

PERIOD: APR 2004
(TOTALS)

PLANT PERFORMANCE AND FUEL CONSUMPTION SUMMARY
BIG SANDY PLANT

PLANT PERFORMANCE SUMMARY:	CURRENT MONTH	YEAR TO DATE	12 MONTHS ENDING
NET MAXIMUM CAPACITY (MW)	1,060		
NET SEASONAL CAPACITY (MW)	1,060		
CAPACITY FACTOR (%)	76.45	77.49	72.80
NET OUTPUT FACTOR	90.25	91.18	83.57
NET GENERATION (MWH)	583,500	2,385,201	6,778,152
AUXILIARY POWER (MWH)	29,542	118,252	358,722
HEAT RATE (BTU/KWH)	9,615		
HEAT RATE - AFTER SURVEY ADJUSTMENT		9,670	9,606
HEAT RATE - DESIGN	9,047	8,998	9,107
HEAT RATE - DEVIATION	568	672	499
LBS COAL PER KWH NET	.79	.80	.79

PLANT FUEL CONSUMPTION SUMMARY:

COAL: RECEIVED (TONS)	229,224	977,112	2,627,083
DISPOSED (TONS):			
ELECTRICAL GENERATION	230,441	953,125	2,729,135
STORAGE PILE ADJUSTMENT			-43,249
BTU/LB AS FIRED	12,159	12,083	12,095
OIL: DISPOSED (GALS):			
START-UP	20,654	102,104	395,893
STABILIZING	27,330	110,235	437,464
GENERATING		8,556	13,898
AUX GENERATING			124,695
AUX NON-GENERATING	138	489	26,690
TOTAL DISPOSED	47,984	220,895	971,950
NON-GENERATING			
BTU/GAL OIL	138,300	138,233	138,813
TOTAL FUEL GENERATING TONS	230,716	954,389	2,691,461

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PERIOD: MAY 2004
(TOTALS)

PLANT PERFORMANCE AND FUEL CONSUMPTION SUMMARY
BIG SANDY PLANT

PLANT PERFORMANCE SUMMARY:	CURRENT MONTH	YEAR TO DATE	12 MONTHS ENDING
NET MAXIMUM CAPACITY (MW)	1,060		
NET SEASONAL CAPACITY (MW)	1,060		
CAPACITY FACTOR (%)	79.40	77.88	73.87
NET OUTPUT FACTOR	79.39	88.45	83.58
NET GENERATION (MWH)	626,161	3,011,362	6,877,900
AUXILIARY POWER (MWH)	33,339	151,591	363,008
HEAT RATE (BTU/KWH)	9,688		
HEAT RATE - AFTER SURVEY ADJUSTMENT		9,674	9,590
HEAT RATE - DESIGN	9,220	9,044	9,108
HEAT RATE - DEVIATION	468	630	482
LBS COAL PER KWH NET	.80	.80	.79

PLANT FUEL CONSUMPTION SUMMARY:

COAL: RECEIVED (TONS)	233,700	1,210,812	2,636,014
DISPOSED (TONS):			
ELECTRICAL GENERATION	249,790	1,202,915	2,760,338
STORAGE PILE ADJUSTMENT			-43,249
BTU/LB AS FIRED	12,141	12,095	12,117
OIL: DISPOSED (GALS):			
START-UP		102,104	289,727
STABILIZING	7,470	117,705	362,023
GENERATING		8,556	13,113
AUX GENERATING			124,695
AUX NON-GENERATING	328	817	26,985
TOTAL DISPOSED	7,470	228,365	789,558
NON-GENERATING			
BTU/GAL OIL	138,200	138,232	138,642
TOTAL FUEL GENERATING TONS	249,832	1,204,220	2,721,605

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PERIOD: JUN 2004
(TOTALS)

PLANT PERFORMANCE AND FUEL CONSUMPTION SUMMARY
BIG SANDY PLANT

PLANT PERFORMANCE SUMMARY:	CURRENT MONTH	YEAR TO DATE	12 MONTHS ENDING
NET MAXIMUM CAPACITY (MW)	1,060		
NET SEASONAL CAPACITY (MW)	1,060		
CAPACITY FACTOR (%)	70.18	76.61	74.99
NET OUTPUT FACTOR	76.13	86.34	83.48
NET GENERATION (MWH)	535,609	3,546,971	6,982,123
AUXILIARY POWER (MWH)	29,943	181,534	368,760
HEAT RATE (BTU/KWH)	9,744		
HEAT RATE - AFTER SURVEY ADJUSTMENT		9,684	9,574
HEAT RATE - DESIGN	9,270	9,078	9,109
HEAT RATE - DEVIATION	474	606	465
LBS COAL PER KWH NET	.81	.80	.79

PLANT FUEL CONSUMPTION SUMMARY:

COAL: RECEIVED (TONS)	198,092	1,408,904	2,647,292
DISPOSED (TONS):			
ELECTRICAL GENERATION	216,278	1,419,193	2,798,352
STORAGE PILE ADJUSTMENT			-43,249
BTU/LB AS FIRED	12,037	12,087	12,111
OIL: DISPOSED (GALS):			
START-UP	48,407	150,511	269,922
STABILIZING	38,755	156,460	349,118
GENERATING		8,556	13,113
AUX GENERATING			124,695
AUX NON-GENERATING	302	1,119	27,255
TOTAL DISPOSED	87,162	315,527	756,848
NON-GENERATING			
BTU/GAL OIL	138,400	138,278	138,510
TOTAL FUEL GENERATING TONS	216,781	1,421,000	2,759,433

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PERIOD: JUL 2004
(TOTALS)

PLANT PERFORMANCE AND FUEL CONSUMPTION SUMMARY
BIG SANDY PLANT

PLANT PERFORMANCE SUMMARY:	CURRENT MONTH	YEAR TO DATE	12 MONTHS ENDING
NET MAXIMUM CAPACITY (MW)	1,060		
NET SEASONAL CAPACITY (MW)	1,060		
CAPACITY FACTOR (%)	75.03	76.38	74.50
NET OUTPUT FACTOR	81.18	85.56	83.54
NET GENERATION (MWH)	591,701	4,138,672	6,936,467
AUXILIARY POWER (MWH)	31,819	213,353	365,292
HEAT RATE (BTU/KWH)	9,693		
HEAT RATE - AFTER SURVEY ADJUSTMENT		9,685	9,550
HEAT RATE - DESIGN	9,303	9,111	9,115
HEAT RATE - DEVIATION	390	574	435
LBS COAL PER KWH NET	.81	.80	.79

PLANT FUEL CONSUMPTION SUMMARY:

COAL: RECEIVED (TONS)	144,458	1,553,362	2,615,055
DISPOSED (TONS):			
ELECTRICAL GENERATION	240,001	1,659,194	2,776,507
STORAGE PILE ADJUSTMENT			-43,249
BTU/LB AS FIRED	11,921	12,063	12,097
OIL: DISPOSED (GALS):			
START-UP	49,707	200,218	319,629
STABILIZING	43,913	200,373	369,452
GENERATING		8,556	10,216
AUX GENERATING			124,695
AUX NON-GENERATING	112	1,231	27,367
TOTAL DISPOSED	93,620	409,147	823,992
NON-GENERATING			
BTU/GAL OIL	138,600	138,352	138,501
TOTAL FUEL GENERATING TONS	240,545	1,661,541	2,737,976

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PERIOD: AUG 2004
(TOTALS)

PLANT PERFORMANCE AND FUEL CONSUMPTION SUMMARY
BIG SANDY PLANT

PLANT PERFORMANCE SUMMARY:	CURRENT MONTH	YEAR TO DATE	12 MONTHS ENDING
NET MAXIMUM CAPACITY (MW)	1,060		
NET SEASONAL CAPACITY (MW)	1,060		
CAPACITY FACTOR (%)	72.02	75.82	74.48
NET OUTPUT FACTOR	78.28	84.61	83.87
NET GENERATION (MWH)	567,974	4,706,646	6,935,205
AUXILIARY POWER (MWH)	31,450	244,803	363,127
HEAT RATE (BTU/KWH)	9,566		
HEAT RATE - AFTER SURVEY ADJUSTMENT		9,460	9,383
HEAT RATE - DESIGN	9,239	9,126	9,110
HEAT RATE - DEVIATION	327	334	273
LBS COAL PER KWH NET	.81	.79	.78

PLANT FUEL CONSUMPTION SUMMARY:

COAL: RECEIVED (TONS)	164,676	1,718,038	2,581,958
DISPOSED (TONS):			
ELECTRICAL GENERATION	228,763	1,887,957	2,773,876
STORAGE PILE ADJUSTMENT	-41,057	-41,057	-84,306
BTU/LB AS FIRED	11,867	12,039	12,076
OIL: DISPOSED (GALS):			
START-UP	10,400	210,618	330,029
STABILIZING	16,184	216,557	345,783
GENERATING		8,556	9,535
AUX GENERATING			124,695
AUX NON-GENERATING	162	1,393	27,491
TOTAL DISPOSED	26,584	435,731	810,042
NON-GENERATING			
BTU/GAL OIL	138,800	138,379	138,461
TOTAL FUEL GENERATING TONS	187,861	1,849,406	2,694,214

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PERIOD: SEP 2004
(TOTALS)

PLANT PERFORMANCE AND FUEL CONSUMPTION SUMMARY
BIG SANDY PLANT

PLANT PERFORMANCE SUMMARY:	CURRENT MONTH	YEAR TO DATE	12 MONTHS ENDING
NET MAXIMUM CAPACITY (MW)	1,060		
NET SEASONAL CAPACITY (MW)	1,060		
CAPACITY FACTOR (%)	65.75	74.72	75.14
NET OUTPUT FACTOR	80.57	84.21	84.78
NET GENERATION (MWH)	501,810	5,208,456	6,996,296
AUXILIARY POWER (MWH)	27,282	272,085	363,420
HEAT RATE (BTU/KWH)	9,428		
HEAT RATE - AFTER SURVEY ADJUSTMENT		9,457	9,354
HEAT RATE - DESIGN	9,157	9,129	9,100
HEAT RATE - DEVIATION	271	328	254
LBS COAL PER KWH NET	.80	.79	.78

PLANT FUEL CONSUMPTION SUMMARY:

COAL: RECEIVED (TONS)	183,536	1,901,574	2,536,831
DISPOSED (TONS):			
ELECTRICAL GENERATION	200,204	2,088,161	2,797,301
STORAGE PILE ADJUSTMENT		-41,057	-84,306
BTU/LB AS FIRED	11,780	12,015	12,043
OIL: DISPOSED (GALS):			
START-UP	55,915	266,533	336,753
STABILIZING	44,360	260,917	342,750
GENERATING		8,556	9,535
AUX GENERATING	3,584	3,584	42,400
AUX NON-GENERATING	50	1,443	27,541
TOTAL DISPOSED	103,859	539,590	731,438
NON-GENERATING			
BTU/GAL OIL	139,000	138,499	138,428
TOTAL FUEL GENERATING TONS	200,814	2,050,216	2,717,201

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PERIOD: OCT 2004
(TOTALS)

PLANT PERFORMANCE AND FUEL CONSUMPTION SUMMARY
BIG SANDY PLANT

PLANT PERFORMANCE SUMMARY:	CURRENT MONTH	YEAR TO DATE	12 MONTHS ENDING
NET MAXIMUM CAPACITY (MW)	1,060		
NET SEASONAL CAPACITY (MW)	1,060		
CAPACITY FACTOR (%)	53.94	72.61	74.89
NET OUTPUT FACTOR	73.86	83.33	84.09
NET GENERATION (MWH)	425,411	5,633,867	6,973,185
AUXILIARY POWER (MWH)	23,519	295,604	363,708
HEAT RATE (BTU/KWH)	9,753		
HEAT RATE - AFTER SURVEY ADJUSTMENT		9,480	9,361
HEAT RATE - DESIGN	9,187	9,133	9,105
HEAT RATE - DEVIATION	566	347	256
LBS COAL PER KWH NET	.82	.79	.78

PLANT FUEL CONSUMPTION SUMMARY:

COAL: RECEIVED (TONS)	230,660	2,132,234	2,554,061
DISPOSED (TONS):			
ELECTRICAL GENERATION	172,702	2,260,863	2,794,151
STORAGE PILE ADJUSTMENT		-41,057	-84,306
BTU/LB AS FIRED	11,919	12,007	12,024
OIL: DISPOSED (GALS):			
START-UP	85,574	352,107	379,989
STABILIZING	70,528	331,445	377,510
GENERATING		8,556	9,535
AUX GENERATING	75,610	79,194	79,194
AUX NON-GENERATING	110	1,553	1,717
TOTAL DISPOSED	231,712	771,302	846,228
NON-GENERATING			
BTU/GAL OIL	139,150	138,694	138,650
TOTAL FUEL GENERATING TONS	174,055	2,224,261	2,714,726

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PERIOD: NOV 2004
(TOTALS)

PLANT PERFORMANCE AND FUEL CONSUMPTION SUMMARY
BIG SANDY PLANT

PLANT PERFORMANCE SUMMARY:	CURRENT MONTH	YEAR TO DATE	12 MONTHS ENDING
NET MAXIMUM CAPACITY (MW)	1,060		
NET SEASONAL CAPACITY (MW)	1,060		
CAPACITY FACTOR (%)	50.02	70.59	71.88
NET OUTPUT FACTOR	74.55	82.71	83.13
NET GENERATION (MWH)	381,747	6,015,614	6,693,073
AUXILIARY POWER (MWH)	20,182	315,786	350,353
HEAT RATE (BTU/KWH)	9,677		
HEAT RATE - AFTER SURVEY ADJUSTMENT		9,492	9,511
HEAT RATE - DESIGN	9,181	9,136	9,120
HEAT RATE - DEVIATION	496	356	391
LBS COAL PER KWH NET	.81	.79	.79

PLANT FUEL CONSUMPTION SUMMARY:

COAL: RECEIVED (TONS)	180,149	2,312,383	2,508,332
DISPOSED (TONS):			
ELECTRICAL GENERATION	153,930	2,414,793	2,685,862
STORAGE PILE ADJUSTMENT		-41,057	-41,057
BTU/LB AS FIRED	11,944	12,003	12,010
OIL: DISPOSED (GALS):			
START-UP	66,833	418,940	441,417
STABILIZING	55,103	386,548	415,583
GENERATING		8,556	9,535
AUX GENERATING		79,194	79,194
AUX NON-GENERATING	124	1,677	1,772
TOTAL DISPOSED	121,936	893,238	945,729
NON-GENERATING			
BTU/GAL OIL	139,250	138,770	138,739
TOTAL FUEL GENERATING TONS	154,643	2,378,900	2,650,267

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PERIOD: DEC 2004
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P L A N T P E R F O R M A N C E A N D F U E L C O N S U M P T I O N S U M M A R Y
B I G S A N D Y P L A N T

PLANT PERFORMANCE SUMMARY:	CURRENT MONTH	YEAR TO DATE	12 MONTHS ENDING
NET MAXIMUM CAPACITY (MW)	1,060		
NET SEASONAL CAPACITY (MW)	1,060		
CAPACITY FACTOR (%)	67.82	70.35	70.35
NET OUTPUT FACTOR	71.13	81.62	81.62
NET GENERATION (MWH)	534,895	6,550,509	6,550,509
AUXILIARY POWER (MWH)	30,103	345,889	345,889
HEAT RATE (BTU/KWH)	9,790		
HEAT RATE - AFTER SURVEY ADJUSTMENT		9,568	9,568
HEAT RATE - DESIGN	9,132	9,136	9,136
HEAT RATE - DEVIATION	658	432	432
LBS COAL PER KWH NET	.82	.80	.80

PLANT FUEL CONSUMPTION SUMMARY:

COAL: RECEIVED (TONS)	129,897	2,442,280	2,442,280
DISPOSED (TONS):			
ELECTRICAL GENERATION	219,747	2,634,540	2,634,540
STORAGE PILE ADJUSTMENT	14,076	-26,981	-26,981
BTU/LB AS FIRED	11,879	11,992	11,992
OIL: DISPOSED (GALS):			
START-UP	50,059	468,999	468,999
STABILIZING	46,219	432,767	432,767
GENERATING		8,556	8,556
AUX GENERATING	18,600	97,794	97,794
AUX NON-GENERATING	323	2,000	2,000
TOTAL DISPOSED	114,878	1,008,116	1,008,116
NON-GENERATING			
BTU/GAL OIL	139,400	138,842	138,842
TOTAL FUEL GENERATING TONS	234,497	2,613,395	2,613,395

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KENTUCKY POWER COMPANY
JANUARY 2005

	<u>Electric Gen</u>	
	<u>Coal Disposed Tons</u>	<u>Coal storage pile adj</u>
12 mo. Ending December 2004	2,634,540	(26,981)
"- Electric Gen January 2004	(286,520)	-
	<hr/>	<hr/>
	2,348,020	(26,981)
5-Jan	207,404	
Total 12 mo ending Jan 2005	<hr/>	<hr/>
	2,555,424	(26,981)

KENTUCKY POWER COMPANY
FEBRUARY 2005

	Electric Gen	
	<u>Coal Disposed Tons</u>	<u>Coal storage pile adj</u>
12 mo. Ending	Jan-05	2,555,424
- Electric Gen	Feb-04	(277,993)
		<hr/>
		2,277,431
		(26,981)
Consumed Gen	Feb-05	249,153
Total 12 mo ending	Feb-05	2,526,584
		<hr/> <hr/>

KENTUCKY POWER COMPANY
MARCH 2005

		Electric Gen	
		<u>Coal Disposed Tons</u>	<u>Coal storage pile adj</u>
12 mo. Ending	Feb-05	2,526,584	(26,981)
"- Electric Gen	Mar-04	(158,171)	-
		<u>2,368,413</u>	<u>(26,981)</u>
Consumed Gen	Mar-05	276,727	-
Total 12 mo ending	Mar-05	<u>2,645,140</u>	<u>(26,981)</u>

KENTUCKY POWER COMPANY
 APRIL 2005

	Electric Gen		
	<u>Coal Disposed Tons</u>	<u>Coal storage pile adj</u>	
12 mo. Ending	Mar-05	2,645,140	(26,981)
"- Electric Gen	Apr-04	(230,441)	-
		<u>2,414,699</u>	<u>(26,981)</u>
Consumed Gen	Apr-05	233,141	-
Total 12 mo ending	Apr-05	<u>2,647,840</u>	<u>(26,981)</u>

KENTUCKY POWER COMPANY
MAY 2005

	Electric Gen		
	<u>Coal Disposed Tons</u>	<u>Coal storage pile adj</u>	
12 mo. Ending	Apr-05	2,647,840	(26,981)
"- Electric Gen	May-04	(249,790)	-
		<u>2,398,050</u>	<u>(26,981)</u>
Consumed Gen	May-05	198,333	-
Total 12 mo ending	May-05	<u>2,596,383</u>	<u>(26,981)</u>

KENTUCKY POWER COMPANY
JUNE 2005

	Electric Gen		
	<u>Coal Disposed Tons</u>	<u>Coal storage pile adj</u>	
12 mo. Ending	May-05	2,596,383	(26,981)
"- Electric Gen	Jun-04	(216,278)	-
		2,380,105	(26,981)
Consumed Gen	Jun-05	240,466	-
Total 12 mo ending	Jun-05	2,620,571	(26,981)

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 MBTU 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

The requested information for Big Sandy Generating Plant is shown on page 2 of this response.

WITNESS: Errol Wagner

KENTUCKY POWER COMPANY
 RECORD OF FUEL COST
 ACCOUNT 5010001 - COAL
 ACCOUNT 5010019 - OIL
 JULY 1, 2004 - JUNE 30, 2005

<u>FUEL</u>	<u>TOTAL TONS & GALS. CONSUMED</u>	<u>TOTAL 501 COST \$</u>	<u>AVG BTU PER LB./GAL. AS FIRED</u>	<u>TOTAL MMBTU</u>	<u>NET GEN - MWH</u>	<u>COST-CENTS PER MMBTU</u>	<u>COST-CENTS PER KWH</u>
COAL	2,593,590	\$112,620,334.20	11,961	62,044,209		181.5163	
OIL	961,008	1,277,933.09	139,224	133,795		955.1426	
		\$113,898,267.29		62,178,004	6,522,358	183.1810	1.7463

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 June 30, 2005 separated into demand and energy costs was as follows:

	Dollar Amount	MWH
Energy	\$547,592,013	13,284,006
Demand	\$1,128,288	
Total	\$548,720,301	

The above amounts do not include the AEP Pool capacity charge which is shown on Section V, Workpaper S-4, page 30, column 4.

WITNESS: Errol K. Wagner

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

RESPONSE

(a) The retail jurisdictionalization is used for ratemaking purposes. The Company jurisdictionalizes the elements of its Income Statement and Balance Sheet that are utilized in calculating the cost of service (please see Volume 2, Section V, Schedules 3 through 19 and the associated workpapers of the Company's Application filing).

The Company has jurisdictionalized its Income Statement down to the Net Electric Operating Income section (see Volume 2, Section V, Schedule 5) because the Net Electric Operating Income is used in calculating the change in revenue requirement (see Volume 2, Section V, Schedule 2).

There is no Statement of Changes of Financial Position and Statement of Cash Flow because the unavailability of the Company's Net Income on a jurisdictional basis.

The Company has jurisdictionalized elements of its Balance Sheet that are utilized in the calculation of its cost of service (see Volume 2, Section V, Schedules 3 through 19 and associated workpapers).

The Company has calculated the June 30, 2005 and June 30, 2004 jurisdictional financial statements using the June 30, 2005 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 ending June 30, 2005 range from a low of 0.986 to a high of 0.994. The Company has not performed a retail jurisdictional cost allocation study for the twelve months ending June 30, 2004.

(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.

WITNESS: Errol Wagner, R.K. Wohnhas

Kentucky Power Company
Comparative Income Statement

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended June 30, 2005	Kentucky Jurisdictional	12 Months Ended June 30, 2004	Kentucky Jurisdictional
OPERATING REVENUES					
4118000	Gain Disposition of Allowances	5,699,867.00		1,303,906.77	
4119000	Loss Disposition of Allowances	(9,377.09)		(1,106.14)	
4400001	Residential Sales-W/Space Htg	85,355,413.09		81,265,859.91	
4400002	Residential Sales-W/O Space Ht	45,429,632.86		43,873,823.53	
4420001	Commercial Sales	57,716,180.98		53,427,230.85	
4420002	Industrial Sales (Excl Mines)	71,255,918.68		55,906,431.07	
4420004	Ind Sales-NonAffil(Incl Mines)	47,864,258.47		42,608,387.17	
4420006	Sales to Pub Auth - Schools	10,125,430.99		9,301,935.62	
4420007	Sales to Pub Auth - Ex Schools	9,353,817.52		8,460,865.03	
4440000	Public Street/Highway Lighting	1,004,042.76		986,183.12	
4470002	Sales for Resale - NonAssoc	25,809,556.05		21,378,104.19	
4470004	Sales for Resale-Nonaff-Ancill	233,339.55		832,234.07	
4470005	Sales for Resale-Nonaff-Transm	3,116,171.32		9,834,662.67	
4470006	Sales for Resale-Bookout Sales	408,800,282.20		483,117,210.91	
4470007	Sales for Resale-Option Sales	5,613,428.25		8,173,910.20	
4470010	Sales for Resale-Bookout Purch	(402,970,635.97)		(480,289,887.01)	
4470011	Sales for Resale-Option Purch	(5,683,509.37)		(7,090,758.48)	
4470026	Sale for Resl - Real from East	(1,405,775.00)		0.00	
4470027	Whsal/Muni/Pb Ath Fuel Rev	1,477,086.29		839,330.53	
4470028	Sale/Resale - NA - Fuel Rev	40,998,859.31		62,995,643.91	
4470033	Whsal/Muni/Pub Auth Base Rev	1,740,265.46		1,279,542.99	
4470064	Purch Pwr PhysTrad - Non Assoc	(15,656,529.52)		(26,792,143.21)	
4470066	PWR Trding Trans Exp-NonAssoc	(434,379.19)		(784,371.00)	
4470072	Sales for Resale - Hedge Trans	(1,442,512.00)		(479,501.00)	
4470081	Financial Spark Gas - Realized	(3,032,775.77)		(82,774.65)	
4470082	Financial Electric Realized	(370,425.52)		112,670.75	
4470089	PJM Energy Sales Margin	3,507,179.36		0.00	
4470090	PJM Spot Energy Purchases	(20,029,554.97)		0.00	
4470091	PJM Explicit Congestion Cost	(162,337.92)		0.00	
4470092	PJM Implicit Congestion-OSS	(794,418.17)		0.00	
4470093	PJM Implicit Congestion-LSE	(4,597,608.13)		0.00	
4470094	PJM Transm. Loss - OSS	(25,370.05)		0.00	
4470095	PJM Ancillary Serv.-Reg	630,621.02		0.00	
4470096	PJM Ancillary Serv.-Spin	2,354.70		0.00	
4470098	PJM Oper.Reserve Rev-OSS	395,234.51		0.00	
4470099	PJM Capacity Cr. Net Sales	1,084.11		0.00	
4470100	PJM FTR Revenue-OSS	398,380.40		0.00	
4470101	PJM FTR Revenue-LSE	4,287,874.12		0.00	
4470103	PJM Energy Sales Cost	36,675,113.43		0.00	
4470104	PJM OATT Ancill.-Reactive	0.00		0.00	
4470106	PJM Pt2Pt Trans.Purch-NonAff.	(388,903.29)		0.00	
4470107	PJM NITS Purch-NonAff.	3,481.54		0.00	
4470108	PJM Oper.Reserve Rev-LSE	(997,122.65)		0.00	
4470109	PJM FTR Revenue-Spec	2,282.46		0.00	
4470110	PJM TO Admin. Exp.-NonAff.	(38,433.04)		0.00	
4470112	Non-ECR Phys. Sales-OSS	3,001,083.90		0.00	
4470114	PJM Transm. Loss - LSE	(121,345.64)		0.00	
4470115	PJM Meter Corrections-OSS	(19,470.04)		0.00	
4470116	PJM Meter Corrections-LSE	(136,327.44)		0.00	
4470117	Realiz. Sharing-447 Optim	1,674,092.00		0.00	
4470118	Realiz. Sharing-PJM OSS	18,694.00		0.00	

Kentucky Power Company
Comparative Income Statement

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended June 30, 2005	Kentucky Jurisdictional	12 Months Ended June 30, 2004	Kentucky Jurisdictional
4470119	PJM SECA Transm. Expense	(987,458.12)		0.00	
4470124	PJM Incremental Spot-OSS	(18,948.66)		0.00	
4470125	PJM Incremental Exp Cong-OSS	(45,776.30)		0.00	
4470126	PJM Incremental Imp Cong-OSS	(190,575.98)		0.00	
4470131	Non ECR Purchased Power OSS	(1,259,206.45)		0.00	
4470132	Spark Gas - Realized	584,222.48		0.00	
4500000	Forfeited Discounts	1,476,288.58		1,460,491.45	
4510001	Misc Service Rev - Nonaffil	250,273.56		210,473.77	
4540002	Rent From Elect Property-NAC	2,602,948.04		2,681,613.18	
4540004	Rent From Elect Prop-ABD-Nonaf	82,202.40		70,776.00	
4560007	Oth Elect Rev - DSM Program	(2,069,467.40)		1,661,215.52	
4560012	Oth Elect Rev - Nonaffiliated	14,812.43		0.00	
4560013	Oth Elect Rev-Trans-Nonaffil	2,835,153.43		10,490,656.08	
4560014	Oth Elect Revenues - Ancillary	264,009.55		892,521.55	
4560015	Other Electric Revenues - ABD	2,189,343.39		2,234,306.93	
4560016	Financial Trading Rev-Unreal	0.03		0.00	
4560041	Miscellaneous Revenue-NonAffil	42,771.18		0.00	
4560049	Merch Generation Finan -Realzd	143,261.10		710,901.53	
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	2,476,386.62		2,788,953.87	
4560058	PJM NITS Revenue-NonAff.	2,412,596.95		0.00	
4560060	PJM Pt2Pt Trans.Rev.-NonAff.	1,448,788.41		0.00	
4560062	PJM TO Admin. Rev.-NonAff.	182,784.36		0.00	
4560064	Buckeye Admin. Fee Revenue	86,221.17		0.00	
4560067	OthElecRev Phys Coal Purch Exp	(2,391,294.24)		(2,734,572.00)	
4560068	SECA Transmission Revenue	6,304,127.51		0.00	
	SALES TO NON AFFILIATES	430,307,679.60		390,644,729.67	
4470001	Sales for Resale - Assoc Cos	1,340,595.62		18,663,714.32	
4470014	Sls Resale-Ancillary Trans-Aff	6,950.51		27,915.04	
4470015	Sls Resale-Transmission-Affil	75,508.50		303,375.68	
4470035	Sls for Rsl - Fuel Rev - Assoc	3,321,678.90		4,051,033.54	
4470086	Sales for Resale-Affil Pool	19,946,529.85		15,967,493.00	
4470088	Pool Sales to Dow Plt- Affil	71,175.18		0.00	
4470128	Sales for Res-Aff. Pool Energy	22,685,902.00		0.00	
4540001	Rent From Elect Property - Af	353,340.96		476,622.30	
	SALES TO AFFILIATES	47,801,681.52		39,490,153.88	
	GROSS OPERATING REVENUES	478,109,361.11	349,734,997.00	430,134,883.55	314,641,867.00
	TOTAL OPERATING REVENUES, NET	478,109,361.11		430,134,883.55	
	OPERATING EXPENSES				
	OPERATIONS				
5010000	Fuel	222,717.64		200,469.01	
5010001	Fuel Consumed	112,620,334.20		84,128,832.26	
5010003	Fuel - Procure Unload & Handle	2,303,319.04		2,184,830.04	
5010005	Fuel - Deferred	(4,502,865.00)		(349,076.00)	
5010013	Fuel Survey Activity	0.00		(1.00)	
5010019	Fuel Oil Consumed	1,277,993.09		715,109.50	
	FUEL	111,921,498.97		86,880,163.81	
5550001	Purch Pwr-NonTrading-Nonassoc	18,155.39		28,760.41	
5550010	Interchange In - Nonassociated	92,458.50		34,720.00	
5550011	Interchange Out-Nonassociated	(16,957.50)		(93,555.00)	
5550032	Gas-Conversion-Mone Plant	1,747,732.19		1,771,232.20	

Kentucky Power Company
Comparative Income Statement

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended June 30, 2005	Kentucky Jurisdictional	12 Months Ended June 30, 2004	Kentucky Jurisdictional
5550035	PJM Normal Purchases (non-ECR)	1,840,474.38		0.00	
5550038	Buckeye Excess Energy-OSS	1,820,053.66		0.00	
5550039	PJM Inadvertent Mtr Res-OSS	3,827.57		0.00	
5550040	PJM Inadvertent Mtr Res-LSE	7,366.56		0.00	
5550041	PJM Ancillary Serv.-Sync	259,349.52		0.00	
5550042	PJM OATT Ancill.-Reactive	230,259.57		0.00	
5550043	PJM OATT Ancill. - Black	7,427.16		0.00	
5550044	Realiz. Sharing-555 Optim.	(132,875.00)		0.00	
5550045	Realiz. Sharing-PJM OSS PP	(67,572.00)		0.00	
5550048	Buckeye Excess Energy-LSE	747,074.72		0.00	
	PURCHASED POWER NON AFFIL	6,556,774.72		1,741,157.61	
5550002	Purchased Power - Associated	39,032,288.78		67,547,235.30	
5550004	Purchased Power-Pool Capacity	29,084,203.00		19,715,430.00	
5550005	Purchased Power - Pool Energy	53,014,256.41		44,421,973.00	
5550027	Purch Pwr-Non-Fuel Portion-Aff	18,946,601.17		0.00	
5550031	Purchased Gas Conversion-Affil	0.00		362,583.54	
5550034	Pool Purch-Optimization-Affil	1,555,321.22		439,820.98	
5550046	Purch Power-Fuel Portion-Affil	20,510,428.00		0.00	
	PURCHASE POWER AFFILIATED	162,143,098.58		132,487,042.82	
4116000	Gain From Disposition of Plant	(1,189.74)		(1,048.74)	
4265009	Factored Cust A/R Exp - Affil	1,087,760.80		732,396.35	
4265010	Fact Cust A/R-Bad Debts-Affil	1,625,430.02		1,839,044.04	
5000000	Oper Supervision & Engineering	4,007,828.77		2,790,272.36	
5020000	Steam Expenses	943,384.76		2,680,668.09	
5020002	Urea Expense	1,172,099.82		255,274.72	
5050000	Electric Expenses	78,425.63		121,100.23	
5060000	Misc Steam Power Expenses	2,887,596.84		2,163,873.44	
5060002	Misc Steam Power Exp-Assoc	5,837.00		8,423.00	
5060003	Removal Cost Expense - Steam	319.12		0.00	
5090000	Allowance Consumption SO2	3,244,438.27		4,089,485.09	
5090002	Allowance Expenses	31,951.03		0.00	
5090003	CO2 Allowance Consumption	9,120.97		0.00	
5560000	Sys Control & Load Dispatching	254,371.37		195,904.66	
5560002	PJM Admin.Services-OSS	364,374.28		0.00	
5560003	PJM Admin.Services-LSE	2,215,549.96		0.00	
5560004	Realiz. Sharing-PJM OSS Admin	(25,979.00)		0.00	
5570000	Other Expenses	3,570,662.69		3,420,106.10	
5570006	PJM Trans.Mkt Expan. Exp.	66,033.11		0.00	
5600000	Oper Supervision & Engineering	315,823.52		376,778.81	
5610000	Load Dispatching	423,544.41		424,001.62	
5620001	Station Expenses - Nonassoc	155,683.13		156,661.86	
5630000	Overhead Line Expenses	407,215.45		410,375.78	
5640000	Underground Line Expenses	169.30		567.39	
5650002	Transmssn Elec by Others-NAC	125,591.54		114,484.34	
5650003	AEP Trans Equalization Agmt	(4,322,344.00)		(5,877,805.00)	
5660000	Misc Transmission Expenses	1,026,101.19		912,617.09	
5670001	Rents - Nonassociated	1,625.66		4,513.66	
5800000	Oper Supervision & Engineering	892,445.71		816,880.77	
5810000	Load Dispatching	340,225.98		295,721.61	
5820000	Station Expenses	207,238.49		218,298.43	
5830000	Overhead Line Expenses	71,124.93		247,250.43	
5840000	Underground Line Expenses	30,991.93		26,361.40	

Kentucky Power Company
 Comparative Income Statement

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended June 30, 2005	Kentucky Jurisdictional	12 Months Ended June 30, 2004	Kentucky Jurisdictional
5850000	Street Lighting & Signal Sys E	11,447.28		7,358.95	
5860000	Meter Expenses	508,322.53		409,379.75	
5870000	Customer Installations Exp	267,029.49		204,835.00	
5880000	Miscellaneous Distribution Exp	2,697,924.04		2,700,165.41	
5890001	Rents - Nonassociated	1,330,001.02		1,277,799.06	
5890002	Rents - Associated	43,962.60		0.00	
9010000	Supervision - Customer Accts	481,961.68		428,761.57	
9020000	Meter Reading Expenses	122,573.13		98,834.81	
9020001	Customer Card Reading	37.94		0.00	
9020002	Meter Reading - Regular	1,771,990.15		1,898,924.39	
9020003	Meter Reading - Large Power	35,420.83		35,585.42	
9020004	Read-In & Read-Out Meters	137,792.59		181,996.49	
9030000	Cust Records & Collection Exp	519,554.72		581,126.81	
9030001	Customer Orders & Inquiries	3,058,111.49		2,814,367.67	
9030002	Manual Billing	28,800.13		25,497.28	
9030003	Postage - Customer Bills	600,968.94		717,701.79	
9030004	Cashiering	145,240.72		138,035.24	
9030005	Collection Agents Fees & Exp	128,658.13		127,135.15	
9030006	Credit & Oth Collection Activi	477,638.99		566,470.78	
9030007	Collectors	629,960.73		539,470.90	
9030009	Data Processing	132,652.21		80,530.49	
9040000	Uncollectible Accounts	(7,246.61)		(19,565.87)	
9040003	Uncoll Accts-Power Trading	3,689.95		(6,085.66)	
9040007	Uncoll Accts - Misc Receivable	(16,768.24)		5,404.65	
9050000	Misc Customer Accounts Exp	15,975.55		18,334.59	
9070000	Supervision - Customer Service	310,305.21		155,163.80	
9070001	Supervision - DSM	588.38		1,215.80	
9080000	Customer Assistance Expenses	343,763.08		252,676.71	
9080001	DSM-Customer Advisory Grp	0.00		7,532.65	
9080008	Cust Assistnce - M&CS Trning	103.85		0.00	
9080009	Cust Assistance Expense - DSM	602,521.99		691,433.17	
9090000	Information & Instruct Advrtis	103,610.46		74,745.11	
9100000	Misc Cust Svc&Informational Ex	1,936.67		153,126.63	
9110002	Supervision - Comm & Ind	25.29		27.22	
9120000	Demonstrating & Selling Exp	4,649.23		8,402.41	
9120003	Demo & Selling Exp - Area Dev	876.08		697.94	
9200000	Administrative & Gen Salaries	7,074,462.76		7,024,384.02	
9200003	Admin & Gen Salaries Trnsfr	31.46		3.02	
9200004	I C Adjustments	0.00		16.59	
9210001	Off Supl & Exp - Nonassociated	865,204.78		766,187.92	
9210002	Off Supl & Exp - Associated	13,980.00		27,954.00	
9210003	Office Supplies & Exp - Trnsf	604.36		1,364.35	
9210004	Office Utilites	0.00		38.05	
9210005	Cellular Phones and Pagers	0.00		3.07	
9220000	Administrative Exp Trnsf - Cr	(158,034.15)		78.71	
9220001	Admin Exp Trnsf to Cnstruction	(332,744.00)		(213,768.00)	
9220002	Admin Exp Trnsf Const-Mngerial	0.00		2.50	
9220003	Admin Exp Trnsf Non-Utlty Acct	42.09		0.00	
9220004	Admin Exp Trnsf to ABD	(25,151.48)		(44,243.86)	
9220125	SLA Expense Transfers GS	(213,992.77)		0.00	
9230001	Outside Svcs Empl - Nonassoc	2,722,598.48		1,627,276.92	
9230003	AEPSC Billed to Client Co	4,083,410.22		2,839,773.47	

Kentucky Power Company
Comparative Income Statement

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended June 30, 2005	Kentucky Jurisdictional	12 Months Ended June 30, 2004	Kentucky Jurisdictional
9240000	Property Insurance	314,058.49		320,742.37	
9250000	Injuries and Damages	968,341.28		630,547.90	
9250001	Safety Dinners and Awards	189.81		28.59	
9250002	Emp Accdent Prvntion-Adm Exp	28,349.72		21,662.28	
9250003	Emp Accdnt Prvntion-Exp Trnsf	0.00		8.25	
9250004	Injuries to Employees	1,037.45		84.73	
9250006	Wrks Cmpnstrn Pre&Sif Ins Prv	115,469.85		129,353.74	
9250007	Prsnal Injries&Prop Dmage-Pub	9,192.55		49,950.67	
9260000	Employee Pensions & Benefits	11,472.36		6,113.43	
9260001	Edit & Print Empl Pub-Salaries	21,791.70		15,996.00	
9260002	Pension & Group Ins Admin	30,332.22		36,410.14	
9260003	Pension Plan	1,020,805.42		(13,848.00)	
9260004	Group Life Insurance Premiums	93,377.64		127,876.43	
9260005	Group Medical Ins Premiums	3,118,484.12		2,886,911.66	
9260006	Physical Examinations	2,520.94		1,917.99	
9260007	Group L-T Disability Ins Prem	118,479.59		226,358.90	
9260009	Group Dental Insurance Prem	184,880.88		197,260.43	
9260010	Training Administration Exp	74.37		6,284.27	
9260012	Employee Activities	0.00		6,924.18	
9260014	Educational Assistance Pmts	7,783.40		9,652.92	
9260019	Employee Benefit Exp - COLI	4,150.00		(69,270.58)	
9260021	Postretirement Benefits - OPEB	3,395,427.37		3,846,942.00	
9260027	Savings Plan Contributions	1,109,926.89		993,619.06	
9260036	Deferred Compensation	(24,855.61)		22,319.79	
9260037	Supplemental Pension	17,593.00		24,348.00	
9260040	SFAS 112 Postemployment Benef	(44,732.00)		44,728.00	
9260050	Frg Ben Loading - Pension	(375,545.00)		124,907.24	
9260051	Frg Ben Loading - Grp Ins	(1,507,471.59)		(1,323,651.19)	
9260052	Frg Ben Loading - Savings	(417,229.15)		(330,783.88)	
9260053	Frg Ben Loading - OPEB	(1,355,211.19)		(1,488,885.00)	
9260055	IntercoFringeOffset- Don't Use	(1,040,632.99)		(1,000,787.20)	
9260056	Fidelity Stock Option Admin	(2.15)		0.00	
9260057	Postret Ben Medicare Subsidy	(843,367.40)		(241,109.34)	
9270000	Franchise Requirements	135,681.51		151,287.85	
9280001	Regulatory Commission Exp-Adm	28,461.00		328,971.22	
9280002	Regulatory Commission Exp-Case	1,750.00		0.00	
9301000	General Advertising Expenses	15,278.65		57,642.00	
9301001	Newspaper Advertising Space	19,788.27		1,521.21	
9301002	Radio Station Advertising Time	0.00		21.15	
9301003	TV Station Advertising Time	0.00		1,000.00	
9301004	Newspaper Advertising Prod Exp	17.82		0.00	
9301005	Radio &TV Advertising Prod Exp	0.00		6.79	
9301006	Spec Corporate Comm Info Proj	1,125.89		417.89	
9301008	Direct Mail and Handouts	278.06		1,445.49	
9301009	Fairs, Shows, and Exhibits	1,833.98		12,301.34	
9301010	Publicity	14,506.95		5,632.68	
9301011	Dedications, Tours, & Openings	0.00		71.86	
9301014	Video Communications	169.68		269.77	
9301015	Other Corporate Comm Exp	56,628.75		71,007.81	
9302000	Misc General Expenses	303,748.80		113,944.09	
9302003	Corporate & Fiscal Expenses	28,480.85		29,426.46	
9302004	Research, Develop&Demonstr Exp	405.57		(12.20)	

Kentucky Power Company
Comparative Income Statement

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended June 30, 2005	Kentucky Jurisdictional	12 Months Ended June 30, 2004	Kentucky Jurisdictional
9302007	Assoc Business Development Exp	1,642,742.56		1,662,257.82	
9310000	Rents	12,540.31		15,404.97	
9310001	Rents - Real Property	106,068.24		103,835.43	
9310002	Rents - Personal Property	266,652.94		289,008.24	
9310003	Rents - Real Property - Assoc	507,089.70		339,767.04	
	OTHER OPERATION	57,845,886.34		51,076,207.04	
5100000	Maint Supv & Engineering	1,295,524.60		1,290,963.75	
5110000	Maintenance of Structures	471,513.30		255,555.14	
5120000	Maintenance of Boiler Plant	8,158,660.14		8,147,631.55	
5130000	Maintenance of Electric Plant	1,949,977.67		1,159,784.42	
5140000	Maintenance of Misc Steam Plt	516,962.02		333,647.62	
5680000	Maint Supv & Engineering	90,532.99		130,897.49	
5690000	Maintenance of Structures	7,897.66		15,828.40	
5700000	Maint of Station Equipment	730,222.94		600,802.80	
5710000	Maintenance of Overhead Lines	1,551,587.90		1,423,873.53	
5720000	Maint of Underground Lines	(1.29)		615.26	
5730000	Maint of Misc Trnsmssion Plt	8,447.21		542.45	
5900000	Maint Supv & Engineering	12,378.08		17,383.06	
5910000	Maintenance of Structures	7,643.40		18,434.15	
5920000	Maint of Station Equipment	671,675.93		488,344.15	
5930000	Maintenance of Overhead Lines	11,169,968.10		13,967,243.74	
5940000	Maint of Underground Lines	104,072.75		78,109.30	
5950000	Maint of Lne Trnf,Rglators&Dvi	605,456.09		622,993.95	
5960000	Maint of Strt Lghtng & Sgnal S	86,644.64		36,220.53	
5970000	Maintenance of Meters	70,803.83		63,096.37	
5980000	Maint of Misc Distribution Plt	469,543.25		552,849.91	
9350000	Maintenance of General Plant	305.43		25,772.06	
9350001	Maint of Structures - Owned	456,865.02		327,974.99	
9350002	Maint of Structures - Leased	203,212.78		36,367.19	
9350009	Maint of Microwave Equipment	0.00		14.72	
9350012	Maint of Data Equipment	29.59		14,788.45	
9350013	Maint of Cmmncation Eq-Unall	1,018,309.28		1,318,181.32	
9350015	Maint of Office Furniture & Eq	2,754.38		14,764.32	
9350017	Maint of Misc General Property	0.00		(1,401.64)	
	MAINTENANCE	29,660,987.69		30,941,279.00	
	TOTAL OPER/MAINT EXPENSES	368,128,246.30	235,489,125.00	303,125,850.28	193,907,536.00
4030001	Depreciation Exp	34,384,275.20		37,776,553.26	
4031002	Depr Exp - Removal Cost	5,177,615.49		1,279,284.57	
4040001	Amort. of Plant	4,163,405.25		3,402,279.85	
4060001	Amort of Plt Acq Adj	38,616.00		38,616.00	
4073000	Regulatory Debits	695,844.63		616,440.00	
	DEPRECIATION AND AMORTIZATION	44,459,756.57	44,043,880.00	43,113,173.68	42,709,893.00
4081002	FICA	2,171,663.07		2,021,856.21	
4081003	Federal Unemployment Tax	25,964.00		32,458.00	
408100500	Real & Personal Property Taxes	0.00		23.35	
408100501	Real & Personal Property Taxes	0.00		86,460.63	
408100502	Real & Personal Property Taxes	(1,990.43)		3,360,155.30	
408100503	Real & Personal Property Taxes	3,352,470.02		3,424,584.15	
408100504	Real & Personal Property Taxes	3,519,233.07		0.00	
4081007	State Unemployment Tax	20,389.11		1,861.65	
408100802	State Franchise Taxes	0.00		5,251.00	
408100803	State Franchise Taxes	13,933.00		28,124.00	

Kentucky Power Company
Comparative Income Statement

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended June 30, 2005	Kentucky Jurisdictional	12 Months Ended June 30, 2004	Kentucky Jurisdictional
408100804	State Franchise Taxes	53,880.00		36,600.00	
408100805	State Franchise Taxes	46,800.00		0.00	
408101702	St Lic/Rgstrtion Tax/Fees	0.00		100.00	
408101703	St Lic/Rgstrtion Tax/Fees	0.00		125.00	
408101704	St Lic/Rgstrtion Tax/Fees	375.00		0.00	
408101705	St Lic/Rgstrtion Tax/Fees	50.00		0.00	
408101803	St Publ Serv Comm Tax/Fees	0.00		527,658.80	
408101804	St Publ Serv Comm Tax/Fees	504,414.86		0.00	
408101904	State Sales and Use Taxes	214.19		0.00	
408102902	Real/Pers Prop Tax-Cap Leases	0.00		(680.87)	
408102903	Pers Prop Tax-Cap Leases	354.78		117,362.03	
408102904	Real/Pers Prop Tax-Cap Leases	89,747.65		87,456.00	
408102905	Real/Pers Prop Tax-Cap Leases	87,456.00		0.00	
4081033	Fringe Benefit Loading - FICA	(812,852.85)		(650,727.26)	
4081034	Fringe Benefit Loading - FUT	(12,361.58)		(11,551.44)	
4081035	Fringe Benefit Loading - SUT	(5,355.48)		(3,746.00)	
408103604	Real Prop Tax-Cap Leases	6,058.29		5,496.00	
408103605	Real Prop Tax-Cap Leases	5,496.00		0.00	
	TAXES OTHER THAN INCOME TAXES	9,065,938.71	8,937,315.00	9,068,866.55	8,940,201.00
409100200	Income Taxes, UOI - State	42,337.00		0.00	
409100201	Income Taxes, UOI - State	62,635.00		0.00	
409100202	Income Taxes, UOI - State	46,320.00		(1,304,555.00)	
409100203	Income Taxes, UOI - State	(1,202,807.00)		(201,340.00)	
409100204	Income Taxes, UOI - State	232,865.00		667,150.00	
409100205	Income Taxes, UOI - State	268,928.00		0.00	
409100299	Income Taxes, UOI - State	9,840.00		0.00	
	STATE, LOCAL & FOREIGN INCOME TAXES	(539,882.00)	1,030,001.00	(838,745.00)	1,600,180.00
4091001	Income Taxes, UOI - Federal	(4,344,491.94)	4,668,094.00	(4,063,069.00)	4,365,709.00
4101001	Prov Def I/T Util Op Inc-Fed	8,361,634.38		117,217,494.00	
4111001	Prv Def I/T-Cr Util Op Inc-Fed	3,484,062.35	4,900,291.00	(101,087,568.00)	6,672,578.00
4114001	ITC Adj, Utility Oper - Fed	(1,232,875.98)	(1,156,997.00)	(1,165,916.00)	(1,094,158.00)
	FEDERAL INCOME TAXES	6,268,328.81		10,900,941.00	
	TOTAL OPERATING EXPENSES	427,382,388.39	297,911,709.00	365,370,086.51	257,101,939.00
	NET OPERATING INCOME	50,726,972.72	51,823,288.00	64,764,797.04	57,539,928.00
	OTHER INCOME AND DEDUCTIONS				
4150001	Rev Mrchndsg & Cntr Wk	6,391.61		37,430.62	
4160004	Water Heater - Other Expenses	(554.96)		(3,362.09)	
4180001	Non-Operatng Rental Income	51,675.00		55,675.00	
4180002	Non-Operatng Rntal Inc-Oper	0.00		(3,359.58)	
4180003	Non-Operatng Rntal Inc-Maint	(10.60)		5.69	
4180005	Non-Operatng Rntal Inc-Depr	(6,669.72)		(6,669.72)	
4190001	Interest Inc - Assoc Non CBP	(117,521.89)		282,878.68	
4190002	Int & Dividend Inc - Nonassoc	39,921.44		15,520.48	
4190005	Interest Income - Assoc CBP	470,761.86		0.00	
4191000	Allw Oth Fnnds Usd Drng Cnstr	322,046.01		77,614.66	
4210001	Misc Non-Operating Inc-Assoc	0.00		(81.94)	
4210002	Misc Non-Op Inc-NonAsc-Rents	39,269.00		71,286.70	
4210005	Misc Non-Op Inc-NonAsc-Timber	0.00		1,500.00	
4210006	Misc Non-Op Inc-NonAsc - Allow	72,946.65		1,840.00	
4210007	Misc Non-Op Inc - NonAsc - Oth	96,498.64		76,315.64	

Kentucky Power Company
Comparative Income Statement

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended June 30, 2005	Kentucky Jurisdictional	12 Months Ended June 30, 2004	Kentucky Jurisdictional
4210009	Misc Non-Op Exp - NonAssoc	0.00		(49,381.20)	
4210013	Int Rate Hedge Unrealized Gain	(165,074.00)		191,952.00	
4210017	MTM Power Trading Gain/Losses	(700,633.00)		153,511.00	
4210018	Power Trading Gains - Realized	555,116.71		164,829,650.92	
4210020	Pwr Trading - Transmisison Exp	0.00		(209.00)	
4210021	MTM Credit Reserve (B/L)	96,852.00		(275,807.00)	
4210022	PWR Trding Loss\Phys Purchases	(13,803.92)		(155,946,669.24)	
4210023	PWR Trding Loss\Real Financial	(793,166.78)		(10,002,233.56)	
4210025	B/L MTM Assignments	(3,868,536.00)		(9,764,644.00)	
4210026	B/L Affil MTM Assign	5,725,881.00		3,398,815.00	
4210027	Realized Financial Assignments	(6,259,353.02)		(2,351,975.08)	
4210028	Realized Affil Financial Assgn	4,402,008.02		8,717,804.08	
4210031	Pwr Sales Outside Svc Territory	113,605,275.00		54,518,705.00	
4210032	Pwr Purch Outside Svc Territory	(113,101,983.00)		(50,115,625.00)	
4210033	Mark to Mkt Out Svc Territory	261,626.00		(3,429,090.00)	
4210035	Gn/Ls MTM Emissions - Forwards	1,384.49		0.00	
4210036	Gn/Ls MTM Emissions - Realized	(10,131.81)		0.00	
4210038	Speculative Realized SO2	2,297.83		0.00	
4210039	Carrying Charges	55,144.26		0.00	
4211000	Gain on Dspisition of Property	7,767.05		0.00	
	OTHER INCOME	775,423.87		481,398.07	
408201404	St Lic/Rgstrtion Tax/Fees	0.00		(275.00)	
4171001	Exp of NonUtil Oper - Nonassoc	0.00		(0.53)	
4171002	Exp of NonUtil Oper - Assoc	0.00		0.53	
4171011	Membership Dues	0.00		(65.02)	
4212000	Loss on Dspisition of Property	(10,735.58)		(1,071,820.38)	
4250000	Miscellaneous Amortization	(2.10)		0.00	
4261000	Donations	(291,312.83)		(534,115.62)	
4263001	Penalties	253,428.89		(306,868.14)	
4264000	Civic & Political Activities	(168,333.33)		(205,853.25)	
4265002	Other Deductions - Nonassoc	(49,399.68)		(108,140.82)	
4265003	Special Allowance Losses	(11,646.30)		0.00	
4265004	Social & Service Club Dues	(27,097.78)		(69,770.75)	
4265011	Int Rate Hedge Unreal Losses	165,074.00		(191,952.00)	
	OTHER INCOME DEDUCTIONS	(140,024.71)		(2,488,860.98)	
4092001	Inc Tax, Oth Inc&Ded-Federal	(1,184,826.85)		2,057,496.00	
4102001	Prov Def I/T Oth I&D - Federal	10,175,159.58		(30,823,171.00)	
4112001	Prv Def I/T-Cr Oth I&D-Fed	(8,969,511.86)		29,835,252.00	
4115001	ITC Adj, Non-Util Oper - Fed	0.00		41,488.00	
	INC TAXES APPL TO OTH INC&DED	20,820.87		1,111,065.00	
	NET OTHR INCOME AND DEDUCTIONS	656,220.03		(896,397.91)	
	INCOME BEFORE INTEREST CHARGES	51,383,192.76		63,868,399.13	
	INTEREST CHARGES				
4270006	Int on LTD - Sen Unsec Notes	22,067,324.04		22,641,626.76	
4270103	Int on LTD - Notes-Affiliated	4,679,725.00		4,328,239.99	
	INTEREST ON LONG-TERM DEBT	26,747,049.04		26,969,866.75	
4300003	Int to Assoc Co - CBP	(33,677.97)		602,883.23	
	INT SHORT TERM DEBT - AFFIL	(33,677.97)		602,883.23	
4310007	Lines Of Credit	382,126.36		378,856.94	
	INT SHORT TERM DEBT - NON-AFFL	382,126.36		378,856.94	

Kentucky Power Company
 Comparative Income Statement

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended June 30, 2005	Kentucky Jurisdictional	12 Months Ended June 30, 2004	Kentucky Jurisdictional
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	1,141,654.26		1,176,486.35	
	AMORT OF DEBT DISC, PREM & EXP	1,141,654.26		1,176,486.35	
4281001	Amrtz Loss Rquired Debt-FMB	33,740.62		33,740.82	
4281004	Amrtz Loss Rquired Debt-Dbnt	30,645.12		33,641.55	
	AMORT LOSS ON REACQUIRED DEBT	64,385.74		67,382.37	
4310001	Other Interest Expense	207,275.45		184,638.27	
4310002	Interest on Customer Deposits	611,959.01		517,628.12	
	OTHER INTEREST EXPENSE	819,234.46		702,266.39	
	TOTAL INTEREST CHARGES	29,120,771.89		29,897,742.03	
4320000	Allw Brwed Fnds Used Cnstr-Cr	(293,815.72)		(56,301.11)	
	AFUDC BORROWED FUNDS - CR	(293,815.72)		(56,301.11)	
	NET INTEREST CHARGES	28,826,956.17		29,841,440.92	
	NET EXTRAORDINARY ITEMS				
	NET INCOME BEFORE PREF DIV	22,556,236.59		34,026,958.21	
	PREF STK DIVIDEND REQUIREMENT	0.00		0.00	
	NET INCOME - EARN FOR CMMN STK	22,556,236.59		34,026,958.21	

N.M. = Not Meaningful

Notes: Kentucky Jurisdictional amounts for 12 months ended June 30, 2005 per Section V Schedule 5.
 Kentucky Jurisdictional amounts for 12 months ended June 30, 2004 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 Corp Consol
CONSOLIDATED STATEMENT OF CASH FLOWS
UNAUDITED

Twelve Months Ending
(\$Thousands)

	KENTUCKY		KENTUCKY	
	6/30/2005	JURISDICTIONAL	6/30/2004	JURISDICTIONAL
OPERATING ACTIVITIES				
Net Income (Loss) *	\$ 22,556		\$ 34,027	
Plus: Discontinued Operations	-		-	
Income From Continuing Operations	22,556		34,027	
Adjustments for Non-Cash Items:				
Depreciation & Amortization	44,460	44,015	43,113	42,682
Deferred Income Taxes	10,640	4,405	17,118	7,087
Deferred Investment Tax Credits	(1,233)	(1,157)	(1,207)	(1,132)
Amortization of Deferred Property Taxes	(94)	(93)	(361)	(357)
Mark-to-Market of Risk Management Contracts	(3,373)	(3,343)	9,478	9,393
Carrying Costs on Stranded Assets (non-cash)	(55)	(54)	-	-
Pension Contributions	(6,430)	(6,372)	(113)	(112)
Over/Under Fuel Recovery	(4,503)	(4,444)	(349)	(344)
(Gain)/Loss on Sale of Assets	3	3	1,072	1,061
Change in Other Non-Current Assets	(1,166)	(1,154)	(20,499)	(20,294)
Change in Other Non-Current Liabilities	4,661	4,614	12,289	12,166
Cash Flow from Operations Before Changes in Working Capital	65,466	36,420	94,568	50,150
Changes in Components of Working Capital				
Accounts Receivable, net	2,701	2,674	(5,846)	(5,788)
Accounts Payable	11,759	11,641	836	828
Fuel, Materials & Supplies	1,943	1,926	2,524	2,501
Customer Deposits	3,634	3,634	1,452	1,452
Taxes Accrued	(3,282)	(3,252)	6,077	6,022
Interest Accrued	11	11	230	228
Other Current Assets	(3,954)	(3,914)	(60)	(59)
Other Current Liabilities	(771)	(763)	(540)	(535)
Total Changes in Working Capital	12,041	11,957	4,673	4,649
Net Cash Flows From Operating Activities	77,507	48,377	99,241	54,799
INVESTING ACTIVITIES				
Construction Expenditures	(41,847)	(41,429)	(46,661)	(46,194)
Change in Other Cash Deposits	(10)	(10)	-	-
Proceeds from Sale of Assets	-	-	2,208	2,186
Other Investing	-	-	-	-
Net Cash Flows Used for Investing Activities	(41,857)	(41,439)	(44,453)	(44,008)
FINANCING ACTIVITIES				
Issuance of Long-term Debt - Affiliate	-	-	20,000	19,800
Change in Advances to/from Affiliates, net	(9,125)	(9,034)	(57,784)	(57,206)
Retirement of Long-Term Debt - Affiliate	(20,000)	(19,800)	-	-
Dividends Paid on Common Stock	(7,000)	(6,930)	(17,983)	(17,803)
Net Cash Flows From (Used For) Financing Activities	(36,125)	(35,764)	(55,767)	(55,209)
Effects of Exchange Rate Change on Cash				
	-	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	\$ (475)	(\$470)	\$ (979)	(\$969)
Cash and Cash Equivalents at Beginning of Period	712	705	1,691	1,674
Cash and Cash Equivalents at End of Period	\$ 237	\$ 235	\$ 712	\$705

* Other Income and Deductions are not jurisdictionalized.

KENTUCKY POWER COMPANY
CONDENSED STATEMENTS OF CHANGES IN COMMON SHAREHOLDER'S
EQUITY AND COMPREHENSIVE INCOME (LOSS)
For the Twelve Months Ended June 30, 2005 and 2004
(in thousands)

	<u>Common Stock</u>	<u>Paid-in Capital</u>	<u>Retained Earnings</u>	<u>Accumulated Other Comprehensive Income (Loss)</u>	<u>Total</u>	<u>KENTUCKY JURISDICTIONAL</u>
June 30, 2003	\$ 50,450	\$ 208,750	\$ 51,285	\$ (9,957)	\$ 300,528	
Common Stock Dividends			(17,982)		(17,982)	
TOTAL					<u>282,546</u>	
COMPREHENSIVE INCOME						
Other Comprehensive Loss, Net of Taxes:						
Cash Flow Hedges				(358)	(358)	
Minimum Pension Liability				3,140	3,140	
NET INCOME			34,027		<u>34,027</u>	
TOTAL COMPREHENSIVE INCOME					<u>36,809</u>	
June 30, 2004	<u>\$ 50,450</u>	<u>\$ 208,750</u>	<u>\$ 67,330</u>	<u>\$ (7,175)</u>	<u>\$ 319,355</u>	
Common Stock Dividends			(7,001)		(7,001)	
TOTAL					<u>\$312,354</u>	\$309,230
COMPREHENSIVE INCOME						
Other Comprehensive Loss, Net of Taxes:						
Cash Flow Hedges				(601)	(601)	
Minimum Pension Liability				(2,955)	(2,955)	
NET INCOME			22,557		<u>22,557</u>	
TOTAL COMPREHENSIVE INCOME					<u>19,001</u>	\$18,811
June 30, 2005	<u>\$ 50,450</u>	<u>\$ 208,750</u>	<u>\$ 82,886</u>	<u>\$ (10,731)</u>	<u>\$ 331,355</u>	<u>\$328,041</u>

KENTUCKY POWER COMPANY
 BALANCE SHEET
 June 30, 2005

ACCOUNT NUMBER	DESCRIPTION	AS OF June 30, 2005	KENTUCKY JURISDICTIONAL	AS OF June 30, 2004	KENTUCKY JURISDICTIONAL
ELECTRIC UTILITY PLANT					
1010001	Plant in Service	1,321,256,662.32		1,295,483,066.41	
1011001	Capital Leases	10,405,054.27		11,632,540.65	
1050001	Held For Fut Use	6,862,819.00		6,862,819.00	
1060001	Const Not Classfd	21,679,494.95		22,830,856.18	
	PRODUCTION	1,360,204,030.54		1,336,809,282.24	
	TRANSMISSION				
	DISTRIBUTION				
	GENERAL				
1070000	Construction Work In Progress	0.00		97.08	
1070001	CWIP - Project	19,336,201.36		12,506,784.89	
	CONSTRUCTION WORK IN PROGRESS	19,336,201.36		12,506,881.96	
	TOTAL ELECTRIC UTILITY PLANT	1,379,540,231.90		1,349,316,164.20	
1011006	Prov-Leased Assets	(6,683,310.29)		(6,890,235.51)	
1080000	Accum Prov for Deprec of Plant	0.00		0.02	
1080001	A/P for Deprec of Plt	(398,150,362.16)		(370,970,685.85)	
1080005	RWIP - Project Detail	891,631.56		115,681.36	
1080011	Cost of Removal Reserve	(29,440,732.31)		(28,492,473.99)	
1110001	A/P for Amort of Plt	(10,106,692.36)		(7,492,005.13)	
	LESS ACCUM PRV-DEPR,DEPL,AMORT	(443,489,465.56)		(413,729,719.10)	
	NET ELECTRIC UTILITY PLANT	936,050,766.34	926,690,259.00	935,586,445.10	926,230,581.00
OTHER PROPERTY AND INVESTMENT					
1750002	Long-Term Unreal Gns - Non Aff	31,922,137.95		17,712,855.00	
1750004	Long-Term Unreal Gains - Affil	7,182,885.00		1,862,261.00	
1760002	LT Unreal Gains - Hedge NonAff	0.00		1,419,598.00	
1760011	L/T Asset for Commodity Hedges	23,795.00		0.00	
	L/T ENERGY TRADING CONTRACTS	39,128,817.95		20,994,714.00	
1210001	Nonutility Property - Owned	996,378.00		996,378.00	
1220001	Depr&Amrt of Nonutl Prop-Ownd	(158,263.13)		(151,593.41)	
1220003	Depr&Amrt of Nonutl Prop-WIP	2,306.91		2,306.91	
1240029	Other Property - CPR	4,594,074.30		4,594,778.41	
	NET NONUTILITY PROPERTY	5,434,496.08		5,441,869.91	
1240001	Other Investments - Associated	0.00		190,133.05	
1240002	Oth Investments-Nonassociated	806.00		70,806.00	
1240007	Deferred Compensation Benefits	161,679.13		136,823.52	
1240092	Oth Inv-Fbr Opt Ln-In Kind Srv	188,221.33		0.00	
	TOTAL OTHER INVESTMENTS	350,706.46		397,762.57	
	TOTAL OTHER PROP AND INVSTMNTS	44,914,020.49	44,464,880.00	26,834,346.48	26,566,003.00
CURRENT AND ACCRUED ASSETS					
1310000	Cash	231,895.64		694,937.08	
1340004	Worker's Comp Adv Premium	10,437.03		0.00	
1350002	Petty Cash	4,999.72		17,000.00	
1350004	Cash Adv-Employee Expenses	0.00		(0.00)	
	CASH AND CASH EQUIVALENTS	247,332.39		711,937.08	
1450000	Corp Borrow Prg (NR-Assoc)	12,646,962.08		3,521,646.92	
	ADVANCES TO AFFILIATES	12,646,962.08		3,521,646.92	
1420001	Customer A/R - Electric	21,300,671.48		21,386,296.39	
1420003	Customer A/R - CMP	29,404.60		38,508.99	
1420005	Employee Loans - Current	124,079.32		186,781.82	
1420019	Transmission Sales Receivable	6,840.00		7,272.00	
1420022	Cust A/R - Factored	(18,865,892.97)		(18,228,373.72)	
1420023	Cust A/R-System Sales - MLR	11,565,813.37		14,375,586.75	
1420024	Cust A/R-Options & Swaps - MLR	119,829.10		425,944.59	
1420027	Low Inc Energy Asst Pr (LIEAP)	0.00		14.00	
1420028	Emergency LIEAP	0.00		1,420.02	
1420044	Customer A/R - Estimated	6,017.00		0.00	
	ACCOUNTS RECEIVABLE-CUSTOMERS	14,286,761.91		18,193,450.83	
1430001	Other Accounts Rec-Regular	0.00		0.00	
1430018	Survivor Benefit Plan Premiums	0.00		871.50	
1430019	Coal Trading	0.00		795,391.01	
1430021	SO2 Allowance Trading - MLR	0.00		194,139.57	
1430022	2001 Employee Biweekly Pay Cnv	108,600.24		95,740.90	
1430023	A/R PeopleSoft Billing System	1,248,787.49		1,852,112.66	
1430081	Damage Recovery - Third Party	115,111.41		67,850.52	
1430082	Acct Rec Gas - AEP Sys Pool	0.00		0.00	
1430083	Damage Recovery Offset Demand	(119,213.77)		(94,697.39)	
1430085	Gas Accruals GDA Transactions	53,505.59		76,849.30	
1430086	AR Accrual NYMEX OTC Penults	254,477.79		19,182.85	
1430087	PJM AR Accrual	7,759,742.73		0.00	
1430089	A/R - Benefits Billing	1,800.36		0.00	
1720000	Rents Receivable	281,771.58		361,594.14	

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ACCOUNT NUMBER	DESCRIPTION	AS OF June 30, 2005	KENTUCKY JURISDICTIONAL	AS OF June 30, 2004	KENTUCKY JURISDICTIONAL
	ACCOUNTS RECEIVABLE - MISC	9,704,583.42		3,369,035.06	
1440002	Uncoll Accts-Other Receivables	(1,658.89)		(56,007.30)	
1440003	Uncoll Accts-Power Trading	0.00		(12,617.51)	
	A/P FOR UNCOLLECTIBLE ACCOUNTS	(1,658.89)		(68,624.81)	
1460001	A/R Assoc Co - InterUnit G/L	17,322,123.32		18,363,282.64	
1460002	A/R Assoc Co - Allowances	0.00		0.00	
1460006	A/R Assoc Co - Intercompany	(1,123,678.87)		130,246.18	
1460009	A/R Assoc Co - InterUnit A/P	(602,899.98)		7.71	
1460011	A/R Assoc Co - Multi Pmts	1,738,921.45		157,282.74	
1460012	A/R Assoc Co - Transmissn Agmt	210,635.00		535,374.00	
1460019	A/R-Assoc Co-AEPSC-Agent	0.00		969,641.37	
1460024	A/R Assoc Co - System Sales	483,163.48		384,370.68	
1460025	Fleet - M4 - A/R	11,611.52		18,273.82	
1460028	Factored-A/R Chg off Limit Fee	274,514.40		652,535.50	
1460042	A/R Assoc Co-Gas Trading	0.00		419,719.00	
	ACCOUNTS RECEIVABLE- ASSOC COS	18,314,390.32		21,630,733.64	
1510001	Fuel Stock - Coal	10,216,763.00		10,747,098.04	
1510002	Fuel Stock - Oil	290,749.23		311,528.87	
1520000	Fuel Stock Exp Undistributed	155,720.78		250,869.32	
	FUEL STOCK	10,663,233.01		11,309,496.23	
1540001	M&S - Regular	5,727,480.08		5,537,897.36	
1540004	M&S - Exempt Material	14,732.50		68,366.53	
1540012	Materials & Supplies - Urea	258,283.50		146,108.96	
1540013	Transportation Inventory	56,495.87		62,071.38	
1540014	Indus Direct Charge Clearing	0.00		10,973.76	
1581003	SO2 Allowance Inventory - Curr	2,032,797.00		0.00	
1581005	CO2 Allowance Inventory - Curr	12,742.84		0.00	
1630000	Stores Expense Undistributed	0.00		49,436.09	
1630001	Strs Exp-Canton Centrl Wrhse	0.00		(0.00)	
1630003	Strs Exp-Roanoke Centrl Wrhse	0.00		(0.01)	
1630004	Strs Exp-T&D Satellite Storem	0.00		(0.02)	
1630005	Stores Exp - Rockport Plant	0.00		(0.00)	
1630019	Stores Exp - Big Sandy Plant	0.00		(0.00)	
1630029	Stores Exp - Fossil & Hydro	0.00		(0.01)	
1630032	Stores Exp - Power Gen General	0.00		(0.00)	
1630033	Stores Exp - All Busin Units	0.00		0.01	
	MATERIALS & SUPPLIES	8,102,531.79		5,874,854.06	
1730000	Accrued Utility Revenues	14,398,162.57		14,638,767.99	
1730002	Acrd Utility Rev-Factored-Assc	(11,778,258.19)		(10,138,090.74)	
	ACCRUED UTILITY REVENUES	2,619,904.38		4,500,677.25	
1750001	Curr Unreal Gains - NonAffil	18,103,088.36		18,104,570.20	
1750003	Curr Unrealized Gains Affil	3,665,486.00		2,035,003.00	
1750005	Curr Assets - Deferred Futures	0.00		0.00	
1750009	S/T Option Premium Purchases	0.00		593,260.18	
1760001	Curr Unreal Gns - Hedge NonAff	0.00		477,989.00	
1760010	S/T Asset for Commodity Hedges	82,040.48		0.00	
1760517	Deriv-Hdg-Unreal Gn-FV-Int-Cur	129,012.00		0.00	
	ENERGY TRADING CONT CURR ASSET	21,979,626.84		21,210,822.38	
1650001	Prepaid Insurance	326,933.40		295,191.69	
165000204	Prepaid Taxes	0.00		0.00	
1650004	Prepaid Interest	277,428.33		225,451.19	
1650005	Prepaid Employee Benefits	0.00		20,105.28	
1650006	Other Prepayments	0.00		2,340.00	
1650009	Prepaid Carry Cost-Factored AR	57,572.44		31,834.53	
	PREPAYMENTS	661,934.17		574,922.69	
1240005	Spec Allowance Inv NOx	47,745.19		0.00	
1240044	Spec Allowances Inv SO2	455,887.77		0.00	
1340017	Spec Deposits - Gas Options	0.00		253,176.21	
1340018	Spec Deposits - Elect Trading	1,655,692.21		707,390.62	
1340043	Special Deposits ABN Amro	1,492,313.91		0.00	
1340044	Spec Deposits - SO2 Trading	0.02		0.00	
1740012	Pension Plan	869,654.00		1,026,407.00	
1740013	Liability Accts Debit Balance	0.00		0.00	
1860007	Billings and Deferred Projects	268,149.95		104,411.20	
1860136	NonTradition Option Premiums	1,710,843.51		541,675.35	
	OTHER CURRENT ASSETS	6,500,286.56		2,633,060.38	
	TOTAL CURRENT ASSETS	105,725,887.97	104,668,629.00	93,462,011.70	92,527,392.00
	REGULATORY ASSETS				
1823007	SFAS 112 Postemployment Benef	4,625,802.00		4,831,670.00	
1823009	DSM Incentives	526,831.00		680,512.00	
1823010	DSM Recovery	(10,050,544.00)		(9,269,031.00)	
1823011	DSM Lost Revenues	2,772,240.00		5,207,697.00	
1823012	DSM Program Costs	6,830,787.00		6,244,081.00	
1823022	HRJ 765kV Post Service AFUDC	916,200.00		949,608.00	

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ACCOUNT NUMBER	DESCRIPTION	AS OF June 30, 2005	KENTUCKY JURISDICTIONAL	AS OF June 30, 2004	KENTUCKY JURISDICTIONAL
1823054	HRJ 765kV Depreciation Expense	142,789.00		147,997.00	
1823063	Unrecovered Fuel Cost	6,091,049.00		95,882.00	
1823077	Unreal Loss on Fwd Commitments	6,744,070.35		3,117,431.00	
1823080	Deregulation Consumer Educat	0.00		(0.00)	
1823105	Deferred Merger Cost - AEP/CSW	1,562,311.33		2,087,082.00	
1823115	Deferred Equity Carrying Chgs	(223,073.52)		0.00	
1823118	BridgeCo TO Funding	417,025.81		0.00	
1823119	PJM Integration Payments	1,019,357.99		0.00	
1823120	Other PJM Integration	253,820.98		0.00	
1823121	Carry Chgs-RTO Startup Costs	326,372.00		0.00	
1823122	Alliance RTO Deferred Expense	218,264.00		0.00	
1823301	SFAS 109 Flow Thru Defd FIT	79,419,328.10		74,563,181.00	
1823302	SFAS 109 Flow Thru Defrd SIT	28,340,000.00		35,573,000.00	
1890001	Loss Recqd Debt - FMB	67,481.85		101,222.47	
1890004	Loss Rec Debt-Debentures	922,532.17		953,177.29	
	TOTAL REGULATORY ASSETS	130,922,645.05	130,922,645.00	125,283,509.76	125,283,510.00
	DEFERRED CHARGES				
1581000	Allowance Inventory	12,066,599.66		14,008,911.74	
1581002	CO2 Allowance Inventory	10,879.32		26,941.35	
1810006	Unamort Debt Exp - Sr Unsec Nt	2,975,572.81		4,022,977.63	
1830000	Prelimin Surv&Investgtn Chrgs	3,871,936.90		3,871,936.90	
1840002	Accounts Pay Adj - Clearing	0.00		(0.01)	
1850000	Temporary Facilities	0.00		(0.00)	
1860001	Allowances	0.00		19,668.31	
186000303	Deferred Property Taxes	0.00		3,423,600.00	
186000304	Deferred Property Taxes	3,517,742.00		0.00	
1860005	Unidentified Cash Receipts	0.00		126.35	
1860077	Agency Fees - Factored A/R	612,899.60		567,325.71	
186008104	Defd Property Tax - Cap Leases	0.00		87,444.00	
186008105	Defd Property Tax - Cap Leases	87,444.00		0.00	
1860085	BridgeCo TO Funding	0.00		424,661.08	
1860087	Estimated Barging Bills	1,936.00		0.00	
1860091	BridgeCo RTO Deferred Exp	0.00		243,011.69	
1860094	Labor Accruals - Bal Sheet	385,543.54		228,673.21	
1860096	PJM Payments	0.00		1,020,758.07	
1860116	PJM Integration	0.00		210,955.54	
1860119	Carrying Chgs - Defd RTO Costs	0.00		258,968.14	
1900006	ADIT Federal - SFAS 133 Nonaff	738,215.00		625,711.00	
1900009	ADIT Federal - Pension OCI Naf	5,162,904.00		3,571,327.00	
1901001	Accum Deferred FIT - Other	16,448,032.35		13,551,238.00	
1902001	Accum Defd FIT - Oth Inc & Ded	874,030.64		109,611.00	
1903001	Acc Dfd FIT - FAS109 Flow Thru	13,223,790.50		16,419,197.00	
1904001	Accum Dfd FIT - FAS 109 Excess	959,319.84		1,159,973.00	
	TOTAL DEFERRED CHARGES	60,936,846.16	60,327,478.00	63,853,016.70	63,214,487.00
	TOTAL ASSETS	1,278,550,166.02	1,267,073,891.00	1,245,019,329.74	1,233,821,973.00
	CAPITALIZATION				
	COMMON STOCK				
	Authorized: 0 Shares				
	Outstanding: 0 Shares				
2010001	Common Stock Issued-Affiliated	50,450,000.00		50,450,000.00	
	COMMON STOCK	50,450,000.00		50,450,000.00	
2080000	Donations Recvd from Stckhldrs	208,750,000.00		208,750,000.00	
2190001	OCI - FAS 133	0.00		(542,463.23)	
2190004	OCI - Minimum Pension Liab	(9,588,250.00)		(6,632,464.00)	
2190010	OCI for Commodity Hedges	(1,344,654.00)		0.00	
2190015	Accum OCI-Hdg-CF-Int Rate	201,537.84		0.00	
	PAID-IN CAPITAL	198,018,633.84		201,575,072.77	
	RETAINED EARNINGS	82,885,847.49		67,329,608.94	
	COMMON SHAREHOLDERS' EQUITY	331,354,481.33		319,354,681.71	
	CUMULATIVE PREFERRED STOCK				
	TRUST PREFERRED SECURITIES				
	LT DEBT (LESS AMT DUE IN 1 YR)				
2230000	Advances from Associated Co	20,000,000.00		0.00	
2240006	Senior Unsecured Notes	427,964,000.00		427,964,000.00	

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2240007	MTM of LTD - FAS133 FV Hedge	(26,878.00)		191,952.00	
2240103	Notes Payable - Affiliated	0.00		80,000,000.00	
2260006	Unam Disc LTD-Dr-Sr Unsec Note	(221,000.48)		(315,249.92)	
	LONG-TERM DEBT LESS AMT DUE 1 YR	447,716,121.52		507,840,702.08	
	TOTAL CAPITALIZATION	779,070,602.85	771,279,897.00	827,195,383.79	818,923,430.00
	OTHER NONCURRENT LIABILITIES				
2270001	Obligatns Undr Cap Lse-Noncurr	2,365,772.27		3,077,191.74	
	OBLIGATIONS UNDER CAP LEASE	2,365,772.27		3,077,191.74	
2282003	Accm Prv I/D - Worker's Com	64,979.87		91,613.00	
2283000	Accm Prv for Pensions&Benefits	172,636.00		153,853.00	
2283002	Supplemental Savings Plan	250,446.31		176,596.00	
2283003	SFAS 106 Post Retirement Benef	(124,558.32)		(377,281.69)	
2283005	SFAS 112 Postemployment Benef	4,625,798.00		4,876,398.00	
2283006	SFAS 87 - Pensions	7,124,088.42		8,144,093.00	
2283007	Perf Share Incentive Plan	75,200.00		0.00	
2283013	Incentive Comp Deferral Plan	9,370.37		7,370.37	
	ACCUMULATED PROVISIONS - MISC	12,197,960.65		13,072,641.68	
	TOTAL OTH NONCURRENT LIAB'S	14,563,732.92	14,418,096.00	16,149,833.42	15,988,335.00
	CURRENT LIABILITIES				
2230500	Advances from Assoc Co-Current	40,000,000.00		0.00	
	LONG-TERM DEBT DUE WITHIN 1 YR	40,000,000.00		0.00	
	ADVANCES FROM AFFILIATES	0.00		0.00	
2320001	Accounts Payable - Regular	1,643,047.52		3,585,893.78	
2320002	Unvouchered Invoices	2,386,963.82		1,381,098.71	
2320003	Retention	37,088.90		148,705.10	
2320011	Uninvoiced Fuel	16,711,333.40		8,560,199.52	
2320050	Coal Trading	1,955.41		1,193,399.19	
2320052	Accts Payable - Bookouts - MLR	6,873,263.46		4,386,433.51	
2320053	Elect Trad-Options&Swaps-MLR	616,612.92		41,442.15	
2320054	SO2 Allowance Trading - MLR	2,176.00		189,827.10	
2320056	Gas Physicals	197,046.99		484,488.84	
2320062	Broker Fees Payable	23,941.81		14,030.97	
2320071	Gas Accruals GDA Trans-Payable	36,055.24		0.00	
2320074	A/P - FTL - SWITCH Rentals	0.00		97.93	
2320076	Corporate Credit Card Liab	83,562.11		113,004.42	
2320077	INDUS Unvouchered Liabilities	1,392,933.41		2,177,393.85	
2320079	Broker Commisn Spark/Merch Gen	563.77		214.37	
2320081	AP Accrual NYMEX OTC & Penults	304,553.96		89,432.30	
2320082	PJM As Agent Accts Pay.	0.00		0.00	
	A/P - GENERAL	30,311,098.72		22,365,661.74	
2340001	A/P Assoc Co - InterUnit G/L	16,383,312.59		13,261,993.50	
2340011	A/P-Assc Co-AEPSC-Agent	3,863,245.00		1,171,361.00	
2340025	A/P Assoc Co - CM Bills	41,610.32		12,702.60	
2340027	A/P Assoc Co - Intercompany	208,358.35		1,861,472.91	
2340029	A/P Assoc Co - AEPSC Bills	3,398,792.26		2,584,524.47	
2340030	A/P Assoc Co - InterUnit A/P	10,756.15		49,254.09	
2340032	A/P Assoc Co - Multi Pmts	1,897.53		59,855.23	
2340035	Fleet - M4 - A/P	30,404.80		58,075.82	
2340037	A/P Assoc-Global Borrowing Int	412,550.00		575,075.00	
2340049	A/P Assoc -Realization Sharing	414,521.00		293,249.00	
	A/P- ASSOC. COS.	24,765,448.01		19,927,563.62	
2350001	Customer Deposits-Active	10,541,284.99		9,405,260.98	
2350003	Deposits - Trading Activity	5,763,341.72		3,265,648.26	
	CUSTOMER DEPOSITS	16,304,626.71		12,670,909.24	
2360001	Federal Income Tax	1,967,588.91		3,433,383.00	
236000200	State Income Taxes	902,000.00		902,000.00	
236000203	State Income Taxes	0.00		(1,030,400.00)	
236000204	State Income Taxes	(1,358,685.00)		676,150.00	
236000205	State Income Taxes	(1,122,472.00)		0.00	
2360005	Federal Unemployment Tax	574.81		167.63	
2360006	State Unemployment Tax	431.24		108.71	
236000704	State Sales and Use Taxes	0.00		11,777.62	
236000705	State Sales and Use Taxes	38,695.02		0.00	
236000802	Real & Personal Property Taxes	0.00		43,160.69	
236000803	Real & Personal Property Taxes	0.00		6,843,083.38	
236000804	Real & Personal Property Taxes	7,031,512.74		0.00	
236001203	State Franchise Taxes	0.00		(23,897.00)	
236001204	State Franchise Taxes	(11,790.00)		(36,469.00)	
236001205	State Franchise Taxes	(42,600.00)		0.00	

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236002204	State License/Registration Tax	0.00		(375.00)	
236002205	State License/Registration Tax	(505.00)		0.00	
236003304	Pers Prop Tax-Cap Leases	135,311.07		174,900.00	
236003305	Pers Prop Tax-Cap Leases	174,900.00		0.00	
236003504	Real Prop Tax-Cap Leases	(3,632.89)		5,496.00	
236003505	Real Prop Tax-Cap Leases	5,496.00		0.00	
	TAXES ACCRUED	7,716,824.90		10,999,086.03	
2370006	Interest Accrd-Sen Unsec Notes	5,499,653.98		5,647,427.40	
2370007	Interest Accrd-Customer Depsts	293,418.82		259,042.99	
2370009	Interest Accrued-Other	0.00		876,963.09	
2370016	Interest Accrued - COLI	974,004.00		0.00	
2370018	Accrued Margin Interest	27,626.56		0.00	
	INTEREST ACCRUED	6,794,703.36		6,783,433.48	
	DIVIDENDS DECLARED	0.00		0.00	
2430001	Oblig Under Cap Leases - Curr	1,355,971.72		1,653,475.53	
	OBLIG UNDER CAP LEASES- CURRE	1,355,971.72		1,653,475.53	
2440001	Curr. Unreal Losses - NonAffil	21,393,308.13		17,846,311.20	
2440003	Curr. Unreal Losses - Affil	0.00		0.00	
2440009	S/T Option Premium Receipts	158,317.02		257,401.31	
2450001	Curr. Unreal Losses - Hedge	0.00		2,508,820.00	
2450010	S/T Liability-Commodity Hedges	2,010,397.00		0.00	
	ENERGY TRADING CONT CURR LIAB	23,562,022.15		20,612,532.51	
2410002	State Income Tax Withheld	63,105.33		59,256.48	
2410003	Local Income Tax Withheld	11,870.10		8,840.36	
2410004	State Sales Tax Collected	246,814.30		256,362.81	
2410006	School District Tax Withheld	529,273.26		532,113.84	
2410008	Franchise Fee Collected	127,841.55		123,272.71	
2420000	Misc Current & Accrued Liab	0.00		307,000.00	
2420002	P/R Ded - Medical Insurance	67,445.46		76,166.24	
2420003	P/R Ded - Dental Insurance	7,352.87		9,294.80	
2420010	P/R Ded - Dependent Life Ins	0.00		3,287.40	
2420017	P/R Ded - AD&D and OAD&D Ins	0.00		3,333.52	
2420018	P/R Ded-Reg&Spec Life Ins Prem	0.00		14,161.44	
2420020	Vacation Pay - This Year	1,786,961.98		1,746,293.62	
2420021	Vacation Pay - Next Year	1,090,783.08		995,386.30	
2420044	P/R Withholdings	10,768.64		6,733.29	
2420051	Non-Productive Payroll	(387,291.81)		177,790.62	
2420057	Control Payroll Disburse Acct	0.00		600.19	
2420071	P/R Ded - Vision Plan	3,025.75		2,353.38	
2420504	Accrued Lease Expense	2,800.00		9,577.42	
2420511	Control Cash Disburse Account	630,167.79		723,547.62	
2420512	Unclaimed Funds	6,725.35		18,665.95	
2420514	Revenue Refunds Accrued	83,474.70		0.00	
2420520	Accr Defer Compensation Ben	0.00		17,916.70	
2420521	Interchange Power - Loop	0.00		(75,501.00)	
2420532	Adm Liab-Cur-S/Ins-W/C	904,341.85		1,083,029.01	
242053804	Federal Admin Fee	0.00		187,118.00	
2420542	Acc Cash Franchise Req	75,859.59		74,375.90	
242059204	Sales & Use Tax - Leased Equ	0.00		2,700.04	
242059205	Sales & Use Tax - Leased Equ	2,535.95		0.00	
2420618	Accrued Payroll	875,510.76		655,783.71	
2420623	Energy Delivery Incentive Plan	525,200.22		385,175.65	
2420624	Corp & Shrd Srv Incentive Plan	53,599.26		120,785.45	
2420635	Fossil and Hydro Gen ICP	289,847.99		269,766.31	
2420643	Accrued Audit Fees	497,387.63		183,998.00	
	OTHR CURR & ACCRUED LIAB	7,505,401.62		7,979,185.77	
	TOTAL CURRENT LIABILITIES	158,316,097.18	156,732,936.00	102,991,847.92	101,961,929.00
	DEF CREDITS & REGULATORY LIAB				
2811001	Acc Dfd FIT - Accel Amort Prop	21,376,600.70		0.00	
2821001	Accum Defd FIT - Utility Prop	110,227,605.04		118,995,665.00	
2823001	Acc Dfrd FIT FAS 109 Flow Thru	51,622,563.22		48,465,840.00	
2824001	Acc Dfrd FIT - SFAS 109 Excess	(1,781,594.00)		(2,154,272.00)	
2830006	ADIT Federal - SFAS 133 Nonaff	14,170.00		333,617.68	
2830015	ADIT-Fed-Hdg-CF-Int Rate	108,520.44		0.00	
2831001	Accum Deferred FIT - Other	14,120,023.34		11,986,053.00	
2832001	Accum Dfrd FIT - Oth Inc & Ded	2,491,784.92		2,933,013.00	
2833001	Acc Dfd FIT FAS 109 Flow Thru	37,715,763.84		38,547,890.00	
2833002	Acc Dfrd SIT FAS 109 Flow Thru	28,340,000.00		35,573,000.00	
	DEFERRED INCOME TAXES	264,235,437.50		254,660,826.68	
2550001	Accum Deferred ITC - Federal	6,137,470.02		7,370,346.00	
	DEF INVESTMENT TAX CREDITS	6,137,470.02		7,370,346.00	
254001103	Over Recovered Fuel Cost	1,492,302.00		0.00	
254001104	Over Recovered Fuel Cost	0.00		0.00	
2540047	Unreal Gain on Fwd Commitments	18,971,675.00		13,166,822.00	

KENTUCKY POWER COMPANY
 BALANCE SHEET
 June 30, 2005

ACCOUNT NUMBER	DESCRIPTION	AS OF June 30, 2005	KENTUCKY JURISDICTIONAL	AS OF June 30, 2004	KENTUCKY JURISDICTIONAL
2543001	SFAS 109 Flow Thru Defd FIT	3,304,791.54		3,968,648.00	
2544001	SFAS 109 Exces Deferred FIT	2,740,913.84		3,314,245.00	
	REGULATORY LIABILITIES	26,509,662.38		20,449,715.00	
	DEFERRED CREDITS				
2440002	LT Unreal Losses - Non Affil	27,138,669.02		14,537,618.00	
2440004	LT Unreal Losses - Affil	1,723,675.00		498,449.00	
2440010	L/T Option Premium Receipts	8,423.50		89,725.59	
2450002	LT Unreal Losses - Hedge	0.00		485,385.00	
2450011	L/T Liability-Commodity Hedges	189,634.00		0.00	
2450017	Deriv-Hdg-Unreal Ls-FV-Int-L/T	155,890.00		0.00	
	LT ENERGY TRADING CONTRACTS	29,216,291.52		15,611,177.59	
2520000	Customer Adv for Construction	56,784.35		55,753.59	
	CUSTOMER ADVANCES FOR CONSTR	56,784.35		55,753.59	
	DEF GAINS ON SALE/LEASEBACK	0.00		0.00	
	DEF GAINS-DISP OF UTILITY PLT	0.00		0.00	
2530000	Other Deferred Credits	0.00		103,866.40	
2530001	Deferred Revenues	218,388.52		0.00	
2530004	Allowances	0.00		(897.13)	
2530021	Unidentified Cash Receipts	688.31		0.00	
2530050	T.V. Pole Attachments	36,769.15		72,975.13	
2530092	Defd Gain - Fiber Optic Leases	188,221.33		190,133.05	
2530093	Def Carry Chg - Defd RTO Costs	0.00		149,295.73	
2530101	MACSS Unidentified EDI Cash	0.00		(927.43)	
	OTHER DEFERRED CREDITS	444,067.31		514,445.75	
	TOTAL OTHER DEFERRED CREDITS	29,717,143.18		16,181,376.93	
	TOTAL DEF CREDITS & REG LIAB'S	326,599,733.08	323,333,736.00	298,682,264.61	295,695,442.00
	TOTAL CAPITAL & LIABILITIES	1,278,550,166.02	1,265,764,665.00	1,245,019,329.74	1,232,569,136.00

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

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 a Kentucky jurisdictional electric operations basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.
- 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. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

RESPONSE

- a. Please see attached pages 2 through 13 for a trial balance as of the last day of the test year on a total company basis and Kentucky jurisdictional.
- b. See answer in 13 a.

WITNESS: Errol Wagner, R.K. Wohnhas

Kentucky Power Company
Trial Balance as of June 30, 2005

<u>Account</u>	<u>Account Description</u>	<u>Total Company</u>	<u>Kentucky Jurisdictional</u>
1010001	Plant in Service	1,321,256,662.32	1,308,265,029.00
1011001	Capital Leases	10,405,054.27	0.00
1011006	Prov-Leased Assets	(6,683,310.29)	0.00
1050001	Held For Fut Use	6,862,819.00	83,282.00
1060001	Const Not Classifd	21,679,494.95	21,466,325.00
1070001	CWIP - Project	19,336,201.36	19,159,718.00
1080001	A/P for Deprec of Plt	(398,150,362.16)	(394,061,608.00)
1080005	RWIP - Project Detail	891,631.56	882,475.00
1080011	Cost of Removal Reserve	(29,440,732.31)	(29,138,395.00)
1110001	A/P for Amort of Plt	(10,106,692.36)	(10,002,903.00)
1210001	Nonutility Property - Owned	996,378.00	0.00
1220001	Depr&Amrt of Nonutl Prop-Ownd	(158,263.13)	0.00
1220003	Depr&Amrt of Nonutl Prop-WIP	2,306.91	0.00
1240002	Oth Investments-Nonassociated	806.00	798.00
1240005	Spec Allowance Inv NOx	47,745.19	47,268.00
1240007	Deferred Compensation Benefits	161,679.13	160,062.00
1240029	Other Property - CPR	4,594,074.30	0.00
1240044	Spec Allowances Inv SO2	455,887.77	451,329.00
1240092	Oth Inv-Fbr Opt Ln-In Kind Srv	188,221.33	186,339.00
1310000	Cash	231,895.64	0.00 *
1340004	Worker's Comp Adv Premium	10,437.03	0.00 *
1340018	Spec Deposits - Elect Trading	1,655,692.21	0.00 *
1340043	Special Deposits ABN Amro	1,492,313.91	0.00 *
1340044	Spec Deposits - SO2 Trading	0.02	0.00 *
1350002	Petty Cash	4,999.72	0.00 *
1420001	Customer A/R - Electric	21,300,671.48	0.00 *
1420003	Customer A/R - CMP	29,404.60	0.00 *
1420005	Employee Loans - Current	124,079.32	0.00 *
1420019	Transmission Sales Receivable	6,840.00	0.00 *
1420022	Cust A/R - Factored	(18,865,892.97)	0.00 *
1420023	Cust A/R-System Sales - MLR	11,565,813.37	0.00 *
1420024	Cust A/R-Options & Swaps - MLR	119,829.10	0.00 *
1420044	Customer A/R - Estimated	6,017.00	0.00 *
1430022	2001 Employee Biweekly Pay Cnv	108,600.24	0.00 *
1430023	A/R PeopleSoft Billing System	1,248,787.49	0.00 *
1430081	Damage Recovery - Third Party	115,111.41	0.00 *
1430083	Damage Recovery Offset Demand	(119,213.77)	0.00 *
1430085	Gas Accruals GDA Transactions	53,505.59	0.00 *
1430086	AR Accrual NYMEX OTC Penults	254,477.79	0.00 *
1430087	PJM AR Accrual	7,759,742.73	0.00 *
1430089	A/R - Benefits Billing	1,800.36	0.00 *
1440002	Uncoll Accts-Other Receivables	(1,658.89)	0.00 *
1450000	Corp Borrow Prg (NR-Assoc)	12,646,962.08	0.00 *
1460001	A/R Assoc Co - InterUnit G/L	50,046,760.22	0.00 *
1460006	A/R Assoc Co - Intercompany	(856,733.77)	0.00 *
1460009	A/R Assoc Co - InterUnit A/P	(601,095.65)	0.00 *
1460011	A/R Assoc Co - Multi Pmts	1,738,921.45	0.00 *
1460012	A/R Assoc Co - Transmissn Agmt	210,635.00	0.00 *
1460024	A/R Assoc Co - System Sales	483,163.48	0.00 *
1460025	Fleet - M4 - A/R	116,776.94	0.00 *

Account	Account Description	Total Company	Kentucky Jurisdictional
1460028	Factored-A/R Chg off Limit Fee	274,514.40	0.00 *
1510001	Fuel Stock - Coal	10,216,763.00	10,083,946.00
1510002	Fuel Stock - Oil	290,749.23	286,969.00
1520000	Fuel Stock Exp Undistributed	155,720.78	153,696.00
1540001	M&S - Regular	5,727,480.08	5,652,316.00
1540004	M&S - Exempt Material	14,732.50	14,539.00
1540012	Materials & Supplies - Urea	258,283.50	254,668.00
1540013	Transportation Inventory	56,495.87	56,044.00
1581000	Allowance Inventory	12,066,599.66	0.00 *
1581002	CO2 Allowance Inventory	10,879.32	0.00 *
1581003	SO2 Allowance Inventory - Curr	2,032,797.00	0.00 *
1581005	CO2 Allowance Inventory - Curr	12,742.84	0.00 *
1650001	Prepaid Insurance	326,933.40	323,664.00
1650004	Prepaid Interest	277,428.33	274,654.00
1650009	Prepaid Carry Cost-Factored AR	57,572.44	56,997.00
1720000	Rents Receivable	281,771.58	0.00 *
1730000	Accrued Utility Revenues	14,398,162.57	0.00 *
1730002	Acrd Utility Rev-Factored-Assc	(11,778,258.19)	0.00 *
1740012	Pension Plan	869,654.00	0.00 *
1750001	Curr. Unreal Gains - NonAffil	18,103,088.36	0.00 *
1750002	Long-Term Unreal Gns - Non Aff	31,922,137.95	0.00 *
1750003	Curr. Unrealized Gains Affil	3,665,486.00	0.00 *
1750004	Long-Term Unreal Gains - Affil	7,182,885.00	0.00 *
1760010	S/T Asset for Commodity Hedges	82,040.48	0.00 *
1760011	L/T Asset for Commodity Hedges	23,795.00	0.00 *
1760517	Deriv-Hdg-Unreal Gn-FV-Int-Cur	129,012.00	0.00 *
1810006	Unamort Debt Exp - Sr Unsec Nt	2,975,572.81	0.00 *
1823007	SFAS 112 Postemployment Benef	4,625,802.00	0.00 *
1823009	DSM Incentives	526,831.00	0.00 *
1823010	DSM Recovery	(10,050,544.00)	0.00 *
1823011	DSM Lost Revenues	2,772,240.00	0.00 *
1823012	DSM Program Costs	6,830,787.00	0.00 *
1823022	HRJ 765kV Post Service AFUDC	916,200.00	903,373.00
1823054	HRJ 765kV Depreciation Expense	142,789.00	140,790.00
1823063	Unrecovered Fuel Cost	6,091,049.00	0.00 *
1823077	Unreal Loss on Fwd Commitments	6,744,070.35	0.00 *
1823105	Deferred Merger Cost - AEP/CSW	1,562,311.33	0.00 *
1823115	Deferred Equity Carrying Chgs	(223,073.52)	0.00 *
1823118	BridgeCo TO Funding	417,025.81	0.00 *
1823119	PJM Integration Payments	1,019,357.99	0.00 *
1823120	Other PJM Integration	253,820.98	0.00 *
1823121	Carry Chgs-RTO Startup Costs	326,372.00	0.00 *
1823122	Alliance RTO Deferred Expense	218,264.00	0.00 *
1823301	SFAS 109 Flow Thru Defd FIT	79,419,328.10	0.00 *
1823302	SFAS 109 Flow Thru Defrd SIT	28,340,000.00	0.00 *
1830000	Prelimin Surv&Investgtn Chrgs	3,871,936.90	0.00 *
186000304	Deferred Property Taxes	3,517,742.00	0.00 *
1860007	Billings and Deferred Projects	268,149.95	0.00 *
1860077	Agency Fees - Factored A/R	612,899.60	0.00 *
186008105	Defrd Property Tax - Cap Leases	87,444.00	0.00 *
1860087	Estimated Barging Bills	1,936.00	0.00 *
1860094	Labor Accruals - Bal Sheet	385,543.54	0.00 *
1860136	NonTradition Option Premiums	1,710,843.51	0.00 *

Account	Account Description	Total Company	Kentucky Jurisdictional
1890001	Loss Recqd Debt - FMB	67,481.85	0.00 *
1890004	Loss Rec Debt-Debentures	922,532.17	0.00 *
1900006	ADIT Federal - SFAS 133 Nonaff	738,215.00	0.00 *
1900009	ADIT Federal - Pension OCI NAF	5,162,904.00	0.00 *
1901001	Accum Deferred FIT - Other	16,448,032.35	0.00 *
1902001	Accum Defd FIT - Oth Inc & Ded	874,030.64	0.00 *
1903001	Acc Dfd FIT - FAS109 Flow Thru	13,223,790.50	0.00 *
1904001	Accum Dfd FIT - FAS 109 Excess	959,319.84	0.00 *
2010001	Common Stock Issued-Affiliated	(50,450,000.00)	(49,945,500.00)
2080000	Donations Recvd from Stckhldrs	(208,750,000.00)	(206,662,500.00)
2160001	Unapprp Retnd Erngs-Unrstrictd	(82,885,847.49)	(82,056,989.00)
2190004	OCI - Minimum Pension Liab	9,588,250.00	9,492,368.00
2190010	OCI for Commodity Hedges	1,344,654.00	1,331,207.00
2190015	Accum OCI-Hdg-CF-Int Rate	(201,537.84)	(199,522.00)
2230000	Advances from Associated Co	(20,000,000.00)	(19,800,000.00)
2230500	Advances from Assoc Co-Current	(40,000,000.00)	(39,600,000.00)
2240006	Senior Unsecured Notes	(427,964,000.00)	(423,684,360.00)
2240007	MTM of LTD - FAS133 FV Hedge	26,878.00	26,609.00
2260006	Unam Disc LTD-Dr-Sr Unsec Note	221,000.48	218,790.00
2270001	Obligatns Undr Cap Lse-Noncurr	(2,365,772.27)	0.00 *
2282003	Accm Prv I/D - Worker's Com	(64,979.87)	0.00 *
2283000	Accm Prv for Pensions&Benefits	(172,636.00)	0.00 *
2283002	Supplemental Savings Plan	(250,446.31)	0.00 *
2283003	SFAS 106 Post Retirement Benef	124,558.32	0.00 *
2283005	SFAS 112 Postemployment Benef	(4,625,798.00)	0.00 *
2283006	SFAS 87 - Pensions	(7,124,088.42)	0.00 *
2283007	Perf Share Incentive Plan	(75,200.00)	0.00 *
2283013	Incentive Comp Deferral Plan	(9,370.37)	0.00 *
2320001	Accounts Payable - Regular	(1,643,047.52)	0.00 *
2320002	Unvouchered Invoices	(2,386,963.82)	0.00 *
2320003	Retention	(37,088.90)	0.00 *
2320011	Uninvoiced Fuel	(16,711,333.40)	0.00 *
2320050	Coal Trading	(1,955.41)	0.00 *
2320052	Accts Payable - Bookouts - MLR	(6,873,263.46)	0.00 *
2320053	Elect Trad-Options&Swaps-MLR	(616,612.92)	0.00 *
2320054	SO2 Allowance Trading - MLR	(2,176.00)	0.00 *
2320056	Gas Physicals	(197,046.99)	0.00 *
2320062	Broker Fees Payable	(23,941.81)	0.00 *
2320071	Gas Accruals GDA Trans-Payable	(36,055.24)	0.00 *
2320076	Corporate Credit Card Liab	(83,562.11)	0.00 *
2320077	INDUS Unvouchered Liabilities	(1,392,933.41)	0.00 *
2320079	Broker Commisn Spark/Merch Gen	(563.77)	0.00 *
2320081	AP Accrual NYMEX OTC & Penults	(304,553.96)	0.00 *
2340001	A/P Assoc Co - InterUnit G/L	(49,107,949.49)	0.00 *
2340011	A/P-Assc Co-AEPSC-Agent	(3,863,245.00)	0.00 *
2340025	A/P Assoc Co - CM Bills	(41,610.32)	0.00 *
2340027	A/P Assoc Co - Intercompany	(475,303.46)	0.00 *
2340029	A/P Assoc Co - AEPSC Bills	(3,398,792.26)	0.00 *
2340030	A/P Assoc Co - InterUnit A/P	(12,560.48)	0.00 *
2340032	A/P Assoc Co - Multi Pmts	(1,897.53)	0.00 *
2340035	Fleet - M4 - A/P	(135,570.22)	0.00 *
2340037	A/P Assoc-Global Borrowing Int	(412,550.00)	0.00 *
2340049	A/P Assoc -Realization Sharing	(414,521.00)	0.00 *

Account	Account Description	Total Company	Kentucky Jurisdictional
2350001	Customer Deposits-Active	(10,541,284.99)	0.00 *
2350003	Deposits - Trading Activity	(5,763,341.72)	0.00 *
2360001	Federal Income Tax	(1,967,588.91)	0.00 *
236000200	State Income Taxes	(902,000.00)	0.00 *
236000204	State Income Taxes	1,358,685.00	0.00 *
236000205	State Income Taxes	1,122,472.00	0.00 *
2360005	Federal Unemployment Tax	(574.81)	0.00 *
2360006	State Unemployment Tax	(431.24)	0.00 *
236000705	State Sales and Use Taxes	(38,695.02)	0.00 *
236000804	Real & Personal Property Taxes	(7,031,512.74)	0.00 *
236001204	State Franchise Taxes	11,790.00	0.00 *
236001205	State Franchise Taxes	42,600.00	0.00 *
236002205	State License/Registration Tax	505.00	0.00 *
236003304	Pers Prop Tax-Cap Leases	(135,311.07)	0.00 *
236003305	Pers Prop Tax-Cap Leases	(174,900.00)	0.00 *
236003504	Real Prop Tax-Cap Leases	3,632.89	0.00 *
236003505	Real Prop Tax-Cap Leases	(5,496.00)	0.00 *
2370006	Interest Accrd-Sen Unsec Notes	(5,499,653.98)	0.00 *
2370007	Interest Accrd-Customer Depsts	(293,418.82)	0.00 *
2370016	Interest Accrued - COLI	(974,004.00)	0.00 *
2370018	Accrued Margin Interest	(27,626.56)	0.00 *
2410002	State Income Tax Withheld	(63,105.33)	0.00 *
2410003	Local Income Tax Withheld	(11,870.10)	0.00 *
2410004	State Sales Tax Collected	(246,814.30)	0.00 *
2410006	School District Tax Withheld	(529,273.26)	0.00 *
2410008	Franchise Fee Collected	(127,841.55)	0.00 *
2420002	P/R Ded - Medical Insurance	(67,445.46)	0.00 *
2420003	P/R Ded - Dental Insurance	(7,352.87)	0.00 *
2420020	Vacation Pay - This Year	(1,786,961.98)	0.00 *
2420021	Vacation Pay - Next Year	(1,090,783.08)	0.00 *
2420044	P/R Withholdings	(10,768.64)	0.00 *
2420051	Non-Productive Payroll	387,291.81	0.00 *
2420071	P/R Ded - Vision Plan	(3,025.75)	0.00 *
2420504	Accrued Lease Expense	(2,800.00)	0.00 *
2420511	Control Cash Disburse Account	(630,167.79)	0.00 *
2420512	Unclaimed Funds	(6,725.35)	0.00 *
2420514	Revenue Refunds Accrued	(83,474.70)	0.00 *
2420532	Adm Liab-Cur-S/Ins-W/C	(904,341.85)	0.00 *
2420542	Acc Cash Franchise Req	(75,859.59)	0.00 *
242059205	Sales & Use Tax - Leased Equ	(2,535.95)	0.00 *
2420618	Accrued Payroll	(875,510.76)	0.00 *
2420623	Energy Delivery Incentive Plan	(525,200.22)	0.00 *
2420624	Corp & Shrd Srv Incentive Plan	(53,599.26)	0.00 *
2420635	Fossil and Hydro Gen ICP	(289,847.99)	0.00 *
2420643	Accrued Audit Fees	(497,387.63)	0.00 *
2430001	Oblig Under Cap Leases - Curr	(1,355,971.72)	0.00 *
2440001	Curr. Unreal Losses - NonAffil	(21,393,308.13)	0.00 *
2440002	LT Unreal Losses - Non Affil	(27,138,669.02)	0.00 *
2440004	LT Unreal Losses - Affil	(1,723,675.00)	0.00 *
2440009	S/T Option Premium Receipts	(158,317.02)	0.00 *
2440010	L/T Option Premium Receipts	(8,423.50)	0.00 *
2450010	S/T Liability-Commodity Hedges	(2,010,397.00)	0.00 *
2450011	L/T Liability-Commodity Hedges	(189,634.00)	0.00 *

Account	Account Description	Total Company	Kentucky Jurisdictional
2450017	Deriv-Hdg-Unreal Ls-FV-Int-L/T	(155,890.00)	0.00 *
2520000	Customer Adv for Construction	(56,784.35)	0.00 *
2530001	Deferred Revenues	(218,388.52)	0.00 *
2530021	Unidentified Cash Receipts	(688.31)	0.00 *
2530050	T.V. Pole Attachments	(36,769.15)	0.00 *
2530092	Defd Gain - Fiber Optic Leases	(188,221.33)	0.00 *
254001103	Over Recovered Fuel Cost	(1,492,302.00)	0.00 *
2540047	Unreal Gain on Fwd Commitments	(18,971,675.00)	0.00 *
2543001	SFAS 109 Flow Thru Defd FIT	(3,304,791.54)	0.00 *
2544001	SFAS 109 Exces Deferred FIT	(2,740,913.84)	0.00 *
2550001	Accum Deferred ITC - Federal	(6,137,470.02)	0.00 *
2811001	Acc Dfd FIT - Accel Amort Prop	(21,376,600.70)	0.00 *
2821001	Accum Defd FIT - Utility Prop	(110,227,605.04)	0.00 *
2823001	Acc Dfrd FIT FAS 109 Flow Thru	(51,622,563.22)	0.00 *
2824001	Acc Dfrd FIT - SFAS 109 Excess	1,781,594.00	0.00 *
2830006	ADIT Federal - SFAS 133 Nonaff	(14,170.00)	0.00 *
2830015	ADIT-Fed-Hdg-CF-Int Rate	(108,520.44)	0.00 *
2831001	Accum Deferred FIT - Other	(14,120,023.34)	0.00 *
2832001	Accum Dfrd FIT - Oth Inc & Ded	(2,491,784.92)	0.00 *
2833001	Acc Dfd FIT FAS 109 Flow Thru	(37,715,763.84)	0.00 *
2833002	Acc Dfrd SIT FAS 109 Flow Thru	(28,340,000.00)	0.00 *
4030001	Depreciation Exp	34,384,275.20	34,062,644.00
4031002	Depr Exp - Removal Cost	5,177,615.49	5,129,184.00
4040001	Amort. of Plant	4,163,405.25	4,124,461.00
4060001	Amort of Plt Acq Adj	38,616.00	38,255.00
4073000	Regulatory Debits	695,844.63	689,336.00
4081002	FICA	2,171,663.07	2,152,118.00
4081003	Federal Unemployment Tax	25,964.00	25,730.00
408100502	Real & Personal Property Taxes	(1,990.43)	(1,971.00)
408100503	Real & Personal Property Taxes	3,352,470.02	3,318,945.00
408100504	Real & Personal Property Taxes	3,519,233.07	3,439,772.00
4081007	State Unemployment Tax	20,389.11	20,206.00
408100803	State Franchise Taxes	13,933.00	13,933.00
408100804	State Franchise Taxes	53,880.00	53,880.00
408100805	State Franchise Taxes	46,800.00	45,525.00
408101704	St Lic/Rgstrtion Tax/Fees	375.00	374.00
408101705	St Lic/Rgstrtion Tax/Fees	50.00	49.00
408101804	St Publ Serv Comm Tax/Fees	504,414.86	504,415.00
408101904	State Sales and Use Taxes	214.19	212.00
408102903	Pers Prop Tax-Cap Leases	354.78	351.00
408102904	Real/Pers Prop Tax-Cap Leases	89,747.65	88,850.00
408102905	Real/Pers Prop Tax-Cap Leases	87,456.00	86,581.00
4081033	Fringe Benefit Loading - FICA	(812,852.85)	(805,537.00)
4081034	Fringe Benefit Loading - FUT	(12,361.58)	(12,250.00)
4081035	Fringe Benefit Loading - SUT	(5,355.48)	(5,307.00)
408103604	Real Prop Tax-Cap Leases	6,058.29	5,998.00
408103605	Real Prop Tax-Cap Leases	5,496.00	5,441.00
4091001	Income Taxes, UOI - Federal	(4,344,491.94)	4,668,094.00
409100200	Income Taxes, UOI - State	42,337.00	0.00

Account	Account Description	Total Company	Kentucky Jurisdictional
409100201	Income Taxes, UOI - State	62,635.00	0.00
409100202	Income Taxes, UOI - State	46,320.00	0.00
409100203	Income Taxes, UOI - State	(1,202,807.00)	0.00
409100204	Income Taxes, UOI - State	232,865.00	0.00
409100205	Income Taxes, UOI - State	268,928.00	0.00
409100299	Income Taxes, UOI - State	9,840.00	1,030,001.00
4092001	Inc Tax, Oth Inc&Ded-Federal	1,184,826.85	0.00
4102001	Prov Def I/T Oth I&D - Federal	(10,175,159.58)	0.00
4101001	Prov Def I/T Util Op Inc-Fed	8,361,634.38	0.00
4111001	Prv Def I/T-Cr Util Op Inc-Fed	3,484,062.35	4,900,291.00
4112001	Prv Def I/T-Cr Oth I&D-Fed	8,969,511.86	0.00
4114001	ITC Adj, Utility Oper - Fed	(1,232,875.98)	(1,156,997.00)
4116000	Gain From Disposition of Plant	(1,189.74)	0.00
4118000	Gain Disposition of Allowances	(5,699,867.00)	(5,625,767.00)
4119000	Loss Disposition of Allowances	9,377.09	9,255.00
4150001	Rev Mrchndsg & Cntr Wk	(6,391.61)	0.00
4160004	Water Heater - Other Expenses	554.96	0.00
4180001	Non-Operatng Rental Income	(51,675.00)	0.00
4180003	Non-Opratng Rntal Inc-Maint	10.60	0.00
4180005	Non-Opratng Rntal Inc-Depr	6,669.72	0.00
4190001	Interest Inc - Assoc Non CBP	117,521.89	0.00
4190002	Int & Dividend Inc - Nonassoc	(39,921.44)	0.00
4190005	Interest Income - Assoc CBP	(470,761.86)	0.00
4191000	Allw Oth Fnds Usd Drng Cnstr	(322,046.01)	(318,208.00)
4210002	Misc Non-Op Inc-NonAsc-Rents	(39,269.00)	0.00
4210006	Misc Non-Op Inc-NonAsc - Allow	(72,946.65)	0.00
4210007	Misc Non-Op Inc - NonAsc - Oth	(96,498.64)	0.00
4210013	Int Rate Hedge Unrealized Gain	165,074.00	0.00
4210017	MTM Power Trading Gain/Losses	700,633.00	0.00
4210018	Power Trading Gains - Realized	(555,116.71)	0.00
4210021	MTM Credit Reserve (B/L)	(96,852.00)	0.00
4210022	PWR Trding Loss\Phys Purchases	13,803.92	0.00
4210023	PWR Trding Loss\Real Financial	793,166.78	0.00
4210025	B/L MTM Assignments	3,868,536.00	0.00
4210026	B/L Affil MTM Assign	(5,725,881.00)	0.00
4210027	Realized Financial Assignments	6,259,353.02	0.00
4210028	Realized Affil Financial Assgn	(4,402,008.02)	0.00
4210031	Pwr Sales Outside Svc Territory	(113,605,275.00)	0.00
4210032	Pwr Purch Outside Svc Territory	113,101,983.00	0.00
4210033	Mark to Mkt Out Svc Territory	(261,626.00)	0.00
4210035	Gn/Ls MTM Emissions - Forwards	(1,384.49)	0.00
4210036	Gn/Ls MTM Emissions - Realized	10,131.81	0.00
4210038	Speculative Realized SO2	(2,297.83)	0.00
4210039	Carrying Charges	(55,144.26)	0.00
4211000	Gain on Dpsition of Property	(7,767.05)	0.00

Account	Account Description	Total Company	Kentucky Jurisdictional
4212000	Loss on Dpsition of Property	10,735.58	0.00
4250000	Miscellaneous Amortization	2.10	0.00
4261000	Donations	291,312.83	0.00
4263001	Penalties	(253,428.89)	0.00
4264000	Civic & Political Activities	168,333.33	0.00
4265002	Other Deductions - Nonassoc	49,399.68	0.00
4265003	Special Allowance Losses	11,646.30	0.00
4265004	Social & Service Club Dues	27,097.78	0.00
4265009	Factored Cust A/R Exp - Affil	1,087,760.80	0.00
4265010	Fact Cust A/R-Bad Debts-Affil	1,625,430.02	0.00
4265011	Int Rate Hedge Unreal Losses	(165,074.00)	0.00
4270006	Int on LTD - Sen Unsec Notes	22,067,324.04	21,685,378.00
4270103	Int on LTD - Notes-Affiliated	4,679,725.00	4,598,727.00
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	1,141,654.26	1,121,894.00
4281001	Amrtz Loss Rquired Debt-FMB	33,740.62	33,157.00
4281004	Amrtz Loss Rquired Debt-Dbnt	30,645.12	30,115.00
4300003	Int to Assoc Co - CBP	(33,677.97)	0.00
4310001	Other Interest Expense	207,275.45	0.00
4310002	Interest on Customer Deposits	611,959.01	632,477.00
4310007	Lines Of Credit	382,126.36	378,305.00
4320000	Allw Brrwed Fnds Used Cnstr-Cr	(293,815.72)	(290,314.00)
4400001	Residential Sales-W/Space Htg	(85,355,413.09)	(85,355,413.00)
4400002	Residential Sales-W/O Space Ht	(45,429,632.86)	(45,429,633.00)
4420001	Commercial Sales	(57,716,180.98)	(57,716,181.00)
4420002	Industrial Sales (Excl Mines)	(71,255,918.68)	(71,255,919.00)
4420004	Ind Sales-NonAffil(Incl Mines)	(47,864,258.47)	(47,864,258.00)
4420006	Sales to Pub Auth - Schools	(10,125,430.99)	(10,125,431.00)
4420007	Sales to Pub Auth - Ex Schools	(9,353,817.52)	(9,353,818.00)
4440000	Public Street/Highway Lighting	(1,004,042.76)	(1,004,043.00)
4470001	Sales for Resale - Assoc Cos	(1,340,595.62)	(1,229,608.00)
4470002	Sales for Resale - NonAssoc	(25,809,556.05)	(23,672,787.00)
4470004	Sales for Resale-Nonaff-Ancill	(233,339.55)	(214,021.00)
4470005	Sales for Resale-Nonaff-Transm	(3,116,171.32)	(2,858,184.00)
4470006	Sales for Resale-Bookout Sales	(408,800,282.20)	(374,955,771.00)
4470007	Sales for Resale-Option Sales	(5,613,428.25)	(5,148,693.00)
4470010	Sales for Resale-Bookout Purch	402,970,635.97	369,608,760.00
4470011	Sales for Resale-Option Purch	5,683,509.37	5,212,973.00
4470014	Sls Resale-Ancillary Trans-Aff	(6,950.51)	(6,375.00)
4470015	Sls Resale-Transmission-Affil	(75,508.50)	(69,257.00)
4470026	Sale for Resl - Real from East	1,405,775.00	1,289,391.00
4470027	Whsal/Muni/Pb Ath Fuel Rev	(1,477,086.29)	0.00
4470028	Sale/Resale - NA - Fuel Rev	(40,998,859.31)	(37,604,570.00)
4470033	Whsal/Muni/Pub Auth Base Rev	(1,740,265.46)	0.00
4470035	Sls for Rsl - Fuel Rev - Assoc	(3,321,678.90)	(3,046,678.00)
4470064	Purch Pwr PhysTrad - Non Assoc	15,656,529.52	14,360,328.00
4470066	PWR Trding Trans Exp-NonAssoc	434,379.19	398,417.00
4470072	Sales for Resale - Hedge Trans	1,442,512.00	1,323,087.00
4470081	Financial Spark Gas - Realized	3,032,775.77	2,781,693.00

Account	Account Description	Total Company	Kentucky Jurisdictional
4470082	Financial Electric Realized	370,425.52	339,758.00
4470086	Sales for Resale-Affil Pool	(19,946,529.85)	(18,295,160.00)
4470088	Pool Sales to Dow Plt- Affil	(71,175.18)	(65,283.00)
4470089	PJM Energy Sales Margin	(3,507,179.36)	(3,216,821.00)
4470090	PJM Spot Energy Purchases	20,029,554.97	18,371,311.00
4470091	PJM Explicit Congestion Cost	162,337.92	148,898.00
4470092	PJM Implicit Congestion-OSS	794,418.17	728,648.00
4470093	PJM Implicit Congestion-LSE	4,597,608.13	4,216,973.00
4470094	PJM Transm. Loss - OSS	25,370.05	23,270.00
4470095	PJM Ancillary Serv.-Reg	(630,621.02)	(578,412.00)
4470096	PJM Ancillary Serv.-Spin	(2,354.70)	(2,160.00)
4470098	PJM Oper.Reserve Rev-OSS	(395,234.51)	(362,513.00)
4470099	PJM Capacity Cr. Net Sales	(1,084.11)	(994.00)
4470100	PJM FTR Revenue-OSS	(398,380.40)	(365,399.00)
4470101	PJM FTR Revenue-LSE	(4,287,874.12)	(3,932,882.00)
4470103	PJM Energy Sales Cost	(36,675,113.43)	(33,638,787.00)
4470106	PJM Pt2Pt Trans.Purch-NonAff.	388,903.29	356,706.00
4470107	PJM NITS Purch-NonAff.	(3,481.54)	(3,193.00)
4470108	PJM Oper.Reserve Rev-LSE	997,122.65	914,571.00
4470109	PJM FTR Revenue-Spec	(2,282.46)	(2,093.00)
4470110	PJM TO Admin. Exp.-NonAff.	38,433.04	35,251.00
4470112	Non-ECR Phys. Sales-OSS	(3,001,083.90)	(2,752,625.00)
4470114	PJM Transm. Loss - LSE	121,345.64	111,299.00
4470115	PJM Meter Corrections-OSS	19,470.04	17,858.00
4470116	PJM Meter Corrections-LSE	136,327.44	125,041.00
4470117	Realiz. Sharing-447 Optim	(1,674,092.00)	(1,535,494.00)
4470118	Realiz. Sharing-PJM OSS	(18,694.00)	(17,146.00)
4470119	PJM SECA Transm. Expense	987,458.12	905,707.00
4470124	PJM Incremental Spot-OSS	18,948.66	17,380.00
4470125	PJM Incremental Exp Cong-OSS	45,776.30	41,986.00
4470126	PJM Incremental Imp Cong-OSS	190,575.98	174,798.00
4470128	Sales for Res-Aff. Pool Energy	(22,685,902.00)	(20,807,740.00)
4470131	Non ECR Purchased Power OSS	1,259,206.45	1,154,957.00
4470132	Spark Gas - Realized	(584,222.48)	(535,855.00)
4500000	Forfeited Discounts	(1,476,288.58)	(1,476,289.00)
4510001	Misc Service Rev - Nonaffil	(250,273.56)	(250,274.00)
4540001	Rent From Elect Property - Af	(353,340.96)	(353,341.00)
4540002	Rent From Elect Property-NAC	(2,602,948.04)	(2,602,948.00)
4540004	Rent From Elect Prop-ABD-Nonaf	(82,202.40)	(82,202.00)
4560007	Oth Elect Rev - DSM Program	2,069,467.40	0.00
4560012	Oth Elect Rev - Nonaffiliated	(14,812.43)	(14,620.00)
4560013	Oth Elect Rev-Trans-Nonaffil	(2,835,153.43)	(2,795,461.00)
4560014	Oth Elect Revenues - Ancillary	(264,009.55)	(260,313.00)
4560015	Other Electric Revenues - ABD	(2,189,343.39)	(2,189,343.00)
4560016	Financial Trading Rev-Unreal	(0.03)	0.00
4560041	Miscellaneous Revenue-NonAffil	(42,771.18)	(42,172.00)
4560049	Merch Generation Finan -Realzd	(143,261.10)	(141,399.00)
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	(2,476,386.62)	(2,444,194.00)
4560058	PJM NITS Revenue-NonAff.	(2,412,596.95)	(2,378,821.00)
4560060	PJM Pt2Pt Trans.Rev.-NonAff.	(1,448,788.41)	(1,428,505.00)
4560062	PJM TO Admin. Rev.-NonAff.	(182,784.36)	(180,225.00)
4560064	Buckeye Admin. Fee Revenue	(86,221.17)	(85,014.00)

Account	Account Description	Total Company	Kentucky Jurisdictional
4560067	OthElecRev Phys Coal Purch Exp	2,391,294.24	2,360,207.00
4560068	SECA Transmission Revenue	(6,304,127.51)	(6,215,870.00)
5000000	Oper Supervision & Engineering	4,007,828.77	8,396,186.00
5010000	Fuel	222,717.64	220,361.00
5010001	Fuel Consumed	112,620,334.20	111,476,957.00
5010003	Fuel - Procure Unload & Handle	2,303,319.04	2,278,920.00
5010005	Fuel - Deferred	(4,502,865.00)	(4,502,865.00)
5010019	Fuel Oil Consumed	1,277,993.09	1,214,991.00
5020000	Steam Expenses	943,384.76	1,173,062.00
5020002	Urea Expense	1,172,099.82	1,457,461.00
5050000	Electric Expenses	78,425.63	93,579.00
5060000	Misc Steam Power Expenses	2,887,596.84	4,636,633.00
5060002	Misc Steam Power Exp-Assoc	5,837.00	9,373.00
5060003	Removal Cost Expense - Steam	319.12	512.00
5090000	Allowance Consumption SO2	3,244,438.27	3,202,261.00
5090002	Allowance Expenses	31,951.03	31,536.00
5090003	CO2 Allowance Consumption	9,120.97	9,002.00
5100000	Maint Supv & Engineering	1,295,524.60	2,074,361.00
5110000	Maintenance of Structures	471,513.30	663,352.00
5120000	Maintenance of Boiler Plant	8,158,660.14	10,800,692.00
5130000	Maintenance of Electric Plant	1,949,977.67	2,617,846.00
5140000	Maintenance of Misc Steam Plt	516,962.02	698,861.00
5550001	Purch Pwr-NonTrading-Nonassoc	18,155.39	17,912.00
5550002	Purchased Power - Associated	39,032,288.78	38,508,384.00
5550004	Purchased Power-Pool Capacity	29,084,203.00	28,693,825.00
5550005	Purchased Power - Pool Energy	53,014,256.41	52,302,685.00
5550010	Interchange In - Nonassociated	92,458.50	91,218.00
5550011	Interchange Out-Nonassociated	(16,957.50)	(16,730.00)
5550027	Purch Pwr-Non-Fuel Portion-Aff	18,946,601.17	18,692,293.00
5550032	Gas-Conversion-Mone Plant	1,747,732.19	1,724,273.00
5550034	Pool Purch-Optimization-Affil	1,555,321.22	1,534,445.00
5550035	PJM Normal Purchases (non-ECR)	1,840,474.38	1,815,772.00
5550038	Buckeye Excess Energy-OSS	1,820,053.66	1,795,624.00
5550039	PJM Inadvertent Mtr Res-OSS	3,827.57	3,776.00
5550040	PJM Inadvertent Mtr Res-LSE	7,366.56	7,267.00
5550041	PJM Ancillary Serv.-Sync	259,349.52	255,868.00
5550042	PJM OATT Ancill.-Reactive	230,259.57	227,168.00
5550043	PJM OATT Ancill. - Black	7,427.16	7,327.00
5550044	Realiz. Sharing-555 Optim.	(132,875.00)	(131,092.00)
5550045	Realiz. Sharing-PJM OSS PP	(67,572.00)	(66,665.00)
5550046	Purch Power-Fuel Portion-Affil	20,510,428.00	20,235,130.00
5550048	Buckeye Excess Energy-LSE	747,074.72	737,047.00
5560000	Sys Control & Load Dispatching	254,371.37	250,810.00
5560002	PJM Admin.Services-OSS	364,374.28	359,273.00
5560003	PJM Admin.Services-LSE	2,215,549.96	2,184,532.00
5560004	Realiz. Sharing-PJM OSS Admin	(25,979.00)	(25,615.00)
5570000	Other Expenses	3,570,662.69	3,520,674.00
5570006	PJM Trans.Mkt Expan. Exp.	66,033.11	65,109.00