

**KENTUCKY POWER COMPANY**  
**Comparison of Pre-Tax Book Income to**  
**Qualified Production Activities Income**

	KENTUCKY POWER COMPANY --- TOTAL COMPANY								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>TOTAL COMPANY</b>									
Pre-Tax Book Income <Loss>	32,945,318	53,689,665	48,456,408	32,426,866	33,585,571	53,420,339	67,117,674	73,380,003	24,009,997

	KENTUCKY POWER COMPANY --- GENERATION ONLY								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>GENERATION ONLY</b>									
Pre-Tax Book Income <Loss>	(505,885)	21,284,042	11,581,462	(14,182,907)	(9,249,195)	(909,282)	(7,835,096)	(4,651,963)	(47,215,566)

Qualified Production Activities Income (QPAl)	(17,067,722)	6,886,097	(2,326,075)	(13,581,410)	(53,689,264)	3,675,917	475,346	3,473,016	(7,657,474)
Difference Between QPAl and Book Income (A - B)	(16,561,837)	(14,397,945)	(13,907,537)	601,497	(44,440,069)	4,585,199	8,310,442	8,124,979	39,558,092