692,389	118,288,438
4540001	Rent From Elect Property - Af	21,851	65,553	109,255	266,780
B	Revenue - Other Ele-Affiliated	21,851	65,553	109,255	266,780
4210049	Interest Rate Swaps-BTL Power	-	-	-	-
4210053	Specul. Allow. Gains-SO2	-	-	-	-
4210054	Specul. Allow. Gains-Seas NOx	-	-	-	-
4265053	Specul. Allow Loss-SO2	-	-	-	-
4265054	Specul. Allow Loss-Seas NOx	-	-	-	(4)
4265056	Specul. Allow Loss-CO2	-	-	-	-
4500000	Forfeited Discounts	284,578	918,382	1,585,813	3,388,755
4510001	Misc Service Rev - Nonaffil	39,166	105,188	168,238	367,507
4540002	Rent From Elect Property-NAC	150	51,228	52,528	107,267
4540005	Rent from Elec Prop-Pole Attch	393,131	1,179,749	2,015,501	6,277,184
4560007	Oth Elec Rev - DSM Program	216,917	770,360	1,373,176	3,124,870
4560012	Oth Elec Rev - Nonaffiliated	-	-	-	-
4560041	Miscellaneous Revenue-NonAffil	-	-	-	-
4560109	Interest Rate Swaps-Coal	-	-	-	-
	Revenue - Other Ele-NonAffiliated	933,942	3,024,907	5,195,256	13,265,579
	Revenue - Gas	-	-	-	-
4118002	Comp. Allow Gains Title IV SO2	-	164	164	164
4118003	Comp. Allow Gains-Seas NOx	-	-	-	14,958
4118004	Comp. Allow Gains-Ann NOx	-	-	55,400	55,400
	Gain/(Loss) on Allowances	-	164	55,564	70,522
A	Revenue - Other Ele-NonAffiliated	933,942	3,025,071	5,250,821	13,336,102
	Revenue - Other Opr Electric	955,793	3,090,624	5,360,676	13,602,881
D	Revenue Merchandising & Contract Work	-	-	-	-
C	Revenues Non-Utility Operations - Affiliated	-	-	-	-
D	Revenues Non-Utility Operations - NonAffiliated	-	-	-	-
	Revenues from Non-Utility Operations	-	-	-	-
C	Non-Operating Rental Income - Affiliated	-	-	-	-
4180001	Non-Operatng Rental Income	2,600	7,800	17,000	49,200

**Kentucky Power Corp Consol
Comparative Income Statement**

KYP CORP_CONSOL

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May 2013

Layout: GLA8094V

09B V2099-01-01

Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS

		Current Month May 2013	3 Mo Rolling 2013	Year-to-Date 2013	12mo Rolling May 2013
4180002	Non-Operating Rental Inc-Oper	-	-	-	(330)
4180003	Non-Operating Rental Inc-Maint	-	(587)	(587)	(587)
4180005	Non-Operating Rental Inc-Depr	(556)	(1,667)	(2,779)	(6,670)
D	Non-Operating Rental Income - NonAffiliated	2,044	5,545	13,633	41,613
	Non-Operating Rental Income	2,044	5,545	13,633	41,613
C	Non-Operating Misc Income -Affiliated	-	-	-	-
4210000	Misc Non-Operating Income	-	-	-	-
4210002	Misc Non-Op Inc-NonAsc-Rents	147	18,461	19,179	49,367
4210003	Misc Non-Op Inc-NonAscRoyalty	-	-	-	-
4210005	Misc Non-Op Inc-NonAsc-Timber	-	-	108	56,146
4210007	Misc Non-Op Inc - NonAsc - Oth	1,521	4,549	7,580	18,237
D	Non-Operating Misc Income - NonAffiliated	1,668	23,010	26,867	123,750
	Non-Operating Misc Income	1,668	23,010	26,867	123,750
4540004	Rent From Elect Prop-ABD-Nonaf	2,645	27,921	33,413	100,783
4560015	Other Electric Revenues - ABD	21,143	33,130	97,784	177,620
D	Associated Business Development Income	23,788	61,051	131,197	278,403
	Revenue - Other Opr - Other	27,500	89,607	171,697	443,766
=(C)	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-
=(D)	Memo: Revenue-Oth Opr-Oth Non	27,500	89,607	171,697	443,766
	Revenue - Other Operating	983,293	3,180,231	5,531,773	14,046,647
4491003	Prov Rate Refund - Retail	(452,811)	478,327	478,327	(1,157,103)
A	Provision for Rate Refund - NonAffiliated	(452,811)	478,327	478,327	(1,157,103)
B	Provision for Rate Refund - Affiliated	-	-	-	-
	Provision for Rate Refund	(452,811)	478,327	478,327	(1,157,103)
4210031	Pwr Sales Outside Svc Territory	-	1,267	1,279	77,099
4210032	Pwr Purch Outside Svc Territory	-	-	(270)	(580)
4210033	Mark to Mkt Out Svc Territory	-	-	-	-
A	Revenue - Power Sales	-	1,267	1,009	76,519
	TOTAL OPERATING REVENUES	47,791,158	157,662,350	278,799,490	647,354,040
=(A)	Memo: G/T/D Revenue	46,192,596	145,699,975	258,183,774	601,726,983
=(B)	Memo: Other Affiliated Revenue	1,571,061	11,872,768	20,444,018	45,183,291
=(C)	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-
=(D)	Memo: Revenue-Oth Opr-Oth Non	27,500	89,607	171,697	443,766
	Memo: Total Operating Revenues	47,791,158	157,662,350	278,799,490	647,354,040
=(E)=(B)+(C)	Memo: Affiliated Revenue	1,571,061	11,872,768	20,444,018	45,183,291
=(F)=(D)+(A)	Memo: Non-Affiliated Revenue	46,220,097	145,789,582	258,355,471	602,170,749
	Memo: Total Operating Revenues	47,791,158	157,662,350	278,799,490	647,354,040
FUEL EXPENSES					
5010000	Fuel	8,735	23,406	35,937	222,715
5010001	Fuel Consumed	1,911,310	36,259,164	62,093,716	111,584,859
5010003	Fuel - Procure Unload & Handle	63,686	1,140,278	1,897,431	3,026,130
5010012	Ash Sales Proceeds	-	-	-	(205,759)
5010013	Fuel Survey Activity	-	-	-	1
5010019	Fuel Oil Consumed	73,096	(134,965)	888,328	2,851,470
	Fuel Expense Total	2,056,828	37,287,884	64,915,413	117,479,416
5010005	Fuel - Deferred	941,259	(6,073,220)	(8,805,462)	(5,782,991)
	Deferred Fuel Expense	941,259	(6,073,220)	(8,805,462)	(5,782,991)

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**Kentucky Power Corp Consol
Comparative Income Statement**

KYP_CORP_CONSOL
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May 2013		Layout: GLA8094V	Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
09B V2099-01-01		Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS	May 2013	2013	2013	May 2013
	Over Under Fuel Expense		-	-	-	-
	Fuel for Electric Generation		2,998,087	31,214,664	56,109,951	111,696,425
	Fuel from Affiliates for Electric Generation		-	-	-	-
5090000	Allow Consum Title IV SO2		221,052	1,651,335	3,466,391	6,170,032
5090002	Allowance Expenses		-	-	1	1
5090005	An. NOx Cons. Exp		1,357	446	3,429	46,337
	Allowances - Consumption		222,408	1,651,781	3,469,821	6,216,370
5020002	Urea Expense		20,003	923,118	1,746,788	2,937,475
5020003	Trona Expense		-	-	-	16
5020008	Activated Carbon		(59)	(82)	9	(102)
	Emissions Control - Chemicals		19,944	923,036	1,746,796	2,937,390
	Total Fuel for Electric Generation		3,240,439	33,789,480	61,326,569	120,850,185
	<i>Memo. NonAff Fuel/Allow/Emissions</i>		3,240,439	33,789,480	61,326,569	120,850,185
5550004	Purchased Power-Pool Capacity		2,116,698	6,687,948	10,640,245	23,044,212
5550005	Purchased Power - Pool Energy		8,601,100	12,595,720	22,530,678	56,226,817
5550027	Purch Pwr-Non-Fuel Portion-Aff		3,603,028	11,931,799	20,057,709	42,730,965
5550046	Purch Power-Fuel Portion-Affil		3,860,256	10,587,190	19,900,007	58,482,155
5550101	Purch Power-Pool Non-Fuel -Aff		1,324,406	1,821,281	3,665,219	7,955,409
5550102	Pur Power-Pool NonFuel-OSS-Aff		2,559,301	9,425,513	17,892,440	47,479,351
	Purchased Electricity from AEP - Affiliates		22,064,789	53,049,451	94,686,298	235,918,909
5550001	Purch Pwr-NonTrading-Nonassoc		286,311	436,871	525,572	751,064
5550023	Purch Power Capacity -NA		-	-	-	-
5550032	Gas-Conversion-Mone Plant		38,348	75,220	151,346	461,279
5550036	PJM Emer. Energy Purch		-	-	-	-
5550039	PJM Inadvertent Mtr Res-OSS		(682)	(2,696)	(1,327)	497
5550040	PJM Inadvertent Mtr Res-LSE		(1,402)	(7,244)	(6,337)	3,102
5550041	PJM Ancillary Serv.-Sync		-	(5)	7	2,259
5550074	PJM Reactive-Charge		556	1,675	2,771	7,242
5550075	PJM Reactive-Credit		9,278	27,835	46,170	109,147
5550076	PJM Black Start-Charge		358,169	1,041,476	2,035,247	2,063,169
5550077	PJM Black Start-Credit		(919)	(2,758)	(4,596)	(25,766)
5550078	PJM Regulation-Charge		95,786	320,562	583,635	1,511,816
5550079	PJM Regulation-Credit		(18,184)	(65,730)	(169,093)	(666,853)
5550083	PJM Spinning Reserve-Charge		1,231	10,893	12,091	13,908
5550084	PJM Spinning Reserve-Credit		(185)	(1,200)	(1,693)	(2,789)
5550090	PJM 30m Suppl Rserv Charge LSE		520	1,187	1,701	245,807
5550099	PJM Purchases-non-ECR-Auction		446,926	1,337,955	2,325,193	5,843,673
5550100	Capacity Purchases-Auction		6,528	19,555	33,459	54,498
5550107	Capacity purchases - Trading		22,302	65,610	116,934	306,536
	Purchased Electricity for Resale - NonAffiliated		1,242,583	3,259,206	5,651,079	10,678,589
	Purchased Gas for Resale - Affiliated		-	-	-	-
	Purchased Gas for Resale - NonAffiliated		-	-	-	-
	Total Purchased Power		23,307,373	56,308,657	100,337,377	246,597,498
	GROSS MARGIN		21,243,346	67,564,213	117,135,544	279,906,358
OPERATING EXPENSES						
5000000	Oper Supervision & Engineering		163,155	432,305	715,642	1,942,183
5000001	Oper Super & Eng-RATA-Affil		-	7,000	28,000	28,000
5020000	Steam Expenses		44,853	165,032	346,941	858,158
5020025	Steam Exp Environmental		(8)	(33)	(0)	3
5050000	Electric Expenses		8,325	144,254	228,619	428,398

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**Kentucky Power Corp Consol
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KYP_CORP_CONSOL
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May 2013		Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
09B V2099-01-01		May 2013	2013	2013	May 2013
Account GL	Business Unit				
5060000	Misc Steam Power Expenses	332,824	902,703	1,652,521	4,912,044
5060002	Misc Steam Power Exp-Assoc	1,518	5,259	9,404	29,309
5060004	NSR Settlement Expense	(691)	(3,896)	(3,896)	(41,805)
5060006	Voluntary CO2 Compliance Exp	-	-	-	-
5060025	Misc Stm Pwr Exp Environmental	10	10	10	10
5070000	Rents	900	900	900	900
	Steam Generation Op Exp	550,686	1,653,534	2,978,142	8,157,200
5170000	Oper Supervision & Engineering	-	1,074	1,074	1,074
	Nuclear Generation Op Exp	-	1,074	1,074	1,074
	Hydro Generation Op Exp	-	-	-	-
5560000	Sys Control & Load Dispatching	554	19,971	37,181	126,975
5570000	Other Expenses	124,449	292,663	477,645	1,341,245
5570007	Other Pwr Exp - Wholesale RECs	16	55	4,081	14,227
5570008	Other Pwr Exp - Voluntary RECs	-	-	-	-
5570010	OH Auction Exp - Incremental	-	(27)	-	-
5757000	PJM Admin-MAM&SC- OSS	16,505	114,476	113,374	166,615
5757001	PJM Admin-MAM&SC- Internal	61,318	127,089	312,400	931,326
	Other Generation Op Exp	202,843	554,227	944,681	2,580,388
5500000	Oper Supervision & Engineering	75,696	201,400	329,157	771,940
5610000	Load Dispatching	-	-	-	-
5611000	Load Dispatch - Reliability	404	1,609	2,767	6,813
5612000	Load Dispatch-Mntr&Op TransSys	65,076	193,574	310,967	777,151
5613000	Load Dispatch-Trans Svc&Sched	-	-	-	(226)
5614000	PJM Admin-SSC&DS-OSS	16,819	114,956	112,200	153,777
5614001	PJM Admin-SSC&DS-Internal	63,964	117,396	313,745	889,764
5614007	RTO Admin Default LSE	-	-	-	24,603
5615000	Reliability,Plng&Stds Develop	21,770	38,569	53,439	143,796
5618000	PJM Admin-RP&SDS-OSS	3,403	23,873	24,819	35,144
5618001	PJM Admin-RP&SDS- Internal	12,936	26,482	83,263	204,912
5620001	Station Expenses - Nonassoc	44,292	70,418	91,330	215,701
5630000	Overhead Line Expenses	25,803	62,606	68,079	149,398
5640000	Underground Line Expenses	-	-	-	-
5650002	Transmssn Elec by Others-NAC	14,219	48,018	85,604	171,122
5650003	AEP Trans Equalization Agmt	-	-	-	-
5650012	PJM Trans Enhancement Charge	286,138	1,024,148	1,417,247	3,363,610
5650015	PJM TO Serv Exp - Aff	-	-	863	863
5650016	PJM NITS Expense - Affiliated	119,910	355,863	584,079	1,384,227
5650018	PJM Trans Enhancement Credits	-	-	-	-
5650019	Affil PJM Trans Enhncement Exp	5,451	16,353	27,255	60,249
5650020	PROVISION PJM NITS Affl Expens	5,549	16,578	27,572	27,540
5660000	Misc Transmission Expenses	84,828	122,242	347,757	1,134,015
5670001	Rents - Nonassociated	-	250	4,793	4,893
5670002	Rents - Associated	-	-	-	1,060
	Transmission Op Exp	846,259	2,434,333	3,884,935	9,520,353
5800000	Oper Supervision & Engineering	167,349	285,290	415,140	878,803
5810000	Load Dispatching	143	708	1,365	2,873
5820000	Station Expenses	16,813	41,235	61,493	174,224
5830000	Overhead Line Expenses	41,204	121,279	235,412	467,896
5840000	Underground Line Expenses	12,243	37,199	58,757	132,798
5850000	Street Lighting & Signal Sys E	6,717	16,889	32,513	93,090
5860000	Meter Expenses	51,807	97,556	158,797	413,143
5870000	Customer Installations Exp	19,469	56,677	75,050	154,855
5880000	Miscellaneous Distribution Exp	408,091	902,306	1,710,406	5,035,101
5890001	Rents - Nonassociated	128,990	370,565	558,270	1,596,581
5890002	Rents - Associated	5,469	16,407	27,344	59,567

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KYP_CORP_CONSO.

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May 2013

Layout: GLA8094V

09B V2099-01-01

Account GL_ACCT_SEC Business Unit_GL_PRPT_CONS

	Current Month May 2013	3 Mo Rolling 2013	Year-to-Date 2013	12mo Rolling May 2013
Distribution Op Exp	858,295	1,946,110	3,334,548	9,008,932
9010000 Supervision - Customer Accts	29,579	77,716	125,126	293,961
9020000 Meter Reading Expenses	505	941	1,177	4,106
9020001 Customer Card Reading	-	-	-	0
9020002 Meter Reading - Regular	31,218	109,066	178,772	377,244
9020003 Meter Reading - Large Power	3,758	12,005	18,013	40,938
9020004 Read-In & Read-Out Meters	2,284	10,333	15,308	36,687
9030000 Cust Records & Collection Exp	31,807	105,829	156,446	518,623
9030001 Customer Orders & Inquires	210,397	574,397	870,996	2,337,869
9030002 Manual Billing	2,604	8,911	14,281	41,752
9030003 Postage - Customer Bills	63,683	193,835	323,530	671,791
9030004 Cashiering	10,922	28,621	43,228	134,213
9030005 Collection Agents Fees & Exp	161	412	6,646	66,109
9030006 Credit & Oth Collection Activi	71,035	205,472	320,393	828,131
9030007 Collectors	63,157	151,332	238,734	625,994
9030009 Data Processing	13,277	43,485	68,307	162,956
9040007 Uncoll Accts - Misc Receivable	13,863	13,863	(117,142)	33,505
9050000 Misc Customer Accounts Exp	1,513	4,325	6,497	14,568
9070000 Supervision - Customer Service	11,812	38,170	64,292	191,444
9070001 Supervision - DSM	(45)	(17)	8	7
9080000 Customer Assistance Expenses	41,004	123,990	198,584	485,050
9080001 DSM-Customer Advisory Grp	142	260	413	695
9080004 Cust Assistnce Exp - DSM - Ind	-	-	(1)	(9)
9080009 Cust Assistance Expense - DSM	138,277	449,463	894,970	2,032,869
9090000 Information & Instruct Adverts	1,318	3,217	5,050	128,151
9100000 Misc Cust Svc&Informational Ex	829	4,199	4,663	33,647
9100001 Misc Cust Svc & Info Exp - RCS	-	-	-	-
Customer Service and Information Op Exp	742,899	2,159,824	3,438,290	9,060,301
9110001 Supervision - Residential	-	-	-	-
9110002 Supervision - Comm & Ind	-	-	-	-
9120000 Demonstrating & Selling Exp	434	3,776	7,272	7,272
9120001 Demo & Selling Exp - Res	-	-	-	2
9120003 Demo & Selling Exp - Area Dev	-	-	-	-
Sales Expenses	434	3,776	7,272	7,274
Memo: Insurance (9240 9250)	158,651	939,700	1,468,856	2,403,813
9200000 Administrative & Gen Salanes	1,178,317	2,898,784	4,348,710	9,020,212
9200003 Admin & Gen Salanes Trnsfr	-	-	-	-
9210001 Off Supl & Exp - Nonassociated	97,215	258,793	446,781	679,756
9210003 Office Supplies & Exp - Trnsf	-	-	4	4
9210005 Cellular Phones and Pagers	-	-	-	-
9210007 Dresden Off Supl & Exp Nonasoc	0	0	0	0
9220000 Administrative Exp Trnsf - Cr	(42,168)	(185,250)	(286,455)	(437,306)
9220001 Admin Exp Trnsf to Cnstrction	(49,933)	(147,015)	(254,029)	(672,029)
9220004 Admin Exp Trnsf to ABD	(280)	(569)	(1,760)	(3,680)
9220125 SSA Expense Transfers BL	-	-	-	(300,910)
9230001 Outside Svcs Empl - Nonassoc	345,414	876,230	1,145,451	2,052,500
9230003 AEPSC Billed to Client Co	(63,102)	(239,344)	(653,543)	1,453,575
9230127 SSA Expense Transfers IT	-	-	-	-
9240000 Property Insurance	52,327	156,981	261,632	624,874
9250000 Injunes and Damages	94,232	257,245	443,638	1,108,314
9250001 Safety Dinners and Awards	297	827	1,031	1,749
9250002 Emp Accident Prvntion-Adm Exp	269	2,886	4,310	10,169
9250004 Injunes to Employees	-	-	10	14,428
9250006 Wrks Cmpnstrn Pre&Sif Ins Prv	32,614	570,051	825,207	895,003
9250007 Prsnal Injries&Prop Dmage-Pub	3,374	3,748	5,253	9,537

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KYT_CORP_CONSOL
06/10/2013 15:44

May 2013

Layout: GLA8094V

099 VZ099-01-01

Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS

		Current Month May 2013	3 Mo Rolling 2013	Year-to-Date 2013	12mo Rolling May 2013
9250010	Frg Ben Loading - Workers Comp	(24,462)	(52,038)	(72,225)	(260,262)
9260000	Employee Pensions & Benefits	1,470	2,531	3,570	6,292
9260001	Edit & Print Empl Pub-Salanes	844	2,456	4,763	28,042
9260002	Pension & Group Ins Admin	-	3,911	6,636	25,342
9260003	Pension Plan	338,160	976,965	1,690,799	3,583,681
9260004	Group Life Insurance Premiums	10,895	31,936	52,554	135,462
9260005	Group Medical Ins Premiums	334,799	1,005,963	1,747,949	3,888,779
9260006	Physical Examinations	-	17	17	17
9260007	Group L-T Disability Ins Prem	1,169	3,506	5,918	12,020
9260009	Group Dental Insurance Prem	19,688	59,158	99,677	232,499
9260010	Training Administration Exp	30	841	5,845	6,242
9260012	Employee Activities	504	538	1,771	4,898
9260014	Educational Assistance Prmts	720	720	3,776	5,896
9260021	Postretirement Benefits - OPEB	(125,025)	(392,059)	(625,123)	216,336
9260026	Savings Plan Administration	-	-	-	-
9260027	Savings Plan Contributions	155,424	362,892	551,874	1,522,251
9260036	Deferred Compensation	-	912	912	21,386
9260037	Supplemental Pension	325	1,623	1,623	2,044
9260050	Frg Ben Loading - Pension	(223,613)	(476,876)	(671,837)	(1,518,196)
9260051	Frg Ben Loading - Grp Ins	(264,650)	(589,522)	(860,825)	(2,101,306)
9260052	Frg Ben Loading - Savings	(68,266)	(156,614)	(232,375)	(644,754)
9260053	Frg Ben Loading - OPEB	(38,603)	(67,699)	(70,690)	(586,572)
9260055	IntercoFringeOffset- Don't Use	(121,475)	(249,558)	(345,989)	(1,090,384)
9260056	Fidelity Stock Option Admn	-	-	-	-
9260057	Postret Ben Medicare Subsidy	41,089	118,211	205,445	527,694
9260058	Frg Ben Loading - Accrual	158,916	54,527	(38,399)	226,496
9270000	Franchise Requirements	11,566	35,595	59,850	145,518
9280000	Regulatory Commission Exp	30	1,109	1,171	1,107
9280001	Regulatory Commission Exp-Adm	(73)	0	1	(357)
9280002	Regulatory Commission Exp-Case	18,571	40,893	47,284	104,683
9301000	General Advertising Expenses	-	-	-	8,126
9301001	Newspaper Advertising Space	7,155	8,789	10,089	19,023
9301002	Radio Station Advertising Time	4	13	21	611
9301003	TV Station Advertising Time	-	-	-	-
9301006	Spec Corporate Comm Info Proj	-	-	-	0
9301009	Fairs, Shows, and Exhibits	-	-	-	-
9301010	Publicity	172	383	449	986
9301011	Dedications, Tours, & Openings	-	-	-	0
9301012	Public Opinion Surveys	5	4	14	87
9301014	Video Communications	-	-	2	2
9301015	Other Corporate Comm Exp	888	6,200	10,106	36,766
9302000	Misc General Expenses	210	9,180	73,949	159,539
9302003	Corporate & Fiscal Expenses	2,694	3,002	9,029	21,442
9302004	Research, Develop&Demonstr Exp	407	886	1,551	3,291
9302458	AEPSC Non Affiliated expenses	-	(18)	1	22
9310000	Rents	181	1,363	1,363	1,383
9310001	Rents - Real Property	7,635	23,090	38,729	96,742
9310002	Rents - Personal Property	8,478	24,608	39,828	58,484
	Administration & General	1,902,435	5,250,805	8,045,036	19,357,556
	Accretion	-	-	-	-
4116000	Gain From Disposition of Plant	(295)	(885)	(1,471)	(3,284)
	Loss/(Gain) on Utility Plant	(295)	(885)	(1,471)	(3,284)
9302006	Assoc Bus Dev - Materials Sold	1	1,992	7,753	32,959
9302007	Assoc Business Development Exp	17,827	31,714	54,335	91,729
	Associated Business Development Expenses	17,828	33,706	62,088	124,688

KPSC Case No. 2013-00197
 Commission Staff's First Set of Data Requests
 Order Dated June 20, 2013
 Item No. 44
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**Kentucky Power Corp Consol
Comparative Income Statement**

KYPC CORP CONSOL

06/10/2013 15:44

May 2013

Layout: GLA8094V

09B V2099-01-01

Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS

		Current Month May 2013	3 Mo Rolling 2013	Year-to-Date 2013	12mo Rolling May 2013
4265009	Factored Cust A/R Exp - Affil	76,244	220,124	365,829	853,005
4265010	Fact Cust A/R-Bad Debts-Affil	87,282	272,560	488,360	1,346,962
	Opr Exp and Factored A/R	163,526	492,683	854,190	2,199,967
	Water Heaters	-	-	-	-
4171001	Exp of NonUtil Oper - Nonassoc	-	-	-	-
4265004	Social & Service Club Dues	14,697	27,117	29,214	61,455
	Expense of Non-Utility Operation	14,697	27,117	29,214	61,455
4210009	Misc Non-Op Exp - NonAssoc	659	2,531	5,577	7,279
	Misc NonOp Expenses - NonAssoc	659	2,531	5,577	7,279
4261000	Donations	20,059	75,493	118,031	317,580
	Donation Contributions	20,059	75,493	118,031	317,580
4263001	Penalties	77	89	824	456
	Provision for Penalties	77	89	824	456
4264000	Civic & Political Activities	15,697	84,792	132,733	307,722
	Civic & Political Activities	15,697	84,792	132,733	307,722
4265002	Other Deductions - Nonassoc (365)	-	426	2,044	6,070
4265033	Ohio Merger - Transition Costs	3,299	7,816	8,128	8,128
	Other Deductions	2,935	8,242	10,171	14,198
	Shutdown Coal Company Expenses	-	-	-	-
	All Other Operational Expenses	217,648	690,947	1,150,741	2,908,657
	Operational Expenses	5,339,031	14,727,451	23,845,337	60,723,139
5100000	Maint Supv & Engineering	174,332	506,839	857,702	2,102,986
5110000	Maintenance of Structures	82,928	129,781	199,057	519,616
5120000	Maintenance of Boiler Plant	807,356	1,459,767	2,146,084	5,282,830
5120025	Maint of Blr Plt Environmental	-	-	-	-
5130000	Maintenance of Electric Plant	503,725	615,521	796,466	1,516,593
5140000	Maintenance of Misc Steam Plt	95,683	195,484	308,371	623,984
5140025	Maint MiscStmPlt Environmental	-	-	(2)	(16)
	Steam Generation Maintenance	1,664,024	2,907,390	4,307,678	10,045,994
5300000	Maint of Reactor Plant Equip	-	-	-	(1)
	Nuclear Generation Maintenance	-	-	-	(1)
	Hydro Generation Maintenance	-	-	-	-
	Other Generation Maintenance	-	-	-	-
5680000	Maint Supv & Engineering	6,236	31,776	55,749	139,576
5690000	Maintenance of Structures	2,919	3,963	6,051	16,529
5691000	Maint of Computer Hardware	1,542	4,934	7,034	34,838
5692000	Maint of Computer Software	17,108	57,467	111,055	250,259
5693000	Maint of Communication Equip (747)	-	3,164	10,685	56,182
5700000	Maint of Station Equipment	48,467	144,938	238,358	551,894
5710000	Maintenance of Overhead Lines	137,631	272,195	615,774	980,721
5720000	Maint of Underground Lines	-	-	-	-
5730000	Maint of Misc Trmsmslon Plt	1,634	5,773	7,372	173,399
	Transmission Maintenance	214,790	524,210	1,052,077	2,203,399
5900000	Maint Supv & Engineering	102	295	488	653
5910000	Maintenance of Structures	476	2,979	5,989	21,483
5920000	Maint of Station Equipment	106,535	232,310	351,016	696,043
5930000	Maintenance of Overhead Lines	2,725,785	6,656,930	10,681,443	18,580,695
5930001	Tree and Brush Control	32,168	96,214	156,946	411,756
5930010	Storm Expense Amortization	391,537	1,174,611	1,957,685	4,698,444
5940000	Maint of Underground Lines	8,355	181,554	202,054	263,195
5950000	Maint of Lne Tmf,Rglators&Dvr	4,187	9,500	10,329	61,984
5960000	Maint of Strt Lghtng & Sgnal S	2,539	15,993	34,176	53,874

**Kentucky Power Corp Consol
Comparative Income Statement**

KYP_CORP_CONSO.
06/10/2013 15:44

May 2013		Layout GLA8094V	Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
09B V2099-01-01		Account GL ACCT_SEC Business Unit GL_PRPT_CONS	May 2013	2013	2013	May 2013
5970000	Maintenance of Meters		4,259	13,378	21,599	53,925
5980000	Maint of Misc Distribution Plt		12,737	29,775	40,111	93,263
	Distribution Maintenance		3,288,681	8,413,538	13,461,837	24,935,314
9350000	Maintenance of General Plant		-	-	-	6
9350001	Maint of Structures - Owned		27,490	84,479	158,147	582,045
9350002	Maint of Structures - Leased		3,525	19,091	25,910	60,578
9350003	Maint of Prprty Held Fture Use		0	0	0	0
9350007	Maint of Radio Equip - Owned		-	-	-	-
9350013	Maint of Cmmncation Eq-Unall		45,199	140,115	309,565	855,332
9350015	Maint of Office Furniture & Eq		(7,287)	131,235	239,636	239,792
9350016	Maintenance of Video Equipment		-	-	654	654
9350019	Maint of Gen Plant-SCADA Equ		13	36	60	60
9350023	Site Communications Services		-	-	-	171
9350024	Maint of DA-AMI Comm Equip		11	11	334	417
	Administration & General Maintenance		68,951	374,968	734,306	1,739,053
4020000	Maintenance Expense		(1)	-	-	-
	All Other Maintenance Expenses		(1)	-	-	-
	Maintenance Expenses		5,236,445	12,220,106	19,555,898	38,923,760
	Total Maintenance and Operational Expenses		10,575,476	26,947,558	43,401,235	99,646,899
4211000	Gain on Dspstion of Property		(1,770,191)	(1,770,191)	(1,770,191)	(1,770,191)
	Gain on Disposition of Property		(1,770,191)	(1,770,191)	(1,770,191)	(1,770,191)
4212000	Loss on Dspstion of Property		7,425	7,425	7,425	7,425
	Loss on Disposition of Property		7,425	7,425	7,425	7,425
	Loss(Gain) of Sale of Property		(1,762,766)	(1,762,766)	(1,762,766)	(1,762,766)
	<i>Memo: Operational and Sale of Property</i>		<i>3,576,265</i>	<i>12,964,685</i>	<i>22,082,571</i>	<i>58,960,373</i>
4040001	Amort. of Plant		312,947	962,134	1,596,360	3,571,316
4060001	Amort of Plt Acq Adj		3,218	9,654	16,090	38,616
	DDA Amortization		316,165	971,788	1,612,450	3,609,932
4073000	Regulatory Debits		24,091	72,272	120,453	289,087
	DDA Regulatory Debits		24,091	72,272	120,453	289,087
	DDA Regulatory Credits		-	-	-	-
	Amortization		340,256	1,044,059	1,732,903	3,899,019
4030001	Depreciation Exp		4,409,656	13,689,987	22,438,600	52,448,123
4030021	AEPSC Bell Howell Inserter		-	-	-	2,713
	DDA Depreciation		4,409,656	13,689,987	22,438,600	52,450,836
	DDA STP Nuclear Decommissioning		-	-	-	-
	DDA Asset Retirement Obligation		-	-	-	-
	DDA Removal Costs		-	-	-	-
	Depreciation		4,409,656	13,689,987	22,438,600	52,450,836
	Depreciation and Amortization		4,749,912	14,734,046	24,171,503	56,349,855
408100810	State Franchise Taxes		-	-	-	-
408100811	State Franchise Taxes		-	-	-	(22,194)
408100812	State Franchise Taxes		-	-	-	-
408100813	State Franchise Taxes		-	3,782	3,782	3,782
	Franchise Taxes		-	3,782	3,782	(18,412)
408100500	State Gross Receipts Tax		48,098	48,098	48,098	48,098
408100609	State Gross Receipts Tax		-	-	-	-
408100610	State Gross Receipts Tax		-	-	-	-
408100611	State Gross Receipts Tax		-	-	-	-

**Kentucky Power Corp Consol
Comparative Income Statement**

KYP_CORP_CONSOL

06/10/2013 15:44

May 2013

Layout GLA8094V

09B V2099-01-01

Account GL_ACCT_SEC Business Unit: GL_PRPT_CONS

		Current Month	3 Mo Rolling	Year-to-Date	12mo Rolling
		May 2013	2013	2013	May 2013
408100612	State Gross Receipts Tax	-	-	(31,461)	(8,400)
408100613	State Gross Receipts Tax	(2,003)	19,997	41,997	41,997
	Revenue-kWhr Taxes	46,095	68,095	58,634	81,695
4081002	FICA	230,469	557,492	958,915	2,636,515
4081003	Federal Unemployment Tax	138	36	16,737	34,418
4081007	State Unemployment Tax	236	(711)	37,338	37,760
4081033	Fringe Benefit Loading - FICA	(127,228)	(288,619)	(424,381)	(1,163,399)
4081034	Fringe Benefit Loading - FUT	(854)	(2,380)	(4,054)	(8,569)
4081035	Fringe Benefit Loading - SUT	(2,018)	(4,296)	(6,004)	(15,669)
	Payroll Taxes	100,744	261,523	578,552	1,521,054
	Capacity Taxes				
408100506	Real & Personal Property Taxes	-	-	-	-
408100507	Real & Personal Property Taxes	-	-	-	-
408100508	Real & Personal Property Taxes	-	-	811	811
408100509	Real & Personal Property Taxes	-	-	-	(30,160)
408100510	Real Personal Property Taxes	-	37,241	37,241	(61,133)
408100511	Real Personal Property Taxes	-	-	-	5,602,305
408100512	Real Personal Property Taxes	828,285	2,484,855	4,141,625	4,141,625
408102908	Real/Pers Prop Tax-Cap Leases	-	-	-	-
408102909	Real/Pers Prop Tax-Cap Leases	-	-	-	-
408102910	Real-Pers Prop Tax-Cap Leases	-	-	-	(102,054)
408102911	Real-Pers Prop Tax-Cap Leases	-	-	-	978
408102912	Real-Pers Prop Tax-Cap Leases	-	-	-	9,739
408102913	Real-Pers Prop Tax-Cap Leases	1,443	4,329	7,215	7,215
408103608	Real Prop Tax-Cap Leases	-	-	-	-
408103609	Real Prop Tax-Cap Leases	-	-	-	-
408103610	Real Prop Tax-Cap Leases	-	-	-	-
408103611	Real Prop Tax-Cap Leases	-	-	-	-
408103612	Real Prop Tax-Cap Leases	-	-	-	15,495
408103613	Real Prop Tax-Cap Leases	2,250	6,750	11,250	11,250
408200509	Real & Personal Property Taxes	-	-	-	-
408200510	Real Personal Property Taxes	-	-	-	-
408200511	Real Personal Property Taxes	-	-	-	33,015
408200512	Real Personal Property Taxes	4,717	14,151	23,585	23,585
	Property Taxes	836,695	2,547,326	4,221,727	9,652,670
408101809	St Publ Serv Comm Tax/Fees	-	-	-	-
408101810	St Publ Serv Comm Tax-Fees	-	-	-	-
408101811	St Publ Serv Comm Tax-Fees	-	-	-	68,810
408101812	St Publ Serv Comm Tax-Fees	85,849	257,548	429,246	944,341
	Regulatory Fees	85,849	257,548	429,246	1,013,151
408101411	Federal Excise Taxes	-	-	-	-
408101412	Federal Excise Taxes	-	-	-	132
408101413	Federal Excise Taxes	-	314	314	314
	Production Taxes		314	314	446
408101710	St Lic-Rgstrtion Tax-Fees	-	-	-	-
408101711	St Lic-Rgstrtion Tax-Fees	-	-	-	-
408101712	St Lic-Rgstrtion Tax-Fees	-	-	-	165
408101909	State Sales and Use Taxes	-	-	-	-
408101910	State Sales and Use Taxes	-	-	-	-
408101911	State Sales and Use Taxes	-	-	-	-
408101912	State Sales and Use Taxes	-	-	1,109	6,675
408101913	State Sales and Use Taxes	913	4,260	5,806	5,806
408102211	Municipal License Fees	-	-	-	-
408102212	Municipal License Fees	-	-	-	100
408102213	Municipal License Fees	-	-	200	200

KPSC Case No. 2013-00197
 Commission Staff's First Set of Data Requests
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**Kentucky Power Corp Consol
Comparative Income Statement**

KYP_CORP_CONSOL
06/10/2013 15:44

May 2013

Layout GLA8084V

09B V2069-01-01

Account: GL_ACCT_SEC Business Unit: GL_PRPT_CONS

	Current Month May 2013	3 Mo Rolling 2013	Year-to-Date 2013	12mo Rolling May 2013
Other Interest Expense - Affil	-	-	-	-
Interest Rate Hedge Unrealized (Gain)/Loss	-	-	-	-
4320000 Alhw Brwed Fnds Used Cnstr-Cr	(98,158)	(237,593)	(358,572)	(599,650)
AFUDC-Borrowed Funds	(98,158)	(237,593)	(358,572)	(599,650)
Total Interest Charges	2,937,373	8,839,202	14,768,997	35,875,136
INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	3,830,837	16,038,892	31,818,991	78,608,196
INCOME TAXES and EQUITY EARNINGS				
4091001 Income Taxes UOI - Federal	312,053	(962,599)	1,379,352	4,125,556
4092001 Inc Tax, Oth Inc&Ded-Federal	567,762	536,238	510,034	548,305
Federal Current Income Tax	879,815	(426,361)	1,889,386	4,671,861
4101001 Prov Def I/T Util Op Inc-Fed	2,996,194	12,837,138	19,464,083	63,663,656
4102001 Prov Def I/T Oth I&D - Federal	654	1,962	3,271	8,320
4111001 Prv Def I/T-Cr Util Op Inc-Fed	(2,876,361)	(7,341,344)	(11,878,529)	(46,700,015)
4112001 Prv Def I/T-Cr Oth I&D-Fed	-	-	-	(113,320)
Federal Deferred Income Tax	120,488	5,497,756	7,588,825	16,858,641
4114001 ITC Adj. Utility Oper - Fed	(19,167)	(57,502)	(95,837)	(258,007)
Federal Investment Tax Credits	(19,167)	(57,502)	(95,837)	(258,007)
Federal Income Taxes	981,135	5,013,893	9,382,374	21,272,495
409100200 Income Taxes, UOI - State	-	-	-	-
409100207 Income Taxes, UOI - State	-	-	-	-
409100208 Income Taxes, UOI - State	-	-	-	-
409100210 Income Taxes UOI - State	-	-	-	(295,338)
409100211 Income Taxes UOI - State	-	-	-	2,008,130
409100212 Income Taxes UOI - State	-	-	-	1,009,488
409100213 Income Taxes UOI - State	187,638	178,898	1,009,488	1,009,488
409200210 Inc Tax Oth Inc Ded - State	-	-	-	-
409200211 Inc Tax Oth Inc Ded - State	-	-	-	(7,157)
409200212 Inc Tax Oth Inc Ded - State	-	-	-	12,094
409200213 Inc Tax Oth inc Ded - State	92,339	87,212	82,951	82,951
State Current Income Tax	279,976	266,110	1,092,438	2,810,168
State Deferred Income Tax	-	-	-	-
State Investment Tax Credits	-	-	-	-
State Income Taxes	279,976	266,110	1,092,438	2,810,168
Foreign Current Income Tax	-	-	-	-
Foreign Deferred Income Tax	-	-	-	-
Foreign Investment Tax Credits	-	-	-	-
Foreign Income Taxes	-	-	-	-
Total Income Taxes	1,261,111	5,280,003	10,474,812	24,082,663
Equity Earnings of Subs	-	-	-	-
INCOME AFTER INCOME TAXES and EQUITY EARNINGS	2,569,726	10,758,889	21,344,179	54,525,533
Discontinued Operations (Net of Taxes)	-	-	-	-
Cumulative Effect of Accounting Changes	-	-	-	-
Extraordinary Income / (Expenses)	-	-	-	-
NET INCOME	2,569,726	10,758,889	21,344,179	54,525,533

**Kentucky Power Corp Consol
Comparative Balance Sheet
May 31, 2013**

Run Date 06/11/2013 13:44

X_OPR_COS	Rpt ID: GLR2200V	Layout: GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_C:	V2098-01-01 Acct: PRPT_ACCOUNT	BU: GL_PRPT_CONS	2013	Last Year	\$
ASSETS					
PRODUCTION			559,842,291.84	558,934,668.00	907,623.84
TRANSMISSION			491,085,168.92	490,152,082.00	933,086.92
DISTRIBUTION			668,564,116.62	652,615,328.83	15,948,787.79
GENERAL			59,674,235.77	57,451,300.18	2,222,935.59
CONSTRUCTION WORK IN PROGRESS			47,898,281.42	44,281,291.91	3,616,989.51
ELECTRIC UTILITY PLANT			1,827,064,094.57	1,803,434,670.92	23,629,423.65
less Accum Provision - Depre, Depl, Amort			(639,413,620.09)	(624,238,902.51)	(15,174,717.58)
NET ELECTRIC UTILITY PLANT			1,187,650,474.48	1,179,195,768.41	8,454,706.07
Net NonUtility Property			2,656,098.42	5,498,717.60	(2,842,619.18)
Investment in Subsidiary & Associated			0.00	0.00	0.00
Other Investments			258,363.67	260,727.67	(2,364.00)
Other Special Funds			0.00	0.00	0.00
Allowance - NonCurrent			2,361,233.00	2,361,232.37	0.63
Long Term Energy Trading Contracts			4,431,338.56	6,881,654.77	(2,450,316.21)
OTHER PROPERTY AND INVESTMENTS			9,707,033.65	15,002,332.41	(5,295,298.76)
Cash and Cash Equivalents			1,401,481.80	1,925,747.09	(524,265.29)
Advances to Affiliates			19,204,717.01	0.00	19,204,717.01
Acct Rec - Customers			9,926,511.96	12,676,052.64	(2,749,540.68)
Acct Rec - Miscellaneous			4,195,711.76	3,141,697.43	1,054,014.33
Acct Rec - AP for Uncollectible Accounts			(19,505.97)	(141,538.08)	122,032.11
Acct Rec - Associated Companies			5,408,890.11	9,241,088.58	(3,832,198.47)
Fuel Stock			44,020,866.67	69,147,176.47	(25,126,309.80)
Materials and Supplies			21,552,325.87	25,061,279.42	(3,508,953.55)
Accrued Utility Revenues			(5,288,420.30)	816,939.53	(6,105,359.83)
Energy Trading			5,062,534.47	6,174,819.72	(1,112,285.25)
Prepayments			996,461.31	1,569,794.80	(573,333.49)
Other Current Assets			1,535,132.24	1,660,942.94	(125,810.70)
CURRENT ASSETS			107,996,706.92	131,274,000.53	(23,277,293.61)
REGULATORY ASSETS			215,950,324.08	214,900,829.18	1,049,494.90
TOTAL DEFERRED CHARGES			69,344,932.39	78,498,798.33	(9,153,865.94)
TOTAL ASSETS			1,590,649,471.52	1,618,871,728.86	(28,222,257.34)

Investment Accounts for Functional Property Split at May 2013 FINAL

Consol	Unit	Acct	PS Query	Production	Transmission	Distribution	General	Total
KEPCO	110	1010001	687,470,996.33	0.00	0.00	646,344,986.69	41,126,009.64	687,470,996.33
KEPCO	110	1011001	3,213,885.03	0.00	0.00	0.00	3,213,885.03	3,213,885.03
KEPCO	110	1011012	9,921.60	0.00	0.00	0.00	9,921.60	9,921.60
KEPCO	110	1050001	627,603.73	0.00	0.00	627,603.73	0.00	627,603.73
KEPCO	110	1060001	23,637,188.23	0.00	0.00	21,591,526.20	2,045,662.03	23,637,188.23
KEPCO	117	1010001	559,622,184.25	551,442,383.16	1,646,138.49	0.00	6,533,662.60	559,622,184.25
KEPCO	117	1011001	1,341,897.43	874,501.15	0.00	0.00	467,396.28	1,341,897.43
KEPCO	117	1011012	0.00	0.00	0.00	0.00	0.00	0.00
KEPCO	117	1050001	6,778,355.00	6,778,355.00	0.00	0.00	0.00	6,778,355.00
KEPCO	117	1060001	896,717.07	747,052.53	147.04	0.00	149,517.50	896,717.07
KEPCO	180	1010001	457,983,417.52	0.00	453,291,025.13	0.00	4,692,392.39	457,983,417.52
KEPCO	180	1011001	902,580.91	0.00	0.00	0.00	902,580.91	902,580.91
KEPCO	180	1011012	0.00	0.00	0.00	0.00	0.00	0.00
KEPCO	180	1050001	30,592.00	0.00	30,592.00	0.00	0.00	30,592.00
KEPCO	180	1060001	36,650,474.05	0.00	36,117,266.26	0.00	533,207.79	36,650,474.05
KEPCO Total			1,779,165,813.15	559,842,291.84	491,085,168.92	668,564,116.62	59,674,235.77	1,779,165,813.15

Preparer: Matthew Cowley, Property Accounting, Canton
 Checker: Fred Francis, Property Accounting - Canton
 Reviewer: Jansi Swanger, Property Accounting, Canton
 Sources of Information: Report GLA8300V, PowerPlant Asset - 1042 Report,
 Leased Asset Management System Report and PeopleSoft GL Query

KPSC Case No. 2013-00197
 Commission Staff's First Set of Data Requests
 Order Dated June 20, 2013
 Item No. 44
 Attachment 1
 Page 37 of 44

**Kentucky Power Corp Consol
Comparative Balance Sheet
May 31, 2013**

Run Date: 06/11/2013 13:44

X_OPR_COS	Rpt ID: GLR2200V	Layout: GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_C:	V2098-01-01 Acct. PRPT_ACCOUNT	BU. GL PRPT_CONS	2013	Last Year	\$
CAPITALIZATION and LIABILITIES					
COMMON STOCK					
Authorized: 2,000,000 Shares					
Outstanding: 1,009,000 Shares					
Common Stock			50,450,000.00	50,450,000.00	0.00
Premium on Capital Stock			0.00	0.00	0.00
Paid-In-Capital			238,562,663.63	238,341,119.49	221,544.14
Retained Earnings			199,663,094.32	190,818,915.56	8,844,178.76
COMMON SHAREHOLDERS' EQUITY			488,675,757.95	479,610,035.05	9,065,722.90
PS Subject To Mandatory Redemption			0.00	0.00	0.00
PS Not Subject Mandatory Redemption			0.00	0.00	0.00
CUMULATIVE PREFERRED STOCK			0.00	0.00	0.00
TRUST PREFERRED SECURITIES			0.00	0.00	0.00
Long-Term Debt Less Amt Due 1 Yr			549,291,418.75	549,221,950.00	69,468.75
CAPITALIZATION			1,037,967,176.70	1,028,831,985.05	9,135,191.65
Obligations Under Capital Lease-NonCurrent			1,871,938.13	1,674,300.89	197,637.24
Accumulated Provision Rate Relief			704,292.00	1,635,430.00	(931,138.00)
Accumulated Provision - Miscellaneous			36,319,431.89	34,033,794.12	2,285,637.77
Other NonCurrent Liabilities			38,895,662.02	37,343,525.01	1,552,137.01
Preferred Stock Due Within 1 Year			0.00	0.00	0.00
Long-Term Debt Due Within 1 Year			0.00	0.00	0.00
Accumulated Provision Due Within 1 Year			0.00	0.00	0.00
Short-Term Debt			0.00	0.00	0.00
Advances from Affiliates			0.00	13,358,855.63	(13,358,855.63)
A/P General			19,369,335.96	30,336,776.64	(10,967,440.68)
A/P Associated Companies			30,490,096.28	41,052,680.18	(10,562,583.90)
Customer Deposits			24,672,951.28	23,484,964.81	1,187,986.47
Taxes Accrued			6,346,513.87	6,548,714.64	(202,200.77)
Interest Accrued			10,930,743.39	7,166,695.02	3,764,048.37
Dividends Accrued			0.00	0.00	0.00
Obligation Under Capital Leases			1,270,367.79	1,403,875.95	(133,508.16)
Energy Contracts Current			2,156,659.53	3,320,068.02	(1,163,408.49)
Other Current and Accrued Liabilities			15,029,997.07	17,797,808.10	(2,767,811.03)
Current Liabilities			110,266,665.17	144,470,438.99	(34,203,773.83)
Deferred Income Taxes			391,124,343.97	385,153,166.17	5,971,177.80
Deferred Investment Tax Credits			259,921.72	355,758.82	(95,837.10)
Regulatory Liabilities			5,699,797.46	13,831,965.72	(8,132,168.26)
2440002 LT Unreal Losses - Non Affil			2,521,991.89	4,200,196.07	(1,678,204.18)

**Kentucky Power Corp Consol
Comparative Balance Sheet
May 31, 2013**

Run Date: 06/11/2013 13.44

X_OPR_COS		Rpt ID: GLR2200V	Layout GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_CI	V2099-01-01 Acct: PRPT_ACCOUNT	BU: GL_PRPT_CONS		2013	Last Year	\$
2440022	L/T Liability MTM Collateral			(92,936.00)	(582,545.00)	489,609.00
2450011	L/T Liability-Commodity Hedges			7,563.00	82,731.00	(75,168.00)
	Long-Term Energy Trading Contracts			2,436,618.89	3,700,382.07	(1,263,763.18)
2520000	Customer Adv for Construction			59,401.36	63,177.74	(3,776.38)
	Customer Advances for Construction			59,401.36	63,177.74	(3,776.38)
	Deferred Gains on Sale/Leaseback			0.00	0.00	0.00
	Deferred Gains on Disposition of Utility Plant			0.00	0.00	0.00
2530000	Other Deferred Credits			0.00	0.00	0.00
2530022	Customer Advance Receipts			1,564,239.53	2,634,497.53	(1,070,258.00)
2530050	Deferred Rev -Pole Attachments			97,588.73	78,940.35	18,648.38
2530067	IPP - System Upgrade Credits			263,810.52	260,279.72	3,530.80
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns			160,250.00	162,614.00	(2,364.00)
2530112	Other Deferred Credits-Curr			987,972.74	1,113,326.72	(125,353.98)
2530114	Federal Mitigation Deferral(NSR)			754,941.55	754,941.55	0.00
2530137	Fbr Opt Lns-Sold-Defd Rev			111,081.17	116,729.42	(5,648.25)
	Other Deferred Credits			3,939,884.24	5,121,329.29	(1,181,445.05)
	Deferred Credits			6,435,904.49	8,884,889.10	(2,448,984.61)
	DEFERRED CREDITS & REGULATED LIABILITIES			403,519,967.64	408,225,779.81	(4,705,812.17)
	CAPITAL & LIABILITIES			1,590,649,471.53	1,618,871,728.87	(28,222,257.34)

**Kentucky Power Corp Consol
Comparative Balance Sheet
May 31, 2013**

Run Date: 06/11/2013 13:44

		Month End Balances	December Balances	Variance
		2013	Last Year	\$
Statement of Retained Earnings				
	BALANCE AT BEGINNING OF YEAR	190,818,915.56	171,840,462.36	18,978,453.21
	Net Income (Loss)	21,344,178.76	50,978,453.21	(29,634,274.45)
	Deductions:			
	Dividend Declared On Common Stock	(12,500,000.00)	-32,000,000	19,500,000.00
	Dividend Declared On Preferred Stock	0.00	0	0.00
	Adjustment in Retained Earnings	0.00	0.00	(0.00)
	Total Deductions	(12,500,000.00)	(32,000,000.00)	19,500,000.00
	BALANCE AT END OF PERIOD (A)	199,663,094.32	190,818,915.56	8,844,178.76
(A) Represents The Following Balances At End Of Period				
215.0	Appropriated Retained Earnings	0.00	0.00	0.00
215.1	Appr Retnd Emgs - Amrt Rsv. Fed	0.00	0.00	0.00
	Total Appropriated Retained Earnings	0.00	0.00	0.00
2160000-1	Unapprp Retained Earnings Unrestr	190,818,915.56	171,840,462.36	18,978,453.21
2160002+	Unapprp Retained Earnings Restr	0.00	0.00	0.00
210.0	Gain on Reacquired Pref Stock	0.00	0.00	0.00
	Net Income Transferred	8,844,178.76	18,978,453.21	(10,134,274.45)
	Total Unappropriated Retained Earnings	199,663,094.32	190,818,915.56	8,844,178.76
216.1	Unapprop Undistributed Sub Earnings	0.00	0.00	0.00
418.1	Equity Earnings of Subsidiary Co	0.00	0.00	0.00
	Total Unapprop Undistributed Sub Earnings	0.00	0.00	0.00
	Total Other Retained Earnings Accounts	0.00	0.00	(0.00)
	TOTAL RETAINED EARNINGS	199,663,094.32	190,818,915.56	8,844,178.76

KENTUCKY POWER COMPANY
 DETAIL OF ELECTRIC UTILITY PROPERTY
 YEAR TO DATE - May, 2013

Fincl

GLR7210V

06/11/13 16.30

	BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
<u>UTILITY PLANT</u>						
101105 GENERATION	559,731,713.30	2,392,163.20	(1,604,975.18)	0.00	0.00	560,518,901.32
TOTAL PRODUCTION	<u>559,731,713.30</u>	<u>2,392,163.20</u>	<u>(1,604,975.18)</u>	<u>0.00</u>	<u>0.00</u>	<u>560,518,901.32</u>
101105 TRANSMISSION	493,489,120.25	2,519,556.96	(1,374,785.65)	0.00	0.00	494,633,891.57
101105 DISTRIBUTION	693,312,997.44	21,769,205.55	(3,974,016.43)	0.00	0.00	711,108,184.56
TOTAL (ACCOUNTS 101 & 105)	<u>1,746,533,831.00</u>	<u>26,680,925.71</u>	<u>(6,953,779.26)</u>	<u>0.00</u>	<u>0.00</u>	<u>1,766,260,977.45</u>
1011001/12 CAPITAL LEASES	5,182,997.28	0.00	0.00	285,287.69	0.00	5,468,284.97
102 ELECTRIC PLT PURCHASED OR SOLD	0.00	0.00	0.00	0.00	0.00	0.00
1140001 ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC PLANT IN SERVICE	<u>1,751,716,828.28</u>	<u>26,680,925.71</u>	<u>(6,953,779.26)</u>	<u>285,287.69</u>	<u>0.00</u>	<u>1,771,729,262.42</u>
1050001 PLANT HELD FOR FUTURE USE	7,436,550.73	0.00	0.00	0.00	0.00	7,436,550.73
107000X CONSTRUCTION WORK IN PROGRESS:						
107000X BEG BAL	44,281,291.91					
107000X ADDITIONS		30,297,915.22				
107000X TRANSFERS		<u>(2,500,025.11)</u>				
107000X END BAL		<u>3,616,989.51</u>				47,698,281.42
TOTAL ELECTRIC UTILITY PLANT	<u>1,803,434,670.92</u>	<u>30,297,915.22</u>	<u>(6,953,779.26)</u>	<u>285,287.69</u>	<u>0.00</u>	<u>1,827,064,094.57</u>
<u>NONUTILITY PLANT</u>						
1210001 NONUTILITY PROPERTY-OWNED	964,528.00	0.00	0.00	0.00	0.00	964,528.00
1210002 NONUTILITY PROPERTY-LEASED	0.00	0.00	0.00	0.00	0.00	0.00
1240025-29 OTHER INVESTMENTS	4,734,975.63	0.00	(2,834,483.00)	0.00	0.00	1,900,492.63
TOTAL NONUTILITY PLANT	<u>5,699,503.63</u>	<u>0.00</u>	<u>(2,834,483.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>2,865,020.63</u>

Prepared by PSnVision Report GLR7210V
 Reviewer: Cindy Buckbee - Prop Acctg Centon
 Sources of Info: Powerplant Reports and PS GL

KENTUCKY POWER COMPANY
 ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION
 YEAR TO DATE - May, 2013

Final

GLR7410V

05/11/13 16:30

	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL COST	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING BALANCE
UTILITY PLANT						
NUCLEAR						
1080001/11 OTHER					0 00	
1080009/10 DECOMMISSIONING COSTS					0 00	
TOTAL NUCLEAR					0 00	
1080001/11 PRODUCTION	273,621,070.97	8,591,811.21	(1,604,975.18)	(1,117,645.57)	0 00	279,490,061.43
1080001/11 TRANSMISSION	157,337,333.70	3,786,824.82	(1,374,765.65)	179,951.75	0 00	159,829,324.72
1080001/11 DISTRIBUTION	179,721,144.51	10,141,320.08	(3,974,018.43)	(1,092,054.30)	0 00	184,796,391.86
1080013 PRODUCTION	(3,095,466.61)	0 00	0 00	0 00	(215,351.64)	(3,311,818.25)
1080013 TRANSMISSION	0 00	0 00	0 00	0 00	0 00	0 00
1080013 DISTRIBUTION	(17,659.02)	0 00	0 00	0 00	(3,738.79)	(21,397.81)
RETIREMENT WORK IN PROGRESS	(6,325,562.52)	0 00	0 00	(1,968,277.46)	2,029,948.12	(6,263,891.86)
TOTAL (108K accounts)	601,239,740.93	22,519,966.21	(6,953,779.26)	(4,018,825.58)	1,809,847.69	614,596,939.99
NUCLEAR					0 00	
1110001 PRODUCTION	10,461,106.71	629,598.62	0 00	0 00	0 00	11,090,705.33
1110001 TRANSMISSION	1,266,854.71	203,269.10	0 00	0 00	0 00	1,470,123.81
1110001 DISTRIBUTION	9,166,379.72	763,492.19	0 00	0 00	0 00	9,929,871.91
TOTAL (111K accounts)	20,894,341.14	1,596,359.91	0 00	0 00	0 00	22,490,701.05
1011006 CAPITAL LEASES	2,104,820.44	0 00	0 00	0 00	221,158.61	2,325,979.05
1150001 ACQUISITION ADJUSTMENT AMORT	0 00	0 00	0 00	0 00	0 00	0 00
TOTAL ACCUM DEPR & AMORT.	624,238,902.61	24,116,316.12	(6,953,779.26)	(4,018,825.58)	2,031,006.30	639,413,620.09
NONUTILITY PLANT						
1220001 Depr&Amrt of Nonutl Prop-Ownd	208,286.03	2,779.05	0 00	0 00	0 00	211,065.08
1240027 Other Property - RWIP	(7,500.00)	0 00	0 00	0 00	2,839,840.13	2,832,340.13
1240028 Other Property - RETIRE	0 00	0 00	(2,834,483.00)	0 00	0 00	(2,834,483.00)
TOTAL NONUTILITY PLANT	200,786.03	2,779.05	(2,834,483.00)	0 00	2,839,840.13	208,922.21

Prepared by: PSnVision Report GLR7410V
 Reviewer: Cindy Buckbee - Prop Acctg Canton
 Sources of Info: Powerplant Reports and PS GL



American Electric Power
1 Riverside Plaza
Columbus, OH 43215-2373
AEP.com

June 25, 2013

Commonwealth of Kentucky
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

Please find enclosed Form EIA-826, Monthly Electric Utility Sales and Revenue Report with State Distributions for the month of May 2013.

Sincerely,

A handwritten signature in black ink that reads 'Bradley M. Funk' with a long horizontal flourish extending to the right.

Bradley M. Funk
Manager –Regulated Accounting

BMF
Enclosure

U.S. Department of Energy
 Energy Information Administration
 Form EIA-826

**Monthly Electric Utility Sales and Revenue
 Report with State Distributions - 2013**

Form Approval
 OMB NO.1905-0129
 (Expires 11-30-2007)

This report is mandatory under Public Law 93-275, the Federal Energy Administration Act of 1974, Public Law 95-91, Department of Energy Organization Act, and Public Law 102-486, the Energy Policy Act of 1992. Information reported on the Form EIA-826 is not considered confidential. See Section V of the General Instructions for sanctions statement. Public reporting burden for this collection of information is estimated to average 1 5 hours per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collected information. Send comments regarding this form, its burden estimate, or any aspect of the data collection to the Energy Information Administration, Statistical and Methods Group EI-73, 1000 Independence Avenue S W, Forrestal Building, Washington, D C 20585, and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D C 20503 (A person is required to respond to the collection of information only if it displays a valid OMB number) Carefully read and follow all instructions. If you need assistance, please contact Alfred Pippi at: (202) 287-1625 or Charlene Harris-Russell at: (202) 287-1747 or by E-Mail at eia-826@eia.doe.gov.

Please submit by the last calendar day of the month following the reporting month. Return completed forms by E-Mail at eia-826@eia.doe.gov or fax to (202) 287-1585 or (202) 287-1959.

Department of Energy, Energy Information Administration (EI-53), BG-076 (EIA-826) Washington, DC 20585-0650

Utility Name Kentucky Power Company

Identification Code (Assigned by EIA): 22053

Reporting for the month of: Jan ___ Feb ___ Mar ___ Apr ___ May X Jun ___ Jul ___ Aug ___ Sep ___ Oct ___ Nov ___ Dec ___, 2013

Contact Person: Ronald F Davis

Phone number: 614-716-3525

Email: rdavis@aep.com

Fax: 614-716-1449

RETAIL SALES TO ULTIMATE CONSUMERS

Schedule I - A: Full Service (Energy and Delivery Service (bundled))

Instructions: Enter the reporting month revenue (thousand dollars), megawatthours, and number of consumers for energy and delivery service (bundled) by State and consumer class category

State	Items	Residential	Commercial	Industrial	Transportation	Total
KY	a Revenue (Thousand Dollars)	14,003	11,623	15,919	-	41,545
	b Megawatthours	134,894	114,303	258,860	-	508,057
	c Number of consumers	140,166	30,549	1,329	-	172,044
	a Revenue (Thousand Dollars)					
	b Megawatthours					
	c Number of consumers					
	a Revenue (Thousand Dollars)					
	b Megawatthours					
	c Number of consumers					
	a Revenue (Thousand Dollars)					
	b Megawatthours					
	c Number of consumers					

Note

Kentucky Power Company

REQUEST

List all present or proposed research efforts dealing with the pricing of electricity and the current status of such efforts.

RESPONSE

AEP Ohio has installed approximately 132,000 AMI meters as part of its gridSMART Demonstration Project funded by federal stimulus funds in addition to the funding approved by the Public Utilities Commission of Ohio . AEP Ohio also implemented and marketed time-differentiated rates and direct load control consumer programs and began enrolling customers in these programs late in 2011. AEP Ohio has partnered with Battelle to implement a real-time pricing consumer program that utilizes an advanced in-home energy manager that monitors energy consumption and responds to pricing signals from the utility.

In 2011, Public Service of Oklahoma installed approximately 15,000 AMI meters in Owasso, Oklahoma. In 2012, an additional 16,500 AMI meters were deployed in Okmulgee, Sand Springs and the University of Tulsa Campus. Beginning in 2012, participants have enrolled in various time-differentiated tariffs.

WITNESS: Ranie K Wohnhas

Kentucky Power Company

REQUEST

Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

RESPONSE

Please see Attachment 1 to this response for a schedule containing the salaries of each executive officer of Kentucky Power Company for the test year and preceding two calendar years. Included in the attachment are Kentucky Power officers who are employees of AEPSC with the title of executive Vice President and above including the President of Kentucky Power Company.

WITNESS: Andrew R Carlin

EMPLID	NAME	Title	ReportsTo	Number Of Reports	Prev. Incumbent	Salary 2010	Salary 12/31/2011	Annual Incentive 2011	Long Term Incentive			Salary 12/31/2012	Annual Incentive 2012	Long Term Incentive			Test Year Salary 3/31/2013	Annual Incentive Test Year	Long Term Incentive		
									Granted 2011	Increase Date 2011	Increase Pct 2011			Granted 2012	Increase Date 2012	Increase Pct 2012			Granted Test Year	Increase Date Test Year	Increase Pct Test Year
1005191	Akins, Nicholas K.	Chairman, Chief Executive Officer	Board	19,181	Morris	1,265,000	900,000	365,000	449,267	11/12/2011	-29%	900,000	750,000	1,840,003	-	0%	1,200,000	1,500,000	2,016,050	1/1/2013	33%
4211846	Pauley, Gregory G.	President, Chief Operating Officer	Patton, Charles R.	216	Mosher	220,000	196,080	54,996	21,682	1/1/2011	-11%	202,000	54,543	26,483	1/1/2012	3%	214,000	101,821	21,682	1/1/2013	6%
9108113	Barton, Lisa M.	EVP - Transmission	Akins, Nicholas K.	2,209	Tomasky	521,400	335,000	140,000	108,385	8/1/2011	-36%	350,000	170,000	161,879	1/1/2012	4%	385,000	320,000	124,952	1/1/2013	10%
9117321	Feinberg, David M.	EVP - General Counsel	Akins, Nicholas K.	86	Keane	489,400	425,000	-	186,206	5/2/2011	-13%	450,000	180,000	370,921	1/1/2012	6%	550,000	450,000	283,957	1/1/2013	22%
1349754	Hillebrand, Lana L.	SVP - Chief Admin Officer	Akins, Nicholas K.	1,018	-	-	-	-	-	-	-	470,000	-	-	12/17/2012	-	470,000	-	560,871	-	0%
4205518	McCullough, Mark C.	EVP - Generation	Powers, Robert P.	4,796	Akins	512,600	355,000	172,388	145,222	1/1/2011	-31%	400,000	200,000	173,465	1/1/2011	13%	420,000	350,000	132,041	1/1/2013	5%
4215336	Powers, Robert P.	EVP - COO	Akins, Nicholas K.	14,307	-	521,400	650,000	395,703	449,267	11/12/2011	25%	650,000	450,000	758,744	1/1/2012	0%	672,500	800,000	567,913	1/1/2013	3%
4200341	Tierney, Brian X.	EVP - CFO	Akins, Nicholas K.	1,147	Koeppel	500,000	612,333	425,000	480,012	11/12/2011	22%	650,000	450,000	758,744	1/1/2012	6%	672,500	800,000	567,913	1/1/2013	3%
9105046	Welch, Dennis E.	EVP, Chief External Officer	Akins, Nicholas K.	367	-	385,800	450,000	300,000	1,072,128	10/10/2011	17%	463,500	300,000	368,116	1/1/2012	3%	480,000	415,000	249,626	1/1/2013	4%

* Salary of previous incumbent if noted.

Kentucky Power Company

REQUEST

Provide an analysis of Kentucky Power's expenses for research and development activities for the test year and the three preceding calendar years. For the test year include the following:

- a. Basis of fees paid to research organizations and Kentucky Power's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
- b. Details of the research activities conducted by each organization.
- c. Details of services and other benefits provided to the company by each organization during the test year and the preceding calendar year.
- d. Total expenditures of each organization including the basic nature of costs incurred by the organization.
- e. Details of the expected benefits to the company.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Gregory G Pauley

R&D Expenditures for 2010

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDCP570001	247,503	9,577	Corporat Tech Program Mgt	Coordinate Corporate Technology program. Support Corporate Technology Council
RDDA502701	-	(10)	GM PHEV Demo Project	The EPRI-GM PEV Demonstration project is expected to be the first of its kind in developing technology for integrating plug-in electric vehicles (PEVs) into the utility smart grid. The project is expected to: 1.Determine the possible net impact on the local distribution system in areas with high PEV concentrations; 2.Analyze driving patterns of PEVs and their effects on the relative fuel usage and real-world environmental impact of fuel switching enabled by on-board electricity; 3.Develop an understanding of how consumers may connect PEVs for charging and the potential incremental demand a production PEV can represent. The results of the project may help prepare the utility industry for providing electricity as a transportation fuel in a framework beneficial to the environment and customer as well as the general public. It is anticipated that data collected and technology developed during the demonstration and integration of PEVs with the grid will enable the utility industry to develop smart power delivery infrastructure including metering, as well as to obtain empirical information to inform better decision making by utilities, regulators, and customers.
RDDA502801	25,000	1,166	Industrial Agri Cntr of Excell	EPRI's proposed Industrial Agricultural Center of Excellence will be established to encourage specific energy and technology related developments. Using EPRI, utility, and industry subject matter expertise the Center is expecting to support applications, demonstrations and commercialization of advanced efficient electric technologies and utilization methods. The Center of Excellence would additionally support members and their customers through testing, training, education and outreach.
RDDA502901	88,428	-	AEPOh Interoperability Roadmap	Create an AEP Ohio Interoperability Plan based on the AEP Ohio Smart Grid Demonstration project and requirements dictated by the DOE that will be submitted to the DOE on or before 4/30/2010.
RDDA503101	50,000	-	AEPOh Interoperability Testing	This research project will be done in the IntelliGrid program, and the results will be made available to the public to advance the overall industry Smart Grid efforts. The non-proprietary results of this work will be incorporated into one or more of the EPRI IntelliGrid R&D programs PS161B Infrastructure for Intelligent Transmission Systems, PS161C Infrastructure for Intelligent Distribution Systems and 161D Infrastructure and Technology for Advanced Metering, Integrating Demand Response and Energy Efficiency, and made available to funding members of those programs and to the public, at no charge.
RDDA503201	25,000	1,161	Voltage Optimization Modeling	The Volt Var Control Technology offers significant benefits in reducing demand and energy in response to lower voltage levels. Several study projects are indicating an aggregated response of about 0.7% demand reduction for a 1% voltage reduction. This project will test equipment to validate the results on specific types of equipment and validate the contributions from various equipment types to the aggregate responses. The project will also measure the performance of the equipment at lowered voltage levels to provide a better understanding of why this technology can successfully lower demand and to understand the voltage limits that must be observed to avoid damaging or shortening the life of equipment.
RDDA503301	66,257	3,078	WiFi-HAN PreDemo Qualification	Create a credible WiFi based Home Area Network technology in preparation for a 2011 demonstration in AEP Ohio homes. Specify, install, and test an EMS-Centric WiFi Home Area Network. The EMS will communicate with an SSN meter using ZigBee with Smart Energy Profile v1.0. The EMS will then coordinate the attached HAN devices using WiFi/B02.11g. Five parallel HAN networks will operate in close proximity at Dolan Lab. 30 days run time without intervention is required for acceptance. As part of this funded project, Vendor will work with AEP Marketing to develop an evaluation program to be used in a 200-home demonstration project to take place in 2011 (2011 work is funded separately by AEP Ohio).
RDDA560101	(24,331)	(1,149)	Dist EPRI Annual Research Port	Coordination of AEP's: 1) Corporate Technology program and 2) Support the Corporate Technology Council Replaces work order RDCP200301
RDDA570101	1,139,128	53,020	Distribut EPRI Annual Portfol	Program 1B - PQ Knowledge-Base Service: The overall objective of this project set is to implement monitoring system advancements that will not only enhance benchmarking and reporting functions of the monitoring systems, but also provide the basis for advanced applications that can actually improve equipment and system reliability. This project set has three integrated project areas that complement each other. P1.005 ü Integration of Data from Multiple Monitoring Systems: This project area helps increase the value of monitoring systems by integrating information from many different devices and equipment that may provide increased value to overall power quality data management and analysis applications. This can include a variety of IEDs that may be part of new system investments, as well as advanced metering systems that are used for many customers. Important topics to be addressed in the research include the following: ü Monitoring equipment considerations (accuracy, standards) ü Integration of data from different monitoring systems (relays, digital fault recorders, metering systems) ü PQDIF tools and support (PQDIF user group) ü PQDIF verification for monitoring systems ü COMTRADE's contributions to next version of COMTRADE to make it more compatible with PQDIF (IEEE Relay Committee) ü Communications issues and capabilities The research priorities for this project are developed each year by a project advisory group. Prioritization of the specific equipment and interfaces to be evaluated allows for the most timely and useful deliverables to be provided to the members. P1.006 ü Advanced Applications for Monitoring Systems: This project provides the technical basis for advanced applications that can be applied in monitoring systems to improve system reliability, equipment performance, and operations. The objective is to provide the basis for analyzing PQ trended data, transient disturbance data, fault data, and related system information to identify equipment and system problems that can be resolved in a more timely manner. Alarms and reports can then be integrated with system maintenance procedures and operations to more efficiently resolve problems and improve equipment reliability. The net effect can be a dramatic improvement in system reliability and a reduction in maintenance and operation expenses. Members will help prioritize important functions to be included in a power quality monitoring system that can provide operational and reliability improvement benefits. Important capabilities that are likely to be considered include the following: ü General processor for trended PQ data to identify abnormal conditions based on control chart theory, etc. ü Voltage regulator performance module ü Fault protection and coordination assessment module ü Automated power quality and reliability reporting methods ü Transformer loading and lifetime assessment, including harmonics ü Arrester performance for transient events Work will also begin on a database collection (library) of disturbance data for use in the development of advanced applications. P1.007 ü Monitoring System Development and Management: This is the project where the advanced capabilities actually get implemented in power quality monitoring management systems. Application in actual software systems, such as PQView, allows utilities to realize the benefits of the research in P1.005 and P1.006. In 2007-2008, the work in this project set is also being coordinated closely with a large DOE-funded research project on fault analysis and fault location technologies that will

R&D Expenditures for 2010

Work Order Corporate Total KPCo Total Project Title

Project Description

complement the EPRI research and provide substantial added value for the members in this project set. Program Set 1D - PQ Knowledge-Base Service: The Power Quality Knowledge-Based Services program comprises an array of resources and tools. At the core of the program is a customer hotline offering round-the-clock power quality technical support. Complementing the hotline are the following: 1) Five electronically distributed newsletters which regularly provide the latest information on power quality business, technical trends, educational opportunities, and project updates 2) A detailed EPRI PQ Encyclopedia, a definitive reference and training tool for power quality 3) Continued enhancement of the highly valued PQ case study library to supply customers with an essential and productivity-improving resource 4) Access to the PQ Hotline for best-in-class problem-solving resources 5) The PQ Hotline Database, an unparalleled archive of a range of solutions and industry experience 6) Additional resources for the Power Quality Online Resource Center to further enhance its value 7) Complimentary registration for one Power Quality Interest Group meeting, along with a registration discount on all PQA Conferences Project 30.003 0 Manhole Event Risk Management Strategies: A number of utilities continue to experience gas-related explosions in underground structures such as manholes, service boxes, and vaults. Two root causes are needed for an event to occur: the buildup of explosive or combustible gases and the presence of an ignition source. These events can occur unexpectedly and can involve numerous explosions in adjacent structures. The financial and political consequences of such events can be significant. Explosions and related events in underground structures are rare, involving fewer than 1% of underground structures, and range from "smokers" with little effect, to "flyers" with very serious collateral damage, injury, and even death. Many causal factors are involved, and multiple events are possible. Predictability is very difficult. Damage can range from fire or smoke damage in "smokers" to collateral damage to external facilities or personal injury from flying manhole or vault covers in "flyers." In 1991, a utility experienced a fatal event. In 1995, Underwriters Laboratories (UL) issued a milestone report detailing the composition of evolved gases. A test facility was built in Lenox, Massachusetts, in 1994 with EPRI and Consolidated Edison (ConEd) co-funding. At some utilities approximately 1% of underground structures are involved in an event each year, with fewer than 0.01% involving collateral damage. During 1996-1998, milestone tests, funded by ConEd and EPRI, were conducted in Lenox involving "standard gas explosions" and mitigation approaches. Recently, many utilities have reported major events. No utility is immune from the prospect of underground explosions! EPRI's approach has taken several paths: research, construction of test facilities, and various workshops and rapid response meetings following manhole events. The research has been broad-based, involving full-scale tests, analytical studies, and computer modeling. Research topics have included: explosion characteristics, electrical (fault) vs. gas explosions, type and composition of gases involved, explosion mitigation, cover restraints, cover design, root causes, and environmental factors. EPRI has also tapped into information and technologies in other industries that operate underground systems and may experience similar problems. 1.008 System Compatibility Research: This research area involves characterizing compatibility issues between end use equipment, power conditioning technologies and power system performance. It includes establishing evaluation criteria (e.g., testing protocols), evaluating failure mechanisms, and identifying solutions.

RDDA570201	107,721	5,008	CEA Membership & Projects
RDDA570301	6	-	Dist Fault Location System
RDDA570401	178,432	8,292	NEETRAC Membership
RDDA571001	6,265	293	Line Equip Investigation Tools
RDDA571101	331,004	15,437	Grid of the Future Test Bed
RDDA571201	17,760	828	AMI Test Bed Development

The CEA is a collaborative of companies that propose and fund research topics. These topics can range from asset management to automation. The purpose of this project is to allocate funding for topics of interest within the Distribution organization. Individual project descriptions will be presented in the comments area of this document when available. CEA = Canadian Electric Association Replaces work order RDDA570201

0 Develop an intelligent, operational, decision-support (fault locator) software tool to identify the location of low impedance, momentary and faults in distribution power systems. 0 Evaluate the use of this approach for high impedance faults.

The National Electric Energy, Testing, Research, and Applications Center (NEETRAC) was established in 1996 by the Georgia Tech Research Corporation (GTRC), a cooperative organization of the Georgia Institute of Technology. It is supported by a membership consisting of utility and industrial companies. The purpose of NEETRAC is research, development and testing in areas of interest to the membership and is funded by the Research and Development Baseline Budget from dues collected from that membership. The project selection generally is of a scope that is sufficiently broad as to be attractive to several Members, who are interested in sharing the resulting intellectual property. NEETRAC membership includes both collaborative and directed funding research. AEP's strategy is for NEETRAC to complement the Dolan Technology Center/Es (DTC) capabilities through research in such areas as cable life extension and other research or testing areas that the DTC is not directly involved in. AEP will be joining NEETRAC as a Corporate 0 Charter Member with voting rights on the selection and prioritization of projects. NEETRAC is a non-profit corporation. Replaces work order RDDA560301

This project is to develop a toolset that can be used to assess the condition of failing distribution facilities. The tools must be safely usable on energized equipment. It must provide a simple pass/fail indication with a high level of certainty in its result.

Develop a Grid of the Future test facility at Dolan Technology Center that will enable the evaluation of technologies that support AEP's vision of the next generation Distribution network. For 2007: installation of a WiMAX network, demonstration of WiMAX compatibility with standard utility protocols, integration of Advanced Metering Infrastructure components, Distribution Automation components, and Asset Monitoring and Control components. The test bed will include an IP-based control network that will facilitate AMI, DA, and Asset Monitoring and Control testing. For 2008, the test bed will be extended to include the evaluation of back office solutions (Yukon, Enmac, others), Home Area Networks (HAN), advanced DA and Asset Monitoring and Control, Distributed Energy Resources including Distributed Generation and Storage Technology. The information generated from these evaluations will be used to support decisions on vendor acquisitions, systems compatibility, and overall architecture & system design. Once the utility to HAN interface has been defined, communications into the customer premises will then be evaluated for DSM, DR, and metering applications like real-time pricing, tamper detection, remote connect/disconnect, and outage management. Equipment from multiple vendors will be accommodated.

Develop an Advanced Metering Equipment (AMI) test facility at AEP that creates the in-house capability to evaluate current and future AMI equipment and their supported Distribution applications. The information generated from these evaluations will be used to support decisions on AMI vendor selection and system design. Compatibility of AMI with Distribution Automation equipment will be explored, and Distributed Intelligent Monitoring, Communication, and Control evaluations will be supported. Communications into the customer premises will be evaluated for DSM, DR, and metering applications. Equipment from multiple vendors will be accommodated.

R&D Expenditures for 2010

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDDA581501	719	34	Green Circuits	This project is a field demonstration on a select number of distribution circuits converted to Green Circuits through various loss reduction methods to determine if losses can be reduced significantly. Loss-reduction approaches could include optimal var reduction using switched capacitors, voltage control, targeted equipment changes (efficient transformers), and targeted design changes (reconductoring or reconfiguring).
RDDA581701	51,941	2,423	GRDSMRT-SolarWindEnergyStorage	The primary purpose of the project is to test and compare Greenfield Steam & Electric's concentrated photovoltaic (PV) technology prior to any large-scale deployment. The testbed will allow the concentrated PV performance to be easily compared to the performance of a commercially available PV system. The testbed will also be used to model a typical residential-size distributed energy resource installation. The integrated test bed will allow AEP to study the effects of residential-size wind and solar on the grid, as well as the interface and controllability it may have with a Home Area Network (HAN) and Advanced Metering Infrastructure (AMI)
RDDA581801	1,118	52	GRDSMART-Ice Energy Storage	Demonstrate and evaluate the Ice Energy off-peak ice maker. This is an energy storage technology, intended to shift cooling load into off-peak times. Installation will be this Fall, with cooling performance measurements during the Summer of 2009.
RDDA581901	196,542	9,168	EPRI Demo - Smart Grid	In addition to controls on emissions from power plants, significant reductions in emissions of carbon dioxide can be achieved through contributions from energy efficiency, plugin hybrid electric vehicles, and distributed energy resources. Integration of these resources through the electric distribution system will require new communications and control technologies. This project will conduct several regional demonstrations to integrate distributed power generation, storage, and demand response technology into a demand-side virtual power plant. The demonstrations will take advantage of infrastructure investments that are being made across the industry and illustrate ways in which distributed resources can be integrated with system operations.
RDDA582001	140,000	6,531	EPRI Demo - Energy Efficiency	One way to meet the challenge of growing demand for electric power is to reduce a portion of that demand through end-use energy efficiency improvements. The purpose of this project is to demonstrate that efficiency improvements in lighting and space-conditioning in buildings can be successfully implemented in North American commercial and residential buildings. Issues to be resolved include adapting service voltages and frequencies, electromagnetic compatibility, power quality, and customer acceptance. Examples of technologies to be deployed include Variable Refrigerant Flow Air Conditioning, Heat Pump Water Heating, Ductless Residential Heat Pumps and Air Conditioners, Hyper-efficient Residential Appliances, Data Center Energy Efficiency, and LED Street and Area Lighting.
RDDA582101	231,603	10,783	PHEV Technology Future Strategies	The primary purpose of the project is to prepare our business for the mass deployment of PHEVs across AEP's regulatory jurisdictions. Develop a strategy (in conjunction with R&D) that will have a positive impact on revenue and that leverages the capacity of our existing infrastructure.
RDDA592201	27,078	1,109	Energy Efficiency Test Bed	Establish an Energy Efficiency Test Bed, located in the gridSMART Test area at the Dolgn Technology Center, in conjunction with the installation of necessary equipment to test and evaluate the efficiency of various electrical devices currently planned, along with new devices being developed over the next few years. Electrical devices currently planned for energy efficiency evaluation include: LED lighting (i.e., exterior and indoor); Hybrid Air Conditioning System; LEED home verses conventional home; Hybrid Heat-Pump Water Heater; distribution transformers; Solar Heat Recovery; DTC Energy Management System, etc. A brief summary of energy efficiency plans are described below in Additional Information Section.
RDDA592601	5,082	208	Protocol-HsehidElectricUseFdbck	Develop guidelines based on accepted principles of sound experimental design for doing AMI & related pilot project research to answer specific research questions, allow for the pooling of results to achieve greater extensibility, allow for the resolution of key research gaps collaboratively, and provide approaches for understanding what and how behavior change occurs.
RDDR500301	53,005	2,473	ReXorce 250kW Heat Engine Test	Partner with ReXorce Thermionics, Inc. to confidentially test and evaluate their pre-commercial prototype, 250kW heat engine system, utilizing AEP's Walnut Test Site. Participation enables AEP to obtain hands-on technology intelligence; shape the grid of the future; and obtain preferential pricing and/or credits toward future purchase of commercial systems.
RDDR560001	707	33	Distributed Energy Resources Prog Mgmt	Provide program management for the Distributed Energy Resources R&D program Replaces work order RDEM400001
RDDR560101	7,385	344	DR EPRI Annual Research Portfo	The Distributed Energy Resources (DR) EPRI Annual Research Portfolio includes: 1) Energy Storage Planning & Technology Assessment - Energy Storage has been recognized as a strategically important component of our future grid. Membership in EPRI 94.001 provides AEP with information on the state of utility-related energy storage technologies and their applications in the industry. 2) Strategic Planning for DER - AEP has just consolidated its distributed energy resources (DER) activities to better prepare its
RDDR560401	59	3	Rolls-Royce 1MW SOFC Test&Eval	Partner with Rolls Royce Fuel Cell Systems (RRFCS) to confidentially test and evaluate their pre-commercial, natural gas fueled, 1 MW SOFC system, utilizing our Walnut Test Facility. Participation provides hands-on experience with the technology. This enables AEP to proactively plan for the application and interconnection of the technology and its impact on the shaping the grid of the future.
RDDR570001	429,339	20,028	DER Program Mgmt	Provide program management for the Distributed Energy Resources (DER) program.
RDDR570101	947	44	DER 2007 EPRI Annual Portfolio	Energy Storage has been recognized as a strategically important component of our future grid. Membership in EPRI 94.001 provides AEP with information on the state of utility-related energy storage technologies and their applications in the industry Distributed Energy Resources (DER) program.
RDDR570201	17,946	836	Micro-grid Proj - Inverter Gen	To demonstrate, evaluate and document operation and performance of the CERTS Micro-grid Concept, which was successfully bench-tested on the University of Wisconsin/Es microgrid emulator. This is the first full-scale demonstration of an inverter-based microgrid, consisting of multiple generation sources and loads. During 2006, the CEC/CERTS Micro-grid Project Team constructed a microgrid test bed at AEP/Es Walnut Test Facility. CEC/CERTS arranged for three 60 kW generators with inverters from TeCogen Inc.; the University of Wisconsin designed the test bed and; Northern Power System (NPS) tested the protection strategy and delivered protection equipment, switchgear and load/fault cabinets to the test bed site which was assembled by AEP contractors according to the test bed design. This project continues in 2007 from work performed in 2006 and involves commissioning the inverter-based generators in the test bed, conducting a full-range of tests according to an approved test plan, analyzing test results and documenting the resultant tests in a Final Report.

R&D Expenditures for 2010

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDDR570301	166,387	7,742	Micro-grid Test Bed/DOE Tests	To demonstrate, evaluate and document performance and protection measures designed in the CERTS Micro-grid Concept. During 2006, the CEC/CERTS Micro-grid Project Team constructed a microgrid test bed at AEP/Es Walnut Test Facility. This project continues in 2007 from work performed in 2006 and involves detailed protection tests on the CERTS Microgrid Test Bed, funded by Dept. of Energy (DOE) through a contract with the University of Wisconsin. In addition to conducting a full-range of detailed protection tests, according to an approved test plan, it involves analyzing protection test results and documenting the results in a Final Report.
RDES505001	75,000	4,069	Imprvng EmissionOffset Estmtns	In this project, EPRI will work to gain a better understanding of the role that GHG offsets will play within a U.S. cap-and-trade system for GHGs. This project will involve EPRI developing estimates of offset market potential estimates, identifying and addressing near-term institutional barriers that could severely curtail the availability of offsets and investigating specific offset projects to allow for large-scale, low-cost sources of CO2 emissions. The results of these efforts will help AEP to better understand both the cost of compliance with a federal GHG program and the potential policy mechanisms which could aid in lowering these costs.
RDES505101	25,928	1,407	Closed cycle Cooling Retrofit	EPRI and representatives of the utility industry met with EPA in November 2009. EPA told EPRI that the revised Section 316b is considering closed-cycle cooling as a requirement for existing power plants with open cycle cooling. EPRI asked EPA if cost estimates for retrofitting closed-cycle cooling would be useful information for their rule making. EPA said it would be helpful to have that cost information. EPA pointed out that their estimates of closed-cycle retrofits for the first rule making was available and that without new information they would rely on their earlier work.
RDES505201	10,000	496	Plant DecommissioningIntrstGrp	As older plants reach the end of their useful lives and the site is considered for repowering or other uses, demolition of the plant will be required. The project will provide guidance and checklists incorporating best practices for all steps in the plant closure, remediation, demolition, and redevelopment. It will also provide opportunities to exchange information with industry members and experts on related issues.
RDES505301	40,000	2,205	ICR Data Review	The objectives of the project are to collect data sets from ICR stack testing conducted by all utilities and 1 EPRI screening the data for outliers and flagging poor quality data prior to submittal to the EPA, 2 EPRI conducting data reduction of the final data set in order to develop comments and check the EPA data used in determining the final MACT standards.
RDES505401	28,309	1,558	Vertical Flow Treatment Cells	Establish a pilot project at Quarrier landfill to determine the efficiency of in-ground stepped vertical flow treatment cells for removing trace metals from landfill leachate. The stepped design will allow for incorporation of these cells into difficult terrain situations. The project will test the effectiveness of yard waste compost in the vertical flow treatment cells and will test the effect of retention time on treatment. The development of low-cost biological treatment to meet NPDES limits can be a benefit to the electric utility industry. Information gained from the project could be used to design full-scale vertical flow treatment cells at other facilities.
RDES505501	15,000	837	Land and Groundwater Issues	EPRI's land and groundwater programs provide advanced science and technology for managing the chemical interactions between facilities and their surroundings protecting natural and human environments and returning previously contaminated sites to productive use. Program 49 Groundwater Protection and Coal Combustion Products Management will be conducting a supplemental project to review the June 21 2010 proposed CCR rule and to focus on technical aspects that will assist in providing comments back to USEPA. The focus of the supplemental project will be on risk assessment an evaluation of USEPAs Damage Cases and on a new leaching protocol. The value to AEP is that important technical comments will be developed for submittal to USEPA in an effort to affect final regulations that are fair and are science based.
RDES505601	28,157	1,457	Film Forming Amine-LayupOUUnit	Proper preservation of fossil steam water components such as turbines, boilers, and feedwater heaters during off-line periods requires preventing the component from contacting oxygenated liquid films. Proven techniques for accomplishing this involve either removing oxygen e.g. nitrogen blanketing or removing moisture e.g. applying dehumidified air both require additional capital equipment to apply. An alternative method to provide this protection is the application of a water impenetrable layer on the components. Film forming amines may be utilized for this purpose largely using existing site equipment. This project is a two phase project. Once phase as describe below is an EPRI TC project to investigate film forming amines for layup of units. The other phase is actual testing of a film forming amine at AEP Sporn plant this fall. These two projects would be ran in parallel. The possibility of feeding a film forming amine on shutdown of a unit to protect the condensate, feedwater boiler, and steam turbine offers a more cost effective way to protect glide path units when they are down not required. It also would be a safer method as compared to using nitrogen blanketing if these filming amines work as advertised. This EPRI TC project will utilize film forming amines to preserve fossil steam water components. The project will evaluate the effectiveness of these preservation techniques through the monitoring of corrosion product transport on subsequent start-ups and the corrosion rate of the cycle while using the amine treatment. The project seeks to evaluate the effectiveness through the various types of shutdowns, i.e. short hot start, intermediate warm start and long cold start duration off-line periods. As there is the potential for the application of these products to produce adverse side effects, particularly to cycle chemistry monitoring equipment and condensate polishing equipment, these impacts will also be evaluated. The 51,000 dollars is to cover the cost of the EPRI TC project with some traveling. The remaining 5,000 is to cover the cost of chemicals and testing at Sporn.
RDES505701	175,000	9,769	Prism2.0-Enrgy Ecnmic ModelDev	In this project, EPRI will begin a multi-year effort to develop a new regional model to provide greater technical insights into how regional differences could impact electricity sector greenhouse gas emissions reductions. This new regional model will integrate and build upon the numerous technical insights from other EPRI research programs and projects.
RDES505901	6,000	318	PwrPlntParameterDerivationTool	The purpose of the software is to model the generator, excitation systems, and power system Stabilizers that will be required by NERC MOD-026.
RDES506001	50,000	2,649	SoftZoneEffect-P91PipingCmpnts	The objective of this work is to construct finite element analysis (FEA) models of P91 piping with varying sizes of isolated soft zones based in part on finding from the field. The FEA model will then be run to compare component lifetimes for various loading situations. It is expected that the output of the work will be plots of component lifetime as a function of soft zone size relative to pipe size and operational (loading) conditions.

R&D Expenditures for 2010

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDES506201	40,000	2,120		Pinned finger joints are a common design used by several turbine manufactures for attaching last stage blades onto turbine rotors in the industry. In this design, blade roots are stacked in inverse contour of the rotor and then locked into positions
RDES506301	30,000	1,590	EffluentGuidelinesInformation	In June 2010, EPA issued the Effluent Guidelines ICR for U.S. steam electric power plants. EPA is expected to propose an effluent guidelines rule in 2012 and finalize it by 2014. As many facilities have interpreted questions differently and employed various assumptions and approaches, EPA will be challenged to properly interpret the data and extrapolate it to the broader industry. EPRI will collect as many questionnaire responses as possible to support future data analyses. EPRI will evaluate the FGD wastewater treatment cost information to answer questions such as, why costs vary between wastewater treatment systems, and what factors influence overall costs. During this effort, appropriate methodologies for quantifying FGD wastewater treatment cost data will be developed this information will be broadly applied to varying coal types and power plant and FGD designs. Since most of the ICR cost data may be limited to new FGD systems, it must be extrapolated to older, existing FGD designs, to allow for a more comprehensive analysis. The project objectives are to: (1) Evaluate available Continuous PM monitoring technologies over an extended period while providing technology suppliers the opportunity to improve accuracy and robustness of equipment and; (2) Test alternate calibration and QA/QC options in field. The program is intended to be a comprehensive PM monitor field study: (1) multiple PM CEMS will be installed, operated and compared; (2) Installed instruments will include both beta and light scattering PM CEMS technologies; (3) The study will include multiple direct batch PM measurements in addition to initial correlation testing, and (4) the study will make use of quantitative aerosol generator (QAG), being developed under a separate EPRI project. The field study will be conducted on a unit that is equipped with a wet FGD system. Previous EPRI studies have shown wet stack applications not only to be the most challenging technically but also to offer the least number of monitoring alternatives.
RDES506401	25,000	1,325	Particulate Mass Monitors Demo	
RDES560001	75,172	3,668	Environ Science&Ctrls ProgMgmt	Provide funds for travel related to the Environmental Science and Controls program, and for small projects and investigations as needed. Replaces work order RDGA500001
RDES560101	1,209,731	50,419	EPRI Environmental Controls	Environmental Controls projects from the EPRI Annual Research Portfolio include: 1) Program 71 ÷ Combustion Performance and NOx Control - AEP buys two projects from this program. Project 71.001, Mitigation of Fireside Corrosion and Waterwall Wastage in Low-NOx Systems, takes a three-pronged approach to understanding and resolving the costly consequences of accelerated fireside corrosion exacerbated by low-NOX operation, looking at coal quality, boiler design, and materials-based solutions. Purchase of t
RDES560201	4,287,610	178,793	EPRI Environmental Science	Environmental Science projects from the EPRI Annual Research Portfolio include: 1) Air Quality Programs - By providing credible scientific information and state-of-the-art assessment and management tools, EPRI's air quality programs support the development of effective and protective policies, standards, implementation plans, and compliance strategies. Programs within the Air Quality area include 42 ÷ Air Toxics Health and Risk Assessment, 91 ÷ Assessment Tools for Ozone, Particulate Matter and Haze, an
RDES560501	97,500	4,720		To monitor the effect of power plant inputs on ash pond water quality and determine the effects on pollutant assimilation and pond treatment efficiency. Specific studies to encourage the maximum ammonia mitigation potential of the Amos fly ash pond
RDES560801	617	18		Implement benefits of membership in the Water Environment Research Foundation for the following purposes: 1. Development of scientifically sound, flexible water quality standards at the state and federal level. 2. Minimize Company liability by preventing
RDES561101	13,149	595	General Mercury Science & Tech	To better prepare AEP for compliance with the Clean Air Mercury Rule and other regulations on emissions of mercury by characterizing mercury emissions from various configurations of plant equipment and coal types, examining the effect of environmental controls on mercury emissions, helping in the development of cost-effective mercury monitoring systems, testing various types of mercury sorbents, participating in tests of control technologies at a Texas lignite plant and at the Rockport plant, and traveling
RDES570301	2,781	141		This study will evaluate the compliance risk of AEP wastewater discharges being subject to U.S. EPA's forthcoming fish tissue water quality criterion for selenium. While the criterion is not expected to be finalized until 2008 or 2009, some states
RDES570401	4,000	208	MANAGES Forum	Proposed new federal guidelines for coal combustion byproduct disposal in landfills and impoundments will increase compliance requirements, including data management and reporting, groundwater assessment, and, in some cases, remediation. The MANAGES Forum will provide continuing high level support for compliance managers in the form of software, training, webcasts and workshops, and an online groundwater monitoring and assessment guidance manual.
RDES580601	179,048	12,053	OhioRiverEcologicalResearchPrg	The objectives of the project are to 1) provide information on the effects of fish impingement, thermal discharges, and other power plant wastewater processes on fish populations in the Ohio River; 2) provide information useful in commenting on proposed ORSANCO, federal, and state water quality standards for the Ohio River; and 3) update existing data and refine fish population estimates to address USEPA 316(b) concerns. Schedule will include winter sampling, which has only been done once in the history of the program.
RDES582101	33,242	1,609	FGD Lndfl Leachate Phytoremdln	Establish a pilot project at Gavin to determine the efficiency of two types of biological (phytoremediation) treatment for removing trace elements from wastewater at three FGD leachate collection pond systems. Information gained from the project could be used at other AEP facilities where treated FGD leachate is discharged to a receiving stream. FGD=Flue gas desulphurization

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Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDES582201	6,515	352	Trona/FuelSwitches-AshPonds	Trona is a naturally occurring mineral [Na3(CO3)(HCO3)*2H2O] that has been found to be successful in mitigating SO3 emissions (blue plume) from coal fired power plants. Unfortunately, it is not yet known what downstream effects Trona use will cause in sluiced ash or in ash ponds. Because of its potential to strongly increase the pH of the sluiced ash, it is possible that substances such as mercury, selenium, and arsenic, which normally are strongly adsorbed to ash particles, may become desorbed. Once such substances enter the dissolved phase, it is not likely that they will resorb to the settling ash, thus increasing the likelihood of permit violations at NPDES discharge points. Fuel switching can have similar effects. Rather than merely managing pH in the sluice lines, consideration is being given to managing the sluice lines as potential treatment systems.
RDES582701	45,000	2,441		Arsenic is released from coal during combustion and is associated with bottom ash and fly ash. The sluicing of the ash with water results in the discharge of arsenic to streams and rivers. Current arsenic water quality criteria are very low
RDES593101	6,594	331	Ohio River Basin Trading Prgm	This project will design and implement a regional trading program in the Ohio River Basin for both water quality and greenhouse gas credits. Building on related EPRI work to quantify greenhouse gas (GHG) emission reductions for avoided fertilizer use, this project will develop an approach for creating GHG and water quality credits associated with reduced nitrogen fertilization on agricultural crop lands. This project also will build on EPRI's work to establish a WARMF watershed model of the entire Ohio River Basin. Properly designed and deployed, this trading program will reduce GHG emissions and nutrient discharges, such as nitrogen, and protect watersheds at lower overall costs. This project will be a first-of-its-kind regional trading program and represents a comprehensive approach to managing nitrogen, phosphorus and GHG emissions. This work is timely as existing challenges to meet nutrient discharge limits may be amplified by increased effluent discharges of nitrogen (due to operation of air pollution controls), coupled with more stringent water quality based limits for surface waters. In addition, the establishment of GHG credits due to avoided emissions improves AEPs ability to purchase local, ecologically defensible carbon offsets.
RDES593301	200,000	200,000	CarbonMgmt-UKResearchFndation	Per Kentucky Public Service Commission (KPSC) Order in Case No. 2008-00308, dated October 30, 2008, to establish a Regulatory Asset related to certain payments made to the Carbon Management Research Group (CMRP) and the Kentucky Consortium for Carbon Storage (KCCS) regarding the management of carbon and carbon dioxide associated with existing coal-fired electric generating facilities in Kentucky. Kentucky Power Company (KPCo) has agreed to provide up to 10 years of conditional funding of \$200,000 annually. Payments are made to The University of Kentucky Research Foundation. Regulatory asset account 1823188 has been established to capture these costs.
RDES593501	737	40	WaterAssessment-CumberlandSite	To understand the mechanisms leading to apparent increases in certain groundwater quality parameters at an existing structural fill project that uses Glen Lyn Plant flyash as fill material. Three hypotheses will be evaluated through a technical approach to determine which of the three best explain the observed data. Data will be collected to characterize groundwater flow and quality, the cause for changes in quality and the model RIVRISK employed to characterize the potential risk of groundwater discharge into the New River.
RDES593701	17,615	755	FineMeshWaterScreenPerformance	The project objective is to test the operational performance of a fine-mesh 2.0 mm traveling screen in the sediment-laden environment of the Missouri River and to report the results to the EPA Phase II Rule development team in 2010. The test site will be Great Plains Energys Hawthorn Station downstream of Kansas City, MO. Project results are expected to demonstrate the practicality of using fine-mesh traveling screens in sediment and debris-laden environments. If severe operational issues are identified, project results may avoid prescriptive technology retrofit requirements in a future final 316 b Phase II Rule. This project affords the opportunity to gather the operational information in a cost-effective approach. Without this data, future regulations could lead to equipment damage, loss of coolant flow and station outage.
RDES593801	75,559	4,096	Advanced Cooling Technology	Accelerate industry activities aimed at developing advanced cooling technologies to reduce overall water use for power production. Projects will focus on technology development and testing, but will also provide information on performance optimization, risk management, and economic impacts. The work will include an investigation of geographic and power plant-specific considerations including: Power plant siting Meteorological impacts on air-cooled condensers Indirect dry cooling Hybrid cooling designs Water recovery options Wet surface air coolers Advanced bottoming cycles Preserving once-through cooling option
RDGA260001	101,450	2,424	Adv. Generation Prog. Mgmt	This line item is used for the Advanced Generation R&D Program (AG) pre-project R&D development efforts and to track and manage misc. AG R&D projects less than \$10K. The purpose of this charter is to document the scope, budget and costs (labor and non-labor) of those projects and efforts included in the Advanced Generation Management function. It is also used to track participation at general conferences and other trips associated with the Advanced Generation program. The scope of this charter includes:
RDGA260101	7,628	237	Adv Gen EPRI Annual Research	The Advanced Generation selection from the EPRI Annual Research Portfolio consists of Program 9: Technology-Based Business Planning Information & Services (aka Technology Assessment Guide, or TAG). The EPRI TAG provides performance and economic information about most generation technologies. The TAG-Supply Database and Software currently covers 24 categories including all major fossil and nuclear plant types, several energy storage technologies, small-scale generation options, renewable resource techno
RDGA260201	187,599	8,612	Coal Utilization Research Council	The Coal Utilization Research Council (CURC) was formed in 1997 as an ad-hoc group to act as an industry voice for R&D needs associated with the role of coal as a sustainable energy source for electric power generation as well as the transportation and chemical industries. CURC members include utilities, equipment suppliers, coal companies, universities, and other energy-related companies and consortiums. The CURC provides its members with a respected, influential forum in which they work to ensure the c
RDGA260601	38,787	1,220	Technology Assessment Guide	The EPRI Technology-Based Business Planning Information & Services (aka Technology Assessment Guide, or TAG) provides performance and economic information about most generation technologies. The TAG-Supply Database and Software currently covers 24 categories including all major fossil and nuclear plant types, several energy storage technologies, small-scale generation options, renewable resource technologies, and transmission and distribution facilities with nearly 100 distinct configurations of proce

R&D Expenditures for 2010

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDGA260701	41,913	1,878	Geologic CO2 Sequestration P2	This is an on-going project (co-funded by the DOE and led by Battelle) that is investigating the feasibility of safely injecting and storing CO2 in deep salt water-laden rock formations. The project is located at AEP's Mountaineer plant in New Haven, WV.
RDGA260901	38,230	1,519	MIT Carbon Sequestration Init	The Carbon Sequestration Initiative (CSI) is an industrial consortium formed at MIT to investigate carbon management strategies and carbon sequestration technologies. The consortium currently has nine members: American Electric Power, Electricit� de France (EDF), EPRI, Exxon Mobil, Ford Motor Company, General Motors, Peabody Energy, ChevronTexaco, and Total FinaElf.
RDGA261001	8,891	427	FutureGen - Cost Share	On February 27, 2003 Secretary of Energy Abraham announced a new federal initiative to sponsor a prototype power plant of the future to combine advanced generation technology, hydrogen production, and carbon sequestration. The project, dubbed FutureGen, is envisioned to be a means to demonstrate the integration of hydrogen-friendly and carbon-friendly technologies and a platform for testing other associated technologies. The estimated cost of the program associated with this plant is \$950 million, with \$250M coming from industry and \$700M coming from the DOE. The FutureGen Alliance was formed in 2005, and signed a Cooperative Agreement with the DOE on Dec. 1, 2005 for the first 14 months of the project. The first 14 months will focus on site selection and preliminary design and cost estimates.
RDGA261101	435	22	FutureGen - Non-Cost Share	On February 27, 2003, Secretary of Energy Abraham announced a new federal initiative to sponsor a prototype power plant of the future to combine advanced generation technology, hydrogen production, and carbon sequestration. The project, dubbed FutureGen, is envisioned to be a means to demonstrate the integration of hydrogen-friendly and carbon-friendly technologies and a platform for testing other associated technologies. The estimated cost of the program associated with this plant is \$950 million, with \$
RDGA281801	1,001,435	54,329	EPRI Demo-IGCC w CO2 Cap Strge	Integrated Gasification / Combined Cycle technology has been identified as one possible route to the capture of the greenhouse gas carbon dioxide. The purpose of this project is to provide information about the design, integrated operation, reliability and safety of IGCC systems with capture of carbon dioxide (IGCC/CCS). The demonstration project will allow the industry to evaluate the role that IGCC/CCS will play in meeting possible future carbon constraints.
RDGA281901	337,212	18,289	EPRIDemo-IonTrnsprtMbrneOxyPrd	The ability to provide a low-cost stream of pure oxygen is an enabling technology for two different methods of separating carbon dioxide from flue gas, IGCC with CCS and oxy-combustion. Current cryogenic methods of oxygen production are very expensive in terms of capital, auxiliary power consumption, and water usage. Air Products and the United States Department of Energy have worked to develop methods of oxygen production involving transport of oxygen ions through a ceramic membrane, and the technology has progressed to a point where a demonstration unit is possible. EPRI's role in the project will be to provide an electric utility industry perspective to the project to ensure the ability to employ the technology in actual power plants.
RDGA282001	833,334	45,209	EPRIDemo-PostCmbstnCO2Cap&Strg	In order to gain public and regulatory acceptance of carbon capture and storage as a means of controlling the greenhouse gas carbon dioxide from coal-fired power plants, it is necessary to demonstrate that both capture and storage are feasible. This project will help to fund two large-scale demonstrations of carbon capture processes, one at AEP's Mountaineer Plant using the Chilled Ammonia technology, and the other at a plant in the Southeastern United States employing a different technology. Both projects will store the captured CO2 underground and monitor the results of that storage. Both projects will also demonstrate the ability to transport the separated CO2. EPRI's support will reduce AEP's funding of the Mountaineer project.
RDGA292101	1,010,430	54,809	IndustrialAdvisoryCmte-SthrnCo	AEP will participate in a partnership at the Carbon Research Center at Power Systems Development Facility (CRC at PSDF). The focus of the CRC is to conduct sufficient R&D to advance emerging CO2 control technologies to commercial scale for effective integration into either IGCC or advanced combustion processes. A primary objective of the CRC testing is to evaluate solvents, sorbents, membranes and other emerging technologies in various contacting devices at an appropriate scale with real syngas. As concepts proceed past the bench scale, a test under industrial conditions with real syngas is needed to provide a pathway to commercialization. For both new and existing power plants, post-combustion capture technology must be made more efficient and cost-effective. Many technologies are under consideration for post-combustion capture, but these technologies need to be proven and integrated in an actual power plant setting. A Flexible Pilot Test Unit test module will be designed and installed at an existing pulverized coal plant adjacent to the PSDF.
RDGA292201	67,172	3,635	SolidSorbentRetrofitTechCO2Cap	The overall objectives of the proposed project are to assess the viability and accelerate development of solid sorbent based CO2 capture technologies that can be retrofit to conventional coal-fired power plants. Technology issues and critical hurdles will be identified and addressed.
RDGA292301	1,030,753	43,504	CleanCoalPowerInitiativeRd3Ph1	Phase 1 is the FEED study to scope the Phase 2 project. It will include testing, characterization, design and estimating. The overall Phase 1 and 2 project is a demonstration the capture and sequestration of CO2 in geological formations at a commercial-scale using the Chilled Ammonia process. In conjunction with the sequestration of CO2, AEP will study and determine the application of a novel technology (RanGen) for the compression of CO2. Additionally, technologies for monitoring the CO2 plume and the integrity of the geological formations storing the captured CO2 will be considered.
RDGA300001	117,631	3,877	Gen Asset Mgmt - Prog Mgmt	This line item is used for Generation Asset Management (GAM) pre-project R&D development efforts and to track and manage misc. GAM R D projects costing 10K. The purpose of this charter is to document the scope, budget and costs (labor and non-labor) of those projects and efforts included in the GAM function. It is also used to track participation at the general conferences associated with GAM especially EPRI conferences for the AEP EPRI Advisors.
RDGA300201	1,314	55	CycleBasedCorrosionFatigueInsp	AEP is requesting Intertek APTECH to develop a correction factor for the number, type, and severity of stop starts and then to review and critique AEP's equivalent damage fraction EDF algorithm and watervall tube corrosion fatigue life management plan developed by AEP. These will be performed in a two-task, two-step sequence.
RDGA300301	45,000	-	CnsvillePit-River Water Intake	AEP's Conesville Plant experiences issues with ice build-up on its cooling water intake on the Muskingum River. This problem is expected to get worse when the remaining once-through unit 3 is retired at the end of 2012, leaving three operating units totaling 1600MWs, all with cooling towers with no means to de-ice the intake area. A series of 3D numerical simulations will be conducted to evaluate the effect of shutting down the last unit using once-through cooling unit at Conesville Plant. Changes in the hydrodynamics in the Muskingum River near the plant and ice build-up at the intake structure will be analyzed.

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Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDGA300401	7,608	236	Optimum SMAW 91 Electrodes	Development of an optimized compositional range in grade 91 shielded metal arc welding SMAW electrodes based upon the phase transformational behavior, response to tempering and range of use. Development of predictive equations for the critical temperatures for the weld metal. Development of predictive charts for the response of grade 91 to tempering during postweld heat treatment.
RDGA300501	83,000	-	Testing-WP91 Fittings & Piping	There is a correlation between the creep life of P91 materials and hardness readings. The purpose of this task is to conduct accelerated creep tests on select samples of materials from the Dresden Plant.
RDGA370201	11,000	442	Fleet-Wide Monitor InterestGp	The purpose of the project is to provide industry information relating to remote monitoring of generation assets and condition assessment of those assets to optimize reliability and performance from the information derived from the monitoring. Areas that are being initially emphasized are thermal performance monitoring, equipment condition assessment, document management, and maintenance planning. Another aspect is to evaluate the value of central monitoring. Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges.
RDGA380101	843,108	37,717	EPRI Annual Portfolio	Program 63 - This program develops technology and guidance that allows participants to safely manage boiler component life for high reliability and reduced O&M costs. Technology development efforts will focus on advanced inspection techniques to identify component damage early and accurately; analysis tools to predict component remaining life and in-service failure risk; decision support tools that allow AEP to balance risk and economic benefits under a variety of plant operating scenarios and conditions; and repair techniques designed to maximize component economic life. (EPRI = Electric Power Research Institute) Program 64 - Participation in this program provides the opportunity to access the EPRI knowledge base across the wide breadth of this target. Program 87 - Acquire through EPRI membership in P87.001 and P87.002 the most current guides for material. Program 88 - The P88-HRSG Dependability program is to provide technology that will address chemical issue. Program 171 - Develop guidelines, materials, solutions and monitoring techniques in this Issue Program so.
RDGA380801	36,012	1,130	CreepStrength-G91 FerriticSteel	The purpose of the project is to identify effective methods for locating and characterizing deficient G91 and other Creep Strength Enhanced Ferritic (CSEF) steels; develop material specs and processing standards to assist utilities in procuring G91 and other CSEF steel components; assemble a guideline that provides the life assessment protocol for G91 and other CSEF steels.
RDGA390001	37,871	1,194		This line item is used for Generation Asset Management (GAM) pre-project R&D development efforts and to track and manage misc. GAM R D projects costing less 10K dollars. The purpose of this charter is to document the scope, budget and costs
RDGA390901	5,000	229	PRO User's Group	The Plant Reliability Optimization (PRO) User's Group will provide the opportunity to share information on PRO programs and practices. Additional benefits will be to develop members through technical workshops and identify and recommend solution paths for issues that need resolution.
RDGA391001	71,658	2,708	Oxidation Exfoliation-SS Tubes	Understand Scale growth on different Stainless steel surface finishes. Characterize the effects of shot peening and cold work on the tube ID. Develop guidelines on proper parameters of shot peening and determine the amount cold work needed to mitigate steam side magnetite exfoliation.
RDLBACC01	(7,862)	(317)	Labor Accrual - R&D	To record research and development portion of labor accruals.
RDNUS60101	1,308,570		EPRI Nuclear Annual Research	Collaborative R&D within the nuclear power industry ensures that nuclear power is an economically feasible option within the current and future generation mixes. To this end, EPRI develops cost-effective technology for safe and environmental friendly electricity generation that maximizes profitable utilization of existing nuclear assets and supports promotion and deployment of new nuclear technology. EPRI's Nuclear Power program centers on seven key business objectives.
RDRE570001	74,023	2,435	Renewable R&D ProgramMgmt	This is used for Renewable Energy Resources Initiative (RERI) pre-project R&D development efforts and to track and manage misc. RERI R&D projects costing less than \$10K. The purpose of this charter is to document the scope, budget, and costs (labor and non-labor) of those projects and efforts included in the Renewable Program Management function. It is also used to track participation at general conferences associated with Renewable Program Management, especially EPRI conferences in the AEP RERI area. Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges.
RDRE570101	240,968	7,972	EPRI Renewabl Annual Port	This project charter supports AEP/E's renewables involvement with EPRI, namely: PS 84.001 Renewable Energy TAG provides a basic reference for technical and economic assessment of renewable energy generation technologies PS 84 D Biomass Energy provides industry reference and contacts for renewable energy generation, most notably biomass co-firing Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges. EPRI = Electric Power Research Institute
RDRE590401	2,285	125		The objective of this project is to evaluate the technical and economic feasibility of augmenting existing coal steam cycles with steam produced by a solar thermal collector field.
RDRE590601	54	2		To investigate and document best management practices for handling and storing biomass materials using established data from the pulp and paper industry and existing biomass systems; use that information to help design add-on systems at coal plants
RDRE590701	54	2	Impact of CoFiring on EnvEquip	To determine the combustion impacts of 10% biomass wood by heat on environmental control equipment, including catalysts, precipitators; also to evaluate corrosion on select equipment.
RDTA500301	11,000	397	HighEfficiencySubstalnTrnsfmr	This project is expected to provide relevant information and learning on the economic benefits from the use of energy efficient transformers. Benefits may include reduced lifecycle carbon footprint, reduced losses and improved utilization of transmission system (i.e., more power/energy delivered per unit of generated). It may help to support the industry to adopt new technologies to improve system efficiency and utilization.
RDTA500401	10,000	361	Evaluation - ACSRTW Conductor	This project is expected to provide relevant information and learning on the economic benefits from the use of TW conductors over conventional round wire conductors. Benefits may include reduced lifecycle carbon footprint, reduced losses and improved utilization of transmission system (e.g., more power/energy delivered per unit of generated). It may help to support the industry to adopt new technologies to improve system efficiency and utilization.
RDTA500501	10,000	361	Evaluation-EHVTtransmissionLine	The objective of this project is to peer-review the study conducted by the Utility to assess the benefits of overlaying the system with new EHV transmission lines for improving transmission system efficiency and reducing carbon emissions.

R&D Expenditures for 2010				Project Description
Work Order	Corporate Total	KPCo Total	Project Title	
RDTA500601	10,000	361	Eval-Cycling NonessentialEquip	The objective of this project is to provide relevant information and learning on the economic benefits from Switching or Cycling of Nonessential Equipment. Benefits may include reduced lifecycle carbon footprint, reduced losses and improved utilization of transmission system. It may help to support the industry to adopt new technologies to improve system efficiency.
RDTA500701	25,290	914	Equip Health Info-CntrlRoomOpr	This project intends to first make broad brush health information (red, yellow, and green) available for operators based upon analyses of historical parameters of individual pieces of equipment and/or classes of equipment. This would then lay the groundwork for augmenting historical assessment with improved asset condition information from real time asset condition assessment applications. Ultimately, we envision real time and forward looking equipment failure predictability being integrated into operations and planning. The project will be coordinated with EPRI projects focused on asset condition assessment as well as substation monitoring and data integration projects. The new learning in this project is focused around presentation of asset condition information for system operations applications. This project intends to provide electrical utilities, Regional Transmission Organization (RTO) and Independent System Operator (ISO) with the transformer health visualization tools to: Improve situational awareness Avoid damaging and costly wide spread blackouts of transmission grids Develop and demonstrate new applications to improve operation awareness and to schedule maintenance based on the performance and conditions of the equipment in order to improve system reliability and to reduce the maintenance costs
RDTA500801	91,490	3,305	AdvSensr-765KVSub-DataIntegrtn	The overall project objective is to deploy, demonstrate and further research a suite of advanced sensors for AEP 765KV Substations. The objective of this specific charter is to demonstrate application of Wireless Mesh, Backscatter Sensor, On-line FRA, and On-Line Infrared Technologies to continuously monitor and detect abnormally high arrester leakage current, acoustic emission of partial discharge activity in station equipment, transformer internal winding movement, and thermal performance of station equipment in an AEP 765kV station. The proposed activity generates substantial new learning on Advanced Sensors through the deployment and research of these sensors in a 765 KV substation environment. This new learning will be ultimately incorporated into the appropriate EPRI R&D program (in this case P37). The results are ultimately made available to the public or used for the benefit of the public through the publishing of EPRI reports. There is significant public benefit derived from the new learning and this public benefit relies on the field tests performed in AEP Substations.
RDTA560001	28,802	1,041		The money allocated to this project will be used to fund new activities or projects that develop as the year 2006 progresses. This is to make sure that a lack of R&D funds would not stop valuable R&D activities that were not anticipated at the beginning
RDTA560101	3,189	115		Expense - Transmission related projects from the EPRI Annual Research Portfolio include: 1) Lightning Performance of Transmission Lines and Transmission Line Surge Arresters - seeks to increase the reliability of new and existing overhead transmission
RDTA560301	379	14		CEA (Canadian Electricity Assoc.) T Line Asset Management Interest Group (TLAMIG?) is a low overhead collaborative focused on member-driven transmission line maintenance needs and problems. AEP funded 2005 projects in condition assessment techniques
RDTA560601	50,000	1,806		Communications to/from Substations using the International Standard IEC 61850. This is a continuation of the EPRI sponsored IEC 61850 Testing Project. The current testing procedures require expansion and specification addition.
RDTA561401	12,292	444		This project will develop a high temperature superconducting, three phase, triax cable and demonstrate its suitability for a high power substation underground retrofit application. AEP is hosting the demonstration at Columbus? Bixby Substation
RDTA561501	9,767	353		SuperPower is developing a High Temperature Superconducting Fault Current Limiter for a 138 kV application. Sporn 138 kV station, where 9 breakers are under-rated, has been selected as the likely demonstration site.
RDTA570001	114,183	4,125	Transmission RD&D Program Mgmt	The money allocated to this project will be used to fund new activities or projects that develop as the year 2007 progresses. This is to make sure that a lack of R&D funds would not stop valuable R&D activities that were not anticipated at the beginning of the 2007 budget cycle.
RDTA570101	839,188	30,313	Trans EPRI Annual Portfol	Integrated Monitoring & Diagnostics (P37.007) - The purpose of this project is to examine techniques for monitoring as many different components in a substation with as few sensors as possible, which is complementary to the projects examining inspection tools for specific components such as transformers or circuit breakers. The target of this project is to optimize applications of the sensors in substation. The concept of station-wide monitoring is to provide the low-cost screening tool that will trigger more detailed inspections at the component level. The unique focus of this project is on inspection tools that cover an entire substation, rather than at an individual component level. Life Extension of Existing HVDC Systems (P162.001) - This project will address the life extension of HVDC systems in a systematic method. Sharing experience and practices across utilities provides one of the most cost effective ways of ensuring that best-of-class field practices permeate across the global industry. The final goal of the project is to prepare a Life Extension for HVDC System, which is expected to facilitate the process of refurbishing of existing HVDC equipment. Polymer and Composite Overhead Line Components (P35.010) - Extend polymer and composite component life expectancy and avoid outages due to premature failure through improved selection, application, and inspection. (Ongoing work - EPRI Base project P35.007)
RDTA570201	27,147	981	CEA LCMSEA	CEA LCMSEA- CEA Life Cycle Management of Station Equipment and Apparatus Interest Group. This on going interest group is a low overhead collaborative effort focused on member driven station equipment, maintenance, tools, asset management techniques, benchmarking, diagnostics, and life extension. Projects are defined and contract awards made to investigate and deliver solutions, knowledge, tools, evaluation and techniques for defined issues. Projects are usually completed within 1 year. CEA = Canadian Electric Association
RDTA570301	24,800	896	CEA TLAMIG	CEA (Canadian Electricity Assoc.) T Line Asset Management Interest Group (TLAMIG?) is a low overhead collaborative focus on member-driven transmission line maintenance needs and problems. AEP funded 2006 projects in reliability effects of defective line insulators and an asset management approach to tower painting. Several promising projects will be funded in 2007, including the deployment of a transmission line hardware failure reporting database for the detection of trends in line equipment failure modes.

R&D Expenditures for 2010

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDTA570401	57,694	2,084	PSerc	PSerc (Power Systems Engineering Research Center) is an NSF sponsored university (13)industry (38 members) consortium. Participation in PSerc provides AEP access to experienced university researchers in leading electric power programs across the U.S., results of collaborative member defined and approved low overhead R&D projects, and access to leading students for both intern and permanent employment positions. Participation in PSerc is a valuable element of a balanced portfolio of AEP internal and external R&D plays
RDTA570501	27,791	1,004		Network Management to support Communications to/from Substations using the International Standard IEC 61850. This is related to the EPRI sponsored IEC 61850 Projects. 2005 work includes identification and development of network management requirements
RDTA570601	9,219	333	IEC 61850 Testing	Communications to/from Substations using the International Standard IEC 61850. This is a continuation of the EPRI sponsored IEC 61850 Testing Project. The current testing procedures require expansion and specification addition. Additional capability to be added to the current testing tools at AEP/Dolan for IEC 61850. Develop, jointly with industry partners, tools and techniques to provide capability for IEC 61850 Interoperability Testing at AEP/Dolan Test Facility. Funding will also help with the development of users guides for the specification of IEC 61850 products in coordination with the UCA International Users Group. Currently AEP/Dolan is setup for the initial phases of conformance testing only. The goal is to develop capability for the industry to be able to test substation devices for conformance with IEC 61850 protocol. Dolan is providing third-party services to the industry by testing IEC 61850 devices.
RDTA570901	69,864	2,524	Phasor Tech: Plan & Ops Tools.	1) Develop tools and techniques to analyze data captured by AEP phasor monitoring units (PMUs) and apply the tools and techniques in planning (off-line) and operations (real time) environments. 2) Participate in the Eastern Interconnection Phasor Project (EIPP), which is facilitating development of a phasor data network in the Eastern Interconnection (EI). The vision of EIPP is to improve power system reliability through wide area measurement, monitoring and control.
RDTA571001	1,521	55		This project will research and perform background engineering for a pilot installation of a new product featuring GE Multilin's implementation of the IEC 61850 Process Bus concept. The actual equipment installation and commissioning of the pilot is plan
RDTA571101	195,227	7,064	BPL Use for Data Transportatio	Explore the use of BPL (Broadband Power Line Carrier) technology for data transport to reduce the use of leased lines and associated O&M costs. Build on the knowledge gained from the 2006 BPL SCADA and Protective Relaying R&D project. Project elements likely will include: 1) further characterization of 46kV, 69kV and 138kV transmission lines as BPL communication channels; 2) performance comparison of single phase and multi-phase BPL coupling 3) optimization of Amperion/Es BPL system for internal utility data transfers to reduce cost and maximize distances between repeaters. 4) analysis of various options for powering BPL repeaters. 5) exploration of the use of BPL as a transmission line diagnostic tool. 6) through Amperion u Doian Lab development and testing, qualify BPL components and system for 69kV and 138kV applications.
RDTA571301	43,149	1,559	Galloping Conductor Mitigation	Identify the possible use of Performed Air Flow Spoilers to limit/mitigate galloping on a selected 345kV span in Indiana. Summary of 2005/2006 Work: In 2005, two models (EHV and non-EHV) of the PLP (Preformed Line Products) Air Flow Spoilers were electrically tested at Doian Technology Center for corona, audible noise and radio interference performance. Based on the test results, 25 units of non-EHV spoilers were installed on the bottom conductor of one of the double circuit Desoto Sorenson 345 kV circuits. Ground clearance of the conductor was measured and a stationary video camera was installed to record its motion as compared to that of the conductors with no spoilers installed. 2007 Project Scope: No galloping occurred in the fall of 2005 or on 2006 through December. Therefore, the project will extend into 2007 to monitor the galloping and mitigation results
RDTA571401	493	18	High Temp Superconduct Cable	This project has developed a high temperature superconducting, three phase, triax cable and is in the process of demonstrating its suitability for a high power substation underground retrofit application. AEP is hosting the demonstration at Columbus/E Bixby Substation as part of a \$9M DOE Superconducting Partnership Initiative project. If successful, it will further DOE/Es objectives to accelerate the introduction of HTS cables into the utility grid. The cable is currently operating in real life conditions as the primary source to the Bixby 13.2kV bus and distribution feeders supplying electricity to industrial and residential users. Both closed loop pulse tube and open loop cryogenic cooling will be demonstrated. The project will answer user/Es questions regarding long length application, the triax cable design, cryogenics cooling systems, system reliability and O&M costs. The cable and support systems will be removed and the station restored after the 1-2 year demonstration is completed. Replaces work order RDTA561401
RDTA571501	420	15	HTS Matrix Fault Current Limi	SuperPower was developing a high temperature superconducting (HTS) fault current limiter for application at an AEP 138 kV station. However, due to aging problems with the superconductor elements, the project was put on hold from mid-2005 to mid-2006. With the viability of the second generation superconductors, the development has restarted. Presently, the Tidd 138 kV station is selected as the likely demonstraion site. If this technology is developed and successfully field-demonstrated, it will provide an alternative to breaker replacement at Tidd and some other stations, depending on the MFCL cost. In addition, successful demonstraion of this technology will provide a giant step in the application of superconductivity technology and it will add to the understanding of the voltage insulation characteristics of liquid nitrogen. Replaces work order RDTA561501
RDTA580901	1,006	36		The overall project objective is to deploy, demonstrate and further research a suite of advanced sensors for AEP 765kV Substations. The objective of this specific charter is to demonstrate application of an Antenna Array Pilot to continuously monitor
RDTA581001	33,790	1,221	FutureTech-OHD Trans Line Insp	The overall project objective is to deploy, demonstrate and further research a suite of advanced sensors for AEP 765kV transmission line inspections. The objective of this specific charter is to demonstrate application of remote sensor technologies that allow AEP to detect known conditions on the existing AEP 765 kV transmission system to improve operations or to assist in making decisions involving line maintenance issues. Possible examples are: Towers located near water-cooling towers where contamination is resulting in short insulator life. Areas with unexplained line operations. Insulators that flash over with no obvious explanation. Insulator leakage or stray currents. Structures located near active slip areas. This sensor technology may lead to solutions for future transmission line design where AEP will need to push the limits of overhead 765KV transmission line design, such as; compact structure design and two phase operation for some period of time.
RDTA590401	16,000	578	ArcFlashHazards-Trnslns Substn	1) To perform a comprehensive study of thermal exposure from open air electric arcs on overhead transmission lines and in indoor transmission substations. 2) To develop an open source industry-accepted method to calculate high voltage arcs in a broad range of utility situations in open air.

R&D Expenditures for 2010			
Work Order	Corporate Total	KPCo Total	Project Title
RDTA590601	10,346	374	HighTemperatureConnectorSystems
RDTA590701	61,222	2,194	InsulatorContaminationSeverity
RDWM201001	122,611	6,102	DTC Walnut Maintenance

Project Description

This project will evaluate the performance of conductor splices and dead-ends under high temperature operations. Much work has been completed to verify that the conductors themselves are capable of high temperature operations but little, if any, work has been completed considering the total conductor system. This work will include industry standard conductors as well as the commercially available composite conductors. The conductor system testing will include thermal cycles and conductor tensions that are typical of in-service lines subjected to high temperature operations.

The objectives and deliverables of this project are; 1) the revision of T-line and Station Insulator Specifications to support future capital projects of all transmission voltage classes located in known contaminated environments, 2) to purchase the necessary capital tools and equipment to collect insulator contamination data, and 3) to train AEP how to collect and interpret insulator contamination data to properly specify insulators for capital projects.

The Walnut Test Facility is owned by Columbus Southern Power. The facility is used by the corporate Utilities R&D program. As such, the expenses and results of work done at the facility are done for the benefit of multiple operating companies. This project / work order will allow for a mechanism to capture the annual costs of maintaining the facility, future investments, and other related annual expenses ü e.g., depreciation of the assets that were transferred in accordance with the dissolution of AEP EmTech, LLC, etc. ü and expensing them to the appropriate benefiting locations.

R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title
Work Order	Corporate Total	KPCo Total	WO Title
RDCP570001	296,850	11,028	Corporat Tech Program Mgt
RDDA503201	25,000	1,146	Voltage Optimization Modeling
RDDA503301	(848)	(39)	WiFi-HAN PreDemo Qualification
RDDA513401	25,000	1,143	2011Ind.&Agri.CntrOfExcellence
RDDA513501	40,295	1,838	GE-Develop&Test Meter Phase ID
RDDA513601	21,000	956	InteroperabilityUseCasesUpdate
RDDA560101	1,286	59	Dist EPRI Annual Research Port

Project Description

Description

Coordinate Corporate Technology program. Support Corporate Technology Council

The Volt Var Control Technology offers significant benefits in reducing demand and energy in response to lower voltage levels. Several study projects are indicating an aggregated response of about 0.7% demand reduction for a 1% voltage reduction. This project will test equipment to validate the results on specific types of equipment and validate the contributions from various equipment types to the aggregate responses. The project will also measure the performance of the equipment at lowered voltage levels to provide a better understanding of why this technology can successfully lower demand and to understand the voltage limits that must be observed to avoid damaging or shortening the life of equipment.

Create a credible WiFi based Home Area Network technology in preparation for a 2011 demonstration in AEP Ohio homes. Specify, install, and test an EMS-Centric WiFi Home Area Network. The EMS will communicate with an SSN meter using ZigBee with Smart Energy Profile v1.0. The EMS will then coordinate the attached HAN devices using WiFi802.11g. Five parallel HAN networks will operate in close proximity at Dolan Lab. 30 days run time without intervention is required for acceptance. As part of this funded project, Vendor will work with AEP Marketing to develop an evaluation program to be used in a 200-home demonstration project to take place in 2011 (2011 work is funded separately by AEP Ohio).

EPRI's proposed Industrial Agricultural Center of Excellence will be established to encourage specific energy and technology related developments. Using EPRI, utility, and industry subject matter expertise the Center is expecting to support applications, demonstrations and commercialization of advanced efficient electric technologies and utilization methods. The Center of Excellence would additionally support members and their customers through testing, training, education, and outreach.

Distribution data systems such as outage management, SCADA, and circuit modeling have increasing needs for accurate identification of the phases that feed customer loads. Keeping the data systems in step with actual field conditions is challenging due to changes that occur in the field during routine and outage restoration work and the difficulties in communicating the changes to the data systems. Errors in meter associations with phases cause errors in outage prediction by the OMS system, require field checks to validate circuit models, and will have serious effects when SCADA systems are providing more automated control of system devices. This project is developing and testing a technology collaboratively with GE that will result in a product that will allow utilities to routinely update the accuracy of meter associations. AEP's participation is mostly consulting with GE on designs that will be acceptable to utilities and assisting with testing at Dolan Lab.

Project Purpose Update the published use cases from the AEP gridSmart project that reflect the actual situation that has developed at AEP since creating the use cases in 2010. The updated use cases will reflect a more accurate view of the business processes actually performed by an electric utility making this a critical addition to the original work. Publicize the newly acquired understanding of smart grid business processes and the resulting integration strategy. Project Benefit The work defined in this project helps provide the foundation for the deployment of the smart grid and can be a model for further roadmap development for the overall industry. The project is fundamental research on development of a migration path for implementation of the intelligent grid. The new knowledge gained by this project will be accessible to the public at no charge via the EPRI web site, the EPRI use case repository and by reference in a number of other locations. Actual implementation of technologies and systems at AEP is not part of this project.

Coordination of AEP's: 1) Corporate Technology program and 2) Support the Corporate Technology Council Replaces work order RDCP200301

R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title
RDDA570101	791,068	36,018	Distribut EPRI Annual Portfol

Project Description

Program 1B - PQ Knowledge-Base Service: The overall objective of this project set is to implement monitoring system advancements that will not only enhance benchmarking and reporting functions of the monitoring systems, but also provide the basis for advanced applications that can actually improve equipment and system reliability. This project set has three integrated project areas that complement each other. P1.005 Integration of Data from Multiple Monitoring Systems: This project area helps increase the value of monitoring systems by integrating information from many different devices and equipment that may provide increased value to overall power quality data management and analysis applications. This can include a variety of IEDs that may be part of new system investments, as well as advanced metering systems that are used for many customers. Important topics to be addressed in the research include the following: Monitoring equipment considerations (accuracy, standards) Integration of data from different monitoring systems (relays, digital fault recorders, metering systems) PQDIF tools and support (PQDIF user group) PQDIF verification for monitoring systems COMTRADE contributions to next version of COMTRADE to make it more compatible with PQDIF (IEEE Relay Committee) Communications issues and capabilities The research priorities for this project are developed each year by a project advisory group. Prioritization of the specific equipment and interfaces to be evaluated allows for the most timely and useful deliverables to be provided to the members. P1.006 Advanced Applications for Monitoring Systems: This project provides the technical basis for advanced applications that can be applied in monitoring systems to improve system reliability, equipment performance, and operations. The objective is to provide the basis for analyzing PQ trended data, transient disturbance data, fault data, and related system information to identify equipment and system problems that can be resolved in a more timely manner. Alarms and reports can then be integrated with system maintenance procedures and operations to more efficiently resolve problems and improve equipment reliability. The net effect can be a dramatic improvement in system reliability and a reduction in maintenance and operation expenses. Members will help prioritize important functions to be included in a power quality monitoring system that can provide operational and reliability improvement benefits. Important capabilities that are likely to be considered include the following: General processor for trended PQ data to identify abnormal conditions based on control chart theory, etc. Voltage regulator performance module Fault protection and coordination assessment module Automated power quality and reliability reporting methods Transformer loading and lifetime assessment, including harmonics Arrester performance for transient events Work will also begin on a database collection (library) of disturbance data for use in the development of advanced applications. P1.007 Monitoring System Development and Management: This is the project where the advanced capabilities actually get implemented in power quality monitoring management systems. Application in actual software systems, such as PQView, allows utilities to realize the benefits of the research in P1.005 and P1.006. In 2007-2008, the work in this project set is also being coordinated closely with a large DOE-funded research project on fault analysis and fault location technologies that will complement the EPRI research and provide substantial added value for the members in this project set. Program Set 1D - PQ Knowledge-Base Service: The Power Quality Knowledge-Based Services program comprises an array of resources and tools. At the core of the program is a customer hotline offering round-the-clock power quality technical support. Complementing the hotline are the following: Five electronically distributed newsletters which regularly provide the latest information on power quality business, technical trends, educational opportunities, and project updates A detailed EPRI PQ Encyclopedia, a definitive reference and training tool for power quality Continued enhancement of the highly valued PQ case study library to supply customers with an essential and productivity-improving resource Access to the PQ Hotline for best-in-class problem-solving resources The PQ Hotline Database, an unparalleled archive of a range of solutions and industry experience Additional resources for the Power Quality Online Resource Center to further enhance its value Complimentary registration for one Power Quality Interest Group meeting, along with a registration discount on all PQA Conferences Project 30.003 Manhole Event Risk Management Strategies: A number of utilities continue to experience gas-related explosions in underground structures such as manholes, service boxes, and vaults. Two root causes are needed for an event to occur: the buildup of explosive or combustible gases and the presence of an ignition source. These events can occur unexpectedly and can involve numerous explosions in adjacent structures. The financial and political consequences of such events can be significant. Explosions and related events in underground structures are rare, involving fewer than 1% of underground structures, and range from "smokers" with little effect, to "flyers" with very serious collateral damage, injury, and even death. Many causal factors are involved, and multiple events are possible. Predictability is very difficult. Damage can range from fire or smoke damage in "smokers" to collateral damage to external facilities or personal injury from flying manhole or vault covers in "flyers." In 1991, a utility experienced a fatal event. In 1995, Underwriters Laboratories (UL) issued a milestone report detailing the composition of evolved gases. A test facility was built in Lenox, Massachusetts, in 1994 with EPRI and Consolidated Edison (ConEd) co-funding. At some utilities approximately 1% of underground structures are involved in an event each year, with fewer than 0.01% involving collateral damage. During 1996-1998, milestone tests, funded by ConEd and EPRI, were conducted in Lenox involving "standard gas explosions" and mitigation approaches. Recently, many utilities have reported major events. No utility is immune from the prospect of underground explosions! EPRI's approach has taken several paths: research, construction of test facilities, and various workshops and rapid response meetings following manhole events. The research has been broad-based, involving full-scale tests, analytical studies, and computer modeling. Research topics have included: explosion characteristics, electrical (fault) vs. gas explosions, type and composition of gases involved, explosion mitigation, cover restraints, cover design, root causes, and environmental factors. EPRI has also tapped into information and technologies in other industries that operate underground systems and may experience similar problems. 1.008 System Compatibility Research: This research area involves characterizing compatibility issues between end use equipment, power conditioning technologies and power system performance. It includes establishing evaluation criteria (e.g., testing protocols), evaluating failure mechanisms, and identifying solutions. The CEA is a collaborative of companies that propose and fund research topics. These topics can range from asset management to automation. The purpose of this project is to allocate funding for topics of interest within the Distribution organization. Individual project descriptions will be presented in the comments area of this document when available. CEA = Canadian Electric Association Replaces work order RDDA570201

RDDA570201	102,409	4,670	CEA Membership & Projects
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R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDDA570401	192,691	8,778	NEETRAC Membership	The National Electric Energy, Testing, Research, and Applications Center (NEETRAC) was established in 1996 by the Georgia Tech Research Corporation (GTRC), a cooperative organization of the Georgia Institute of Technology. It is supported by a membership consisting of utility and industrial companies. The purpose of NEETRAC is research, development and testing in areas of interest to the membership and is funded by the Research and Development Baseline Budget from dues collected from that membership. The project selection generally is of a scope that is sufficiently broad as to be attractive to several Members, who are interested in sharing the resulting intellectual property. NEETRAC membership includes both collaborative and directed funding research. AEP/Es strategy is for NEEETRAC to complement the Dolan Technology Center/Es (DTC) capabilities through research in such areas as cable life extension and other research or testing areas that the DTC is not directly involved in. AEP will be joining NEETRAC as a Corporate ü Charter Member with voting rights on the selection and prioritization of projects. NEETRAC is a non-profit corporation. Replaces work order RDDA560301
RDDA571101	115,598	5,277	Grid of the Future Test Bed	Develop a Grid of the Future test facility at Dolan Technology Center that will enable the evaluation of technologies that support AEP's vision of the next generation Distribution network. For 2007: installation of a WiMAX network, demonstration of WiMAX compatibility with standard utility protocols, integration of Advanced Metering Infrastructure components, Distribution Automation components, and Asset Monitoring and Control components. The test bed will include an IP-based control network that will facilitate AMI, DA, and Asset Monitoring and Control testing. For 2008, the test bed will be extended to include the evaluation of back office solutions (Yukon, Enmac, others), Home Area Networks (HAN), advanced DA and Asset Monitoring and Control, Distributed Energy Resources including Distributed Generation and Storage Technology. The information generated from these evaluations will be used to support decisions on vendor acquisitions, systems compatibility, and overall architecture & system design. Once the utility to HAN interface has been defined, communications into the customer premises will then be evaluated for DSM, DR, and metering applications like real-time pricing, tamper detection, remote connect/disconnect, and outage management. Equipment from multiple vendors will be accommodated.
RDDA571201	52,522	2,391	AMI Test Bed Development	Develop an Advanced Metering Equipment (AMI) test facility at AEP that creates the in-house capability to evaluate current and future AMI equipment and their supported Distribution applications. The information generated from these evaluations will be used to support decisions on AMI vendor selection and system design. Compatibility of AMI with Distribution Automation equipment will be explored, and Distributed Intelligent Monitoring, Communication, and Control evaluations will be supported. Communications into the customer premises will be evaluated for DSM, DR, and metering applications. Equipment from multiple vendors will be accommodated.
RDDA581701	2,237	103	GRDSMRT-SolarWindEnergyStorage	The primary purpose of the project is to test and compare Greenfield Steam & Electric's concentrated photovoltaic (PV) technology prior to any large-scale deployment. The testbed will allow the concentrated PV performance to be easily compared to the performance of a commercially available PV system. The testbed will also be used to model a typical residential-size distributed energy resource installation. The integrated test bed will allow AEP to study the effects of residential-size wind and solar on the grid, as well as the interface and controllability it may have with a Home Area Network (HAN) and Advanced Metering Infrastructure (AMI)
RDDA581901	180,530	8,275	EPRI Demo - Smart Grid	In addition to controls on emissions from power plants, significant reductions in emissions of carbon dioxide can be achieved through contributions from energy efficiency, plugin hybrid electric vehicles, and distributed energy resources. Integration of these resources through the electric distribution system will require new communications and control technologies. This project will conduct several regional demonstrations to integrate distributed power generation, storage, and demand response technology into a demand-side virtual power plant. The demonstrations will take advantage of infrastructure investments that are being made across the industry and illustrate ways in which distributed resources can be integrated with system operations.
RDDA582101	155,078	7,146	PHEV Technlgy FutureStrategies	The primary purpose of the project is to prepare our business for the mass deployment of PHEVS across AEPs regulatory jurisdictions. Develop a strategy (in conjunction with R&D) that will have a positive impact on revenue and that leverages the capacity of our existing infrastructure.
RDDA592201	238	10	Energy Efficiency Test Bed	Establish an Energy Efficiency Test Bed, located in the gridSMART Test area at the Dolqn Technology Center, in conjunction with the installation of necessary equipment to test and evaluate the efficiency of various electrical devices currently planned, along with new devices being developed over the next few years. Electrical devices currently planned for energy efficiency evaluation include: LED lighting (i.e., exterior and indoor); Hybrid Air Conditioning System; LEED home verses conventional home; Hybrid Heat-Pump Water Heater; distribution transformers; Solar Heat Recovery; DTC Energy Management System, etc. A brief summary of energy efficiency plans are described below in Additional Information Section.
RDDR500301	33,720	1,545	ReXorce 250kW Heat Engine Test	Partner with ReXorce Thermionics, Inc. to confidentially test and evaluate their pre-commercial prototype, 250kW heat engine system, utilizing AEP's Walnut Test Site. Participation enables AEP to obtain hands-on technology intelligence; shape the grid of the future; and obtain preferential pricing and/or credits toward future purchase of commercial system-s .
RDCR560101	1,086	50	DR EPRI Annual Research Portfo	The Distributed Energy Resources (DR) EPRI Annual Research Portfolio includes: 1) Energy Storage Planning & Technology Assessment - Energy Storage has been recognized as a strategically important component of our future grid. Membership in EPRI 94.001 provides AEP with information on the state of utility-related energy storage technologies and their applications in the industry. 2) Strategic Planning for DER - AEP has just consolidated its distributed energy resources (DER) activities to better prepare its
RDDR560401	65	3	Rolls-Royce 1MW SOFC Test&Eval	Partner with Rolls Royce Fuel Cell Systems (RRFCS) to confidentially test and evaluate their pre-commercial, natural gas fueled, 1 MW SOFC system, utilizing our Walnut Test Facility. Participation provides öhands-onö experience with the technology. This enables AEP to proactively plan for the application and interconnection of the technology and its impact on the shaping the grid of the future.
RDDR570001	112,712	5,154	DER Program Mgmt	Provide program management for the Distributed Energy Resources (DER) program.
RDDR570101	52	2	DER 2007 EPRI Annual Portfolio	Energy Storage has been recognized as a strategically important component of our future grid. Membership in EPRI 94.001 provides AEP with information on the state of utility-related energy storage technologies and their applications in the industry Distributed Energy Resources (DER) program.

R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDDR570201	1,487	68	Micro-grid Proj - Inverter Gen	To demonstrate, evaluate and document operation and performance of the CERTS Micro-grid Concept, which was successfully bench-tested on the University of Wisconsin/Es microgrid emulator. This is the first full-scale demonstration of an inverter-based microgrid, consisting of multiple generation sources and loads. During 2006, the CEC/CERTS Micro-grid Project Team constructed a microgrid test bed at AEP/Es Walnut Test Facility. CEC/CERTS arranged for three 60 kW generators with inverters from TeCogen Inc.; the University of Wisconsin designed the test bed and; Northern Power System (NPS) tested the protection strategy and delivered protection equipment, switchgear and load/fault cabinets to the test bed site which was assembled by AEP contractors according to the test bed design. This project continues in 2007 from work performed in 2006 and involves commissioning the inverter-based generators in the test bed, conducting a full-range of tests according to an approved test plan, analyzing test results and documenting the resultant tests in a Final Report.
RDDR570301	(95,805)	(4,324)	Micro-grid Test Bed/DOE Tests	To demonstrate, evaluate and document performance and protection measures designed in the CERTS Micro-grid Concept. During 2006, the CEC/CERTS Micro-grid Project Team constructed a microgrid test bed at AEP/Es Walnut Test Facility. This project continues in 2007 from work performed in 2006 and involves detailed protection tests on the CERTS Microgrid Test Bed, funded by Dept. of Energy (DOE) through a contract with the University of Wisconsin. In addition to conducting a full-range of detailed protection tests, according to an approved test plan, it involves analyzing protection test results and documenting the results in a Final Report.
RDES505201	10,000	441	Plant DecommissioningIntrstGrp	As older plants reach the end of their useful lives and the site is considered for repowering or other uses, demolition of the plant will be required. The project will provide guidance and checklists incorporating best practices for all steps in the plant closure, remediation, demolition, and redevelopment. It will also provide opportunities to exchange information with industry members and experts on related issues.
RDES505401	158,058	8,256	Vertical Flow Treatment Cells	Establish a pilot project at Quamier landfill to determine the efficiency of in-ground stepped vertical flow treatment cells for removing trace metals from landfill leachate. The stepped design will allow for incorporation of these cells into difficult terrain situations. The project will test the effectiveness of yard waste compost in the vertical flow treatment cells and will test the effect of retention time on treatment. The development of low-cost biological treatment to meet NPDES limits can be a benefit to the electric utility industry. Information gained from the project could be used to design full-scale vertical flow treatment cells at other facilities.
RDES505701	175,000	8,641	Prism2.0-Enrgy Ecnmic ModelDev	In this project, EPRI will begin a multi-year effort to develop a new regional model to provide greater technical insights into how regional differences could impact electricity sector greenhouse gas emissions reductions. This new regional model will integrate and build upon the numerous technical insights from other EPRI research programs and projects.
RDES505901	6,000	296	PwrPlntParameterDerivationTool	The purpose of the software is to model the generator, excitation systems, and power system Stabilizers that will be required by NERC MOD-026.
RDES506101	30,000	1,779	Digital Radiographic System	Detection of wall thickness degradation caused by FAC in power plant piping and components is of primary concern to utilities because of the extensive damage to plant equipment and potential for loss of life that can result from this damage mechanism. Because the large amount of piping that FAC can affect typically are insulated, conventional nondestructive evaluation (NDE) for FAC has been very costly and time consuming. The ability to detect FAC with a digital radiographic system without removing the insulation could be of very high value to operating plants, which currently have limited means of detecting such damage. Current NDE consists of either removing insulation to obtain detailed ultrasonic thickness measurements on a tight grid pattern throughout the length of susceptible piping, or obtaining an average thickness over a large area with pulsed eddy current technology through the insulation. Early detection of damage prior to failure will help to keep the operating plants safe and will reduce costs due to failure, including loss of equipment or injury to plant staff. This less-expensive screening method for FAC would result in safer power plants, reducing the cost of electricity generation. The cost of monitoring piping systems for FAC continues to be an important issue for utility staff. When not identified at an early stage, pipe wall thinning due to FAC has resulted in leaks and ruptures in primary and secondary piping systems. Ultrasonic examination methods historically have been used to detect and monitor FAC and typically involve a multi-step process: removal of insulation, layout of an inspection grid, acquisition of thickness measurements, and input of the data into an evaluation program. The elimination of removing insulation and/or of producing a grid on components prior to examining for FAC can reduce the cost of the inspection by more than 50%.
RDES506501	50,000	2,469	Corrosion in Wet FGD Systems	The purpose of this project is to collect data on FGD units experiencing problems to determine the root cause(s) of the corrosion. Information on fabrication techniques, construction QA/QC and operating environments (chemistry, scaling, etc.) will be gathered at as many sites as possible. These data will be used to identify gaps in knowledge. Based on this analysis, missing data will be generated using laboratory and/or field corrosion tests for alloy 2205, welds, and alternative materials/coating systems. Repair strategies and other mitigation strategies will also be explored and documented if proven and widely applicable.
RDES506601	16,000	533	SOAPP Software	State of the Art Power Plant Software provides technical and economic data and analysis to support over all Gas Turbine Combined Cycle plant life cycle development.
RDES510301	33,045	1,648	2011 CEATI Membership	The scope of the Strategic Options for Sustainable Power Generation Interest Group SOIG is to develop, evaluate and demonstrate sustainable power generation technologies that will result in an increase in power supply capacity and a reduction in greenhouse gas emissions. Includes distributed generation, distributed resources, fuel advancements and advanced generation cycles.
RDES510401	9,677	514	Energy Sustainability Int Grp	The ESIG has identified the following priorities for 2011 identifying common and best practices of sustainability leaders; case studies of best practices in sustainability; continued focus on supply chain operations/sustainability; the next generation of sustainability reporting; sustainable technology development. This group represents a collaborative effort within the electric utility industry to advance sustainability within the industry. It is the only electric utility-specific group of its kind at this time.

R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDESS10501	33,000	1,630	TAG Generation Planning Info.	The EPRI TAG provides performance and cost information about most commercial generating technologies. As well as, critical performance and cost information on various environmental technologies. The TAG-Web is a database of generation technologies that provides users with customized technology selection based on specific situations. The product also includes regional variations in Capital & O&M cost and is hosted on the EPRI website. The data from this program provides a credible and economical source of performance and cost inputs for company models used in generation planning and scenario analyses.
RDESS10601	9,500	422	Selenium Working/Interest Grp	The purpose of this project is to participate in a technical working group that brings together environmental professionals from industry, academic, and regulatory agency sectors. In 2003 the North American Metals Council formed a Selenium Working Group which was formed to coordinate industry action concerning selenium regulatory activities in Canada and the United States. The Working Group has funded a series of technical publications concerning selenium toxicity and chemistry. Funding is being requested for preparation and finalization of a final technical document re: treatment of selenium in wastewater. The Working Group meets twice per year to discuss latest research findings and pending regulatory initiative.
RDESS10701	60,000	3,558	Impct-Limestone TraitsOnGypsum	Provide an understanding of how various components major, minor, trace can affect gypsum formation and dewatering.
RDESS10801	50,000	2,094	EMF Personal Monitor	To develop a working prototype of a personal electric and magnetic field exposure meter with software which will alarm wearers at a set level when fields are high enough to interfere with Implanted Medical Devices. This device will allow wearers of implanted medical devices or IMDs cardiac pacemakers and/or defibrillators to return to work in proximity to areas where fields may exceed the device recommendations. An alarm will notify the wearers they may be entering an area where the field could interfere with the IMD.
RDESS10901	50,447	2,820	Static Liquefaction of CCP's	Study the effects of rapidly closing an ash pond and the potential for static liquefaction to occur, causing dam instability. The objective is to determine what a safe rate of closure is to allow gradual relief of pore pressure and to allow safe closure. Please see the end of this project charter for more detail.
RDESS11001	45,949	1,983	Mapping Ecosystem Svcs-Rockprt	EPRI will develop a GIS tool for the Rockport site that can be used for assessing current and future impacts to natural resources and associated ecosystem services. This approach will provide a strong scientific framework for optimizing AEP land management practices and help balance these decisions with other corporate priorities. The GIS tool will provide capability that will allow for a rapid, cost-effective, and comprehensive assessment of AEP land management decisions that will benefit impact natural resources and associated ecosystem services wildlife, carbon storage, pollination, water purification, and others. Further investment in this approach will be subject to the success and value of this pilot application at Rockport. Part of this effort will include the development of instructional materials so that AEP staff can implement this approach on other properties.
RDESS11101	37,500	2,224	PMscreenCapturParticulateMatter	Testing of the PMScreen to evaluate its fine particulate capture downstream of an existing ESP. Project Benefit: If successful would result in addition particulate capture the improved performance could be of value in permitting the addition of additives upstream of ESP.
RDESS11301	15,000	890	Gr92 Steel Boiler&PipingCmpnts	Initial product testing has shown that very low ductility creep failure of base metal samples have occurred with significantly raises concerns over catastrophic fracture. Issues associated with creep failure of welds. It appears that creep failure can occur in the weld metal depending on the PWHT condition used. Project Benefit: Develop guidelines on how to ensure Gr.92 steel components are manufactured and welded to provide expected performance. Present a Life Management Strategy for Gr. 92 steel.
RDESS11401	30,000	1,779	DetectHighTempDamage-CSEFSteel	Project will determine current industry NDE technology available to detect damage in CSEF materials. Due to the creep resistant nature of CSEF materials, thinner section components are fabricated resulting in less material and weight. These materials specifically Gr. 91 and 92 do not necessarily degrade with the same damage mechanisms as prior generation materials. Project Benefit: The target seeks to address the advantages and limitations of different NDE methods the expected sensitivity detection ability of the different methods; and which methods which should be applied, and when, for an effective plant program.
RDESS11501	10,000	593	Weld Repair-Gr91Pipe&Cmponents	Develop criteria to ensure that the repair methods used on CSEF components are selected based on accurate technical understanding. Project Benefit: Understand how to remove damaged material efficiently and without introducing additional problems which could influence future performance. Develop the ability to make repairs in Gr. 91 steel, which will provide the required service life. Develop follow-up inspection and assessment requirements consistent with safe and reliable operation.
RDESS11601	20,929	893	Stator End-Winding Monitoring	To perform long-term technical evaluation of using a combination of on-line end winding vibration monitoring, partial discharge, and electromagnetic interference analysis EMI for condition assessment of air and hydrogen cooled generators with end winding problems. Project Benefit: It is expected that increasing level of end winding vibration will be detected in sufficient time to avoid in-service failure of 3000 3600 RPM machines that have high 5 mils end winding vibration.
RDESS11701	20,000	853	Air Permitting Models	Project Purpose: This project is an effort to improve the existing USEPA Guideline Models for short term modeling AERMOD and CALPUFF, update SCICHEM for potential use as an alternative model for regulatory modeling activities, and develop better NO/NO2 ratio data for use in regulatory modeling of the one-hour NO2 Standard. Project Benefit: If these changes are accepted by USEPA, this will give us better tools to demonstrate compliance with various ambient air quality standards that may prove to be less conservative in their assumptions than are the current guideline requirements and models.
RDESS11801	500,000	21,330	EPRI - Water Research Center	The facility's purpose will be to test and evaluate water treatment and conservation equipment for power plant applications, such as: -water treatment (FGD Treatment and low volume wastes), -advance cooling, -moisture (improved mist elimination, WESP, spray cooling, condensing heat exchangers), -Zero Liquid Discharge, -recycle/reuse, -water balance & tools. Project Benefit: Participation at 6Champion Level6 will provide a voting seat on the Technology Advisor Group (TAG) which will determine the research path to be followed. In addition, the WRC will provide an infrastructure for testing tools and technologies for reducing water consumption and wastewater contaminants.

R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDES511901	13,333	569	Evaluation - Acoustic Emission	The objectives of this project are to determine if acoustic emission can detect creep damage in low alloy piping materials, and at what stage of damage development any detection might occur. Project Benefit: The project seeks to address the advantages and limitations of acoustic emissions. Detect creep damage in high energy piping systems. Correlate damage accumulation with remaining life. Estimate seam welded piping life. Acoustic emission testing for creep.
RDES512001	81,579	-	Gavin Hg Reduction: FGD Ponds	The purpose of this project is to evaluate the feasibility and cost-effectiveness of a treatment technology aimed to reduce the levels of mercury released from Gavin Plant's FGD landfill leachate ponds. Effluent limitations for mercury must be met at one of the ponds. Pond 2 no later than 12/31/2012. The feasibility of using activated carbon and/or biochars to sequester mercury in pond sediments will be evaluated. Project Benefit: A successful demonstration of this treatment technology will provide greater certainty in achieving effluent limitations in a cost-effective manner.
RDES512101	16,274	694	Supercritical Waterwall Oxide Growth	Supercritical waterwall cracking is one of the boiler tube failure mechanisms for supercritical units that were driven by heavy ID deposition. The deposition was due to corrosion of the condensate and feedwater piping and subsequent depositing of this corrosion product on the ID of supercritical waterwall tubing. It was believed that with the conversion of supercritical units to oxygenated feedwater treatment (OT) which drastically reduces the corrosion product transport from the condensate and feedwater cycle that this tube failure mechanism would go away. Unfortunately this mechanism has returned. EPRI has been working on this failure mechanism for the last several years and have come up with several different causes. One thing that has not been investigated fully is the difference between supercritical waterwall oxides prior to oxygenated feedwater treatment and after oxygenated feedwater treatment. Fortunately AEP Gary Wood has a library of tube samples from various supercritical units over the years. In particular he has a sample of a pre OT unit with very heavy deposits, and a sample of a typical pre OT unit. Couple this with samples from post OT units we will have the ability to look closer at these oxides to see what differences exist. Something that will be done for the first time on this type of deposit is the use of an ion milling tool which will allow us to see the oxide much better.
RDES560101	1,007,887	42,462	EPRI Environmental Controls	Environmental Controls projects from the EPRI Annual Research Portfolio include: 1) Program 71 - Combustion Performance and NOx Control - AEP buys two projects from this program. Project 71.001, Mitigation of Fireside Corrosion and Waterwall Wastage In Low-NOx Systems, takes a three-pronged approach to understanding and resolving the costly consequences of accelerated fireside corrosion exacerbated by low-NOx operation, looking at coal quality, boiler design, and materials-based solutions. Purchase of
RDES560201	4,444,608	186,982	EPRI Environmental Science	Environmental Science projects from the EPRI Annual Research Portfolio include: 1) Air Quality Programs - By providing credible scientific information and state-of-the-art assessment and management tools, EPRI's air quality programs support the development of effective and protective policies, standards, implementation plans, and compliance strategies. Programs within the Air Quality area include 42 - Air Toxics Health and Risk Assessment, 91 - Assessment Tools for Ozone, Particulate Matter and Haze, and
RDES561101	9,001	421	General Mercury Science & Tech	To better prepare AEP for compliance with the Clean Air Mercury Rule and other regulations on emissions of mercury by characterizing mercury emissions from various configurations of plant equipment and coal types, examining the effect of environmental controls on mercury emissions, helping in the development of cost-effective mercury monitoring systems, testing various types of mercury sorbents, participating in tests of control technologies at a Texas lignite plant and at the Rockport plant, and traveling
RDES570301	647	31		This study will evaluate the compliance risk of AEP wastewater discharges being subject to U.S. EPA's forthcoming fish tissue water quality criterion for selenium. While the criterion is not expected to be finalized until 2008 or 2009, some states
RDES570401	4,000	190	MANAGES Forum	Proposed new federal guidelines for coal combustion byproduct disposal in landfills and impoundments will increase compliance requirements, including data management and reporting, groundwater assessment, and, in some cases, remediation. The MANAGES Forum will provide continuing high level support for compliance managers in the form of software, training, webcasts and workshops, and an online groundwater monitoring and assessment guidance manual.
RDES580601	103,689	9,561	Ohio River Ecological Research Prg	The objectives of the project are to 1) provide information on the effects of fish impingement, thermal discharges, and other power plant wastewater processes on fish populations in the Ohio River; 2) provide information useful in commenting on proposed ORSANCO, federal, and state water quality standards for the Ohio River; and 3) update existing data and refine fish population estimates to address USEPA 316(b) concerns. Schedule will include winter sampling, which has only been done once in the history of the program.
RDES582101	(18,122)	(566)	FGD Landfill Leachate Phytoremediation	Establish a pilot project at Gavin to determine the efficiency of two types of biological (phytoremediation) treatment for removing trace elements from wastewater at three FGD leachate collection pond systems. Information gained from the project could be used at other AEP facilities where treated FGD leachate is discharged to a receiving stream. FGD=Flue gas desulfurization
RDES582201	5,168	302	Trona/Fuel Switches-Ash Ponds	Trona is a naturally occurring mineral [Na3(CO3)(HCO3)*2H2O] that has been found to be successful in mitigating SO3 emissions (blue plume) from coal fired power plants. Unfortunately, it is not yet known what downstream effects Trona use will cause in sluiced ash or in ash ponds. Because of its potential to strongly increase the pH of the sluiced ash, it is possible that substances such as mercury, selenium, and arsenic, which normally are strongly adsorbed to ash particles, may become desorbed. Once such substances enter the dissolved phase, it is not likely that they will resorb to the settling ash, thus increasing the likelihood of permit violations at NPDES discharge points. Fuel switching can have similar effects. Rather than merely managing pH in the sluice lines, consideration is being given to managing the sluice lines as potential treatment systems.

R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDES593101	52,251	3,080	Ohio River Basin Trading Prgrm	This project will design and implement a regional trading program in the Ohio River Basin for both water quality and greenhouse gas credits. Building on related EPRI work to quantify greenhouse gas (GHG) emission reductions for avoided fertilizer use, this project will develop an approach for creating GHG and water quality credits associated with reduced nitrogen fertilization on agricultural crop lands. This project also will build on EPRI's work to establish a WARMF watershed model of the entire Ohio River Basin. Properly designed and deployed, this trading program will reduce GHG emissions and nutrient discharges, such as nitrogen, and protect watersheds at lower overall costs. This project will be a first-of-its-kind regional trading program and represents a comprehensive approach to managing nitrogen, phosphorus and GHG emissions. This work is timely as existing challenges to meet nutrient discharge limits may be amplified by increased effluent discharges of nitrogen (due to operation of air pollution controls), coupled with more stringent water quality based limits for surface waters. In addition, the establishment of GHG credits due to avoided emissions improves AEP's ability to purchase local, ecologically defensible carbon offsets.
RDES593301	200,000	200,000	CarbonMgmt-UKResearchFndation	Per Kentucky Public Service Commission (KPSC) Order in Case No. 2008-00308, dated October 30, 2008, to establish a Regulatory Asset related to certain payments made to the Carbon Management Research Group (CMRG) and the Kentucky Consortium for Carbon Storage (KCCS) regarding the management of carbon and carbon dioxide associated with existing coal-fired electric generating facilities in Kentucky. Kentucky Power Company (KPCo) has agreed to provide up to 10 years of conditional funding of \$200,000 annually. Payments are made to The University of Kentucky Research Foundation. Regulatory asset account 1823188 has been established to capture these costs.
RDES593501	25,000	1,067	WaterAssessment-CumberlandSite	To understand the mechanisms leading to apparent increases in certain groundwater quality parameters at an existing structural fill project that uses Glen Lyn Plant flyash as fill material. Three hypotheses will be evaluated through a technical approach to determine which of the three best explain the observed data. Data will be collected to characterize groundwater flow and quality, the cause for changes in quality and the model RIVRISK employed to characterize the potential risk of groundwater discharge into the New River.
RDES593801	75,158	3,710	Advanced Cooling Technology	Accelerate industry activities aimed at developing advanced cooling technologies to reduce overall water use for power production. Projects will focus on technology development and testing, but will also provide information on performance optimization, risk management, and economic impacts. The work will include an investigation of geographic and power plant-specific considerations including: Power plant siting Meteorological impacts on air-cooled condensers Indirect dry cooling Hybrid cooling designs Water recovery options Wet surface air coolers Advanced bottoming cycles Preserving once-through cooling option
RDGA260001	150,956	3,366	Adv. Generation Prog. Mgmt	This line item is used for the Advanced Generation R&D Program (AG) pre-project R&D development efforts and to track and manage misc. AG R&D projects less than \$10K. The purpose of this charter is to document the scope, budget and costs (labor and non-labor) of those projects and efforts included in the Advanced Generation Management function. It is also used to track participation at general conferences and other trips associated with the Advanced Generation program. The scope of this charter includes:
RDGA260101	10,418	327	Adv Gen EPRI Annual Research	The Advanced Generation selection from the EPRI Annual Research Portfolio consists of Program 9: Technology-Based Business Planning Information & Services (aka Technology Assessment Guide, or TAG). The EPRI TAG provides performance and economic information about most generation technologies. The TAG-Supply Database and Software currently covers 24 categories including all major fossil and nuclear plant types, several energy storage technologies, small-scale generation options, renewable resource techno
RDGA260201	40,000	1,523	Coal Utilization Research Council	The Coal Utilization Research Council (CURC) was formed in 1997 as an ad-hoc group to act as an industry voice for R&D needs associated with the role of coal as a sustainable energy source for electric power generation as well as the transportation and chemical industries. CURC members include utilities, equipment suppliers, coal companies, universities, and other energy-related companies and consortiums. The CURC provides its members with a respected, influential forum in which they work to ensure the c
RDGA260601	133,893	4,192	Technology Assessment Guide	The EPRI Technology-Based Business Planning Information & Services (aka Technology Assessment Guide, or TAG) provides performance and economic information about most generation technologies. The TAG-Supply Database and Software currently covers 24 categories including all major fossil and nuclear plant types, several energy storage technologies, small-scale generation options, renewable resource technologies, and transmission and distribution facilities with nearly 100 distinct configurations or proce
RDGA260701	38,850	1,753	Geologic CO2 Sequestration P2	This is an on-going project (co-funded by the DOE and led by Battelle) that is investigating the feasibility of safely injecting and storing CO2 in deep salt water-laden rock formations. The project is located at AEP's Mountaineer plant in New Haven, WV.
RDGA260901	36,966	1,979	MIT Carbon Sequestration Init	The Carbon Sequestration Initiative (CSI) is an industrial consortium formed at MIT to investigate carbon management strategies and carbon sequestration technologies. The consortium currently has nine members: American Electric Power, Electricit� de France (EDF), EPRI, Exxon Mobil, Ford Motor Company, General Motors, Peabody Energy, ChevronTexaco, and Total Financ
RDGA281801	2,516	111	EPRI Demo-IGCC w CO2 Cap Strge	Integrated Gasification / Combined Cycle technology has been identified as one possible route to the capture of the greenhouse gas carbon dioxide. The purpose of this project is to provide information about the design, integrated operation, reliability and safety of IGCC systems with capture of carbon dioxide (IGCC/CCS). The demonstration project will allow the industry to evaluate the role that IGCC/CCS will play in meeting possible future carbon constraints.

R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDGA281901	3,031	155	EPRI Demo-Ion Transport Membrane Oxy Prod	The ability to provide a low-cost stream of pure oxygen is an enabling technology for two different methods of separating carbon dioxide from flue gas, IGCC with CCS and oxy-combustion. Current cryogenic methods of oxygen production are very expensive in terms of capital, auxiliary power consumption, and water usage. Air Products and the United States Department of Energy have worked to develop methods of oxygen production involving transport of oxygen ions through a ceramic membrane, and the technology has progressed to a point where a demonstration unit is possible. EPRI's role in the project will be to provide an electric utility industry perspective to the project to ensure the ability to employ the technology in actual power plants.
RDGA282001	13,814	682	EPRI Demo-Post Combustion CO2 Capture & Storage	In order to gain public and regulatory acceptance of carbon capture and storage as a means of controlling the greenhouse gas carbon dioxide from coal-fired power plants, it is necessary to demonstrate that both capture and storage are feasible. This project will help to fund two large-scale demonstrations of carbon capture processes, one at AEP's Mountaineer Plant using the Chilled Ammonia technology, and the other at a plant in the Southeastern United States employing a different technology. Both projects will store the captured CO2 underground and monitor the results of that storage. Both projects will also demonstrate the ability to transport the separated CO2. EPRI's support will reduce AEP's funding of the Mountaineer project.
RDGA292101	1,012,053	49,974	Industrial Advisory Committee - Silhrn Co	AEP will participate in a partnership at the Carbon Research Center at Power Systems Development Facility (CRC at PSDF). The focus of the CRC is to conduct sufficient R&D to advance emerging CO2 control technologies to commercial scale for effective integration into either IGCC or advanced combustion processes. A primary objective of the CRC testing is to evaluate solvents, sorbents, membranes and other emerging technologies in various contacting devices at an appropriate scale with real syngas. As concepts proceed past the bench scale, a test under industrial conditions with real syngas is needed to provide a pathway to commercialization. For both new and existing power plants, post-combustion capture technology must be made more efficient and cost-effective. Many technologies are under consideration for post-combustion capture, but these technologies need to be proven and integrated in an actual power plant setting. A Flexible Pilot Test Unit test module will be designed and installed at an existing pulverized coal plant adjacent to the PSDF.
RDGA292201	45,360	2,462	Solid Sorbent Retrofit Tech CO2 Cap	The overall objectives of the proposed project are to assess the viability and accelerate development of solid sorbent based CO2 capture technologies that can be retrofit to conventional coal-fired power plants. Technology issues and critical hurdles will be identified and addressed.
RDGA292301	6	-	Clean Coal Power Initiative Rd3 Ph1	Phase 1 is the FEED study to scope the Phase 2 project. It will include testing, characterization, design and estimating. The overall Phase 1 and 2 project is a demonstration of the capture and sequestration of CO2 in geological formations at a commercial-scale using the Chilled Ammonia process. In conjunction with the sequestration of CO2, AEP will study and determine the application of a novel technology (Ramgen) for the compression of CO2. Additionally, technologies for monitoring the CO2 plume and the integrity of the geological formations storing the captured CO2 will be considered.
RDGA300001	80,564	2,662	Gen Asset Mgmt - Prog Mgmt	This line item is used for Generation Asset Management (GAM) pre-project R&D development efforts and to track and manage misc. GAM R D projects costing 10K. The purpose of this charter is to document the scope, budget and costs (labor and non-labor) of those projects and efforts included in the GAM function. It is also used to track participation at the general conferences associated with GAM especially EPRI conferences for the AEP EPRI Advisors.
RDGA300201	2,805	166	Cycle Based Corrosion Fatigue Insp	AEP is requesting Intertek APTECH to develop a correction factor for the number, type, and severity of stop starts and then to review and critique AEP's equivalent damage fraction EDF algorithm and waterwall tube corrosion fatigue life management plan developed by AEP. These will be performed in a two-task, two-step sequence.
RDGA300301	37,500	-	Cnsville Pilt-River Water Intake	AEP's Conesville Plant experiences issues with ice build-up on its cooling water intake on the Muskingum River. This problem is expected to get worse when the remaining once-through unit 3 is retired at the end of 2012, leaving three operating units totaling 1600MW, all with cooling towers with no means to de-ice the intake area. A series of 3D numerical simulations will be conducted to evaluate the effect of shutting down the last unit using once-through cooling unit at Conesville Plant. Changes in the hydrodynamics in the Muskingum River near the plant and ice build-up at the intake structure will be analyzed.
RDGA300401	45,128	1,412	Optimum SMAW 91 Electrodes	Development of an optimized compositional range in grade 91 shielded metal arc welding SMAW electrodes based upon the phase transformational behavior, response to tempering and range of use. Development of predictive equations for the critical temperatures for the weld metal. Development of predictive charts for the response of grade 91 to tempering during postweld heat treatment.
RDGA300501	8,655	-	Testing-WP91 Fittings & Piping	There is a correlation between the creep life of P91 materials and hardness readings. The purpose of this task is to conduct accelerated creep tests on select samples of materials from the Dresden Plant.
RDGA310601	50,000	1,780	Stainless Steel Handbook	The objective of this research is, for the first time, to gather the dispersed information available on advanced stainless steels used for power steam boiler components, evaluate and synthesize the available data, and produce a pocket-size handbook. Project Benefit: The project will create new learning by comparing data from multiple manufacturers and research organizations providing the public with a non-biased evaluation of these alloys. The overall benefit to the public is a condensed report which allows quick and easy access to what is now a dispersed amount of data.
RDCA310701	200,000	8,532	Monitoring Welds Fab From Gr92 Steel	The objective of this research is, for the first time, to gather the dispersed information available on CSEF steels Gr. 92 used for power steam boiler and piping components, evaluate and synthesize the available data, and produce a recommendation for safe operation of the Turk facility. Project Benefit: The project will create a customized plan for operation of the Turk Gr. 92 components by comparing data from multiple manufacturers and research organizations providing AEP with a non-biased third party characterization of this alloy. The overall benefit to the company is a custom report which assesses risk and characterizes recommended operation to achieve the design life.

R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDGA380101	1,129,731	50,718	EPRI Annual Portfolio	Program 63 - This program develops technology and guidance that allows participants to safely manage boiler component life for high reliability and reduced O&M costs. Technology development efforts will focus on advanced inspection techniques to identify component damage early and accurately; analysis tools to predict component remaining life and in-service failure risk; decision support tools that allow AEP to balance risk and economic benefits under a variety of plant operating scenarios and conditions; and repair techniques designed to maximize component economic life. (EPRI = Electric Power Research Institute) Program 64 - Participation in this program provides the opportunity to access the EPRI knowledge base across the wide breadth of this target. Program 87 - Acquire through EPRI membership in P87.001 and P87.002 the most current guides for material. Program 88 - The P88-HRSG Dependability program is to provide technology that will address chemical issue. Program 171 - Develop guidelines, materials, solutions and monitoring techniques in this Issue Program so.
RDGA380801	17,161	540	CreepStrength-G91FerriticSteel	The purpose of the project is to identify effective methods for locating and characterizing deficient G91 and other Creep Strength Enhanced Ferritic(CSEF) steels; develop material specs and processing standards to assist utilities in procuring G91 and other CSEF steel components; assemble a guideline that provides the life assessment protocol for G91 and other CSEF steels.
RDGA390901	5,000	246	PRO User's Group	The Plant Reliability Optimization (PRO) User's Group will provide the opportunity to share information on PRO programs and practices. Additional benefits will be to develop members through technical workshops and identify and recommend solution paths for issues that need resolution.
RDLABACC01	(647)	(21)	Labor Accrual - R&D	To record research and development portion of labor accruals.
RDNNU560101	1,308,570		EPRI Nuclear Annual Research	Collaborative R&D within the nuclear power industry ensures that nuclear power is an economically feasible option within the current and future generation mixes. To this end, EPRI develops cost-effective technology for safe and environmental friendly electricity generation that maximizes profitable utilization of existing nuclear assets and supports promotion and deployment of new nuclear technology. EPRI's Nuclear Power program centers on seven key business objectives.
RDRE510201	29,000	1,251	CEATI-EmergingEnergyTechnology	Obtain a comprehensive assessment of emerging energy technologies including technical, environmental, and market assessments of wind turbines, solar PV, solar thermal, nuclear, biomass/waste-to-energy, enhanced geothermal high level, small hydro, hydrokinetic turbines, ocean technologies, fuel cells, utility scale energy storage, hydrogen high level, Stirling Engine gensets, and gas electric engines.
RDRE570001	57,118	1,886	Renewable R&D Program/Mgmt	This is used for Renewable Energy Resources Initiative (RERI) pre-project R&D development efforts and to track and manage misc. RERI R&D projects costing less than \$10K. The purpose of this charter is to document the scope, budget, and costs (labor and non-labor) of those projects and efforts included in the Renewable Program Management function. It is also used to track participation at general conferences associated with Renewable Program Management, especially EPRI conferences in the AEP RERI area. Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges.
RDRE570101	289,445	9,587	EPRI Renewabl Annual Port	This project charter supports AEP/AEs renewables involvement with EPRI, namely: PS 84.001 Renewable Energy TAG ð provides a basic reference for technical and economic assessment of renewable energy generation technologies PS 84 D Biomass Energy ð provides industry reference and contacts for renewable energy generation, most notably biomass co-firing Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges. EPRI = Electric Power Research Institute
RDRE590601	228	11		To investigate and document best management practices for handling and storing biomass materials using established data from the pulp and paper industry and existing biomass systems; use that information to help design add-on systems at coal plants
RDTA500301	7,976	293	HighEfficiencySubstataTrnsfmr	This project is expected to provide relevant information and learning on the economic benefits from the use of energy efficient transformers. Benefits may include reduced lifecycle carbon footprint, reduced losses and improved utilization of transmission system (i.e., more power/energy delivered per unit of generated). It may help to support the industry to adopt new technologies to improve system efficiency and utilization.
RDTA500401	19,033	699	Evaluation - ACSR/TW Conductor	This project is expected to provide relevant information and learning on the economic benefits from the use of TW conductors over conventional round wire conductors. Benefits may include reduced lifecycle carbon footprint, reduced losses and improved utilization of transmission system (e.g., more power/energy delivered per unit of generated). It may help to support the industry to adopt new technologies to improve system efficiency and utilization.
RDTA500501	7,121	262	Evaluation-EHVTransmissionLine	The objective of this project is to peer-review the study conducted by the Utility to assess the benefits of overlaying the system with new EHV transmission lines for improving transmission system efficiency and reducing carbon emissions.
RDTA500601	14,586	536	Eval-Cycling NonessentialEquip	The objective of this project is to provide relevant information and learning on the economic benefits from Switching or Cycling of Nonessential Equipment. Benefits may include reduced lifecycle carbon footprint, reduced losses and improved utilization of transmission system. It may help to support the industry to adopt new technologies to improve system efficiency.
RDTA500701	10,911	401	Equip Health Info-CntrlRoomOpr	This project intends to first make broad brush health information (red, yellow, and green) available for operators based upon analyses of historical parameters of individual pieces of equipment and/or classes of equipment. This would then lay the groundwork for augmenting historical assessment with improved asset condition information from real time asset condition assessment applications. Ultimately, we envision real time and forward looking equipment failure predictability being integrated into operations and planning. The project will be coordinated with EPRI projects focused on asset condition assessment as well as substation monitoring and data integration projects. The new learning in this project is focused around presentation of asset condition information for system operations applications. This project intends to provide electrical utilities, Regional Transmission Organization (RTO) and Independent System Operator (ISO) with the transformer health visualization tools to: Improve situational awareness Avoid damaging and costly wide spread blackouts of transmission grids Develop and demonstrate new applications to improve operation awareness and to schedule maintenance based on the performance and conditions of the equipment in order to improve system reliability and to reduce the maintenance costs

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Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDTA500801	3,873	142	AdvSensr-765kVSub-DataIntegrtn	The overall project objective is to deploy, demonstrate and further research a suite of advanced sensors for AEP 765kV Substations. The objective of this specific charter is to demonstrate application of Wireless Mesh, Backscatter Sensor, On-line FRA, and On-Line Infrared Technologies to continuously monitor and detect abnormally high arrester leakage current, acoustic emission of partial discharge activity in station equipment, transformer internal winding movement, and thermal performance of station equipment in an AEP 765kV station. The proposed activity generates substantial new learning on Advanced Sensors through the deployment and research of these sensors in a 765 KV substation environment. This new learning will be ultimately incorporated into the appropriate EPRI R&D program (in this case P37). The results are ultimately made available to the public or used for the benefit of the public through the publishing of EPRI reports. There is significant public benefit derived from the new learning and this public benefit relies on the field tests performed in AEP Substations.
RDTA500901	50,483	1,856	765kV Bundle Optimization	To confirm an optimal 765 kV bundle configuration and sub-conductor size through corona cage performance testing. Standard corona cage testing will be performed at EPRI Lenox to determine corona discharge levels from 765 kV bundle configurations previously defined by AEP and EPRI acting as a consulting engineering firm to AEP. The parameters of the corona testing will be determined by AEP with EPRI support. The actual corona cage testing will be performed by EPRI.
RDTA501001	30,000	1,103	115 138kV NCI Tests	To determine the effectiveness of past and current manufacturer standard grading rings on limiting corona discharge damage to 115 138 kV NCI insulators. Field observations have indicated that some legacy grading ring designs are not as effective in limiting corona discharge on NCI insulators as previously believed. Results from this project will assist AEP in identifying poor performing grading ring designs and determining best corrective alternatives including doing nothing but better understanding the reduced service life of the insulator.
RDTA510301	57,060	-	Oklauion HVDC Converter Stain	A high level assessment of the Oklaunion HVDC converter station to determine and evaluate the remaining life expectancy of the major AC yard converter equipment and to increase the operational reliability of the existing HVDC installation. The objective of the project is to use the assessment data, decide on the scope of the refurbishment, and to issue the results, along with AEP HVDC specifications, to the vendors to solicit bids for Oklaunion HVDC refurbishment.
RDTA510401	26,261	964	GeoMagnetic Disturbance	Project Purpose Geomagnetic Disturbance GMD is not a new phenomenon, yet it is of rising concern to the North American electric power sector due to increasing awareness, grid complexity, understanding of intensity, location and orientation, and societal dependence on reliable electricity supply. GMD has the potential to cause system disturbances and equipment damage. In an extreme case, GMD may have the potential to cause wide spread electric disruption and destroy long-lead time equipment, such as transformers, vital to support the delivery of electricity. For the purposes of this project, an extreme event is characterized as being ten times 10X the magnitude of the solar storm that led to the collapse of the Hydro Quebec system in the early hours of March 13, 1989 centered at the 50th latitude, centered on at Fredericksburg, Virginia, and northward. Some scientists estimate that such an extreme event may result in a system collapse, hundreds of large autotransformers damaged or destroyed and an outage that will last for months rather than days. Other scientists anticipate that existing system protection schemes will adequately protect the system disconnecting transmission components with little or no equipment damage, and that after the storm, the system could be quickly restored. Specifically, this projects objective is to Determine the likely impact of an extreme event, as defined above, on the North American bulk power system, based on present system configuration, protection capability, and practices. Identify technologies available today (especially in operations), or in the near term, which can be used to mitigate equipment damage, reduce the extent of the interruption, and speed recovery. Identify technologies that can be developed to reduce the impact of the storm and at the same time lower the cost of protection. Project Benefit The understanding developed in this project is intended to help utilities prepare for large solar storms and to operate the grid through such events. This may improve bulk power system reliability by shortening customer interruptions as well as minimizing the risks of equipment damage. In addition it may identify gaps in forecasting and mitigation solutions, and give guidance on the economic feasibility of available mitigation technologies.
RDTA510501	85,000	3,120	CyberSecurity&PrivacyInitiatve	Project Purpose: 1. A continuous mapping of the smart grid cyber security and privacy activities landscape, which will inform research participants and provide a basis to develop the R D strategy for EPRI s 2012 Cyber Security Program. 2. Technical representation and updates on key industry and government working groups to identify cyber security and privacy issues and requirements for the electric grid. 3. Approaches to mitigating the cyber security risk associated with legacy systems to increase the security of the correct electric grid. 4. Technical results from strategic, short-term R D tasks designed to address gaps in current cyber security R&D work and work towards security the electric grid of the future.
RDTA510601	29,271	1,075	Eval-Emerging Line Survey Tech	To obtain a fundamental understanding of the identified emerging T-line surveying technologies and to understand their accuracy and limitations. This research will help with documenting the performance of emerging line surveying technologies and aid in the specification and procurement of line surveys. Project Benefit: This will enhance Transmission s understanding of how these new surveying technologies may be applied to assist in conductor ratings and the meeting our regulatory requirements NERC.
RDTA560001	7,666	282		The money allocated to this project will be used to fund new activities or projects that develop as the year 2006 progresses. This is to make sure that a lack of R&D funds would not stop valuable R&D activities that were not anticipated at the beginning
RDTA560101	940	35		Expense - Transmission related projects from the EPRI Annual Research Portfolio include: 1) Lightning Performance of Transmission Lines and Transmission Line Surge Arresters - seeks to increase the reliability of new and existing overhead transmission
RDTA561401	10,626	390		This project will develop a high temperature superconducting, three phase, triax cable and demonstrate its suitability for a high power substation underground retrofit application. AEP is hosting the demonstration at Columbus? Bixby Substation

R&D Expenditures for 2011

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDTA561501	6,315	232		SuperPower is developing a High Temperature Superconducting Fault Current Limiter for a 138 kV application. Sporn 138 kV station, where 9 breakers are under-rated, has been selected as the likely demonstration site.
RDTA570001	59,077	2,171	Transmission RD&D Program Mgmt	The money allocated to this project will be used to fund new activities or projects that develop as the year 2007 progresses. This is to make sure that a lack of R&D funds would not stop valuable R&D activities that were not anticipated at the beginning of the 2007 budget cycle.
RDTA570101	855,657	31,432	Trans EPRI Annual Portfol	Integrated Monitoring & Diagnostics (P37.007) - The purpose of this project is to examine techniques for monitoring as many different components in a substation with as few sensors as possible, which is complementary to the projects examining inspection tools for specific components such as transformers or circuit breakers. The target of this project is to optimize applications of the sensors in substation. The concept of station-wide monitoring is to provide the low-cost screening tool that will trigger more detailed inspections at the component level. The unique focus of this project is on inspection tools that cover an entire substation, rather than at an individual component level. Life Extension of Existing HVDC Systems (P162.001) - This project will address the life extension of HVDC systems in a systematic method. Sharing experience and practices across utilities provides one of the most cost effective ways of ensuring that best-of-class field practices permeate across the global industry. The final goal of the project is to prepare Life Extension for HVDC System, which is expected to facilitate the process of refurbishing of existing HVDC equipment. Polymer and Composite Overhead Line Components (P35.010) - Extend polymer and composite component life expectancy and avoid outages due to premature failure through improved selection, application, and inspection. (Ongoing work - EPRI Base project P35.007)
RDTA570201	33,805	1,242	CEA LCMSEA	CEA LCMSEA- CEA Life Cycle Management of Station Equipment and Apparatus Interest Group. This on going interest group is a low overhead collaborative effort focused on member driven station equipment, maintenance, tools, asset management techniques, benchmarking, diagnostics, and life extension. Projects are defined and contract awards made to investigate and deliver solutions, knowledge, tools, evaluation and techniques for defined issues. Projects are usually completed within 1 year. CEA = Canadian Electric Association
RDTA570401	66,396	2,440	PSerc	PSerc (Power Systems Engineering Research Center) is an NSF sponsored university (13) industry (38 members) consortium. Participation in PSerc provides AEP access to experienced university researchers in leading electric power programs across the U.S., results of collaborative member defined and approved low overhead R&D projects, and access to leading students for both intern and permanent employment positions. Participation in PSerc is a valuable element of a balanced portfolio of AEP internal and external R&D plays
RDTA570601	1,154	42	IEC 61850 Testing	Communications to/from Substations using the International Standard IEC 61850. This is a continuation of the EPRI sponsored IEC 61850 Testing Project. The current testing procedures require expansion and specification addition. Additional capability to be added to the current testing tools at AEP/Dolan for IEC 61850. Develop, jointly with industry partners, tools and techniques to provide capability for IEC 61850 Interoperability Testing at AEP/Dolan Test Facility. Funding will also help with the development of users guides for the specification of IEC 61850 products in coordination with the UCA International Users Group. Currently AEP/Dolan is setup for the initial phases of conformance testing only. The goal is to develop capability for the industry to be able to test substation devices for conformance with IEC 61850 protocol. Dolan is providing third-party services to the industry by testing IEC 61850 devices.
RDTA570901	23,614	867	Phasor Tech: Plan & Ops Tools.	1) Develop tools and techniques to analyze data captured by AEP phasor monitoring units (PMUs) and apply the tools and techniques in planning (off-line) and operations (real time) environments. 2) Participate in the Eastern Interconnection Phasor Project (EIPP), which is facilitating development of a phasor data network in the Eastern Interconnection (EI). The vision of EIPP is to improve power system reliability through wide area measurement, monitoring and control.
RDTA571101	28,958	1,064	BPL Use for Data Transportatio	Explore the use of BPL (Broadband Power Line Carrier) technology for data transport to reduce the use of leased lines and associated O&M costs. Build on the knowledge gained from the 2006 BPL SCADA and Protective Relaying R&D project. Project elements likely will include: 1) further characterization of 46kV, 69kV and 138kV transmission lines as BPL communication channels; 2) performance comparison of single phase and multi-phase BPL coupling 3) optimization of Amperion/Es BPL system for internal utility data transfers to reduce cost and maximize distances between repeaters. 4) analysis of various options for powering BPL repeaters. 5) exploration of the use of BPL as a transmission line diagnostic tool. 6) through Amperion & Dolan Lab development and testing, qualify BPL components and system for 69kV and 138kV applications.
RDTA571301	256	9	Galloping Conductor Mitigation	Identify the possible use of Performed Air Flow Spoilers to limit/mitigate galloping on a selected 345kV span in Indiana. Summary of 2005/2006 Work: In 2005, two models (EHV and non-EHV) of the PLP (Preformed Line Products) Air Flow Spoilers were electrically tested at Dolan Technology Center for corona, audible noise and radio interference performance. Based on the test results, 25 units of non-EHV spoilers were installed on the bottom conductor of one of the double circuit Desoto Sorenson 345 kV circuits. Ground clearance of the conductor was measured and a stationary video camera was installed to record its motion as compared to that of the conductors with no spoilers installed. 2007 Project Scope: No galloping occurred in the fall of 2005 or on 2006 through December. Therefore, the project will extend into 2007 to monitor the galloping and mitigation results
RDTA571401	4,372	161	High Temp Superconduct Cable	This project has developed a high temperature superconducting, three phase, triax cable and is in the process of demonstrating its suitability for a high power substation underground retrofit application. AEP is hosting the demonstration at Columbus/Es Bixby Substation as part of a \$9M DOE Superconducting Partnership Initiative project. If successful, it will further DOE/Es objectives to accelerate the introduction of HTS cables into the utility grid. The cable is currently operating in real life conditions as the primary source to the Bixby 13.2kV bus and distribution feeders supplying electricity to industrial and residential users. Both closed loop pulse tube and open loop cryogenic cooling will be demonstrated. The project will answer user/Es questions regarding long length application, the triax cable design, cryogenics cooling systems, system reliability and O&M costs. The cable and support systems will be removed and the station restored after the 1-2 year demonstration is completed. Replaces work order RDTA561401

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDTA571501	3,227	119	HTS Matrix Fault Current Limi	SuperPower was developing a high temperature superconducting (HTS) fault current limiter for application at an AEP 138 kV station. However, due to aging problems with the superconductor elements, the project was put on hold from mid-2005 to mid-2006. With the viability of the second generation superconductors, the development has restarted. Presently, the Tidd 138 kV station is selected as the likely demonstration site. If this technology is developed and successfully field-demonstrated, it will provide an alternative to breaker replacement at Tidd and some other stations, depending on the MFCL cost. In addition, successful demonstration of this technology will provide a giant step in the application of superconductivity technology and it will add to the understanding of the voltage insulation characteristics of liquid nitrogen. Replaces work order RDTA561501
RDTA590401	16,000	588	ArcFlashHazards-TrnsLns Substn	1) To perform a comprehensive study of thermal exposure from open air electric arcs on overhead transmission lines and in indoor transmission substations. 2) To develop an open source industry-accepted method to calculate high voltage arcs in a broad range of utility situations in open air.
RDTA590601	17,851	656	HighTemperatureConnectorSystems	This project will evaluate the performance of conductor splices and dead-ends under high temperature operations. Much work has been completed to verify that the conductors themselves are capable of high temperature operations but little, if any, work has been completed considering the total conductor system. This work will include industry standard conductors as well as the commercially available composite conductors. The conductor system testing will include thermal cycles and conductor tensions that are typical of in-service lines subjected to high temperature operations.
RDTA590701	48,480	1,798	InsulatorContaminationSeverity	The objectives and deliverables of this project are; 1) the revision of T-line and Station Insulator Specifications to support future capital projects of all transmission voltage classes located in known contaminated environments, 2) to purchase the necessary capital tools and equipment to collect insulator contamination data, and 3) to train AEP how to collect and interpret insulator contamination data to properly specify insulators for capital projects.
RDTA590801	50,000	1,838	DevSplice LeakageSensorSystems	As part of a supplemental effort EPRI has been developing a suite of transmission line sensors based on Radio Frequency (RF) technology. The objective of this project is to a) extend the application of one of the existing prototype sensors to higher voltages, i.e. 765kV, b) develop two new sensor technologies, c) capture field experience which will improve future sensors designs, d) capture field data that will allow algorithms and thresholds to be developed to solve field issues.
RDWM201001	63,794	3,101	DTC Walnut Maintenance	The Walnut Test Facility is owned by Columbus Southern Power. The facility is used by the corporate Utilities R&D program. As such, the expenses and results of work done at the facility are done for the benefit of multiple operating companies. This project / work order will allow for a mechanism to capture the annual costs of maintaining the facility, future investments, and other related annual expenses (e.g., depreciation of the assets that were transferred in accordance with the dissolution of AEP EmTech, LLC, etc.) and expensing them to the appropriate benefiting locations.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
Work Order	Corporate Total	KPCo Total	WO Title	Description
RDCP570001	102,242	3,683	Corporat Tech Program Mgt	Coordinate Corporate Technology program. Support Corporate Technology Council
RDDA513401	50,000	2,260	2011Ind.&Agri.CntrOfExcellence	EPRI's proposed Industrial Agricultural Center of Excellence will be established to encourage specific energy and technology related developments. Using EPRI, utility, and industry subject matter expertise the Center is expecting to support applications, demonstrations and commercialization of advanced efficient electric technologies and utilization methods. The Center of Excellence would additionally support members and their customers through testing, training, education, and outreach.
RDDA513501	124	6	GE-Develop&Test Meter Phase ID	Distribution data systems such as outage management, SCADA, and circuit modeling have increasing needs for accurate identification of the phases that feed customer loads. Keeping the data systems in step with actual field conditions is challenging due to changes that occur in the field during routine and outage restoration work and the difficulties in communicating the changes to the data systems. Errors in meter associations with phases cause errors in outage prediction by the OMS system, require field checks to validate circuit models, and will have serious effects when SCADA systems are providing more automated control of system devices. This project is developing and testing a technology collaboratively with GE that will result in a product that will allow utilities to routinely update the accuracy of meter associations. AEP's participation is mostly consulting with GE on designs that will be acceptable to utilities and assisting with testing at Dolan Lab.
RDDA523701	50,000	2,260	Demand Response Ancillary Svcs	This project will perform research associated with emerging energy price and product messaging-protocol standards to take advantage of ubiquitous low-cost communication infrastructures that may be able to reliably perform automated demand response DR and Ancillary Services AS or fast DR functions. Project Benefit 1. Accelerate standards development of protocols to automatically manage loads for DR and AS. 2. Contributions to the development of standards and products that use the standards for DR and AS functions. 3. System and load performance and benefits analysis for demonstration host sites.
RDDA523801	50,000	2,253	Dist Mgmt Systems Control&Comm	This project will demonstrate an end to end communication link between distribution operators and distributed resources in several different field applications and environments. Experience gained from this project will help inform the standards making process for more active participation of distributed resources. Project Benefit: Enable higher penetration of PV systems without detrimental impact on distribution circuits and help with development of communication standards and protocols.
RDDA523901	50,000	2,269	Integratn-AMI To SubstnNetwork	Asset owners in the electric utility industry are testing the feasibility of using the advanced metering infrastructure AMI communication network to cost-effectively connect field equipment in geographically dispersed distribution systems to the substation to control the 2-way flow of electricity between the grid and the customer premises. Additionally, the energy usage, voltage, and phase data from smart meters could be used by the next generation of supervisory control and data acquisition SCADA applications to improve volt/var optimization and reduce line losses. The integration of AMI into the substation requires a thorough risk assessment to determine the vulnerabilities and new threat vectors that could arise from customer premises linked to the power systems control network that connects to a substation. The objective of this project is to develop this risk assessment and apply it to the design of a secure architecture for integrating AMI into substations for advanced grid control strategies. Reducing the risk of a cyber security incident on this type of architecture may benefit the public by making the AMI and SCADA applications less vulnerable to attack, thus decreasing the possibility of power disruption for end users. Project Benefits/Goals 1. Reduce the cyber security risk of delivering end-use load data to next generation SCADA applications to reduce line losses. 2. Reduce the cyber security risk of utilizing the existing communications infrastructure more efficiently for substation, customer equipment, and meters. 3. Develop security architecture for integrating AMI data into substations that can support a variety of technology-specific implementations.
RDDA524001	17,500	783	PQ Knowledge Dvlpmnt&Transfer	Providing extensive resources to utility engineers on Power Quality PQ issues, and through research and case studies, finding new information on power quality subjects that electric service providers can use to cost effectively meet customer and internal demands. Project Benefit Enable AEP engineers to address and resolve system conditions and customer inquiries resulting from power quality issues.
RDDA524101	25,000	1,119	Grid Resiliency Initiative	The EPRI Grid Resiliency project is a 3 year effort researching construction, maintenance, and service restoration practices that will improve utilities ability to recover from major storms. As currently scoped, the Grid Resiliency project will study 1 Overhead structure hardening - how do structures behave during storm conditions 2 Vegetation management practices - what s best practices for line clearance 3 Undergrounding of overhead lines - what s total cost of ownership of overhead vs. underground 4 Grid Modernization - what impact does gridSmart have on storm restoration 5 Practices for Storm Response - what practices do different utilities use in responding to major storm outages 6 Prioritization of Distribution Resiliency Investments - what's the optimum cost alternative for grid resiliency Project Benefit Research results will enable AEP to take the effects of storm caused outages i.e. the effect of tree fall impact on structures into account when designing distribution systems; compare and contrast restoration practices between utilities; and better target efforts and spending on vegetation management, undergrounding of overhead lines and installing smart circuit technologies.
RDDA524201	173,000	7,743	Electrification Productivity	Develop the strategic frameworks to evaluate electrification opportunities in their service territories, and the tactical tools to pursue program implementations with business customers. Project Benefit Improved productivity and competitiveness of end-use customers through advancements in overall energy efficiency, reduced costs, and improved throughput. Reduced on-site emissions at end-use customers facilities, which assists compliance with environmental regulations and fosters worker health and safety. Reduced net emissions to benefit society-at-large.
RDDA560101	1,146	52	Dist EPRI Annual Research Port	Coordination of AEP's: 1) Corporate Technology program and 2) Support the Corporate Technology Council Replaces work order RDCP200301
RDDA570101	289,808	12,971	Distrib EPRI Annual Portfol	Program 1B - PQ Knowledge-Base Service: The overall objective of this project set is to implement monitoring system advancements that will not only enhance benchmarking and reporting functions of the monitoring systems, but also provide the basis for advanced applications that can actually improve equipment and system reliability. This project set has three integrated project areas that complement each other. P1.005 0 Integration of Data from Multiple Monitoring Systems: This project area helps increase the value of monitoring systems by integrating information from many different devices and

Work Order Corporate Total KPCo Total Project Title

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Project Description

equipment that may provide increased value to overall power quality data management and analysis applications. This can include a variety of IEDs that may be part of new system investments, as well as advanced metering systems that are used for many customers. Important topics to be addressed in the research include the following: 71 Monitoring equipment considerations (accuracy, standards) 71 Integration of data from different monitoring systems (relays, digital fault recorders, metering systems) 71 PQDIF tools and support (PQDIF user group) 71 PQDIF verification for monitoring systems 71 COMTRADE contributions to next version of COMTRADE to make it more compatible with PQDIF (IEEE Relay Committee) 71 Communications issues and capabilities The research priorities for this project are developed each year by a project advisory group. Prioritization of the specific equipment and interfaces to be evaluated allows for the most timely and useful deliverables to be provided to the members. P1.006 0 Advanced Applications for Monitoring Systems: This project provides the technical basis for advanced applications that can be applied in monitoring systems to improve system reliability, equipment performance, and operations. The objective is to provide the basis for analyzing PQ trended data, transient disturbance data, fault data, and related system information to identify equipment and system problems that can be resolved in a more timely manner. Alarms and reports can then be integrated with system maintenance procedures and operations to more efficiently resolve problems and improve equipment reliability. The net effect can be a dramatic improvement in system reliability and a reduction in maintenance and operation expenses. Members will help prioritize important functions to be included in a power quality monitoring system that can provide operational and reliability improvement benefits. Important capabilities that are likely to be considered include the following: 71 General processor for trended PQ data to identify abnormal conditions based on control chart theory, etc. 71 Voltage regulator performance module 71 Fault protection and coordination assessment module 71 Automated power quality and reliability reporting methods 71 Transformer loading and lifetime assessment, including harmonics 71 Arrester performance for transient events Work will also begin on a database collection (library) of disturbance data for use in the development of advanced applications. P1.007 0 Monitoring System Development and Management: This is the project where the advanced capabilities actually get implemented in power quality monitoring management systems. Application in actual software systems, such as PQView, allows utilities to realize the benefits of the research in P1.005 and P1.006. In 2007-2008, the work in this project set is also being coordinated closely with a large DOE-funded research project on fault analysis and fault location technologies that will complement the EPRI research and provide substantial added value for the members in this project set. Program Set 1D - PQ Knowledge-Base Service: The Power Quality Knowledge-Based Services program comprises an array of resources and tools. At the core of the program is a customer hotline offering round-the-clock power quality technical support. Complementing the hotline are the following: 71 Five electronically distributed newsletters which regularly provide the latest information on power quality business, technical trends, educational opportunities, and project updates 71 A detailed EPRI PQ Encyclopedia, a definitive reference and training tool for power quality 71 Continued enhancement of the highly valued PQ case study library to supply customers with an essential and productivity-improving resource 71 Access to the PQ Hotline for best-in-class problem-solving resources 71 The PQ Hotline Database, an unparalleled archive of a range of solutions and industry experience 71 Additional resources for the Power Quality Online Resource Center to further enhance its value 71 Complimentary registration for one Power Quality Interest Group meeting, along with a registration discount on all PQA Conferences Project 30.003 0 Manhole Event Risk Management Strategies: A number of utilities continue to experience gas-related explosions in underground structures such as manholes, service boxes, and vaults. Two root causes are needed for an event to occur: the buildup of explosive or combustible gases and the presence of an ignition source. These events can occur unexpectedly and can involve numerous explosions in adjacent structures. The financial and political consequences of such events can be significant. Explosions and related events in underground structures are rare, involving fewer than 1% of underground structures, and range from "smokers" with little effect, to "flyers" with very serious collateral damage, injury, and even death. Many causal factors are involved, and multiple events are possible. Predictability is very difficult. Damage can range from fire or smoke damage in "smokers" to collateral damage to external facilities or personal injury from flying manhole or vault covers in "flyers." In 1991, a utility experienced a fatal event. In 1995, Underwriters Laboratories (UL) issued a milestone report detailing the composition of evolved gases. A test facility was built in Lenox, Massachusetts, in 1994 with EPRI and Consolidated Edison (ConEd) co-funding. At some utilities approximately 1% of underground structures are involved in an event each year, with fewer than 0.01% involving collateral damage. During 1996-1998, milestone tests, funded by ConEd and EPRI, were conducted in Lenox involving "standard gas explosions" and mitigation approaches. Recently, many utilities have reported major events. No utility is immune from the prospect of underground explosions! EPRI's approach has taken several paths: research, construction of test facilities, and various workshops and rapid response meetings following manhole events. The research has been broad-based, involving full-scale tests, analytical studies, and computer modeling. Research topics have included: explosion characteristics, electrical (fault) vs. gas explosions, type and composition of gases involved, explosion mitigation, cover restraints, cover design, root causes, and environmental factors. EPRI has also tapped into information and technologies in other industries that operate underground systems and may experience similar problems. 1.008 System Compatibility Research: This research area involves characterizing compatibility issues between end use equipment, power conditioning technologies and power system performance. It includes establishing evaluation criteria (e.g., testing protocols), evaluating failure mechanisms, and identifying solutions. The CEA is a collaborative of companies that propose and fund research topics. These topics can range from asset management to automation. The purpose of this project is to allocate funding for topics of interest within the Distribution organization. Individual project descriptions will be presented in the comments area of this document when available. CEA = Canadian Electric Association Replaces work order RDDA570201

RDDA570201 119,224 5,348 CEA Membership & Projects

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Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDDA570401	190,456	8,549	NEETRAC Membership	The National Electric Energy, Testing, Research, and Applications Center (NEETRAC) was established in 1996 by the Georgia Tech Research Corporation (GTRC), a cooperative organization of the Georgia Institute of Technology. It is supported by a membership consisting of utility and industrial companies. The purpose of NEETRAC is research, development and testing in areas of interest to the membership and is funded by the Research and Development Baseline Budget from dues collected from that membership. The project selection generally is of a scope that is sufficiently broad as to be attractive to several Members, who are interested in sharing the resulting intellectual property. NEETRAC membership includes both collaborative and directed funding research. AEP/Es strategy is for NEETRAC to complement the Dolan Technology Center/Es (DTC) capabilities through research in such areas as cable life extension and other research or testing areas that the DTC is not directly involved in. AEP will be joining NEETRAC as a Corporate Charter Member with voting rights on the selection and prioritization of projects. NEETRAC is a non-profit corporation. Replaces work order RDDA560301
RDDA571101	84,409	3,807	Grid of the Future Test Bed	Develop a Grid of the Future test facility at Dolan Technology Center that will enable the evaluation of technologies that support AEP's vision of the next generation Distribution network. For 2007: installation of a WIMAX network, demonstration of WIMAX compability with standard utility protocols, integration of Advanced Metering Infrastructure components, Distribution Automation components, and Asset Monitoring and Control components. The test bed will include an IP-based control network that will facilitate AMI, DA, and Asset Monitoring and Control testing. For 2008, the test bed will be extended to include the evaluation of back office solutions (Yukon, Enmac, others), Home Area Networks (HAN), advanced DA and Asset Monitoring and Control, Distributed Energy Resources including Distributed Generation and Storage Technology. The information generated from these evaluations will be used to support decisions on vendor acquisitions, systems compatibility, and overall architecture & system design. Once the utility to HAN interface has been defined, communications into the customer premises will then be evaluated for DSM, DR, and metering applications like real-time pricing, tamper detection, remote connect/disconnect, and outage management. Equipment from multiple vendors will be accommodated.
RDDA571201	(40,954)	(1,860)	AMI Test Bed Development	Develop an Advanced Metering Equipment (AMI) test facility at AEP that creates the in-house capability to evaluate current and future AMI equipment and their supported Distribution applications. The information generated from these evaluations will be used to support decisions on AMI vendor selection and system design. Compatibility of AMI with Distribution Automation equipment will be explored, and Distributed Intelligent Monitoring, Communication, and Control evaluations will be supported. Communications into the customer premises will be evaluated for DSM, DR, and metering applications. Equipment from multiple vendors will be accommodated.
RDDA581701	16,674	746	GRDSMRT-SolarWindEnergyStorage	The primary purpose of the project is to test and compare Greenfield Steam & Electric's concentrated photovoltaic (PV) technology prior to any large-scale deployment. The testbed will allow the concentrated PV performance to be easily compared to the performance of a commercially available PV system. The testbed will also be used to model a typical residential-size distributed energy resource installation. The integrated test bed will allow AEP to study the effects of residential-size wind and solar on the grid, as well as the interface and controllability it may have with a Home Area Network (HAN) and Advanced Metering Infrastructure (AMI)
RDDA581901	165,000	7,488	EPRI Demo - Smart Grid	In addition to controls on emissions from power plants, significant reductions in emissions of carbon dioxide can be achieved through contributions from energy efficiency, plugin hybrid electric vehicles, and distributed energy resources. Integration of these resources through the electric distribution system will require new communications and control technologies. This project will conduct several regional demonstrations to integrate distributed power generation, storage, and demand response technology into a demand-side virtual power plant. The demonstrations will take advantage of infrastructure investments that are being made across the industry and illustrate ways in which distributed resources can be integrated with system operations.
RDDA582101	42,926	1,947	PHEV Technlgy FutureStrategies	The primary purpose of the project is to prepare our business for the mass deployment of PHEVs across AEP's regulatory jurisdictions. Develop a strategy (in conjunction with R&D) that will have a positive impact on revenue and that leverages the capacity of our existing infrastructure.
RDDR560101	141	6	DR EPRI Annual Research Portfo	The Distributed Energy Resources (DER) EPRI Annual Research Portfolio includes: 1) Energy Storage Planning & Technology Assessment - Energy Storage has been recognized as a strategically important component of our future grid. Membership in EPRI 94.001 provides AEP with information on the state of utility-related energy storage technologies and their applications in the industry. 2) Strategic Planning for DER - AEP has just consolidated its distributed energy resources (DER) activities to better prepare its
RDDR570001	36,244	1,649	DER Program Mgmt	Provide program management for the Distributed Energy Resources (DER) program.
RDDR570101	5,782	260	DER 2007 EPRI Annual Portfolio	Energy Storage has been recognized as a strategically important component of our future grid. Membership in EPRI 94.001 provides AEP with information on the state of utility-related energy storage technologies and their applications in the industry Distributed Energy Resources (DER) program.
RDDR570301	252	11	Micro-grid Test Bed/DOE Tests	To demonstrate, evaluate and document performance and protection measures designed in the CERTS Micro-grid Concept. During 2006, the CEC/CERTS Micro-grid Project Team constructed a microgrid test bed at AEP/Es Walnut Test Facility. This project continues in 2007 from work performed in 2006 and involves detailed protection tests on the CERTS Microgrid Test Bed, funded by Dept. of Energy (DOE) through a contract with the University of Wisconsin. In addition to conducting a full-range of detailed protection tests, according to an approved test plan, it involves analyzing protection test results and documenting the results in a Final Report.
RDES505201	20,000	451	Plant DecommissioningIntrstGrp	As older plants reach the end of their useful lives and the site is considered for repowering or other uses, demolition of the plant will be required. The project will provide guidance and checklists incorporating best practices for all steps in the plant closure, remediation, demolition, and redevelopment. It will also provide opportunities to exchange information with industry members and experts on related issues.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDESS05401	7,633	266	Vertical Flow Treatment Cells	Establish a pilot project at Quarrier landfill to determine the efficiency of in-ground stepped vertical flow treatment cells for removing trace metals from landfill leachate. The stepped design will allow for incorporation of these cells into difficult terrain situations. The project will test the effectiveness of yard waste compost in the vertical flow treatment cells and will test the effect of retention time on treatment. The development of low-cost biological treatment to meet NPDES limits can be a benefit to the electric utility industry. Information gained from the project could be used to design full-scale vertical flow treatment cells at other facilities.
RDES505901	12,500	485	PwrPlntParameterDerivationTool	The purpose of the software is to model the generator, excitation systems, and power system Stabilizers that will be required by NERC MOD-026.
RDES506501	1,306	47	Corrosion in Wet FGD Systems	The purpose of this project is to collect data on FGD units experiencing problems to determine the root cause(s) of the corrosion. Information on fabrication techniques, construction QA/QC and operating environments (chemistry, scaling, etc.) will be gathered at as many sites as possible. These data will be used to identify gaps in knowledge. Based on this analysis, missing data will be generated using laboratory and/or field corrosion tests for alloy 2205, welds, and alternative materials/coating systems. Repair strategies and other mitigation strategies will also be explored and documented if proven and widely applicable.
RDES506601	1,080	42	SOAPP Software	State of the Art Power Plant Software provides technical and economic data and analysis to support over all Gas Turbine Combined Cycle plant life cycle development.
RDES510301	45,041	1,582	2011 CEATI Membership	The scope of the Strategic Options for Sustainable Power Generation Interest Group SOIG is to develop, evaluate and demonstrate sustainable power generation technologies that will result in an increase in power supply capacity and a reduction in greenhouse gas emissions. Includes distributed generation, distributed resources, fuel advancements and advanced generation cycles.
RDES510401	36,645	1,091	Energy Sustainability Int Grp	The ESIG has identified the following priorities for 2011 identifying common and best practices of sustainability leaders; case studies of best practices in sustainability; continued focus on supply chain operations/sustainability; the next generation of sustainability reporting; sustainable technology development. This group represents a collaborative effort within the electric utility industry to advance sustainability within the industry. It is the only electric utility-specific group of its kind at this time.
RDES510501	37,500	1,670	TAG Generation Planning Info.	The EPRI TAG provides performance and cost information about most commercial generating technologies. As well as, critical performance and cost information on various environmental technologies. The TAG-Web is a database of generation technologies that provides users with customized technology selection based on specific situations. The product also includes regional variations in Capital & O&M cost and is hosted on the EPRI website. The data from this program provides a credible and economical source of performance and cost inputs for company models used in generation planning and scenario analyses.
RDES510601	2,000	67	Selenium Working/Interest Grp	The purpose of this project is to participate in a technical working group that brings together environmental professionals from industry, academic, and regulatory agency sectors. In 2003 the North American Metals Council formed a Selenium Working Group which was formed to coordinate industry action concerning selenium regulatory activities in Canada and the United States. The Working Group has funded a series of technical publications concerning selenium toxicity and chemistry. Funding is being requested for preparation and finalization of a final technical document re: treatment of selenium in wastewater. The Working Group meets twice per year to discuss latest research findings and pending regulatory initiative.
RDES510901	4,301	165	Static Liquefaction of CCP's	Study the effects of rapidly closing an ash pond and the potential for static liquefaction to occur, causing dam instability. The objective is to determine what a safe rate of closure is to allow gradual relief of pore pressure and to allow safe closure. Please see the end of this project charter for more detail.
RDES511001	40,179	1,381	Mapping Ecosystem Svcs-Rockprt	EPRI will develop a GIS tool for the Rockport site that can be used for assessing current and future impacts to natural resources and associated ecosystem services. This approach will provide a strong scientific framework for optimizing AEP land management practices and help balance these decisions with other corporate priorities. The GIS tool will provide capability that will allow for a rapid, cost-effective, and comprehensive assessment of AEP land management decisions that will benefit/impact natural resources and associated ecosystem services wildlife, carbon storage, pollination, water purification, and others. Further investment in this approach will be subject to the success and value of this pilot application at Rockport. Part of this effort will include the development of instructional materials so that AEP staff can implement this approach on other properties.
RDES511301	30,000	1,170	Gr92 Steel Boiler&PipingCmpnts	Initial product testing has shown that very low ductility creep failure of base metal samples have occurred with significantly raises concerns over catastrophic fracture. Issues associated with creep failure of welds. It appears that creep failure can occur in the weld metal depending on the PWHT condition used. Project Benefit: Develop guidelines on how to ensure Gr.92 steel components are manufactured and welded to provide expected performance. Present a Life Management Strategy for Gr. 92 steel.
RDES511401	30,000	1,336	DetectHighTempDamage-CSEFSteel	Project will determine current industry NDE technology available to detect damage in CSEF materials. Due to the creep resistant nature of CSEF materials, thinner section components are fabricated resulting in less material and weight. These materials specifically Gr. 91 and 92 do not necessarily degrade with the same damage mechanisms as prior generation materials. Project Benefit: The target seeks to address the advantages and limitations of different NDE methods the expected sensitivity detection ability of the different methods; and which methods which should be applied, and when, for an effective plant program.
RDES511501	10,000	445	Weld Repair-Gr91Pipe&Cmponents	Develop criteria to ensure that the repair methods used on CSEF components are selected based on accurate technical understanding. Project Benefit: Understand how to remove damaged material efficiently and without introducing additional problems which could influence future performance. Develop the ability to make repairs in Gr. 91 steel, which will provide the required service life. Develop follow-up inspection and assessment requirements consistent with safe and reliable operation.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDES511601	27,677	862	Stator End-Winding Monitoring	To perform long-term technical evaluation of using a combination of on-line end winding vibration monitoring, partial discharge, and electromagnetic interference analysis EMI for condition assessment of air and hydrogen cooled generators with end winding problems. Project Benefit: It is expected that increasing level of end winding vibration will be detected in sufficient time to avoid in-service failure of 3000 3600 RPM machines that have high 5 mils end winding vibration.
RDES511901	26,667	1,040	Evaluation - Acoustic Emission	The objectives of this project are to determine if acoustic emission can detect creep damage in low alloy piping materials, and at what stage of damage development any detection might occur. Project Benefit: The project seeks to address the advantages and limitations of acoustic emissions Detect creep damage in high energy piping systems Correlate damage accumulation with remaining life Estimate seam welded piping life Acoustic emission testing for creep
RDES512001	4,761	-	Gavin Hg Reduction: FGD Ponds	The purpose of this project is to evaluate the feasibility and cost-effectiveness of a treatment technology aimed to reduce the levels of mercury released from Gavin Plant s FGD landfill leachate ponds. Effluent limitations for mercury must be met at one of the ponds Pond 2 no later than 12 31 2012. The feasibility of using activated carbon and/or biochars to sequester mercury in pond sediments will be evaluated. Project Benefit: A successful demonstration of this treatment technology will provide greater certainty in achieving effluent limitations in a cost effective manner.
RDES512101	22,023	736	SupercriticalWaterwallOxideGrwth	Supercritical waterwall cracking is one of the boiler tube failure mechanisms for supercritical units that were driven by heavy ID deposition. The deposition was due to corrosion of the condensate and feedwater piping and subsequent depositing of this corrosion product on the ID of supercritical waterwall tubing. It was believed that with the conversion of supercritical units to oxygenated feedwater treatment OT which drastically reduces the corrosion product transport from the condensate and feedwater cycle that this tube failure mechanism would go away. Unfortunately this mechanism has returned. EPRI has been working on this failure mechanism for the last several years and have come up with several different causes. One thing that has not been investigated fully is the difference between supercritical waterwall oxides prior to oxygenated feedwater treatment and after oxygenated feedwater treatment. Fortunately AEP Gary Wood has a library of tube samples from various supercritical units over the years. In particular he has a sample of a pre OT unit with very heavy deposits, and a sample of a typical pre OT unit. Couple this with samples from post OT units we will have the ability to look closer at these oxides to see what differences exist. Something that will be done for the first time on this type of deposit is the use of an ion milling tool which will allow us to see the oxide much better.
RDES512201	388,040	13,184	Demo of the SAP for Hg Control	Full scale demonstration project for the development of activated carbon AC for Hg control. EPRI system will be utilized for the on site production of activated carbon from on site fuel and supplied to the Sorbent Activation Process under existing EPRI patents.
RDES520301	65,000	-	Gas Turbine Rotor Life	Develop an objective technical approach for evaluating accumulated rotor damage. Develop materials degradation data and life prediction tools that can be used to safely extend rotor in-service life. Project Benefit: Results from this project will provide GT owners with procedures and technical information to objectively evaluate the condition of their GT rotors.
RDES520401	25,000	698	WaterwallCircumferentialCrackng	Continue to deploy the advanced thermal mapping instrumentation installed, with additional, state-of-the-art fluidside instrumentation to potentially identify fluid imbalances and thermal impacts on circumferential cracking. Project Benefit: Project will provide an improved understanding of the operating conditions that result in circumferential cracking allow this cause of tube failure to be addressed and mitigated.
RDES520501	50,000	2,227	PlantWasteWaterTreatmnt Mgmt	Acceleration of the available advanced Waste Water Treatment WWT technologies via a comprehensive R D program. Guide development of cost effective solutions focus on Hg, Se, FGD WWT, Ash Contact Waters, ZLD technologies, nano Filtration, micro-filtration, co-precipitation of B and Se. Project Benefit Opportunity to guide industry s research effort into advance WWT technologies that will be required to deal with water discharge stream in near future.
RDES520601	37,500	1,670	Air Cooled Condensers	Air cooled condensers ACC are being installed to reduce water use in power plants. Unfortunately, significant iron corrosion product transport has been seen on numerous existing ACC which is not a function of the design of the ACC. At present AEP does not have any ACC s in its fleet but as environmental regulations tighten and AEP builds or purchases more assets the likely hood of having ACC s in the future is great. This project will improve the understanding of corrosion mechanism present in ACC s along with techniques to avoid or manage the corrosion issues moving forward. Project Benefit This information will be valuable to AEP and help us avoid corrosion issues with ACC s if and when we add them to our fleet.
RDES520701	25,000	1,114	Dev New Greenhouse Gas Offsets	This project will facilitate development of greenhouse gas GHG emissions offsets associated with activities to enhance management of biomass vegetation growing on high-voltage electricity transmission system rights of way ROW owned or managed by electric companies. Project Benefit: Reduce electric company costs to manage vegetation on transmission rights of way Demonstrate how to create financial value by implementing enhanced Integrated Vegetation Management on transmission rights of way Increase the suite of options available to electric companies to offset their GHG emissions and comply with potential future requirements to reduce company GHG emissions Reduce the potential costs to comply with future regulations that may require electric companies to reduce their GHG emissions.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDES520801	25,000	561	CorrosionProduct Trnsprt&Cntrl	Two phase flow accelerated corrosion FAC of feedwater, deaerators, heater drains, and heater shells is a problem in the utility industry and within AEP. At present the only way to mitigate two phase FAC is by replacing damaged carbon steel material with material that has 1.5 chrome. There is also disagreement in the industry in regards to what impact cycle pH has on slowing down two phase FAC. Back in August AEP increased cycle pH for all AEP supercritical units due to concerns with the role pH plays on increasing the risk for two phase FAC. Even with this change, AEP as an organization is struggling on how to determine whether this pH change is impacting two phase FAC. The initial work performed was part of a TC project with EPRI using Rockport as a host site. The TC project had significant findings which showed a relationship between pH and two phase FAC. Because of the findings in this TC project we would like to continue the testing at Rockport for 6 additional months performing 4 more tests. These tests would be 1. Operating at a cycle pH of 8.6 with hp heater vents open 2. Operating at a cycle pH of 8.6 with hp heater vents closed 3. Operating at a cycle pH of 8.8 with hp heater vents closed 4. Operating at a cycle pH of 8.2 with hp heater vents closed EPRI has always preached that while operating on oxygenated feedwater treatment that vents on heaters need to be closed. The remaining testing above will prove or disprove this recommendation. This work will need to be performed as a supplemental project.
RDES520901	50,000	1,949	Risk Evaluation - Trace Metals	The purpose of this project is to prioritize trace metals undergoing recent or future regulatory review and develop dose-assessment values for these trace metals. Project Benefit Project will integrate available toxicology and health data for metals under current, or future, review by federal agencies to provide an increased understanding of options and risks associated with combustion related operations.
RDES521001	20,412	-	Water Use&Consumptin-TexasPlnts	The Electric Power Research Institute has developed significant information on water conservation technologies for power plants, including costs, performance and impacts under a wide variety of site characteristics. The purpose of this study is to apply these results to the Texas generation fleet and to consider the unique resource limitations, climate variations and regulatory constraints that Texas power generation providers must adhere to for water withdrawals and water consumption. Project Benefit: This study will provide a stable dataset that outlines water use, water consumption and water conservation within the Texas power generation sector, as well as a rigorous analysis of the water conservation options that are economically viable. This analysis will also illuminate how changing generation assets may impact water use intensity over the next 50 years. The study will provide the basis for a consistent and sound cooling water life-cycle comparison. The results can be applied to other geographic or hydrologic locations for the purpose of finding the lowest cost conservation options to achieve water sustainability. Public benefits are also derived from reduced power rates and reduced impacts of water availability to local economies.
RDES521101	40,130	1,444	Mercury Cycling ModelCaseStudy	The purpose of this project is to evaluate and test the predictive ability of an EPRI model Mercury Cycling Model that was recently upgraded to accommodate flowing water riverine environments. The model which has been advocated by US EPA - will be calibrated and parameterized using data from a navigation pool in the Ohio River where AEP and OVEC coal fired power plants discharge to. The model will seek to apportion the many sources of mercury to the water body and thus will inform regulatory agencies on the relative contribution of power plant waste streams. Project Benefit: Demonstration of a predictive model that will assess the transport and fate of mercury in the Ohio River.
RDES521201	80,000	2,234	FGDGypsumPhosphorusRunoffCntrl	Proposed new federal guidelines for coal combustion by-product disposal in landfills and impoundments are expected to increase compliance costs. The more CCRs that can be used beneficially and within the new regulatory framework, the less of an impact that new disposal regulation would have on cost. The U.S. Department of Agriculture/Es DOA s interest in studying the use of FGD gypsum to control phosphorus in agricultural run-off coincides with AEP s interest in expanded beneficial uses of CCRs. This project will study further the use of FGD gypsum as a soil amendment to reduce soluble phosphorus in run-off from agricultural fields, a key to reducing non-point source water pollution to receiving streams. The purpose of this project is to develop the use of FGD gypsum as a best management practice to control nutrient loading in sensitive watersheds. Coal Combustion Residual CCR FGD flue gas desulfurization
RDES521301	20,000	771	Development-Shale Gas Reserves	The development of extensive shale gas reserves will continue drive an increased reliance on natural gas for electricity generation in the United States. Various environmental considerations have been identified related to shale gas production. The purpose of this project is to assess the scope and magnitude of these considerations so that related risks can more effectively be managed. Project Benefit The assessment of environmental risks from shale gas production will benefit AEP in identifying and managing related risks associated with the current and future reliance of fuel supplied from shale gas resources.
RDES521401	15,658	-	GeigerScreenImpingemntSurvival	The basic scope of this project is to further evaluate the impingement survival performance of the Passavant-Geiger Rotary Geiger Screen and will involve testing freshwater fish salt water in the future presents numerous complicating engineering and permit problems. EPRI plans to evaluate 6 species representing a range of handling sensitivity exact species to be decided; however, they must be comparable to the 10 species EPRI evaluated in our 2006 Ristroph screen flume testing, 3 approach velocities, and one control per condition. Project Benefit EPA feels there is insufficient data for Geiger screens to support their inclusion in the BTA Best Technology Available category. There may be information on this in the long delayed EPA NODA Notice Of Data Availability and we will adjust accordingly if it is included. The proposed research will develop the requisite data to compare the Geiger screen s performance to EPRI s robust laboratory flume data set for Ristroph screens. Results may contribute to a BTA designation and preclude or greatly minimize extra screen monitoring during future compliance testing when the 316 b rule is finalized.
RDES521501	(73,680)	(2,425)	EPRI Catalyst Sample Testing	Provide bench scale tests at AEP DeNOx Catalyst Laboratory for ten 10 deactivated regenerated SCR catalyst samples, which include plate type, honeycomb type, and corrugated type, received from EPRI s member electric utilities. The test for each catalyst sample includes the bench reactor test to determine the catalyst DeNOx activity, SO2 to SO3 conversion rate, and pressure drop as well as X-Ray Fluorescence XRF analysis for the catalyst surface and bulk material composition. The tests are performed in accordance with the VGB guideline R302 H e. Benefit Long term performance of regenerated catalyst from different applications.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDES521601	9,000	173	Cooling Water Intake Debris	The interest group will serve as a forum to exchange information on existing and emerging intake debris management issues. Project Benefit The interest group provides information to prevent or minimize intake blockages precluding plant outages or reduced operating efficiencies. Participants will benefit from experiences gained from other power companies best management practices and information on the state-of-technology on intake screen design and operation.
RDES521701	56,000	-	InSitu Stabilizatn-MGP Sedimnt	To evaluate the practicability and effectiveness of in-situ stabilization of Manufactured Gas Plant MGP contaminated sediments, along with other methods decided by the steering committee, like monitored natural attenuation and thin layer caps. Project Benefit If successful, the deliverable can be used to convince state regulators that an acceptable alternative exists to source removal, solidification and land disposal of MGP contaminated sediments. This could be useful in some future remediation of 23,000 cubic yards of contaminated sediments off shore of an AEP-owned property that was a former MGP site.
RDES521801	50,000	1,078	AssessmntTool-RegulatoryImpact	The primary objective of this project is to review benefits assessment methodology s, for PM Health Risks, in detail in order to generate alternative, potentially more realistic benefits estimates than those obtained by EPA using its methodology's and assumptions. Project Benefit The proposed project will generate improved tools for regulatory impact analyses, including estimation of health improvements and monetized benefits. Results will close a gap in scientific literature on health improvements and benefits from regulatory proposals.
RDES521901	50,000	-	Concrete Insp-HydropowerAssets	The purpose of the project is to demonstrate state of the art nondestructive concrete inspection technologies at hydro assets. Project Benefit To demonstrate the performance of emerging nondestructive concrete evaluation technology at hydro assets.
RDES522001	25,000	836	Air Quality Risk Assessment	The purpose of this project is to investigate key issues related to air quality risk assessment and communication with the goal of providing a more realistic picture of the risk of air pollution in society. Project Benefit: Evaluation of air quality risk, consideration of uncertainty, resolution of pollution threshold and tools to effectively communicate to the public.
RDES560101	1,212,311	33,513	EPRI Environmental Controls	Environmental Controls projects from the EPRI Annual Research Portfolio include: 1) Program 71 ü Combustion Performance and NOx Control - AEP buys two projects from this program. Project 71.001, Mitigation of Fireside Corrosion and Waterwall Wastage in Low-NOx Systems, takes a three-pronged approach to understanding and resolving the costly consequences of accelerated fireside corrosion exacerbated by low-NOx operation, looking at coal quality, boiler design, and materials-based solutions. Purchase of t
RDES560201	4,488,798	124,193	EPRI Environmental Science	Environmental Science projects from the EPRI Annual Research Portfolio include: 1) Air Quality Programs - By providing credible scientific information and state-of-the-art assessment and management tools, EPRI's air quality programs support the development of effective and protective policies, standards, implementation plans, and compliance strategies. Programs within the Air Quality area include 42 ü Air Toxics Health and Risk Assessment, 91 ü Assessment Tools for Ozone, Particulate Matter and Haze, an
RDES561101	6,029	193	General Mercury Science & Tech	To better prepare AEP for compliance with the Clean Air Mercury Rule and other regulations on emissions of mercury by characterizing mercury emissions from various configurations of plant equipment and coal types, examining the effect of environmental controls on mercury emissions, helping in the development of cost-effective mercury monitoring systems, testing various types of mercury sorbents, participating in tests of control technologies at a Texas lignite plant and at the Rockport plant, and traveling
RDES570301	2,780	68		This study will evaluate the compliance risk of AEP wastewater discharges being subject to U.S. EPA's forthcoming fish tissue water quality criterion for selenium. While the criterion is not expected to be finalized until 2008 or 2009, some states
RDES570401	9,000	245	MANAGES Forum	Proposed new federal guidelines for coal combustion byproduct disposal in landfills and impoundments will increase compliance requirements, including data management and reporting, groundwater assessment, and, in some cases, remediation. The MANAGES Forum will provide continuing high level support for compliance managers in the form of software, training, webcasts and workshops, and an online groundwater monitoring and assessment guidance manual.
RDES580601	125,986	2,352	OhioRiverEcologicalResearchPrg	The objectives of the project are to 1) provide information on the effects of fish impingement, thermal discharges, and other power plant wastewater processes on fish populations in the Ohio River; 2) provide information useful in commenting on proposed ORSANCO, federal, and state water quality standards for the Ohio River; and 3) update existing data and refine fish population estimates to address USEPA 316(b) concerns. Schedule will include winter sampling, which has only been done once in the history of the program.
RDES582501	12,365	404	EPRI HG-SE FGDBlowdwnWtrTrtmnt	All flue gas desulfurization systems require periodic blowdown to limit the build-up of chlorides and other soluble products of the combustion process. Some constituents of the blowdown water will include trace elements that are subject to increasingly stringent control requirements. Two such elements are mercury and selenium. This project will evaluate promising technologies for treating emissions of those elements in the chloride purge stream.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDES593101	64,076	2,692	Ohio River Basin Trading Prgrm	This project will design and implement a regional trading program in the Ohio River Basin for both water quality and greenhouse gas credits. Building on related EPRI work to quantify greenhouse gas (GHG) emission reductions for avoided fertilizer use, this project will develop an approach for creating GHG and water quality credits associated with reduced nitrogen fertilization on agricultural crop lands. This project also will build on EPRI's work to establish a WARMF watershed model of the entire Ohio River Basin. Properly designed and deployed, this trading program will reduce GHG emissions and nutrient discharges, such as nitrogen, and protect watersheds at lower overall costs. This project will be a first-of-its-kind regional trading program and represents a comprehensive approach to managing nitrogen, phosphorus and GHG emissions. This work is timely as existing challenges to meet nutrient discharge limits may be amplified by increased effluent discharges of nitrogen (due to operation of air pollution controls), coupled with more stringent water quality based limits for surface waters. In addition, the establishment of GHG credits due to avoided emissions improves AEP's ability to purchase local, ecologically defensible carbon offsets.
RDES593301	200,000	200,000	CarbonMgmt-UKResearchFndation	Per Kentucky Public Service Commission (KPSC) Order in Case No. 2008-00308, dated October 30, 2008, to establish a Regulatory Asset related to certain payments made to the Carbon Management Research Group (CMRP) and the Kentucky Consortium for Carbon Storage (KCCS) regarding the management of carbon and carbon dioxide associated with existing coal-fired electric generating facilities in Kentucky. Kentucky Power Company (KPCo) has agreed to provide up to 10 years of conditional funding of \$200,000 annually. Payments are made to The University of Kentucky Research Foundation. Regulatory asset account 1823188 has been established to capture these costs.
RDES593801	363	14	Advanced Cooling Technology	Accelerate industry activities aimed at developing advanced cooling technologies to reduce overall water use for power production. Projects will focus on technology development and testing, but will also provide information on performance optimization, risk management, and economic impacts. The work will include an investigation of geographic and power plant-specific considerations including: Power plant siting Meteorological impacts on air-cooled condensers Indirect dry cooling Hybrid cooling designs Water recovery options Wet surface air coolers Advanced bottoming cycles Preserving once-through cooling option
RDGA260001	26,245	556	Adv. Generation Prog. Mgmt	This line item is used for the Advanced Generation R&D Program (AG) pre-project R&D development efforts and to track and manage misc. AG R&D projects less than \$10K. The purpose of this charter is to document the scope, budget and costs (labor and non-labor) of those projects and efforts included in the Advanced Generation Management function. It is also used to track participation at general conferences and other trips associated with the Advanced Generation program. The scope of this charter includes:
RDGA260101	12,718	402	Adv Gen EPRI Annual Research	The Advanced Generation selection from the EPRI Annual Research Portfolio consists of Program 9: Technology-Based Business Planning Information & Services (aka Technology Assessment Guide, or TAG). The EPRI TAG provides performance and economic information about most generation technologies. The TAG-Supply Database and Software currently covers 24 categories including all major fossil and nuclear plant types, several energy storage technologies, small-scale generation options, renewable resource techno
RDGA260201	106,132	2,782	Coal Utilization Research Council	The Coal Utilization Research Council (CURC) was formed in 1997 as an ad-hoc group to act as an industry voice for R&D needs associated with the role of coal as a sustainable energy source for electric power generation as well as the transportation and chemical industries. CURC members include utilities, equipment suppliers, coal companies, universities, and other energy-related companies and consortiums. The CURC provides its members with a respected, influential forum in which they work to ensure the c
RDGA260601	141,848	4,480	Technology Assessment Guide	The EPRI Technology-Based Business Planning Information & Services (aka Technology Assessment Guide, or TAG) provides performance and economic information about most generation technologies. The TAG-Supply Database and Software currently covers 24 categories including all major fossil and nuclear plant types, several energy storage technologies, small-scale generation options, renewable resource technologies, and transmission and distribution facilities with nearly 100 distinct configurations of proce
RDGA260701	14,860	591	Geologic CO2 Sequestration P2	This is an on-going project (co-funded by the OOE and led by Battelle) that is investigating the feasibility of safely injecting and storing CO2 in deep salt water-laden rock formations. The project is located at AEP's Mountaineer plant in New Haven, WV.
RDGA281801	4	-	EPRI Demo-IGCC w CO2 Cap Strge	Integrated Gasification / Combined Cycle technology has been identified as one possible route to the capture of the greenhouse gas carbon dioxide. The purpose of this project is to provide information about the design, integrated operation, reliability and safety of IGCC systems with capture of carbon dioxide (IGCC/CCS). The demonstration project will allow the industry to evaluate the role that IGCC/CCS will play in meeting possible future carbon constraints.
RDGA281901	391	13	EPRI Demo-IonTmsprtrMbrneOxyPrd	The ability to provide a low-cost stream of pure oxygen is an enabling technology for two different methods of separating carbon dioxide from flue gas, IGCC with CCS and oxy-combustion. Current cryogenic methods of oxygen production are very expensive in terms of capital, auxiliary power consumption, and water usage. Air Products and the United States Department of Energy have worked to develop methods of oxygen production involving transport of oxygen ions through a ceramic membrane, and the technology has progressed to a point where a demonstration unit is possible. EPRI's role in the project will be to provide an electric utility industry perspective to the project to ensure the ability to employ the technology in actual power plants.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDGA292101	2,007,596	78,229	Industrial Advisory Cmte-SilhmCo	AEP will participate in a partnership at the Carbon Research Center at Power Systems Development Facility (CRC at PSDF). The focus of the CRC is to conduct sufficient R&D to advance emerging CO2 control technologies to commercial scale for effective integration into either IGCC or advanced combustion processes. A primary objective of the CRC testing is to evaluate solvents, sorbents, membranes and other emerging technologies in various contacting devices at an appropriate scale with real syngas. As concepts proceed past the bench scale, a test under industrial conditions with real syngas is needed to provide a pathway to commercialization. For both new and existing power plants, post-combustion capture technology must be made more efficient and cost-effective. Many technologies are under consideration for post-combustion capture, but these technologies need to be proven and integrated in an actual power plant setting. A Flexible Pilot Test Unit test module will be designed and installed at an existing pulverized coal plant adjacent to the PSDF.
RDGA300001	100,447	3,350	Gen Asset Mgmt - Prog Mgmt	This line item is used for Generation Asset Management (GAM) pre-project R&D development efforts and to track and manage misc. GAM R D projects costing 10K. The purpose of this charter is to document the scope, budget and costs (labor and non-labor) of those projects and efforts included in the GAM function. It is also used to track participation at the general conferences associated with GAM especially EPRI conferences for the AEP EPRI Advisors.
RDGA300401	316	10	Optimum SMAW 91 Electrodes	Development of an optimized compositional range in grade 91 shielded metal arc welding SMAW electrodes based upon the phase transformational behavior, response to tempering and range of use. Development of predictive equations for the critical temperatures for the weld metal. Development of predictive charts for the response of grade 91 to tempering during postweld heat treatment.
RDGA320801	20,000	771	Tempering- Grades 23&24 Steels	Grades 23 and 24 steels are increasingly being used in new construction of power plants and heat recovery steam generators HRSGs. These alloys have been successfully used in the as-welded conditions for some applications, but in other cases they have been found to be prone to various cracking mechanisms. Project Benefit Clear guidance on when and how to post-weld heat-treat PWHT these alloys still is needed; specifically, the heat-treatment response of these alloys and their weldments. In this supplemental project, transformation temperatures and tempering response will be determined for multiple heats different chemistries of Grades 23 and 24 and their weldments. The benefits of this work can include increased confidence in using these materials, outlining appropriate welding and post-weld heat treatment requirements, and aiding the industry in developing state-of-the-art repair strategies.
RDGA320901	37,500	-	Eval Gr23&24 SteelWeldCracking	Project Purpose To evaluate the effect of as-welded microstructure and chemical composition on the susceptibility to hydrogen assisted, hydrogen induced, and stress relief cracking in Grade T23 and T24 steel welds. Project Benefit This project will provide information to establish fabrication requirements for these steels or the necessary information to reject these materials from future HRSG purchases due to the cracking susceptibility already detected in Europe and the United States.
RDGA321001	7,500	251	NDE Proficiency Demo-BoilerLife	Hold proficiency demonstrations on subject NDE technicians as requested by funding Utility members. Demonstrations to validate qualifications of NDE technicians in identifying and sizing flaws in material samples held by EPRI. Utility s request this service to validate NDE suppliers capability to perform code inspections on welded components according to ASME and NBIC standards Project Benefit Improve industry NDE capabilities and develop new NDE techniques and procedures for Utility members.
RDGA321101	6,008	201	Mercury Oxidation Measurements	SCR catalyst oxidizes the elemental mercury in the flue gas to oxidized mercury which is subsequently removed by the downstream FGD system. It is the co-benefit of SCR and FGD for mercury removal. The purpose of this project is to measure mercury speciation at SCR inlet, outlet and between catalyst layers and understand the performance of each catalyst layer with respect to mercury oxidation as flue gas condition changes from catalyst layer to catalyst layer. Project Benefit The understanding of mercury oxidation performance of each catalyst layer will help to improve catalyst management strategies for mercury control. AEP WILL BE REIMBURSED BY EPRI FOR THIS TESTING PROJECT.
RDGA370201	17,000	295	Fleet-Wide Monitor InterestGrp	The purpose of the project is to provide industry information relating to remote monitoring of generation assets and condition assessment of those assets to optimize reliability and performance from the information derived from the monitoring. Areas that are being initially emphasized are thermal performance monitoring, equipment condition assessment, document management, and maintenance planning. Another aspect is to evaluate the value of central monitoring. Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges.
RDGA380101	1,154,125	33,059	EPRI Annual Portfolio	Program 63 - This program develops technology and guidance that allows participants to safely manage boiler component life for high reliability and reduced O&M costs. Technology development efforts will focus on advanced inspection techniques to identify component damage early and accurately; analysis tools to predict component remaining life and in-service failure risk; decision support tools that allow AEP to balance risk and economic benefits under a variety of plant operating scenarios and conditions; and repair techniques designed to maximize component economic life. (EPRI = Electric Power Research Institute) Program 64 - Participation in this program provides the opportunity to access the EPRI knowledge base across the wide breadth of this target. Program 87 - Acquire through EPRI membership in P87.001 and P87.002 the most current guides for material. Program 88 - The P88-HRSG Dependability program is to provide technology that will address chemical issue. Program 171 - Develop guidelines, materials, solutions and monitoring techniques in this Issue Program so.
RDGA380801	1,173	37	CreepStrength-G91FerriticSteel	The purpose of the project is to identify effective methods for locating and characterizing deficient G91 and other Creep Strength Enhanced Ferritic(CSEF) steels; develop material specs and processing standards to assist utilities in procuring G91 and other CSEF steel components; assemble a guideline that provides the life assessment protocol for G91 and other CSEF steels.
RDGA390901	5,000	87	PRO User's Group	The Plant Reliability Optimization (PRO) User's Group will provide the opportunity to share information on PRO programs and practices. Additional benefits will be to develop members through technical workshops and identify and recommend solution paths for issues that need resolution.
RDLABACC01	(4,414)	(145)	Labor Accrual - R&D	To record research and development portion of labor accruals.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDNU560101	1,380,290	-	EPRI Nuclear Annual Research	Collaborative R&D within the nuclear power industry ensures that nuclear power is an economically feasible option within the current and future generation mixes. To this end, EPRI develops cost-effective technology for safe and environmental friendly electricity generation that maximizes profitable utilization of existing nuclear assets and supports promotion and deployment of new nuclear technology. EPRI's Nuclear Power program centers on seven key business objectives.
RDRE520201	37,500	1,353	NRELNationalBiomassSupplyStudy	Deliver a comprehensive study of the impacts of competing demands on biomass resources for biofuels and bio-power applications. See notes from the July 2010 workshop for additional information. Project Benefit: Resource assessments, scenario modeling; understand the potential sustainable market for biomass and the market/E's size relationship to cost.
RDRE520301	50,292	1,449	ManagingSpeciesIssues-Renewabl	The purpose of the project is to perform a population-level risk assessment on eagles with respect to wind farm development and siting using real world data and modeling. Project Benefit: To develop an understanding of population-level impacts of wind development on eagles for more informed siting decisions, risk management and mitigation of potential impacts. This will add certainty to long-term wind operations.
RDRE570001	19,760	659	Renewable R&D ProgramMgmt	This is used for Renewable Energy Resources Initiative (RERI) pre-project R&D development efforts and to track and manage misc. RERI R&D projects costing less than \$10K. The purpose of this charter is to document the scope, budget, and costs (labor and non-labor) of those projects and efforts included in the Renewable Program Management function. It is also used to track participation at general conferences associated with Renewable Program Management, especially EPRI conferences in the AEP RERI area. Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges.
RDRE570101	305,094	10,172	EPRI Renewabl Annual Port	This project charter supports AEP/E's renewables involvement with EPRI, namely: PS 84,001 Renewable Energy TAG 0 provides a basic reference for technical and economic assessment of renewable energy generation technologies PS 84 D Biomass Energy 0 provides industry reference and contacts for renewable energy generation, most notably biomass co-firing Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges. EPRI = Electric Power Research Institute
RDRE590701	137	6	Impact of CoFiring on EnvEquip	To determine the combustion impacts of 10% biomass wood by heat on environmental control equipment, including catalysts, precipitators; also to evaluate corrosion on select equipment.
RDTA500301	8	-	HighEfficiencySubstalnTrnsfmtr	This project is expected to provide relevant information and learning on the economic benefits from the use of energy efficient transformers. Benefits may include reduced lifecycle carbon footprint, reduced losses and improved utilization of transmission system (i.e., more power/energy delivered per unit of generated). It may help to support the industry to adopt new technologies to improve system efficiency and utilization.
RDTA500401	2	-	Evaluation - ACSRTW Conductor	This project is expected to provide relevant information and learning on the economic benefits from the use of TW conductors over conventional round wire conductors. Benefits may include reduced lifecycle carbon footprint, reduced losses and improved utilization of transmission system (e.g., more power/energy delivered per unit of generated). It may help to support the industry to adopt new technologies to improve system efficiency and utilization.
RDTA500501	2	-	Evaluation-EHVTransmissionLine	The objective of this project is to peer-review the study conducted by the Utility to assess the benefits of overlaying the system with new EHV transmission lines for improving transmission system efficiency and reducing carbon emissions.
RDTA500601	2	-	Eval-Cycling NonessentialEquip	The objective of this project is to provide relevant information and learning on the economic benefits from Switching or Cycling of Nonessential Equipment. Benefits may include reduced lifecycle carbon footprint, reduced losses and improved utilization of transmission system. It may help to support the industry to adopt new technologies to improve system efficiency.
RDTA500701	943	35	Equip Health Info-CntrlRoomOpr	This project intends to first make broad brush health information (red, yellow, and green) available for operators based upon analyses of historical parameters of individual pieces of equipment and/or classes of equipment. This would then lay the groundwork for augmenting historical assessment with improved asset condition information from real time asset condition assessment applications. Ultimately, we envision real time and forward looking equipment failure predictability being integrated into operations and planning. The project will be coordinated with EPRI projects focused on asset condition assessment as well as substation monitoring and data integration projects. The new learning in this project is focused around presentation of asset condition information for system operations applications. This project intends to provide electrical utilities, Regional Transmission Organization (RTO) and Independent System Operator (ISO) with the transformer health visualization tools to: Improve situational awareness Avoid damaging and costly wide spread blackouts of transmission grids Develop and demonstrate new applications to improve operation awareness and to schedule maintenance based on the performance and conditions of the equipment in order to improve system reliability and to reduce the maintenance costs
RDTA500801	34,436	1,290	AdvSensr-765kVSub-DataIntegrtn	The overall project objective is to deploy, demonstrate and further research a suite of advanced sensors for AEP 765kV Substations. The objective of this specific charter is to demonstrate application of Wireless Mesh, Backscatter Sensor, On-line FRA, and On-Line Infrared Technologies to continuously monitor and detect abnormally high arrester leakage current, acoustic emission of partial discharge activity in station equipment, transformer internal winding movement, and thermal performance of station equipment in an AEP 765kV station. The proposed activity generates substantial new learning on Advanced Sensors through the deployment and research of these sensors in a 765 KV substation environment. This new learning will be ultimately incorporated into the appropriate EPRI R&D program (in this case P37). The results are ultimately made available to the public or used for the benefit of the public through the publishing of EPRI reports. There is significant public benefit derived from the new learning and this public benefit relies on the field tests performed in AEP Substations.
RDTA500901	1	-	765kV Bundle Optimization	To confirm an optimal 765 KV bundle configuration and sub-conductor size through corona cage performance testing. Standard corona cage testing will be performed at EPRI Lenox to determine corona discharge levels from 765 KV bundle configurations previously defined by AEP and EPRI acting as a consulting engineering firm to AEP. The parameters of the corona testing will be determined by AEP with EPRI support. The actual corona cage testing will be performed by EPRI.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDTA510301	2,538	-	Oklahoma HVDC Converter Station	A high level assessment of the Oklahoma HVDC converter station to determine and evaluate the remaining life expectancy of the major AC yard converter equipment and to increase the operational reliability of the existing HVDC installation. The objective of the project is to use the assessment data, decide on the scope of the refurbishment, and to issue the results, along with AEP HVDC specifications, to the vendors to solicit bids for Oklahoma HVDC refurbishment.
RDTA510401	50,850	1,872	GeoMagnetic Disturbance	Project Purpose Geomagnetic Disturbance GMD is not a new phenomenon, yet it is of rising concern to the North American electric power sector due to increasing awareness, grid complexity, understanding of intensity, location and orientation, and societal dependence on reliable electricity supply. GMD has the potential to cause system disturbances and equipment damage. In an extreme case, GMD may have the potential to cause wide spread electric disruption and destroy long-lead time equipment, such as transformers, vital to support the delivery of electricity. For the purposes of this project, an extreme event is characterized as being ten times 10X the magnitude of the solar storm that led to the collapse of the Hydro Quebec system in the early hours of March 13, 1989 centered at the 50th latitude, centered on Fredericksburg, Virginia, and northward. Some scientists estimate that such an extreme event may result in a system collapse, hundreds of large autotransformers damaged or destroyed and an outage that will last for months rather than days. Other scientists anticipate that existing system protection schemes will adequately protect the system disconnecting transmission components with little or no equipment damage, and that after the storm, the system could be quickly restored. Specifically, this project's objective is to Determine the likely impact of an extreme event, as defined above, on the North American bulk power system, based on present system configuration, protection capability, and practices. Identify technologies available today (especially in operations), or in the near term, which can be used to mitigate equipment damage, reduce the extent of the interruption, and speed recovery. Identify technologies that can be developed to reduce the impact of the storm and at the same time lower the cost of protection. Project Benefit The understanding developed in this project is intended to help utilities prepare for large solar storms and to operate the grid through such events. This may improve bulk power system reliability by shortening customer interruptions as well as minimizing the risks of equipment damage. In addition it may identify gaps in forecasting and mitigation solutions, and give guidance on the economic feasibility of available mitigation technologies.
RDTA510601	9,055	333	Eval-Emerging Line Survey Tech	To obtain a fundamental understanding of the identified emerging T-line surveying technologies and to understand their accuracy and limitations. This research will help with documenting the performance of emerging line surveying technologies and aid in the specification and procurement of line surveys. Project Benefit: This will enhance Transmission's understanding of how these new surveying technologies may be applied to assist in conductor ratings and the meeting our regulatory requirements NERC.
RDTA520301	26,000	960	Sunburst Network	Project Purpose: Collect and share GIC data for continuing research studying the cause, effects and mitigation of GIC impacts on electrical power systems. Use the collected data for feedback into new prediction models that will serve as advance warnings Support an annual event where relevant scientists from the field of solar phenomena/space weather come together to discuss common issues and concerns related to GICs Project Benefit: This project will provide substantial new learning on how Geomagnetically Induced Currents progress during a solar storm and how this data relates to prior observations from satellites or solar observations. The results from all Sunburst sites will help improve the prediction tools. With a deeper understanding of Space Weather impacts in the electric grid, steps can be taken to mitigate these effects. The resulting benefits would be in improved reliability of AEP grid. Know the level of geomagnetic effects so an appropriate response can be made Compare earth currents from many other sites to gain a perspective concerning the magnitude of any unfolding storm Provide data for new prediction models that can serve as advance warning for the effects of solar activity on power grid.
RDTA520401	30,000	1,108	HVDC Cable Interest Group	Participation in this interest group will focus on the following 1.Increase understanding about HVDC cable technology applications 2.Share the experience with other participants and learning from each other on HVDC cables 3.Identify technology R D needs in HVDC cables 4.Reduce the costs of power transmission, potentially reducing electricity rates to end-use customers 5.Increase overall system controllability, stability, and reliability 6.Make informed decisions based on technical and economic aspects of HVDC technologies 7.Learn about operational Experience of existing DC cables 8.Learn about the DC cable type selection, and economic choices 9.Increase knowledge about the VSC based DC applications 10.Learn about challenges and opportunities presented by cable technologies
RDTA520601	18,018	665	DaylightDischargeInterestGroup	The technology for viewing corona and arcing discharges in full daylight has been around for a number of years. AEP possess three DayCor cameras and applies the technology to evaluate electric discharges associated with new products designs and for operation and maintenance of transmission lines. One of the difficulties in fully applying this technology is the interpretation of the data or visual images. This is because arcing is often interpreted as corona and vice versa, and the location of the discharges and their effect are sometimes mis-diagnosed. This failure may lead either to unnecessary intervention or to equipment failure. An ongoing challenge is the improved understanding and diagnosis of the visual images taken from the camera. These benefits can ultimately translate into O M cost savings. Project Benefit: The objectives of this project are to move this technology forward by 1 Developing training material and updating existing material with new research findings 2 Undertaking fundamental research on UV IR inspection of transmission line components 3 Providing a hands-on workshop and training
RDTA520701	20,000	1,057	Cyber IncidentsElectSysReliability	This project seeks to develop models that can be used to simulate the interaction between cyber incidents on the ICT and power distribution systems Understanding this interaction may be key to assessing the potential impact of cyber incidents on the resiliency and operation of the grid Project Benefit 1. By understanding impacts of the ICT on power distribution reliability, it may be easier to develop a more resilient power grid. 2. This may benefit the public by decreasing the risk of a cyber security incident leading to a reliability event on the electric grid. 3. Clarifying this relationship within the perspective of risk management processes that incorporate reliability and security in an all-hazards approach may be very valuable to the electric sector.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDTA520801	20,000	1,057	Whitelisting-Energy Mngmnt Sys	This project intends to analyze the current state of vendor solutions for supporting application whitelisting in EMS environments and create implementation guidelines for deploying application whitelisting solutions. EMS Energy Management System Project Benefit: 1. Provide a current survey and test results of vendor solutions to help asset owners and operators select a whitelisting solution 2. Reduce the cost of deploying application whitelisting solutions by creating implementation guidelines 3. Reduce the possibility of a successful cyber attack that could cause an interruption to the operation of the power grid
RDTA520901	20,000	1,057	Cybr Security TabletopExercise	This project will seek to develop failure scenarios to be used in cyber security tabletop exercises. It also seeks to develop procedures for running the exercises and assessing the results. Project Benefit: 1. By running tabletop exercises, utilities may be able to assess their preparedness in the event of a cyber security incident. 2. In addition, utilities may use the results to identify gaps in cyber security procedures and policies that address cyber security incidents. 3. The goal is to increase the cyber security posture of a utility.
RDTA521001	20,000	1,057	Penetration Testing Tools	This project intends to develop and validate new penetration testing tools targeting transmission equipment. Project Benefit This project intends to provide the following benefits 1. Identification and application of existing penetration tools to gauge effectiveness and coverage with respect to testing electric sector transmission equipment 2. Development and validation of new and improved penetration testing tools and techniques targeted to transmission equipment
RDTA521101	12,500	540	OH UG PwrTransmissionComparisn	Identify major factors comparing overhead and underground transmission lines, develop procedures and an analytical framework for the comparisons especially for utilities in North America, and demonstrate results on representative applications. Project Benefit Provide objective information and evaluation methods for transmission planning and external constituencies to lead to a better understanding of the comparison of overhead and underground transmission alternatives.
RDTA521201	37,500	1,620	Modeling-Pwr Sys StabilityStdy	Improve understanding of aggregate load behavior under different system conditions and improve modeling for stability studies. Project Benefit Comprehensive tools and test system to improve modeling of actual load characteristic behavior.
RDTA521301	2,500	108	Flicker IssuesIndustrlCustomer	Develop Workshop to study identify and study voltage fluctuations that can cause flicker of lighting for prolonged periods over a wide area of the system. Project Benefit: Consistent methods of applying the latest flicker standards and consistent methods for evaluating compliance with the standards.
RDTA521401	15,000	648	UnmannedAirVehicle-Trans.Lines	Identify applications and functional requirements for Unmanned Air Vehicle UAV inspection of transmission lines. Project Benefit Increased reliability of the transmission system through improved inspections and condition assessments at reasonable costs.
RDTA521501	17,500	756	Application Nano Tech. Coating	Enable transmission applications benefiting from the latest developments in material science by applying nano coatings to insulators and conductors. Project Benefit Improve the reliability and reduce the cost of transmission assets.
RDTA570001	47,063	1,735	Transmission RD&D Program Mgmt	The money allocated to this project will be used to fund new activities or projects that develop as the year 2007 progresses. This is to make sure that a lack of R&D funds would not stop valuable R&D activities that were not anticipated at the beginning of the 2007 budget cycle.
RDTA570101	863,168	31,807	Trans EPRI Annual Portfol	Integrated Monitoring & Diagnostics (P37.007) - The purpose of this project is to examine techniques for monitoring as many different components in a substation with as few sensors as possible, which is complementary to the projects examining inspection tools for specific components such as transformers or circuit breakers. The target of this project is to optimize applications of the sensors in substation. The concept of station-wide monitoring is to provide the low-cost screening tool that will trigger more detailed inspections at the component level. The unique focus of this project is on inspection tools that cover an entire substation, rather than at an individual component level. Life Extension of Existing HVDC Systems (P162.001) - This project will address the life extension of HVDC systems in a systematic method. Sharing experience and practices across utilities provides one of the most cost effective ways of ensuring that best-of-class field practices permeate across the global industry. The final goal of the project is to prepare Life Extension for HVDC System, which is expected to facilitate the process of refurbishing of existing HVDC equipment. Polymer and Composite Overhead Line Components (P35.010) - Extend polymer and composite component life expectancy and avoid outages due to premature failure through improved selection, application, and inspection. (Ongoing work - EPRI Base project P35.007)
RDTA570201	20,036	737	CEA LCMSEA	CEA LCMSEA- CEA Life Cycle Management of Station Equipment and Apparatus Interest Group. This on going interest group is a low overhead collaborative effort focused on member driven station equipment, maintenance, tools, asset management techniques, benchmarking, diagnostics, and life extension. Projects are defined and contract awards made to investigate and deliver solutions, knowledge, tools, evaluation and techniques for defined issues. Projects are usually completed within 1 year. CEA = Canadian Electric Association
RDTA570401	74,961	2,757	PSerc	PSerc (Power Systems Engineering Research Center) is an NSF sponsored university (13)industry (38 members) consortium. Participation in PSerc provides AEP access to experienced university researchers in leading electric power programs across the U.S., results of collaborative member defined and approved low overhead R&D projects, and access to leading students for both intern and permanent employment positions. Participation in PSerc is a valuable element of a balanced portfolio of AEP internal and external R&D plays
RDTA570901	13,451	496	Phasor Tech: Plan & Ops Tools.	1) Develop tools and techniques to analyze data captured by AEP phasor monitoring units (PMUs) and apply the tools and techniques in planning (off-line) and operations (real time) environments. 2) Participate in the Eastern Interconnection Phasor Project (EIPP), which is facilitating development of a phasor data network in the Eastern Interconnection (EI). The vision of EIPP is to improve power system reliability through wide area measurement, monitoring and control.

R&D Expenditures for 2012

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDTA571101	4,159	153	BPL Use for Data Transportatio	Explore the use of BPL (Broadband Power Line Carrier) technology for data transport to reduce the use of leased lines and associated O&M costs. Build on the knowledge gained from the 2006 BPL SCADA and Protective Relaying R&D project. Project elements likely will include: 1) further characterization of 46kV, 69kV and 138kV transmission lines as BPL communication channels; 2) performance comparison of single phase and multi-phase BPL coupling 3) optimization of Amperion/Es BPL system for internal utility data transfers to reduce cost and maximize distances between repeaters. 4) analysis of various options for powering BPL repeaters. 5) exploration of the use of BPL as a transmission line diagnostic tool. 6) through Amperion u Dolan Lab development and testing, qualify BPL components and system for 69kV and 138kV applications.
RDTA571301	244	9	Galloping Conductor Mitigation	Identify the possible use of Performed Air Flow Spoilers to limit/mitigate galloping on a selected 345kV span in Indiana. Summary of 2005/2006 Work: In 2005, two models (EHV and non-EHV) of the PLP (Preformed Line Products) Air Flow Spoilers were electrically tested at Doan Technology Center for corona, audible noise and radio interference performance. Based on the test results, 25 units of non-EHV spoilers were installed on the bottom conductor of one of the double circuit Desoto Sorenson 345 kV circuits. Ground clearance of the conductor was measured and a stationary video camera was installed to record its motion as compared to that of the conductors with no spoilers installed. 2007 Project Scope: No galloping occurred in the fall of 2005 or on 2006 through December. Therefore, the project will extend into 2007 to monitor the galloping and mitigation results
RDTA571401	1,815	67	High Temp Superconduct Cable	This project has developed a high temperature superconducting, three phase, triax cable and is in the process of demonstrating its suitability for a high power substation underground retrofit application. AEP is hosting the demonstration at Columbus/E Bixby Substation as part of a \$9M DOE Superconducting Partnership Initiative project. If successful, it will further DOE/Es objectives to accelerate the introduction of HTS cables into the utility grid. The cable is currently operating in real life conditions as the primary source to the Bixby 13.2kV bus and distribution feeders supplying electricity to industrial and residential users. Both closed loop pulse tube and open loop cryogenic cooling will be demonstrated. The project will answer user/Es questions regarding long length application, the triax cable design, cryogenics cooling systems, system reliability and O&M costs. The cable and support systems will be removed and the station restored after the 1-2 year demonstration is completed. Replaces work order RDTA561401
RDTA571501	51	2	HTS Matrix Fault Current Limi	SuperPower was developing a high temperature superconducting (HTS) fault current limiter for application at an AEP 138 kV station. However, due to aging problems with the superconductor elements, the project was put on hold from mid-2005 to mid-2006. With the viability of the second generation superconductors, the development has restarted. Presently, the Tidd 138 kV station is selected as the likely demonstraion site. If this technology is developed and successfully field-demonstrated, it will provide an alternative to breaker replacement at Tidd and some other stations, depending on the MFCL cost. In addition, successful demonstraion of this technology will provide a giant step in the application of superconductivity technology and it will add to the understanding of the voltage insulation characteristics of liquid nitrogen. Replaces work order RDTA561501
RDTA590501	4,944	183	NanoCoatings T-Line Insulators	This is a current EPRI TC project that AEP is joining. Over the years fiberglass transmission line components have suffered from a range of failure and degradation modes. Nanotechnology based materials are currently being developed to address a wide range of industry applications. This project is to investigate the possibility of utilize existing nano coatings or to modify existing coatings to address the known problems stated above.
RDTA590701	17,754	663	InsulatorContaminationSeverity	The objectives and deliverables of this project are; 1) the revision of T-line and Station Insulator Specifications to support future capital projects of all transmission voltage classes located in known contaminated environments, 2) to purchase the necessary capital tools and equipment to collect insulator contamination data, and 3) to train AEP how to collect and interpret insulator contamination data to properly specify insulators for capital projects.
RDWM201001	59,062	2,791	DTC Walnut Maintenance	The Walnut Test Facility is owned by Columbus Southern Power. The facility is used by the corporate Utilities R&D program. As such, the expenses and results of work done at the facility are done for the benefit of multiple operating companies. This project / work order will allow for a mechanism to capture the annual costs of maintaining the facility, future investments, and other related annual expenses u e.g., depreciation of the assets that were transferred in accordance with the dissolution of AEP EmTech, LLC, etc. u and expensing them to the appropriate benefiting locations.

R&D Expenditures for Test Year Ending 3/31/2013

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
Work Order	Corporate Total	KPCo Total	WO Title	Description
RDCP570001	99,714	3,573	Corporat Tech Program Mgt	Coordinate Corporate Technology program. Support Corporate Technology Council
RDDA513401	50,000	2,260	2011Ind.&Agri.CntrOfExcellence	EPRI's proposed Industrial Agricultural Center of Excellence will be established to encourage specific energy and technology related developments. Jsing EPRI, utility, and industry subject matter expertise the Center is expecting to support applications, demonstrations and commercialization of advanced efficient electric technologies and utilization methods. The Center of Excellence would additionally support members and their customers through testing, training, education and outreach.
RDDA523701	50,000	2,260	Demand Response Ancillary Svcs	This project will perform research associated with emerging energy price and product messaging-protocol standards to take advantage of ubiquitous low-cost communication infrastructures that may be able to reliability perform automated demand response DR and Ancillary Services AS or fast DR functions. Project Benefit 1. Accelerate standards development of protocols to automatically manage loads for DR and AS. 2. Contributions to the development of standards and products that use the standards for DR and AS functions. 3. System and load performance and benefits analysis for demonstration host sites.
RDDA523801	50,000	2,253	Dist Mgmt Systems Control&Comm	This project will demonstrate an end to end communication link between distribution operators and distributed resources in several different field applications and environments. Experience gained from this project will help inform the standards making process for more active participation of distributed resources. Project Benefit: Enable higher penetration of PV systems without detrimental impact on distribution circuits and help with development of communication standards and protocols.
RDDA524001	17,500	783	PQ Knowledge Dvlpmt&Transfer	Providing extensive resources to utility engineers on Power Quality PQ issues, and through research and case studies, finding new information on power quality subjects that electric service providers can use to cost effectively meet customer and internal demands. Project Benefit Enable AEP engineers to address and resolve system conditions and customer inquiries resulting from power quality issues.
RDDA524101	25,000	1,119	Grid Resiliency Initiative	The EPRI Grid Resiliency project is a 3 year effort researching construction, maintenance, and service restoration practices that will improve utilities ability to recover from major storms. As currently scoped, the Grid Resiliency project will study 1 Overhead structure hardening - how do structures behave during storm conditions 2 Vegetation management practices - what s best practices for line clearance 3 Undergrounding of overhead lines - what s total cost of ownership of overhead vs. underground 4 Grid Modernization - what impact does gridSmart have on storm restoration 5 Practices for Storm Response - what practices do different utilities use in responding to major storm outages 6 Prioritization of Distribution Resiliency Investments - what's the optimum cost alternative for grid resiliency Project Benefit Research results will enable AEP to take the effects of storm caused outages i.e. the effect of tree fall impact on structures into account when designing distribution systems; compare and contrast restoration practices between utilities; and better target efforts and spending on vegetation management, undergrounding of overhead lines and installing smart circuit technologies.
RDDA524201	173,000	7,743	Electrification Productivity	Develop the strategic frameworks to evaluate electrification opportunities in their service territories, and the tactical tools to pursue program implementations with business customers. Project Benefit Improved productivity and competitiveness of end-use customers through advancements in overall energy efficiency, reduced costs, and improved throughput. Reduced on-site emissions at end-use customers facilities, which assists compliance with environmental regulations and fosters worker health and safety. Reduced net emissions to benefit society-at-large.
RDDA570101	372,628	16,758	Distrib EPRI Annual Portfol	Program 1B - PQ Knowledge-Base Service: The overall objective of this project set is to implement monitoring system advancements that will not only enhance benchmarking and reporting functions of the monitoring systems, but also provide the basis for advanced applications that can actually improve equipment and system reliability. This project set has three integrated project areas that complement each other. P1.005 Integration of Data from Multiple Monitoring Systems: This project area helps increase the value of monitoring systems by integrating information from many different devices and equipment that may provide increased value to overall power quality data management and analysis applications. This can include a variety of IEDs that may be part of new system investments, as well as advanced metering systems that are used for many customers. Important topics to be addressed in the research include the following: Monitoring equipment considerations (accuracy, standards) Integration of data from different monitoring systems (relays, digital fault recorders, metering systems) PQDIF tools and support (PQDIF user group) PQDIF verification for monitoring systems COMTRADE contributions to next version of COMTRADE to make it more compatible with PQDIF (IEEE Relay Committee) Communications issues and capabilities The research priorities for this project are developed each year by a project advisory group. Prioritization of the specific equipment and interfaces to be evaluated allows for the most timely and useful deliverables to be provided to the members. P1.006 Advanced Applications for Monitoring Systems: This project provides the technical basis for advanced applications that can be applied in monitoring systems to improve system reliability, equipment performance, and operations. The objective is to provide the basis for analyzing PQ trended data, transient disturbance data, fault data, and related system information to identify equipment and system problems that can be resolved in a more timely manner. Alarms and reports can then be integrated with system maintenance procedures and operations to more efficiently resolve problems and improve equipment reliability. The net effect can be a dramatic improvement in system reliability and a reduction in maintenance and operation expenses. Members will help prioritize important functions to be included in a power quality monitoring system that can provide operational and reliability improvement benefits. Important capabilities that are likely to be considered include the following: General processor for trended PQ data to identify abnormal conditions based on control chart theory, etc. Voltage regulator performance module Fault protection and coordination assessment module Automated power quality and reliability reporting methods Transformer loading and lifetime assessment, including harmonics Arrester performance for transient events Work will also begin on a database collection (library) of disturbance data for use in the development of advanced applications. P1.007 Monitoring System Development and Management: This is the project where the advanced capabilities actually get implemented in power quality monitoring management systems. Application in actual software systems, such as PQView, allows utilities to realize the benefits of the research in P1.005 and P1.006. In 2007-2008, the work in this project set is also being coordinated closely with a large DOE-funded research project on fault analysis and fault location technologies that will

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Work Order	Corporate Total	KPCo Total	Project Title	Project Description
				<p>complement the EPRI research and provide substantial added value for the members in this project set. Program Set 1D - PQ Knowledge-Base Service: The Power Quality Knowledge-Based Services program comprises an array of resources and tools. At the core of the program is a customer hotline offering round-the-clock power quality technical support. Complementing the hotline are the following: 7 Five electronically distributed newsletters which regularly provide the latest information on power quality business, technical trends, educational opportunities, and project updates 7 A detailed EPRI PQ Encyclopedia, a definitive reference and training tool for power quality 7 Continued enhancement of the highly valued PQ case study library to supply customers with an essential and productivity-improving resource 7 Access to the PQ Hotline for best-in-class problem-solving resources 7 The PQ Hotline Database, an unparalleled archive of a range of solutions and industry experience 7 Additional resources for the Power Quality Online Resource Center to further enhance its value 7 Complimentary registration for one Power Quality Interest Group meeting, along with a registration discount on all PQA Conferences Project 30.003 ü Manhole Event Risk Management Strategies: A number of utilities continue to experience gas-related explosions in underground structures such as manholes, service boxes, and vaults. Two root causes are needed for an event to occur: the buildup of explosive or combustible gases and the presence of an ignition source. These events can occur unexpectedly and can involve numerous explosions in adjacent structures. The financial and political consequences of such events can be significant. Explosions and related events in underground structures are rare, involving fewer than 1% of underground structures, and range from "smokers" with little effect, to "flyers" with very serious collateral damage, injury, and even death. Many causal factors are involved, and multiple events are possible. Predictability is very difficult. Damage can range from fire or smoke damage in "smokers" to collateral damage to external facilities or personal injury from flying manhole or vault covers in "flyers." In 1991, a utility experienced a fatal event. In 1995, Underwriters Laboratories (UL) issued a milestone report detailing the composition of evolved gases. A test facility was built in Lenox, Massachusetts, in 1994 with EPRI and Consolidated Edison (ConEd) co-funding. At some utilities approximately 1% of underground structures are involved in an event each year; with fewer than 0.01% involving collateral damage. During 1996-1998, milestone tests, funded by ConEd and EPRI, were conducted in Lenox involving "standard gas explosions" and mitigation approaches. Recently, many utilities have reported major events. No utility is immune from the prospect of underground explosions! EPRI's approach has taken several paths: research, construction of test facilities, and various workshops and rapid response meetings following manhole events. The research has been broad-based, involving full-scale tests, analytical studies, and computer modeling. Research topics have included: explosion characteristics, electrical (fault) vs. gas explosions, type and composition of gases involved, explosion mitigation, cover restraints, cover design, root causes, and environmental factors. EPRI has also tapped into information and technologies in other industries that operate underground systems and may experience similar problems. 1.008 System Compatibility Research: This research area involves characterizing compatibility issues between end use equipment, power conditioning technologies and power system performance. It includes establishing evaluation criteria (e.g., testing protocols), evaluating failure mechanisms, and identifying solutions.</p>
RDDA570201	131,808	5,925	CEA Membership & Projects	<p>The CEA is a collaborative of companies that propose and fund research topics. These topics can range from asset management to automation. The purpose of this project is to allocate funding for topics of interest within the Distribution organization. Individual project descriptions will be presented in the comments area of this document when available. CEA = Canadian Electric Association Replaces work order RDDA570201</p>
RDDA570401	174,335	7,819	NEETRAC Membership	<p>The National Electric Energy, Testing, Research, and Applications Center (NEETRAC) was established in 1996 by the Georgia Tech Research Corporation (GTRC), a cooperative organization of the Georgia Institute of Technology. It is supported by a membership consisting of utility and industrial companies. The purpose of NEETRAC is research, development and testing in areas of interest to the membership and is funded by the Research and Development Baseline Budget from dues collected from that membership. The project selection generally is of a scope that is sufficiently broad as to be attractive to several Members, who are interested in sharing the resulting intellectual property. NEETRAC membership includes both collaborative and directed funding research. AEP/AEs strategy is for NEETRAC to complement the Dolan Technology Center/AEs (DTC) capabilities through research in such areas as cable life extension and other research or testing areas that the DTC is not directly involved in. AEP will be joining NEETRAC as a Corporate ü Charter Member with voting rights on the selection and prioritization of projects. NEETRAC is a non-profit corporation. Replaces work order RDDA560301</p>
RDDA571101	88,548	4,002	Grid of the Future Test Bed	<p>Develop a Grid of the Future test facility at Dolan Technology Center that will enable the evaluation of technologies that support AEP's vision of the next generation Distribution network. For 2007: installation of a WIMAX network, demonstration of WIMAX compatibility with standard utility protocols, integration of Advanced Metering Infrastructure components, Distribution Automation components, and Asset Monitoring and Control components. The test bed will include an IP-based control network that will facilitate AMI, DA, and Asset Monitoring and Control testing. For 2008, the test bed will be extended to include the evaluation of back office solutions (Yukon, Enmac, others), Home Area Networks (HAN), advanced DA and Asset Monitoring and Control, Distributed Energy Resources including Distributed Generation and Storage Technology. The information generated from these evaluations will be used to support decisions on vendor acquisitions, systems compatibility, and overall architecture & system design. Once the utility to HAN interface has been defined, communications into the customer premises will then be evaluated for DSM, DR, and metering applications like real-time pricing, tamper detection, remote connect/disconnect, and outage management. Equipment from multiple vendors will be accommodated.</p>
RDDA571201	11,016	499	AMI Test Bed Development	<p>Develop an Advanced Metering Equipment (AMI) test facility at AEP that creates the in-house capability to evaluate current and future AMI equipment and their supported Distribution applications. The information generated from these evaluations will be used to support decisions on AMI vendor selection and system design. Compatibility of AMI with Distribution Automation equipment will be explored, and Distributed Intelligent Monitoring, Communication, and Control evaluations will be supported. Communications into the customer premises will be evaluated for DSM, DR, and metering applications. Equipment from multiple vendors will be accommodated.</p>

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RDDA581701	17,467	783	GRDSMRT-SolarWindEnergyStorage	The primary purpose of the project is to test and compare Greenfield Steam & Electric's concentrated photovoltaic (PV) technology prior to any large-scale deployment. The testbed will allow the concentrated PV performance to be easily compared to the performance of a commercially available PV system. The testbed will also be used to model a typical residential-size distributed energy resource installation. The integrated test bed will allow AEP to study the effects of residential-size wind and solar on the grid, as well as the interface and controllability it may have with a Home Area Network (HAN) and Advanced Metering Infrastructure (AMI)
RDDA582101	22,089	1,002	PHEV Technlgy FutureStrategies	The primary purpose of the project is to prepare our business for the mass deployment of PHEVS across AEPS regulatory jurisdictions. Develop a strategy (in conjunction with R&D) that will have a positive impact on revenue and that leverages the capacity of our existing infrastructure.
RDDR560101	83	4	DR EPRI Annual Research Portfo	The Distributed Energy Resources (DR) EPRI Annual Research Portfolio includes: 1) Energy Storage Planning & Technology Assessment - Energy Storage has been recognized as a strategically important component of our future grid. Membership in EPRI 94.001 provides AEP with information on the state of utility-related energy storage technologies and their applications in the industry. 2) Strategic Planning for DER - AEP has just consolidated its distributed energy resources (DER) activities to better prepare its
RDDR570001	24,238	1,104	DER Program Mgmt	Provide program management for the Distributed Energy Resources (DER) program.
RDDR570101	6,768	305	DER 2007 EPRI Annual Portfolio	Energy Storage has been recognized as a strategically important component of our future grid. Membership in EPRI 94.001 provides AEP with information on the state of utility-related energy storage technologies and their applications in the industry Distributed Energy Resources (DER) program.
RDDR570301	318	14	Micro-grid Test Bed/DOE Tests	To demonstrate, evaluate and document performance and protection measures designed in the CERTS Micro-grid Concept. During 2006, the CEC/CERTS Micro-grid Project Team constructed a microgrid test bed at AEP/Es Walnut Test Facility. This project continues in 2007 from work performed in 2006 and involves detailed protection tests on the CERTS Microgrid Test Bed, funded by Dept. of Energy (DOE) through a contract with the University of Wisconsin. In addition to conducting a full-range of detailed protection tests, according to an approved test plan, it involves analyzing protection test results and documenting the results in a Final Report.
RDES505201	20,000	451	Plant DecommissioningIntrstGrp	As older plants reach the end of their useful lives and the site is considered for repowering or other uses, demolition of the plant will be required. The project will provide guidance and checklists incorporating best practices for all steps in the plant closure, remediation, demolition, and redevelopment. It will also provide opportunities to exchange information with industry members and experts on related issues.
RDES505401	5,235	158	Vertical Flow Treatment Cells	Establish a pilot project at Quarrier landfill to determine the efficiency of in-ground stepped vertical flow treatment cells for removing trace metals from landfill leachate. The stepped design will allow for incorporation of these cells into difficult terrain situations. The project will test the effectiveness of yard waste compost in the vertical flow treatment cells and will test the effect of retention time on treatment. The development of low-cost biological treatment to meet NPDES limits can be a benefit to the electric utility industry. Information gained from the project could be used to design full-scale vertical flow treatment cells at other facilities.
RDES505901	6,500	217	PwrPlntParameterDerivationToot	The purpose of the software is to model the generator, excitation systems, and power system Stabilizers that will be required by NERC MOD-026.
RDES506501	491	11	Corrosion in Wet FGD Systems	The purpose of this project is to collect data on FGD units experiencing problems to determine the root cause(s) of the corrosion. Information on fabrication techniques, construction QA/QC and operating environments (chemistry, scaling, etc.) will be gathered at as many sites as possible. These data will be used to identify gaps in knowledge. Based on this analysis, missing data will be generated using laboratory and/or field corrosion tests for alloy 2205, welds, and alternative materials/coating systems. Repair strategies and other mitigation strategies will also be explored and documented if proven and widely applicable.
RDES510301	36,223	991	2011 CEATI Membership	The scope of the Strategic Options for Sustainable Power Generation Interest Group SOIG is to develop, evaluate and demonstrate sustainable power generation technologies that will result in an increase in power supply capacity and a reduction in greenhouse gas emissions. Includes distributed generation, distributed resources, fuel advancements and advanced generation cycles.
RDES510401	36,352	1,070	Energy Sustainability Int Grp	The ESIG has identified the following priorities for 2011 identifying common and best practices of sustainability leaders; case studies of best practices in sustainability; continued focus on supply chain operations/sustainability; the next generation of sustainability reporting; sustainable technology development. This group represents a collaborative effort within the electric utility industry to advance sustainability within the industry. It is the only electric utility-specific group of its kind at this time.
RDES510601	3,000	75	Selenium Working/Interest Grp	The purpose of this project is to participate in a technical working group that brings together environmental professionals from industry, academic, and regulatory agency sectors. In 2003 the North American Metals Council formed a Selenium Working Group which was formed to coordinate industry action concerning selenium regulatory activities in Canada and the United States. The Working Group has funded a series of technical publications concerning selenium toxicity and chemistry. Funding is being requested for preparation and finalization of a final technical document re: treatment of selenium in wastewater. The Working Group meets twice per year to discuss latest research findings and pending regulatory initiative.
RDES510901	6,371	135	Static Liquefaction of CCP's	Study the effects of rapidly closing an ash pond and the potential for static liquefaction to occur, causing dam instability. The objective is to determine what a safe rate of closure is to allow gradual relief of pore pressure and to allow safe closure. Please see the end of this project charter for more detail.

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RDES511001	6,478	141	Mapping Ecosystem Svcs-Rockprt	EPRI will develop a GIS tool for the Rockport site that can be used for assessing current and future impacts to natural resources and associated ecosystem services. This approach will provide a strong scientific framework for optimizing AEP land management practices and help balance these decisions with other corporate priorities. The GIS tool will provide capability that will allow for a rapid, cost-effective, and comprehensive assessment of AEP land management decisions that will benefit/impact natural resources and associated ecosystem services wildlife, carbon storage, pollination, water purification, and others. Further investment in this approach will be subject to the success and value of this pilot application at Rockport. Part of this effort will include the development of instructional materials so that AEP staff can implement this approach on other properties.
RDES511301	15,000	501	Gr92 Steel Boiler&PipingCmpnts	Initial product testing has shown that very low ductility creep failure of base metal samples have occurred with significantly raises concerns over catastrophic fracture. Issues associated with creep failure of welds. It appears that creep failure can occur in the weld metal depending on the PWHT condition used. Project Benefit: Develop guidelines on how to ensure Gr.92 steel components are manufactured and welded to provide expected performance. Present a Life Management Strategy for Gr. 92 steel.
RDES511601	27,461	636	Stator End-Winding Monitoring	To perform long-term technical evaluation of using a combination of on-line end winding vibration monitoring, partial discharge, and electromagnetic interference analysis EMI for condition assessment of air and hydrogen cooled generators with end winding problems, Project Benefit: It is expected that increasing level of end winding vibration will be detected in sufficient time to avoid in-service failure of 3000 3600 RPM machines that have high 5 mils end winding vibration.
RDES511901	13,334	446	Evaluation - Acoustic Emission	The objectives of this project are to determine if acoustic emission can detect creep damage in low alloy piping materials, and at what stage of damage development any detection might occur. Project Benefit: The project seeks to address the advantages and limitations of acoustic emissions Detect creep damage in high energy piping systems Correlate damage accumulation with remaining life Estimate seam welded piping life Acoustic emission testing for creep
RDES512001	4,007	-	Gavin Hg Reduction: FGD Ponds	The purpose of this project is to evaluate the feasibility and cost-effectiveness of a treatment technology aimed to reduce the levels of mercury released from Gavin Plant s FGD landfill leachate ponds. Effluent limitations for mercury must be met at one of the ponds Pond 2 no later than 12 31 2012. The feasibility of using activated carbon and/or biochars to sequester mercury in pond sediments will be evaluated. Project Benefit: A successful demonstration of this treatment technology will provide greater certainty in achieving effluent limitations in a cost effective manner.
RDES512101	22,012	736	SupercriticalWaterwalOxideGrwth	Supercritical waterwall cracking is one of the boiler tube failure mechanisms for supercritical units that were driven by heavy ID deposition. The deposition was due to corrosion of the condensate and feedwater piping and subsequent depositing of this corrosion product on the ID of supercritical waterwall tubing. It was believed that with the conversion of supercritical units to oxygenated feedwater treatment OT which drastically reduces the corrosion product transport from the condensate and feedwater cycle that this tube failure mechanism would go away. Unfortunately this mechanism has returned. EPRI has been working on this failure mechanism for the last several years and have come up with several different causes. One thing that has not been investigated fully is the difference between supercritical waterwall oxides prior to oxygenated feedwater treatment and after oxygenated feedwater treatment. Fortunately AEP Gary Wood has a library of tube samples from various supercritical units over the years. In particular he has a sample of a pre OT unit with very heavy deposits, and a sample of a typical pre OT unit. Couple this with samples from post OT units we will have the ability to look closer at these oxides to see what differences exist. Something that will be done for the first time on this type of deposit is the use of an ion milling tool which will allow us to see the oxide much better.
RDES512201	336,721	12,270	Demo of the SAP for Hg Control	Full scale demonstration project for the development of activated carbon AC for Hg control. EPRI system will be utilized for the on site production of activated carbon from on site fuel and supplied to the Sorbent Activation Process under existing EPRI patents.
RDES520301	65,000	-	Gas Turbine Rotor Life	Develop an objective technical approach for evaluating accumulated rotor damage. Develop materials degradation data and life prediction tools that can be used to safely extend rotor in-service life. Project Benefit: Results from this project will provide GT owners with procedures and technical information to objectively evaluate the condition of their GT rotors.
RDES520401	25,000	698	WaterwalCircumferentialCrackng	Continue to deploy the advanced thermal mapping instrumentation installed, with additional, state-of-the-art fluidside instrumentation to potentially identify fluid imbalances and thermal impacts on circumferential cracking. Project Benefit: Project will provide an improved understanding of the operating conditions that result in circumferential cracking allow this cause of tube failure to be addressed and mitigated.
RDES520801	25,000	561	CorrosionProduct Tmsprt&Cntrl	Two phase flow accelerated corrosion FAC of feedwater, deaerators, heater drains, and heater shells is a problem in the utility industry and within AEP. At present the only way to mitigate two phase FAC is by replacing damaged carbon steel material with material that has 1.5 chrome. There is also disagreement in the industry in regards to what impact cycle pH has on slowing down two phase FAC. Back in August AEP increased cycle pH for all AEP supercritical units due to concerns with the role pH plays on increasing the risk for two phase FAC. Even with this change, AEP as an organization is struggling on how to determine whether this pH change is impacting two phase FAC. The initial work performed was part of a TC project with EPRI using Rockport as a host site. The TC project had significant findings which showed a relationship between pH and two phase FAC. Because of the findings in this TC project we would like to continue the testing at Rockport for 6 additional months performing 4 more tests. These tests would be 1. Operating at a cycle pH of 8.6 with hp heater vents open 2. Operating at a cycle pH of 8.6 with hp heater vents closed 3. Operating at a cycle pH of 8.8 with hp heater vents closed 4. Operating at a cycle pH of 8.2 with hp heater vents closed EPRI has always preached that while operating on oxygenated feedwater treatment that vents on heaters need to be closed. The remaining testing above will prove or disprove this recommendation. This work will need to be performed as a supplemental project.

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RDES520901	25,000	836	Risk Evaluation - Trace Metals	The purpose of this project is to prioritize trace metals undergoing recent or future regulatory review and develop dose-assessment values for these trace metals. Project Benefit: Project will integrate available toxicology and health data for metals under current, or future, review by federal agencies to provide an increased understanding of options and risks associated with combustion related operations.
RDES521001	20,412	-	Water Use&Consumptn-TexasPlnts	The Electric Power Research Institute has developed significant information on water conservation technologies for power plants, including costs, performance and impacts under a wide variety of site characteristics. The purpose of this study is to apply these results to the Texas generation fleet and to consider the unique resource limitations, climate variations and regulatory constraints that Texas power generation providers must adhere to for water withdrawals and water consumption. Project Benefit: This study will provide a stable dataset that outlines water use, water consumption and water conservation within the Texas power generation sector, as well as a rigorous analysis of the water conservation options that are economically viable. This analysis will also illuminate how changing generation assets may impact water use intensity over the next 50 years. The study will provide the basis for a consistent and sound cooling water life-cycle comparison. The results can be applied to other geographic or hydrologic locations for the purpose of finding the lowest cost conservation options to achieve water sustainability. Public benefits are also derived from reduced power rates and reduced impacts of water availability to local economies.
RDES521101	40,130	1,444	Mercury Cycling ModelCaseStudy	The purpose of this project is to evaluate and test the predictive ability of an EPRI model Mercury Cycling Model that was recently upgraded to accommodate flowing water riverine environments. The model which has been advocated by US EPA - will be calibrated and parameterized using data from a navigation pool in the Ohio River where AEP and OVEC coal fired power plants discharge to. The model will seek to apportion the many sources of mercury to the water body and thus will inform regulatory agencies on the relative contribution of power plant waste streams. Project Benefit: Demonstration of a predictive model that will assess the transport and fate of mercury in the Ohio River.
RDES521201	80,000	2,234	FGDGypsumPhosphorusRunoffCntrl	Proposed new federal guidelines for coal combustion by-product disposal in landfills and impoundments are expected to increase compliance costs. The more CCRs that can be used beneficially and within the new regulatory framework, the less of an impact that new disposal regulation would have on cost. The U.S. Department of Agriculture/Es DOA s interest in studying the use of FGD gypsum to control phosphorus in agricultural run-off coincides with AEP s interest in expanded beneficial uses of CCRs. This project will study further the use of FGD gypsum as a soil amendment to reduce soluble phosphorus in run-off from agricultural fields, a key to reducing non-point source water pollution to receiving streams. The purpose of this project is to develop the use of FGD gypsum as a best management practice to control nutrient loading in sensitive watersheds. Coal Combustion Residual CCR FGD flue gas desulfurization
RDES521301	20,000	771	Development-Shale Gas Reserves	The development of extensive shale gas reserves will continue drive an increased reliance on natural gas for electricity generation in the United States. Various environmental considerations have been identified related to shale gas production. The purpose of this project is to assess the scope and magnitude of these considerations so that related risks can more effectively be managed. Project Benefit: The assessment of environmental risks from shale gas production will benefit AEP in identifying and managing related risks associated with the current and future reliance of fuel supplied from shale gas resources.
RDES521401	15,658	-	GeigerScreenImpingemntSurvival	The basic scope of this project is to further evaluate the impingement survival performance of the Passavant-Geiger Rotary Geiger Screen and will involve testing freshwater fish salt water in the flume presents numerous complicating engineering and permit problems. EPRI plans to evaluate 6 species representing a range of handling sensitivity exact species to be decided; however, they must be comparable to the 10 species EPRI evaluated in our 2006 Ristroph screen flume testing, 3 approach velocities, and one control per condition. Project Benefit: EPA feels there is insufficient data for Geiger screens to support their inclusion in the BTA Best Technology Available category. There may be information on this in the long delayed EPA NODA Notice Of Data Availability and we will adjust accordingly if it is included. The proposed research will develop the requisite data to compare the Geiger screen s performance to EPRI s robust laboratory flume data set for Ristroph screens. Results may contribute to a BTA designation and preclude or greatly minimize extra screen monitoring during future compliance testing when the 316 b rule is finalized.
RDES521501	(71,104)	(2,404)	EPRI Catalyst Sample Testing	Provide bench scale tests at AEP DeNOx Catalyst Laboratory for ten 10 deactivated regenerated SCR catalyst samples, which include plate type, honeycomb type, and corrugated type, received from EPRI s member electric utilities. The test for each catalyst sample includes the bench reactor test to determine the catalyst DeNOx activity, SO2 to SO3 conversion rate, and pressure drop as well as X-Ray Fluorescence XRF analysis for the catalyst surface and bulk material composition. The tests are performed in accordance with the VGB guideline R302 H e. Benefit: Long term performance of regenerated catalyst from different applications.
RDES521601	9,000	173	Cooling Water Intake Debris	The interest group will serve as a forum to exchange information on existing and emerging intake debris management issues. Project Benefit: The interest group provides information to prevent or minimize intake blockages precluding plant outages or reduced operating efficiencies. Participants will benefit from experiences gained from other power companies best management practices and information on the state-of-technology on intake screen design and operation.
RDES521701	56,000	-	InSitu Stabilizatn-MGP Sedimnt	To evaluate the practicability and effectiveness of in-situ stabilization of Manufactured Gas Plant MGP contaminated sediments, along with other methods decided by the steering committee, like monitored natural attenuation and thin layer caps. Project Benefit: If successful, the deliverable can be used to convince state regulators that an acceptable alternative exists to source removal, solidification and land disposal of MGP contaminated sediments. This could be useful in some future remediation of 23,000 cubic yards of contaminated sediments off shore of an AEP-owned property that was a former MGP site.

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RDES521801	50,000	1,078	AssessmntTool-RegulatoryImpact	The primary objective of this project is to review benefits assessment methodology s, for PM Health Risks, in detail in order to generate alternative, potentially more realistic benefits estimates than those obtained by EPA using its methodology's and assumptions. Project Benefit The proposed project will generate improved tools for regulatory impact analyses, including estimation of health improvements and monetized benefits. Results will close a gap in scientific literature on health improvements and benefits from regulatory proposals.
RDES521901	50,216	-	Concrete Insp-HydropowerAssets	The purpose of the project is to demonstrate state of the art nondestructive concrete inspection technologies at hydro assets. Project Benefit To demonstrate the performance of emerging nondestructive concrete evaluation technology at hydro assets.
RDES522001	25,000	836	Air Quality Risk Assessment	The purpose of this project is to investigate key issues related to air quality risk assessment and communication with the goal of providing a more realistic picture of the risk of air pollution in society. Project Benefit: Evaluation of air quality risk, consideration of uncertainty, resolution of pollution threshold and tools to effectively communicate to the public.
RDES560101	1,178,440	23,686	EPRI Environmental Controls	Environmental Controls projects from the EPRI Annual Research Portfolio include: 1) Program 7 t ù Combustion Performance and NOx Control - AEP buys two projects from this program. Project 71.001, Mitigation of Fireside Corrosion and Waterwall Wastage in Low-NOx Systems, takes a three-pronged approach to understanding and resolving the costly consequences of accelerated fireside corrosion exacerbated by low-NOx operation, looking at coal quality, boiler design, and materials-based solutions. Purchase of t
RDES560201	4,533,111	88,771	EPRI Environmental Science	Environmental Science projects from the EPRI Annual Research Portfolio include: 1) Air Quality Programs - By providing credible scientific information and state-of-the-art assessment and management tools, EPRI's air quality programs support the development of effective and protective policies, standards, implementation plans, and compliance strategies. Programs within the Air Quality area include 42 ù Air Toxics Health and Risk Assessment, 91 ù Assessment Tools for Ozone, Particulate Matter and Haze, an
RDES561101	4,530	128	General Mercury Science & Tech	To better prepare AEP for compliance with the Clean Air Mercury Rule and other regulations on emissions of mercury by characterizing mercury emissions from various configurations of plant equipment and coal types, examining the effect of environmental controls on mercury emissions, helping in the development of cost-effective mercury monitoring systems, testing various types of mercury sorbents, participating in tests of control technologies at a Texas lignite plant and at the Rockport plant, and traveling
RDES570301	2,398	51		This study will evaluate the compliance risk of AEP wastewater discharges being subject to U.S. EPA's forthcoming fish tissue water quality criterion for selenium. While the criterion is not expected to be finalized until 2008 or 2009, some states
RDES570401	9,000	245	MANAGES Forum	Proposed new federal guidelines for coal combustion byproduct disposal in landfills and impoundments will increase compliance requirements, including data management and reporting, groundwater assessment, and, in some cases, remediation. The MANAGES Forum will provide continuing high level support for compliance managers in the form of software, training, webcasts and workshops, and an online groundwater monitoring and assessment guidance manual.
RDES580601	126,968	2,275	OhioRiverEcologicalResearchPrg	The objectives of the project are to 1) provide information on the effects of fish impingement, thermal discharges, and other power plant wastewater processes on fish populations in the Ohio River; 2) provide information useful in commenting on proposed ORSANCO, federal, and state water quality standards for the Ohio River; and 3) update existing data and refine fish population estimates to address USEPA 316(b) concerns. Schedule will include winter sampling, which has only been done once in the history of the program.
RDES582501	19,885	464	EPRI HG-SE FGDblowdownWtrTtmnt	All flue gas desulfurization systems require periodic blowdown to limit the build-up of chlorides and other soluble products of the combustion process. Some constituents of the blowdown water will include trace elements that are subject to increasingly stringent control requirements. Two such elements are mercury and selenium. This project will evaluate promising technologies for treating emissions of those elements in the chloride purge stream.
RDES593101	13,827	448	Ohio River Basin Trading Prgm	This project will design and implement a regional trading program in the Ohio River Basin for both water quality and greenhouse gas credits. Building on related EPRI work to quantify greenhouse gas (GHG) emission reductions for avoided fertilizer use, this project will develop an approach for creating GHG and water quality credits associated with reduced nitrogen fertilization on agricultural crop lands. This project also will build on EPRI's work to establish a WARMF watershed model of the entire Ohio River Basin. Properly designed and deployed, this trading program will reduce GHG emissions and nutrient discharges, such as nitrogen, and protect watersheds at lower overall costs. This project will be a first-of-its-kind regional trading program and represents a comprehensive approach to managing nitrogen, phosphorus and GHG emissions. This work is timely as existing challenges to meet nutrient discharge limits may be amplified by increased effluent discharges of nitrogen (due to operation of air pollution controls), coupled with more stringent water quality based limits for surface waters. In addition, the establishment of GHG credits due to avoided emissions improves AEPs ability to purchase local, ecologically defensible carbon offsets.
RDES593301	200,000	200,000	CarbonMgmt-UKResearchFndation	Per Kentucky Public Service Commission (KPSC) Order in Case No. 2008-00308, dated October 30, 2008, to establish a Regulatory Asset related to certain payments made to the Carbon Management Research Group (CMRP) and the Kentucky Consortium for Carbon Storage (KCCS) regarding the management of carbon and carbon dioxide associated with existing coal-fired electric generating facilities in Kentucky. Kentucky Power Company (KPCo) has agreed to provide up to 10 years of conditional funding of \$200,000 annually. Payments are made to The University of Kentucky Research Foundation. Regulatory asset account 1823188 has been established to capture these costs.

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RDES593801	363	14	Advanced Cooling Technology	Accelerate industry activities aimed at developing advanced cooling technologies to reduce overall water use for power production. Projects will focus on technology development and testing, but will also provide information on performance optimization, risk management, and economic impacts. The work will include an investigation of geographic and power plant-specific considerations including: Power plant siting Meteorological impacts on air-cooled condensers Indirect dry cooling Hybrid cooling designs Water recovery options Wet surface air coolers Advanced bottoming cycles Preserving once-through cooling option
RDGA260001	20,051	415	Adv. Generation Prog. Mgmt	This line item is used for the Advanced Generation R&D Program (AG) pre-project R&D development efforts and to track and manage misc. AG R&D projects less than \$10K. The purpose of this charter is to document the scope, budget and costs (labor and non-labor) of those projects and efforts included in the Advanced Generation Management function. It is also used to track participation at general conferences and other trips associated with the Advanced Generation program. The scope of this charter includes:
RDGA260101	8,675	273	Adv Gen EPRI Annual Research	The Advanced Generation selection from the EPRI Annual Research Portfolio consists of Program 9: Technology-Based Business Planning Information & Services (aka Technology Assessment Guide, or TAG). The EPRI TAG provides performance and economic information about most generation technologies. The TAG-Supply Database and Software currently covers 24 categories including all major fossil and nuclear plant types, several energy storage technologies, small-scale generation options, renewable resource techno
RDGA260201	132,795	2,980	Coal Utilization Research Council	The Coal Utilization Research Council (CURC) was formed in 1997 as an ad-hoc group to act as an industry voice for R&D needs associated with the role of coal as a sustainable energy source for electric power generation as well as the transportation and chemical industries. CURC members include utilities, equipment suppliers, coal companies, universities, and other energy-related companies and consortiums. The CURC provides its members with a respected, influential forum in which they work to ensure the c
RDGA260601	163,007	5,130	Technology Assessment Guide	The EPRI Technology-Based Business Planning Information & Services (aka Technology Assessment Guide, or TAG) provides performance and economic information about most generation technologies. The TAG-Supply Database and Software currently covers 24 categories including all major fossil and nuclear plant types, several energy storage technologies, small-scale generation options, renewable resource technologies, and transmission and distribution facilities with nearly 100 distinct configurations of proce
RDGA260701	5,829	136	Geologic CO2 Sequestration P2	This is an on-going project (co-funded by the DOE and led by Battelle) that is investigating the feasibility of safely injecting and storing CO2 in deep salt water-laden rock formations. The project is located at AEP's Mountaineer plant in New Haven, WV.
RDGA281901	977	18	EPRI Demo-Ion Trnsptrt Mbme Oxy Prt	The ability to provide a low-cost stream of pure oxygen is an enabling technology for two different methods of separating carbon dioxide from flue gas, IGCC with CCS and oxy-combustion. Current cryogenic methods of oxygen production are very expensive in terms of capital, auxiliary power consumption, and water usage. Air Products and the United States Department of Energy have worked to develop methods of oxygen production involving transport of oxygen ions through a ceramic membrane, and the technology has progressed to a point where a demonstration unit is possible. EPRI's role in the project will be to provide an electric utility industry perspective to the project to ensure the ability to employ the technology in actual power plants.
RDGA292101	1,009,520	33,636	Industrial Advisory Cmte-SlthmCo	AEP will participate in a partnership at the Carbon Research Center at Power Systems Development Facility (CRC at PSDF). The focus of the CRC is to conduct sufficient R&D to advance emerging CO2 control technologies to commercial scale for effective integration into either IGCC or advanced combustion processes. A primary objective of the CRC testing is to evaluate solvents, sorbents, membranes and other emerging technologies in various contacting devices at an appropriate scale with real syngas. As concepts proceed past the bench scale, a test under industrial conditions with real syngas is needed to provide a pathway to commercialization. For both new and existing power plants, post-combustion capture technology must be made more efficient and cost-effective. Many technologies are under consideration for post-combustion capture, but these technologies need to be proven and integrated in an actual power plant setting. A Flexible Pilot Test Unit test module will be designed and installed at an existing pulverized coal plant adjacent to the PSDF.
RDGA300001	107,508	3,569	Gen Asset Mgmt - Prog Mgmt	This line item is used for Generation Asset Management (GAM) pre-project R&D development efforts and to track and manage misc. GAM R D projects costing 10K. The purpose of this charter is to document the scope, budget and costs (labor and non-labor) of those projects and efforts included in the GAM function. It is also used to track participation at the general conferences associated with GAM especially EPRI conferences for the AEP EPRI Advisors.
RDGA320801	20,000	771	Tempering- Grades 23&24 Steels	Grades 23 and 24 steels are increasingly being used in new construction of power plants and heat recovery steam generators HRSGs. These alloys have been successfully used in the as-welded conditions for some applications, but in other cases they have been found to be prone to various cracking mechanisms. Project Benefit Clear guidance on when and how to post-weld heat-treat PWHT these alloys still is needed specifically, the heat-treatment response of these alloys and their weldments. In this supplemental project, transformation temperatures and tempering response will be determined for multiple heats different chemistries of Grades 23 and 24 and their weldments. The benefits of this work can include increased confidence in using these materials, outlining appropriate welding and post-weld heat treatment requirements, and aiding the industry in developing state-of-the-art repair strategies.

R&D Expenditures for Test Year Ending 3/31/2013

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDGA320901	37,500		- Eval Gr23&24 SteelWeldCracking	Project Purpose To evaluate the effect of as-welded microstructure and chemical composition on the susceptibility to hydrogen assisted, hydrogen induced, and stress relief cracking in Grade T23 and T24 steel welds. Project Benefit This project will provide information to establish fabrication requirements for these steels or the necessary information to reject these materials from future HRSG purchases due to the cracking susceptibility already detected in Europe and the United States.
RDGA321001	7,500	251	NDE ProficiencyDemo-BoilerLife	Hold proficiency demonstrations on subject NDE technicians as requested by funding Utility members. Demonstrations to validate qualifications of NDE technicians in identifying and sizing flaws in material samples held by EPRI. Utility s request this service to validate NDE suppliers capability to perform code inspections on welded components according to ASME and NBIC standards Project Benefit Improve industry NDE capabilities and develop new NDE techniques and procedures for Utility members.
RDGA321101	49,592	557	Mercury Oxidation Measurements	SCR catalyst oxidizes the elemental mercury in the flue gas to oxidized mercury which is subsequently removed by the downstream FGD system. It is the co-benefit of SCR and FGD for mercury removal. The purpose of this project is to measure mercury speciation at SCR inlet, outlet and between catalyst layers and understand the performance of each catalyst layer with respect to mercury oxidation as flue gas condition changes from catalyst layer to catalyst layer. Project Benefit The understanding of mercury oxidation performance of each catalyst layer will help to improve catalyst management strategies for mercury control. AEP WILL BE REIMBURSED BY EPRI FOR THIS TESTING PROJECT.
RDGA370201	17,000	295	Fleet-Wide Monitor InterestGrp	The purpose of the project is to provide industry information relating to remote monitoring of generation assets and condition assessment of those assets to optimize reliability and performance from the information derived from the monitoring. Areas that are being initially emphasized are thermal performance monitoring, equipment condition assessment, document management, and maintenance planning. Another aspect is to evaluate the value of central monitoring. Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges.
RDGA380101	1,253,122	24,792	EPRI Annual Portfolio	Program 63 - This program develops technology and guidance that allows participants to safely manage boiler component life for high reliability and reduced O&M costs. Technology development efforts will focus on advanced inspection techniques to identify component damage early and accurately; analysis tools to predict component remaining life and in-service failure risk; decision support tools that allow AEP to balance risk and economic benefits under a variety of plant operating scenarios and conditions; and repair techniques designed to maximize component economic life. (EPRI = Electric Power Research Institute) Program 64 - Participation in this program provides the opportunity to access the EPRI knowledge base across the wide breadth of this target. Program 87 - Acquire through EPRI membership In P87.001 and P87.002 the most current guides for material. Program 88 - The P88-HRSG Dependability program is to provide technology that will address chemical issue. Program 171 - Develop guidelines, materials, solutions and monitoring techniques in this Issue Program so.
RDGA380801	992	31	CreepStrength-G91FerriticSteel	The purpose of the project is to identify effective methods for locating and characterizing deficient G91and other Creep Strength Enhanced Ferritic(CSEF) steels; develop material specs and processing standards to assist utilities in procuring G91 and other CSEF steel components; assemble a guideline that provides the life assessment protocol for G91 and other CSEF steels.
RDGA390901	5,000	87	PRO User's Group	The Plant Reliability Optimization (PRO) User's Group will provide the opportunity to share information on PRO programs and practices. Additional benefits will be to develop members through technical workshops and identify and recommend solution paths for issues that need resolution.
RDLABACC01	3,016	176	Labor Accrual - R&D	To record research and development portion of labor accruals.
RDNU560101	1,408,604		- EPRI Nuclear Annual Research	Collaborative R&D within the nuclear power industry ensures that nuclear power is an economically feasible option within the current and future generation mixes. To this end, EPRI develops cost-effective technology for safe and environmental friendly electricity generation that maximizes profitable utilization of existing nuclear assets and supports promotion and deployment of new nuclear technology. EPRI's Nuclear Power program centers on seven key business objectives.
RDRE520301	25,171	543	ManagingSpeciesIssues-Renewabl	The purpose of the project is to perform a population-level risk assessment on eagles with respect to wind farm development and siting using real world data and modeling. Project Benefit: To develop an understanding of population-level impacts of wind development on eagles for more informed siting decisions, risk management and mitigation of potential impacts. This will add certainty to long-term wind operations.
RDRE570001	22,450	744	Renewable R&D ProgramMgmt	This is used for Renewable Energy Resources Initiative (RERI) pre-project R&D development efforts and to track and manage misc. RERI R&D projects costing less than \$10K. The purpose of this charter is to document the scope, budget, and costs (labor and non-labor) of those projects and efforts included in the Renewable Program Management function. It is also used to track participation at general conferences associated with Renewable Program Management, especially EPRI conferences in the AEP RERI area. Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges.
RDRE570101	286,612	9,528	EPRI Renewabl Annual Port	This project charter supports AEP/Es renewables involvement with EPRI, namely: PS 84.001 Renewable Energy TAG ú provides a basic reference for technical and economic assessment of renewable energy generation technologies PS 84 D Biomass Energy ú provides industry reference and contacts for renewable energy generation, most notably biomass co-firing Donald Hubschman stated that Cardinal SHOULD NOT be billed for these charges. EPRI = Electric Power Research Institute

R&D Expenditures for Test Year Ending 3/31/2013

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDTA500701	844	31	Equip Health Info-CntrlRoomOpr	This project intends to first make broad brush health information (red, yellow, and green) available for operators based upon analyses of historical parameters of individual pieces of equipment and/or classes of equipment. This would then lay the groundwork for augmenting historical assessment with improved asset condition information from real time asset condition assessment applications. Ultimately, we envision real time and forward looking equipment failure predictability being integrated into operations and planning. The project will be coordinated with EPRI projects focused on asset condition assessment as well as substation monitoring and data integration projects. The new learning in this project is focused around presentation of asset condition information for system operations applications. This project intends to provide electrical utilities, Regional Transmission Organization (RTO) and Independent System Operator (ISO) with the transformer health visualization tools to: Improve situational awareness Avoid damaging and costly wide spread blackouts of transmission grids Develop and demonstrate new applications to improve operation awareness and to schedule maintenance based on the performance and conditions of the equipment in order to improve system reliability and to reduce the maintenance costs
RDTA500801	17,147	645	AdvSensr-765kVSub-DataInlgrtn	The overall project objective is to deploy, demonstrate and further research a suite of advanced sensors for AEP 765kV Substations. The objective of this specific charter is to demonstrate application of Wireless Mesh, Backscatter Sensor, On-line FRA, and On-Line Infrared Technologies to continuously monitor and detect abnormally high arrester leakage current, acoustic emission of partial discharge activity in station equipment, transformer internal winding movement, and thermal performance of station equipment in an AEP 765kV station. The proposed activity generates substantial new learning on Advanced Sensors through the deployment and research of these sensors in a 765 KV substation environment. This new learning will be ultimately incorporated into the appropriate EPRI R&D program (in this case P37). The results are ultimately made available to the public or used for the benefit of the public through the publishing of EPRI reports. There is significant public benefit derived from the new learning and this public benefit relies on the field tests performed in AEP Substations.
RDTA510301	2,442	-	Oklauion HVDC Converter Staln	A high level assessment of the Oklaunion HVDC converter station to determine and evaluate the remaining life expectancy of the major AC yard converter equipment and to increase the operational reliability of the existing HVDC installation. The objective of the project is to use the assessment data, decide on the scope of the refurbishment, and to issue the results, along with AEP HVDC specifications, to the vendors to solicit bids for Oklaunion HVDC refurbishment??
RDTA510401	25,719	950	GeoMagnetic Disturbance	Project Purpose Geomagnetic Disturbance GMD is not a new phenomenon, yet it is of rising concern to the North American electric power sector due to increasing awareness, grid complexity, understanding of intensity, location and orientation, and societal dependence on reliable electricity supply. GMD has the potential to cause system disturbances and equipment damage. In an extreme case, GMD may have the potential to cause wide spread electric disruption and destroy long-lead time equipment, such as transformers, vital to support the delivery of electricity. For the purposes of this project, an extreme event is characterized as being ten times 10X the magnitude of the solar storm that led to the collapse of the Hydro Quebec system in the early hours of March 13, 1989 centered at the 50th latitude, centered on at Fredericksburg, Virginia, and northward. Some scientists estimate that such an extreme event may result in a system collapse, hundreds of large autotransformers damaged or destroyed and an outage that will last for months rather than days. Other scientists anticipate that existing system protection schemes will adequately protect the system disconnecting transmission components with little or no equipment damage, and that after the storm, the system could be quickly restored. Specifically, this projects objective is to Determine the likely impact of an extreme event, as defined above, on the North American bulk power system, based on present system configuration, protection capability, and practices. Identify technologies available today (especially in operations), or in the near term, which can be used to mitigate equipment damage, reduce the extent of the interruption, and speed recovery. Identify technologies that can be developed to reduce the impact of the storm and at the same time lower the cost of protection. Project Benefit The understanding developed in this project is intended to help utilities prepare for large solar storms and to operate the grid through such events. This may improve bulk power system reliability by shortening customer interruptions as well as minimizing the risks of equipment damage. In addition it may identify gaps in forecasting and mitigation solutions, and give guidance on the economic feasibility of available mitigation technologies.
RDTA510601	4,988	184	Eval-Emerging Line Survey Tech	To obtain a fundamental understanding of the identified emerging T-line surveying technologies and to understand their accuracy and limitations. This research will help with documenting the performance of emerging line surveying technologies and aid in the specification and procurement of line surveys. Project Benefit: This will enhance Transmission s understanding of how these new surveying technologies may be applied to assist in conductor ratings and the meeting our regulatory requirements NERC.
RDTA520301	26,000	960	Sunburst Network	Project Purpose: Collect and share GIC data for continuing research studying the cause, effects and mitigation of GIC impacts on electrical power systems. Use the collected data for feedback into new prediction models that will serve as advance warnings Support an annual event where relevant scientists from the field of solar phenomena/space weather come together to discuss common issues and concerns related to GICs Project Benefit: This project will provide substantial new learning on how Geomagnetically Induced Currents progress during a solar storm ú and how this data relates to prior observations from satellites or solar observations. The results from all Sunburst sites will help improve the prediction tools. With a deeper understanding of Space Weather impacts in the electric grid, steps can be taken to mitigate these effects. The resulting benefits would be in improved reliability of AEP grid. Know the level of geomagnetic effects so an appropriate response can be made Compare earth currents from many other sites to gain a perspective concerning the magnitude of any unfolding storm Provide data for new prediction models that can serve as advance warning for the effects of solar activity on power grid.

R&D Expenditures for Test Year Ending 3/31/2013

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDTA520401	35,849	1,324	HVDC Cable Interest Group	Participation in this interest group will focus on the following 1.Increase understanding about HVDC cable technology applications 2.Share the experience with other participants and learning from each other on HVDC cables 3.Identify technology R D needs in HVDC cables 4.Reduce the costs of power transmission, potentially reducing electricity rates to end-use customers 5.Increase overall system controllability, stability, and reliability 6.Make informed decisions based on technical and economic aspects of HVDC technologies 7.Learn about operational Experience of existing DC cables 8.Learn about the DC cable type selection, and economic choices 9.Increase knowledge about the VSC based DC applications 10.Learn about challenges and opportunities presented by cable technologies
RDTA520601	19,718	728	DaylightDischargeInterestGroup	The technology for viewing corona and arcing discharges in full daylight has been around for a number of years. AEP possess three DayCor cameras and applies the technology to evaluate electric discharges associated with new products designs and for operation and maintenance of transmission lines. One of the difficulties in fully applying this technology is the interpretation of the data or visual images. This is because arcing is often interpreted as corona and vice versa, and the location of the discharges and their effect are sometimes mis-diagnosed. This failure may lead either to unnecessary intervention or to equipment failure. An ongoing challenge is the improved understanding and diagnosis of the visual images taken from the camera. These benefits can ultimately translate into O M cost savings. Project Benefit: The objectives of this project are to move this technology forward by 1 Developing training material and updating existing material with new research findings 2 Undertaking fundamental research on UV IR inspection of transmission line components 3 Providing a hands-on workshop and training
RDTA520701	20,000	1,057	Cybr IncidentsElectSysReliability	This project seeks to develop models that can be used to simulate the interaction between cyber incidents on the ICT and power distribution systems Understanding this interaction may be key to assessing the potential impact of cyber incidents on the resiliency and operation of the grid Project Benefit 1. By understanding impacts of the ICT on power distribution reliability, it may be easier to develop a more resilient power grid. 2. This may benefit the public by decreasing the risk of a cyber security incident leading to a reliability event on the electric grid. 3. Clarifying this relationship within the perspective of risk management processes that incorporate reliability and security in an all-hazards approach may be very valuable to the electric sector.
RDTA520801	20,000	1,057	Whitelisting-Energy Mngmnt Sys	This project intends to analyze the current state of vendor solutions for supporting application whitelisting in EMS environments and create implementation guidelines for deploying application whitelisting solutions. EMS Energy Management System Project Benefit: 1. Provide a current survey and test results of vendor solutions to help asset owners and operators select a whitelisting solution 2. Reduce the cost of deploying application whitelisting solutions by creating implementation guidelines 3. Reduce the possibility of a successful cyber attack that could cause an interruption to the operation of the power grid
RDTA520901	20,000	1,057	Cybr Security TabletopExercise	This project will seek to develop failure scenarios to be used in cyber security tabletop exercises. It also seeks to develop procedures for running the exercises and assessing the results. Project Benefit: 1. By running tabletop exercises, utilities may be able to assess their preparedness in the event of a cyber security incident. 2. In addition, utilities may use the results to identify gaps in cyber security procedures and policies that address cyber security incidents. 3. The goal is to increase the cyber security posture of a utility.
RDTA521001	20,000	1,057	Penetration Testing Tools	This project intends to develop and validate new penetration testing tools targeting transmission equipment. Project Benefit This project intends to provide the following benefits 1. Identification and application of existing penetration tools to gauge effectiveness and coverage with respect to testing electric sector transmission equipment 2. Development and validation of new and improved penetration testing tools and techniques targeted to transmission equipment
RDTA521101	12,500	540	OH UG PwrTransmissionComparisn	Identify major factors comparing overhead and underground transmission lines, develop procedures and an analytical framework for the comparisons especially for utilities in North America , and demonstrate results on representative applications. Project Benefit Provide objective information and evaluation methods for transmission planning and external constituencies to lead to a better understanding of the comparison of overhead and underground transmission alternatives.
RDTA521201	37,500	1,620	Modeling-Pwr Sys StabilityStdy	Improve understanding of aggregate load behavior under different system conditions and improve modeling for stability studies. Project Benefit: Comprehensive tools and test system to improve modeling of actual load characteristic behavior.
RDTA521301	2,500	108	Flicker IssuesIndustrCustomer	Develop Workshop to study identify and study voltage fluctuations that can cause flicker of lighting for prolonged periods over a wide area of the system. Project Benefit: Consistent methods of applying the latest flicker standards and consistent methods for evaluating compliance with the standards.
RDTA521401	15,000	648	UnmannedAirVehicle-Trans.Lines	Identify applications and functional requirements for Unmanned Air Vehicle UAV inspection of transmission lines. Project Benefit Increased reliability of the transmission system through improved inspections and condition assessments at reasonable costs.
RDTA521501	17,500	756	Application Nano Tech. Coating	Enable transmission applications benefiting from the latest developments in material science by applying nano coatings to insulators and conductors. Project Benefit Improve the reliability and reduce the cost of transmission assets.
RDTA520001	40,013	1,477	Transmission RD&D Program Mgmt	The money allocated to this project will be used to fund new activities or projects that develop as the year 2007 progresses. This is to make sure that a lack of R&D funds would not stop valuable R&D activities that were not anticipated at the beginning of the 2007 budget cycle.

R&D Expenditures for Test Year Ending 3/31/2013

Work Order	Corporate Total	KPCo Total	Project Title	Project Description
RDТА570101	902,416	33,303	Trans EPRI Annual Portfol	Integrated Monitoring & Diagnostics (P37.007) - The purpose of this project is to examine techniques for monitoring as many different components in a substation with as few sensors as possible, which is complementary to the projects examining inspection tools for specific components such as transformers or circuit breakers. The target of this project is to optimize applications of the sensors in substation. The concept of station-wide monitoring is to provide the low-cost screening tool that will trigger more detailed inspections at the component level. The unique focus of this project is on inspection tools that cover an entire substation, rather than at an individual component level. Life Extension of Existing HVDC Systems (P162.001) - This project will address the life extension of HVDC systems in a systematic method. Sharing experience and practices across utilities provides one of the most cost effective ways of ensuring that best-of-class field practices permeate across the global industry. The final goal of the project is to prepare a Life Extension for HVDC System, which is expected to facilitate the process of refurbishing of existing HVDC equipment. Polymer and Composite Overhead Line Components (P35.010) - Extend polymer and composite component life expectancy and avoid outages due to premature failure through improved selection, application, and inspection. (Ongoing work - EPRI Base project P35.007)
RDТА570201	8,367	309	CEA LCMSEA	CEA LCMSEA- CEA Life Cycle Management of Station Equipment and Apparatus Interest Group. This on going interest group is a low overhead collaborative effort focused on member driven station equipment, maintenance, tools, asset management techniques, benchmarking, diagnostics, and life extension. Projects are defined and contract awards made to investigate and deliver solutions, knowledge, tools, evaluation and techniques for defined issues. Projects are usually completed within 1 year. CEA = Canadian Electric Association
RDТА570301	705	26	CEA TLAMIG	CEA (Canadian Electricity Assoc.) T Line Asset Management Interest Group (TLAMIG) is a low overhead collaborative focus on member-driven transmission line maintenance needs and problems. AEP funded 2006 projects in reliability effects of defective line insulators and an asset management approach to tower painting. Several promising projects will be funded in 2007, including the deployment of a transmission line hardware failure reporting database for the detection of trends in line equipment failure modes.
RDТА570401	73,629	2,718	PSerc	PSerc (Power Systems Engineering Research Center) is an NSF sponsored university (13) industry (38 members) consortium. Participation in PSerc provides AEP access to experienced university researchers in leading electric power programs across the U.S., results of collaborative member defined and approved low overhead R&D projects, and access to leading students for both intern and permanent employment positions. Participation in PSerc is a valuable element of a balanced portfolio of AEP internal and external R&D plays
RDТА570901	11,850	438	Phasor Tech: Plan & Ops Tools.	1) Develop tools and techniques to analyze data captured by AEP phasor monitoring units (PMUs) and apply the tools and techniques in planning (off-line) and operations (real time) environments. 2) Participate in the Eastern Interconnection Phasor Project (EIPP), which is facilitating development of a phasor data network in the Eastern Interconnection (EI). The vision of EIPP is to improve power system reliability through wide area measurement, monitoring and control.
RDТА571101	1,762	65	BPL Use for Data Transportatio	Explore the use of BPL (Broadband Power Line Carrier) technology for data transport to reduce the use of leased lines and associated O&M costs. Build on the knowledge gained from the 2006 BPL SCADA and Protective Relaying R&D project. Project elements likely will include: 1) further characterization of 46kV, 69kV and 138kV transmission lines as BPL communication channels; 2) performance comparison of single phase and multi-phase BPL coupling 3) optimization of Amperion/Es BPL system for internal utility data transfers to reduce cost and maximize distances between repeaters. 4) analysis of various options for powering BPL repeaters. 5) exploration of the use of BPL as a transmission line diagnostic tool. 6) through Amperion & Dolan Lab development and testing, qualify BPL components and system for 69kV and 138kV applications.
RDТА571301	218	8	Galloping Conductor Mitigation	Identify the possible use of Performed Air Flow Spoilers to limit/mitigate galloping on a selected 345kV span in Indiana. Summary of 2005/2006 Work: In 2005, two models (EHV and non-EHV) of the PLP (Performed Line Products) Air Flow Spoilers were electrically tested at Dolan Technology Center for corona, audible noise and radio interference performance. Based on the test results, 25 units of non-EHV spoilers were installed on the bottom conductor of one of the double circuit Desoto Sorenson 345 kV circuits. Ground clearance of the conductor was measured and a stationary video camera was installed to record its motion as compared to that of the conductors with no spoilers installed. 2007 Project Scope: No galloping occurred in the fall of 2005 or on 2006 through December. Therefore, the project will extend into 2007 to monitor the galloping and mitigation results
RDТА571401	1,452	54	High Temp Superconduct Cable	This project has developed a high temperature superconducting, three phase, triax cable and is in the process of demonstrating its suitability for a high power substation underground retrofit application. AEP is hosting the demonstration at Columbus/E Bixby Substation as part of a \$9M DOE Superconducting Partnership Initiative project. If successful, it will further DOE/Es objectives to accelerate the introduction of HTS cables into the utility grid. The cable is currently operating in real life conditions as the primary source to the Bixby 13.2kV bus and distribution feeders supplying electricity to industrial and residential users. Both closed loop pulse tube and open loop cryogenic cooling will be demonstrated. The project will answer user/Es questions regarding long length application, the triax cable design, cryogenics cooling systems, system reliability and O&M costs. The cable and support systems will be removed and the station restored after the 1-2 year demonstration is completed. Replaces work order RDTA561401
RDТА590501	4,944	183	NanoCoatings T-Line Insulators	This is a current EPRI TC project that AEP is joining. Over the years fiberglass transmission line components have suffered from a range of failure and degradation modes. Nanotechnology based materials are currently being developed to address a wide range of industry applications. This project is to investigate the possibility of utilize existing nano coatings or to modify existing coatings to address the known problems stated above.
RDТА590701	13,255	495	Insulator Contamination Severity	The objectives and deliverables of this project are: 1) the revision of T-line and Station Insulator Specifications to support future capital projects of all transmission voltage classes located in known contaminated environments, 2) to purchase the necessary capital tools and equipment to collect insulator contamination data, and 3) to train AEP how to collect and interpret insulator contamination data to properly specify insulators for capital projects.

Work Order	Corporate Total	KPCo Total	Project Title
RDWM201001	65,835	3,119	DTC Walnut Maintenance

R&D Expenditures for Test Year Ending 3/31/2013

Project Description

The Walnut Test Facility is owned by Columbus Southern Power. The facility is used by the corporate Utilities R&D program. As such, the expenses and results of work done at the facility are done for the benefit of multiple operating companies. This project / work order will allow for a mechanism to capture the annual costs of maintaining the facility, future investments, and other related annual expenses (e.g., depreciation of the assets that were transferred in accordance with the dissolution of AEP EmTech, LLC, etc.) and expensing them to the appropriate benefiting locations.

Kentucky Power Company

REQUEST

Provide the average number of customers for each customer class (i.e., residential, commercial, and industrial) for the three calendar years preceding the test year, the test year, and for each month of the test year.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Lila P Munsey

<u>Month / Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Street & Highway Light</u>
2009	143,628	29,555	1,438	373
2010	142,971	29,791	1,426	391
2011	141,860	29,964	1,406	411
2012	140,929	30,059	1,368	401
Apr. 2012	140,895	29,979	1,372	402
May	140,790	30,000	1,372	401
Jun.	140,611	30,057	1,365	401
Jul.	140,697	30,096	1,366	399
Aug.	140,645	30,111	1,374	399
Sep.	140,641	30,146	1,369	398
Oct.	140,571	30,087	1,362	399
Nov.	140,781	30,157	1,353	399
Dec.	140,909	30,165	1,356	395
Jan. 2013	141,093	30,181	1,354	393
Feb.	140,913	30,147	1,353	392
Mar.	140,755	30,078	1,335	391
TY Average	140,775	30,100	1,361	397

Kentucky Power Company

REQUEST

Provide all current labor contracts and the most recent contracts previously in effect.

RESPONSE

There are five labor contracts currently in effect for Kentucky Power Company. An unsigned version of the contracts are attached to this response. Please see the table below for the list of contracts currently in effect. Copies of the signed contract booklets are available for review in Kentucky Power Company's Regulatory Services Department.

WITNESS: Gregory G. Pauley

AGREEMENT

Between

**KENTUCKY POWER COMPANY
BIG SANDY PLANT**

And

**LOCAL 978,
INTERNATIONAL BROTHERHOOD
OF ELECTRICAL WORKERS**



March 12, 2012 - February 16, 2015

AGREEMENT

THIS AGREEMENT, made and entered into by and between KENTUCKY POWER COMPANY, hereinafter referred to as the "Company", and LOCAL 978, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, hereinafter referred to as the "Union."

ARTICLE I RECOGNITION

SECTION 1. UNIT DEFINED

The Company hereby recognizes the Union as the representative for the purposes of collective bargaining within the meaning of the Labor-Management Relations Act, for all of the probationary and regular production and maintenance, technical and plant clerical employees employed by and headquartered at the Big Sandy Plant of the Company.

Specifically excluded, however, are all temporary, part-time, confidential, office clerical, administrative, professional employees, guards and supervisors as defined in the Act.

Unless the context indicates otherwise, the word "employee" or "employees" wherever used herein shall mean and refer only to those full-time regular and probationary employees now or hereafter in the employment of the Company in the job.

Whenever the masculine gender is used in the agreement, it shall be deemed to include the masculine and feminine gender unless otherwise indicated.

SECTION 2. LEGACY OF KNOWLEDGE

Employees who are covered by this Agreement may be allowed to participate in the Company's Legacy of Knowledge (LOK) Program. Participation in the LOK Program is not an entitlement or right automatically available to any eligible represented employee. The Company, at its sole discretion, shall determine when and if LOK positions exist and the selection of employees to participate in the LOK Program.

The Union and Company recognize that the terms and the conditions of employment for LOK participants are covered in the LOK Program. Employees selected to participate in the LOK Program will continue to be covered by the terms of the Agreement

during the period of the LOK assignment with the exceptions of those terms and conditions of employment covered in the LOK Program.

SECTION 3. DUES

(E) The Company shall have no obligation to collect Union dues for any pay period in which the employee received (after all other deductions) pay less than the amount of such dues. However, the Company will, upon written request of the employee, deduct all back dues from the employee's first paycheck or checks that are sufficient to cover such back dues.

SECTION 4. GRIEVANCE COMMITTEE

The Union Grievance Committee shall consist of not more than three (3) employees, with three (3) alternates, one of whom may be substituted for a regular member at any meeting. The names of the Grievance Committee shall be furnished to the Human Resources Manager of the plant. The Company agrees to recognize this Committee as the representative of the employees and to meet with this Committee. The duties of the Committee shall be to present to and adjust any and all matters with the Company referred to it in the designated manner. The right is reserved by the Union to change any or all of a Grievance Committee at any time deemed necessary, but the Union shall notify the Company of any change in membership of the Grievance Committee at least seven (7) calendar days before the date of any meeting. Meetings necessary for the disposition of grievances shall take place at reasonable times, having due regard to operating requirements. A total of two (2) employees (members of the Grievance Committee and other unit employees) shall not lose regular straight time pay while actually attending a Second Step or Third Step grievance meeting.

SECTION 5. ARBITRATOR AUTHORITY

The arbitrator shall have no authority to pass upon the Control Technicians-Junior, Equipment Operator-Junior or Stores Attendant-Junior job classification with less than one (1) year of Plant Seniority.

ARTICLE II SENIORITY

SECTION 1. ACQUISITION OF SENIORITY

The seniority of a regular employee who shall have completed six (6) months full-time employment shall be determined by the length of his service computed from the first day of his last hire as a full-time employee.

SECTION 2. TYPES OF SENIORITY

Length of service within a line of progression shall be deemed line of progression seniority.

Length of service with the Big Sandy Plant shall be deemed Plant seniority.

SECTION 3. LIST OF LINES OF PROGRESSION

In Big Sandy Plant, the following shall be deemed lines of progression for seniority:

- Maintenance
- Operations
- Control
- Performance
- Yard
- Stores
- Plant Clerical
- Custodian

SECTION 4. PROMOTIONS AND TRANSFERS

(A) When the Company desires to make promotions, transfers or to increase working forces in any line of progression as to jobs in the bargaining unit, the following factors shall be considered:

(1) Skill, efficiency, experience, ability, knowledge and training. In order to determine an employee's qualifications under

this factor the Company may require the employee to satisfactorily pass reasonable examinations.

- (2) Physical fitness.
- (3) Seniority, applied as follows:

First: Line of progression seniority in the line of progression where the vacancy exists.

Second: Plant seniority.

If an employee is deemed by the Company to be qualified for a job opening under the first two factors enumerated above, then seniority shall govern.

If two or more employees have the same line of progression seniority, then Plant seniority shall prevail.

(B) Line of progression seniority may be exercised for bidding upward or downward within the employee's line of progression.

(C) The line of progression seniority of an employee transferred from one line of progression to another, except for reasons of layoff and displacement as defined in Section 6 of this Article V, shall begin in the line of progression to which transferred as of the date of transfer, and shall continue to accumulate in the line of progression from which transferred for a period of thirty (30) calendar days from date of transfer, after which the employee shall have line of progression seniority only in the line of progression to which he was transferred.

If, during the thirty (30) calendar day period, the employee returns at his own request or is returned by the Company to his former job classification, his line of progression seniority shall cease in the line of progression he leaves, and his line of progression seniority in the line of progression to which he returns shall be as if he had never left.

(D) In order that employees may know about jobs that are to be filled (other than by step-up or temporary assignment) in the Junior Clerk (Plant Clerical), Custodian, Control Technician-Junior, Equipment Operator-Junior, Performance & Industrial Hygiene Technician-Junior, Stores Attendant-Junior, Maintenance Machinist, Maintenance Mechanic-Senior, Maintenance Welder, Unit Operator, Coal Equipment Operator-Senior, Control Technician-Senior, or Performance & Industrial Hygiene Technician-Senior, or Stores Attendant-Senior job classifications, the Company will post a notice on appropriate bulletin boards indicating that such jobs are open for bid. These notices shall remain on the bulletin boards for ten (10) calendar days, not counting the day of posting. Employees, except for Custodians and Plant Clericals, may submit bids for these jobs to the Human Resources Manager during the period specified. (An employee having a Custodian or Plant Clerical job classification on May 1, 1997, may submit a bid to transfer to another line of progression. However, if such employee is transferred and then returns to his former Custodian or Plant Clerical classification, he may not submit other bids.) However, an Equipment Operator-Junior may not submit a bid to change lines of progression within such entrance job.

Within sixty (60) calendar days from the date of posting of a notice of a job vacancy, the Company will fill such vacancy provided a qualified employee has made application therefore, and provided the need to fill the vacancy still exists.

No posting of job classification vacancies shall be required with respect to a job classification to which an employee is entitled upon returning from:

- (1) Military service, or
- (2) A disability due to illness or injury, or
- (3) A leave of absence, or

(4) A vacation;

or to the filling of jobs temporarily for such reasons.

(E) An employee holding the job classification of Equipment Operator-Junior must acquire the qualifications necessary to perform the duties of the next higher job classification in the line of progression for which he was placed in the Equipment Operator-Junior classification (i.e., Coal Handler in Yard, Equipment Operator in Operations, or Maintenance Mechanic-Junior in Maintenance) within such time frame as determined by the Company. Similarly, an employee holding the job classification of Stores Attendant - Junior must acquire within such time frame as determined by the Company, the qualifications necessary to perform the duties of the Stores Attendant's job. An employee's failure to qualify during such period shall result in his removal from the job.

When an Equipment Operator-Junior is qualified to fill the Coal Handler, Equipment Operator, or Maintenance Mechanic-Junior job in his line of progression or when a Stores Attendant-Junior is qualified to fill the Stores Attendant job, his classification shall be so changed and the Company shall not be required to post a notice in accordance with Section (D) above.

(F) An employee holding the job classification of Coal Handler, Control Technician-Junior, Maintenance Mechanic-Junior or Performance & Industrial Hygiene Technician-Junior must acquire the qualifications necessary to perform the duties of the next higher job classification in his line of progression within such time frame as determined by the Company. An employee's failure to qualify during such period shall result in his removal from the job.

When a Coal Handler, Control Technician-Junior, Maintenance Mechanic-Junior or Performance & Industrial Hygiene Technician-Junior is qualified to fill the next higher job

classification in his line of progression, his job classification shall be so changed and the Company shall not be required to post a notice in accordance with Section (D) above.

SECTION 5. LOSS OF SENIORITY

A complete loss of seniority shall be suffered by an employee who:

- (A) Voluntarily terminates his employment.
- (B) Is discharged for just cause.
- (C) Fails to return to work as provided for under Section 8 of this Article II.
- (D) Is absent from work due to layoff in excess of the times specified in Section 7 of this Article V.

(E) Is absent from work other than for reasons of layoff for a period of one (1) year or more or for a period equal to the employee's length of service when such absence begins, whichever is less. In cases of absences due to illness or disability such times may be extended by leaves of absence. In case of military leaves of absence, periods of absence may be for longer periods than one (1) year, and the seniority for such employees will be governed by applicable federal or state laws.

(F) Overstays a leave of absence or violates any of the terms or conditions of a leave of absence granted.

SECTION 6. LAYOFF AND DISPLACEMENTS

(A) If it is necessary to reduce the number of regular employees in a line of progression, or to lay off regular employees in a line of progression other than the Plant Clerical line of progression, the following shall apply:

FIRST, starting with the job classification in which the reduction is to be made, the employee with the least line of progression seniority shall be removed

there from. He shall have the right to exercise his line of progression seniority in lower job classifications for which he can qualify in that line of progression or exercise his Plant seniority in entrance jobs for which he can qualify in other lines of progression.

SECOND, if the employee in the job classification in which the reduction is to be made does not elect to exercise either line of progression or Plant seniority as provided in the First Step above, then he shall be laid off.

THIRD, if the employee in the job classification in which the reduction is to be made exercises his seniority in accordance with the First Step above, then employees affected may exercise their line of progression and Plant seniority in a like manner with regard to: (1) lower job classifications within the line of progression; and (2) entrance jobs in other lines of progression.

FOURTH, following the changes resulting from steps First and Third above, the excess employees shall be laid off.

(B) If it is necessary to reduce the number of regular employees or to lay off regular employees in the Plant Clerical line of progression, reductions shall be based on merit/performance. Employees affected shall have the right to exercise their Plant seniority in entrance jobs in other lines of progression for which qualified, or be laid off.

(C) Entrance jobs for the purpose of interpreting and applying the provisions of subsections 6 (A) and (B) above are deemed to be:

Equipment Operator-Junior
Control Technician-Junior
Performance and Industrial Hygiene Technician-Junior

Stores Attendant-Junior
Custodian
Junior Clerk

(D) An employee transferred to another job classification in accordance with the terms of this Section shall receive (1) the top rate of pay of the classification to which transferred provided his personal rate is equal to or exceeds the top rate of the new classification, or (2) the rate immediately below his personal rate provided his personal rate is less than the top rate of the new classification, or (3) the beginning rate of the new classification provided his personal rate is less than the beginning rate of the new classification.

(E) If a laid off employee, who has seniority, accepts work with the Company of a temporary nature, his seniority and recall rights shall not be extended or changed thereby.

(F) For the purposes of this Section 6, an employee who transfers from one line of progression to another in exercising his seniority under subsections 6 (A) or (B) shall retain his line of progression seniority in the line of progression from which transferred for the same periods of time based on length of service as defined under Section 7 of this Article II covering retention of seniority by employees who are laid off. Such retained seniority shall be limited to the seniority accumulated up to the time of transfer, and he shall begin accumulating seniority in the line of progression to which transferred beginning on the date of transfer. Likewise, such employee shall be entitled to consideration for jobs which may become vacant in his former line of progression in the same manner as employees who were actually laid off as defined in Section 8 of this Article II.

(G) An employee who accepts a demotion in his line of progression through these layoff procedures shall have seniority which will transcend the seniority of all other employees for the purpose of promotion to the classification from which he was demoted.

SECTION 7. SENIORITY AFTER LAYOFF

If a regular employee is laid off, he shall retain his seniority in accordance with the following:

(A) An employee with six (6) months to one (1) year of service will retain his seniority for six (6) months.

(B) An employee with one (1) year to two (2) years of service will retain his seniority for one (1) year.

(C) An employee with two (2) or more years of service will retain his seniority for two (2) years.

SECTION 8. RECALL

In recalling laid off employees, they shall be returned to work according to Plant seniority if they are available, able and qualified to return to work. If an employee who has been laid off fails to report within ten (10) calendar days after notice is sent by United States Registered Mail Return Receipt Requested, he shall be considered dismissed from the employ of the Company and the next employee in seniority shall be called.

In sending notices hereunder to an employee, the Company shall be entitled to rely on the last address of the employee given by him to the Company in writing. The employee shall give the Company notice of any change in address and obtain from the Company a written receipt of such notice.

SECTION 9. EMPLOYEE LEAVING BARGAINING UNIT

When an employee is promoted or transferred to a supervisory or other position not covered by this Agreement, he will cease to be represented by the Union. Such employee may be returned by the Company, within ninety (90) days, to his former job classification or an

equivalent job classification within the bargaining unit without loss of seniority accumulated before and after such promotion or transfer.

Further, such employee may be returned by the Company, to his former job classification or an equivalent job classification within the bargaining unit at any time after ninety (90) days without loss of seniority accumulated before such promotion or transfer.

This Section 9 is not applicable to temporary promotions and transfers to supervisory, or other positions not covered by this Agreement. During such temporary periods of assignment the employee remains in the bargaining unit, maintains all rights conferred by the working agreement, and continues to accumulate seniority during the assignment.

SECTION 10. PURPOSE OF SENIORITY

For purposes of this agreement, seniority shall be a factor in promotions, transfers, layoff and displacements, recall, returning to the bargaining unit, demotion and vacation selection, but for no other purpose.

SECTION 11. SENIORITY LISTS

(A) The Company agrees to post in an accessible place seniority lists as of the effective date of this Agreement. A copy of the list will be sent to the Union. Such list shall show:

Employee's name
Job classification
Line of progression seniority
Plant seniority

(B) Any employee aggrieved by any seniority list posted by the Company must file any grievance within thirty (30) calendar days after the seniority list is posted.

SECTION 12. SENIORITY DURING ILLNESS OR INJURY

Except as limited by Section 5 (E) of this Article, any employee of the Company covered by this Agreement who is injured or who becomes ill shall continue to accumulate seniority and service during his absence due to such injury or illness, and shall be reinstated, upon recovery, to his former job with full seniority rights, provided he is physically and otherwise qualified to do the work.

ARTICLE III WORKING CONDITIONS

SECTION 1. OVERTIME PAYMENTS

(A) When an employee is regularly scheduled to work in excess of forty (40) hours in a work week, the assigned regularly scheduled hours exceeding forty (40) shall be regarded as overtime hours for which the employee shall receive one-and-one-half (1½) times his regular straight-time rate, provided that he actually works the scheduled overtime hours exceeding forty (40) and has worked or received pay for the first forty (40) regularly scheduled straight-time hours during the same work week.

(B) An employee shall be paid double his regular straight-time rate of pay for hours worked on his second scheduled day off within the work week except when Sunday is the employee's first scheduled day off. When Sunday is the employee's first scheduled day off, the hours worked on such Sunday shall be paid at double the employee's regular straight-time rate of pay, and the hours worked on his second and all other scheduled days off shall be paid at one and one-half (1 & 1/2) times his regular straight-time rate of pay.

(C) When an employee works sixteen (16) consecutive hours and continues to work, he shall be paid at two (2) times his regular straight-time rate of pay for all hours worked in excess of the first sixteen (16) hours. However, this provision shall not apply to any hours for which the employee is paid this double time rate under any other provisions of this agreement.

No employee shall receive overtime pay for both weekly and daily overtime for the same overtime work.

In no event shall an employee receive more than double his regular straight-time rate for any hours worked.

(D) When employees are required to remain at a particular place on call during their scheduled hours off such shall be considered as hours worked. The practice of employees notifying the Company of the availability for obtaining emergency work shall not be considered as being on call.

(E) Overtime work is sometimes scheduled in advance rather than by call-out. If an employee reports for prearranged overtime work and he has not been notified not to report, the Company may elect to assign one (1) hour of work or pay one (1) hours pay at the applicable overtime rate.

SECTION 2. SHIFT PREMIUM

(A) Shift Premium

The Company will pay in addition to the regular straight-time rates a shift differential to employees on scheduled shifts in accordance with the following:

First Shift - Where the majority of the scheduled hours worked are between 8:00 a.m. and 4:00 p.m.

Second Shift - Where the majority of the scheduled hours worked are between 4:00 p.m. and 12:00 p.m.

Third Shift - Where the majority of the scheduled hours worked are between 12:00 p.m. and 8.00 a.m.

Shift premium will not apply in connection with overtime worked by employees assigned to the First Shift.

Employees regularly assigned to a day shift who are temporarily assigned to a second or third scheduled shift will be paid the premium applicable to the shift to which temporarily assigned.

SECTION 3. SCHEDULE AND SHIFT MODIFICATION

For the purpose of clarification, the following definitions apply:

- (A) "Schedule Change" shall mean a change in days of a work week.
- (B) "Shift Change" shall mean a change in hours within a work day which results in the previously scheduled starting and/or quitting times being adjusted by more than two (2) hours.

When an employee's shift is not changed, but his previously scheduled starting and/or quitting times are adjusted with less than eight (8) hours notice, he will be paid rate and one-half for time worked outside of his previously scheduled hours.

Overtime assignments shall not constitute either a schedule change or a shift change.

In all operations where schedules include Saturdays and Sundays, such schedules to the extent that it is reasonable and practicable to do so, shall be rotated in such manner as to equalize Saturday and Sunday work among the employees involved.

If an employee has his shift and/or schedule changed with less than twenty-hour (24) hours' notice before the beginning of the changed shift and/or schedule, he shall be paid one and one-half (1 & 1/2) times his regular straight-time rate including applicable shift premiums for the hours worked on the first day of such changed shift and/or schedule. If the employee continues to work on such changed shift and/or schedule on any succeeding days, he shall be paid regular straight-time rate plus applicable shift premium for the remainder of the hours worked on such changed shift and/or schedule.

If twenty-four (24) hours or more notice is given before the changed shift and/or schedule is to begin, an employee whose shift and/or schedule is so changed shall be paid his regular

straight- time rate including applicable shift premium during the time he works on such changed shift and/or schedule.

In changing from the previously scheduled weekly shift and/or schedule to a changed shift and/or schedule with less than eight (8) hours intervening between shifts, an employee shall receive one and one-half (1 & 1/2) times his regular straight-time rate including applicable shift premium for hours worked in excess of the number of regularly scheduled hours worked on his previous shift payable at his regular straight-time rate within any twenty-four (24) hour period.

By mutual agreement between employees, and with the supervisor's approval, employees in the same job classification may be permitted to interchange work days or hours within a work week; however, in such cases, the Company shall not be required to pay either employee involved overtime rates for hours worked as provided in Section 1 of this Article III.

SECTION 4. CALL OUT

An employee called out to work outside his regular schedule between the hours of 6:00 a.m. and midnight will be paid a minimum of two (2) hours at the applicable overtime rate.

An employee called out to work outside his regular schedule between the hours of midnight and 6:00 a.m. will be paid a minimum of three (3) hours at the applicable overtime rate.

In case more than one call-out occurs within the minimum period, the employee will receive pay at the applicable rate for the applicable minimum period, or actual hours worked, whichever is greater.

If the minimum period overlaps into the employee's scheduled hours of work, he will be paid at the applicable rate only for that portion of the minimum period which preceded his scheduled starting time.

Call out pay shall not apply in cases where an employee has not left the Company property, and such employee shall not lose pay for the time elapsed between the end of his previous work period and the start of the off schedule work, providing the employee reports for the off schedule work assignment within 30 minutes of the end of his previous work period.

SECTION 5. TEMPORARY WORK ASSIGNMENTS

If an employee, whose classification provides for time step increases based on hours worked, is temporarily assigned to a job in a classification having a higher maximum rate than his regular straight-time rate of pay, he shall, when assigned one (1) hour or more continuously in such classification, be paid the minimum rate of the higher classification, or his regular straight-time rate of pay for each hour so assigned in the higher classification, which ever is higher. The employee will be credited with hours worked in such classification. When he has accumulated a sufficient number of hours of credit in such classification, he will be entitled to the regular progression steps, if any, in the applicable rate range, in such future temporary assignments.

Where a temporary assignment to a higher rated job covers a full day before and a full day after a holiday, the 8 hours holiday pay provided shall be based on the rate paid on the employee's last day worked previous to the holiday.

SECTION 6. CREDIT FOR TIME WORKED IN TEMPORARY CLASSIFICATION

When an employee whose classification provides for time step increases based on hours worked is promoted to a higher job classification which he has filled temporarily in the past, he shall be given credit for hours so worked temporarily, toward the time steps, if any, of such new higher job classification.

SECTION 7. WAGE INCREASES WITHIN CLASSIFICATION

Wage increases within the rate ranges of job classifications covered hereby shall be applied as set forth in wage schedules agreed to under the Master Agreement.

Those increases granted on the basis of (1) hours worked (including overtime hours), or (2) time in classification shall become effective on the day he completes the specified requirement if such completion occurs during the first half of his regular shift; or on the day following, if the requirement is met during the second half of his regular shift. No increase shall become effective while an employee is absent due to illness or injury.

SECTION 8. RATE OF PAY FOR NEW OR CHANGED JOB CLASSIFICATIONS OR NEW SCHEDULES

(A) If new job classifications are created or if the duties of any job classifications are substantially changed during the period of this agreement, the wage rates for such new or changed job classifications shall be established by the Company in proper relationship to other existing job rates in the bargaining unit, and the Union shall be promptly notified of such established rates.

(B) If the Company and the Union cannot agree on the new rate, the union may resort to the grievance and arbitration procedure provided in the Master Agreement for final determination of the proper rate of pay for such job to be determined upon the basis hereinbefore provided.

SECTION 9. DISTRIBUTION OF OVERTIME

To the extent that it is reasonable and practicable to do so, the Company will endeavor to equitably distribute overtime assignments over reasonable periods of time among employees within a given job classification within each line of progression.

If overtime is assigned to the wrong classification, the qualified employee in the proper classification who has the lowest accumulated overtime shall be provided make-up overtime equal to the number of hours of the misassignment. Such make-up overtime shall consist of work which would not otherwise have been performed on an overtime basis, and shall be scheduled at a time agreeable to the Company and the employee.

In no event shall the remedy for a violation of this Section be pay for time not worked.

Overtime records, cumulated on a weekly basis, will be posted on a weekly basis as soon as practicable after preparation and the Union will be furnished with a copy thereof.

SECTION 10. MEAL ALLOWANCE

An employee is responsible for providing his own meals during his regularly scheduled hours of work and during prearranged overtime (including work assigned on a regular day off). He shall be entitled to a meal(s) during an overtime assignment only insofar as he has had insufficient notice of the assignment and only to the extent specifically provided below:

(A) For the purpose of meal entitlement, an employee has insufficient notice of an overtime assignment where he has been given less than two (2) hours' notice before the start of an overtime assignment or, in the case of a holdover overtime assignment, less than two (2) hours' notice prior to the start of the regularly scheduled shift from which he is held over.

(B) When an employee has had insufficient notice of an overtime assignment, he will be entitled to a meal at Company expense after working more than two (2) hours or immediately

prior to his regularly scheduled shift, whichever occurs first. Should the overtime work continue, additional meals will be provided at approximate six (6) hour intervals after the end of the previous meal entitlement, except that no meal will be provided during the hours of an employee's regularly scheduled shift.

(C) When an employee is entitled to a meal, the Company may elect to either provide the meal or pay a Ten Dollar (\$10) meal allowance in lieu thereof.

(D) Where the Company provides an overtime meal before an employee is released from work, the time allowed to eat the meal (a maximum of thirty minutes) shall be deemed time worked. Provided, however, that no time shall be paid to eat a meal that is provided after the employee is released from work.

SECTION 11. HEALTH AND SAFETY

The Union will cooperate with the Company by encouraging its members to observe the Company's safety rules and practices and by informing the Company of safety hazards or unsafe practices.

SECTION 12. TOOLS AND EQUIPMENT

The Company will furnish all necessary tools to employees. Suitable rain protection equipment is to be furnished to employees required to work outdoors. When tools and equipment are issued, the employee will be held responsible for their return in good condition, reasonable wear and loss excepted.

Work gloves (the material and style of which shall be determined by the Company) shall be furnished to employees whose regular assignment of work, in the judgment of the Company, include: (1) the handling of tools or materials, or (2) the handling of equipment at such

temperatures as may reasonably require the wearing of gloves. Gloves will be replaced as needed upon receipt by the Company of the worn gloves as evidence of need for replacement.

SECTION 13. REST PERIOD

An employee who is required to work sixteen (16) hours within any twenty-four (24) hour period shall be entitled to an eight (8) hour rest period. Such rest period shall begin (a) upon release from work, (b) at the beginning of a regularly scheduled shift, or (c) at the time during the regularly scheduled shift when an employee completes sixteen (16) hours of work in a twenty-four (24) hour period, whichever is earlier. If any part of this eight (8) hour rest period falls within his regular scheduled hours, he shall suffer no loss in regular straight-time pay for such hours which are not worked. Should an employee be required to work any part of this eight (8) hour rest period which falls within a regularly scheduled shift, he shall receive his regular straight-time rate for having worked such hours in this period, in addition to the regular rate to which he would have been entitled under this provision, had he not been required to work.

Meal periods, paid or unpaid, shall be included in computations of the sixteen-hour eligibility requirement under this section.

The pay provisions of this rest period clause shall not apply to any hours scheduled or worked on a recognized holiday or to any hours scheduled or worked that are subject to overtime premium.

Hours worked which have been considered in determining eligibility for a rest period granted, shall not be considered again for any subsequent entitlement.

SECTION 14. WORKING AWAY FROM THE PLANT

When an employee is assigned to work at a location other than Big Sandy Plant, the employee may be required to provide his own transportation and travel on his own time to the

temporary reporting location. An employee who performs work at a location away from the Plant at Management's direction may be reimbursed for his travel expenses as follows:

(A) Where the travel is to an AEP facility listed in the "Daily Expense Allowance Chart" attached to the Wage and Travel Pay Agreement, the employee will be eligible for the daily allowance shown in the chart.

(B) Where the travel is to a facility not included in the "Daily Expense Allowance Chart" attached to the Wage and Travel Pay Agreement, the daily expense allowance shall be established by the Company and the Union shall be promptly notified of the new allowance amount. If the Company and the local Union cannot agree on the allowance amount established by the Company, the final determination of such allowance shall be deferred until the next negotiation in which travel expense allowances are open for negotiation.

ARTICLE IV HOLIDAYS

SECTION 1. PAY FOR HOLIDAYS NOT WORKED

All full-time employees not normally required to work on recognized holidays will be paid for holiday time on the following basis:

(A) When a holiday falls within the normal work schedule of the employee and is not worked, the employee will be paid for eight (8) hours at his regular straight-time rate.

(B) When a holiday is observed on any employee's scheduled day off and such regular day off is not a Saturday or a Sunday the Company will pay such employee for eight (8) hours at his regular straight-time rate for such holiday.

(C) Employees whose regular schedule includes Saturday and/or Sunday shall observe all holidays, regardless of the day of the week on the actual calendar day on which the holiday falls.

(D) An employee who has been notified to work on a holiday and does not work, unless excused by the Company, shall receive no pay for that day.

(E) An employee who has an unexcused absence on his scheduled work day immediately preceding or immediately following a holiday will receive no pay for such holiday.

(F) No employee shall receive holiday pay (or a day off with eight (8) hours pay in lieu thereof) if, on any one of said holidays, he:

- (1) Was unable to work because of illness or injury, or
- (2) Was on leave of absence, or
- (3) Was absent from work due to a labor dispute.

(G) When an employee who is regularly scheduled to work in excess of eight (8) hours per work day is excused from scheduled work on a Company recognized holiday, he may convert unpaid time off on such holiday to paid time off (for example, four (4) hours in the case of a twelve (12) hour work day) by utilizing Personal Day Off Holiday or vacation time.

SECTION 2. PAY FOR HOLIDAYS WORKED

An employee required to work on a day observed as a holiday shall be paid eight (8) hours at his regular straight-time rate of pay as holiday pay, and in addition, shall receive pay for work performed on that day on the following basis:

(A) Hours worked by the employee after his scheduled starting time and prior to his scheduled quitting time in accordance with his work schedule for that day shall be paid at one and one-half (1 & 1/2) times his regular straight-time rate of pay unless a higher rate is applicable.

(B) Hours worked by the employee shall, after his scheduled quitting time and/or prior to his scheduled starting time in accordance with his work schedule for that day, be paid at double his regular straight-time rate of pay.

(C) In applying paragraphs (a) and (b) of this Section 3 when the holiday worked is observed on a employee's scheduled day off, "work schedule for that day" shall mean the work schedule of the employee on his last day of work previous to the holiday.

(D) An employee whose normal regular schedule includes work weeks of over forty (40) hours shall not lose weekly overtime pay for hours worked in excess of forty (40) hours in such work week solely by reason of the day on which a holiday falls.

SECTION 3. PERSONAL DAYS OFF

Each regular employee will be granted three (3) Personal Days Off (eight (8) hours each; total of 24 hours) during each calendar year on the following basis:

(A) If more employees request their Personal Day Off on a specific day than can be accommodated within the work group, requests will be honored in the order in which they were received.

(B) An employee observing his Personal Day Off will be paid for eight (8) hours at his regular straight-time rate for such day, provided:

(1) If the employee has been notified to work on his Personal Day Off and does not work, unless excused by the Company, he shall receive no pay for that day.

(2) An employee who has an unexcused absence on his scheduled work day immediately preceding or immediately following his Personal Day Off, will receive no pay for such day.

(3) If, on the day observed as the Personal Day Off, the employee:

(a) Was unable to work because of illness or injury, or

(b) Was on leave of absence, or

(c) Was absent from work due to a labor dispute, he will receive no pay for such day.

(C) An employee required to work on a day scheduled to be observed as his Personal Day Off shall be paid eight (8) hours at his regular straight-time rate of pay, and in addition shall receive pay for work performed on that day on the following basis:

(1) Hours worked by the employee after his scheduled starting time and prior to his scheduled quitting time in accordance with his work schedule for that day shall be paid at one and one-half (1 & 1/2) times his regular straight-time rate of pay.

(2) Hours worked by the employee shall, after his scheduled quitting time and/or prior to his scheduled starting time in accordance with his work schedule for that day, be paid at double his regular straight-time rate of pay.

(D) In the event an employee terminates his employment with the Company and he had not observed his Personal Days Off prior to his date of termination, he shall be deemed to have forfeited such Personal Days Off and no additional compensation will be paid in lieu thereof.

ARTICLE V VACATIONS

5.1 For purposes of this Article V, continuous service shall include credit for prior periods of employment as a probationary, regular or part-time employee who was regularly scheduled to work twenty (20) or more hours per week with Kentucky Power Company and/or any other American Electric Power System affiliated Company.

5.2 (A) Vacation entitlement shall be as set forth in the following table:

<u>Service Requirement</u>	<u>Hours of Vacation</u>
In the calendar year of hire:	8 hours for each full month of service with a maximum of 80 hours.

On January 1st of the calendar year in which the following service will be obtained:

1 year of service	80 hours
2 years of service	88 hours
3 years of service	96 hours
4 years of service	104 hours
5 - 6 years of service	120 hours
7 - 8 years of service	128 hours
9 - 10 years of service	136 hours
11 - 12 years of service	144 hours
13 - 14 years of service	152 hours
15 - 23 years of service	160 hours
24 years of service	200 hours

(B) Vacation for employees rehired and credited with prior employment as set forth in Section 5.1 above shall be in accordance with the table in Section 5.2

(A) above except that entitlement in the year of rehire will be pro-rated for the remaining months of the year rounded up to the next whole hour.

However, the pro-rated vacation allowance for a rehired employee shall not be less than that of a new employee hired on the same date.

5.2.1 In the calendar year of hire, rehire, or return from leave of absence, or layoff, if an employee is employed on or before the 15th of a month, the month will be counted as a full month for determining vacation entitlement in the following month. If an employee is hired or returns from leave of absence, or layoff on or after the 16th of a month, the month would not be counted.

5.2.2 Vacation pay shall be at the employee's regular straight-time rate.

5.3 Vacation to which an employee is entitled during any calendar year must be taken during the calendar year, with two (2) exceptions:

5.3.1 If an employee is required by the Company to postpone his scheduled vacation so that it cannot be rescheduled during the remainder of the year, the Company will either (1) pay such employee at his regular straight-time rate for such vacation or (2) schedule such vacation during the following year.

5.3.2 An employee with 23 years of service or less may defer up to eighty (80) hours of vacation entitlement from year-to-year into a deferral bank; however, the deferral bank cannot exceed a maximum of eighty (80) hours. An employee with 24 years of service or more may defer up to one-half (1/2) of his vacation entitlement from year to year; however, the deferral bank cannot exceed a maximum of one hundred (100) hours. Such deferral bank vacation entitlement is subject to the same scheduling criteria as regular vacation entitlement as provided under the other Sections of this Article V.

5.4 When an employee retires, is removed from the payroll, terminates his employment, or is laid off, the Company will either give the employee his vacation that he would be entitled to take during that year prior to the termination of his employment or, in lieu of vacation, pay to the employee as of the date of termination of his employment, the amount of

vacation pay that the employee would have received if he had taken his vacation during the period of his employment with the Company.

5.5 When an employee dies or retires from the Company, the Company will pay the beneficiary or the employee at the time of death or retirement for the pro rata part of his vacation he has earned during the year in which he dies or retires. The provisions of this section 5.5 only apply to employees who were AEP employees prior to January 1, 2000, and are not applicable to any employee who became an AEP employee or was hired after January 1, 2000.

5.6 Vacation entitlement for an employee returning from a Leave of Absence or Layoff shall be based on the total years of service in the year of return from leave or layoff in accordance with the table in Section 5.2 (A). However, the entitlement for vacation in the year of return will be pro-rated for the remaining months of the year rounded up to the next whole hour. In no case will the pro-rated vacation entitlement for an employee returning from leave/layoff be less than that of a new employee hired on the same date.

5.7 Any employee who makes request, therefore, will receive his vacation pay immediately prior to his vacation period, provided such request is made ten (10) calendar days prior to such vacation period. When emergency has prevented the employee from giving ten (10) calendar days' advance notice the Company will endeavor to make advance payment.

5.8 If any employee is required to return from his vacation prior to its expiration date, he shall be reimbursed for all out-of-pocket expenses in connection with such recall and allotted an additional vacation period for the unexpired portion thereof.

5.9 Employees will be granted their vacations at the time they desire as far as is practical, however, length of service, number of employees off duty at one time, shift assignment and workload will be taken into account in scheduling vacations. The employee senior in service

shall have first choice of one vacation period and then go to the bottom of the service list until other employees, in the order of their service, have had one choice. Employees who request and are permitted to split their vacations shall repeat the above process for second and third choice, however, any employee submitting his preference before March 1st shall have preference over any request submitted after March 1st and the Company shall verify preferences received by March 1st no later than April 1. Any request received after March 1st shall be considered in order received. Employees who have not scheduled their vacation by June 1 will have their vacation periods assigned by the Company.

5.10 Any employee having more than one (1) week's vacation will be permitted to divide his vacation insofar as is practical.

5.11 If one of the nine (9) regular holidays falls during the vacation of any employee, on one of the days that he normally would have been scheduled to work, or on one of the days for which the employee would have received holiday pay under Article III, he will be entitled to an extra eight (8) hours of vacation with pay for eight (8) hours at the regular straight-time rate at a time convenient to the Company or equivalent vacation pay at the option of the Company. If the employee should for any reason leave the employ of the Company prior to the scheduling of such extra day, the Company will pay the employee for such extra day eight (8) hours vacation pay at his regular job rate.

**ARTICLE VI
WAIVER OF BARGAINING**

It is the intent of the parties that the provisions of this Agreement will supersede all prior agreements and understandings, oral or written, expressed or implied, between such parties and shall govern their entire relationship and shall be the sole source of any and all rights or claims which may be asserted in arbitration hereunder or otherwise.

The Union for the life of this Agreement hereby waives any rights to request to negotiate, or to negotiate or to bargain with respect to any matters contained in this Agreement, except as otherwise provided herein.

If any state or federal legislation, court decision or government regulation invalidates any article or section of the Agreement, all other articles and sections not invalidated shall remain in full force and effect. Within thirty calendar days, the Company and Union shall meet to negotiate new contract language to replace the article or sections which have been invalidated.

The CBA front cover shall contain the IBEW logo.

**ARTICLE VII
WAGES/PERIOD OF CONTRACT**

SECTION 1. WAGE & TRAVEL PAY AGREEMENT

The parties hereto have agreed to a Wage and Travel Pay Agreement with attached wage rate schedules apart from this Agreement (which are in writing and bear their signatures).

SECTION 2. DURATION OF THIS AGREEMENT

This Agreement is in full force and effect beginning at 12:01 a.m. on the day following the date which the IBEW Master Agreement and all thirty-three IBEW Local Agreements have been ratified.

SECTION 3. SALARIED PAY PLAN

The parties hereto have agreed that employees in plant clerical classifications shall be included in the American Electric Power Salary Plan for Nonexempt Salaried Clerical, Secretarial & Technical Employees.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals
this _____ day of _____, 2012.

KENTUCKY POWER COMPANY
BIG SANDY PLANT

LOCAL 978, INTERNATIONAL
BROTHERHOOD OF ELECTRICAL
WORKERS

Labor Relations Manager

Business Manager

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AGREEMENT

BETWEEN

KENTUCKY POWER COMPANY

AND

LOCAL UNION 978

**HAZARD DISTRICT
BARGAINING UNIT**



MARCH 12, 2012 - FEBRUARY 16, 2015

AGREEMENT

THIS AGREEMENT, made and entered into by and between KENTUCKY POWER COMPANY, hereinafter referred to as the "Company", and LOCAL 978, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, hereinafter referred to as the "Union."

ARTICLE I RECOGNITION AND REPRESENTATION

1.1 BARGAINING UNIT

The Company hereby recognizes the Union as the representative for the purposes of collective bargaining within the meaning of the Labor-Management Relations Act for all production and maintenance employees, including line mechanics, line general servicers, line area servicers, station electricians, station servicers, meter electricians, driver ground worker, ground worker, fleet technicians, meter readers, field revenue specialists and stores attendants employed by the employer in its Hazard, Kentucky, service area, but excluding the dispatchers, building maintenance mechanics, transmission line mechanics, engineering technicians, drafters, engineering technologists, engineers, telecommunication technicians, protection and control specialists, foresters, field representatives, consumer services representatives, key account engineers, record specialists, all office clerical employees and all professional employees, guards and supervisors as defined in the Act.

Unless the context indicates otherwise, the word "employee" or "employees" wherever used herein shall mean and refer only to those full-time regular and probationary employees now or hereafter in the employment of the Company in the job classifications covered by this Agreement.

Temporary employees are those employees hired for full-time jobs but only for a specified limited period of time not to exceed six (6) months.

Part time employees are those employees whose jobs require less than a normal daily and/or weekly schedule.

1.2 LEGACY OF KNOWLEDGE

Employees who are covered by this Agreement may be allowed to participate in the Company's Legacy of Knowledge (LOK) Program. Participation in the LOK Program is not an entitlement or right automatically available to any eligible represented employee. The Company, at its sole discretion, shall determine when and if LOK positions exist and the selection of employees to participate in the LOK Program.

The Union and Company recognize that the terms and the conditions of employment for LOK participants are covered in the LOK Program. Employees selected to participate in the LOK Program will continue to be covered by the terms of the Agreement during the period of the LOK assignment with the exception of those terms and conditions of employment covered in the LOK Program.

1.3 INFORMATION FURNISHED UNION

(a) The Company agrees to furnish the Union's Business Manager a roster of employees as of the effective date of this Agreement and annually thereafter. The roster shall reflect the name, classification and seniority of each employee. Any employee aggrieved by a roster posted by the Company must file any grievance within thirty (30) days after the roster is posted.

(b) The Company agrees to furnish the Union's Business Manager a copy of any disciplinary action issued to an employee, including a written warning, suspension or discharge.

1.4 DUES

The Company shall have no obligation to collect Union dues for any month in which the employee in his first pay period, received (after all deductions) pay less than

the amount of such dues. However, the Company will, upon written request of the employee, deduct all back dues from the employee's first paycheck or checks that are sufficient to cover such back dues.

1.5 UNION REPRESENTATIVES

Authorized representatives of the Union shall be permitted to enter on the property of the Company at all reasonable times, provided such entry is necessary for the purpose of making investigation or interviewing witnesses in connection with any grievance arising between the members of the Union and the Company, but no such entry shall be made upon the premises for such purposes until the supervisor in charge has been advised. The Union shall notify the Company in writing of the name of the authorized representatives.

1.6 GRIEVANCE COMMITTEE

The Union Grievance Committee shall consist of not more than three (3) employees, with three (3) alternates, one of whom may be substituted for a regular member at any meeting. The names of the Grievance Committee shall be furnished to the Human Resources Manager. The Company agrees to recognize this Committee as the representative of the employees and to meet with this Committee. The duties of the Committee shall be to present to and adjust any and all matters with the Company referred to it in the designated manner. The right is reserved by the Union to change any or all of a Grievance Committee at any time deemed necessary, but the Union shall notify the Company of any change in membership of the Grievance Committee at least seven (7) calendar days before the date of any meeting. Meetings necessary for the disposition of grievances shall take place at reasonable times, having due regard to operating

requirements. A total of two (2) employees (members of the Grievance Committee and a grievant) shall not lose regular straight time pay while actually attending a Second and Third Step grievance meeting.

ARTICLE II SENIORITY

2.1 ACQUISITION OF SENIORITY

The seniority of a regular employee who shall have completed six (6) months full-time employment shall be determined by the length of his service computed from the first day of his last hire as a full-time employee.

Employees having less than six (6) months' service with the Company shall be considered as having no seniority. After six (6) months' service, the employee's seniority shall be calculated from the date of his employment in accordance with the terms of this Agreement.

Employees who are hired for specific temporary jobs shall have no seniority regardless of the length of service, unless said employees are transferred to the regular work force. In this event, seniority shall be calculated from the date of his assignment to fill a vacancy in a regular job and the usual six (6) months' probationary period may then be required by the Company.

2.2 TYPES OF SERVICE AND SENIORITY

Length of continuous service within the Company and/or any of the other American Electric Power Company affiliates shall be deemed Company service.

Length of service within the bargaining unit shall be deemed unit seniority.

Length of service within a line of progression shall be deemed line of progression seniority.

2.3 LIST OF PROGRESSION LINES

(a) The following shall be deemed progression lines:

LINE

Area Servicer/General Servicer
Line Mechanic A
Line Mechanic B
Line Mechanic C
Line Mechanic D

STATION

Station Servicer
Station Electrician A
Station Electrician B
Station Electrician C

METER

Meter Electrician A
Meter Electrician B
Meter Electrician C

FIELD REVENUE OPERATIONS

Field Revenue Specialists
Meter Servicer
Meter Reader

FLEET SERVICES

Fleet Technician A
Fleet Technician B
Fleet Technician C

DISTRIBUTION SUPPORT

Driver Ground Worker
Ground Worker
Driver Line Worker

MATERIAL SERVICES

Stores Attendant A
Stores Attendant B

(b) Employees holding a job classification in the above listed lines of progression (except Distribution Support) must acquire within such time frames as determined by the Company, the qualifications necessary to perform the duties of the next higher classification in their line of progression. An employee's failure to qualify during such period shall result in his removal from the line of progression. (Note: For purposes of

this Section 2.3, progression in "Line" is from "D" to "A" , "Station" is from "C" to "A." and Field Revenue Operations is Meter Reader to Meter Servicer.) When such an employee is promoted by the Company to the next higher classification in his line of progression, the Company shall not be required to post a notice under Section 2.4 (c) of this Article II.

(c) The Company may place an employee in any Distribution Support job classification without regard to the seniority provision of this Article II.

2.4 JOB POSTING

(a) When the Company desires to make promotions or to increase work forces as too jobs in the bargaining unit, the following factors shall be considered:

- (1) Skill, efficiency, experience, ability, knowledge, and training. In order to determine an employee's qualifications, the Company may require the employee to satisfactorily pass reasonable examinations.
- (2) Physical fitness.
- (3) Seniority, applied as follows:

First: Line of Progression seniority in the line of progression where the vacancy exists.

Second: Unit Seniority.

If an employee is qualified for a job opening under the first two factors enumerated above, then seniority shall govern.

If two or more employees have the same line of progression seniority, then unit seniority shall govern. If unit seniority is equal, Company service shall govern.(b)

The line of progression seniority of an employee transferred from one line of

progression to another shall begin in the line of progression to which transferred as of the date of transfer, and shall continue to accumulate in the line of progression from which transferred for a period of thirty (30) calendar days from date of transfer, after which the employee shall have line of progression seniority only in the line of progression to which he was transferred.

If, during the thirty (30) calendar day period, the employee returns at his own request or is returned by the Company to his former job classification, his line of progression seniority shall cease in the line of progression he leaves, and his line of progression seniority in the line of progression to which he returns shall be as if he had never left.

(c) In the event a vacancy is to be filled in a classification covered by this Agreement, except under Section 2.3 (b) of this Article II, in order that employees may know about jobs available, a notice shall be posted on appropriate bulletin boards indicating that such jobs are open for bid. These notices shall remain on the bulletin boards for ten (10) calendar days, not counting the day of posting. Employees, or another employee on his behalf if the employee is absent due to vacation, may submit bids for these jobs to his supervisor or the Human Resources Manager during the period specified.

Within sixty (60) calendar days from the date of posting of a notice of a job vacancy, the Company will fill such vacancy provided a qualified employee has made application therefor and provided the need to fill the vacancy still exists.

When a vacancy is filled by a junior employee, the Company's reasons shall, upon request, be given to the Union and/or senior employees who bid.

An employee who is classified as a Line Mechanic D and who is not qualified for promotion within his line of progression shall not be permitted to transfer.

No posting of job classification vacancies shall be required with respect to a job classification to which an employee is entitled upon returning from:

- (1) Military Service
- (2) A disability due to illness or injury, or
- (3) A leave of absence, or
- (4) A vacation;

or to the filling of jobs temporarily for such reasons.

(d) When the Company determines that it is necessary to redistribute employees within a job classification among the various regular headquarters within the bargaining unit on other than a temporary basis, a notice shall be posted on appropriate bulletin boards in the bargaining unit for not less than ten (10) calendar days. Any employee in the affected job classification may exercise his line of progression seniority to bid for such change of regular headquarters. If the Company is not able to accomplish its desired redistribution through the above process, then the Company will redistribute employees within the job classification by reverse line of progression seniority from the affected regular headquarter.

2.5 LOSS OF SENIORITY

A complete loss of seniority shall be suffered by an employee who:

- (a) Voluntarily terminates his employment.
- (b) Is discharged for just cause.
- (c) Fails to return to work as provided for under Section 2.8 of this Article II.

(d) Is absent from work due to layoff in excess of the times specified in Section 2.7 of this Article II.

(e) Is absent from work other than for reasons of layoff for a period of one (1) year or more or for a period equal to the employee's length of service when such absence begins, whichever is less. In cases of absences due to illness or disability such times may be extended by leaves of absences.

(f) Overstays a leave of absence.

2.6 LAYOFF AND DISPLACEMENTS

(a) When a reduction in force is necessary probationary employees in the affected line of progression shall be laid off first. If it is necessary to reduce the number of regular employees, or to layoff regular employees, the following shall apply:

FIRST, starting with the job classification in which the reduction is to be made, the employee with the least line of progression seniority shall be removed there from. He shall have the right to exercise his line of progression seniority in lower job classifications for which he can qualify in other lines of progression.

SECOND, if the employee in the job classification in which the reduction is to be made does not elect to exercise either line of progression seniority or unit seniority as provided in the First Step above, then he shall be laid off.

THIRD, if the employee in the job classification in which the reduction is to be made exercises his seniority in accordance with the First Step above, then employees affected thereby may exercise their line of progression seniority and unit seniority in a like manner with regard to: (1) lower job classifications within the line of progression; and (2) entrance jobs in other lines of progression.

FOURTH, following the changes resulting from steps First and Third above, the excess employees shall be laid off.

(b) Entrance jobs for the purpose of interpreting and applying the provisions of Section 2.6 (A) above are deemed to be:

Line Mechanic D
Station Electrician C
Meter Electrician C
Meter Readers
Fleet Technician C
Driver Ground Worker
Ground Worker
Stores Attendant B

(c) An employee transferred to another job classification in accordance with the terms of this Section 2.6 shall receive (1) the top rate of pay of the classification to which transferred provided his former rate is equal to or exceeds the top rate of the new classification, or (2) the rate immediately below his former rate provided his former rate is less than the top rate of the new classification, or (3) the beginning rate of the new classification provided his former rate is less than the beginning rate of the new classification.

(d) If a laid-off employee accepts work with the Company of a temporary nature, his seniority and recall rights shall not be extended or changed thereby.

(e) For the purpose of this Section 2.6, an employee who transfers from one line of progression to another in exercising his seniority under Sections 2.6 (a) or (b) above shall retain his line of progression seniority in the line of progression from which transferred for the same periods of time based on length of service as defined under Section 2.7 of this Article II. Such retained seniority shall be limited to the seniority

accumulated up to the time of transfer, and he shall begin accumulating seniority in the line of progression to which transferred beginning on the date of transfer. Likewise, such employee shall be entitled to consideration for jobs which may become vacant in his former line of progression in the same manner as employees who were actually laid off as defined in Section 2.8 of this Article II.

(f) An employee who accepts a demotion in his line of progression through these layoff procedures shall have seniority which will transcend the seniority of all other employees for the purpose of promotion to the classification from which he was demoted.

(g) The Company shall give employees two (2) weeks' advance notice before being laid off, or in lieu thereof, eight (80) hours pay at the employee's regular straight-time rate of pay.

2.7 SENIORITY AFTER LAYOFF

If a regular employee is laid off, he shall retain his seniority for a period of two (2) years or for a period equal to his length of service when such absence begins, whichever is less, unless he sustains a complete loss of seniority as provided elsewhere in this Agreement.

2.8 RECALL

In recalling laid off employees, they shall be returned to work according to unit seniority if they are available, able and qualified to return to work. If an employee who has been laid off fails to report within seven (7) calendar days after notice is sent by United States Certified Mail Return Receipt Requested, he shall be considered dismissed from the employ of the Company and the next employee in seniority shall be called.

In sending notices hereunder to an employee, the Company shall be entitled to rely on the last address of the employee given by him to the Company in writing. The employee shall give the Company notice of any change in address and obtain from the Company a written receipt of such notice.

2.9 EMPLOYEE LEAVING BARGAINING UNIT

When an employee moves to a supervisory or other position not covered by this Agreement in the Hazard District, he will cease to be represented by the Union. Such employee may be returned by the Company, within one hundred eighty (180) calendar days, to a bargaining unit classification without loss of seniority accumulated before and after such promotion or transfer.

Further, such employee may be returned by the Company to a bargaining unit classification at any time after one hundred eighty (180) calendar days without loss of seniority accumulated before such promotion or transfer.

This Section 2.9 is not applicable to employees temporarily performing a supervisory or other job not covered by this Agreement. During such temporary periods of assignment the employee remains in the bargaining unit, maintains all rights conferred by this Agreement and continues to accumulate seniority during the assignment.

An employee who moves from this bargaining unit to another bargaining unit represented by Local 978 shall continue to accumulate seniority in this bargaining unit. Such accumulated seniority can be used by the employee to displace a less senior employee in this bargaining unit, but only if the employee is subject to being laid off in the Local 978 bargaining unit.

2.10 PURPOSES OF SENIORITY

For purposes of this Agreement, seniority shall be a factor in promotions, transfers, layoff and displacements, recall, returning to the bargaining unit, demotion and vacation selection, but for no other purpose.

2.11 DEFINITIONS

(a) PROMOTIONS shall be considered as a change from one job classification to a job classification carrying a higher maximum rate of pay in the same line of progression.

(b) DEMOTIONS shall be considered as a change from one job classification to a job classification carrying a lower maximum rate of pay in the same line of progression.

(c) TRANSFERS shall be considered as a change from a job classification within one line or progression to a job classification in another line of progression.

ARTICLE III WORKING CONDITIONS

3.1 WORK SCHEDULES

Where schedules include Saturdays and/or Sundays, such schedules to the extent that it is reasonable and practicable to do so, shall be rotated in such manner as to equalize Saturday and Sunday work among the employees involved. However, the provisions of this Section above shall not apply when the Company deems it necessary to invoke the Major Service Restoration.

3.2 OVERTIME PAY

An employee shall be paid double his regular straight-time rate of pay for hours worked on his second scheduled day off within the workweek except when Sunday is the employee's first scheduled day off. When Sunday is the employee's first scheduled day off, the hours worked on such Sunday shall be paid at double the employee's regular straight-time rate of pay, and the hours worked on his second and all other scheduled days off shall be paid at one and one-half (1½) times his regular straight-time rate of pay.

When an employee works sixteen (16) consecutive hours and continues to work, he shall be paid at two (2) times his regular straight-time rate of pay for all hours worked in excess of the first sixteen (16) hours. However, this provision shall not apply to any hours for which the employee is paid this double time rate under any other provisions of this Agreement or when the Company deems it necessary to invoke the Major Service Restoration provisions.

No employee shall receive overtime pay for both weekly and daily overtime for the same overtime work.

In no event shall an employee receive more than double his regular straight-time rate for any hours worked.

(c) If overtime for which an employee is scheduled is canceled later than ten (10) hours prior to the scheduled overtime, the employee will be paid one (1) hour's pay at the applicable overtime rate.

3.3 SHIFT PREMIUMS

(a) Shift Premium

The Company will pay in addition to the regular straight-time rates a shift differential to employees on scheduled shifts in accordance with the following:

First Shift - Where the majority of the scheduled hours worked are between 7:00 a.m. and 3:00 p.m.

Second Shift - Where the majority of the scheduled hours worked are between 3:00 p.m. and 11:00 p.m.

Third Shift - Where the majority of the scheduled hours worked are between 11:00 p.m. and 7:00 a.m.

Shift premium will not apply in connection with overtime worked by employees assigned to the First Shift.

Shift premium will apply in connection with overtime worked by employees assigned to the Second or Third shift.

Employees regularly assigned to a First Shift who are temporarily assigned to a Second or Third Shift will be paid the premium applicable to the shift to which temporarily assigned.

3.4 SCHEDULE AND SHIFT MODIFICATION

For the purpose of clarification, the following definitions apply:

(a) "Schedule Change" shall mean a change in regular workdays of a workweek.

(b) "Shift Change" shall mean a change in hours within a workday which results in the majority of an employee's newly scheduled hours to be within a shift other than his previous scheduled shift (see Section 3.3(a) of this Article III for shift definitions).

Overtime assignments and the Company's decision to invoke the Major Service Restoration provision shall not constitute either a schedule change or a shift change.

If the Company desires to change an employee's schedule and/or shift, the following shall apply:

(1) If an employee has his shift and/or schedule changed with less than twenty-four (24) hours' notice before the beginning of the changed shift and/or schedule, he shall be paid one and one-half (1½) times his regular straight-time rate including applicable shift premiums for the hours worked on the first day of such changed shift and/or schedule. If the employee continues to work on such changed shift and/or schedule on any succeeding days, he shall be paid his regular straight-time rate plus applicable shift premium for the remainder of the hours worked on such changed shift and/or schedule.

(2) If twenty-four (24) hours or more notice is given before the changed shift and/or schedule is to begin, an employee whose shift and/or schedule is so changed shall be paid his regular straight-time rate including applicable shift premium during the time he works on such changed shift and/or schedule.

(3) Notwithstanding Section 3.4 (b)(1) and (2) above, in changing from the previously scheduled weekly shift and/or schedule to a changed shift and/or schedule with less than eight (8) hours intervening between shifts, an employee shall receive one and one-half (1½) times his regular straight-time rate including applicable shift premium for hours worked on the first day of such changed shift and/or schedule.

3.5 CALL OUT

(a) An employee called out to work outside his regular schedule between the hours of 6:00 a.m. and midnight will be paid a minimum of two (2) hours at the applicable overtime rate.

An employee called out to work outside his regular schedule between the hours of midnight and 6:00 a.m. will be paid a minimum of three (3) hours at the applicable overtime rate.

In case more than one call-out occurs within the minimum period the employee will receive pay at the applicable rate for the applicable minimum period, or actual hours worked, whichever is greater.

If the minimum period overlaps into the employee's scheduled hours of work, he will be paid at the applicable rate only for that portion of the minimum period that preceded his scheduled starting time.

Callout pay shall not apply in cases where an employee has not left the Company property.

(b) When employees are required to remain at a particular place on call during Sundays, holidays or their scheduled hours off, such shall be considered as hours worked.

The practice of employees notifying the Company of the availability for obtaining emergency work shall not be considered as being on call.

3.6 OVERTIME WORK—OBLIGATION, DISTRIBUTION

To the extent that is reasonable and practicable to do so, the Company will endeavor to equitably distribute overtime assignments over reasonable periods of time. Overtime records, cumulated on a biweekly basis, will be posted as soon as practicable after the closing of the pay period.

If overtime is assigned to the wrong classification, the qualified employee in the proper classification who should have been assigned the overtime shall be provided make-up overtime equal to the number of hours of the missed assignment. In no event shall the remedy for a violation of this Section 3.6 (b) be paid for time not worked. However, the provisions of Section 3.6 (b) above shall not apply when the Company deems it necessary to invoke the Major Service Restoration provisions.

3.7 REST PERIOD

(a) An employee who is required to work sixteen (16) hours within any twenty-four (24) hour period shall be entitled to an eight (8) hour rest period. Such rest period shall begin (a) upon release from work, (b) at the beginning of a regularly scheduled shift, or (c) at the time during the regularly scheduled shift when an employee completes sixteen (16) hours of work in a twenty-four (24) hour period, whichever is earlier. If any part of this eight (8) hour rest period falls within his regular scheduled hours, he shall suffer no loss in regular straight-time pay for such hours which are not worked. Should an employee be required to work any part of this eight (8) hour rest period which falls within a regularly scheduled shift, he shall receive his regular straight-time rate for having worked such hours

in this period, in addition to the regular rate to which he would have been entitled under this provision, had he not been required to work.

Meal periods, paid or unpaid, shall be included in computations of the sixteen-hour eligibility requirement under this section.

The pay provisions of this rest period clause shall not apply to any hours scheduled or worked on a recognized holiday or to any hours scheduled or worked that are subject to overtime premium.

Hours worked which have been considered in determining eligibility for a rest period granted, shall not be considered again for any subsequent entitlement.

(b) The provisions of Section 3.7 (a) above shall not apply when the Company deems it necessary to invoke the Major Service Restoration provisions.

(c) However, if the rest period under (a) above is interrupted by recall, a new rest period shall begin at the earlier time occurring under (a) or (b) above.

3.8 JOB SITE REPORTING

(a) When conditions require that an employee work at a distance from his regular headquarters, the Company shall provide transportation and pay for travel time both ways between headquarters and job locations.

(b) Notwithstanding Section 6.9 (A) above, an employee may be required to furnish his own transportation and travel on his own time when he is assigned to report to work at job locations which are within thirty (30) miles of his regular headquarters.

When an employee is assigned to work at job locations which are between thirty (30) and sixty (60) miles of his regular headquarters he may be required to travel on

his own time and will be paid Thirty-Four Dollars (\$34) for furnishing his own transportation.

3.9 LODGING AND BOARD PER DIEM

When an employee is required to spend the night away from his regular headquarters, the Company shall either furnish Ninety-Four dollars (\$94) "travel allotment" for lodging, meals and miscellaneous expenses or provide lodging while away and commencing with the evening meal on the first day the Company will furnish the following "per diem" for meals and miscellaneous expenses: Eighteen Dollars (\$18.00) when the evening meal is to be provided, or; Eighteen Dollars (\$18.00) per day when the breakfast and mid-shift meals are to be provided (i.e., the evening meal can be eaten at home), or; Twenty-Seven Dollars (\$27.00) per day when the mid-shift and evening meals are to be provided (i.e., breakfast can be eaten at home), or; Thirty-Six Dollars (\$36.00) per day if all meals are to be provided. The Company shall deduct from the applicable "per diem" the cost of any meals which it may provide. The Company will make a reasonable effort to find a suitable place for lodging when the travel allotment is furnished. Travel time between lodging and job locations shall not be considered as time worked except when the Company invokes the major service restoration provisions and work is performed outside the American Electric Power System. Such an employee may be required to remain away on his regular off days unless paid for all work done on those days, or all time spent during the normal working hours of such days, as the appropriate rate of pay.

3.10 MEAL ALLOWANCE

An employee will be entitled to a \$13.00 meal allowance when he:

- (a) works overtime for two (2) hours or more immediately before or after his regular shift, or
- (b) is called out to work overtime without advance notice and such overtime is worked six (6) hours or more, or
- (c) is called out to work overtime without advance notice and such overtime is worked into a normal meal time (i.e., 6:30 a.m. to 7:30 a.m., 12:00 noon to 1:00 p.m., and 5:30 p.m. to 6:30 p.m.), or
- (d) is scheduled to work overtime outside of, but not immediately before or after, his regular shift and such overtime is worked more than ten (10) hours, or
- (e) is called out to work overtime and is prevented from providing his own regular mid-shift meal, or
- (f) works overtime continuously for six (6) hours or more after becoming entitled to an initial meal allowance under (1), (2), (3), or (4) above, and will be entitled to additional meal allowances for each subsequent six (6) hour interval of continuous overtime worked thereafter.
- (g) Any time provided to eat a meal shall not be deemed time worked.

3.11 HEALTH AND SAFETY

The Union will cooperate with the Company by encouraging its members to observe the Company's safety rules and practices and by informing the Company of safety hazards or unsafe practices.

The Company shall furnish the Union a copy of the Report of Injury or Illness of any accident affecting an employee covered by this Agreement and resulting in lost time.

The formulation and installation of safety rules is the responsibility of management and employees shall be required to observe such rules. The reasonableness of a safety rule is subject to the grievance and arbitration procedure.

The Company shall provide and maintain first aid equipment at all headquarters, in convenient locations, and in automotive equipment used by employees; and employees shall be instructed to observe all safety rules.

The Company shall furnish prescription safety eyeglasses (the style and type of which shall be determined by the Company) for employees whose duties, as determined by the Company, require eye protection and who have need for prescription lenses. The employee will pay for his eye examination and furnish the Company a copy of the prescription to be used.

3.12 INCLEMENT WEATHER

When in judgment of the Company, inclement weather prevents the regular maintenance employees covered by this Agreement from working outdoors on energized primary equipment except in emergencies, the Company will provide work indoors or outdoors at their regular rate of pay. This section shall not apply to workers who have already completed their regular number of work hours for the week.

3.13 TOOLS AND EQUIPMENT

The Company will furnish all necessary tools to employees. Suitable rain protection equipment is to be furnished to employees required to work outdoors. When tools and equipment are issued, the employee will be held responsible for their return in good

condition, reasonable wear and loss excepted. Employees shall be allowed a reasonable length of time to return their tools and equipment to their proper place before their regular quitting time. When employees are furnished with Company equipment, such as vehicles, lockers, desks, etc., the Company may inspect such at any time.

Work gloves (the material and style of which shall be determined by the Company) shall be furnished to employees whose regular assignment of work, in the judgment of the Company, include: (1) the handling of tools or materials, or (2) the handling of equipment at such temperatures as may reasonably require the wearing of gloves. Gloves will be replaced as needed upon receipt by the Company of the worn gloves as evidence of need for replacement.

Uniforms (the material and style of which shall be determined by the Company) shall be furnished to employees employed as Fleet Technicians, Meter Readers and Specialists.

3.14 REPORTING OFF DUTY

Employees who are unable to report for work shall, if possible, notify their supervisors at least two (2) hours before their starting time of such inability to report to work. However, any employee who is unable to report for work is expected to notify his supervisor as soon as he knows of his inability to report to work.

3.15 FLEET CERTIFICATION FEES

When a Fleet Technician registers to take a certification test, or a re-certification test, such as those given by the Fluid Power Society or the Automotive Service Excellence (ASE) organizations, which is required by the Company, the initial test registration fee and the initial periodic re-certification fees shall be paid by the Company. Subsequent fees for retests, if any, shall be paid by the employee.

**ARTICLE IV
 VACATIONS**

4.1 For purposes of this Article IV, continuous service shall include credit for prior periods of employment as a probationary, regular or part-time employee who was regularly scheduled to work twenty (20) or more hours per week with Kentucky Power Company and/or any other American Electric Power System affiliated Company.

4.2 (a) Vacation entitlement shall be as set forth in the following table:

<u>Service Requirement</u>	<u>Hours of Vacation</u>
In the calendar year of hire:	8 hours for each full month of service with a maximum of 80 hours.
On January 1st of the calendar year in which the following service will be obtained:	
1 year of service	80 hours
2 years of service	88 hours
3 years of service	96 hours
4 years of service	104 hours
5 - 6 years of service	120 hours
7 - 8 years of service	128 hours
9 - 10 years of service	136 hours
11 - 12 years of service	144 hours
13 - 14 years of service	152 hours
15 - 23 years of service	160 hours
24 years of service	200 hours

(b) Vacation for employees rehired and credited with prior employment as set forth in Section 4.1 above shall be in accordance with the table in Section 4.2 (a) above except that entitlement in the year of rehire will be pro-rated for the remaining months of the year rounded up to the

next whole hour. However, the pro-rated vacation allowance for a rehired employee shall not be less than that of a new employee hired on the same date.

4.2.1 In the calendar year of hire, rehire, or return from leave of absence, or layoff, if an employee is employed on or before the 15th of a month, the month will be counted as a full month for determining vacation entitlement in the following month. If an employee is hired or returns from leave of absence, or layoff on or after the 16th of a month, the month would not be counted.

4.2.2 Vacation pay shall be at the employee's regular straight-time rate.

4.3 Vacation to which an employee is entitled during any calendar year must be taken during the calendar year, with two (2) exceptions:

4.3.1 If an employee is required by the Company to postpone his scheduled vacation so that it cannot be rescheduled during the remainder of the year, the Company will either (1) pay such employee at his regular straight-time rate for such vacation or (2) schedule such vacation during the following year.

4.3.2 An employee with 23 years of service or less may defer up to eighty (80) hours of vacation entitlement from year-to-year into a deferral bank; however, the deferral bank cannot exceed a maximum of eighty (80) hours. An employee with 24 years of service or more may defer up to one-half (1/2) of his vacation entitlement from year to year; however, the deferral bank cannot exceed a maximum of one hundred (100) hours. Such deferral bank vacation entitlement is subject to the same scheduling criteria as regular vacation entitlement as provided under the other Sections of this Article IV.

4.4 When an employee retires, is removed from the payroll, terminates his employment, or is laid off, the Company will either give the employee his vacation that he

would be entitled to take during that year prior to the termination of his employment or, in lieu of vacation, pay to the employee as of the date of termination of his employment, the amount of vacation pay that the employee would have received if he had taken his vacation during the period of his employment with the Company.

4.5 When an employee dies or retires from the Company, the Company will pay the beneficiary or the employee at the time of death or retirement for the pro rata part of his vacation he has earned during the year in which he dies or retires. The provisions of this section 4.5 only apply to employees who were AEP employees prior to January 1, 2000, and are not applicable to any employee who became an AEP employee or was hired after January 1, 2000.

4.6 Vacation entitlement for an employee returning from a Leave of Absence of Layoff shall be based on the total years of service in the year of return from leave or layoff in accordance with the table in Section 4.2 (a). However, the entitlement for vacation in the year of return will be pro-rated for the remaining months of the year rounded up to the next whole hour. In no case will the pro-rated vacation entitlement for an employee returning from leave/layoff be less than that of a new employee hired on the same date.

4.7 Any employee who makes request, therefore, will receive his vacation pay immediately prior to his vacation period, provided such request is made ten (10) calendar days prior to such vacation period. When emergency has prevented the employee from giving ten (10) calendar days' advance notice the Company will endeavor to make advance payment.

4.8 If any employee is required to return from his vacation prior to its expiration date, he shall be reimbursed for all out-of-pocket expenses in connection with such recall and allotted an additional vacation period for the unexpired portion thereof.

4.9 Employees will be granted their vacations at the time they desire as far as is practical, however, length of service, number of employees off duty at one time, shift assignment and workload will be taken into account in scheduling vacations. The employee senior in service shall have first choice of one vacation period and then go to the bottom of the service list until other employees, in the order of their service, have had one choice. Employees who request and are permitted to split their vacations shall repeat the above process for second and third choice, however, any employee submitting his preference before March 1st shall have preference over any request submitted after March 1st and the Company shall verify preferences received by March 1st no later than April 1. Any request received after March 1st shall be considered in order received. Employees who have not scheduled their vacation by June 1 will have their vacation periods assigned by the Company.

4.10 Any employee having more than one (1) week's vacation will be permitted to divide his vacation insofar as is practical.

4.11 If one of the nine (9) regular holidays falls during the vacation of any employee, on one of the days that he normally would have been scheduled to work, or on one of the days for which the employee would have received holiday pay under Section 4.2.2, he will be entitled to an extra eight (8) hours of vacation with pay for eight (8) hours at the regular straight-time rate at a time convenient to the Company or equivalent vacation pay at the option of the Company. If the employee should for any reason leave the employ of the Company prior to the scheduling of such extra day, the Company will pay the employee for such extra day eight (8) hours vacation pay at his regular job rate.

**ARTICLE V
HOLIDAYS**

5.1 PAY FOR HOLIDAYS NOT WORKED

All full-time employees not normally required to work on recognized holidays will be paid for holiday time on the following basis:

(a) When a holiday falls within the normal work schedule of the employee and is not worked, the employee will be paid for eight (8) hours at his regular straight-time rate.

(b) When a holiday is observed on any employee's scheduled day off and such regular day off is not a Saturday or a Sunday, the Company will either:

(1) Pay such employee for eight (8) hours at his regular straight-time rate for such holiday, or

(2) Give such employee a day off on one of his currently scheduled days of work for that workweek and pay him for eight (8) hours at his regular straight-time rate for such day.

(c) Employees whose regular schedule includes Saturday and/or Sunday shall observe all holidays, regardless of the day of the week, on the actual calendar day on which the holiday falls.

(d) An employee who has been notified to work on a holiday and does not work, unless excused by the Company, shall receive no pay for that day.

(e) An employee who has an unexcused absence on his scheduled work day immediately preceding or immediately following a holiday, will receive no pay for such holiday.

(f) No employee shall receive holiday pay (or a day off with eight [8] hours pay in lieu thereof) if, on any one of said holidays, he:

(1) Was unable to work because of illness or injury, or

- (2) Was on leave of absence, or
- (3) Was absent from work due to a labor dispute.

5.2 PAY FOR HOLIDAYS WORKED

An employee required to work on a day observed as a holiday shall be paid eight (8) hours at his regular straight-time rate of pay as holiday pay, and in addition, shall receive pay for work performed on that day on the following basis:

(a) Hours worked by the employee after his scheduled starting time and prior to his scheduled quitting time in accordance with his work schedule for that day shall be paid at one and one-half (1½) times his regular straight-time rate of pay.

(b) Hours worked by the employee shall, after his scheduled quitting time and/or prior to his scheduled starting time in accordance with his work schedule for that day, be paid at double his regular straight-time rate of pay.

(c) In applying paragraphs (A) and (B) of this Section 9.3 when the holiday worked is observed on a employee's scheduled day off, "work schedule for that day" shall mean the work schedule of the employee on his last day of work previous to the holiday.

5.3 PERSONAL DAYS OFF

Each regular employee will be granted three (3) Personal Days Off (eight [8] hours each; total of 24 hours) during each calendar year on the following basis:

(a) Requests for a Personal Day Off should be made at least one (1) week in advance of the day to be observed, unless extenuating circumstances prevent the asking for the day in such advance time, and the day for observing such Personal Day Off must be approved by the employee's immediate supervisor.

(b) If more employees request a Personal Day Off on a specific day than can be accommodated within the work group, requests will be honored in the order in which they were received.

(c) An employee observing his Personal Day Off will be paid for eight (8) hours at his regular straight-time rate for such day, provided:

(1) If the employee has been notified to work on his Personal Day Off and does not work, unless excused by the Company, he shall receive no pay for that day.

(2) An employee who has an unexcused absence on his scheduled workday immediately preceding or immediately following his Personal Day Off, will receive no pay for such day.

(3) If, on the day observed as the Personal Day Off, the employee:

(a) Was unable to work because of illness or injury, or

(b) Was on leave of absence, or

(c) Was absent from work due to a labor dispute, he will receive no pay for such day.

(d) An employee required to work on a day scheduled to be observed as his Personal Day Off shall be paid eight (8) hours at his regular straight-time rate of pay, and in addition shall receive pay for work performed on that day or the employee may request to reschedule the holiday to another day prior to December 31.

(1) Hours worked by the employee after his scheduled starting time and prior to his scheduled quitting time in accordance with his work schedule for that day shall be paid at one and one-half (1½) times his regular straight-time rate of pay.

(2) Hours worked by the employee shall, after his scheduled quitting time and/or prior to his scheduled starting time in accordance with his work schedule for that day, be paid at double his regular straight-time rate of pay.

ARTICLE VI WAGES

6.1 The parties hereto have agreed to a Wage Agreement with attached wage rate schedules apart from this Agreement (which are in writing and bear their signatures).

6.2 TEMPORARY WORK ASSIGNMENTS

If an employee is temporarily assigned to a job of higher rate for one (1) hour or more, either within or outside of his department, he shall receive the higher rate for the actual hours worked in the higher rated job.

If temporary assignments cover a full day before and a full day after a holiday, any pay for the holiday not worked shall be based upon the straight-time hourly rate for time worked on the scheduled day preceding the holiday.

6.3 RATE OF PAY FOR NEW OR CHANGED JOB CLASSIFICATIONS

If new job classifications are created or if the duties of any job classification are substantially changed during the period of this Agreement, the wage rates for such new or changed job classifications shall be established by the Company in proper relationship to other existing job rates in the bargaining unit, and the Union shall be promptly notified of such established rates.

If the Company and the Union cannot agree on the new rate, the union may resort to the grievance and arbitration procedure provided in the Master Agreement for final determination of the proper rate of pay for such job to be determined upon the basis hereinbefore provided.

**ARTICLE VII
WAIVER OF BARGAINING**

It is the intent of the parties that the provisions of this Agreement will supersede all prior agreements, understandings, customs and practices, oral or written, expressed or implied, and this Agreement incorporates their full and complete understandings and shall govern their entire relationship and shall be the sole source of any and all rights or claims which may be asserted in arbitration hereunder or otherwise.

The Union, for the life of this Agreement, hereby waives any rights to request to negotiate or to negotiate or to bargain with respect to any matters contained in this Agreement.

The CBA front cover shall contain the IBEW logo.

**ARTICLE XIV
PERIOD OF CONTRACT**

This Agreement shall be in full force and effect beginning at 12:01 a.m. on the day following the date upon which the IBEW Master Agreement and all thirty-three IBEW Local Agreements have been ratified.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed
this _____ day of _____, 2012.

FOR THE COMPANY:

Kentucky Power Company

FOR THE UNION:

Local Union 978, International
Brotherhood of Electrical Workers
Hazard Bargaining Unit

Labor Relations Manager

Business Manager

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AGREEMENT

BETWEEN

KENTUCKY POWER COMPANY

AND

LOCAL UNION 978

**PIKEVILLE DISTRICT
BARGAINING UNIT**



MARCH 12, 2012 - FEBRUARY 16, 2015

AGREEMENT

THIS AGREEMENT, made and entered into by and between KENTUCKY POWER COMPANY, hereinafter referred to as the "Company", and LOCAL 978, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, hereinafter referred to as the "Union."

ARTICLE I RECOGNITION AND REPRESENTATION

1.1 BARGAINING UNIT

The Company hereby recognizes the Union as the representative for the purposes of collective bargaining within the meaning of the Labor-Management Relations Act for all meter readers and field revenue specialists employed by the employer in its Pikeville, Kentucky, service area, but excluding all other employees, professional employees, guards and supervisors as defined in the Act.

Unless the context indicates otherwise, the word "employee" or "employees" wherever used herein shall mean and refer only to those full-time regular and probationary employees now or hereafter in the employment of the Company in the job classifications covered by this Agreement.

Temporary employees are those employees hired for full-time jobs but only for a specified limited period of time not to exceed six (6) months.

Part time employees are those employees whose jobs require less than a normal daily and/or weekly schedule.

1.2 LEGACY OF KNOWLEDGE

Employees who are covered by this Agreement may be allowed to participate in the Company's Legacy of Knowledge (LOK) Program. Participation in the LOK Program is not an entitlement or right automatically available to any eligible represented employee. The Company, at its sole discretion, shall determine when and if LOK positions exist and the selection of employees to participate in the LOK Program.

The Union and Company recognize that the terms and the conditions of employment for LOK participants are covered in the LOK Program. Employees selected to participate in the LOK Program will continue to be covered by the terms of the Agreement during the period of the LOK assignment with the exception of those terms and conditions of employment covered in the LOK Program.

1.3 INFORMATION FURNISHED UNION

(a) The Company agrees to furnish the Union's Business Manager a roster of employees as of the effective date of this Agreement and annually thereafter. The roster shall reflect the name, classification and seniority of each employee. Any employee aggrieved by a roster posted by the Company must file any grievance within thirty (30) days after the roster is posted.

(b) The Company agrees to furnish the Union's Business Manager a copy of any disciplinary action issued to an employee, including a written warning, suspension or discharge.

1.4 DUES

The Company shall have no obligation to collect Union dues for any month in which the employee in his first pay period, received (after all deductions) pay less than the amount of such dues. However, the Company will, upon written request of the employee, deduct all back dues from the employee's first paycheck or checks that are sufficient to cover such back dues.

1.5 UNION REPRESENTATIVES

Authorized representatives of the Union shall be permitted to enter on the property of the Company at all reasonable times, provided such entry is necessary for the

purpose of making investigation or interviewing witnesses in connection with any grievance arising between the members of the Union and the Company, but no such entry shall be made upon the premises for such purposes until the supervisor in charge has been advised. The Union shall notify the Company in writing of the name of the authorized representatives.

1.6 GRIEVANCE COMMITTEE

The Union Grievance Committee shall consist of not more than three (3) employees, with three (3) alternates, one of whom may be substituted for a regular member at any meeting. The names of the Grievance Committee shall be furnished to the Human Resources Manager. The Company agrees to recognize this Committee as the representative of the employees and to meet with this Committee. The duties of the Committee shall be to present to and adjust any and all matters with the Company referred to it in the designated manner. The right is reserved by the Union to change any or all of a Grievance Committee at any time deemed necessary, but the Union shall notify the Company of any change in membership of the Grievance Committee at least seven (7) calendar days before the date of any meeting. Meetings necessary for the disposition of grievances shall take place at reasonable times, having due regard to operating requirements. A total of two (2) employees (members of the Grievance Committee and a grievant) shall not lose regular straight time pay while actually attending a Second and Third Step grievance meeting.

ARTICLE II SENIORITY

2.1 ACQUISITION OF SENIORITY

The seniority of a regular employee who shall have completed six (6) months full-time employment shall be determined by the length of his service computed from the first day of his last hire as a full-time employee.

Employees having less than six (6) months' service with the Company shall be considered as having no seniority. After six (6) months' service, the employee's seniority shall be calculated from the date of his employment in accordance with the terms of this Agreement.

Employees who are hired for specific temporary jobs shall have no seniority regardless of the length of service, unless said employees are transferred to the regular work force. In this event, seniority shall be calculated from the date of his assignment to fill a vacancy in a regular job and the usual six (6) months' probationary period may then be required by the Company.

2.2 TYPES OF SERVICE AND SENIORITY

Length of continuous service within the Company and/or any of the other American Electric Power Company affiliates shall be deemed Company service.

Length of service within the bargaining unit shall be deemed unit seniority.

2.3 JOB POSTING

(a) When the Company desires to make promotions or to increase work forces as too jobs in the bargaining unit, the following factors shall be considered:

- (1) Skill, efficiency, experience, ability, knowledge, physical fitness, training and merit/performance. In order to determine an employee's qualifications, the Company may require the employee to satisfactorily pass reasonable examinations. Where such factors are substantially equal for two or more employees, then unit seniority shall govern.

(b) In the event a vacancy is to be filled in a classification covered by this Agreement, in order that employees may know about jobs available, a notice shall be posted on appropriate bulletin boards indicating that such jobs are open for bid. These notices shall remain on the bulletin boards for ten (10) calendar days, not counting the day of posting. Employees, or another employee on his behalf if the employee is absent due to vacation, may submit bids for these jobs to his supervisor or the Human Resources Manager during the period specified.

Within sixty (60) calendar days from the date of posting of a notice of a job vacancy, the Company will fill such vacancy provided a qualified employee has made application therefor and provided the need to fill the vacancy still exists.

No posting of job classification vacancies shall be required with respect to a job classification to which an employee is entitled upon returning from:

- (1) Military Service

- (2) A disability due to illness or injury, or
- (3) A leave of absence, or
- (4) A vacation;

or to the filling of jobs temporarily for such reasons.

(c) Employees hired as Meter Readers after November 1, 2012 shall be expected to qualify and promote to Meter Servicers within (24) twenty-four months of their hire date or their employment shall be terminated.

2.4 LOSS OF SENIORITY

A complete loss of seniority shall be suffered by an employee who:

- (a) Voluntarily terminates his employment.
- (b) Is discharged for just cause.
- (c) Fails to return to work as provided for under Section 2.8 of this Article.
- (d) Is absent from work due to layoff in excess of the times specified in Section

2.6 of this Article II.

(e) Is absent from work due to layoff in excess of the times specified. In cases of absences due to illness or disability such times may be extended by leaves of absences.

(f) Overstays a leave of absence or violates any of the terms or conditions of a leave of absence.

2.5

LAYOFF AND DISPLACEMENTS

(a) When a reduction in force is necessary, probationary employees in the affected job classification shall be laid off first. If it is necessary to reduce the number of regular employees in the affected job classification, employees with the least unit seniority

shall have the right to exercise unit seniority to a lower job classification provided there is an employee having less seniority in a lower classification, or accept a layoff.

(b) If a laid off employee accepts work with the Company of a temporary nature, his seniority and recall rights shall not be extended or changed thereby.

(c) An employee who accepts a demotion through these layoff procedures shall have seniority which will transcend the seniority of all other employees for the purpose of promotion to the classification from which he was demoted.

(d) The Company shall give employees two (2) weeks' advance notice before being laid off, or in lieu thereof, eighty (80) hours pay at the employee's regular straight-time rate of pay.

2.6 SENIORITY AFTER LAYOFF

If a regular employee is laid off, he shall retain his seniority for a period of two (2) years or for a period equal to his length of service when such absence begins, whichever is less, unless he sustains a complete loss of seniority as provided elsewhere in this Agreement.

2.7 RECALL

In recalling laid off employees, they shall be returned to work according to unit seniority if they are available, able and qualified to return to work. If an employee who has been laid off fails to report within seven (7) calendar days after notice is sent by United States Certified Mail Return Receipt Requested, he shall be considered dismissed from the employ of the Company and the next employee in seniority shall be called.

In sending notices hereunder to an employee, the Company shall be entitled to rely on the last address of the employee given by him to the Company in writing. The

employee shall give the Company notice of any change in address and obtain from the Company a written receipt of such notice.

2.8 EMPLOYEE LEAVING BARGAINING UNIT

When an employee moves to a supervisory or other position not covered by this Agreement in the Pikeville Area, he will cease to be represented by the Union. Such employee may be returned by the Company, within one hundred eighty (180) calendar days, to a bargaining unit classification without loss of seniority accumulated before and after such promotion or transfer.

Further, such employee may be returned by the Company to a bargaining unit classification at any time after one hundred eighty (180) calendar days without loss of seniority accumulated before such promotion or transfer.

This Section 2.8 is not applicable to employees temporarily performing a supervisory or other job not covered by this Agreement. During such temporary periods of assignment the employee remains in the bargaining unit, maintains all rights conferred by this Agreement and continues to accumulate seniority during the assignment.

An employee who moves from this bargaining unit to another bargaining unit represented by Local 978 shall continue to accumulate seniority in this bargaining unit. Such accumulated seniority can be used by the employee to displace a less senior employee in this bargaining unit, but only if the employee is subject to being laid off in the Local 978 bargaining unit.

2.9 PURPOSES OF SENIORITY

For purposes of this Agreement, seniority shall be a factor in promotions, transfers, layoff and displacements, recall, returning to the bargaining unit, demotion and vacation selection, but for no other purpose.

2.10 DEFINITIONS

(a) PROMOTIONS shall be considered as a change from one job classification to a job classification carrying a higher maximum rate of pay in the same line of progression.

(b) DEMOTIONS shall be considered as a change from one job classification to a job classification carrying a lower maximum rate of pay in the same line of progression.

ARTICLE III WORKING CONDITIONS

3.1 WORK SCHEDULES

Where schedules include Saturdays and/or Sundays, such schedules to the extent that it is reasonable and practicable to do so, shall be rotated in such manner as to equalize Saturday and Sunday work among the employees involved. However, the provisions of this Section above shall not apply when the Company deems it necessary to invoke the Major Service Restoration.

3.2 OVERTIME PAY

An employee shall be paid double his regular straight-time rate of pay for hours worked on his second scheduled day off within the workweek except when Sunday is the employee's first scheduled day off. When Sunday is the employee's first scheduled day off, the hours worked on such Sunday shall be paid at double the employee's regular straight-time rate of pay, and the hours worked on his second and all other scheduled days off shall be paid at one and one-half (1½) times his regular straight-time rate of pay.

When an employee works sixteen (16) consecutive hours and continues to work, he shall be paid at two (2) times his regular straight-time rate of pay for all hours worked in excess of the first sixteen (16) hours. However, this provision shall not apply to any hours for which the employee is paid this double time rate under any other provisions of this Agreement or when the Company deems it necessary to invoke the Major Service Restoration provisions.

No employee shall receive overtime pay for both weekly and daily overtime for the same overtime work.

In no event shall an employee receive more than double his regular straight-time rate for any hours worked.

(c) If overtime for which an employee is scheduled is canceled later than ten (10) hours prior to the scheduled overtime, the employee will be paid one (1) hour's pay at the applicable overtime rate.

3.3 SHIFT PREMIUMS

(a) Shift Premium

The Company will pay in addition to the regular straight-time rates a shift differential to employees on scheduled shifts in accordance with the following:

First Shift - Where the majority of the scheduled hours worked are between 7:00 a.m. and 3:00 p.m.

Second Shift- Where the majority of the scheduled hours worked are between 3:00 p.m. and 11:00 p.m.

Third Shift - Where the majority of the scheduled hours worked are between 11:00 p.m. and 7:00 a.m.

Shift premium will not apply in connection with overtime worked by employees assigned to the First Shift.

Shift premium will apply in connection with overtime worked by employees assigned to the Second or Third shift.

Employees regularly assigned to a First Shift who are temporarily assigned to a Second or Third Shift will be paid the premium applicable to the shift to which temporarily assigned.

3.4 SCHEDULE AND SHIFT MODIFICATION

For the purpose of clarification, the following definitions apply:

(a) "Schedule Change" shall mean a change in regular workdays of a workweek.

(b) "Shift Change" shall mean a change in hours within a workday which results in the majority of an employee's newly scheduled hours to be within a shift other than his previous scheduled shift (see Section 3.3(a) of this Article III for shift definitions).

Overtime assignments and the Company's decision to invoke the Major Service Restoration provision shall not constitute either a schedule change or a shift change.

If the Company desires to change an employee's schedule and/or shift, the following shall apply:

(1) If an employee has his shift and/or schedule changed with less than twenty-four (24) hours' notice before the beginning of the changed shift and/or schedule, he shall be paid one and one-half (1½) times his regular straight-time rate including applicable shift premiums for the hours worked on the first day of such changed shift and/or schedule. If the employee continues to work on such changed shift and/or schedule on any succeeding days, he shall be paid his regular straight-time rate plus applicable shift premium for the remainder of the hours worked on such changed shift and/or schedule.

(2) If twenty-four (24) hours or more notice is given before the changed shift and/or schedule is to begin, an employee whose shift and/or schedule is so changed shall be paid his regular straight-time rate including applicable shift premium during the time he works on such changed shift and/or schedule.

(3) Notwithstanding Section 3.4 (b)(1) and (2) above, in changing from the previously scheduled weekly shift and/or schedule to a changed shift and/or schedule with less than eight (8) hours intervening between shifts, an employee shall receive one and one-half (1½) times his regular straight-time rate including applicable shift premium for hours worked on the first day of such changed shift and/or schedule.

3.5 CALL OUT

(a) An employee called out to work outside his regular schedule between the hours of 6:00 a.m. and midnight will be paid a minimum of two (2) hours at the applicable overtime rate.

An employee called out to work outside his regular schedule between the hours of midnight and 6:00 a.m. will be paid a minimum of three (3) hours at the applicable overtime rate.

In case more than one call-out occurs within the minimum period the employee will receive pay at the applicable rate for the applicable minimum period, or actual hours worked, whichever is greater.

If the minimum period overlaps into the employee's scheduled hours of work, he will be paid at the applicable rate only for that portion of the minimum period that preceded his scheduled starting time.

Callout pay shall not apply in cases where an employee has not left the Company property.

(b) When employees are required to remain at a particular place on call during Sundays, holidays or their scheduled hours off, such shall be considered as hours worked.

The practice of employees notifying the Company of the availability for obtaining emergency work shall not be considered as being on call.

3.6 OVERTIME WORK—OBLIGATION, DISTRIBUTION

To the extent that is reasonable and practicable to do so, the Company will endeavor to equitably distribute overtime assignments over reasonable periods of time. Overtime records, cumulated on a biweekly basis, will be posted as soon as practicable after the closing of the pay period.

If overtime is assigned to the wrong classification, the qualified employee in the proper classification who should have been assigned the overtime shall be provided make-up overtime equal to the number of hours of the missed assignment. In no event shall the remedy for a violation of this Section 3.6 (b) be paid for time not worked. However, the provisions of Section 3.6 (b) above shall not apply when the Company deems it necessary to invoke the Major Service Restoration provisions.

3.7 REST PERIOD

(a) An employee who is required to work sixteen (16) hours within any twenty-four (24) hour period shall be entitled to an eight (8) hour rest period. Such rest period shall begin (a) upon release from work, (b) at the beginning of a regularly scheduled shift, or (c) at the time during the regularly scheduled shift when an employee completes sixteen (16) hours of work in a twenty-four (24) hour period, whichever is earlier. If any part of this eight (8) hour rest period falls within his regular scheduled hours, he shall suffer no loss in regular straight-time pay for such hours which are not worked. Should an employee be required to work any part of this eight (8) hour rest period which falls within a regularly scheduled shift, he shall receive his regular straight-time rate for having worked such hours

in this period, in addition to the regular rate to which he would have been entitled under this provision, had he not been required to work.

Meal periods, paid or unpaid, shall be included in computations of the sixteen-hour eligibility requirement under this section.

The pay provisions of this rest period clause shall not apply to any hours scheduled or worked on a recognized holiday or to any hours scheduled or worked that are subject to overtime premium.

Hours worked which have been considered in determining eligibility for a rest period granted, shall not be considered again for any subsequent entitlement.

(b) The provisions of Section 3.7 (a) above shall not apply when the Company deems it necessary to invoke the Major Service Restoration provisions.

(c) However, if the rest period under (a) above is interrupted by recall, a new rest period shall begin at the earlier time occurring under (a) or (b) above.

3.8 JOB SITE REPORTING

(a) When conditions require that an employee work at a distance from his regular headquarters, the Company shall provide transportation and pay for travel time both ways between headquarters and job locations.

(b) Notwithstanding Section 6.9 (A) above, an employee may be required to furnish his own transportation and travel on his own time when he is assigned to report to work at job locations which are within thirty (30) miles of his regular headquarters.

When an employee is assigned to work at job locations which are between thirty (30) and sixty (60) miles of his regular headquarters he may be required to travel on

his own time and will be paid Thirty-Four Dollars (\$34) for furnishing his own transportation.

3.9 LODGING AND BOARD PER DIEM

When an employee is required to spend the night away from his regular headquarters, the Company shall either furnish Ninety-Four dollars (\$94) "travel allotment" for lodging, meals and miscellaneous expenses or provide lodging while away and commencing with the evening meal on the first day the Company will furnish the following "per diem" for meals and miscellaneous expenses: Eighteen Dollars (\$18.00) when the evening meal is to be provided, or; Eighteen Dollars (\$18.00) per day when the breakfast and mid-shift meals are to be provided (i.e., the evening meal can be eaten at home), or; Twenty-Seven Dollars (\$27.00) per day when the mid-shift and evening meals are to be provided (i.e., breakfast can be eaten at home), or; Thirty-Six Dollars (\$36.00) per day if all meals are to be provided. The Company shall deduct from the applicable "per diem" the cost of any meals which it may provide. The Company will make a reasonable effort to find a suitable place for lodging when the travel allotment is furnished. Travel time between lodging and job locations shall not be considered as time worked except when the Company invokes the major service restoration provisions and work is performed outside the American Electric Power System. Such an employee may be required to remain away on his regular off days unless paid for all work done on those days, or all time spent during the normal working hours of such days, as the appropriate rate of pay.

3.10 MEAL ALLOWANCE

An employee will be entitled to a \$13.00 meal allowance when he:

- (a) works overtime for two (2) hours or more immediately before or after his regular shift, or
- (b) is called out to work overtime without advance notice and such overtime is worked six (6) hours or more, or
- (c) is called out to work overtime without advance notice and such overtime is worked into a normal meal time (i.e., 6:30 a.m. to 7:30 a.m., 12:00 noon to 1:00 p.m., and 5:30 p.m. to 6:30 p.m.), or
- (d) is scheduled to work overtime outside of, but not immediately before or after, his regular shift and such overtime is worked more than ten (10) hours, or
- (e) is called out to work overtime and is prevented from providing his own regular mid-shift meal, or
- (f) works overtime continuously for six (6) hours or more after becoming entitled to an initial meal allowance under (1), (2), (3), or (4) above, and will be entitled to additional meal allowances for each subsequent six (6) hour interval of continuous overtime worked thereafter.
- (g) Any time provided to eat a meal shall not be deemed time worked.

3.11 HEALTH AND SAFETY

The Union will cooperate with the Company by encouraging its members to observe the Company's safety rules and practices and by informing the Company of safety hazards or unsafe practices.

The Company shall furnish the Union a copy of the Report of Injury or Illness of any accident affecting an employee covered by this Agreement and resulting in lost time.

The formulation and installation of safety rules is the responsibility of management and employees shall be required to observe such rules. The reasonableness of a safety rule is subject to the grievance and arbitration procedure.

The Company shall provide and maintain first aid equipment at all headquarters, in convenient locations, and in automotive equipment used by employees; and employees shall be instructed to observe all safety rules.

The Company shall furnish prescription safety eyeglasses (the style and type of which shall be determined by the Company) for employees whose duties, as determined by the Company, require eye protection and who have need for prescription lenses. The employee will pay for his eye examination and furnish the Company a copy of the prescription to be used.

3.12 TOOLS AND EQUIPMENT

The Company will furnish all necessary tools to employees. Suitable rain protection equipment is to be furnished to employees required to work outdoors. When tools and equipment are issued, the employee will be held responsible for their return in good condition, reasonable wear and loss excepted. Employees shall be allowed a reasonable length of time to return their tools and equipment to their proper place before their regular quitting time. When employees are furnished with Company equipment, such as vehicles, lockers, desks, etc., the Company may inspect such at any time.

Work gloves (the material and style of which shall be determined by the Company) shall be furnished to employees whose regular assignment of work, in the judgment of the

Company, include: (1) the handling of tools or materials, or (2) the handling of equipment at such temperatures as may reasonably require the wearing of gloves. Gloves will be replaced as needed upon receipt by the Company of the worn gloves as evidence of need for replacement.

Uniforms (the material and style of which shall be determined by the Company) shall be furnished to employees.

3.13 REPORTING OFF DUTY

Employees who are unable to report for work shall, if possible, notify their supervisors at least two (2) hours before their starting time of such inability to report to work. However, any employee who is unable to report for work is expected to notify his supervisor as soon as he knows of his inability to report to work.

**ARTICLE IV
 VACATIONS**

4.1 For purposes of this Article IV, continuous service shall include credit for prior periods of employment as a probationary, regular or part-time employee who was regularly scheduled to work twenty (20) or more hours per week with Kentucky Power Company and/or any other American Electric Power System affiliated Company.

4.2 (a) Vacation entitlement shall be as set forth in the following table:

<u>Service Requirement</u>	<u>Hours of Vacation</u>
In the calendar year of hire:	8 hours for each full month of service with a maximum of 80 hours.
On January 1st of the calendar year in which the following service will be obtained:	
1 year of service	80 hours
2 years of service	88 hours
3 years of service	96 hours
4 years of service	104 hours
5 - 6 years of service	120 hours
7 - 8 years of service	128 hours
9 - 10 years of service	136 hours
11 - 12 years of service	144 hours
13 - 14 years of service	152 hours
15 - 23 years of service	160 hours
24 years of service	200 hours

(b) Vacation for employees rehired and credited with prior employment as set forth in Section 4.1 above shall be in accordance with the table in Section 4.2 (a) above except that entitlement in the year of rehire will be pro-rated for the remaining months of the year rounded up to the

next whole hour. However, the pro-rated vacation allowance for a rehired employee shall not be less than that of a new employee hired on the same date.

4.2.1 In the calendar year of hire, rehire, or return from leave of absence, or layoff, if an employee is employed on or before the 15th of a month, the month will be counted as a full month for determining vacation entitlement in the following month. If an employee is hired or returns from leave of absence, or layoff on or after the 16th of a month, the month would not be counted.

4.2.2 Vacation pay shall be at the employee's regular straight-time rate.

4.3 Vacation to which an employee is entitled during any calendar year must be taken during the calendar year, with two (2) exceptions:

4.3.1 If an employee is required by the Company to postpone his scheduled vacation so that it cannot be rescheduled during the remainder of the year, the Company will either (1) pay such employee at his regular straight-time rate for such vacation or (2) schedule such vacation during the following year.

4.3.2 An employee with 23 years of service or less may defer up to eighty (80) hours of vacation entitlement from year-to-year into a deferral bank; however, the deferral bank cannot exceed a maximum of eighty (80) hours. An employee with 24 years of service or more may defer up to one-half (1/2) of his vacation entitlement from year to year; however, the deferral bank cannot exceed a maximum of one hundred (100) hours. Such deferral bank vacation entitlement is subject to the same scheduling criteria as regular vacation entitlement as provided under the other Sections of this Article IV.

4.4 When an employee retires, is removed from the payroll, terminates his employment, or is laid off, the Company will either give the employee his vacation that he

would be entitled to take during that year prior to the termination of his employment or, in lieu of vacation, pay to the employee as of the date of termination of his employment, the amount of vacation pay that the employee would have received if he had taken his vacation during the period of his employment with the Company.

4.5 When an employee dies or retires from the Company, the Company will pay the beneficiary or the employee at the time of death or retirement for the pro rata part of his vacation he has earned during the year in which he dies or retires. The provisions of this section 4.5 only apply to employees who were AEP employees prior to January 1, 2000, and are not applicable to any employee who became an AEP employee or was hired after January 1, 2000.

4.6 Vacation entitlement for an employee returning from a Leave of Absence of Layoff shall be based on the total years of service in the year of return from leave or layoff in accordance with the table in Section 4.2 (a). However, the entitlement for vacation in the year of return will be pro-rated for the remaining months of the year rounded up to the next whole hour. In no case will the pro-rated vacation entitlement for an employee returning from leave/layoff be less than that of a new employee hired on the same date.

4.7 Any employee who makes request, therefore, will receive his vacation pay immediately prior to his vacation period, provided such request is made ten (10) calendar days prior to such vacation period. When emergency has prevented the employee from giving ten (10) calendar days' advance notice the Company will endeavor to make advance payment.

4.8 If any employee is required to return from his vacation prior to its expiration date, he shall be reimbursed for all out-of-pocket expenses in connection with such recall and allotted an additional vacation period for the unexpired portion thereof.

4.9 Employees will be granted their vacations at the time they desire as far as is practical, however, length of service, number of employees off duty at one time, shift assignment and workload will be taken into account in scheduling vacations. The employee senior in service shall have first choice of one vacation period and then go to the bottom of the service list until other employees, in the order of their service, have had one choice. Employees who request and are permitted to split their vacations shall repeat the above process for second and third choice, however, any employee submitting his preference before March 1st shall have preference over any request submitted after March 1st and the Company shall verify preferences received by March 1st no later than April 1. Any request received after March 1st shall be considered in order received. Employees who have not scheduled their vacation by June 1 will have their vacation periods assigned by the Company.

4.10 Any employee having more than one (1) week's vacation will be permitted to divide his vacation insofar as is practical.

4.11 If one of the nine (9) regular holidays falls during the vacation of any employee, on one of the days that he normally would have been scheduled to work, or on one of the days for which the employee would have received holiday pay under Section 4.2.2, he will be entitled to an extra eight (8) hours of vacation with pay for eight (8) hours at the regular straight-time rate at a time convenient to the Company or equivalent vacation pay at the option of the Company. If the employee should for any reason leave the employ of the Company prior to the scheduling of such extra day, the Company will pay the employee for such extra day eight (8) hours vacation pay at his regular job rate.

ARTICLE V HOLIDAYS

5.1 PAY FOR HOLIDAYS NOT WORKED

All full-time employees not normally required to work on recognized holidays will be paid for holiday time on the following basis:

(a) When a holiday falls within the normal work schedule of the employee and is not worked, the employee will be paid for eight (8) hours at his regular straight-time rate.

(b) When a holiday is observed on any employee's scheduled day off and such regular day off is not a Saturday or a Sunday, the Company will either:

(1) Pay such employee for eight (8) hours at his regular straight-time rate for such holiday, or

(2) Give such employee a day off on one of his currently scheduled days of work for that workweek and pay him for eight (8) hours at his regular straight-time rate for such day.

(c) An employee who has been notified to work on a holiday and does not work, unless excused by the Company, shall receive no pay for that day.

(d) An employee who has an unexcused absence on his scheduled work day immediately preceding or immediately following a holiday, will receive no pay for such holiday.

(e) No employee shall receive holiday pay (or a day off with eight [8] hours pay in lieu thereof) if, on any one of said holidays, he:

(1) Was unable to work because of illness or injury, or

(2) Was on leave of absence, or

(3) Was absent from work due to a labor dispute.

5.2 PAY FOR HOLIDAYS WORKED

An employee required to work on a day observed as a holiday shall be paid eight (8) hours at his regular straight-time rate of pay as holiday pay, and in addition, shall receive pay for work performed on that day on the following basis:

(a) Hours worked by the employee after his scheduled starting time and prior to his scheduled quitting time in accordance with his work schedule for that day shall be paid at one and one-half (1½) times his regular straight-time rate of pay.

(b) Hours worked by the employee shall, after his scheduled quitting time and/or prior to his scheduled starting time in accordance with his work schedule for that day, be paid at double his regular straight-time rate of pay.

(c) In applying paragraphs (A) and (B) of this Section 9.3 when the holiday worked is observed on a employee's scheduled day off, "work schedule for that day" shall mean the work schedule of the employee on his last day of work previous to the holiday.

5.3 PERSONAL DAYS OFF

Each regular employee will be granted three (3) Personal Days Off (eight [8] hours each; total of 24 hours) during each calendar year on the following basis:

(a) Requests for a Personal Day Off should be made at least one (1) week in advance of the day to be observed, unless extenuating circumstances prevent the asking for the day in such advance time, and the day for observing such Personal Day Off must be approved by the employee's immediate supervisor.

(b) If more employees request a Personal Day Off on a specific day than can be accommodated within the work group, requests will be honored in the order in which they were received.

(c) An employee observing his Personal Day Off will be paid for eight (8) hours at his regular straight-time rate for such day, provided:

(1) If the employee has been notified to work on his Personal Day Off and does not work, unless excused by the Company, he shall receive no pay for that day.

(2) An employee who has an unexcused absence on his scheduled workday immediately preceding or immediately following his Personal Day Off, will receive no pay for such day.

(3) If, on the day observed as the Personal Day Off, the employee:

(a) Was unable to work because of illness or injury, or

(b) Was on leave of absence, or

(c) Was absent from work due to a labor dispute, he will receive no pay for such day.

(d) An employee required to work on a day scheduled to be observed as his Personal Day Off shall be paid eight (8) hours at his regular straight-time rate of pay, and in addition shall receive pay for work performed on that day or the employee may request to reschedule the holiday to another day prior to December 31.

(1) Hours worked by the employee after his scheduled starting time and prior to his scheduled quitting time in accordance with his work schedule for that day shall be paid at one and one-half (1½) times his regular straight-time rate of pay.

(2) Hours worked by the employee shall, after his scheduled quitting time and/or prior to his scheduled starting time in accordance with his work schedule for that day, be paid at double his regular straight-time rate of pay.

ARTICLE VI WAGES

6.1 The parties hereto have agreed to a Wage Agreement with attached wage rate schedules apart from this Agreement (which are in writing and bear their signatures).

6.2 TEMPORARY WORK ASSIGNMENTS

If an employee is temporarily assigned to a job of higher rate for one (1) hour or more, either within or outside of his department, he shall receive the higher rate for the actual hours worked in the higher rated job.

If temporary assignments cover a full day before and a full day after a holiday, any pay for the holiday not worked shall be based upon the straight-time hourly rate for time worked on the scheduled day preceding the holiday.

6.3 RATE OF PAY FOR NEW OR CHANGED JOB CLASSIFICATIONS

If new job classifications are created or if the duties of any job classification are substantially changed during the period of this Agreement, the wage rates for such new or changed job classifications shall be established by the Company in proper relationship to other existing job rates in the bargaining unit, and the Union shall be promptly notified of such established rates.

If the Company and the Union cannot agree on the new rate, the union may resort to the grievance and arbitration procedure provided in the Master Agreement for final determination of the proper rate of pay for such job to be determined upon the basis hereinbefore provided.

**ARTICLE VII
WAIVER OF BARGAINING**

It is the intent of the parties that the provisions of this Agreement will supersede all prior agreements, understandings, customs and practices, oral or written, expressed or implied, and this Agreement incorporates their full and complete understandings and shall govern their entire relationship and shall be the sole source of any and all rights or claims which may be asserted in arbitration hereunder or otherwise.

The Union, for the life of this Agreement, hereby waives any rights to request to negotiate or to negotiate or to bargain with respect to any matters contained in this Agreement.

The CBA front cover shall contain the IBEW logo.

**ARTICLE XIV
PERIOD OF CONTRACT**

This Agreement shall be in full force and effect beginning at 12:01 a.m. on the day following the date upon which the IBEW Master Agreement and all thirty-three IBEW Local Agreements have been ratified.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed this _____ day of _____, 2012.

FOR THE COMPANY:

Kentucky Power Company

FOR THE UNION:

Local Union 978, International
Brotherhood of Electrical Workers
Pikeville Area
Field Revenue Operations
Bargaining Unit

Labor Relations Manager

Business Manager

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AGREEMENT

BETWEEN

KENTUCKY POWER COMPANY

AND

LOCAL UNION 978

**ASHLAND DISTRICT
BARGAINING UNIT**



MARCH 12, 2012 - FEBRUARY 16, 2015

AGREEMENT

THIS AGREEMENT, made and entered into by and between KENTUCKY POWER COMPANY, hereinafter referred to as the "Company", and LOCAL 978, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, hereinafter referred to as the "Union."

**ARTICLE I
RECOGNITION AND
REPRESENTATION**

1.1 BARGAINING UNIT

The Company hereby recognizes the Union as the representative for the purposes of collective bargaining within the meaning of the Labor-Management Relations Act for all production and maintenance employees, including line mechanics, line general servicers, line area servicers, station electricians, station servicers, meter electricians, driver ground worker, ground worker, fleet technicians and stores attendants employed by the employer in its Ashland, Kentucky, service area, but excluding the meter readers, field revenue specialists, dispatchers, building maintenance mechanics, transmission line mechanics, engineering technicians, drafters, engineering technologists, engineers, telecommunication technicians, protection and control specialists, foresters, field representatives, consumer services representatives, key account engineers, record specialists, all office clerical employees and all professional employees, guards and supervisors as defined in the Act.

Unless the context indicates otherwise, the word "employee" or "employees" wherever used herein shall mean and refer only to those full-time regular and probationary employees now or hereafter in the employment of the Company in the job classifications covered by this Agreement.

Temporary employees are those employees hired for full-time jobs but only for a specified limited period of time not to exceed six (6) months.

Part time employees are those employees whose jobs require less than a normal daily and/or weekly schedule.

1.2 LEGACY OF KNOWLEDGE

Employees who are covered by this Agreement may be allowed to participate in the Company's Legacy of Knowledge (LOK) Program. Participation in the LOK Program is not an entitlement or right automatically available to any eligible represented employee. The Company, at its sole discretion, shall determine when and if LOK positions exist and the selection of employees to participate in the LOK Program.

The Union and Company recognize that the terms and the conditions of employment for LOK participants are covered in the LOK Program. Employees selected to participate in the LOK Program will continue to be covered by the terms of the Agreement during the period of the LOK assignment with the exception of those terms and conditions of employment covered in the LOK Program.

1.3 INFORMATION FURNISHED UNION

(a) The Company agrees to furnish the Union's Business Manager a roster of employees as of the effective date of this Agreement and annually thereafter. The roster shall reflect the name, classification and seniority of each employee. Any employee aggrieved by a roster posted by the Company must file any grievance within thirty (30) days after the roster is posted.

(b) The Company agrees to furnish the Union's Business Manager a copy of any disciplinary action issued to an employee, including a written warning, suspension or discharge.

1.4 DUES

The Company shall have no obligation to collect Union dues for any month in which the employee in his first pay period, received (after all deductions) pay less than

the amount of such dues. However, the Company will, upon written request of the employee, deduct all back dues from the employee's first paycheck or checks that are sufficient to cover such back dues.

1.5 UNION REPRESENTATIVES

Authorized representatives of the Union shall be permitted to enter on the property of the Company at all reasonable times, provided such entry is necessary for the purpose of making investigation or interviewing witnesses in connection with any grievance arising between the members of the Union and the Company, but no such entry shall be made upon the premises for such purposes until the supervisor in charge has been advised. The Union shall notify the Company in writing of the name of the authorized representatives.

1.6 GRIEVANCE COMMITTEE

The Union Grievance Committee shall consist of not more than three (3) employees, with three (3) alternates, one of whom may be substituted for a regular member at any meeting. The names of the Grievance Committee shall be furnished to the Human Resources Manager. The Company agrees to recognize this Committee as the representative of the employees and to meet with this Committee. The duties of the Committee shall be to present to and adjust any and all matters with the Company referred to it in the designated manner. The right is reserved by the Union to change any or all of a Grievance Committee at any time deemed necessary, but the Union shall notify the Company of any change in membership of the Grievance Committee at least seven (7) calendar days before the date of any meeting. Meetings necessary for the disposition of grievances shall take place at reasonable times, having due regard to operating

requirements. A total of two (2) employees (members of the Grievance Committee and a grievant) shall not lose regular straight time pay while actually attending a Second and Third Step grievance meeting.

ARTICLE II SENIORITY

2.1 ACQUISITION OF SENIORITY

The seniority of a regular employee who shall have completed six (6) months full-time employment shall be determined by the length of his service computed from the first day of his last hire as a full-time employee.

Employees having less than six (6) months' service with the Company shall be considered as having no seniority. After six (6) months' service, the employee's seniority shall be calculated from the date of his employment in accordance with the terms of this Agreement.

Employees who are hired for specific temporary jobs shall have no seniority regardless of the length of service, unless said employees are transferred to the regular work force. In this event, seniority shall be calculated from the date of his assignment to fill a vacancy in a regular job and the usual six (6) months' probationary period may then be required by the Company.

2.2 TYPES OF SERVICE AND SENIORITY

Length of continuous service within the Company and/or any of the other American Electric Power Company affiliates shall be deemed Company service.

Length of service within the bargaining unit shall be deemed unit seniority.

Length of service within a line of progression shall be deemed line of progression seniority.

2.3 LIST OF PROGRESSION LINES

(a) The following shall be deemed progression lines:

LINE

Area Servicer/General Servicer

Line Mechanic A
Line Mechanic B
Line Mechanic C
Line Mechanic D

STATION

Station Servicer
Station Electrician A
Station Electrician B
Station Electrician C

METER

Meter Electrician A
Meter Electrician B
Meter Electrician C

FLEET SERVICES

Fleet Technician A
Fleet Technician B
Fleet Technician C

DISTRIBUTION SUPPORT

Driver Ground Worker
Ground Worker
Driver Line Worker

MATERIAL SERVICES

Truck Driver
Stores Attendant A
Stores Attendant B

(b) Employees holding a job classification in the above listed lines of progression (except Distribution Support) must acquire within such time frames as determined by the Company, the qualifications necessary to perform the duties of the next higher classification in their line of progression. An employee's failure to qualify during such period shall result in his removal from the line of progression. (Note: For purposes of this Section 2.3, progression in "Line" is from "D" to "A" and "Station" is from "C" to "A.") When such an employee is promoted by the Company to the next higher

classification in his line of progression, the Company shall not be required to post a notice under Section 2.4 (c) of this Article II.

(c) The Company may place an employee in any Distribution Support job classification without regard to the seniority provision of this Article II.

2.4 JOB POSTING

(a) When the Company desires to make promotions or to increase work forces as too jobs in the bargaining unit, the following factors shall be considered:

(1) Skill, efficiency, experience, ability, knowledge, and training. In order to determine an employee's qualifications, the Company may require the employee to satisfactorily pass reasonable examinations.

(2) Physical fitness.

(3) Seniority, applied as follows:

First: Line of Progression seniority in the line of progression where the vacancy exists.

Second: Unit Seniority.

If an employee is qualified for a job opening under the first two factors enumerated above, then seniority shall govern.

If two or more employees have the same line of progression seniority, then unit seniority shall govern. If unit seniority is equal, Company service shall govern.

(b) The line of progression seniority of an employee transferred from one line of progression to another shall begin in the line of progression to which transferred as of the date of transfer, and shall continue to accumulate in the line of progression from which transferred for a period of thirty (30) calendar days from date of transfer, after which the

employee shall have line of progression seniority only in the line of progression to which he was transferred.

If, during the thirty (30) calendar day period, the employee returns at his own request or is returned by the Company to his former job classification, his line of progression seniority shall cease in the line of progression he leaves, and his line of progression seniority in the line of progression to which he returns shall be as if he had never left.

(c) In the event a vacancy is to be filled in a classification covered by this Agreement, except under Section 2.3 (b) of this Article II, in order that employees may know about jobs available, a notice shall be posted on appropriate bulletin boards indicating that such jobs are open for bid. These notices shall remain on the bulletin boards for ten (10) calendar days, not counting the day of posting. Employees, or another employee on his behalf if the employee is absent due to vacation, may submit bids for these jobs to his supervisor or the Human Resources Manager during the period specified.

Within sixty (60) calendar days from the date of posting of a notice of a job vacancy, the Company will fill such vacancy provided a qualified employee has made application therefor and provided the need to fill the vacancy still exists.

When a vacancy is filled by a junior employee, the Company's reasons shall, upon request, be given to the Union and/or senior employees who bid.

An employee who is classified as a Line Mechanic D and who is not qualified for promotion within his line of progression shall not be permitted to transfer.

No posting of job classification vacancies shall be required with respect to a job classification to which an employee is entitled upon returning from:

- (1) Military Service
- (2) A disability due to illness or injury, or
- (3) A leave of absence, or
- (4) A vacation;

or to the filling of jobs temporarily for such reasons.

(d) When the Company determines that it is necessary to redistribute employees within a job classification among the various regular headquarters within the bargaining unit on other than a temporary basis, a notice shall be posted on appropriate bulletin boards in the bargaining unit for not less than ten (10) calendar days. Any employee in the affected job classification may exercise his line of progression seniority to bid for such change of regular headquarters. If the Company is not able to accomplish its desired redistribution through the above process, then the Company will redistribute employees within the job classification by reverse line of progression seniority from the affected regular headquarter.

2.5 LOSS OF SENIORITY

A complete loss of seniority shall be suffered by an employee who:

- (a) Voluntarily terminates his employment.
- (b) Is discharged for just cause.
- (c) Fails to return to work as provided for under Section 2.8 of this Article II.
- (d) Is absent from work due to layoff in excess of the times specified in Section

2.7 of this Article II.

(e) Is absent from work other than for reasons of layoff for a period of one (1) year or more or for a period equal to the employee's length of service when such absence begins, whichever is less. In cases of absences due to illness or disability such times may be extended by leaves of absences.

(f) Overstays a leave of absence.

2.6 LAYOFF AND DISPLACEMENTS

(a) When a reduction in force is necessary probationary employees in the affected line of progression shall be laid off first. If it is necessary to reduce the number of regular employees, or to layoff regular employees, the following shall apply:

FIRST, starting with the job classification in which the reduction is to be made, the employee with the least line of progression seniority shall be removed there from. He shall have the right to exercise his line of progression seniority in lower job classifications for which he can qualify in other lines of progression.

SECOND, if the employee in the job classification in which the reduction is to be made does not elect to exercise either line of progression seniority or unit seniority as provided in the First Step above, then he shall be laid off.

THIRD, if the employee in the job classification in which the reduction is to be made exercises his seniority in accordance with the First Step above, then employees affected thereby may exercise their line of progression seniority and unit seniority in a like manner with regard to: (1) lower job classifications within the line of progression; and (2) entrance jobs in other lines of progression.

FOURTH, following the changes resulting from steps First and Third above, the excess employees shall be laid off.

(b) Entrance jobs for the purpose of interpreting and applying the provisions of Section 2.6 (A) above are deemed to be:

Line Mechanic D
Station Electrician C
Meter Electrician C
Fleet Technician C
Driver Ground Worker
Ground Worker
Stores Attendant B

(c) An employee transferred to another job classification in accordance with the terms of this Section 2.6 shall receive (1) the top rate of pay of the classification to which transferred provided his former rate is equal to or exceeds the top rate of the new classification, or (2) the rate immediately below his former rate provided his former rate is less than the top rate of the new classification, or (3) the beginning rate of the new classification provided his former rate is less than the beginning rate of the new classification.

(d) If a laid-off employee accepts work with the Company of a temporary nature, his seniority and recall rights shall not be extended or changed thereby.

(e) For the purpose of this Section 2.6, an employee who transfers from one line of progression to another in exercising his seniority under Sections 2.6 (a) or (b) above shall retain his line of progression seniority in the line of progression from which transferred for the same periods of time based on length of service as defined under Section 2.7 of this Article II. Such retained seniority shall be limited to the seniority accumulated up to the time of transfer, and he shall begin accumulating seniority in the line

of progression to which transferred beginning on the date of transfer. Likewise, such employee shall be entitled to consideration for jobs which may become vacant in his former line of progression in the same manner as employees who were actually laid off as defined in Section 2.8 of this Article II.

(f) An employee who accepts a demotion in his line of progression through these layoff procedures shall have seniority which will transcend the seniority of all other employees for the purpose of promotion to the classification from which he was demoted.

(g) The Company shall give employees two (2) weeks' advance notice before being laid off, or in lieu thereof, eight (80) hours pay at the employee's regular straight-time rate of pay.

2.7 SENIORITY AFTER LAYOFF

If a regular employee is laid off, he shall retain his seniority for a period of two (2) years or for a period equal to his length of service when such absence begins, whichever is less, unless he sustains a complete loss of seniority as provided elsewhere in this Agreement.

2.8 RECALL

In recalling laid off employees, they shall be returned to work according to unit seniority if they are available, able and qualified to return to work. If an employee who has been laid off fails to report within seven (7) calendar days after notice is sent by United States Certified Mail Return Receipt Requested, he shall be considered dismissed from the employ of the Company and the next employee in seniority shall be called.

In sending notices hereunder to an employee, the Company shall be entitled to rely on the last address of the employee given by him to the Company in writing. The

employee shall give the Company notice of any change in address and obtain from the Company a written receipt of such notice.

2.9 EMPLOYEE LEAVING BARGAINING UNIT

When an employee moves to a supervisory or other position not covered by this Agreement in the Ashland District, he will cease to be represented by the Union. Such employee may be returned by the Company, within one hundred eighty (180) calendar days, to a bargaining unit classification without loss of seniority accumulated before and after such promotion or transfer.

Further, such employee may be returned by the Company to a bargaining unit classification at any time after one hundred eighty (180) calendar days without loss of seniority accumulated before such promotion or transfer.

This Section 2.9 is not applicable to employees temporarily performing a supervisory or other job not covered by this Agreement. During such temporary periods of assignment the employee remains in the bargaining unit, maintains all rights conferred by this Agreement and continues to accumulate seniority during the assignment.

An employee who moves from this bargaining unit to another bargaining unit represented by Local 978 shall continue to accumulate seniority in this bargaining unit. Such accumulated seniority can be used by the employee to displace a less senior employee in this bargaining unit, but only if the employee is subject to being laid off in the Local 978 bargaining unit.

2.10 PURPOSES OF SENIORITY

For purposes of this Agreement, seniority shall be a factor in promotions, transfers, layoff and displacements, recall, returning to the bargaining unit, demotion and vacation selection, but for no other purpose.

2.11 DEFINITIONS

(a) PROMOTIONS shall be considered as a change from one job classification to a job classification carrying a higher maximum rate of pay in the same line of progression.

(b) DEMOTIONS shall be considered as a change from one job classification to a job classification carrying a lower maximum rate of pay in the same line of progression.

(c) TRANSFERS shall be considered as a change from a job classification within one line or progression to a job classification in another line of progression.

ARTICLE III WORKING CONDITIONS

3.1 WORK SCHEDULES

Where schedules include Saturdays and/or Sundays, such schedules to the extent that it is reasonable and practicable to do so, shall be rotated in such manner as to equalize Saturday and Sunday work among the employees involved. However, the provisions of this Section above shall not apply when the Company deems it necessary to invoke the Major Service Restoration.

3.2 OVERTIME PAY

An employee shall be paid double his regular straight-time rate of pay for hours worked on his second scheduled day off within the workweek except when Sunday is the employee's first scheduled day off. When Sunday is the employee's first scheduled day off, the hours worked on such Sunday shall be paid at double the employee's regular straight-time rate of pay, and the hours worked on his second and all other scheduled days off shall be paid at one and one-half (1½) times his regular straight-time rate of pay.

When an employee works sixteen (16) consecutive hours and continues to work, he shall be paid at two (2) times his regular straight-time rate of pay for all hours worked in excess of the first sixteen (16) hours. However, this provision shall not apply to any hours for which the employee is paid this double time rate under any other provisions of this Agreement or when the Company deems it necessary to invoke the Major Service Restoration provisions.

No employee shall receive overtime pay for both weekly and daily overtime for the same overtime work.

In no event shall an employee receive more than double his regular straight-time rate for any hours worked.

(c) If overtime for which an employee is scheduled is canceled later than ten (10) hours prior to the scheduled overtime, the employee will be paid one (1) hour's pay at the applicable overtime rate.

3.3 SHIFT PREMIUMS

(a) Shift Premium

The Company will pay in addition to the regular straight-time rates a shift differential to employees on scheduled shifts in accordance with the following:

- First Shift - Where the majority of the scheduled hours worked are between 7:00 a.m. and 3:00 p.m.
- Second Shift - Where the majority of the scheduled hours worked are between 3:00 p.m. and 11:00 p.m.
- Third Shift - Where the majority of the scheduled hours worked are between 11:00 p.m. and 7:00 a.m.

Shift premium will not apply in connection with overtime worked by employees assigned to the First Shift.

Shift premium will apply in connection with overtime worked by employees assigned to the Second or Third shift.

Employees regularly assigned to a First Shift who are temporarily assigned to a Second or Third Shift will be paid the premium applicable to the shift to which temporarily assigned.

3.4 SCHEDULE AND SHIFT MODIFICATION

For the purpose of clarification, the following definitions apply:

(a) "Schedule Change" shall mean a change in regular workdays of a workweek.

(b) "Shift Change" shall mean a change in hours within a workday which results in the majority of an employee's newly scheduled hours to be within a shift other than his previous scheduled shift (see Section 3.3(a) of this Article III for shift definitions).

Overtime assignments and the Company's decision to invoke the Major Service Restoration provision shall not constitute either a schedule change or a shift change.

If the Company desires to change an employee's schedule and/or shift, the following shall apply:

(1) If an employee has his shift and/or schedule changed with less than twenty-four (24) hours' notice before the beginning of the changed shift and/or schedule, he shall be paid one and one-half (1½) times his regular straight-time rate including applicable shift premiums for the hours worked on the first day of such changed shift and/or schedule. If the employee continues to work on such changed shift and/or schedule on any succeeding days, he shall be paid his regular straight-time rate plus applicable shift premium for the remainder of the hours worked on such changed shift and/or schedule.

(2) If twenty-four (24) hours or more notice is given before the changed shift and/or schedule is to begin, an employee whose shift and/or schedule is so changed shall be paid his regular straight-time rate including applicable shift premium during the time he works on such changed shift and/or schedule.

(3) Notwithstanding Section 3.4 (b)(1) and (2) above, in changing from the previously scheduled weekly shift and/or schedule to a changed shift and/or schedule with less than eight (8) hours intervening between shifts, an employee shall receive one and one-half (1½) times his regular straight-time rate including applicable shift premium for hours worked on the first day of such changed shift and/or schedule.

3.5 CALL OUT

(a) An employee called out to work outside his regular schedule between the hours of 6:00 a.m. and midnight will be paid a minimum of two (2) hours at the applicable overtime rate.

An employee called out to work outside his regular schedule between the hours of midnight and 6:00 a.m. will be paid a minimum of three (3) hours at the applicable overtime rate.

In case more than one call-out occurs within the minimum period the employee will receive pay at the applicable rate for the applicable minimum period, or actual hours worked, whichever is greater.

If the minimum period overlaps into the employee's scheduled hours of work, he will be paid at the applicable rate only for that portion of the minimum period that preceded his scheduled starting time.

Callout pay shall not apply in cases where an employee has not left the Company property.

(b) When employees are required to remain at a particular place on call during Sundays, holidays or their scheduled hours off, such shall be considered as hours worked.

The practice of employees notifying the Company of the availability for obtaining emergency work shall not be considered as being on call.

3.6 OVERTIME WORK—OBLIGATION, DISTRIBUTION

To the extent that is reasonable and practicable to do so, the Company will endeavor to equitably distribute overtime assignments over reasonable periods of time. Overtime records, cumulated on a biweekly basis, will be posted as soon as practicable after the closing of the pay period.

If overtime is assigned to the wrong classification, the qualified employee in the proper classification who should have been assigned the overtime shall be provided make-up overtime equal to the number of hours of the missed assignment. In no event shall the remedy for a violation of this Section 3.6 (b) be paid for time not worked. However, the provisions of Section 3.6 (b) above shall not apply when the Company deems it necessary to invoke the Major Service Restoration provisions.

3.7 REST PERIOD

(a) An employee who is required to work sixteen (16) hours within any twenty-four (24) hour period shall be entitled to an eight (8) hour rest period. Such rest period shall begin (a) upon release from work, (b) at the beginning of a regularly scheduled shift, or (c) at the time during the regularly scheduled shift when an employee completes sixteen (16) hours of work in a twenty-four (24) hour period, whichever is earlier. If any part of this eight (8) hour rest period falls within his regular scheduled hours, he shall suffer no loss in regular straight-time pay for such hours which are not worked. Should an employee be required to work any part of this eight (8) hour rest period which falls within a regularly scheduled shift, he shall receive his regular straight-time rate for having worked such hours

in this period, in addition to the regular rate to which he would have been entitled under this provision, had he not been required to work.

Meal periods, paid or unpaid, shall be included in computations of the sixteen-hour eligibility requirement under this section.

The pay provisions of this rest period clause shall not apply to any hours scheduled or worked on a recognized holiday or to any hours scheduled or worked that are subject to overtime premium.

Hours worked which have been considered in determining eligibility for a rest period granted, shall not be considered again for any subsequent entitlement.

(b) The provisions of Section 3.7 (a) above shall not apply when the Company deems it necessary to invoke the Major Service Restoration provisions.

(c) However, if the rest period under (a) above is interrupted by recall, a new rest period shall begin at the earlier time occurring under (a) or (b) above.

3.8 JOB SITE REPORTING

(a) When conditions require that an employee work at a distance from his regular headquarters, the Company shall provide transportation and pay for travel time both ways between headquarters and job locations.

(b) Notwithstanding Section 6.9 (A) above, an employee may be required to furnish his own transportation and travel on his own time when he is assigned to report to work at job locations which are within thirty (30) miles of his regular headquarters.

When an employee is assigned to work at job locations which are between thirty (30) and sixty (60) miles of his regular headquarters he may be required to travel on

his own time and will be paid Thirty-Four Dollars (\$34) for furnishing his own transportation.

3.9 LODGING AND BOARD PER DIEM

When an employee is required to spend the night away from his regular headquarters, the Company shall either furnish Ninety-Four dollars (\$94) "travel allotment" for lodging, meals and miscellaneous expenses or provide lodging while away and commencing with the evening meal on the first day the Company will furnish the following "per diem" for meals and miscellaneous expenses: Eighteen Dollars (\$18.00) when the evening meal is to be provided, or; Eighteen Dollars (\$18.00) per day when the breakfast and mid-shift meals are to be provided (i.e., the evening meal can be eaten at home), or; Twenty-Seven Dollars (\$27.00) per day when the mid-shift and evening meals are to be provided (i.e., breakfast can be eaten at home), or; Thirty-Six Dollars (\$36.00) per day if all meals are to be provided. The Company shall deduct from the applicable "per diem" the cost of any meals which it may provide. The Company will make a reasonable effort to find a suitable place for lodging when the travel allotment is furnished. Travel time between lodging and job locations shall not be considered as time worked except when the Company invokes the major service restoration provisions and work is performed outside the American Electric Power System. Such an employee may be required to remain away on his regular off days unless paid for all work done on those days, or all time spent during the normal working hours of such days, as the appropriate rate of pay.

3.10 MEAL ALLOWANCE

An employee will be entitled to a \$13.00 meal allowance when he:

- (a) works overtime for two (2) hours or more immediately before or after his regular shift, or
- (b) is called out to work overtime without advance notice and such overtime is worked six (6) hours or more, or
- (c) is called out to work overtime without advance notice and such overtime is worked into a normal meal time (i.e., 6:30 a.m. to 7:30 a.m., 12:00 noon to 1:00 p.m., and 5:30 p.m. to 6:30 p.m.), or
- (d) is scheduled to work overtime outside of, but not immediately before or after, his regular shift and such overtime is worked more than ten (10) hours, or
- (e) is called out to work overtime and is prevented from providing his own regular mid-shift meal, or
- (f) works overtime continuously for six (6) hours or more after becoming entitled to an initial meal allowance under (1), (2), (3), or (4) above, and will be entitled to additional meal allowances for each subsequent six (6) hour interval of continuous overtime worked thereafter.
- (g) Any time provided to eat a meal shall not be deemed time worked.

3.11 HEALTH AND SAFETY

The Union will cooperate with the Company by encouraging its members to observe the Company's safety rules and practices and by informing the Company of safety hazards or unsafe practices.

The Company shall furnish the Union a copy of the Report of Injury or Illness of any accident affecting an employee covered by this Agreement and resulting in lost time.

The formulation and installation of safety rules is the responsibility of management and employees shall be required to observe such rules. The reasonableness of a safety rule is subject to the grievance and arbitration procedure.

The Company shall provide and maintain first aid equipment at all headquarters, in convenient locations, and in automotive equipment used by employees; and employees shall be instructed to observe all safety rules.

The Company shall furnish prescription safety eyeglasses (the style and type of which shall be determined by the Company) for employees whose duties, as determined by the Company, require eye protection and who have need for prescription lenses. The employee will pay for his eye examination and furnish the Company a copy of the prescription to be used.

3.12 INCLEMENT WEATHER

When in judgment of the Company, inclement weather prevents the regular maintenance employees covered by this Agreement from working outdoors on energized primary equipment except in emergencies, the Company will provide work indoors or outdoors at their regular rate of pay. This section shall not apply to workers who have already completed their regular number of work hours for the week.

3.13 TOOLS AND EQUIPMENT

The Company will furnish all necessary tools to employees. Suitable rain protection equipment is to be furnished to employees required to work outdoors. When tools and equipment are issued, the employee will be held responsible for their return in good

condition, reasonable wear and loss excepted. Employees shall be allowed a reasonable length of time to return their tools and equipment to their proper place before their regular quitting time. When employees are furnished with Company equipment, such as vehicles, lockers, desks, etc., the Company may inspect such at any time.

Work gloves (the material and style of which shall be determined by the Company) shall be furnished to employees whose regular assignment of work, in the judgment of the Company, include: (1) the handling of tools or materials, or (2) the handling of equipment at such temperatures as may reasonably require the wearing of gloves. Gloves will be replaced as needed upon receipt by the Company of the worn gloves as evidence of need for replacement.

Uniforms (the material and style of which shall be determined by the Company) shall be furnished to employees employed as Fleet Technicians.

3.14 REPORTING OFF DUTY

Employees who are unable to report for work shall, if possible, notify their supervisors at least two (2) hours before their starting time of such inability to report to work. However, any employee who is unable to report for work is expected to notify his supervisor as soon as he knows of his inability to report to work.

3.15 FLEET CERTIFICATION FEES

When a Fleet Technician registers to take a certification test, or a re-certification test, such as those given by the Fluid Power Society or the Automotive Service Excellence (ASE) organizations, which is required by the Company, the initial test registration fee and the initial periodic re-certification fees shall be paid by the Company. Subsequent fees for retests, if any, shall be paid by the employee.

**ARTICLE IV
 VACATIONS**

4.1 For purposes of this Article IV, continuous service shall include credit for prior periods of employment as a probationary, regular or part-time employee who was regularly scheduled to work twenty (20) or more hours per week with Kentucky Power Company and/or any other American Electric Power System affiliated Company.

4.2 (a) Vacation entitlement shall be as set forth in the following table:

<u>Service Requirement</u>	<u>Hours of Vacation</u>
In the calendar year of hire:	8 hours for each full month of service with a maximum of 80 hours.

On January 1st of the calendar year in which the following service will be obtained:

1 year of service	80 hours
2 years of service	88 hours
3 years of service	96 hours
4 years of service	104 hours
5 - 6 years of service	120 hours
7 - 8 years of service	128 hours
9 - 10 years of service	136 hours
11 - 12 years of service	144 hours
13 - 14 years of service	152 hours
15 - 23 years of service	160 hours
24 years of service	200 hours

(b) Vacation for employees rehired and credited with prior employment as set forth in Section 4.1 above shall be in accordance with the table in Section 4.2 (a) above except that entitlement in the year of rehire will be pro-rated for the remaining months of the year rounded up to the next whole hour. However, the pro-rated vacation allowance for a rehired

employee shall not be less than that of a new employee hired on the same date.

4.2.1 In the calendar year of hire, rehire, or return from leave of absence, or layoff, if an employee is employed on or before the 15th of a month, the month will be counted as a full month for determining vacation entitlement in the following month. If an employee is hired or returns from leave of absence, or layoff on or after the 16th of a month, the month would not be counted.

4.2.2 Vacation pay shall be at the employee's regular straight-time rate.

4.3 Vacation to which an employee is entitled during any calendar year must be taken during the calendar year, with two (2) exceptions:

4.3.1 If an employee is required by the Company to postpone his scheduled vacation so that it cannot be rescheduled during the remainder of the year, the Company will either (1) pay such employee at his regular straight-time rate for such vacation or (2) schedule such vacation during the following year.

4.3.2 An employee with 23 years of service or less may defer up to eighty (80) hours of vacation entitlement from year-to-year into a deferral bank; however, the deferral bank cannot exceed a maximum of eighty (80) hours. An employee with 24 years of service or more may defer up to one-half (1/2) of his vacation entitlement from year to year; however, the deferral bank cannot exceed a maximum of one hundred (100) hours. Such deferral bank vacation entitlement is subject to the same scheduling criteria as regular vacation entitlement as provided under the other Sections of this Article IV.

4.4 When an employee retires, is removed from the payroll, terminates his employment, or is laid off, the Company will either give the employee his vacation that

he would be entitled to take during that year prior to the termination of his employment or, in lieu of vacation, pay to the employee as of the date of termination of his employment, the amount of vacation pay that the employee would have received if he had taken his vacation during the period of his employment with the Company.

4.5 When an employee dies or retires from the Company, the Company will pay the beneficiary or the employee at the time of death or retirement for the pro rata part of his vacation he has earned during the year in which he dies or retires. The provisions of this section 4.5 only apply to employees who were AEP employees prior to January 1, 2000, and are not applicable to any employee who became an AEP employee or was hired after January 1, 2000.

4.6 Vacation entitlement for an employee returning from a Leave of Absence or Layoff shall be based on the total years of service in the year of return from leave or layoff in accordance with the table in Section 4.2 (a). However, the entitlement for vacation in the year of return will be pro-rated for the remaining months of the year rounded up to the next whole hour. In no case will the pro-rated vacation entitlement for an employee returning from leave/layoff be less than that of a new employee hired on the same date.

4.7 Any employee who makes request, therefore, will receive his vacation pay immediately prior to his vacation period, provided such request is made ten (10) calendar days prior to such vacation period. When emergency has prevented the employee from giving ten (10) calendar days' advance notice the Company will endeavor to make advance payment.

4.8 If any employee is required to return from his vacation prior to its expiration date, he shall be reimbursed for all out-of-pocket expenses in connection with such recall and allotted an additional vacation period for the unexpired portion thereof.

4.9 Employees will be granted their vacations at the time they desire as far as is practical, however, length of service, number of employees off duty at one time, shift assignment and workload will be taken into account in scheduling vacations. The employee senior in service shall have first choice of one vacation period and then go to the bottom of the service list until other employees, in the order of their service, have had one choice. Employees who request and are permitted to split their vacations shall repeat the above process for second and third choice, however, any employee submitting his preference before March 1st shall have preference over any request submitted after March 1st and the Company shall verify preferences received by March 1st no later than April 1. Any request received after March 1st shall be considered in order received. Employees who have not scheduled their vacation by June 1 will have their vacation periods assigned by the Company.

4.10 Any employee having more than one (1) week's vacation will be permitted to divide his vacation insofar as is practical.

4.11 If one of the nine (9) regular holidays falls during the vacation of any employee, on one of the days that he normally would have been scheduled to work, or on one of the days for which the employee would have received holiday pay under Section 4.2.2, he will be entitled to an extra eight (8) hours of vacation with pay for eight (8) hours at the regular straight-time rate at a time convenient to the Company or equivalent vacation pay at the option of the Company. If the employee should for any

reason leave the employ of the Company prior to the scheduling of such extra day, the Company will pay the employee for such extra day eight (8) hours vacation pay at his regular job rate.

ARTICLE V HOLIDAYS

5.1 PAY FOR HOLIDAYS NOT WORKED

All full-time employees not normally required to work on recognized holidays will be paid for holiday time on the following basis:

(a) When a holiday falls within the normal work schedule of the employee and is not worked, the employee will be paid for eight (8) hours at his regular straight-time rate.

(b) When a holiday is observed on any employee's scheduled day off and such regular day off is not a Saturday or a Sunday, the Company will either:

(1) Pay such employee for eight (8) hours at his regular straight-time rate for such holiday, or

(2) Give such employee a day off on one of his currently scheduled days of work for that workweek and pay him for eight (8) hours at his regular straight-time rate for such day.

(c) Employees whose regular schedule includes Saturday and/or Sunday shall observe all holidays, regardless of the day of the week, on the actual day on which the holiday falls.

(d) An employee who has been notified to work on a holiday and does not work, unless excused by the Company, shall receive no pay for that day.

(e) An employee who has an unexcused absence on his scheduled work day immediately preceding or immediately following a holiday, will receive no pay for such holiday.

(f) No employee shall receive holiday pay (or a day off with eight [8] hours pay in lieu thereof) if, on any one of said holidays, he:

- (1) Was unable to work because of illness or injury, or
- (2) Was on leave of absence, or
- (3) Was absent from work due to a labor dispute.

5.2 PAY FOR HOLIDAYS WORKED

An employee required to work on a day observed as a holiday shall be paid eight (8) hours at his regular straight-time rate of pay as holiday pay, and in addition, shall receive pay for work performed on that day on the following basis:

(a) Hours worked by the employee after his scheduled starting time and prior to his scheduled quitting time in accordance with his work schedule for that day shall be paid at one and one-half (1½) times his regular straight-time rate of pay.

(b) Hours worked by the employee shall, after his scheduled quitting time and/or prior to his scheduled starting time in accordance with his work schedule for that day, be paid at double his regular straight-time rate of pay.

(c) In applying paragraphs (A) and (B) of this Section 9.3 when the holiday worked is observed on a employee's scheduled day off, "work schedule for that day" shall mean the work schedule of the employee on his last day of work previous to the holiday.

5.3 PERSONAL DAYS OFF

Each regular employee will be granted three (3) Personal Days Off (eight [8] hours each; total of 24 hours) during each calendar year on the following basis:

(a) Requests for a Personal Day Off should be made at least one (1) week in advance of the day to be observed, unless extenuating circumstances prevent the asking for the day in such advance time, and the day for observing such Personal Day Off must be approved by the employee's immediate supervisor.

(b) If more employees request a Personal Day Off on a specific day than can be accommodated within the work group, requests will be honored in the order in which they were received.

(c) An employee observing his Personal Day Off will be paid for eight (8) hours at his regular straight-time rate for such day, provided:

(1) If the employee has been notified to work on his Personal Day Off and does not work, unless excused by the Company, he shall receive no pay for that day.

(2) An employee who has an unexcused absence on his scheduled workday immediately preceding or immediately following his Personal Day Off, will receive no pay for such day.

(3) If, on the day observed as the Personal Day Off, the employee:

(a) Was unable to work because of illness or injury, or

(b) Was on leave of absence, or

(c) Was absent from work due to a labor dispute, he will receive no pay for such day.

(d) An employee required to work on a day scheduled to be observed as his Personal Day Off shall be paid eight (8) hours at his regular straight-time rate of pay, and in addition shall receive pay for work performed on that day or the employee may request to reschedule the holiday to another day prior to December 31.

(1) Hours worked by the employee after his scheduled starting time and prior to his scheduled quitting time in accordance with his work schedule for that day shall be paid at one and one-half (1½) times his regular straight-time rate of pay.

(2) Hours worked by the employee shall, after his scheduled quitting time and/or prior to his scheduled starting time in accordance with his work schedule for that day, be paid at double his regular straight-time rate of pay.

ARTICLE VI WAGES

6.1 The parties hereto have agreed to a Wage Agreement with attached wage rate schedules apart from this Agreement (which are in writing and bear their signatures).

6.2 TEMPORARY WORK ASSIGNMENTS

If an employee is temporarily assigned to a job of higher rate for one (1) hour or more, either within or outside of his department, he shall receive the higher rate for the actual hours worked in the higher rated job.

If temporary assignments cover a full day before and a full day after a holiday, any pay for the holiday not worked shall be based upon the straight-time hourly rate for time worked on the scheduled day preceding the holiday.

6.3 RATE OF PAY FOR NEW OR CHANGED JOB CLASSIFICATIONS

If new job classifications are created or if the duties of any job classification are substantially changed during the period of this Agreement, the wage rates for such new or changed job classifications shall be established by the Company in proper relationship to other existing job rates in the bargaining unit, and the Union shall be promptly notified of such established rates.

If the Company and the Union cannot agree on the new rate, the union may resort to the grievance and arbitration procedure provided in the Master Agreement for final determination of the proper rate of pay for such job to be determined upon the basis hereinbefore provided.

**ARTICLE VII
WAIVER OF BARGAINING**

It is the intent of the parties that the provisions of this Agreement will supersede all prior agreements, understandings, customs and practices, oral or written, expressed or implied, and this Agreement incorporates their full and complete understandings and shall govern their entire relationship and shall be the sole source of any and all rights or claims which may be asserted in arbitration hereunder or otherwise.

The Union, for the life of this Agreement, hereby waives any rights to request to negotiate or to negotiate or to bargain with respect to any matters contained in this Agreement.

The CBA front cover shall contain the IBEW logo.

**ARTICLE XIV
PERIOD OF CONTRACT**

This Agreement shall be in full force and effect beginning at 12:01 a.m. on the day following the date upon which the IBEW Master Agreement and all thirty-three IBEW Local Agreements have been ratified.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed this _____ day of _____, 2012.

FOR THE COMPANY:

Kentucky Power Company

FOR THE UNION:

Local Union 978, International
Brotherhood of Electrical Workers
Ashland Bargaining Unit

Labor Relations Manager

Business Manager

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Agreement

By and Between

American Electric Power

Companies: American Electric Power Service Corporation,
Appalachian Power Company, Columbus Southern Power Company,
Indiana Michigan Power Company, Kentucky Power Company,
Kingsport Power Company, Ohio Power Company, Public Service
Company of Oklahoma and Southwestern Electric Power Company

And

International Brotherhood of Electrical Workers

**Locals: 329, 386, 696, 738, 876, 934, 978, 1002, 1392 and
1466**

Effective: February 17, 2012 – February 16, 2015

PURPOSE

The Companies and the Unions have common mutual interests in the electric utility industry. Stabilized conditions of employment improve the relationship between the Companies and the Unions and the Public. All will benefit by harmonious relations and by adjusting any differences through rational, common sense methods.

NOW, THEREFORE, to these ends and on consideration of the mutual promises and agreements herein contained, the parties hereto agree as follows:

Article I
UNION REPRESENTATION

Section 1. Recognition

(a) In June 2011, American Electric Power Service Corporation, Appalachian Power Company, Columbus Southern Power Company, Indiana Michigan Power Company, Kentucky Power Company, Kingsport Power Company, Ohio Power Company, Public Service Company of Oklahoma, and Southwestern Electric Power Company, (jointly referred to as "the Companies"), the International Brotherhood of Electrical Workers, Local Unions 329, 386, 696, 738, 876, 934, 978, 1002, 1392, and 1466 (jointly referred to as "the Local Unions"), and System Council U-9 ("System Council" and, with the Companies and Local Unions, sometimes collectively referred to as the "Parties") entered into a revised Memorandum of Understanding on June 21, 2011 ("MOU", a copy of which is attached as an addendum), the terms and conditions of which are attached hereto and incorporated herein by reference.

(b) Through System Council U-9, the Local Unions have expressed their desire to negotiate with the Companies for a single Master Agreement (the "Agreement"), the terms and conditions of which shall apply to all of the employees who are represented by the Local Unions, while reserving certain issues to be negotiated locally in the bargaining process that heretofore has occurred at the local level and resulted in separate collective bargaining agreements (the "Local Agreements"). The Parties recognize that the change in approach to the collective bargaining process is a "permissive" subject of bargaining, as that term is used and understood by the National Labor Relations Board and the courts of the United States in construing the National Labor Relations Act, 29 U.S.C. §151, et. seq., and the Local Unions and System Council U-9 acknowledge that the Companies have voluntarily agreed to engage

in the process of negotiating this Agreement and Local Agreements as an accommodation to them.

Section 2. Union Security – IN, KY, MI, OH, WV

(a) Maintenance of Membership Provision

In order that employees do their part in assisting a respective Local Union to meet its obligations as a party to this Agreement, an employee hired before June 15, 2000, who on or after June 15, 2000, personally pays Union dues or authorizes Union dues deduction, may only discontinue such payments or revoke a prior authorization within the ten (10) calendar day calendar period preceding the expiration date of this Agreement. Such revocation must be in writing and must be delivered to the respective Local Union and the respective Company.

(b) Agency Fee Provision

In order that employees do their part in assisting a Local Union to meet its obligations as a party to this Agreement, an employee hired on or after June 15, 2000, shall either personally pay Union dues or authorize Union dues deductions.

(c) Failure to Pay Required Union Fees or Dues

Should any employee covered under Section (a) or (b) above fail to pay the dues or fees required as a condition of employment, the employee shall be terminated.

(d) Dues Membership

The Company agrees to deduct from the pay of each employee who executes a written authorization, an amount equal to the current respective Local Union dues as set forth in the respective Local Union By-Laws and the Constitution of the International Brotherhood of Electrical Workers. The amount of these deductions will be paid to the Financial Secretary of the Local Union. The respective Local Unions shall notify the respective Companies of any changes in the dues amounts to be deducted.

(e) The Companies shall have no obligation to collect Union dues for any pay period in which the employee received (after all other deductions) pay less than the amount of such dues.

(f) The respective Local Unions shall indemnify and save the Companies harmless against any and all claims, demands, lawsuits or other forms of liability that may arise out of or by reason of action taken by a Company in making payroll deductions of Union membership dues as hereinabove defined.

(g) A Local Union will not (a) interfere with employees not belonging to the Union (b) use threats, intimidation, or coercion to influence employees to join the Union or (c) discriminate against any employee because of his nonmembership in the Union or (d) solicit memberships during working hours.

Section 3. Union Security – AR, LA, OK, TN, TX, VA

(a) Dues Membership

The Company agrees to deduct from the pay of each employee who executes a written authorization, an amount equal to the current Union dues as set forth in the Local Union By-Laws and the Constitution of the International Brotherhood of Electrical Workers. The amount of these deductions will be paid to the Financial Secretary of the Local Union. The deductions will be renewed for successive periods of one year unless revoked by written notice by certified mail to the Company and Union within ten (10) days prior to the anniversary date of the authorization or the expiration of the Agreement. The Union shall notify the Company of any changes in the dues amounts to be deducted.

(b) The Companies shall have no obligation to collect Union dues for any pay period in which the employee received (after all other deductions) pay less than the amount of such dues.

(c) The respective Local Unions shall indemnify and save the Companies harmless against any and all claims, demands, lawsuits or other forms of liability that may arise out of or by reason of action taken by a Company in making payroll deductions of Union membership dues as hereinabove defined.

(d) A Local Union will not (a) interfere with employees not belonging to the Union (b) use threats, intimidation, or coercion to influence employees to join the Union or (c) discriminate against any employee because of his nonmembership in the Union or (d) solicit memberships during working hours.

Section 4. Employees Off For Union Business

Union officers or representatives shall be granted permission to be absent without pay for Union conventions, and/or conferences above the Local Union level; or may be granted permission to be absent without pay for other specific Union activities, upon written request for such absence.

Should the Union request more than two (2) employees to be absent at the same time, the Company will consider such request and may permit more than two (2) employees to be absent for Union Business. However, the Company reserves the right to limit the number of employees permitted to be absent for Union Business at any one time.

Section 5. Leave Of Absence For Union Officials

(a) A maximum of two (2) employees elected or appointed to full-time union positions from each Local Union shall be granted leaves of absence for a period of such election or appointment. The employees shall continue to accrue seniority during such leaves, and upon termination of the leaves of absence, shall be reinstated to their former positions (or the equivalent if such former positions no longer exist) provided the employees are qualified to return to work.

(b) Employees appointed pursuant to Section 5(a) above, shall be permitted to extend their medical and dental coverages for the duration of their Union leave of absence by paying 102% of plan cost.

Section 6. Organizing Conduct

The parties agree that in the event that the Union engages in organizing efforts among AEP unrepresented employees, neither party shall coerce or intimidate employees during the course of an organizing campaign. The Companies agree to refrain from negative public statements concerning the IBEW or any IBEW officer, representative or member. The Unions, its officers, representatives and employees agree not to publicly express negative comments concerning the Companies' integrity or motives including the integrity or motives of the Companies' officers, directors, agents or employees. The parties agree that all oral or written statements made during the course of an organizing campaign shall be factual.

The parties further agree that the provisions of this Section 6, shall not be subject to the Grievance and Arbitration Procedure.

Section 7. C.O.P.E .

Subject to applicable laws and upon receipt of a written authorization from an employee, the Company shall deduct from the pay due such an employee Committee on Political Education (C.O.P.E.) donations and transmit such, separately from Union dues deductions, to the Financial Secretary of each Local Union. An employee's written authorization for the Company to deduct C.O.P.E. donations shall continue in effect for the duration of this Agreement, or until receipt by the Company of a written notice of revocation, or when the employee ceases to be represented by the Union, whichever occurs earlier.

The Company shall have no obligation to deduct C.O.P.E. donations for any period in which the employee received (after all other deductions) pay less than the amount of such donation. The Union shall indemnify and save the Company harmless against any and all claims, demands, lawsuits, or other forms of liability that may arise out of or by any reason of action taken by the Company in making payroll deductions of C.O.P.E. donations as hereinabove defined.

Section 8. Classes Of Employees

(a) Probationary employees are those employees who have not satisfactorily completed six (6) consecutive months from the date of employment and who are not hired for specific temporary jobs of limited duration. Probationary employees may be discharged, at the discretion of the Company, at any time during the probationary period; and such discharge shall not be subject to arbitration.

(b) Regular employees are those employees hired for full-time employment who have satisfactorily completed six (6) consecutive months from the date of employment and who are not hired for specific jobs of limited duration.

(c) The word "employee" or "employees" wherever used in this Agreement shall mean and refer only to those regular full-time and probationary employees who are now or hereafter in the employment of a Company and represented by a Local Union.

(d) It is agreed that a Local Union will be notified when a new employee is hired, giving the name, telephone number, address and status of the new employee. The giving of this information must not, however, be construed as binding the Company against later changing the status of such an employee. The Local Union will also be notified of any change in an employee's status or classification.

Section 9. List Of Eligible Employees

A list will be furnished monthly to the Union showing employees in job classifications represented by the Union who have a changed address or who have been hired, reclassified, or whose employment has terminated. Such list will show the employee's classification, starting date in present classification, and date his last continuous employment with the Company commenced.

Section 10. Successorship

The Company agrees that the adoption of this Agreement will be a condition of the sale, divestiture or transfer of any facility covered by this Agreement. When the sale, divestiture, or transfer is publicly disclosed, the Company will provide the Union with relevant information concerning such transaction upon request.

Section 11. Printing Of Agreements

The Companies will furnish each Local Union with printed copies of this Memorandum of Agreement (1½ times the number of bargaining unit employees). The Union will thereafter be responsible for all distribution to employees.

Section 12. Union Orientation

When new employees are hired or employee are transferred into union represented positions, the Company will allow up to thirty (30) minutes for a Union representative to discuss Union activities and sign the appropriate Union membership forms.

This thirty (30) minute Union orientation will normally take place during new employee orientation and the designated Union representative will not lose

regular straight-time pay for this orientation. Each Local Union will designate a readily available Union representative from each location (building or service center) and provide that list to the applicable Company.

ARTICLE II
MANAGEMENT AND UNION RELATIONSHIP

(a) Except as otherwise specifically limited in this Agreement, the Company has the right to exercise the regular and customary functions of management, subject, however, to the employee's privilege of bringing a grievance as provided for in this Agreement.

(b) The rights, powers, and authorities mentioned in (a) above shall include but shall not be confined to the following:

(1) The right to determine equipment to be used, the process, techniques, methods and means of operation, production, transmission and distribution, the schedules of production, schedules of working hours, standards of quality and workmanship; the right to establish, maintain and amend reasonable working rules and regulations [including safety rules, programs and regulations] and job classifications and job descriptions and the necessary qualifications for all job classifications including reasonable residency requirements of employees required to perform the work.

(2) The right to create, eliminate, modify or combine jobs; the right to assign work and contract work; the right to determine manning needs, including the number and classifications of employees to be used on specific jobs and in the general operation of the Company's business; the right to lay off employees due to lack of work or for other reasons.

(3) The authority to hire, promote, demote or transfer, assign to shifts, maintain discipline and efficiency; and the right to warn, suspend, discharge or otherwise discipline employees for justifiable reasons.

(4) The Company shall also have the right to assign or contract work to persons or organizations not represented by a Local Union. This right is limited only to the extent that it shall not be exercised when such actions directly result in the layoff or discharge of any employee covered by this Agreement. In the event of arbitration over the Company's exercise of the right set forth herein, the sole question for the arbitrator shall be whether the Company has violated the foregoing limitation.

(c) Where the rights, powers, and authorities itemized in (b) above are modified or limited by the terms and provisions of this Agreement they shall only be modified or limited to the extent specifically provided therein.

ARTICLE III COVERAGE, DURATION OF AGREEMENT

Section 1. Duration of Agreement

This Agreement, effective 12:01 a.m., February 17, 2012, except as specifically noted otherwise herein, will continue in full force and effect through February 16, 2015, and for yearly periods thereafter unless either party shall notify the other party in writing not less than sixty (60) days before any termination date of such party's desire to commence negotiations for a new contract.

Section 2. Coverage of Agreement

It is the intent of the parties that the provisions of this Agreement (meaning Master Agreement and respective Local Agreement for each individual Bargaining Unit) will supersede all prior agreements and understandings, oral or written, expressed or implied, between such parties and shall govern their entire relationship and shall be the sole source of any and all rights or claims which may be asserted in arbitration hereunder or otherwise.

The parties for the life of this Agreement hereby waive any rights to request to negotiate or to negotiate or to bargain with respect to any matters contained in this Agreement.

Section 3. Separability

If any state or federal legislation, court decision or government regulation invalidates any article or section of the Agreement, all other articles and sections not invalidated shall remain in full force and effect. Within thirty calendar days, the Company and Union shall meet to negotiate new contract language to replace the article or sections, which have been invalidated.

ARTICLE IV MUTUAL RESPONSIBILITIES

(a) There shall be no strikes, work stoppages, slow-downs, sit-downs, sympathy strikes, picketing, failures to cross any picket line or other forms of interference with production or interruption of production for any reason during the life of this Agreement or extension thereof, except as may be provided in Article VIII, Section 1 of this Agreement. This prohibition shall apply to each Local Union, and their subordinate bodies, and to each employee. The Companies shall not engage in a lockout of its employees during the life of this Agreement.

(b) Each Local Union, and their subordinate bodies, shall not sanction, aid or abet, encourage or continue any strike, work stoppage, picketing, failure to cross any picket line or other interference or interruption of production during the life of this Agreement or extension thereof, and shall undertake by all possible means to prevent or to terminate any such activity. Any employee who participates in or encourages any activities which interfere with production or interrupt production during the life of this Agreement or extension thereof shall be subject to disciplinary action, including discharge. In the event of any interference with or interruption of production, the Local Union will immediately instruct, order and use its best efforts to cause the Union and their subordinate bodies and the employees to cease violating this Article. In the event that either party believes that a violation of this Article has occurred, that party shall notify the Director of the Federal Mediation and Conciliation Service (FMCS) of its belief. Upon receipt of such notification, the FMCS will immediately designate an arbitrator, who shall hold a hearing as soon as practicable. This hearing shall begin within seventy-two (72) hours after receipt of such notification by the FMCS. The sole issue at the hearing shall be whether a violation of this Article has occurred. The arbitrator in holding such hearing shall have no authority to consider any factor in justification, explanation or mitigation of a violation of this Article. There shall be no adjournment or continuance of the hearing, and the arbitrator shall issue his

award at the conclusion of the hearing. The award of the arbitrator pursuant to this Article may be enforced by either party, if necessary, in a court proceeding and the Parties hereby waive any rights inconsistent with this procedure.

(c) Any employee disciplined under this Article shall have the right to grieve such discipline under Article XI and if such grievance is taken to arbitration under Article XI, to have the arbitrator determine if such discipline is appropriate.

(d) Provided that the Company reserves the right not to invoke the procedures of this Article if the crossing of a specific picket line would expose an employee to injury.

(e) The right to strike by employees represented by the Local Unions shall be governed by the following schedule and under the following circumstances:

1. For purposes of this provision, the Expiration Date shall be defined as the occurrence of any one of the following three events:
 - i. the date upon which the Agreement has expired because either the Companies or the System Council has served written notice of their/its intent to not renew the Agreement;
or
 - ii. the Parties attempt to renew the Agreement but, having satisfied the notice requirements set forth in Section 8(d) of the National Labor Relations Act, are unable to reach agreement on terms and conditions for a new Agreement by the time that the Agreement expires; or
 - iii. the Parties agree to open negotiations during the term of the Agreement for one or more issues and are unable to reach agreement on that issue(s).

2. In the event that the Parties reach the Expiration Date of the Agreement, the right to strike by bargaining unit employees shall occur at 12:01 a.m. on the day following the date reflected below:

<u>Strike Date</u>	<u>Local Union</u>	<u>Bargaining Unit</u>
Expiration Date	1002	PSO
Expiration Date	876	Three Rivers
Expiration Date	1392	Ft. Wayne
Expiration Date	1392	Muncie
Expiration Date	1392	Michiana/MHG
Expiration Date	1392	Transmission – IN
Expiration Date	1392	SMG Station – IN
Expiration Date + 3 months	978	Beckley
Expiration Date + 3 months	978	Charleston
Expiration Date + 3 months	978	Fieldale
Expiration Date + 3 months	978	Huntington
Expiration Date + 3 months	978	Logan
Expiration Date + 3 months	978	Lynchburg
Expiration Date + 3 months	978	Point Pleasant
Expiration Date + 3 months	978	Ripley
Expiration Date + 3 months	978	Roanoke
Expiration Date + 3 months	978	Clinch River
Expiration Date + 3 months	978	Glen Lyn
Expiration Date + 3 months	978	Hydro – South
Expiration Date + 3 months	978	Kanawha River
Expiration Date + 3 months	978	Big Sandy
Expiration Date + 6 months	1392	Cook RPEC Techs

<u>Strike Date</u>	<u>Local Union</u>	<u>Bargaining Unit</u>
Expiration Date + 6 months	329, 386, 738	SWEPCO
Expiration Date + 6 months	1466	CSP
Expiration Date + 6 months	1466	Dolan Lab
Expiration Date + 9 months	978	Ashland
Expiration Date + 9 months	978	Hazard
Expiration Date + 9 months	978	Pikeville – Revenue
Expiration Date + 9 months	1392	Cook – Maintenance
Expiration Date + 12 months	934	Kingsport
Expiration Date + 12 months	696	Steubenville
Expiration Date + 12 months	1392	Cook – Stores
Expiration Date + 12 months	1466-2	Newark, Lancaster, Zanesville
Expiration Date + 12 months	1466-1	Transmission – OH

3. In the event that, pursuant to Article IV, Section (e)(1)(i) of this Agreement, either the Companies or the System Council serves written notice of their/its intent to not renew the Agreement, representatives from the Companies and the Local Unions shall begin to conduct negotiations for each of the bargaining units in the manner described in Paragraph 7 of the MOU. The negotiations shall begin, where practicable, prior to the Expiration Date.

ARTICLE V
WORK HOURS, SCHEDULES, SHIFTS, OVERTIME

Section 1. Work Day and Work Week

For payroll accounting and record purposes only:

(a) The workweek shall consist of seven (7) consecutive calendar days starting and ending at midnight on a day designated by the Company, or the starting or quitting time of a shift that overlaps the day so designated as determined by the Company.

The Company shall give fourteen (14) calendar days advance notice of any change in the designated payroll workweek.

(b) The workday shall be the period of twenty-four (24) hours starting and ending at midnight, or the starting or quitting time of a shift that overlaps midnight as determined by the Company.

Section 2. Work Schedules

The scheduling of employees' daily and weekly working hours, including the scheduling of employees to work more or less than eight (8) hours in a workday or forty (40) hours in a workweek, shall be determined solely by the Company. However, to the extent practicable, work schedules shall include consecutive workdays of between eight (8) and twelve (12) consecutive hours (exclusive of an unpaid lunch period where provided by the Company) and workweeks of between thirty-two (32) and forty-eight (48) hours. This Section 2 shall not be construed as a guarantee of hours of work or pay.

Section 3. Overtime

(a) The Company shall be the sole judge as to the necessity for overtime work. Employees shall make themselves reasonably available for overtime assignments and overtime work as a condition of employment.

(b) One and one-half (1½) times an employee's regular straight-time rate shall be paid for all time worked outside of his assigned schedule, or for all hours worked in excess of forty (40) hours per workweek except as otherwise herein provided.

(c) An employee shall be paid at one and one-half (1½) times his regular straight-time rate of pay for hours worked on his scheduled days off within the workweek except as provided in a Local Agreement.

(d) In all work locations, the Company agrees to make overtime records available to the Union upon request.

(e) Employees who are normally subject to overtime shall have a telephone or a telephone contact.

Section 4. Shift, Sunday Premiums

(a) Premiums shall be paid on scheduled shifts of classified jobs in accordance with the following schedule in addition to the regular straight-time hourly rates. (Exception: Cook Nuclear Plant bargaining units shift/Sunday premiums are addressed in the respective Local Agreements)

Premium	Definition of	Cents Per Hour
Day Shift.	Where the majority of the scheduled hours worked are as designated in Local	0.0¢

Agreements.

Afternoon Shift.	Where the majority of the scheduled hours worked are as designated in Local Agreements	80.0¢
Night Shift.	Where the majority of the scheduled hours worked are as designated in Local Agreements	85.0¢
Sunday.	Where the majority of the scheduled hours worked are as designated in Local Agreements.	\$1.10

(b) Where a shift overlaps from one day into another the shift shall be paid for at the rate pertaining to the day in which the majority of its hours fall.

(c) The Sunday premium is in addition to the employee's straight-time rate and any applicable shift premium, but this Sunday premium will not apply to any hours for which an employee is paid at a rate equal to or in excess of one and one-half (1½) times his regular straight-time rate.

(d) If during the course of a regularly scheduled workweek, an employee is paid Afternoon or Night Shift premium in addition to his regular straight-time hourly rate

and such employee also works overtime, the hourly rate for the overtime work shall include the following increments:

- Where the majority of the employee's shift premium hours during the work week were paid at the Afternoon Shift rate - 80.0¢
- Where the majority of the employee's shift premium hours during the work week were paid at the Night Shift rate - 85.0¢

(e) Shift differentials shall be added to employee's rate of pay prior to application of overtime rates.

Section 5. Shift Trades

Subject to the approval of the Company, employees in the same job classification may be permitted to interchange work days or hours within a workweek, if the employees making the exchange are both qualified and agreeable and such exchanges shall not require the Company to pay either employee involved overtime or other premium rates of pay for hours worked.

Section 6. Non-Pyramiding Of Premiums Or Benefits

When two or more types of overtime or premium pay provisions of this Agreement are applicable to the same hours worked, the single provision which results in the greater benefit to the employee shall apply. When two or more pay provisions for time not worked are applicable to the same hours not worked, the single provision which results in the greater benefit to the employee shall apply.

Section 7. Major Service Restoration

(a) The Company, at its sole discretion, may invoke the following "major service restoration" provisions:

(1) When an employee is assigned to service restoration work he shall be paid one and one-half (1-1/2) times his regular straight- time rate for all hours worked.

(For employees in the district affected, the MSR pay provisions become effective with the end of the 24th hour. For employees sent in from outside the affected district for a declared or anticipated MSR declaration, the MSR pay provisions become effective when they depart in a vehicle to travel to the affected district.)

(2) When an employee is assigned to service restoration work assisting other utilities outside of the AEP System properties, he shall be paid two (2) times his regular straight- time rate for all hours worked.

(For employees sent to assist other utilities, the MSR pay provisions in this Section 7(a)(2) become effective when they depart in a vehicle to travel to the affected utility.)

(3) When an employee is released from work he shall have eight (8) hours off duty time prior to being required to return to work.

(4) When the Company assigns an employee to return to his regular work and/or schedule the above "major service restoration" provisions shall no longer apply.

(b) In the event of arbitration over the Company's rights set forth in the "major service restoration" provisions, the sole question for the arbitrator shall be whether (a) (1), (2), (3) and (4) above have been properly applied.

(c) The provisions of this Article V, Section 7, shall not be applicable to employees in the Fossil/Hydro or Nuclear Generation Groups.

(d) In the event that an employee is called between Midnight and the start of the employee's regularly scheduled shift and asked to pack clothing for an MSR out-of-town assignment and the out-of-town assignment is subsequently cancelled, the employee shall receive the applicable minimum callout pay.

ARTICLE VI
HOLIDAYS and PAID PERSONAL HOLIDAYS

Section 1. Holidays

The following days shall be recognized as holidays:

- New Year's Day
- Good Friday
- Memorial Day (last Monday in May)
- Independence Day
- Labor Day
- Thanksgiving Day
- The Day after Thanksgiving
- Christmas Eve
- Christmas Day
- Three (3) Personal Days Off

The Christmas Eve and Christmas Day holidays will be observed as follows:

Christmas is on:

Holidays observed on:

- | | |
|-----------|--------------------|
| Sunday | Friday, Monday |
| Monday | Friday, Monday |
| Tuesday | Monday, Tuesday |
| Wednesday | Tuesday, Wednesday |
| Thursday | Thursday, Friday |
| Friday | Thursday, Friday |
| Saturday | Thursday, Friday |

With the above exception of the Christmas holidays, when a holiday falls on a Saturday it will be observed on the preceding Friday, and when it falls on a Sunday, it will be observed on the following Monday.

When an employee who has been notified to work on a holiday does not work, he shall receive no pay for such holiday unless excused from work by the Company.

When an employee is absent from work on scheduled days immediately before or after a holiday, he shall receive no pay for such holiday unless excused from work by the Company.

If one of the days observed as one of the recognized holidays listed above falls during the vacation period of any employee, the holiday will be observed in accordance with the provisions of this Article VI, and the amount of his vacation entitlement shall not be reduced thereby.

Section 2. Personal Days Off

Each regular employee will be granted three (3) Personal Days Off [eight (8) hours each, twenty-four (24) hours total] during each calendar year on the following basis:

1. The days to be observed as the Personal Days Off must not be Company-recognized holidays and must be regularly scheduled work days for the employee.
2. Requests for a Personal Day Off are subject to the approval of the employee's immediate supervisor.
3. If an employee does not observe his Personal Days Off prior to December 31, they shall be forfeited and no additional compensation will be paid in lieu thereof.
4. If an employee terminates his employment with the Company before he has observed his Personal Days Off, he

shall be deemed to have forfeited such Personal Days Off,
and no additional compensation will be paid in lieu thereof.

Article VII VACATIONS

Section 1. Service and Vacation Eligibility

For the purposes of this Article, service shall be defined as the length of continuous employment as a probationary or regular employee in any part of the American Electric Power System, Ohio Valley Electric Corporation or Indiana-Kentucky Electric Corporation including credit for prior periods of employment as a probationary or regular employee with any American Electric Power System affiliated Company.

Section 2. Vacation Entitlement

(a) Vacation entitlement shall be as set forth in the following table:

<u>Service Requirement</u>	<u>Hours of Vacation</u>
In the calendar year of hire:	8 hours for each full month of service with a maximum of 80 hours.

- On January 1st of the calendar year in which the following service will be obtained:

1 year of service	80 hours
2 years of service	88 hours
3 years of service	96 hours
4 years of service	104 hours

5-6 years of service	120 hours
7-8 years of service	128 hours
9-10 years of service	136 hours
11-12 years of service	144 hours
13-14 years of service	152 hours
15-23 years of service	160 hours
24 years of service	200 hours

(b) Vacation for employees rehired and credited with prior employment as set forth in Section 1(a) above shall be in accordance with the table in Section 2(a) above, except that entitlement in the year of rehire will be pro-rated for the remaining months of the year rounded up to the next whole hour. However, the pro-rated vacation allowance for a rehired employee shall not be less than that of a new employee hired on the same date.

(c) In the calendar year of hire, rehire or return from leave of absence, if an employee is employed or returns from leave on or before the 15th of a month, the month will be counted as a full month for determining vacation entitlement in the following month. If an employee is hired or returns from leave on or after the 16th of a month, the month would not be counted.

Section 3. Vacation Pay

Vacation pay is at the employee's regular straight-time rate.

Section 4. Vacation Entitlement Upon Returning From Leave

Vacation entitlement for an employee returning from a Leave of Absence shall be based on the total years of service in the year of return from leave in accordance with the table in Section 2(a) above. However, the entitlement for vacation in the year of return will be pro-rated for the remaining months of the year rounded up

to the next whole hour. In no case will the pro-rated vacation entitlement for an employee returning from leave be less than that of a new employee hired on the same date.

The provisions of this Section 4 will not apply to an employee returning from Military Leave, paid FMLA Leave or Sick Pay. Such returning employees will receive the full entitlement in accordance with the table in Section 2(a) above.

Section 5. Vacation Pay Upon Termination or Layoff

(a) When an employee retires, is removed from the payroll, terminates his employment, or is laid off, the Company will either give the employee his vacation that he would be entitled to take during that year prior to the termination of his employment or, in lieu of vacation, pay to the employee as of the date of termination of his employment, the amount of vacation pay that the employee would have received if he had taken his vacation during the period of his employment with the Company.

(b) When an employee dies or retires from the Company, the Company will pay the employee or the employee's designated beneficiary, the pro rata part of the vacation he has earned during the year in which he dies or retires. The provisions of this Section 5(b) only apply to employees who were AEP employees prior to January 1, 2000, and are not applicable to any employee who became an AEP employee or was hired after January 1, 2000.

(c) In case an employee is laid off and later is recalled, the following shall apply:

(1) If he is recalled during the same calendar year as that in which he was laid off, he will be entitled to receive in the next calendar year the full vacation entitlement in accordance with the table in Section 2(a) above.

(2) If he is recalled after the calendar year in which he was laid off, he will be entitled to receive in the calendar year in which he is recalled, pro-rated vacation for the remaining months of the year rounded up to the next whole hour. In no case will the pro-rated vacation entitlement for an employee returning from layoff be less than that of a new employee hired on the same date and in the following calendar year he shall receive vacation in accordance with the applicable provisions of this Article VII.

Section 6. Vacation Deferral

An employee with 23 years of service or less may defer from eight (8) to eighty (80) hours of vacation entitlement from year-to-year into a "deferral bank"; however, the "deferral bank" cannot exceed a maximum of eighty (80) hours. An employee with 24 years of service or more may defer up to one-half (½) of his vacation entitlement from year-to-year; however, the "deferral bank" cannot exceed a maximum of one hundred (100) hours. Such "deferral bank" vacation entitlement is subject to the same scheduling criteria as the regular vacation entitlement.

Section 7. Vacation Pay – Converting Unpaid Time Off

(a) An employee may elect to utilize hours of vacation entitlement by requesting that they be applied toward converting unpaid time off on a holiday to paid time off. This Section 7 shall be applicable only to employees regularly scheduled to work in excess of eight (8) hours per day.

ARTICLE VIII COMPENSATION AND WAGES

Section 1. Wage Agreements

The parties hereto have agreed upon wage rate schedules apart from this Agreement (which are in writing and bear their signatures), which wage rate schedules shall remain in effect for the duration of this Agreement; provided, however, that either the Companies or Unions shall have the right to demand renegotiation of such wage rate schedules annually during the period of this Master Agreement by giving to the other parties notice in writing of its desire to modify the wage rate schedules on or before the sixtieth (60th) day preceding April 1 of any such calendar year (beginning with April 1, 2013).

In the event of a reopening of the Wage Agreements for the purposes of negotiating a revision of the wage rate schedules, as provided above in this Article VIII, and a failure of the parties to agree upon any such revision or the extension of such wage rate schedules prior to April 1 of the year in which negotiations are held, Article IV of this Master Agreement, Mutual Responsibilities, shall be inoperable with respect to any strikes, work stoppages, picketing, or lockouts which commence within sixty (60) days after the expiration date of the respective Wage Agreement for each Local Bargaining Unit or within sixty (60) days after the expiration date of any extension of that respective Wage Agreement mutually agreed upon. For purposes of this Article VIII, the expiration dates of the respective Wage Agreement for each Local Bargaining Unit are:

<u>Local Union</u>	<u>Bargaining Unit</u>	<u>Expiration Date</u>
978	Beckley, Charleston, Fieldale, Huntington, Logan, Lynchburg, Point Pleasant, Ripley, Roanoke, Clinch River, Glen Lyn, Hydro – South, Kanawha River	March 31
1392	Cook – Maintenance, Cook – Stores, Cook RPEC Techs	March 31
934	Kingsport	March 31
978	Ashland, Hazard, Pikeville – Revenue, Big Sandy	April 30
696	Steubenville	June 30
1466-2	Newark, Lancaster, Zanesville	June 30
1466-1	Transmission – OH	June 30
1466	Dolan Lab	July 14
1466	CSP	July 14
329, 386, 738	SWEPCO	August 31
1002	PSO	September 30
876	Three Rivers	October 31
1392	Ft. Wayne, Muncie, Michiana/MHG, Transmission - IN, SMG Station - IN	October 31

Section 2. Job Descriptions

The nature of the work involved under each job classification shall be defined by the Companies. Job descriptions for all job classifications covered by this

Agreement may be prepared by a Company and when such descriptions are prepared, they shall be made available to the respective Local Union.

Section 3. Pay Period

All employees covered by this Agreement shall be paid bi-weekly.

ARTICLE IX MISCELLANEOUS

Section 1. Jury Duty

An employee serving on jury duty shall be paid his regular straight-time rate of pay for time necessarily lost from his regular scheduled workweek as a result of such jury duty. An employee will not be required to report to work prior to reporting for jury duty on any day on which he serves as a juror, but if he is relieved from jury duty during his regular scheduled hours he may be required to report to work when so released in order to be entitled to pay under this Section.

If an employee's regular schedule includes a shift or shifts other than a day shift, his shift may, at the Company's discretion, be changed to a day shift effective with the first day of jury duty. When an employee is relieved from jury duty, he may be returned to the shift and/or schedule to which he was assigned before he was changed to a day shift. Shift changes for the purposes of this paragraph shall not be subject to the shift and/or schedule modification provisions in the respective Local Agreements.

During workweeks regularly scheduled to exceed forty (40) hours, hours of absence under this Section shall be regarded as hours worked for the purpose of computing an employee's entitlement to weekly overtime.

Section 2. Funeral Leave

(a) In the event of death of the father or stepfather, mother or stepmother, brother, sister, husband, wife, child, father-in-law, mother-in-law, a stepchild who is or has been a member of the employee's immediate household, or a member of the employee's immediate household, he shall receive, by notifying his

supervisor, up to a maximum of three (3) regular scheduled days off without loss in regular straight-time pay during the period beginning with the day of death, and up to and including the day following the funeral.

(b) In the event of death of an employee's son-in-law, daughter-in-law, sister-in-law, brother-in-law, grandchild, or his grandparents, the employee, by notifying his supervisor, will be given one (1) day off without loss of regular straight-time pay on the day of the funeral to attend the services.

(c) If an employee serves as an active pallbearer for a deceased active employee or retired employee, he will be given reasonable time off from work without loss of regular straight-time pay on the day of the funeral.

(d) The intent of the above provisions is to permit an employee to take time off from work to make arrangements for the funeral and/or attend the service without loss in regular straight-time pay as outlined above. Additional time off without pay will be granted whenever such additional time is reasonably required by the employee.

(e) The provisions of these sections covering absence for death in immediate family will apply within the time limits of an employee's scheduled vacation or Personal Day(s) Off but not when the employee is off duty due to illness or injury or for any other reason except should a Company observed holiday occur during the period beginning with the day of the funeral, the employee will receive holiday pay for such day. The payment of holiday pay for such day will not affect nor reduce the other pay provisions covered by the above paragraph (a).

Section 3. Retrogression of Employees

An employee who becomes physically incapacitated for his regular work may be placed in any available job covered by this Agreement which he can do

without regard to the seniority provisions of this Agreement and his rate of pay will be determined according to the rate of pay for the job classification in which he is placed.

(a) Applies to employees retrogressed to a job classification which provides for time step increases:

If such employee has less than fifteen (15) years of service, his rate of pay will be: [1] The top rate of pay for the classification in which he is placed provided his former rate is equal to or exceeds the top rate of the new classification, or [2] the rate immediately below his former rate provided his former rate is less than the top rate of the new classification, or [3] the beginning rate of the new classification provided his former rate is less than the beginning rate of the new classification.

If such an employee has fifteen (15) or more years of service, he will receive the maximum rate of pay for the job classification in which he is placed, plus a percentage of the difference between his former rate of pay and such maximum for the new job classification. Such percentage will be twenty (20) percent for fifteen (15) years of service and increased by three and three-fourths (3 3/4) percent for each additional year of service, but not to exceed in total seventy-six (76) percent of such difference.

An employee with fifteen (15) or more years of service who is retrogressed due to disability resulting from occupational illness or injury arising out of the course of his employment with the Company shall receive the maximum rate of the job classification in which he is placed plus twenty (20) percent of the difference between his former and new rates. Further, such retrogressed employee shall receive an additional five (5) percent of the difference between his former and new rates for each additional year of service over fifteen (15), up to a maximum equaling his former rate.

As long as such employee is paid more than the maximum rate for the job classification in which he is placed, he shall receive only fifty (50) percent of any general wage increase, such fifty (50) percent to be calculated on his personal rate.

(b) Applies to employees retrogressed to a job classification included in the salary plan for nonexempt salaried employees:

If the disabled employee has less than fifteen (15) years of service, his initial rate of pay upon retrogression will be: [1] the midpoint of the salary range for the job classification in which he is placed, provided his former rate of pay is equal to or is more than the midpoint of the salary range for his new classification, or [2] his former rate of pay provided such former rate is less than the midpoint of the salary range for his new classification, or [3] the minimum of the salary range for his new job classification, provided his former rate of pay is less than the minimum of the salary range for his new job classification.

If such an employee has fifteen (15) or more years of service, he will receive the midpoint of the salary range for the job classification in which he is placed, plus a percentage of the difference between his former rate of pay and such midpoint for the new job classification. Such percentage will be twenty (20) percent for fifteen (15) years of service and increased by three and three-fourths (3 3/4) percent for each additional year of service, but not to exceed in total seventy-six (76) percent of such difference.

An employee with fifteen (15) or more years of service who is retrogressed due to disability resulting from occupational illness or injury arising out of the course of his employment with the Company shall receive the midpoint of the salary range for the job in which he is placed plus twenty (20) percent of the difference between his former and new rates. Further, such retrogressed

employee shall receive an additional five (5) percent of the difference between his former and new rates for each additional year of service over fifteen (15), up to a maximum equaling his former rate.

Salary adjustments after retrogression shall be in accordance with the salary plan, except that as long as such employee is paid more than the maximum of the salary range for the job classification in which he is placed, he shall receive only fifty (50) percent of any salary range structure movement, such fifty (50) percent shall be calculated on his personal rate.

(c) Such an employee may be provided the above opportunity only with approval of Company management in respect to his ability to perform the job in question.

(d) Where an employee was receiving an Alternate Straight-Time Rate immediately prior to his retrogression, his former rate of pay will be determined by reference to such Alternate Straight-Time Rate only in the event his new job is paid at an Alternate Straight-Time Rate.

(e) Employees incapacitated due to willfully self-inflicted injury, self-employment or employment by others for remuneration, or injured in the commission of a felony shall not be eligible for a position under this section. The Human Resources Department will notify the Local Union when an employee is placed on retrogression.

(f) An employee retrogressed under this Section 3 shall retain his seniority in the classification from which he was retrogressed for a period of two (2) years or a period equal to his Company seniority at the time of his retrogression, whichever is less.

(g) Should a retrogressed employee recover from the disability during the period in which he has retained seniority [as provided in paragraph (f) above] to the extent that he is considered by the Company to be qualified to perform the normal duties of the job classification from which retrogressed, he shall be returned to such job provided his retained seniority is sufficient to displace an employee in the job classification from which retrogressed. The Company may require medical evidence on which to make its consideration.

Section 4. Non- Discrimination

There shall be no discrimination, interferences, restraint or coercion by the Company or its agents or the Union or its agents against any employee because of such employee's race, religion, color, sex, age, national origin, disability, or status as a Military Veteran. Whenever the masculine gender is used in this Agreement, it shall be deemed to include the masculine and feminine gender.

Section 5. Union Bulletin Boards

The Company agrees to permit the Union to erect bulletin boards in conspicuous locations to be agreed upon by the parties hereto, and the Union shall make no postings elsewhere on Company property. Only the following types of notices, provided they are not of a political, commercial, or inflammatory nature, may be posted after they are signed by an authorized officer of the Union: (a) notices of recreational or social affairs of the Union, or (b) notices of Union elections and appointments, or (c) notices of business meetings of the Union.

Section 6. Fire Retardant Clothing

Employees who are required to wear fire retardant ("FR") clothing in the performance of their job duties will be allowed to participate in the Company's Fire Retardant Clothing Allowance Program. The Company, at its sole

discretion, may choose to provide FR protective clothing to employees whose job assignment requires the use of FR clothing for specific jobs.

Section 7. Training

The Company will be responsible for training all newly hired employees in the operations and safety issues of their jobs. Employees accept the responsibility to actively participate in the training and learn the skills required to operate efficiently and safely.

In an effort to enhance Line Mechanic training through the collaborative input of the Union(s), the parties agree to actively explore the establishment of Apprenticeship Program(s) that may be registered with the applicable Federal or State Bureau of Apprenticeship and Training. The purpose of this effort is to provide the Union(s) an advisory role in the development of Line Mechanic training. Such program(s) shall not involve the creation of required numeric ratios of apprentices to journeymen and shall be otherwise in compliance with the terms and conditions of this Agreement or any associated local Agreement.

Section 8. Safety

(a) In such organizational units as the Company determines, the management of the Company shall meet with a Union safety committee, consisting of three members (upon mutual agreement of the parties additional employees may be added), for that unit for the express purpose of receiving suggestions and comments from the Union regarding the Company's safety program. Upon receipt of a written request from the Union, along with an agenda, a meeting shall be scheduled by the Company at quarterly intervals, as needed. The meetings shall be held during normal working hours, and the members of the Union safety committee shall not suffer a loss of their regular straight-time earnings while attending the meetings.

(b) In the event of a serious accident involving an employee within the bargaining unit, the Company will notify the Business Manager of such and when the Company's Accident Investigation Committee investigates an accident involving an employee within the bargaining unit, at the employee's request, a Union representative or another employee of his choosing who is readily available from the employee's regular headquarters may be present during such interview without loss of regular straight-time earnings.

Section 9. Medical Examinations

The Company reserves the right to require at its own expense, medical examinations and/or tests, including random and/or other drug tests, of any employee. The examined employee, upon his request, shall be furnished with a copy of the medical report.

Section 10. Personal Vehicle Use

When an employee is not furnished transportation by the Company and, at the request of management, furnishes his own transportation in the performance of his assigned duties, he shall be paid the authorized mileage amount. This Section 10 shall not be applicable to any employee who is job site reporting, or to any employee whose travel is covered by any of the travel pay provisions of this Agreement or any Local Agreement covered by this Agreement.

Section 11. Licenses And Certifications

(a) Each employee who may be required to operate a motor vehicle which requires a Commercial Driver's License (CDL) shall maintain a valid CDL.

(b) The Company shall pay the cost of the Department of Transportation CDL physical examination and reimburse the employee for the difference between the full cost of the CDL and the cost of a regular State driver's license.

(c) If the Company deems it necessary to require any new license or certification as a condition of employment, the Company will meet with the Union to discuss the certification or licensing requirements and consider the Union's request for grandfathering an employee who holds the classification that requires the license or certification. This provision does not apply to licenses or certifications required by any governmental agencies or industry oversight groups.

(d) An employee in a position which requires the maintenance of a valid Commercial Drivers License and who has such license suspended or revoked by reason of a non-work related first offense for driving under the influence of either alcohol or unlawful drugs shall be treated as follows. First, he shall be accommodated with non-driving duties for the first 60 days following such suspension or revocation. Thereafter, he shall be permitted to use any remaining vacation entitlement. Upon the expiration of the 60-day accommodation period and the use of any available vacation, he shall be placed on an unpaid leave of absence, which shall not exceed 18 months. If his Commercial Drivers License is reinstated during the 18-month leave of absence, he will be permitted to return to his former classification or any other classification for which he is qualified, provided there is a vacancy.

If the employee's Commercial Driver's License is not reinstated within the 18-month period, or he incurs a second suspension or revocation, his employment will be terminated.

Section 12. Employee Leave of Absence

When the Company's business conditions permit, an employee may be granted a leave of absence for a period not exceeding one (1) year, during which he shall continue to accumulate seniority; provided, however, that for a cause determined sufficient by the Company such leave may be granted for not more than one (1) additional year. No leave may be granted for an employee to take employment elsewhere during such leave, except for employment arranged by or consented to by the Company.

All leaves of absence shall be issued in writing and state the conditions thereof. A copy of such leave shall be kept on file by the Human Resources Manager and a copy furnished to the employee and a copy to the Union.

Section 13. Moving Expense

When it is deemed necessary by the Company and the employee agrees to move to a new residence, the Company shall furnish an insured carrier in the moving business to transport the employee's household articles, furniture and such personal effects as may be necessary to be packed with the household articles and furniture to the new address.

In the event that such employee cannot immediately find a suitable location to which to move his/her family, the Company will pay only the employee's individual reasonable living expenses at his/her new headquarters for a period not to exceed fourteen (14) calendar days.

The section above will only apply when an employee's headquarters is changed at the request of the Company. That is, when an employee initiates a change of headquarters under the provisions of an applicable Local Agreement, the Company will not be required to pay either moving or living expenses.

ARTICLE X
BENEFITS

Section 1. Employees shall be permitted to participate in the American Electric Power System Comprehensive Dental Plan, Comprehensive Medical Plan [or alternate medical coverage such as a Health Maintenance Organization (HMO) or Preferred Provider Organization (PPO) should such be made available by the Company], Spending Accounts, Group Accidental Death and Dismemberment Insurance Plan, Group Life Insurance Plan, Dependent Life Insurance Plan, Dependent Care Plan, Long Term Care Plan, Long Term Disability Plan, Retirement Plan, Retirement Savings Plan and Sick Pay Plan.

Section 2. (a) Employees shall be permitted to participate in the American Electric Power Company wide Incentive Plan (CIP).

(b) Employees shall be permitted to participate in the American Electric Power Paid Parental Leave Plan.

Section 3. An IBEW represented employee on the payroll on February 17, 2009, will have a one-time Layoff Allowance Bank (up to a maximum of 1040 hours) as of February 17, 2009.

The Layoff Allowance Bank entitlement shall be as set forth in the following table:

<u>Years of Service</u>	<u>One Time Layoff Allowance Bank</u>
Less than 5 years	816 hours
5 though 7 years	928 hours
8 or more years	1040 hours

Should an employee be laid off, this bank will be payable in bi-weekly installments equal to the employee's regular straight-time rate for eighty (80) hours per two-week period less any unemployment compensation entitlement and by any other income earned in the course of other employment, including self-employment. The Layoff Allowance Bank will be reduced by forty (40) hours per week of layoff regardless of the unemployment compensation offset or other earnings offset. This one-time Layoff Allowance Bank will be available to the employee regardless of the number of times the individual is laid off. However, the total number of Layoff Allowance hours available shall not exceed the original Layoff Allowance Bank established on February 17, 2009 and such Bank shall not be renewable.

The parties further agree that the provisions of this Section 3 shall not be subject to the Grievance and Arbitration Procedure.

Section 4. VEBA

Should the Company fund medical and health care benefits for employees and retirees by establishing a tax-exempt trust in compliance with the provisions of any federal law or regulation, upon request, the Company shall provide to the Unions:

- 1) a yearly financial report of the status of VEBA:
- 2) A financial update limited to two times during a calendar year, January 1 to January 1

ARTICLE XI ADJUSTMENT OF DIFFERENCES

Section 1. Grievance Procedure

Should any dispute or disagreement arise between an employee or a Local Union and the Company, except disputes or disagreements arising under the Mutual Responsibilities (Article IV, above) or disputes or disagreements relating to the Benefit Plans or the Companywide Incentive Plan specified in Article X, such dispute or disagreement shall constitute a grievance and be disposed of in the following manner:

First Step - The grievance shall be presented by the employee or his Local Union to his immediate supervisor within fourteen (14) calendar days after the incident or occurrence. It is recognized that a grievance involving compensation may not become known to an employee until he receives his paycheck for the work period during which the difference actually occurred. In such instances, an employee may present his grievance within fourteen (14) calendar days of the day he receives his paycheck. The immediate supervisor and/or appropriate Manager shall meet with the aggrieved employee within ten (10) calendar days after receipt of the grievance and shall give an answer in writing within ten (10) calendar days after the grievance meeting.

Second Step - If the grievance is not settled in the First Step, the aggrieved employee or his Local Union may, within ten (10) calendar days after the First Step answer is sent, submit the grievance in writing, including the provisions, if any, of the Agreements alleged to be violated, to the aggrieved employee's Department Manager. The Department Manager (or a designated representative) shall meet with the aggrieved employee within ten (10) calendar

days after receipt of the grievance and an answer shall be given in writing within ten (10) calendar days after the meeting.

Third Step - If the grievance is not settled in the second step, the aggrieved employee or his Local Union may, within ten (10) calendar days after the Second Step answer is sent, submit the written grievance, including the provisions, if any, of the Agreements alleged to be violated, to the Labor Relations Manager. Within ten (10) calendar days after receipt of the grievance, the Labor Relations Manager (or his designee) shall schedule a mutually agreeable date for meeting with the aggrieved employee. The Labor Relations Manager (or his designee) shall give an answer in writing within ten (10) calendar days following the meeting.

In each step of the grievance procedure, a Local Union designated representative who is reasonably available shall be present with an aggrieved employee at any of the meetings provided for above in the three steps of this grievance procedure.

The aggrieved employee or aggrieved employees (maximum of three) and one Local Union representative (an employee who is reasonably available) shall not lose their regular straight-time pay for the time spent at such grievance meetings if held during their regularly scheduled hours of employment.

If the Company fails to render a decision within the time allotted in any step of the foregoing procedure, the grievance shall be deemed denied as of the last day of such allotted time. The aggrieved employee shall have the right to continue with the next step in accordance with the procedure for advancing grievances as defined in each step. If the aggrieved employee fails to meet any of the time deadlines set forth in the foregoing procedure, the grievance shall be deemed withdrawn.

Grievance investigations by employee Local Union representatives will normally be made during other than working hours. However, if such investigations can only be conducted during working hours, permission from the Company must be obtained before proceeding with such investigations. If permission is granted, the employee or employees involved will not lose their regular straight-time rate of pay therefor.

Copies of written answers to all grievances shall be furnished to designated Local Union representatives.

Section 2. Appeal From Suspension Or Discharge

Any regular employee who considers himself improperly suspended or discharged may bypass the first two steps of the grievance procedure and submit a grievance in writing to the Third Step of the grievance procedure. Such grievance must be submitted within fourteen (14) calendar days following the first day of a suspension or the date of discharge and will otherwise be handled in accordance with the grievance procedure as heretofore defined.

Section 3. Arbitration Procedure

(a) In the event of failure to satisfactorily settle or adjust any grievance involving an allegation of a violation of a provision or provisions of the Agreements according to the foregoing grievance procedure, then within thirty (30) calendar days after the answer has been given in the Third Step, such arbitrable grievance may be submitted to arbitration in the following manner:

1. The Local Union shall within said thirty (30) calendar day period give written notice to the Company of its desire to arbitrate the grievance. Such written notice shall include, at a minimum, a statement of the remedy to be sought in

arbitration, and the specific term(s) or provision(s) of this Agreement alleged to have been violated.

2. The Company shall then request a panel of seven arbitrators from the FMCS.
3. The Company and the Local Union then shall select an arbitrator from the panel or panels submitted by the FMCS. Both the Union and the Company have the right to reject one entire panel.
4. The arbitrator shall hold a hearing on a date satisfactory to the Company and the Local Union, for the purpose of receiving such evidence as the Parties may have to present with respect to the grievance.
5. If a stenographic recording of the hearing is requested by either party, the cost of the original transcript shall be borne by the requesting party and a copy of the transcript shall be made available to the Arbitrator for his sole use. If the other party wants a copy of the transcript, it shall make such desire known before the close of the hearing and shall equally share the cost of the original transcript. No other electronic recordings of the hearing other than the above shall be permitted.
6. Within sixty (60) calendar days after the receipt by the arbitrator of all arguments, documents and records pertaining to the grievance, he shall render in writing a statement of findings and a decision. Such decision shall be final and binding on both Parties.

(b) The arbitrator shall have no authority to:

1. add to, detract from, or in any way modify the terms of the Agreements, or
2. pass upon any question involving wage rate schedules, or

3. pass upon any question arising from incidents occurring after the right to strike date established in Article IV, (e)(2), or
4. pass upon any question involving the re-employment rights of a former employee discharged from military service; or the job classification to which an employee on leave of absence for military service is entitled to upon discharge from military service; or
5. pass upon any question involving whether or not a disability of an employee is a result of an injury or occupational disease occurring in the course of employment with the Company; or
6. pass upon any questions which do not involve interpretation or applications of a specific term or terms of the Agreements; or
7. pass upon any question relating to benefits under the American Electric Power System Comprehensive Dental Plan, Spending Accounts, Group Life Insurance Plan, Long Term Care Plan, Long Term Disability Plan, Comprehensive Medical Plan [or alternative medical coverage such as a Health Maintenance Organization (HMO) or Preferred Provider Organization (PPO) should such be made available by the Company], Group Accidental Death and Dismemberment Insurance Plan, Retirement Plan, Retirement Savings Plan and Sick Pay Plan; or
8. pass upon any question relating to the Companywide Incentive Plan or Paid Parental Leave; or
9. pass upon any question relating to the MOU, or to the subject matter contained therein.

(c) The Company and the Union shall each bear their own expenses and shall equally bear all compensation and expenses of the arbitration.

(d) If the Local Union, in submitting a grievance to arbitration, fails to meet any time deadline set forth in the foregoing arbitration procedure (unless the time is extended by mutual consent in writing), the grievance shall be deemed withdrawn.

(e) In all time steps stated in this Article XI, the date of the event which begins the time limit (answer sent, meeting held, etc.) shall not be included in counting the days of the time limit.

Section 4. The System Council will furnish the Company with the names of its duly elected officers and the names of its duly authorized representatives.

Each affiliated Local Union will furnish the Company with the names of its duly elected officers and representatives.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands
and seals this _____ day of _____ 201_.

For The Companies

For System Council U-9

By: _____

2012 IBEW Master Collective Bargaining Agreement

For IBEW Local Union 329

For IBEW Local Union 386

By: _____

By: _____

Date: _____

Date: _____

For IBEW Local Union 696

For IBEW Local Union 738

By: _____

By: _____

Date: _____

Date: _____

For IBEW Local Union 876

For IBEW Local Union 934

By: _____

By: _____

Date: _____

Date: _____

For IBEW Local Union 978

For IBEW Local Union 1002

By: _____

By: _____

Date: _____

Date: _____

For IBEW Local Union 1392

For IBEW Local Union 1466

By: _____

By: _____

Date: _____

Date: _____

Kentucky Power Company

REQUEST

Provide a detailed analysis of all benefits provided to the employees of Kentucky Power.
For each benefit include:

- a. The number of employees covered at test-year end;
- b. The test-year actual cost;
- c. The amount of test-year actual costs capitalized and expensed; and
- d. The average annual cost per employee.

RESPONSE

- a. The number of employees covered at test-year end is 414.
- b. & c. Please see Attachment 1 to this response.
- d. The average annual cost per employee is \$25,401 ($\$10,516,117 / 414$).

WITNESS: Andrew R Carlin

Actual Costs - Capitalized and Expensed

KYCo Source Accounts					KYCo 107xxxx Accounts					KYCo Other Balance Sheet Accounts					KYCo Expense Accounts								
Month/Year	Type	110	117	180	KYCo Source Totals	Month/Year	Type	110	117	180	KYCo 107xxxx Totals	Month/Year	Type	110	117	180	KYCo Other Totals	Month/Year	Type	110	117	180	KYCo Expense Totals
04/2012	Insurance	232,855.29	121,547.85	40,991.72	395,394.86	04/2012	Insurance	79,620.65	9,991.92	23,312.82	112,925.39	04/2012	Insurance	33,136.51	12,431.76	1,489.04	47,057.31	04/2012	Insurance	120,098.13	99,124.17	16,189.86	235,412.16
05/2012	Insurance	233,002.91	122,801.65	39,979.69	395,584.25	05/2012	Insurance	84,880.35	8,125.48	29,965.20	122,971.03	05/2012	Insurance	34,196.93	14,635.97	1,441.85	50,274.75	05/2012	Insurance	113,925.63	99,840.20	8,572.64	222,338.47
07/2012	Insurance	233,046.00	122,402.58	39,967.77	395,416.35	06/2012	Insurance	129,376.17	13,990.63	38,635.64	182,002.44	06/2012	Insurance	49,891.62	22,609.54	4,915.06	77,416.22	06/2012	Insurance	53,778.21	85,802.41	(3,582.93)	135,997.69
08/2012	Insurance	183,116.17	96,080.05	31,587.83	395,995.91	07/2012	Insurance	49,779.02	5,201.25	14,119.73	69,100.00	07/2012	Insurance	22,860.14	15,145.66	2,288.53	40,294.33	07/2012	Insurance	160,736.47	101,757.35	23,507.76	286,001.58
09/2012	Insurance	193,458.23	98,301.63	31,871.83	316,784.05	08/2012	Insurance	76,787.48	2,837.25	16,644.51	96,269.24	08/2012	Insurance	30,140.67	17,718.13	4,646.43	52,505.23	08/2012	Insurance	82,188.02	75,524.67	10,296.89	168,009.58
10/2012	Insurance	188,866.63	94,896.61	31,704.88	323,831.99	09/2012	Insurance	74,891.16	3,581.26	18,581.33	97,053.75	09/2012	Insurance	36,885.73	18,500.88	1,186.25	56,572.86	09/2012	Insurance	81,681.34	76,219.79	12,104.25	170,005.38
11/2012	Insurance	187,175.60	89,742.35	32,445.79	309,363.74	10/2012	Insurance	84,001.14	7,256.17	21,695.56	112,952.87	10/2012	Insurance	30,731.69	22,223.38	1,453.34	54,408.41	10/2012	Insurance	74,133.80	65,417.06	8,555.98	148,106.84
12/2012	Insurance	185,807.41	88,828.23	31,965.57	306,601.21	11/2012	Insurance	97,340.75	11,722.16	29,948.08	139,010.99	11/2012	Insurance	50,469.58	31,780.21	1,462.97	83,712.76	11/2012	Insurance	39,365.27	46,239.98	1,034.74	86,639.99
01/2013	Insurance	218,864.94	101,400.03	38,374.59	358,639.56	12/2012	Insurance	84,037.17	4,616.65	24,808.28	113,462.10	12/2012	Insurance	35,190.13	17,656.80	3,822.83	56,669.56	12/2012	Insurance	66,580.11	66,554.98	3,334.46	136,469.55
02/2013	Insurance	275,373.67	122,465.75	49,056.54	446,895.96	01/2013	Insurance	57,889.61	1,534.83	16,757.04	76,181.48	01/2013	Insurance	24,134.50	14,906.17	1,793.22	39,933.89	01/2013	Insurance	136,840.83	85,859.03	19,824.33	242,524.19
03/2013	Insurance	228,096.00	100,584.83	39,576.64	368,257.47	02/2013	Insurance	78,202.85	2,414.12	18,422.52	99,039.49	02/2013	Insurance	30,007.64	16,974.97	2,122.30	49,104.91	02/2013	Insurance	167,163.18	103,076.56	28,511.72	298,751.56
Total		2,597,038.48	1,288,888.88	447,438.87	4,325,433.47	03/2013	Insurance	79,745.23	4,919.40	22,320.37	106,985.00	03/2013	Insurance	29,410.07	15,878.97	2,009.58	47,398.62	03/2013	Insurance	116,840.70	79,888.46	15,246.69	211,873.85
						Total		976,551.58	76,191.12	275,211.08	1,327,953.78	Total		407,055.21	219,662.24	28,631.40	655,348.85	Total		1,213,431.69	985,102.76	143,596.39	2,342,130.84
04/2012	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	04/2012	OPEB	32,001.77	4,332.54	8,772.36	45,106.67	04/2012	OPEB	13,318.51	5,390.46	560.31	19,269.28	04/2012	OPEB	51,311.52	44,372.50	6,184.45	101,867.97
05/2012	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	05/2012	OPEB	34,124.60	3,523.24	11,275.56	48,923.40	05/2012	OPEB	13,748.25	6,346.22	542.55	20,637.02	05/2012	OPEB	48,758.95	44,225.04	3,699.01	96,683.50
06/2012	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	06/2012	OPEB	52,010.86	6,066.40	14,538.16	72,614.64	06/2012	OPEB	20,056.76	9,803.60	1,849.48	31,709.84	06/2012	OPEB	54,264.96	38,225.00	(870.52)	61,919.44
07/2012	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	07/2012	OPEB	20,249.08	2,284.94	5,355.76	27,889.78	07/2012	OPEB	9,299.03	6,653.58	868.07	16,820.68	07/2012	OPEB	67,083.69	45,156.48	9,293.29	121,533.46
08/2012	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	08/2012	OPEB	31,235.63	1,246.42	6,313.44	38,795.49	08/2012	OPEB	12,260.64	7,783.69	1,762.44	21,806.77	08/2012	OPEB	53,135.53	45,064.89	7,441.24	105,641.66
09/2012	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	09/2012	OPEB	30,463.91	1,573.27	7,048.10	39,085.28	09/2012	OPEB	15,004.23	8,127.55	449.96	23,581.74	09/2012	OPEB	51,163.86	44,394.18	8,019.06	103,576.90
10/2012	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	10/2012	OPEB	35,931.79	3,306.07	8,665.57	47,903.43	10/2012	OPEB	13,145.59	10,125.44	580.49	23,851.52	10/2012	OPEB	47,554.42	40,663.49	6,271.06	94,488.97
11/2012	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	11/2012	OPEB	41,637.60	5,340.87	11,961.76	58,940.23	11/2012	OPEB	21,588.42	14,479.74	584.33	36,652.49	11/2012	OPEB	33,405.78	34,274.39	2,971.03	70,651.20
12/2012	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	12/2012	OPEB	35,945.92	2,103.44	9,908.85	47,958.21	12/2012	OPEB	15,052.17	8,044.72	1,526.91	24,623.80	12/2012	OPEB	45,633.71	43,946.84	4,081.36	93,661.91
01/2013	OPEB	96,631.80	54,095.00	15,517.12	166,243.92	01/2013	OPEB	0.00	0.00	0.00	0.00	01/2013	OPEB	0.00	0.00	0.00	0.00	01/2013	OPEB	96,631.80	54,095.00	15,517.12	166,243.92
02/2013	OPEB	(187,363.76)	(93,203.08)	(31,506.74)	(312,073.58)	02/2013	OPEB	0.00	0.00	0.00	0.00	02/2013	OPEB	0.00	0.00	0.00	0.00	02/2013	OPEB	(187,363.76)	(93,203.08)	(31,506.74)	(312,073.58)
03/2013	OPEB	(58,511.65)	(35,692.53)	(10,772.15)	(105,976.63)	03/2013	OPEB	0.00	0.00	0.00	0.00	03/2013	OPEB	0.00	0.00	0.00	0.00	03/2013	OPEB	(58,511.65)	(35,692.53)	(10,772.15)	(105,976.63)
Total		719,442.69	412,053.99	112,892.31	1,244,388.99	Total		313,600.38	29,777.19	83,839.56	427,217.13	Total		133,473.60	76,755.00	8,724.54	218,953.14	Total		272,368.71	305,521.80	20,328.21	588,218.72
04/2012	Pension	163,262.92	87,950.42	21,285.42	272,498.76	04/2012	Pension	54,411.66	7,040.38	12,016.92	73,468.96	04/2012	Pension	22,645.05	8,759.52	767.55	32,172.12	04/2012	Pension	86,206.21	72,150.52	8,500.95	166,857.68
05/2012	Pension	162,041.92	87,402.42	21,169.42	270,613.76	05/2012	Pension	58,009.58	5,725.27	15,445.98	79,180.83	05/2012	Pension	23,371.12	10,312.61	743.22	34,426.95	05/2012	Pension	80,661.22	71,364.54	4,980.22	157,005.98
06/2012	Pension	164,834.92	88,654.42	21,434.42	274,923.76	06/2012	Pension	88,417.73	9,857.89	19,915.27	118,190.89	06/2012	Pension	34,096.72	15,930.84	2,533.53	52,561.09	06/2012	Pension	42,320.47	62,865.69	(1,014.38)	104,171.78
07/2012	Pension	162,115.92	87,447.42	21,202.42	270,765.76	07/2012	Pension	34,591.89	3,688.00	7,343.88	45,633.77	07/2012	Pension	15,885.71	10,768.31	1,190.30	27,844.32	07/2012	Pension	11,638.32	72,981.11	12,668.28	107,287.67
08/2012	Pension	161,969.92	87,358.42	21,137.42	270,465.76	08/2012	Pension	53,360.79	2,017.23	8,657.06	64,035.08	08/2012	Pension	20,945.22	12,597.29	2,416.68	35,959.19	08/2012	Pension	87,663.91	72,743.90	10,063.68	170,471.49
09/2012	Pension	165,147.92	88,784.42	21,440.42	275,371.76	09/2012	Pension	52,042.09	2,546.22	9,664.43	64,252.74	09/2012	Pension	25,632.00	13,153.82	616.98	39,402.80	09/2012	Pension	87,473.83	73,084.38	11,158.01	171,716.22
10/2012	Pension	164,617.92	88,570.42	21,440.42	274,628.76	10/2012	Pension	60,695.58	5,409.93	11,891.45	77,996.96	10/2012	Pension	22,205.39	15,668.91	796.58	39,570.88	10/2012	Pension	81,716.95	66,591.58	8,752.39	157,060.92
11/2012	Pension	162,520.92	87,816.42	21,215.42	271,552.76	11/2012	Pension	70,333.31	8,739.60	16,414.69	95,487.80	11/2012	Pension	36,466.67	23,894.14	801.86	60,962.67	11/2012	Pension	55,720.94	55,182.68	3,998.87	114,902.49
12/2012	Pension	164,274.92	88,410.42	21,394.42	274,079.76	12/2012	Pension	60,720.29	3,442.00	13,597.54	77,759.83	12/2012	Pension	25,426.30	13,164.10	2,095.31	40,685.71	12/2012	Pension	78,128.33	71,804.32	5,701.57	155,634.22
01/2013	Pension	213,752.43	115,755.28	27,628.32	357,136.03	01/2013	Pension	43,900.40	1,148.71	8,865.65	53,914.76	01/2013	Pension	18,177.25	10,482.62	948.73	29,608.60	01/2013	Pension	151,874.78	104,123.95	17,813.94	273,912.67
02/2013	Pension	215,247.91	116,406.97	27,767.70	359,422.58	02/2013	Pension	58,899.62	1,806.80	9,746.79	70,453.21	02/2013	Pension	22,600.68	12,704.53	1,122.85	36,428.06	02/2013	Pension	133,747.61	101,895.64	16,898.06	252,541.31
03/2013	Pension	205,657.08	71,715.54	23,181.29	3																		

Kentucky Power Company

REQUEST

Provide complete details of the financial reporting and rate-making treatment of Kentucky Power's pension costs.

RESPONSE

The Company's pension cost for financial reporting and ratemaking purposes is computed as part of an annual actuarial valuation performed by Towers Watson, the Company's independent actuary, in accordance with generally accepted accounting principles under Financial Accounting Standards Board (FASB) Accounting Standards Codification 715-30, previously referred to as FASB Statement of Financial Accounting Standards No. 87, Employers' Accounting for Pensions (FAS 87).

WITNESS: Hugh E McCoy

Kentucky Power Company

REQUEST

Provide complete details of Kentucky Power's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:

- a. The date that Kentucky Power adopted SFAS No. 106;
- b. All accounting entries made at the date of adoption; and
- c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded by Kentucky Power.

RESPONSE

Kentucky Power Company records and reports postretirement benefits other than pensions in accordance with generally accepted accounting principles per FAS 106. For ratemaking purposes, Kentucky Power Company adjusts its FAS 106 book expense to reflect the latest actuarial report.

- a. Kentucky Power adopted SFAS No. 106 in January 1993.
- b. Please see Attachment 1 to this response for the accounting entries.
- c. Please see Exhibit HEM-3C in the testimony of Company witness Hugh McCoy for the latest actuarial study.

WITNESS: Ranie K Wohnhas

(copy to: Jan 2000)



Date February 4, 1993
 Subject 1993 Postretirement Benefits Expense

From G. S. Campbell/H. E. McCoy
 To E. Bafle - Ft. Wayne
 E. L. Berginnis - Ashland
 T. P. Bowman - Columbus (CSP)
 J. R. Hoffer - Canton
 C. D. Jones - Lancaster
 G. R. Knorr - Columbus
 G. E. Laurey - Roanoke

Beginning in 1993, the AEP System Companies must record postretirement benefits expense on the accrual basis in accordance with FASB Statement (SFAS) No. 106. This letter provides accounting instructions to record postretirement benefits expense based on a valuation performed by our actuary. A separate letter in the future will authorize postretirement benefits Voluntary Employees' Beneficiary Association (VEBA) trust fund contributions, which will be tied to recovery of the accrued expenses through rates.

Postretirement benefits expense accrual adjustment totals to record the incremental SFAS No. 106 cost for 1993 are shown on the attached schedule. One-twelfth (1/12) of the total 1993 SFAS No. 106 accrual adjustment as shown on the attached schedule should be recorded each month, as follows:

Journal Entry No. 1

Account No.	Description	Debit	Credit
<i>JE 130</i> 626.71	Employee Pensions and Benefits - Other Postretirement Benefits	<i>143,783</i> \$ XXX	
242.90	Miscellaneous Current and Accrued Liabilities - <i>OTHER POSTRETIREMENT BENEFITS</i>		<i>143,783</i> \$ XXX

To accrue the incremental cost of postretirement benefits in accordance with SFAS No. 106.

CF - M 100 143,783

AEP Service Corporation and the coal companies should record other postretirement benefits to their corresponding employee pensions and benefits accounts.

Since accrued postretirement benefits expenses are not currently deductible for federal income tax purposes, a Schedule M addition adjustment should be provided monthly to remove the accrued expense from taxable income. Deferred federal income taxes should be recorded through the Mechanized Tax System, which will result in the following journal entry:

Journal Entry No. 1 - Tax

Account No.	Description	Debit	Credit
190.1	Accumulated Deferred Income Taxes	\$ XXX	
411.1	Provision for Deferred Income Taxes - Credit, Utility Operating Income		\$ XXX

To defer the FIT related to the accrual of incremental SFAS No. 106 costs.

When contributions to the postretirement benefits VEBA trust fund are made (in accordance with future instructions), the payments should be recorded as follows:

Journal Entry No. 2

Account No.	Description	Debit	Credit
242	Miscellaneous Current and Accrued Liabilities	\$ XXX	
232	Accounts Payable		\$ XXX

To record contributions to the postretirement benefits VEBA trust fund.

February 4, 1993
 Page 3

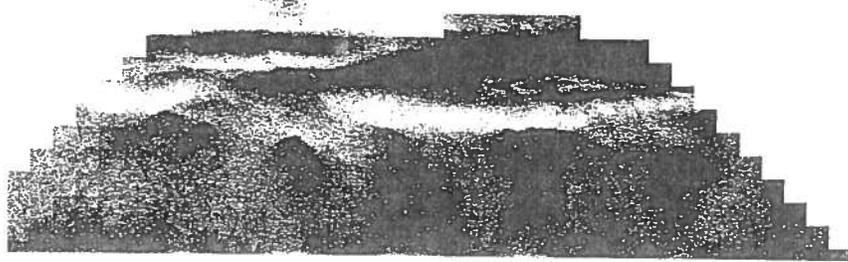
Contributions to the postretirement benefits VEBA trust fund are not necessarily fully deductible for income tax purposes when the contributions are made, although all SFAS No. 106 expense will become deductible when benefits are paid in the future. The currently deductible portion of VEBA contributions under the Internal Revenue Code is limited because it is calculated with no provision for future medical cost inflation. The currently deductible portion of VEBA contributions as determined by our actuary should be included in taxable income by providing a Schedule M deduction adjustment. Related deferred federal income taxes should be reversed through the Mechanized Tax System, which will result in the following journal entry:

Journal Entry No. 2 - Tax

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
410.1	Provision for Deferred Income Taxes, Utility Operating Income	\$ XXX	
190.1	Accumulated Deferred Income Taxes		\$ XXX

To reverse the SFAS No. 106 accrual deferred FIT to the extent that the accrual is currently deductible upon its contribution to the VEBA trust.

Total SFAS No. 106 cost is comprised of the accrual adjustment in Journal Entry No. 1 above plus retiree pay-as-you-go costs which are recorded along with the cost of life insurance and medical benefits for current employees in Accounts 626.43 and 626.44 as those benefits are paid. Accordingly, the cost of pay-as-you-go life insurance and medical benefits for retirees should be reclassified to SFAS No. 106 costs monthly in the amount of one-twelfth (1/12) of the annual numbers as shown on the attached schedule, as follows:



February 4, 1993
 Page 4

Journal Entry No. 3

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
JE 130 626.71	Employee Pensions and Benefits - Other Postretirement Benefits	56,485 \$ XXX	
626.43	Employee Pensions and Benefits - Group Life Insurance		12,354 \$ XXX
626.44	Employee Pensions and Benefits - Group Medical Insurance		44,131 XXX
	To reclassify the retiree portion of pay-as-you-go group life insurance and medical benefits to SFAS No. 106 costs.		

Until rate levels are adjusted to include SFAS No. 106 costs, some of the operating companies will defer for future recovery in certain jurisdictions the SFAS No. 106 increase in cost recorded in Journal Entry No. 1 above (but not Journal Entry No. 3). However, amounts which are currently billable through unit power agreements or other special contracts should be billed rather than deferred. Monthly deferrals of the SFAS No. 106 accrual adjustment recorded in Journal Entry No. 1 should be recorded for the jurisdictions indicated on the attached schedule, as follows:

Journal Entry No. 4

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
186	Miscellaneous Deferred Debits - Other Postretirement Benefits	\$ XXX	
626.71	Employee Pensions and Benefits - Other Postretirement Benefits		\$ XXX
	To defer the jurisdictional portion of the incremental cost of SFAS No. 106 postretirement benefits for future recovery.		

February 4, 1993
 Page 5

A Schedule M deduction adjustment should be provided monthly to remove the above deferral from taxable income. Related deferred federal income taxes should be recorded through the Mechanized Tax System, which will result in the following journal entry:

Journal Entry No. 4 - Tax

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
410.1	Provision for Deferred Income Taxes, Utility Operating Income	\$ XXX	
283.1	Accumulated Deferred Income Taxes - Other		\$ XXX
To record deferred FIT on SFAS No. 106 costs which have been deferred for future recovery.			

Once rate recovery begins, the incremental postretirement benefits cost deferred as a regulatory asset in Journal Entry No. 4 should be amortized commensurate with ratemaking treatment, as follows:

Journal Entry No. 5

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
626.71	Employee Pensions and Benefits - Other Postretirement Benefits	\$ XXX	
186	Miscellaneous Deferred Debits - Other Postretirement Benefits		\$ XXX
To amortize the deferred incremental cost of SFAS No. 106 postretirement benefits commensurate with rate recovery.			

In order to remove the amortization from current taxable income, a Schedule M addition adjustment should be provided. Related deferred income taxes should be reversed through the Mechanized Tax System, which will result in the following journal entry:

February 4, 1993
Page 6

Journal Entry No. 5 - Tax

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
283.1	Accumulated Deferred Income Taxes - Other	\$ XXX	
411.1	Provision for Deferred Income Taxes - Credit, Utility Operating Income		\$ XXX
	To amortize deferred FIT related to the amortization of deferred SFAS No. 106 costs.		

JE 130
709-9000 16%
701-9000 3%
62672 16%
62673 3%
62674 -

The SFAS No. 106 cost recorded in Account 626.71 should be payroll loaded so that a portion of the cost will be capitalized as a component of construction cost. Payroll loading should be accomplished through manual adjustment until the programming to handle this automatically is complete.

Please contact us if you should have any questions.

HEMCO

G. S. Campbell/H. E. McCoy

GSC:HEM:ca
Attachment

cc: L. V. Assante
G. C. Dean
P. J. DeMaria
B. G. Lynn
W. L. Scott
J. H. Shepard, Jr.
Deloitte & Touche

rc: H. W. Fayne
G. P. Maloney
R. A. Mueller
A. P. Varley

c:\hem\hem005.93

AEP System
 Postretirement Benefits Expense
 1993

Addressee	Company	SFAS 106 Accrual Adjustment	Plus Pay-As-You-Go Costs			Total SFAS 106 Cost	Jurisdictions to Record Deferral
			Medical	Life Insur.	Subtotal		
Journal Entry No.:		JE #1	JE #3	JE #3		JE #4	
E. L. Berginnis	Kentucky Power Co.	1,725,400	529,570	148,249	677,819	2,403,219	FERC
		<i>1/12</i>	<i>+12</i>	<i>1/12</i>	<i>1/12</i>		<i>N/A</i>
		<i>148,783</i>	<i>44,131</i>	<i>12,354</i>	<i>56,485</i>		

(See Attachments Here)

JOURNAL ENTRY VOUCHER

KENTUCKY POWER COMPANY
Month and Year JANUARY, 1993

Page No. of
J.E.No. 013-J130

SHORT ACCOUNT TITLE	ACCOUNT	DESCRIPTION	CONTRA-ACCT	DEBIT	CREDIT
1 OPER MAINT EXP-UNSEG	40190	POSTRETIRE BENEFIT EXP	24290	143,783.00	
MC&AL-OH P/RET BENEFIT	24290	POSTRETIRE BENE ACCRUAL	40190		143,783.00
2 MC&AL-ALL OTHER	24299	DEFER W/O CHARGES	40190	27,318.00	
OPER MAINT EXP-UNSEG	40190	POST RETIRE W/O LOAD	24299		27,318.00
3 OPER MAINT EXP-UNSEG	40190	RECLASS TO SFAS 106	40190	56,485.00	
OPER MAINT EXP-UNSEG	40190	RECLASS FORM P.A.Y.G.	40190		56,485.00
KRS/df	02/09/93			227,586.00	227,586.00

EXPLANATION: 1)To accrue the incremental cost of postretirement benefits in accordance with SFAS No. 106 per letter of G. S. Campbell/H. E. McCoy letter of 2/4/93. 2)To load W/O with portion of other postretirement benefits that should be payroll loaded. 3)To reclassify the retiree portion of pay-as-go Group Life Insurance and medical benefits to SEAS No. 106 Costs

Acct. Dept. Approvals:
Compiled By

Approved By

Key Entered FEB 10 1993

Form TRY-25 KY Rev. 1/91

Kentucky Power Company

REQUEST

Provide complete details of Kentucky Power's financial reporting and rate-making treatment of SFAS No. 112, including:

- a. The date that Kentucky Power adopted SFAS No. 112;
- b. All accounting entries made at the date of adoption; and
- c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by Kentucky Power.

RESPONSE

Kentucky Power Company records and reports post-employment benefits in accordance with generally accepted accounting principles per FAS 112. The ratemaking for post-employment benefits follows the book accounting.

- a. Kentucky Power adopted SFAS No. 112 in March 1994.
- b. Please see Attachment 1 to this response.
- c. Please see Attachment 2 to this response.

WITNESS: Ranie K Wohnhas



Date March 24, 1994

Subject Adoption of Statement of Financial
Accounting Standard (SFAS) No. 112,
"Employers' Accounting for Postemployment Benefits"

From G. S. Campbell/L. L. Dieck

To E. Bafile - Ft. Wayne C. D. Jones - Lancaster
E. L. Berginnis - Ashland G. E. Laurey - Roanoke
T. P. Bowman - Columbus (CSP)

I. Background and Purpose

SFAS No. 112, which was effective January 1, 1994, adopts accrual accounting for postemployment, preretirement benefits. Previously, many companies recognized the expense for post-employment, preretirement benefits as the benefits were paid (the pay-as-you-go method). Postemployment, preretirement benefits include disability-related benefits, continuation of health care benefits and life insurance, supplemental unemployment benefits, severance benefits and other salary continuation plans.

The AEP Companies follow accrual accounting for many postemployment, preretirement benefits (i.e., workers' compensation and severance pay). However, a liability is not currently reflected on the books for the following uninsured postemployment, preretirement benefits provided to AEP employees:

Long-Term Disability (LTD) Plan for Non-United Mine Workers of America (UMWA) Plans -

- Medical, and basic and supplemental life insurance continuation

UMWA Plans -

- Layoff Benefits:
Medical and basic life insurance continuation
- Sickness & Accident Benefits:
Income replacement
Medical and basic life insurance continuation
- Disabled Pensioner Benefits:
Medical insurance continuation before age 55

March 24, 1994
Page 2

The purpose of this memorandum is to set forth the accounting instructions for adopting the new standard for the AEP System's regulated and non-regulated operations and to confirm the entries recorded in February 1993 business by Appalachian Power Company (APCo) and Ohio Power Company (OPCo) related to the SFAS No. 112 liability for their inactive coal subsidiaries. Indiana Michigan Power Company (I&M) does not have an SFAS No. 112 liability for its inactive coal subsidiary.

II. Accounting Implications

In general, SFAS No. 112 requires that the obligation for postemployment, preretirement benefits be recognized in accordance with SFAS No. 43, "Accounting for Compensated Absences" if four conditions are met: (1) the obligation is attributable to employees' service already rendered; (2) employees' rights to those benefits vest or accumulate; (3) payment of the benefit is probable; and (4) the amount can be reasonably estimated. SFAS No. 43 requires that the obligation be recognized over the service life of the employees. If the above four conditions of SFAS No. 43 are not met, the employer would account for these benefits when it is probable that a liability has been incurred and the amount can be reasonably estimated in accordance with SFAS No. 5, "Accounting for Contingencies." SFAS No. 112 permits discounting of the postemployment, preretirement benefit liabilities provided the payment period is determinable.

The benefits provided by AEP as listed above do not meet the criteria of SFAS No. 43. Accordingly, at the time of adoption of SFAS No. 112, a liability equivalent to the net present value of the estimated payments to be made to those individuals currently receiving benefits under the above listed plans must be recorded. We have engaged Towers Perrin to prepare the actuarial valuations of the liabilities under the previously listed benefit plans. For all such costs applicable to regulated operations, we will record the previously unrecognized SFAS No. 112 liability and a corresponding regulatory asset pursuant to the provisions of SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation" (SFAS No. 71), since we expect to recover these actual payments from customers over time through the ratemaking process. In addition, we will continue to recognize the expense on the pay-as-you go basis, i.e., the recorded liability and regulatory asset will only be adjusted when a new actuarial valuation is prepared by Towers Perrin (see discussion below regarding the timing of subsequent studies).

Recordation of a regulatory asset is appropriate because the AEP Operating Companies have been on the pay-as-you-go method for both financial reporting and ratemaking purposes and have consistently recovered the pay-as-you-go expenses in rates. In addition, we do not expect to encounter the same problems we had with recording regulatory assets for SFAS No. 106, "Postemployment Benefits Other Than Pensions." The SFAS No. 106 liabilities are long-term in nature and continue to grow, absent special measures such as COLI programs, whereas the SFAS No. 112 liability will remain relatively constant and

March 24, 1994
 Page 3

is generally short-term in nature. In addition, the total amounts involved in the accounting for SFAS No. 112 liabilities clearly are much less significant than the amounts involved with OPEBs. Paragraphs 48 and 49 in Appendix B of SFAS No. 71 address the accounting for compensated absences under SFAS No. 43, "Accounting for Compensated Absences" and since SFAS No. 112 is an extension of the requirements of SFAS No. 43, these paragraphs apply to SFAS No. 112 items and thereby provide further support for the recordation of a regulatory asset.

The inactive coal companies currently have some disabled employees who are receiving benefits under the plans listed above. Since these companies are inactive and no longer regulated entities there is no basis to establish a regulatory asset. Therefore, the inactive coal companies will expense the liability and bill their parent companies, APCo and OPCo, for the liability in the monthly shut-down billing. APCo and OPCo will expense the shut-down billing in the month billed. Subsequent payments for these benefits will first reduce the liability and any benefit payments in excess of the liability will be expensed when incurred.

Since we are recording a regulatory asset in most cases, and the inactive coal subsidiaries' SFAS No. 112 liability is not significant, we will engage Towers Perrin to recalculate the liability on an annual basis only. We will then inform you of any adjustments to your recorded liabilities.

III. Journal Entries

- ✓ A. All Companies Excluding the Inactive Coal Companies - The following journal entry should be recorded in March 1994 business for all companies except the inactive coal subsidiaries. The amounts to be recorded are included on the attached schedule for your company(ies).

Account No.	Description	Debit	Credit
182.3	Other Regulatory Assets	\$ XXX	
228.4	Accumulated Miscellaneous Operating Provisions		\$ XXX

To record the liability and related regulatory asset for the previously unrecorded liability under SFAS No. 112.

Note: Since the Service Corporation and the Coal Companies have not yet received permission from the Securities and Exchange Commission to use Account 182.3, they should charge Account 186, Miscellaneous Deferred Debits.

March 24, 1994
 Page 4

Note: The standard billing procedures should be followed where appropriate for the liability for I&M River Transportation Division, Ohio Power - Cardinal, Ohio Power - Cook, Ohio Power - Kammer and Ohio Power - Tidd.

Since the regulated companies will continue to recognize expense on the pay-as-you-go basis and the SFAS No. 112 accruals are not deductible for tax purposes until paid there are no deferred federal income tax entries required.

B. Entries Recorded and to Be Recorded by APCo and OPCo Related to Their Inactive Coal Subsidiaries - The following journal entry was recorded in February 1994 business by APCo and OPCo (APCo - \$1,333,000 and OPCo - \$731,000) to reflect one-half of the SFAS No. 112 liability of the inactive coal subsidiaries:

Account No.	Description	Debit	Credit
426.5	Other Deductions	\$ XXX	
253	Other Deferred Credits		\$ XXX
To record a provision for one-half of the liability of the inactive coal subsidiaries for the previously unrecorded liability under SFAS No. 112.			

The following reversing journal entry should be recorded in March 1994 business by APCo and OPCo as the inactive coal subsidiaries will record the entire liability and bill the respective companies in March:

Account No.	Description	Debit	Credit
253	Other Deferred Credits	\$ XXX	
426.5	Other Deductions		\$ XXX
To reverse the provision recorded in February 1994 for one-half of the liability of the inactive coal subsidiaries for the previously unrecorded liability under SFAS No. 112, since the entire liability was billed by the inactive coal company subsidiaries in March 1994, and appropriately expensed below-the-line.			

March 24, 1994
 Page 5

The tax treatment of the above two entries is the same as the book treatment due to the short reversal period. Accordingly, no deferred federal income tax entries were provided.

C. **Journal Entries to Be Recorded by the Inactive Coal Subsidiaries**
 The inactive coal companies should record the following entry in March 1994 business. The amounts to be recorded are set forth on Attachment A.

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
425.99	Miscellaneous Nonoperating Expense	\$ XXX	
242	Miscellaneous Current and Accrued Liabilities		\$ XXX
253	Other Deferred Credits		XXX
	To record the liability for the previously unrecorded liability under SFAS No. 112.		

For tax purposes, the SFAS No. 112 expense is not deductible until paid. Accordingly, there is a Schedule M addback for which deferred federal income taxes should be provided at the statutory rate of 35%. The following deferred federal income tax entry will be recorded through the mechanized tax system:

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
190.2	Accumulated Deferred Federal Income Taxes	\$ XXX	
411.2	Provision for Deferred Federal Income Taxes - Credit		\$ XXX
	To record deferred federal income taxes associated with the SFAS No. 112 liability which is not deductible for tax purposes until paid.		

When the benefits are actually paid, there will be a Schedule M deduction and the appropriate amount of deferred federal income taxes should be reversed or fed back at the statutory rate of 35%. The following feedback of the deferred federal income tax will be recorded through the mechanized tax system.

March 24, 1994
Page 6

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
410.2	Provision for Deferred Federal Income Taxes	\$ XXX	
190.2	Accumulated Deferred Federal Income Taxes		\$ XXX

To reverse the deferred federal income
taxes associated with the SFAS No. 112
liability as the actual benefits are paid.

If you have any questions please contact the undersigned.

L. L. Dieck

G. S. Campbell/L. L. Dieck

GSC:LLD:ca

Attachment

cc: M. S. Ackerman - Lancaster
L. V. Assante
G. C. Dean
H. W. Fayne
G. P. Maloney
R. A. Mueller
R. H. Strahan/R. D. Shock
A. P. Varley
Deloitte & Touche

**American Electric Power
Postemployment Benefit Plan
Actuarial Valuation Report
Postemployment Benefit Obligations as of
December 31, 2012, under U.S. GAAP**

April 2013

TOWERS WATSON 

This report is confidential and intended solely for the information and benefit of the immediate recipient thereof. It may not be distributed to a third party unless expressly allowed under the "Purpose and Actuarial Certification" section herein.

Postemployment Benefit Plan

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Postemployment Benefit Plan

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Postemployment Benefit Plan

1

Purpose and Actuarial Certification

Purpose of Valuation

American Electric Power retained Towers Watson Pennsylvania Inc. ("Towers Watson"), to perform an actuarial valuation of its postretirement welfare programs for the purpose of determining the value of unfunded benefit obligations as of December 31, 2012, in accordance with FASB Accounting Standards Codification Topic 712 (ASC 712).

This valuation has been conducted in accordance with generally accepted actuarial principles and practices.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, claims data, contributions and assets provided by American Electric Power and other persons or organizations designated by American Electric Power. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. We have relied on all the information provided as complete and accurate. The results presented in this report are dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data and information provided to us may have produced results that are not suitable for the purpose of this report and such inaccuracies, as corrected by American Electric Power, may produce materially different results that could require that a revised report be issued.

Nature of Actuarial Calculations

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated or selected by Towers Watson, we consider reasonable and within the "best-estimate range" as described by the Actuarial Standards of Practice. Other actuarial assumptions could also be considered to be reasonable and within the best-estimate range. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate ranges for various assumptions.

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Assumptions may be made, in consultation with American Electric Power, about participant data or other factors. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. The numbers shown in this report are not rounded. This is for convenience only and should not imply precision; by their nature, actuarial calculations are not precise.

If overall future plan experience produces higher benefit payments than assumed, the relative level of plan obligations reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions; increases or reductions expected as part of the natural

operation of the methodology used for the measurements; and changes in plan provisions or applicable law. It is beyond the scope of this valuation to analyze the potential range of future postemployment welfare contributions, but we can do so upon request.

See Basis for Valuation for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on Use

This report is provided subject to the terms set out herein and in our engagement letter dated February 20, 2013, and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of American Electric Power and its auditors in connection with our actuarial valuation of the postretirement welfare plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. American Electric Power may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require American Electric Power to provide them this report, in which case American Electric Power will use best efforts to notify Towers Watson in advance of this distribution, and will include the non-reliance notice included at the end of this report. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Towers Watson's prior written consent. In the absence of such consent and an express assumption of responsibility, we accept no responsibility whatsoever for any consequences arising from any third party relying on this report or any advice relating to its contents. There are no intended third-party beneficiaries of this report or the work underlying it.

Professional Qualifications

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to postretirement welfare plans. Our objectivity is not impaired by any relationship between American Electric Power and our employer, Towers Watson Pennsylvania Inc.



Martin P. Franzinger, ASA, MAAA
Consultant



Matthew J. Pilkey, FSA, MAAA
Consultant

April 2013

Postemployment Benefit Plan

3

Summary of Results

FASB ASC 712 results for selected benefits as of December 31, 2012¹, and December 31, 2011, are as follows.

	As of December 31, 2012		As of December 31, 2011	
	Number of Participants	Unfunded Liabilities ²	Number of Participants	Unfunded Liabilities ²
Non-UMWA Plans				
Health Care and Life Insurance Continuation for Long-Term Disability Claimants (page 13)	490	\$80,984,876	553	\$84,472,083
LTD Income Replacement (page 14)	462	\$17,805,467	493	4,856,613
COBRA (page 15)	98	\$322,126	78	126,399
Total (page 16)		\$99,112,469		\$89,455,095

¹ Allocations to individual AEP system companies of the liabilities in this schedule are presented in Appendix C.

² No liabilities included for claims incurred but not reported. All liabilities are determined under FASB ASC 450-20-25.

Change in Liabilities From Prior Year

In total, our calculations of FASB ASC 712 unfunded liabilities as of December 31, 2012, for the postemployment benefits that Towers Watson values increased to \$99.1 million, an increase of \$9.6 million from the December 31, 2011, unfunded liability of \$89.5 million.

Summary of Unfunded Liability Increase/(Decrease)

Non-UMWA

▶ Health Care and Life Insurance Continuation for LTD Claimants	\$(3.5) million
▶ LTD Income Replacement	12.9 million
▶ COBRA	<u>0.2 million</u>
Total	<u>9.6 million</u>

The discount rate has increased from 1.65% to 1.70% and is determined based on a duration matching approach using a risk-free bond universe. The duration of AEP's postemployment benefit plan, excluding COBRA and severance benefits, is 5.17 years as of December 31, 2012. The changes in liabilities are analyzed below for each benefit.

Health Care and Life Insurance Continuation for LTD Claimants — Non-UMWA

The liability estimate for these benefits decreased from \$84.5 million to \$81.0 million. This \$3.5 million decrease results from the following factors:

Normal operation of plan (expected increase)	\$3.2 million
Medical and dental claims experience	(4.3) million
Change in economic assumptions (discount rate and trend rate)	(0.2) million
Demographic experience (e.g., claim terminations)	<u>(2.2) million</u>
Total	<u>(\$3.5) million</u>

LTD Income Replacement

Historically, AEP East LTD benefits were fully funded and, therefore, not included with the FAS 112 valuations in the '90s. However, increases in disability costs from 1998 through 2000 were not matched by increases in plan funding, which contributed to the emergence of significant unfunded liabilities. In addition, AEP West LTD benefits have historically been funded at much lower levels, so the unfunded liabilities for West companies had always been included with CSW FAS 112 valuations in the '90s.

However, since 2001, AEP's LTD costs have been reduced, in part due to increased disability management efforts. As a disability funding surplus began to emerge, AEP reduced employer contributions to the LTD trust, suspending them altogether in 2009, then reinstating in 2010-2011, then suspending again in 2012, resulting in a \$17.8 million unfunded liability as of December 31, 2012. Liabilities for claims incurred but not approved (IBNA) or administration expenses are not considered in calculating the funded status.

Because East companies have funded much more of their LTD costs than West companies prior to 2001, no assets have been allocated to claimants classified as "CSW." (These claimants are people from West locations disabled prior to 2001). Assets held in the LTD trust have been allocated in proportion to December 31, 2012 LTD liabilities for claimants not classified as CSW.

COBRA and Severance

The liabilities as of December 31, 2012, associated with COBRA continuation coverage for medical and dental benefits have been included for all AEP companies. Liabilities were calculated for participants and assigned to the company for which they last worked.

The liabilities were determined assuming that COBRA beneficiaries would incur claims costs equal to 154% of the per capita claims costs for active employees. No increased claims cost morbidity was assumed for former employees receiving severance benefits, because their monthly contributions to continue AEP's coverage was equal to the contributions charged to active participants.

Health Care Continuation for Disabled Pensioners — UMWA Employees

In the data provided, there were no UMWA disabled pensioner employees under age 55 and thus, no liability.

Basis for Valuation

Appendix A summarizes the assumptions and methods used in the valuation. Appendix B summarizes our understanding of the principal provisions of the plan being valued.

Changes in Assumptions

- Per capita claims costs were updated to reflect 2011 dental and retiree medical claims experience.
- Discount rate was changed from 1.65% to 1.70%.
- Healthy mortality was updated for an additional year of mortality improvements.

Changes in Methods

None.

Changes in Benefits Valued

None.

Postemployment Benefit Plan

7

Appendix A: Statement of Actuarial Assumptions and Methods

Discount rate	1.70%	
Health care cost trend rate	<i>Medical</i>	<i>Dental</i>
	2013	6.75%
	2014	6.50
	2015	6.25
	2016	6.00
	2017	5.75
	2018	5.50
	2019	5.25
	2020+	5.00

Health Care Benefit Assumptions

Non-UMWA Plans

Average annual 2013 per capita medical claims cost for disabled employees and their dependents

<i>Age</i>	<i>Employee or Spouse</i>	
	<i>Aetna</i>	<i>Lumenos</i>
≤ 50	\$5,768	\$5,708
50-54	6,738	6,667
55-59	7,504	7,425
60-64	10,209	10,102

For employees only, the costs shown above are increased by the following factors, based on duration of disability:

<i>Years Disabled</i>	<i>Employee Medical Cost Multiplier</i>
≤ 3	8.0
3 – 6	5.0
>6	2.0

Eighty percent of employees disabled more than 30 months are assumed to be approved for Medicare. Including the savings generated by Medicare Part D, the onset of Medicare benefits reduces the cost of benefits by 84%.

For employees covering children under the medical plan, \$4,770 is added to 2013 medical costs until the employee turns age 55.

Average annual 2013 per capita dental claims cost for disabled employees and their dependents

Employee only	\$304
Employee plus spouse	601
Employee plus child(ren)	924*
Full family	1,221*

*Children's portion of cost goes to zero at employee's age 55.

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Postemployment Benefit Plan

Administrative expenses Included in costs shown above.
 COBRA morbidity COBRA participants are assumed to incur average per capita claims costs equal to 154% of costs that active participants incur.

Demographic Assumptions

Mortality for non-UMWA plans:

- ▶ Healthy participants Versions of RP-2000 Mortality Table projected to 2028.
- ▶ Disabled participants Underlying mortality in the 1987 CGDT rates.

Long-term disability continuation 1987 CGDT — termination rates adjusted by the following factors:

<i>Years of Disability</i>	<i>Percentage of Termination Rates</i>
<1	200%
1-2	150%
2+	100%

In addition to these factors, termination rates at all ages are reduced 5%, reflecting the recommended industry adjustment to the 1987 table.

COBRA continuation termination rates for beneficiaries not receiving severance benefits

<i>Months</i>	<i>Probability of Terminating COBRA Coverage at End of Month</i>	
	<i>18-Month Maximum</i>	<i>29- or 36-Month Maximum</i>
1	.17	.05
2	.12	.05
3	.07	.04
4-6	.05	.03
7-12	.04	.03
13	.03	.03
14-24	.03	.02
25-35	N/A	.01
36	N/A	1.00
Average Duration	10.19 months	22.61 months

Postemployment Benefit Plan

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Actuarial Methods

Applicable accounting standards	All benefits valued have been valued under FASB ASC 450-20-25.
Postemployment benefit liability	FASB ASC 450-20-25 liabilities are equal to the actuarial present value of future benefit payments to current benefit recipients, with no reserve for incurred but unreported claims.
Development of health care benefit claims cost	Cost per participant is based on age-related retired participant costs for AEP non-UMWA plans, adjusted to reflect higher anticipated health care costs for disabled individuals.
Benefits not valued	Claims incurred but not reported (IBNR) have not been included in the FASB ASC 712 liability for any benefits.
Data Sources	The company furnished data on current benefit recipients (including employees and eligible dependents) and paid claims. Data were reviewed for reasonableness and consistency, but no audit was performed. We are aware of no errors or omissions in the data that would have a significant effect on the results of these calculations.

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Postemployment Benefit Plan

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Appendix B: Summary of Substantive Plan Provisions Reflected in Valuation

Non-UMWA Plans

Long-Term Disability

Eligibility	Total disability following elimination period of 26 weeks.
Benefits	<p>Following 26 weeks of total disability, benefits are payable. Benefit payments continue until the first to occur of the following:</p> <ul style="list-style-type: none"> (i) The participant ceases to be totally disabled, or (ii) He reaches age 65 or if he becomes disabled after age 60, benefits can extend beyond age 65. <p>Monthly benefits equal 60% of base monthly salary reduced by:</p> <ul style="list-style-type: none"> (a) Initial Social Security benefit (primary portion only for pre-2001 West disabilities) (b) Workers Compensation benefit (c) Jones Act (d) General Maritime Law (e) Settlements (f) Other plans.

Health Care Continuation to LTD Claimants

Eligibility	Participants are eligible for health care continuation upon approval for LTD benefits. Dependents of disabled employees are also eligible. Benefits continue until LTD benefits cease due to death, recovery or retirement.
Benefits	Eligible participants receive continued coverage under AEP's active employee medical and dental plans. Disabled participants who are eligible for Medicare have medical benefits provided secondary to Medicare.
Contributions	None.

Life Insurance Continuation to LTD Claimants

Eligibility	Participants are eligible for life insurance continuation upon approval for LTD benefits.
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Postemployment Benefit Plan

Benefits	Eligible participants receive continued coverage under the active employee life insurance plans. Basic and supplemental amounts in force prior to approval for LTD benefits are continued. Dependent life is also continued.
Contributions	None.
COBRA	When employees terminate they are offered medical coverage for 18 months at COBRA rates (102% of average active/pre-65 retiree medical costs). Because antiselection occurs, the average cost for participants who elect COBRA coverage is typically more than the COBRA rates they pay to enroll for coverage. Surviving spouses may continue coverage at COBRA rates for up to 36 months.

Postemployment Benefit Plan

American Electric Power		ML-2			
Long-Term Disability Income Replacement Benefits					
Liabilities as of December 31, 2012					
Number	12/31/2012	Total LTD	12/31/2012	Expected	
Disabled	Liability	Assets as of	Liability	Benefit	Payments
140	\$3,658,922	\$2,253,893	\$1,405,029	\$491,931	
215	\$5,068,192	\$3,122,002	\$1,948,190	\$754,774	
150	\$1,097,518	\$768,070	\$421,448	\$142,720	
108	\$9,824,632	\$6,051,965	\$3,772,667	\$1,389,425	
0	0	0	0	0	0
106	\$9,824,632	\$6,051,965	\$3,772,667	\$1,389,425	
211	\$2,845,873	\$1,515,017	\$1,330,856	\$492,065	
147	0	0	0	0	0
169	0	0	0	0	0
33	\$2,845,873	\$1,515,017	\$1,330,856	\$492,065	
170	\$231,682	\$142,716	\$88,966	\$29,601	
132	\$600,442	\$369,872	\$230,570	\$71,862	
190	\$2,584,013	\$1,591,750	\$992,263	\$375,752	
120	\$122,998	\$75,767	\$47,231	\$22,354	
260	\$5,176,400	\$3,188,043	\$1,987,357	\$733,662	
994	0	0	0	0	0
60	\$5,176,400	\$3,188,043	\$1,987,357	\$733,662	
110	\$1,284,004	\$778,625	\$485,378	\$208,401	
117	\$1,364,265	\$14,079	\$70,186	\$200,458	
180	\$215,731	\$132,890	\$82,841	\$33,085	
32	\$2,854,009	\$1,726,604	\$1,138,406	\$441,947	
104	\$519,181	\$319,803	\$199,358	\$80,879	
270	0	0	0	0	0
250	\$2,808,064	\$1,605,333	\$1,000,731	\$289,272	
181	\$4,438,803	\$2,734,289	\$1,704,504	\$681,483	
160	\$272,129	\$138,555	\$133,574	\$43,462	
79	\$7,836,167	\$4,797,999	\$3,038,167	\$1,075,088	
290	0	0	0	0	0
79	\$7,836,167	\$4,797,999	\$3,038,167	\$1,075,088	
187	\$1,458,530	\$804,120	\$652,410	\$243,779	
198	\$1,083,438	\$609,550	\$453,868	\$173,792	
114	\$205,584	\$111,994	\$83,690	\$48,215	
29	\$2,725,662	\$1,526,664	\$1,199,898	\$413,788	
159	\$1,080,311	\$855,415	\$424,896	\$137,814	
158	\$800,308	\$270,051	\$300,257	\$99,842	
111	\$407,713	\$179,645	\$228,065	\$75,165	
194	0	0	0	0	0
1	\$8,314	\$2,369	\$13,845	\$7,724	
26	\$2,124,648	\$1,127,483	\$897,163	\$340,645	
119	\$550,158	\$304,433	\$245,726	\$109,870	
166	0	0	0	0	0
192	0	0	0	0	0
13	\$550,158	\$304,433	\$245,726	\$109,870	
230	\$88,054	\$54,241	\$33,813	\$28,412	
260	\$32,612	\$20,089	\$12,523	\$5,513	
3	\$120,666	\$74,330	\$46,336	\$31,925	
210	\$215,026	\$132,456	\$82,570	\$63,105	
200	0	0	0	0	0
3	\$215,026	\$132,456	\$82,570	\$63,105	
103	\$6,494,167	\$3,430,204	\$3,063,963	\$917,974	
68	\$6,494,167	\$3,430,204	\$3,063,963	\$917,974	
143	\$0	\$0	\$0	\$0	
171	\$0	\$0	\$0	\$0	
293	\$486,386	\$299,613	\$186,773	\$72,622	
292	\$1,863,526	\$1,147,930	\$715,596	\$269,568	
189	\$0	\$0	\$0	\$0	
185	\$0	\$0	\$0	\$0	
20	\$2,349,912	\$1,447,543	\$902,369	\$242,189	
Total	462	\$43,126,189	\$25,320,722	\$17,805,467	\$6,251,590

VAmerican Electric Power Co. - 12/31/2012 Balance Sheet - Data for 12/31/2012 (USD in thousands)

Postemployment Benefit Plan

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American Electric Power
 Liabilities for COBRA Continuation of Medical and Dental Coverage
 Former Non-UMWA and UMWA Employees

ML-3

	Number of Participants	Expected	
		12/31/2012 Liability	2013 Benefit Disbursements
140 Appalachian Power Co - Distribution	4	\$14,479	\$9,436
215 Appalachian Power Co - Generation	0	0	0
150 Appalachian Power Co - Transmission	0	0	0
Appalachian Power Co. - FERC	4	\$14,479	\$9,436
999 Cedar Coal Co	0	0	0
Appalachian Power Co. - SEC	4	\$14,479	\$9,436
211 AEP Texas Central Company - Distribution	2	\$8,829	\$4,718
147 AEP Texas Central Company - Generation	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0
AEP Texas Central Co.	2	\$8,829	\$4,718
170 Indiana Michigan Power Co - Distribution	0	\$0	\$0
132 Indiana Michigan Power Co - Generation	0	0	0
190 Indiana Michigan Power Co - Nuclear	9	26,209	24,792
120 Indiana Michigan Power Co - Transmission	0	0	0
280 Ind Mich River Transp Lath	2	350	350
Indiana Michigan Power Co. - FERC	11	\$26,559	\$25,142
894 Price River Coal	0	0	0
Indiana Michigan Power Co. - SEC	11	\$26,559	\$25,142
110 Kentucky Power Co - Distribution	0	\$0	\$0
117 Kentucky Power Co - Generation	0	0	0
180 Kentucky Power Co - Transmission	0	0	0
Kentucky Power Co.	0	\$0	\$0
104 Cardinal Operating Company	0	\$0	\$0
270 Cook Coal Terminal	0	0	0
250 Ohio Power Co - Distribution	0	0	0
181 Ohio Power Co - Generation	7	24,698	18,675
160 Ohio Power Co - Transmission	0	0	0
Ohio Power Co. - FERC	7	\$24,698	\$18,675
290 Ceneville Coal Preparation Company	0	0	0
Ohio Power Co. - SEC	7	\$24,698	\$18,675
167 Public Service Co of Oklahoma - Distribution	0	\$0	\$0
188 Public Service Co of Oklahoma - Generation	0	0	0
114 Public Service Co of Oklahoma - Transmission	0	0	0
Public Service Co. of Oklahoma	0	\$0	\$0
159 Southwestern Electric Power Co - Distribution	4	\$7,470	\$7,470
168 Southwestern Electric Power Co - Generation	0	0	0
161 Southwestern Electric Power Co - Texas - Distribution	0	0	0
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0
194 Southwestern Electric Power Co - Transmission	0	0	0
Southwestern Electric Power Co.	4	\$7,470	\$7,470
119 AEP Texas North Company - Distribution	2	\$4,295	\$4,295
166 AEP Texas North Company - Generation	0	0	0
192 AEP Texas North Company - Transmission	0	0	0
AEP Texas North Co.	2	\$4,295	\$4,295
230 Kingsport Power Co - Distribution	1	\$3,513	\$2,288
260 Kingsport Power Co - Transmission	0	0	0
Kingsport Power Co.	1	\$3,513	\$2,288
210 Wheeling Power Co - Distribution	0	\$0	\$0
200 Wheeling Power Co - Transmission	0	0	0
Wheeling Power Co.	0	\$0	\$0
103 American Electric Power Service Corporation	64	\$227,657	\$213,289
American Electric Power Service Corp	64	\$227,657	\$213,289
143 AEP Pro Serv. Inc.	0	\$0	\$0
171 CSW Energy, Inc.	0	0	0
293 Elmwood	0	0	0
292 AEP River Operations LLC	3	4,628	4,628
163 Central Coal Company	0	0	0
185 AEP Energy, Inc	0	0	0
Miscellaneous	3	\$4,628	\$4,628
Total	98	\$322,123	\$289,840

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Postemployment Benefit Plan

American Electric Power
 Benefits Summary by Location
 Unfunded Liabilities as of December 31, 2012

ML-4

	Health Care and Life Insurance	LTD	COBRA	Total Benefits
149 Appalachian Power Co - Distribution	\$8,553,688	\$1,405,029	\$14,479	\$9,973,196
215 Appalachian Power Co - Generation	9,981,359	1,845,190	0	11,827,548
150 Appalachian Power Co - Transmission	2,879,584	421,448	0	3,301,032
Appalachian Power Co. - FERC	\$21,214,630	\$3,772,667	\$14,479	\$25,001,776
899 Cedar Coal Co	0	0	0	0
Appalachian Power Co. - SEC	\$21,214,630	\$3,772,667	\$14,479	\$25,001,776
211 AEP Texas Central Company - Distribution	\$5,828,771	\$1,230,858	\$8,829	\$8,868,458
147 AEP Texas Central Company - Generation	0	0	0	0
169 AEP Texas Central Company - Transmission	0	0	0	0
AEP Texas Central Co.	\$5,828,771	\$1,230,858	\$8,829	\$8,868,458
170 Indiana Michigan Power Co - Distribution	\$691,528	\$88,968	\$0	\$780,496
133 Indiana Michigan Power Co - Generation	1,283,908	230,570	0	1,495,538
190 Indiana Michigan Power Co - Nuclear	2,287,148	922,293	28,209	3,238,650
120 Indiana Michigan Power Co - Transmission	225,111	47,231	0	272,342
280 Ind Mich River Transp Lakin	4,186,982	628,327	350	4,815,639
Indiana Michigan Power Co. - FERC	\$8,686,713	\$1,887,357	\$26,689	\$10,678,629
954 Pike River Coal	0	0	0	0
Indiana Michigan Power Co. - SEC	\$8,686,713	\$1,887,357	\$26,689	\$10,678,629
119 Kentucky Power Co - Distribution	\$3,448,808	\$485,378	\$0	\$3,932,247
117 Kentucky Power Co - Generation	2,423,969	570,188	0	2,994,155
180 Kentucky Power Co - Transmission	378,000	82,841	0	460,831
Kentucky Power Co.	\$4,248,927	\$1,138,408	\$0	\$5,387,333
104 Cardinal Operating Company	\$995,810	\$199,358	\$0	\$1,195,168
278 Cook Coal Terminal	0	0	0	0
250 Ohio Power Co - Distribution	8,126,581	1,000,731	0	7,127,312
181 Ohio Power Co - Generation	7,131,147	1,704,354	24,898	8,860,347
160 Ohio Power Co - Transmission	921,923	133,574	0	1,055,177
Ohio Power Co. - FERC	\$16,178,141	\$3,638,167	\$24,898	\$18,238,004
290 Conesville Coal Preparation Company	0	0	0	0
Ohio Power Co. - SEC	\$16,178,141	\$3,638,167	\$24,898	\$18,238,004
167 Public Service Co of Oklahoma - Distribution	\$3,399,737	\$682,410	\$0	\$4,082,147
198 Public Service Co of Oklahoma - Generation	1,440,918	453,888	0	1,894,806
114 Public Service Co of Oklahoma - Transmission	450,858	80,590	0	544,448
Public Service Co. of Oklahoma	\$5,291,511	\$1,199,888	\$0	\$6,491,399
159 Southwestern Electric Power Co - Distribution	\$1,693,971	\$424,899	\$7,470	\$2,126,337
188 Southwestern Electric Power Co - Generation	1,600,570	323,257	0	1,920,833
161 Southwestern Electric Power Co - Texas - Distribution	1,948,838	228,065	0	1,274,701
111 Southwestern Electric Power Co - Texas - Transmission	0	0	0	0
194 Southwestern Electric Power Co - Transmission	438,730	13,945	0	452,675
Southwestern Electric Power Co.	\$4,779,913	\$997,163	\$7,470	\$5,784,546
118 AEP Texas North Company - Distribution	\$1,868,828	\$245,725	\$4,295	\$2,118,848
168 AEP Texas North Company - Generation	0	0	0	0
192 AEP Texas North Company - Transmission	0	0	0	0
AEP Texas North Co.	\$1,868,828	\$245,725	\$4,295	\$2,118,848
230 Kingsport Power Co - Distribution	\$348,928	\$33,813	\$3,513	\$394,254
260 Kingsport Power Co - Transmission	107,844	12,823	0	120,387
Kingsport Power Co.	\$454,772	\$46,338	\$3,513	\$504,621
210 Wheeling Power Co - Distribution	\$49,829	\$82,570	\$0	\$132,199
200 Wheeling Power Co - Transmission	0	0	0	0
Wheeling Power Co.	\$49,829	\$82,570	\$0	\$132,199
103 American Electric Power Service Corporation	\$8,085,361	\$3,063,993	\$227,657	\$11,376,991
American Electric Power Service Corp	\$8,085,361	\$3,063,993	\$227,657	\$11,376,991
143 AEP Pro Serv, Inc.	\$0	\$0	\$0	\$0
171 CSW Energy, Inc.	0	0	0	0
293 Elmwood	1,353,588	108,773	0	1,540,341
292 AEP River Operations LLC	2,018,132	715,595	4,628	2,738,355
189 Central Coal Company	0	0	0	0
185 AEP Energy, Inc	158,882	0	0	158,882
Miscellaneous	\$3,430,682	\$902,369	\$4,628	\$4,437,679
Total	\$80,884,876	\$17,805,467	\$322,120	\$99,112,469

Key Assumptions as of December 31, 2012:
 Discount rate 1.70%
 Initial health care trend in 2013 6.75%
 Ultimate health care trend 5.00%
 Years to ultimate 7
 Healthy mortality 2013 IRS Applicable Mortality Table
 2013 per capita claims cost assumptions
 All other demographic assumptions match those in the 2012 valuation

Postemployment Benefit Plan

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Non-Reliance Notice for Attachment to Reports Distributed to Third Parties

NOTICE

By accepting a copy of this Report the Recipient agrees that it has read and understands the following:

1. Towers Watson Pennsylvania Inc. ("Towers Watson") has been engaged by and is responsible exclusively to its client, AEP with respect to all matters relating to this Report. There are no third-party beneficiaries of this Report or the work underlying it.
2. Recipient is responsible for its own due diligence with respect to all matters relating to this Report.

Recipient is **DEEMED TO HAVE AGREED** to the following conditions by receiving, downloading, printing or otherwise having possession of this Report:

- Recipient acknowledges that Towers Watson's consulting staff is available, with AEP's prior consent and at AEP's expense, to answer any questions concerning this Report; and
- Recipient agrees that by accepting this Report (including any information related to the Report that may be subsequently provided to Recipient), Recipient will place no reliance on this Report or on information contained therein, or related thereto, that would result in the creation of any duty or liability by Towers Watson to Recipient.

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Kentucky Power Company

REQUEST

Provide complete details of Kentucky Power's financial reporting and rate-making treatment of SFAS No. 143, including:

- a. The date that Kentucky Power adopted SFAS No. 143;
- b. All accounting entries made at the date of adoption;
- c. All studies and other documents used to determine the level of SFAS No. 143 cost recorded by Kentucky Power; and
- d. A schedule comparing the depreciation rates utilized by Kentucky Power prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

RESPONSE

- a. Kentucky Power adopted SFAS 143 effective January 1, 2003.
- b. Kentucky Power made no accounting entries to recognize legal obligations related to the adoption of SFAS No. 143 since they were not required to recognize any legal asset retirement obligations under the provisions of SFAS No. 143.

As it relates to FASB Interpretation No. 47 (FIN 47), the requested accounting entries are located in Attachment 1 to this response. These entries relate to the Company's implementation of FIN 47 in the fourth quarter of 2005 related to asbestos, which interpreted the application of SFAS 143 to clarify the term "conditional asset retirement obligation." It also clarified when an entity is deemed to have sufficient information to reasonably estimate the fair value of an asset retirement obligation (ARO).

c. The requested document, as it relates to Kentucky Power's asbestos AROs under FIN 47 is provided in Attachment 2 to this response.

d. Kentucky Power's depreciation rates as set by the Commission did not change as a result of implementing SFAS No. 143 or FIN 47 and therefore the requested schedule is not available.

WITNESS: Ranie K. Wohnhas

Unit	Account	Date	Journal ID	Sum Amount	Notes
117	1010001	2005-12-01	OAJARO1709	\$468,402.69	Original asset and liability (U1 = \$227,175.98; U2 = \$241,226.71)
117	2300001	2005-12-01	OAJARO1709	(\$468,402.69)	
117	1080001	2005-12-01	OAJARO6680	(\$166,058.45)	} Accretion adjustment made upon adoption
117	1080013	2005-12-01	OAJARO6680	\$881,987.61	
117	2300001	2005-12-01	OAJARO6680	(\$722,048.21)	
117	4111005	2005-12-01	OAJARO6680	\$6,119.05	December 2005 Accretion
117	1080013	2005-12-31	OAJAROASBT	\$6,119.05	Reclass of December 2005 accretion to 1080013
117	4111005	2005-12-31	OAJAROASBT	(\$6,119.05)	

Business Unit	Facility	Unit	Size	Date of Last Estimate	Percent Asbestos Remaining	Cubic yards	Estimated Removal & Disposal \$ per Cubic Yard	Estimated Dollars for Removal & Disposal
Kentucky	Big Sandy Plant	BS-1	260	Dec. 2008	60	1054.56	\$2,280	\$2,404,397
Kentucky	Big Sandy Plant	BS-2	800	Dec. 2008	25	1352	\$2,280	\$3,082,560
Kentucky	Big Sandy Plant	BS-0		Dec. 2011		200	\$2,485	\$497,000
Kentucky	Pikeville Service Center			Jan. 2011				\$99,125

Kentucky Power Company

REQUEST

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
- (1) Accounting;
 - (2) Engineering;
 - (3) Legal;
 - (4) Consultants; and
 - (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation that support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
- c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

Kentucky Power Company

RESPONSE

a. b. & c. Please see Attachment 1 of this response.

A business meal in the amount of \$54.17 should be reclassified to a different work order. However, the need for reclassification was discovered after the close of books for June 2013.

The invoice for \$54.17 is being provided here, but will be reclassified during the month of July.

AEP Travel & Entertainment Receipt Policy: Travel and entertainment expenses below \$75 (except all hotel/motel receipts) do not require receipts.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
PSC Case No. 2013-00197
Expenses As of June 30, 2013

<u>Line No</u> (1)	<u>Description</u> (2)	<u>Hours</u> (3)	<u>Hourly Rate</u> (4)	<u>As Filed Estimate</u> (5)	<u>Actual as of June 30, 2013</u> (6)	<u>Amount Incurred During Test Year</u> (7)
1	Accounting					
2	Engineering					
3	Legal	1,090	\$ 275	\$ 300,000	\$ 9,881	7,524
4	Consultants			\$ 25,000	\$ 14,400	
5	Demolition Study				\$ 18,958	17,660
6	Publication Notices			\$ 280,000		
7	Kentucky Press Association					
8	KPCo Miscellaneous Expenses			\$ 15,000		
9	Office Max				\$ 2,445	
10	Travel				\$ 2,060	1,382
11	Training				\$ 559	
12	Certificate of Good Standing				\$ 10	
13	Other				\$ 1	
14	Total			<u>\$ 620,000</u>	<u>\$ 48,312</u>	<u>\$ 26,565</u>

Kentucky Power Company
 PSC Case No. 2013-00197
 Expenses As of June 30, 2013

Line No (1)	Vendor (2)	Date (3)	Account Number (4)	Voucher ID (5)	Vendor ID (6)	Invoice ID (7)	Amount (8)	Description (9)
1	STITES & HARBISON	2013-04-15	9280002	00223912	0000006872	1057442	7,253.50	Legal
2	STITES & HARBISON	2013-05-10	9280002	00225188	0000006872	1063450	270.00	Legal
3	STITES & HARBISON	2013-06-12	9280002	00226558	0000006872	1071181	2,357.00	Legal
4	Sub-Total						<u>\$9,880.50</u>	
5	SARGENT & LUNDY LLC	2013-03-12	9230001	00103604	0000053282	10825410	17,659.55	Update Demolition Study
6	SARGENT & LUNDY LLC	2013-04-12	9230001	01598692	0000053282	10828837	1,298.00	Update Demolition Study
7	Sub-Total						<u>\$18,957.55</u>	
8	FINANCIAL CONCEPTS & APPLICATIONS, INC.	2013-06-25	9280002	00227100	0000191902	01836	\$14,400.00	Consultant Fees
9							<u>\$14,400.00</u>	
10	Office Max	2013-06-26	9210001	00227189	0000146747	0000110018ER186	2,444.51	Office Supplies
11	Sub-Total						<u>\$2,444.51</u>	
12	Travel	2013-01-31	9210001	01581809	0000021891	0000021891ER240	296.06	Personal Auto Mileage 2013
13	Travel	2013-01-31	9210001	01581810	0000146747	0000021891ER240	95.00	Room Rate
14	Travel	2013-01-31	9210001	01581810	0000146747	0000021891ER240	11.40	Room Tax 1
15	Travel	2013-01-31	9210001	01581809	0000021891	0000021891ER240	5.00	Tip
16	Travel	2013-01-31	9210001	01581810	0000146747	0000021891ER240	11.55	Meal - Self (travel req'd)
17	Travel	2013-02-08	9210001	01583421	0000146747	0000032993ER50	111.66	Rental Car
18	Travel	2013-02-08	9210001	01583421	0000146747	0000032993ER50	81.01	Rental Car - Gasoline
19	Travel	2013-02-08	9210001	01583421	0000146747	0000032993ER50	95.00	Room Rate
20	Travel	2013-02-08	9210001	01583421	0000146747	0000032993ER50	11.40	Room Tax 1
21	Travel	2013-03-18	9210001	00222626	0000146747	0000065613ER109	143.48	Rental Car
22	Travel	2013-03-18	9210001	00222626	0000146747	0000065613ER109	111.00	Rental Car - Gasoline
23	Travel	2013-03-18	9210001	00222626	0000146747	0000065613ER109	324.00	Room Rate
24	Travel	2013-03-18	9210001	00222626	0000146747	0000065613ER109	54.27	Room Tax 1
25	Travel	2013-03-18	9210001	00222626	0000146747	0000065613ER109	29.28	Meal - Business
26	Travel	2013-03-18	9210001	00222626	0000146747	0000065613ER109	2.25	Mini-bar
27	Travel	2013-04-05	9210001	01596932	0000021891	0000021891ER245	161.59	Personal Auto Mileage 2013
28	Travel	2013-04-05	9210001	01596933	0000146747	0000021891ER245	357.00	Room Rate
29	Travel	2013-04-05	9210001	01596933	0000146747	0000021891ER245	43.74	Room Tax 1
30	Travel	2013-04-05	9210001	01596933	0000146747	0000021891ER245	94.90	Meal - Self (travel req'd)
31	Travel	2013-06-24	9210001	00227084	0000146747	0000036472ER115	19.94	Meal - Business
32	Sub-Total						<u>\$2,059.53</u>	
32	Meal Provided During Training	2013-03-01	9210001	01588120	0000146747	0000041279ER46	307.00	Meal on site for training
33	Meal Provided During Training	2013-03-13	9210001	01590955	0000146747	0000041279ER47	198.53	Meal on site for training
34	Meal-Business	2013-06-26	9210001	00227189	0000146747	0000110018ER186	54.17	Meal - Business
35	Sub-Total						<u>559.70</u>	
36	Secretary of State	2013-06-26	9210001	00227189	0000146747	0000110018ER186	10.00	Certificate of Good Standing
37	Other	2013-06-26	9210001	00227189	0000146747	0000110018ER186	0.60	VERTEX
37	Total						<u>\$48,312.39</u>	

5	Activity: A106 Communicate (with client) Description: L120 A106 ADDRESS RATE CASE TIMING ISSUES WITH MESSRS. PAULEY AND WOHNHAS								
	2/21/2013	Fee	L120 Analysis/Strategy	Gish, Kenneth J	\$275.00	4.00	\$0.00	\$0.00	\$1,100.00
6	Activity: A111 Uncategorized Description: L120 A111 TRAVEL TO COLUMBUS FOR BASE CASE STRATEGY MEETING								
	2/22/2013	Fee	L120 Analysis/Strategy	Overstreet, Mark R	\$270.00	0.90	\$0.00	\$0.00	\$243.00
7	Activity: A101 Plan and prepare for Description: L120 A101 PREPARE FOR RATE CASE MEETING								
	2/22/2013	Fee	L120 Analysis/Strategy	Overstreet, Mark R	\$270.00	4.80	\$0.00	\$0.00	\$1,296.00
8	Activity: A109 Appear for/attend Description: L120 A109 ATTEND ALL-HANDS KICK OFF MEETING FOR 2013 RATE CASE								
	2/27/2013	Fee	L120 Analysis/Strategy	Gish, Kenneth J	\$275.00	0.80	\$0.00	\$0.00	\$220.00
9	Activity: A102 Research Description: L120 A102 RESEARCH APPLICATION OF KNOWN AND MEASURABLE STANDARD TO ADJUSTMENTS FROM TEST YEAR DATA								
	2/21/2013	Expense	E109 Local travel		\$34.00	1.00	\$0.00	\$0.00	\$34.00
10	Description: MILEAGE TO FRANKFORT FOR TRIP TO COLUMBUS, OH FOR KICK-OFF MEETING								
	2/27/2013	Expense	E106 Online research		\$273.00	1.00	\$0.00	\$0.00	\$273.00
11	Description: LEXIS/NEXIS 02-27-13 K GISH								

Description

2013 RATE CASE

Comments to Requestor

Admin Comments

Admin Comments:

Payment Information

Sent For Payment:	Yes	Sent for Payment Date:	4/13/2013
Invoice Status:	Paid	Vendor:	Stites & Harbison
Amount Paid:	\$7,253.50	Vendor Tax ID:	61-0680249
PS Paid Date:	4/16/2013	PS Vendor ID:	6872
PS Payment ID:	3000055778	Vendor Address:	400 WEST MAIN STREET SUITE 1800, Louisville, KY, 40202-3352,United

Header Information

Invoice Number: 1063450
Vendor: Stites & Harbison
Invoice Date: 4/9/2013
Received Date: 4/15/2013
Project: AEPD051274-KPSC Case No. 2013-00197, KY Base Case
Posting Status: Posted
Warnings: None

Billing Start Date: 2/1/2013
Billing End Date: 3/31/2013
Submitted Total: \$270.00
Submitted Currency: **USD**
Tax Rate: 0.00%
Line Item Warnings: None

Entry Type: ELECTRONIC

Service Period Begin:

Service Period End:

Invoice Summary

Type	Rate x Unit	Discount	Adjustment	Tax	Amount
Fees	\$270.00	\$0.00	\$0.00	\$0.00	\$270.00
Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Invoice Total (USD)	\$270.00	\$0.00	\$0.00	\$0.00	\$270.00

Line Items

View: All Line Items

Line Items 1 - 2 of 2

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	2/20/2013	Fee	L120 Analysis/Strategy	Overstreet, Mark R	\$270.00	0.50	\$0.00	\$0.00	\$135.00
Activity: A101 Plan and prepare for Description: L120 A101 BEGIN PREPARATIONS FOR ALL-HANDS RATE CASE MEETING									
2	3/5/2013	Fee	L120 Analysis/Strategy	Overstreet, Mark R	\$270.00	0.50	\$0.00	\$0.00	\$135.00
Activity: A106 Communicate (with client) Description: L120 A106 BASE RATE CASE WEEKLY TELEPHONE CONFERENCE									

Description

2013 RATE CASE

Comments to Requestor

Admin Comments

Admin Comments:

Header Information

Invoice Number: 1071181
Vendor: Stites & Harbison
Invoice Date: 5/9/2013
Received Date: 5/14/2013
Project: AEPD051274-KPSC Case No. 2013-00197, KY Base Case
Posting Status: Posted
Warnings: None

Billing Start Date: 4/1/2013
Billing End Date: 4/30/2013
Submitted Total: \$2,357.00
Submitted Currency: **USD**
Tax Rate: 0.00%
Line Item Warnings: None

Entry Type: ELECTRONIC

Service Period Begin:

Service Period End:

Invoice Summary

Type	Rate x Unit	Discount	Adjustment	Tax	Amount
Fees	\$2,357.00	\$0.00	\$0.00	\$0.00	\$2,357.00
Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Invoice Total (USD)	\$2,357.00	\$0.00	\$0.00	\$0.00	\$2,357.00

Line Items

View: All Line Items

Line Items 1 - 12 of 12

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	4/10/2013	Fee	L120 Analysis/Strategy	Overstreet, Mark R	\$270.00	0.70	\$0.00	\$0.00	\$189.00
Activity: A106 Communicate (with client) Description: L120 A106 PARTICIPATE IN RATE CASE TOUCH POINT TELEPHONE CONFERENCE WITH MS. SLOAN, MS. MUNSEY AND OTHERS									
2	4/3/2013	Fee	L120 Analysis/Strategy	Gish, Kenneth J	\$275.00	0.40	\$0.00	\$0.00	\$110.00
Activity: A106 Communicate (with client) Description: L120 A106 PARTICIPATE IN WEEKLY CASE STATUS CONFERENCE									
3	4/10/2013	Fee	L120 Analysis/Strategy	Gish, Kenneth J	\$275.00	0.70	\$0.00	\$0.00	\$192.50
Activity: A106 Communicate (with client) Description: L120 A106 WEEKLY STATUS CONFERENCE									
4	4/17/2013	Fee	L120 Analysis/Strategy	Gish, Kenneth J	\$275.00	0.50	\$0.00	\$0.00	\$137.50
Activity: A106 Communicate (with client) Description: L120 A106 PARTICIPATE IN WEEKLY STATUS CONFERENCE									
	4/29/2013	Fee	C300 Analysis and Advice	Overstreet,	\$270.00	1.50	\$0.00	\$0.00	\$405.00

				Mark R					
5	Activity: A106 Communicate (with client) Description: C300 A106 MEET WITH MS. ELLIOT AND MS. MUNSEY RE RATE CASE REQUIREMENTS								
	4/29/2013	Fee	C300 Analysis and Advice	Overstreet, Mark R	\$270.00	2.20	\$0.00	\$0.00	\$594.00
6	Activity: A106 Communicate (with client) Description: C300 A106 MEET WITH MR. WOHNHAS, MS. MUNSEY, MS. LISTEBARGER AND MS. ELLIOT RE ADJUSTMENTS								
	4/17/2013	Fee	P400 Initial Document Preparation/Filing	Overstreet, Mark R	\$270.00	0.60	\$0.00	\$0.00	\$162.00
7	Activity: A103 Draft/revise Description: P400 A103 DRAFT RATE CASE NOTICE OF INTENT								
	4/12/2013	Fee	L410 Fact Witnesses	Overstreet, Mark R	\$270.00	0.60	\$0.00	\$0.00	\$162.00
8	Activity: A106 Communicate (with client) Description: L410 A106 ADDRESS LINE-UP OF FACT WITNESSES AND AREAS OF TESTIMONY FOR RATE CASE WITH MS. SLOAN AND MR. WOHNHAS								
	4/17/2013	Fee	L250 Other Written Motions/Submissions	Overstreet, Mark R	\$270.00	0.60	\$0.00	\$0.00	\$162.00
9	Activity: A102 Research Description: L250 A102 REVIEW REVISED REGULATIONS TO DETERMINE REQUIREMENTS FOR RATE CASE NOTICE OF INTENT								
	4/17/2013	Fee	L120 Analysis/Strategy	Overstreet, Mark R	\$270.00	0.20	\$0.00	\$0.00	\$54.00
10	Activity: A106 Communicate (with client) Description: L120 A106 ADDRESS RATE CASE NOTICE OF INTENT SCHEDULING ISSUES								
	4/17/2013	Fee	L120 Analysis/Strategy	Overstreet, Mark R	\$270.00	0.40	\$0.00	\$0.00	\$108.00
11	Activity: A106 Communicate (with client) Description: L120 A106 WEEKLY BASE CASE MEETING								
	4/30/2013	Fee	C300 Analysis and Advice	Overstreet, Mark R	\$270.00	0.30	\$0.00	\$0.00	\$81.00
12	Activity: A106 Communicate (with client) Description: C300 A106 TELEPHONE CONFERENCES WITH MR. WOHNHAS, MS. MUNSEY AND MR. ROSQUIST RE PUBLICATION SCHEDULE								

Description

2013 RATE CASE

Comments to Requestor

Admin Comments

SARGENT & LUNDY, L.L.C.

**FOR WIRE or ACH PAYMENTS MADE FROM A U.S. BANK:
 THE PRIVATEBANK**

**INVOICE NO. 10825410
 DATE: 03/09/2013
 PAGE: 1**

ABA NUMBER: 071006486
 ACCOUNT NUMBER: 2185092
 ACCOUNT TITLE: SARGENT & LUNDY, L.L.C.
 PAYMENT DETAILS: TELEFAX NO: (312) 269-9675
 Email: accountsreceivable@sargentlundy.com

**AMERICAN ELECTRIC POWER
 1 RIVERSIDE PLAZA
 CO. UMBUS, OH 43215-2373**

ATTN: D.A. DAVIS - 26TH FLOOR

**REMITTANCE ADDRESS FOR CHECK PAYMENTS:
 SARGENT & LUNDY, L.L.C.
 8070 SOLUTIONS CENTER
 CHICAGO, IL 60677-0000**

**CONTRACT 792149X.03
 PO 792140096X103**

TIN: 36-1729848

TERMS: PAYMENT DUE PER TERMS OF THE CONTRACT

**CLIENT INVOICING SPECIALIST
 D. WALLACE (312) 269-7254**

SERVICE THRU: 02/28/2013

**SERVICE DESCRIPTION: 11488-066
 CONCEPTUAL DEMOLITION COST ESTIMATES
 KENTUCKY POWER CO. BIG SANDY & MITCHELL
 PLANTS**

Labor Charges		
Regular Wages	16,804.00	
Total Labor Charges	130.00 Hrs	\$16,804.00
Travel Expenses		
Other Travel Expenses		
Kinsinger II R 14-JAN-13-24-JAN-13	855.55	
Total Other Travel Expenses	855.55	
Total Travel Expenses		\$855.55
Invoice Total		\$17,659.55

AME 723/13607/90279904 SB DF MAIL

Sargent & Lundy

Invoice No.: 10825410

Invoice Date:

03/09/2013

Date: 03/06/2013

Thru: 02/28/2013

CISALL AT

Labor Billing Attachment Format 17

Project Part 11488-066

Job Category	Reg/OT	Emplo	Hours	Contract	Billed Amount
ADMINISTRATIVE II	Reg	MALEK, FEYROUZ	4.0	66.00	\$264.00
		Job Total:	4.0		\$264.00
MANAGER	Reg	OZAN, MAHER	5.0	152.00	\$760.00
		Job Total:	5.0		\$760.00
PROJECT ASSOCIATE I	Reg	KINSINGER II, ROBERT	90.0	127.00	\$11,430.00
		Job Total:	90.0		\$11,430.00
PROJECT ASSOCIATE II	Reg	SHAHRESTANI, FRANK	20.0	145.00	\$2,900.00
		Job Total:	20.0		\$2,900.00
SENIOR ASSOCIATE	Reg	EVANCHIK, JOSEPH	8.0	119.00	\$952.00
		Job Total:	8.0		\$952.00
SENIOR MANAGER	Reg	FRANCZAK, DANIEL	3.0	166.00	\$498.00
		Job Total:	3.0		\$498.00
		Project-Part Total:	130.0		\$16,804.00

Sargent & Lundy, LLC

GEAC Invoiced Expenses

Report run: MAR-01-13 09:45

Tracking Number: ER00200715 Title: AEP?Kentucky Rate Case Demo Studies
 Employee Name: ROBERT C KINSINGER II Employee Number: 0L6685

Project No 11488 Part No 066

Category	Expenses Incurred On:	Mon	Mon	Tue	Wed	Thu	
		01/14/13	01/21/13	01/22/13	01/23/13	01/24/13	
Airfare		419.80					419.80
Hotel Room Rate Per Day			105.00	114.00	129.00		348.00
Room Tax Per Day			17.59	13.68	15.48		46.75
Taxi/Limo/Rail/Shuttle/Other						41.00	41.00
		\$ 419.80	\$ 122.59	\$ 127.68	\$ 144.48	\$ 41.00	855.55



4017 Jackpot Road • Grove City, OH 43123
 Phone (614) 539-1177 • Fax (614) 539-0110

KINSINGER, ROBERT 839 CLAREMONT DR DOWNERS GROVE, IL 60516 US	name address	room number: 218/SXBL arrival date: 1/21/2013 departure date: 1/22/2013 7:32:00PM adult/child: 1/0 room rate: \$105.00	If the debit/credit card you are using for check-in is attached to a bank or checking account, a hold will be placed on the account for the full anticipated dollar amount to be owed to the hotel, including estimated incidentals, through your date of check-out and such funds will not be released for 72 business hours from the date of check-out or longer at the discretion of your financial institution.
--	-----------------	---	---

Confirmation: 81334440 1/22/2013 PAGE 1	RATE PLAN LVO HH# 859866006 BLUE AL BONUS AL CAR Rates subject to applicable sales, occupancy, or other taxes. Please do not leave any money or items of value unattended in your room. A safety deposit box is available for you in the lobby. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges. I have requested weekday delivery of USA TODAY. If refused, a credit of \$0.75 will be applied to my account. In the event of an emergency, I, or someone in my party, require special evacuation due to a physical disability. Please indicate yes by checking here: <input type="checkbox"/> signature:
--	---

date	reference	description	amount
1/21/2013	616956	GUEST ROOM	\$105.00
1/21/2013	616956	STATE TAX	\$7.09
1/21/2013	616956	COUNTY TAX	\$4.20
1/21/2013	616956	CITY TAX	\$6.30
		WILL BE SETTLED TO VS *2279 EFFECTIVE BALANCE OF	\$122.59 \$0.00
ESTIMATED CURRENCY TOTAL			

You have earned approximately 1050 Hilton HHonors points and approximately 105 Miles with American Airlines for this stay. Visit HHonors.com to check your point balance from stays at any of the 3,700 hotels within the Hilton Worldwide portfolio.

Hampton hotels are all over the world. Find us in Canada, Costa Rica, Ecuador, Germany, India, Mexico, Poland, Turkey, United Kingdom, and United States of America. Coming soon in Italy and Romania.

for reservations call 1.800.hampton or visit us online at hampton.com thanks

account no.	date of charge	folio/check no. 200846 A
card member name	authorization	Initial
establishment no. and location <small>establishment agrees to transmit to card holder for payment</small>	purchases & services	
	taxes	
	tips & misc.	
signature of card member X	total amount	0.00



122

01-23-13

Robert Kinsinger 839 Claremont Dr Downers-Grove IL 60516-3540 US	Folio No. : 82920 A/R Number : Group Code : Company : Membership No. : PC 692345201 Invoice No. :	Room No. : 205 Arrival : 01-22-13 Departure : 01-23-13 Conf. No. : 66129316 Rate Code : IDAVT Page No. : 1 of 1
--	--	--

Date	Description	Charges	Credits
01-22-13	Deposit Transfer at Check-In ADVANCED PURCHASE RATE		127.68
01-22-13	*Room	114.00	
01-22-13	State Tax - Room	6.84	
01-22-13	Local Tax - Room	5.70	
01-22-13	Transient Tax	1.14	
Thank you for staying at Holiday Inn Express Hotel & Suites Ashland. Qualifying points for this stay will automatically be credited to your account. To make additional reservations online, update your account information or view your statement please visit www.priorityclub.com. We look forward to welcoming you back soon.		Total	127.68
		Balance	0.00

Guest Signature: _____

I have received the goods and / or services in the amount shown hereon. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

 **Wheeling Hampton Inn**
 795 National Road • Wheeling, WV 26003
 Phone (304) 233-0440 • Fax (304) 233-2198

KINSINGER, ROBERT 839 CLAREMONT DR DOWNERS GROVE, IL 60516 US	name address	room number: 509/EXPL arrival date: 1/23/2013 departure date: 1/24/2013 adult/child: 1/0 room rate: 129.00	4:28:00PM If the debit/credit card you are using for check-in is attached to a bank or checking account, a hold will be placed on the account for the full anticipated dollar amount to be owed to the hotel, including estimated incidentals, through your date of check-out and such funds will not be released for 72 business hours from the date of check-out or longer at the discretion of your financial institution.
---	-----------------	--	--

CONFIRMATION NUMBER : 82844900 1/24/2013 PAGE 1	RATE PLAN LV1 HH# 859865006.BLUE AL: CAR:
--	--

Rates subject to applicable sales, occupancy, or other taxes. Please do not leave any money or items of value unattended in your room. A safety deposit box is available for you in the lobby. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges. I have requested weekday delivery of USA TODAY. If refused, a credit of \$0.75 will be applied to my account. In the event of an emergency, I, or someone in my party, require special evacuation due to a physical disability. Please indicate yes by checking here:

signature: _____

date	reference	description	amount
1/23/2013	1152484	GUEST ROOM	\$129.00
1/23/2013	1152484	SALES TAX	\$7.74
1/23/2013	1152484	ROOM TAX	\$7.74
1/24/2013	1152562	VS *2279	(\$144.48)
		** BALANCE **	\$0.00

You have earned approximately 1290 Hilton HHonors points and approximately 129 Miles with American Airlines for this stay. Visit HHonors.com to check your point balance from stays at any of the 3,700 hotels within the Hilton Worldwide portfolio.

Hampton hotels are all over the world. Find us in Canada, Costa Rica, Ecuador, Germany, India, Mexico, Poland, Turkey, United Kingdom, and United States of America. Coming soon in Italy and Romania.

account no. VS 2279	date of charge 1/23/13	folio/check no. 377896
card member name KINSINGER, ROBERT	authorization 077713	Initial
establishment no. and location	establishment agrees to transmit to card holder for payment	purchases & services
		taxes
		tips & misc.
signature of card member X	total amount	-144.48



American Taxi Dispatch Inc.
800-244-1177

(Customer Copy)

Cab#:566 Driver#:11752

Date:01-24-2013 12:40 PM

Fare:	41.00
Extras:	0.00
Tolls:	0.00
Fuel Sur.:	0.00
Airport Tax:	<u>0.00</u>
Sub Total:	41.00
Tip:	0.00
Total:	41.00

Approval Code: 024558

Visa: *****

**Check before you exit for
PERSONAL BELONGINGS**

Online Orders

<http://order.americantaxi.com>

SARGENT & LUNDY, L.L.C.

**FOR WIRE or ACH PAYMENTS MADE FROM A U.S. BANK:
 THE PRIVATEBANK**

INVOICE NO. 10828837
DATE: 04/07/2013
PAGE: 1

ABA NUMBER: 071006486
 ACCOUNT NUMBER: 2185092
 ACCOUNT TITLE: SARGENT & LUNDY, L.L.C.
 PAYMENT DETAIL: TELEFAX NO: (312) 269-9675
 Email To: accounts.receivable@sargentlundy.com

AMERICAN ELECTRIC POWER
 1 RIVERSIDE PLAZA
 COLUMBUS, OH 43215-2373

ATTN: D.A. DAVIS - 26TH FLOOR

REMITTANCE ADDRESS FOR CHECK PAYMENTS:
 SARGENT & LUNDY, L.L.C.
 8070 SOLUTIONS CENTER
 CHICAGO, IL 60677-8000

CONTRACT 792149X103
 PO 792140096X103

TIN: 36-1729848

TERMS: PAYMENT DUE PER TERMS OF THE CONTRACT

CLIENT INVOICING SPECIALIST:
 D. WALLACE (312) 269-7254

SERVICE THRU: 03/31/2013

SERVICE DESCRIPTION: 11488-066
 CONCEPTUAL DEMOLITION COST ESTIMATES
 KENTUCKY POWER CO. BIG SANDY & MITCHELL
 PLANTS

Labor Charges		
Regular Wages		1,298.00
Total Labor Charges	8.50 Hrs	\$1,298.00
Invoice Total		\$1,298.00

AME723/13607/90279904 SB DF MAIL

Sargent & Lundy

Invoice No.: 10828837

Invoice Date:

04/07/2013

Date: 04/04/2013

CISALLAT

Thru: 03/31/2013

Labor Billing Attachment Format 17

Project-Part: 11488-066

Job Category	Reg/OT	Employee	Hours	Contract	Billed Amount
MANAGER	Reg	OZAN, MATT	2.5	152.00	\$380.00
		Job Total:	2.5		\$380.00
PROJECT ASSOCIATE I	Reg	KINSINGER II, ROBERT	2.0	127.00	\$254.00
		Job Total:	2.0		\$254.00
SENIOR MANAGER	Reg	FRANCZAK, DANIEL	4.0	166.00	\$664.00
		Job Total:	4.0		\$664.00
		Project-Part Total:	8.5		\$1,298.00

FINANCIAL CONCEPTS AND APPLICATIONS, INC.
3907 RED RIVER
AUSTIN, TEXAS 78751

fineap@texas.net
Fax (512) 458-4768

(512) 458-4644

May 31, 2013

Ms. Shellj Sloan
Regulatory Rate Case Management
American Electric Power
23rd Floor
1 Riverside Plaza
Columbus, Ohio 43215

DUE ON RECEIPT

Reference No.: 01836
Taxpayer ID No.: [REDACTED]

Consulting Services:

Research, Analysis, and Testimony
Preparation in Conenction with Rate of Return
for Kentucky Power before the Kentucky Public
Service Commission.

For the Period:
Through May 31, 2013.

Professional Time:

William E. Avera			
7 hours @ \$ 450	\$	3,150	
Adrien M. McKenzie			
37.5 hours @ \$ 300		11,250	

\$ 14,400

Total


Bruce H. Fairchild

This is not an actual invoice



Thanks for choosing OfficeMax.
We hope you have ordered everything
you need to do your best work.
Please see below for your order details.



Shipped From:
1331 BOLTONFIELD STREET
COLUMBUS OH 43228

Judy Rosquist,
This is a courtesy reply, not an invoice. Please do not pay from this document. We'd hate for you to pay twice.
Your order details appear below. Your invoice will be available to you after you've received your order.

Shipped to: AMERICAN ELECTRIC POWER
Judy Rosquist
MUST BE DEL BEFORE 3 00
101A ENTERPRISE DR
FRANKFORT, KY 40601-8585
Acct: # [REDACTED]

Sold to:
AMERICAN ELECTRIC POWER
ATTN ACCOUNTS RECEIVABLE
PO BOX 24400
CANTON, OH 44701-4400

Contact: JUDY ROSQUIST
Contact #: 502.696.7011

Order #
67144691

PO #
141921331

Order Date
06.06.13

CC # 11011783
Desc Regulatory Services-KY

Release # J. Rosquist

Description	Product Code	Qty	Unit	Unit Price	Total
52X CD-R 100 PACK CD-R Delivery on 06/07/2013	5748555	4	PK	18.11	72.44
COVER RPT LTR FROST W/BK Frosted Front cover ALTSRC=U29 200EA Shipping from whse in COLUMBUS, OH Item MAY arrive separately Deliver within 1 to 3 business days.	L236251	200	EA	6.02	1204.00
SELF ADHESIVE CD/DVD HOLDER 10 Adhesive CD holders Delivery on 06/07/2013	L273721	100	PK	5.89	589.00
OMX CLEAR FRONT RC 10PK BLACK clear Front Report Covers ALTSRC=CHI 3PK 67144937 Shipping from whse in ITASCA, IL Item will arrive separately Deliver within 1 to 3 business days.	L20M03160	10	PK	7.00	49.00

2013-00144

Go green.



Go to officemaxsolutions.com
to place your next order.

OfficeMax is proud to be named one of the
2012 World's Most Ethical Companies.



Thanks for choosing OfficeMax.
We hope you have ordered everything
you need to do your best work.
Please see below for your order details.



Contact: JUDY ROSQUIST
Contact #: 502.696.7011

Order #
67144691

PO #
141921331

Order Date
06.06.13

Description	Product Code	Qty	Unit	Unit Price	Total
PAPER LTR F/4200DP 92B WE 4200 Multipurpose paper Delivery on 06/07/2013	P13R2047-CTN	10	CT	39.17	391.70

2013-00197

	Cost Center
total ordered	2327.14
total shipped	2306.14

We appreciate your business.
Send your questions or concerns to
customersupport@officemax.com or call us at (877)969-OMAX.

total ordered	2327.14
Total Shipped	
pre-tax midse total	2306.14
total	2306.14



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2012 World's Most Ethical Companies.
Go to officemaxsolutions.com
to place your next order.

Payment terms: MASTER CARD / VISA



Checkout Complete

[Shipping and Billing](#)

[Order Summary](#)

Thank You. Your order has been submitted.

PO #	141921331
Subtotal	\$2,327.14
Estimated Tax	\$139.63
Total**	\$2,466.77

Your order has been accepted and is waiting to be processed.

This order can be deleted within the next five minutes.

* Refer to final invoice for order total.

[Manage Orders](#)

[Delete Order](#)

Thanks for choosing OfficeMax.
 We look forward to helping you
 reach your full potential.

Delivery Receipt
OfficeMax[®]
 1331 BOLTONFIELD STREET
 COLUMBUS, OH 43228
 www.officemaxsolutions.com

Invoice #
67144691

PO # 141921331
 Reference # 67144691

Ship to: AMERICAN ELECTRIC POWER
 MUST BE DEL BEFORE 3 00
 101A ENTERPRISE DR
 FRANKFORT, KY 40601

Sold to: AMERICAN ELECTRIC POWER
 ATTN ACCOUNTS RECEIVABLE
 PO BOX 24400
 CANTON, OH 44701

Acct. # 0256021, Consignee FRANK

██████████, Consignee BILCAN

Cost Center: 11011783
 Description: Regulatory Services-KY
 Release: J. Rosquist
 Judy Rosquist

Routing:

Description	Item Number	Ordered	Shipped	Unit Price	Total
Contact Name: Judy Rosquist Contact Phone: 5026967011					
52X CD-R 100 PACK CD-R	S748555	4 PK ✓	4 PK	18.11	72.44
COVER RPT LTR FROST W/BK Frosted Front cover ALTSRC=U29 200EA Shipping from whse In COLUMBUS, OH Item MAY arrive separately	L236251	200 EA	200 EA	6.02	1204.00
SELF ADHESIVE CD/DVD HOLDER 1 Adhesive CD holders	L273721	100 PK ✓	100 PK	5.89	589.00
OMX CLEAR FRONT RC 10PK BLAC clear Front Report Covers ALTSRC=CHI 3PK 67144937 Shipping from whse In ITASCA, IL Item will arrive separately	L20M03160	10 PK ✓	10 PK	7.00	70.00
PAPER LTR F/4200DP 92B WE 4200 Multipurpose paper	P13R2047-CTN	10 CT ✓	10 CT	39.17	391.70

Merchandise Total **\$2327.14**

Define your work style.
 Ask about our new DIVOGA line
 of stylish office accessories.

This is not an invoice. You will be billed separately.

Returning something? Contact customer service at 877-969-OMAX(6629). Report missing items within 30 days of ship date. All returns require an original receipt and must be completed within: 30 days - Office supplies, ink & toner, 14 days - Furniture, technology & software. Items must be returned in the original packaging and include all accessories, components and manuals. Some items cannot be returned if opened. A re-stocking fee may apply. OfficeMax reserves the right to deny any return. For the full return policy, visit www.OfficemaxSolutions.com



NOVA Receipts Cover Sheet

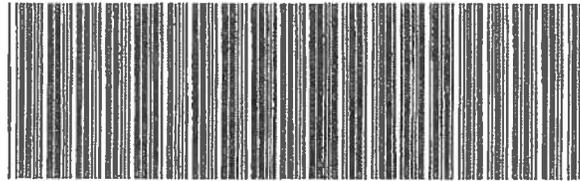
Email Receipts to: "Expense Support" (expensesupport@aep.com)
 ... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin
 Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

Required Receipts - NO MINIMUM DOLLAR AMOUNT

- o ALL original international receipts must be mailed to the address shown above
- o ALL purchased materials and services – Hotel/Motel stays – International Travel
- o ALL transactions \$75 or more made with cash or personal credit card
- o ALL safety shoe/boot purchases & small package shipping charges (UPS/FedEx)
- o ALL purchased software (canned) – IT involvement is required

****Please Do Not submit bank statements or staple/paperclip multiple reports**
****Attendees: Attach list to cover sheet OR use the functionality within NOVA**

Are International Receipts Included? **Y / N**

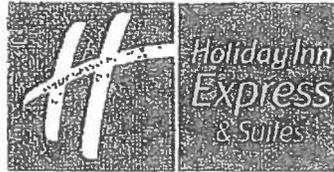


000050000021894240

DAVIS, DAVID A

Expense Report					
Number	240	Date	31 Jan 2013	Gross Claim	419.01
Status	Submitted			Personal	0.00
Period	23 Jan 2013 to 25 Jan 2013			Net Claim	419.01
Employee ID	0000021891	Division	103	Company Paid 1	0.00
Name	DAVIS, DAVID A			Company Paid 2	117.95
Purpose	Travel to Big Sandy and Mitchell generating stations to participate in demolition cost estimating process.			CA Deduction	0.00
				Reimbursement	301.06
				Total Recovery	0.00
Reference					

Report Items					
Number	1	Category	Meal - Self (travel req'd)	Amount	11.55
Number	2	Category	Hotel	Amount	106.40
Number	3	Category	Personal Auto Mileage 2013	Amount	296.06
Number	4	Category	Tip	Amount	5.00



01-22-13

David Davis 90 Montrose Way Columbus OH 43214 US	Folio No. :	Room No. : 204
	A/R Number :	Arrival : 01-22-13
	Group Code :	Departure : 01-23-13
	Company : American Electric Power Co Inc	Conf. No. : 66094309
	Membership No. : PC 169092286	Rate Code : IL2AP
	Invoice No. :	Page No. : 1 of 1

Date	Description	Charges	Credits
01-22-13	*Room	95.00	
01-22-13	State Tax - Room	5.70	
01-22-13	Local Tax - Room	4.75	
01-22-13	Transient Tax	0.95	
Thank you for staying at Holiday Inn Express Hotel & Suites Ashland. Qualifying points for this stay will automatically be credited to your account. To make additional reservations online, update your account information or view your statement please visit www.priorityclub.com. We look forward to welcoming you back soon.		Total	106.40
		Balance	106.40

Guest Signature: _____

I have received the goods and / or services in the amount shown hereon. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.



NOVA Receipts Cover Sheet

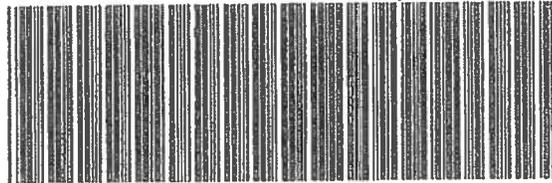
Email Receipts to: "Expense Support" (expensesupport@aep.com)
 ... or Send Receipts by AFP Accounts Payable, c/o Receipts Admin
 Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

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- o ALL purchased software (canned) – IT involvement is required

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Are International Receipts Included? **Y / N**



00805000003299350

HUMMEL, DAVID G

Expense Report					
Number	50	Date	08 Feb 2013	Gross Claim	299.07
Status	Submitted			Personal	0.00
Period	22 Jan 2013 to 25 Jan 2013			Net Claim	299.07
Employee ID	0000032993	Division	103	Company Paid 1	0.00
Name	HUMMEL, DAVID G			Company Paid 2	299.07
Purpose	Trip to Big Sandy and Mitchell Plants to perform plant walk throughs with S&L for their demolition studies.			CA Deduction	0.00
				Reimbursement	0.00
				Total Recovery	0.00
Reference					



01-22-13

Davidg Hummel US	Folio No. :		Room No. :	202
	A/R Number :		Arrival :	01-22-13
	Group Code :		Departure :	01-23-13
	Company :	American Electric Power Co Inc	Conf. No. :	67278689
	Membership No. :		Rate Code :	IL2AP
	Invoice No. :		Page No. :	1 of 1

Date	Description	Charges	Credits
01-22-13	*Room	95.00	
01-22-13	State Tax - Room	5.70	
01-22-13	Local Tax - Room	4.75	
01-22-13	Transient Tax	0.95	
Total		106.40	0.00
Balance		106.40	

Guest Signature: _____

I have received the goods and / or services in the amount shown heron. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.



NOVA Receipts Cover Sheet

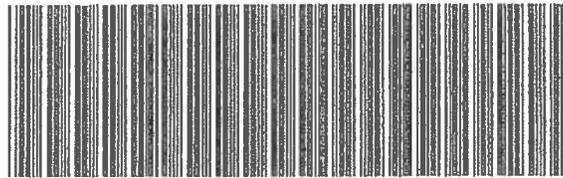
Email Receipts to: "Expense Support" (expensesupport@aep.com)
 ... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin
 Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

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- ALL purchased software (canned) – IT involvement is required

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****Attendees: Attach list to cover sheet OR use the functionality within NOVA**

Are International Receipts Included? **Y / N**



000050000021891245

DAVIS, DAVID A

Expense Report						
Number	245	Date	26 Mar 2013	Gross Claim		657.23
Status	Unsubmitted			Personal		0.00
Period	21 Mar 2013 to 23 Mar 2013			Net Claim		657.23
Employee ID	0000021891	Division	103	Company Paid 1		0.00
Name	DAVIS, DAVID A			Company Paid 2		495.64
Purpose	Trip to Canton, OH to meet with Dave Hummel and work on Kentucky depreciation Study			CA Deduction		0.00
				Reimbursement		161.59
				Total Recovery		0.00
Reference						

Report Items						
Number	1	Category	Meal - Self (travel req'd)	Amount		49.40
Number	2	Category	Personal Auto Mileage 2013	Amount		161.59
Number	3	Category	Meal - Self (travel req'd)	Amount		24.19
Number	4	Category	Meal - Self (travel req'd)	Amount		21.31
Number	5	Category	Hotel	Amount		400.74



Hampton Inn & Suites - Canton
 5256 Broadmoor Circle NW • Canton, OH 44709
 Phone (330) 491-4335 • Fax (330) 491-8355

Order No. 55
 Attachment 1
 Page 29 of 41
 Official Sponsor

<p>DAVIS, DAVID A</p>	<p>name address</p>	<p>room number: 412/SXQL arrival date: 3/19/2013 departure date: 3/22/2013 9:39:00PM</p>	<p>If the debit/credit card you are using for check-in is attached to a bank or checking account, a hold will be placed on the account for the full anticipated dollar amount to be owed to the hotel, including estimated incidentals, through your date of check-out, and such funds will not be released for 72 business hours from the date of check-out or longer at the discretion of your financial institution.</p>
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		<p>RATE PLAN: L-T5X HH#: AL: BONUS AL: CAR</p>	
--	--	---	--

Confirmation: 87502130

3/22/2013 PAGE 1

Rates subject to applicable sales, occupancy, or other taxes. Please do not leave any money or items of value unattended in your room. A safety deposit box is available for you in the lobby. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full to pay for any part or the full amount of these charges. In the event of an emergency, I, or someone in my party require special evacuation assistance due to a physical disability. Please indicate yes by checking here:

signature: _____

date	reference	description	amount
3/19/2013	257058	GUEST ROOM	\$119.00
3/19/2013	257058	RM - STATE TAX	\$7.44
3/19/2013	257058	RM - LODGING TAX	\$7.14
3/20/2013	257234	GUEST ROOM	\$119.00
3/20/2013	257234	RM - STATE TAX	\$7.44
3/20/2013	257234	RM - LODGING TAX	\$7.14
3/21/2013	257425	GUEST ROOM	\$119.00
3/21/2013	257425	RM - STATE TAX	\$7.44
3/21/2013	257425	RM - LODGING TAX	\$7.14
WILL BE SETTLED TO MC *4994			\$400.74
EFFECTIVE BALANCE OF			\$0.00
ESTIMATED CURRENCY TOTAL			

for reservations call 1.800.hampton or visit us online at hampton.com

account no.	date of charge	folio/check no.	
		103296 A	
card member name	authorization	Initial	
establishment no. and location	establishment agrees to transmit to card holder for payment		
	purchases & services		
	taxes		
	tips & misc.		
signature of card member	total amount	0.00	



NOVA Receipts Cover Sheet

Email Receipts to: "Expense Support" (expensesupport@aep.com)

... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin

Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

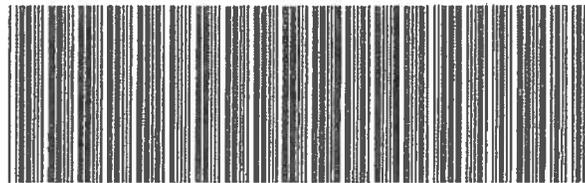
Required Receipts - NO MINIMUM DOLLAR AMOUNT

- ALL original international receipts must be mailed to the address shown above
- ALL purchased materials and services – Hotel/Motel stays – International Travel
- ALL transactions \$75 or more made with cash or personal credit card
- ALL safety shoe/boot purchases & small package shipping charges (UPS/FedEx)
- ALL purchased software (canned) – IT involvement is required

**Please Do Not submit bank statements or staple/paperclip multiple reports

**Attendees: Attach list to cover sheet OR use the functionality within NOVA

Are International Receipts Included? **Y / N**



000050000065613109

WOHNHAS, RANIE K

Expense Report					
Number	109	Date	18 Mar 2013	Gross Claim	2687.74
Status	Approved		Personal	0.00	
Period	25 Jan 2013 to 28 Feb 2013		Net Claim	2687.74	
Employee ID	0000065613	Division	110	Company Paid 1	0.00
Name	WOHNHAS, RANIE K		Company Paid 2	2584.46	
Purpose	CP&B Reorg Meetings and Discussions, NARUC Meetings, Rate Case Mtg in Cols., Mitchell Tour			CA Deduction	0.00
				Reimbursement	103.28
				Total Recovery	0.00
Reference					

ENTERPRISE RENT-A-CAR COMPANY OF KENTUCKY, 1320 VERSAILLES RD, FRANKFORT, KY 406018203 (502) 695-5542

RENTAL AGREEMENT
385219

REF#
4L8QMM

SUMMARY OF CHARGES

RENTER
WOHNGAS, RAINIE

DATE & TIME OUT
02/21/2013 09:50 AM
DATE & TIME IN
02/22/2013 04:54 PM

BILLING CYCLE
24-HOUR

VEH #1 2013 GMC YUKO 4SA4



Charge Description	Date	Quantity	Per	Rate	Total
TIME & DISTANCE	02/21 - 02/22	2	DAY	\$66.50	\$133.00
REFUELING CHARGE	02/21 - 02/22				\$0.00
Subtotal:					\$133.00

Taxes & Surcharges					
KY U-DRIVE-IT TAX	02/21 - 02/22			6%	\$7.98
VEHICLE LICENSE COST RECOVERY	02/21 - 02/22	2	DAY	\$1.25	\$2.50
Total Charges:					\$143.48

Bill-To / Deposits					
DEPOSITS					(\$143.48)

Total Amount Due \$0.00

PAYMENT INFORMATION

AMOUNT PAID \$143.48
TYPE Mastercard

CREDIT CARD NUMBER
xxxxxxxxxxxx0074



50 South Front Street • Columbus, OH 43215
 Phone (614) 228-4600 • Fax (614) 928-0297
 Reservations
 www.doubletree.com

Name & Address

WOHNHAS, RANIE K
 101A ENTERPRISE DR
 FRANKFORT, KY 40601
 US

Room 605/NK1S
 Arrival Date 2/21/2013 7:46:00PM
 Departure Date 2/22/2013

Adult/Child 1/0
 Room Rate \$108.00

RATE PLAN
 BONUS AL CAR

Confirmation: 86304397

2/22/2013 PAGE 1

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DATE	REFERENCE	DESCRIPTION	AMOUNT
2/21/2013	3775008	CORNER PANTRY CHARGE	\$2.25
2/21/2013	3775105	GUEST ROOM	\$108.00
2/21/2013	3775105	STATE TAX	\$7.29
2/21/2013	3775105	CITY TAX	\$10.80
WILL BE SETTLED TO MC *0074			\$128.34
EFFECTIVE BALANCE OF			\$0.00
ESTIMATED CURRENCY TOTAL			

Hilton HHonors® stays are posted within 72 hours of checkout. To check your earnings or book your next stay at more than 3,900 hotels and resorts in 91 countries, please visit HHonors.com.

Thank you for choosing DoubleTree! Come back soon to enjoy our warm chocolate chip cookies and relaxed hospitality. For your next trip visit us at doubletree.com for our best available rates!

EXPRESS CHECK-OUT

Good Morning! We hope you enjoyed your stay. With Express Check-Out there is no need to stop at the Front Desk to check out.

- Please review this statement. It is a record of your charges as of late last evening.
- For any charges after your account was prepared, you may:
 - pay at the time of purchase.
 - charge purchases to your account, then stop by the Front Desk for an updated statement.
 - or request an updated statement be mailed to you within two business days.

Simply call the Front Desk from your room and tell us when you are ready to depart. Your account will be automatically checked out and you may use this statement as your receipt. Feel free to leave your key(s) in the room.

Please call the Front Desk if you wish to extend your stay or if you have any questions about your account.

DATE OF CHARGE	FOLIO NO./CHECK NO.
	524780 A
AUTHORIZATION	INITIAL
PURCHASES & SERVICES	
TAXES	
TIPS & MISC.	
TOTAL AMOUNT	0.00



Attachment 1
 50 South Front Street • Columbus, OH 43215
 Phone (614) 228-4600 • Fax (614) 228-0297
 Reservations
 www.doubletree.com

Name & Address

WOHNHAS, RANIE K
 101A ENTERPRISE DR
 FRANKFORT, KY 40601
 US

Room 921/NK1S
 Arrival Date 2/21/2013 7:48:00PM
 Departure Date 2/22/2013

Adult/Child 2/0
 Room Rate \$108.00

RATE PLAN 1-P03
 AL [REDACTED]
 BONUS AL CAR

Confirmation: 83870912

2/22/2013 PAGE 1

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DATE	REFERENCE	DESCRIPTION	AMOUNT
2/21/2013	3775225	GUEST ROOM	\$108.00
2/21/2013	3775225	STATE TAX	\$7.29
2/21/2013	3775225	CITY TAX	\$10.80
WILL BE SETTLED TO MC *0074			\$126.09
EFFECTIVE BALANCE OF			\$0.00
ESTIMATED CURRENCY TOTAL			

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DATE OF CHARGE	FOLIO NO./CHECK NO.
	521141 A
AUTHORIZATION	INITIAL
PURCHASES & SERVICES	
TAXES	
TIPS & MISC	
TOTAL AMOUNT	0.00



DOUBLETREE SUITES
 BY HILTON
 COLUMBUS DOWNTOWN

Attachment 1
 50 South Front Street • Columbus, OH 43215
 Phone (614) 228-4600 • Fax (614) 228-6297
 Reservations
 www.doubletree.com

Name & Address

WOHNHAS, RANIE K
 101A ENTERPRISE DR
 FRANKFORT, KY 40601
 US

Room 613/NK1S
 Arrival Date 2/21/2013 7:48:00PM
 Departure Date 2/22/2013
 Adult/Child 2/0
 Room Rate \$108.00

RATE PLAN L-P03
 BONUS AL CAR

Confirmation: 83607584

2/22/2013 PAGE 1

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DATE	REFERENCE	DESCRIPTION	AMOUNT
2/21/2013	3775115	GUEST ROOM	\$108.00
2/21/2013	3775115	STATE TAX	\$7.29
2/21/2013	3775115	CITY TAX	\$10.80
		WILL BE SETTLED TO MC *0074	\$126.09
		EFFECTIVE BALANCE OF	\$0.00
ESTIMATED CURRENCY TOTAL			

Hilton HHonors® stays are posted within 72 hours of checkout. To check your earnings or book your next stay at more than 3,900 hotels and resorts in 91 countries, please visit HHonors.com.

Thank you for choosing DoubleTree! Come back soon to enjoy our warm chocolate chip cookies and relaxed hospitality. For your next trip visit us at doubletree.com for our best available rates!

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DATE OF CHARGE	FOLIO NO./CHECK NO.
	521139 A
AUTHORIZATION	INITIAL
PURCHASES & SERVICES	
TAXES	
TIPS & MISC.	
TOTAL AMOUNT	0.00



NOVA Receipts Cover Sheet

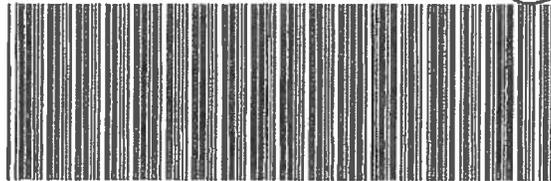
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 ... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin
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- ALL purchased software (canned) – IT involvement is required

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 **Attendees: Attach list to cover sheet OR use the functionality within NOVA

Are International Receipts Included? Y / N



00005000004127946

SLOAN, SHELLI A

Expense Report					
Number	46	Date	01 Mar 2013	Gross Claim	307.00
Status	Submitted		Personal		0.00
Period	22 Feb 2013 to 22 Feb 2013		Net Claim		307.00
Employee ID	0000041279	Division	103	Company Paid 1	0.00
Name	SLOAN, SHELLI A		Company Paid 2		307.00
Purpose	Kentucky Basey Case Kick Off meeting		CA Deduction		0.00
			Reimbursement		0.00
			Total Recovery		0.00
Reference					

Milo's Catering

Milo's Catering
 980 W BROAD ST
 COLUMBUS, OH 43222

(614)224-0272
 info@cateringbymilos.com
 http://www.cateringbymilos.com



Catering & Banquet Services

Invoice

Date	Invoice #
02/22/2013	5198
Terms	Due Date
Due on receipt	02/22/2013

Bill To
Ellen McAninch AEP 1 Riverside Plaza 716.2376 eamcaninch@aep.com 11:30

Date	Activity	Quantity	Rate	Amount
02/22/2013	Milo's Boxed Lunches: Assorted Meats Assorted Sides, Chips or Pretzels, Cookie or Brownie, Cutlery	19	9.50	180.50
02/22/2013	Milo's Boxed Lunche (6) TUNA (1 WITH) (1) EGG SALAD (1) Tomato Mozz (2) Veggie Hummus Side, Chips or Pretze.	10	9.50	95.00
02/22/2013	Box Salad (1) GREEK Includes: Salad Dress	1	8.50	8.50
02/22/2013	Delivery Fee	1	12.00	12.00

MILO'S DELI & CAFE INC
 980 WEST BROAD ST
 COLUMBUS, OH 43222
 614-224-0184

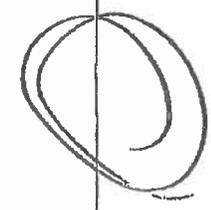
Merchant ID: 400080386482
 Ref #: 0003

Phone [REDACTED]

MASTERCARD Entry Method: Manual

Amount: \$ 296.81
 Tip: 10.19
 Total: 307.00

02/22/13 09:15:49
 Inv #: 000003 Appr Code: 065040
 Transaction ID: 0222MCFG08F51
 Apprvd: Online Batch#: 000075
 AVS Code: NO MATCH N
 CVC2 Code: MATCH N



Customer Copy
 THANK YOU
 PLEASE COME AGAIN

SubTotal	\$296.00
Tax (6.75%)	\$0.81
Total	\$296.81



NOVA Receipts Cover Sheet

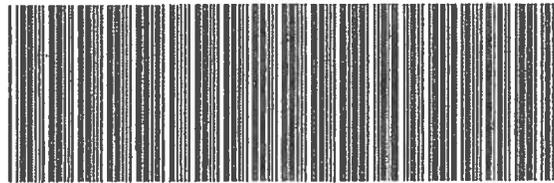
Email Receipts to: "Expense Support" (expensesupport@aep.com)
 ... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin
 Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

Required Receipts - NO MINIMUM DOLLAR AMOUNT

- ALL original international receipts must be mailed to the address shown above
- ALL purchased materials and services – Hotel/Motel stays – International Travel
- ALL transactions \$75 or more made with cash or personal credit card
- ALL safety shoe/boot purchases & small package shipping charges (UPS/FedEx)
- ALL purchased software (canned) – IT involvement is required

****Please Do Not submit bank statements or staple/paperclip multiple reports**
****Attendees: Attach list to cover sheet OR use the functionality within NOVA**

Are International Receipts Included? **Y** (N)



00005000004127947

SLOAN, SHELLI A

Expense Report					
Number	47	Date	04 Mar 2013	Gross Claim	198.53
Status	Submitted		Personal		0.00
Period	22 Feb 2013 to 22 Feb 2013		Net Claim		198.53
Employee ID	0000041279	Division	103	Company Paid 1	0.00
Name	SLOAN, SHELLI A		Company Paid 2		198.53
Purpose	Kentucky Base Case kick off meeting		CA Deduction		0.00
			Reimbursement		0.00
			Total Recovery		0.00
Reference					

Order Name: **Meeting**

sodexo
 * AEP Catering
 1 Riverside Plaza, Columbus, OH 43215
 (614) 718-2521

ORDER #1903
 Friday, 2/22/2013
 Ordered On: 2/20/2013
 Confirmed

Customer Information

First Name:	Ellen
Last Name:	McAninch
Email:	eamcaninch@aep.com
Phone:	614 [REDACTED]
Click Here To View the Policies. Terms & Conditions. Enter Your Initials to Accent:	

Delivery / Pickup Information

Method:	Delivery to 1RP
Event Contact:	Ellen McAninch
Contact Phone:	[REDACTED]
Floor:	Conf center lobby
Room # / Room Name:	Conf A & B
Purpose of Event:	Meeting
Event Location:	1 RP < Conf A & B

Payment Information

Payment Type:	Sloan Corp Card
---------------	-----------------

Event Information

Check this box if you are a non-AEP employee:	<input type="checkbox"/> False
Guest Count:	30
Pick-up / Delivery Date:	Friday, 2/22/2013
Food Delivery Time:	7:45 AM
Event Start Time:	8:00 AM
Pick Up Time:	11:45 AM

BEVERAGES

	Qty.	Price	Ext.
Beverages - Bottled Water - per 1/2 liter	20	\$1.49	\$29.80
Beverages - Assorted Juice - per 12 oz	10	\$1.99	\$19.90
Beverages - Columbian Coffee Service - per carafe	3	\$9.99	\$29.97
Beverages - Columbian Decaffeinated Coffee Service - per carafe	1	\$9.99	\$9.99

COLD FOOD

	Qty.	Price	Ext.
Assorted Bagels - each	15	\$1.69	\$25.35
Assorted Scones - each	8	\$1.29	\$10.32
Assorted Danish - each	7	\$1.29	\$9.03
Fresh Cut Fruit - per pound	3	\$8.99	\$26.97

Order Totals	
Sub Total	\$161.33
Order Total	\$161.33
Balance Due	\$161.33

Special Instructions

Order #1903

Papa Johns
Restaurant #0031
569 East Main Street
Frankfort, KY 40601-2351
(502) 875-7451

Name: Ky Power Company Jan Harris
Address: 101 Enterprise Dr A
Frankfort KY 40601

Order #: 0007 Phone / Delivery
200437 2013-05-24 11:30 AM
Out Time: 11:44 AM

Card Type: [REDACTED]
Authorization #: 025487
Reference #: 153880
Batch ID: 0

Subtotal:	46.39
Tax:	2.78
=====	
Total:	49.17
Mastercard:	49.17
Tip:	5.00
Total:	54.17
Additional Tender Amt:	0.00

2013-00144

Commonwealth of Kentucky
Alison Lundergan Grimes, Secretary of State

Alison Lundergan Grimes
Secretary of State
P. O. Box 718
Frankfort, KY 40602-0718
(502) 564-3490
<http://www.sos.ky.gov>

Certificate of Existence

Authentication number: 139421
Visit <https://app.sos.ky.gov/fshow/certvalidate.aspx> to authenticate this certificate.

I, Alison Lundergan Grimes, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

KENTUCKY POWER COMPANY

is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 271B, whose date of incorporation is July 21, 1919 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 30th day of May, 2013, in the 221st year of the Commonwealth.



Alison Lundergan Grimes
Alison Lundergan Grimes
Secretary of State
Commonwealth of Kentucky

Welcome to Fasttrack Organization Search

Page 1 of 1

The transaction was completed successfully. The Certificate of Existence / Authorization for KENTUCKY POWER COMPANY is now ready for viewing and printing.

You can print this page to use as your receipt for payment.

[View/Print this certificate \(PDF\)](#)

Certificate number	139421
Jurisdiction	Kentucky Power Company
Certificate Type	Certificate of Existence / Authorization
Certificate Date	5/30/2013
Company	KENTUCKY POWER COMPANY
Company ID	0028317.09.99998
Charge	\$10.00
Payment Type	Credit Card
Accounting ID	3161047.4266313
Credit Card Transaction ID	11885688
Credit Card Authorization	021913
Certificate Web Address	http://app.sos.ky.gov/corpcertificates/21/2013053000139421.pdf

To order another certificate of this type for a different jurisdiction, click here. DO NOT click the back button if you are attempting to order another document.

Note: If your browser settings allow third party cookies, returning to this page within the next seven days will allow you to view this receipt and download your certificate again.
If your browser does allow cookies, you may click [here](#) to list all certificates of this type that you have ordered in the last seven days for this particular company.

Kentucky Power Company

REQUEST

Provide Kentucky Power's most recent depreciation study. If no such study exists, provide a copy of Kentucky Power's most recent depreciation schedule. The schedule should include a list of all plant and related facilities by account number, service life and accrual rate for each, the methodology that supports the schedule, and the date the schedule was last updated.

RESPONSE

The depreciation study was provided as part of the application in Company Witness Davis' testimony, on exhibits labeled Exhibit DAD-1 and Exhibit DAD-3.

WITNESS: David A Davis

Kentucky Power Company

REQUEST

Describe the status of any outstanding recommendations relating to Kentucky Power's management audits. Identify any savings or costs related to management audit recommendations, the impact of which is not already reflected in the test year of this case.

RESPONSE

All recommendations from the last management audit have been completed or were considered ongoing recommendations and are reflected in the Company's test year results.

WITNESS: Ranie K Wohnhas

Kentucky Power Company

REQUEST

Concerning Kentucky Power's demand-side management, conservation and energy-efficiency programs, provide the following:

- a. A list of all programs currently offered by Kentucky Power.
- b. The total cost of the programs Kentucky Power offered during the test year and the costs incurred during each of the three most recent calendar years.
- c. Total demand and energy reductions realized under the programs Kentucky Power offered during the test year and in each of the three most recent calendar years.

RESPONSE

a.

Residential Programs

Targeted Energy Efficiency
High Efficiency Heat Pump - Mobile Home
Mobile Home New Construction
Modified Energy Fitness
High Efficiency Heat Pumps
Community Outreach Compact Fluorescent Lamp
Energy Education for Students
Residential HVAC Diagnostic and Tune-up
Residential Efficient Products

Commercial Programs

Commercial HVAC Diagnostic and Tune-up
Commercial High Efficiency Heat Pump/Air Conditioner
Commercial Incentive

b. Please see Attachment 1 to this response.

c. Please see Attachment 2 to this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Demand Side Management Program Cost

	Test year			
	(4/1/12 to 3/31/13)	2012	2011	2010
Residential Programs				
Targeted Energy Efficiency				
<i>Total program costs</i>	\$162,153	\$264,660	\$280,994	\$347,248
<i>Lost Revenue</i>	\$81,746	\$90,211	\$80,229	\$91,493
<i>Efficiency(Maximizing) Incentives</i>	\$17,341	\$19,964	\$37,259	\$30,049
<i>Total Costs</i>	\$261,240	\$374,835	\$398,482	\$468,790
High Efficiency Heat Pump - Mobile Home				
<i>Total program costs</i>	\$92,500	\$102,600	\$94,832	\$104,800
<i>Lost Revenue</i>	\$84,308	\$76,322	\$57,938	\$40,789
<i>Efficiency(Maximizing) Incentives</i>	\$50,428	\$52,559	\$61,106	\$32,618
<i>Total Costs</i>	\$227,236	\$231,481	\$213,876	\$178,207
Mobile Home New Construction				
<i>Total program costs</i>	\$77,250	\$85,500	\$92,285	\$127,200
<i>Lost Revenue</i>	\$51,715	\$52,904	\$38,858	\$53,784
<i>Efficiency(Maximizing) Incentives</i>	\$12,527	\$12,859	\$15,042	\$17,736
<i>Total Costs</i>	\$141,492	\$151,263	\$146,185	\$198,720
Modified Energy Fitness Program				
<i>Total program costs</i>	\$438,697	\$432,225	\$444,508	\$418,693
<i>Lost Revenue</i>	\$124,136	\$120,239	\$76,888	\$125,741
<i>Efficiency(Maximizing) Incentives</i>	\$7,673	\$7,644	\$17,607	\$59,724
<i>Total Costs</i>	\$570,505	\$560,108	\$539,003	\$604,158
High Efficiency Heat Pump				
<i>Total program costs</i>	\$246,100	\$264,600	\$309,286	\$340,200
<i>Lost Revenue</i>	\$87,813	\$79,137	\$74,093	\$54,853
<i>Efficiency(Maximizing) Incentives</i>	\$43,125	\$44,054	\$69,424	\$132,784
<i>Total Costs</i>	\$377,038	\$387,791	\$452,803	\$527,837
Community Outreach Compact Fluorescent Lamp (CFL)				
<i>Total program costs</i>	\$55,257	\$55,432	\$59,515	\$57,134
<i>Lost Revenue</i>	\$82,678	\$81,311	\$21,458	\$36,303
<i>Efficiency(Maximizing) Incentives</i>	\$25,537	\$26,908	\$19,267	\$24,007
<i>Total Costs</i>	\$163,471	\$163,651	\$100,240	\$117,444
Energy Education for Students				
<i>Total program costs</i>	\$19,711	\$28,228	\$23,995	\$30,760
<i>Lost Revenue</i>	\$31,545	\$37,445	\$10,248	\$9,262
<i>Efficiency(Maximizing) Incentives</i>	\$7,369	\$6,616	\$3,261	\$7,704
<i>Total Costs</i>	\$58,625	\$72,289	\$37,504	\$47,726
Residential HVAC Diagnostic and Tune-up				
<i>Total program costs</i>	\$101,296	\$113,437	\$100,224	\$2,850
<i>Lost Revenue</i>	\$12,069	\$11,518	\$5,672	\$64
<i>Efficiency(Maximizing) Incentives</i>	\$4,844	\$5,673	\$8,611	\$319
<i>Total Costs</i>	\$118,209	\$130,628	\$114,507	\$3,233
Residential Efficient Products				
<i>Total program costs</i>	\$414,981	\$355,006	\$314,155	\$0
<i>Lost Revenue</i>	\$154,880	\$88,767	\$33,705	\$0
<i>Efficiency(Maximizing) Incentives</i>	\$136,743	\$115,845	\$41,445	\$0
<i>Total Costs</i>	\$706,603	\$559,618	\$389,305	\$0
Commercial Programs				
Commercial HVAC Diagnostic and Tune-up				
<i>Total program costs</i>	\$25,363	\$30,576	\$27,093	\$125
<i>Lost Revenue</i>	\$1,000	\$1,156	\$2,239	\$0
<i>Efficiency(Maximizing) Incentives</i>	\$1,170	\$1,530	\$3,466	\$30
<i>Total Costs</i>	\$27,533	\$33,262	\$32,798	\$155
Commercial High Efficiency Heat Pump/Air Conditioner				
<i>Total program costs</i>	\$26,169	\$31,410	\$23,517	\$0
<i>Lost Revenue</i>	\$634	\$339	\$191	\$0
<i>Efficiency(Maximizing) Incentives</i>	\$1,302	\$1,570	\$1,224	\$0
<i>Total Costs</i>	\$28,105	\$33,319	\$24,932	\$0
Commercial Incentive				
<i>Total program costs</i>	\$1,099,678	\$1,092,272	\$252,314	\$0
<i>Lost Revenue</i>	\$30,303	\$20,492	\$562	\$0
<i>Efficiency(Maximizing) Incentives</i>	\$57,621	\$54,614	\$42,852	\$0
<i>Total Costs</i>	\$1,187,602	\$1,167,378	\$295,728	\$0
Total	\$3,867,657	\$3,865,623	\$2,745,363	\$2,146,270

Kentucky Power Energy Savings and Demand Reduction

<u>Residential Programs</u>	Test year			
	(4/1/12 to 3/31/13)	2012	2011	2010
Targeted Energy Efficiency				
<i>Energy Savings (kWh)</i>	277,695	297,500	263,978	455,844
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	30	62	85	36
<i>Winter</i>	53	108	147	169
High Efficiency Heat Pump - Mobile Home				
<i>Energy Savings (kWh)</i>	337,065	343,103	276,093	226,299
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	102	113	106	50
<i>Winter</i>	168	187	175	312
Mobile Home New Construction				
<i>Energy Savings (kWh)</i>	152,590	155,055	138,956	221,335
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	71	78	81	151
<i>Winter</i>	16	17	43	345
Modified Energy Fitness				
<i>Energy Savings (kWh)</i>	472,456	472,218	446,511	551,073
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	-40	-40	-40	211
<i>Winter</i>	321	320	320	669
High Efficiency Heat Pumps				
<i>Energy Savings (kWh)</i>	515,918	520,296	596,255	762,091
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	-33	-34	-52	133
<i>Winter</i>	352	372	425	1,062
Community Outreach Compact Fluorescent Lamp				
<i>Energy Savings (kWh)</i>	693,430	694,270	626,392	133,036
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	326	328	286	5
<i>Winter</i>	304	306	266	123
Energy Education for Students				
<i>Energy Savings (kWh)</i>	205,713	202,694	195,610	20,698
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	133	125	113	2
<i>Winter</i>	81	76	57	39
Residential HVAC Diagnostic and Tune-up				
<i>Energy Savings (kWh)</i>	166,049	173,435	270,795	1,019
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	58	55	181	5
<i>Winter</i>	198	176	177	7
Residential Efficient Products				
<i>Energy Savings (kWh)</i>	2,718,148	2,570,970	2,231,328	0
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	1,079	756	148	0
<i>Winter</i>	1,079	756	1,484	0

Kentucky Power Energy Savings and Demand Reduction

<u>Residential Programs</u>	Test year			
	(4/1/12 to 3/31/13)	2012	2011	2010
<u>Commercial Programs</u>				
Commercial HVAC Diagnostic and Tune-up				
<i>Energy Savings (kWh)</i>	39,041	38,944	76,302	225
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	13	12	60	0
<i>Winter</i>	43	34	60	0
Commercial High Efficiency Heat Pump/Air Conditioner				
<i>Energy Savings (kWh)</i>	11,359	11,464	14,938	0
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	2	2	5	0
<i>Winter</i>	12	12	8	0
Commercial Incentive				
<i>Energy Savings (kWh)</i>	586,453	542,952	21,083	0
<i>Demand Reductions (kW)</i>				
<i>Summer</i>	1,375	767	80	0
<i>Winter</i>	1,375	767	80	0

* Energy savings and demand savings estimated from DSM Status Reports.