

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

**Application Of Kentucky Power Company For)
A General Adjustment Of Its Rates For Electric)
Service; (2) An Order Approving Its 2014)
Environmental Compliance Plan; (3) An Order) Case No. 2014-00396
Approving Its Tariffs And Riders; And (4) An)
Order Granting All Other Required Approvals)
And Relief)**

**Kentucky Power Company Supplemental Response
To KIUC First Set of Data Requests Item No. 19**

April 2, 2015

VERIFICATION


The undersigned, Jason M. Yoder, being duly sworn, deposes and says he is Staff Accountant Accounting Policy and Research 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.



Jason M. Yoder

COMMONWEALTH OF KENTUCKY)
) Case No. 2014-00396
COUNTY OF FRANKLIN)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Jason M. Yoder, this the 31st day of March, 2015.



Notary Public 481393

My Commission Expires: January 23, 2017

**KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2015
Item No. 19
Page 1 of 1
Supplemental Response filed April 2, 2015**

Kentucky Power Company

REQUEST

Please provide a trial balance of all income statement and balance sheet accounts for each month January 2013 through January 2015. Please provide a detailed description of the costs included in each account not specifically listed in the FERC Uniform System of Accounts ("USAOA"), including all subaccounts whether listed in the USAOA or not.

RESPONSE

Attachment KIUC_1_19_Attachment1.pdf includes the monthly KPCo trial balances for the periods January 2013 through December 2014.

The December 2013 trial balance does not include KPCo's December 31, 2013 50% acquisition of Mitchell Plant. Attachment KIUC_1_19_Attachment2.pdf includes all balance sheet amounts related to KPCo's December 31, 2013 acquisition of Mitchell Plant.

When the books are closed for January 2015, the Company will supplement its response to include a January 2015 trial balance.

February 20, 2015 Supplemental Response

Please see KIUC_1_19_Attachment3.pdf for the January 2015 trial balances.

April 2, 2015 Supplemental Response

Please see KIUC_1_19_Attachment4.pdf for the February 2015 trial balances.

WITNESS: Jason M Yoder