

<u>Account</u>	<u>Account Description</u>	<u>Total Company</u>	<u>Kentucky Jurisdictional</u>
5600000	Oper Supervision & Engineering	315,823.52	422,410.00
5610000	Load Dispatching	423,544.41	566,486.00
5620001	Station Expenses - Nonassoc	155,683.13	208,224.00
5630000	Overhead Line Expenses	407,215.45	544,646.00
5640000	Underground Line Expenses	169.30	227.00
5650002	Transmssn Elec by Others-NAC	125,591.54	167,977.00
5650003	AEP Trans Equalization Agmt	(4,322,344.00)	(4,261,829.00)
5660000	Misc Transmission Expenses	1,026,101.19	1,372,399.00
5670001	Rents - Nonassociated	1,625.66	2,174.00
5680000	Maint Supv & Engineering	90,532.99	121,087.00
5690000	Maintenance of Structures	7,897.66	10,563.00
5700000	Maint of Station Equipment	730,222.94	976,666.00
5710000	Maintenance of Overhead Lines	1,551,587.90	2,075,230.00
5720000	Maint of Underground Lines	(1.29)	(2.00)
5730000	Maint of Misc Trnsmssion Plt	8,447.21	11,298.00
5800000	Oper Supervision & Engineering	892,445.71	1,222,607.00
5810000	Load Dispatching	340,225.98	466,093.00
5820000	Station Expenses	207,238.49	283,906.00
5830000	Overhead Line Expenses	71,124.93	97,438.00
5840000	Underground Line Expenses	30,991.93	42,457.00
5850000	Street Lighting & Signal Sys E	11,447.28	15,683.00
5860000	Meter Expenses	508,322.53	696,376.00
5870000	Customer Installations Exp	267,029.49	365,817.00
5880000	Miscellaneous Distribution Exp	2,697,924.04	3,696,023.00
5890001	Rents - Nonassociated	1,330,001.02	1,822,036.00
5890002	Rents - Associated	43,962.60	60,226.00
5900000	Maint Supv & Engineering	12,378.08	16,957.00
5910000	Maintenance of Structures	7,643.40	10,471.00
5920000	Maint of Station Equipment	671,675.93	920,163.00
5930000	Maintenance of Overhead Lines	11,169,968.10	15,302,305.00
5940000	Maint of Underground Lines	104,072.75	142,574.00
5950000	Maint of Lne Trnf,Rglators&Dvi	605,456.09	829,445.00
5960000	Maint of Strt Lghtng & Sgnal S	86,644.64	118,699.00
5970000	Maintenance of Meters	70,803.83	96,998.00
5980000	Maint of Misc Distribution Plt	469,543.25	643,251.00
9010000	Supervision - Customer Accts	481,961.68	612,788.00
9020000	Meter Reading Expenses	122,573.13	155,845.00
9020001	Customer Card Reading	37.94	48.00
9020002	Meter Reading - Regular	1,771,990.15	2,252,989.00
9020003	Meter Reading - Large Power	35,420.83	45,036.00
9020004	Read-In & Read-Out Meters	137,792.59	175,196.00
9030000	Cust Records & Collection Exp	519,554.72	660,371.00
9030001	Customer Orders & Inquiries	3,058,111.49	3,888,221.00
9030002	Manual Billing	28,800.13	36,618.00
9030003	Postage - Customer Bills	600,968.94	764,099.00
9030004	Cashiering	145,240.72	184,666.00
9030005	Collection Agents Fees & Exp	128,658.13	163,582.00
9030006	Credit & Oth Collection Activi	477,638.99	607,292.00
9030007	Collectors	629,960.73	800,961.00
9030009	Data Processing	132,652.21	168,660.00

Account	Account Description	Total Company	Kentucky Jurisdictional
9040000	Uncollectible Accounts	(7,246.61)	(9,214.00)
9040003	Uncoll Accts-Power Trading	3,689.95	4,692.00
9040007	Uncoll Accts - Misc Receivable	(16,768.24)	(21,320.00)
9050000	Misc Customer Accounts Exp	15,975.55	20,312.00
9070000	Supervision - Customer Service	310,305.21	456,078.00
9070001	Supervision - DSM	588.38	865.00
9080000	Customer Assistance Expenses	343,763.08	505,253.00
9080008	Cust Assistnce - M&CS Trning	103.85	153.00
9080009	Cust Assistance Expense - DSM	602,521.99	885,570.00
9090000	Information & Instruct Advrtis	103,610.46	152,284.00
9100000	Misc Cust Svc&Informational Ex	1,936.67	2,846.00
9110002	Supervision - Comm & Ind	25.29	37.00
9120000	Demonstrating & Selling Exp	4,649.23	6,833.00
9120003	Demo & Selling Exp - Area Dev	876.08	1,288.00
9200000	Administrative & Gen Salaries	7,074,462.76	0.00
9200003	Admin & Gen Salaries Trnsfr	31.46	0.00
9210001	Off Supl & Exp - Nonassociated	865,204.78	0.00
9210002	Off Supl & Exp - Associated	13,980.00	0.00
9210003	Office Supplies & Exp - Trnsf	604.36	0.00
9220000	Administrative Exp Trnsf - Cr	(158,034.15)	0.00
9220001	Admin Exp Trnsf to Cnstrction	(332,744.00)	0.00
9220003	Admin Exp Trnsf Non-Utlty Acct	42.09	0.00
9220004	Admin Exp Trnsf to ABD	(25,151.48)	0.00
9220125	SLA Expense Transfers GS	(213,992.77)	0.00
9230001	Outside Svcs Empl - Nonassoc	2,722,598.48	0.00
9230003	AEPSC Billed to Client Co	4,083,410.22	0.00
9240000	Property Insurance	314,058.49	0.00
9250000	Injuries and Damages	968,341.28	0.00
9250001	Safety Dinners and Awards	189.81	0.00
9250002	Emp Accident Prvntion-Adm Exp	28,349.72	0.00
9250004	Injuries to Employees	1,037.45	0.00
9250006	Wrkrs Cmpnstn Pre&Slf Ins Prv	115,469.85	0.00
9250007	Prsnal Injries&Prop Dmage-Pub	9,192.55	0.00
9260000	Employee Pensions & Benefits	11,472.36	0.00
9260001	Edit & Print Empl Pub-Salaries	21,791.70	0.00
9260002	Pension & Group Ins Admin	30,332.22	0.00
9260003	Pension Plan	1,020,805.42	0.00
9260004	Group Life Insurance Premiums	93,377.64	0.00
9260005	Group Medical Ins Premiums	3,118,484.12	0.00
9260006	Physical Examinations	2,520.94	0.00
9260007	Group L-T Disability Ins Prem	118,479.59	0.00
9260009	Group Dental Insurance Prem	184,880.88	0.00
9260010	Training Administration Exp	74.37	0.00
9260014	Educational Assistance Pmts	7,783.40	0.00
9260019	Employee Benefit Exp - COLI	4,150.00	0.00
9260021	Postretirement Benefits - OPEB	3,395,427.37	0.00
9260027	Savings Plan Contributions	1,109,926.89	0.00
9260036	Deferred Compensation	(24,855.61)	0.00
9260037	Supplemental Pension	17,593.00	0.00
9260040	SFAS 112 Postemployment Benef	(44,732.00)	0.00
9260050	Frg Ben Loading - Pension	(375,545.00)	0.00
9260051	Frg Ben Loading - Grp Ins	(1,507,471.59)	0.00

Account	Account Description	Total Company	Kentucky Jurisdictional
9260052	Frg Ben Loading - Savings	(417,229.15)	0.00
9260053	Frg Ben Loading - OPEB	(1,355,211.19)	0.00
9260055	IntercoFringeOffset- Don't Use	(1,040,632.99)	0.00
9260056	Fidelity Stock Option Admin	(2.15)	0.00
9260057	Postret Ben Medicare Subsidy	(843,367.40)	0.00
9270000	Franchise Requirements	135,681.51	0.00
9280001	Regulatory Commission Exp-Adm	28,461.00	28,461.00
9280002	Regulatory Commission Exp-Case	1,750.00	1,750.00
9301000	General Advertising Expenses	15,278.65	0.00
9301001	Newspaper Advertising Space	19,788.27	0.00
9301004	Newspaper Advertising Prod Exp	17.82	0.00
9301006	Spec Corporate Comm Info Proj	1,125.89	0.00
9301008	Direct Mail and Handouts	278.06	0.00
9301009	Fairs, Shows, and Exhibits	1,833.98	0.00
9301010	Publicity	14,506.95	0.00
9301014	Video Communications	169.68	0.00
9301015	Other Corporate Comm Exp	56,628.75	0.00
9302000	Misc General Expenses	303,748.80	0.00
9302003	Corporate & Fiscal Expenses	28,480.85	0.00
9302004	Research, Develop&Demonstr Exp	405.57	0.00
9302007	Assoc Business Development Exp	1,642,742.56	0.00
9310000	Rents	12,540.31	0.00
9310001	Rents - Real Property	106,068.24	0.00
9310002	Rents - Personal Property	266,652.94	0.00
9310003	Rents - Real Property - Assoc	507,089.70	0.00
9350000	Maintenance of General Plant	305.43	0.00
9350001	Maint of Structures - Owned	456,865.02	0.00
9350002	Maint of Structures - Leased	203,212.78	0.00
9350012	Maint of Data Equipment	29.59	0.00
9350013	Maint of Cmmncation Eq-Unall	1,018,309.28	0.00
9350015	Maint of Office Furniture & Eq	2,754.38	0.00

**Note:** Income Statement Accounts are as of  
 12 Months Ended June 30, 2005

\* Amounts not used in calculating rate base



## Kentucky Power Company

### REQUEST

Provide the balance in each current asset and each current liability account and subaccount included in Kentucky Power's chart of accounts by months for the test year. In addition, show total current assets, total current liabilities, and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities, and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.

### RESPONSE

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

WITNESS: R.K. Wohnhas

KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2005-0341

ACCOUNT NUMBER	DESCRIPTION	BALANCE Jun-04	BALANCE Jul-04	BALANCE Aug-04	BALANCE Sep-04	BALANCE Oct-04	BALANCE Nov-04	BALANCE Dec-04	BALANCE Jan-05	BALANCE Feb-05
<b>ASSETS:</b>										
<b>CURRENT AND ACCRUED ASSETS</b>										
1310000	Cash	694,937.08	1,233,036.24	974,092.80	641,928.48	407,075.25	236,526.37	127,301.00	741,449.73	583,825.18
1340000	Other Special Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1340004	Worker's Comp Adv Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
1340044	Spec Deposits - SO2 Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	645.01
1350002	Petty Cash	17,000.00	17,000.00	11,999.72	11,999.72	11,999.72	12,999.72	4,999.72	4,999.72	4,999.72
1350004	Cash Adv-Employee Expenses	(0.00)	600.00	(0.00)	(0.00)	(0.00)	(0.00)	0.00	0.00	0.00
	CASH AND CASH EQUIVALENTS	711,937.08	1,250,636.24	986,092.52	653,928.20	419,074.97	249,526.09	132,300.72	746,449.45	589,519.91
1450000	Corp Borrow Prg (NR-Assoc)	3,521,646.92	10,010,259.49	23,521,069.52	37,778,800.32	38,015,342.50	17,484,838.75	16,126,733.17	29,477,125.46	29,651,817.37
	ADVANCES TO AFFILIATES	3,521,646.92	10,010,259.49	23,521,069.52	37,778,800.32	38,015,342.50	17,484,838.75	16,126,733.17	29,477,125.46	29,651,817.37
1420001	Customer A/R - Electric	21,386,296.39	21,923,163.82	19,349,084.89	18,540,847.15	17,141,770.54	17,577,437.70	24,596,516.86	28,271,372.83	23,925,579.76
1420003	Customer A/R - CMP	38,508.99	37,430.09	36,615.71	35,615.00	34,745.60	34,070.79	33,515.08	32,605.86	31,887.59
1420005	Employee Loans - Current	186,781.82	181,279.06	175,794.34	170,279.78	164,553.65	159,452.87	154,429.51	149,387.91	144,387.81
1420011	A/R - Retail Cust Rents	0.00	0.00	0.00	0.00	55.46	0.00	0.00	0.00	0.00
1420019	Transmission Sales Receivable	7,272.00	14,220.00	18,888.00	14,976.00	18,456.02	21,816.00	25,296.00	28,728.00	6,500.00
1420022	Cust A/R - Factored	(18,228,373.72)	(19,818,637.18)	(18,488,227.54)	(17,661,976.68)	(15,265,643.14)	(15,625,006.71)	(20,784,099.12)	(25,245,463.17)	(21,054,013.79)
1420023	Cust A/R-System Sales - MLR	14,375,586.75	16,781,396.28	18,340,950.62	14,663,715.67	7,460,280.56	6,974,844.26	10,735,289.71	14,722,174.38	13,401,378.42
1420024	Cust A/R-Options & Swaps - MLR	425,944.59	447,959.99	373,250.08	414,992.09	310,345.60	582,907.51	659,307.54	238,165.06	68,020.59
1420027	Low Inc Energy Asst Pr (LIEAP)	14.00	(129.00)	(129.00)	0.00	0.00	466,563.00	875,615.00	622,283.00	111,551.00
1420028	Emergency LIEAP	1,420.02	261.00	261.00	132.00	0.00	0.00	0.00	243,552.27	421,381.47
1420044	Customer A/R - Estimated	0.00	0.00	0.00	34,181.00	0.00	68,274.00	91,185.00	86,639.00	2,872,765.00
1730005	Accrued Util. Rev. - SECA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ACCOUNTS RECEIVABLE-CUSTOMERS	18,193,450.83	19,566,945.05	19,806,488.10	16,212,762.01	9,864,564.28	10,260,379.42	16,388,055.58	19,149,445.14	19,929,637.66
1430001	Other Accounts Rec-Regular	0.00	0.00	0.00	0.00	0.00	0.00	1,318.80	0.00	0.00
1430002	Allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1430018	Survivor Benefit Plan Premiums	871.50	1,000.20	1,000.20	1,000.20	0.00	0.00	0.00	0.00	0.00
1430019	Coal Trading	795,391.01	404,946.27	0.00	403,170.79	0.00	7.56	0.00	0.00	0.00
1430021	SO2 Allowance Trading - MLR	194,139.57	1,060.74	(331,139.28)	2,169.88	(520.50)	2,646.17	570.11	588.09	(1,026.90)
1430022	2001 Employee Biweekly Pay Cnv	95,740.90	95,740.90	95,740.90	95,740.90	98,088.69	98,088.69	98,857.31	106,073.20	108,965.49
1430023	A/R PeopleSoft Billing System	1,852,112.66	1,039,252.73	480,048.70	1,223,457.76	950,161.56	790,161.90	1,285,916.30	1,908,628.05	769,818.72
1430081	Damage Recovery - Third Party	67,850.52	71,655.52	70,645.90	88,681.21	87,680.31	71,324.50	94,942.50	79,629.03	81,037.23
1430082	Acct Rec Gas - AEP Sys Pool	0.00	0.00	0.00	34,798.98	30,688.40	30,697.37	46,029.32	46,029.29	46,029.32
1430083	Damage Recovery Offset Demand	(94,697.39)	(102,464.39)	(105,877.77)	(97,768.23)	(100,952.23)	(94,494.81)	(100,140.23)	(94,008.54)	(82,868.31)
1430085	Gas Accruals GDA Transactions	76,849.30	1,834.98	62,978.66	0.00	0.00	67,463.26	0.00	0.00	0.00
1430086	AR Accrual NYMEX OTC Penults	19,182.85	227,490.77	58,238.95	435.50	0.00	2,845.43	0.00	883,166.07	733,882.37
1430087	PJM AR Accrual	0.00	0.00	0.00	0.00	60,861.61	(650,355.55)	3,680,977.49	2,329,518.45	2,711,582.96
1430089	A/R - Benefits Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1720000	Rents Receivable	361,594.14	424,854.39	488,114.64	551,374.89	614,635.14	677,895.39	727,965.93	795,651.86	857,734.98
	ACCOUNTS RECEIVABLE - MISC	3,369,035.06	2,165,372.11	829,750.90	2,303,061.88	1,740,642.98	998,299.91	5,856,437.53	6,055,273.30	5,225,165.86
1440002	Uncoll Accts-Other Receivables	(56,007.30)	(17,008.19)	(27,185.46)	(25,151.54)	(35,565.80)	(35,565.80)	(33,658.81)	(31,135.75)	(21,748.59)
1440003	Uncoll Accts-Power Trading	(12,617.51)	(12,617.51)	(51,468.95)	(78,654.41)	0.00	0.00	0.00	0.00	0.00
	A/P FOR UNCOLLECTIBLE ACCOUNTS	(68,624.81)	(29,625.70)	(78,654.41)	(25,151.54)	(35,565.80)	(35,565.80)	(33,658.81)	(31,135.75)	(21,748.59)
1460001	A/R Assoc Co - InterUnit G/L	18,363,282.64	20,737,909.82	17,485,916.30	16,892,270.38	16,877,568.84	18,492,173.73	18,272,106.54	17,060,897.09	18,359,147.53
1460002	A/R Assoc Co - Allowances	0.00	0.00	0.00	0.00	0.00	0.00	1,193,412.35	0.00	0.00
1460006	A/R Assoc Co - Intercompany	130,246.18	274,354.65	389,567.73	450,711.07	542,342.17	335,415.38	339,357.83	516,751.93	325,522.09
1460009	A/R Assoc Co - InterUnit A/P	7.71	0.02	1,017.88	53,560.74	11,600.98	6,643.79	139.79	1,700.02	0.02
1460011	A/R Assoc Co - Multi Pmts	157,282.74	289,646.19	149,960.70	157,459.02	1,103,780.37	2,171,118.90	1,901,736.45	2,216,557.40	1,693,676.14
1460012	A/R Assoc Co - Transmissn Agmt	535,374.00	535,374.00	535,374.00	467,895.00	465,887.00	465,887.00	465,887.00	333,010.00	210,490.00
1460019	A/R-Assoc Co-AEPSC-Agent	969,641.37	1,081,229.18	1,039,398.99	863,756.08	100,931.58	5,546.24	0.00	0.00	0.00
1460024	A/R Assoc Co - System Sales	384,370.68	373,071.93	454,134.40	401,073.78	453,358.80	306,226.04	387,329.24	288,820.83	337,477.27
1460025	Fleet - M4 - A/R	18,273.82	15,094.37	16,618.80	17,866.14	29,477.25	20,249.32	20,986.68	(3,569.23)	21,630.24
1460028	Factored-A/R Chg off Limit Fee	652,535.50	652,535.50	364,876.42	324,899.01	280,240.03	464,946.23	464,946.23	464,946.23	464,946.23
1460036	A/R Assoc Co - Payroll Ded	0.00	0.00	0.00	0.00	0.00	923.13	0.00	0.00	0.00
1460042	A/R Assoc Co-Gas Trading	419,719.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1460045	A/R Assoc Co-Realization Sharnq	0.00	0.00	0.00	0.00	0.00	0.00	0.00	326,703.00	466,235.00
	ACCOUNTS RECEIVABLE- ASSOC COS	21,630,733.64	23,959,215.66	20,436,865.22	19,629,511.22	19,865,187.02	22,289,129.76	23,045,902.11	21,205,817.27	21,879,124.52
1510001	Fuel Stock - Coal	10,747,098.04	7,232,381.53	5,536,255.41	6,451,532.40	9,265,024.27	10,163,555.46	5,977,511.31	8,761,685.93	8,389,478.98
1510002	Fuel Stock - Oil	311,528.87	282,175.78	274,316.58	265,733.67	379,015.20	385,902.15	427,068.31	389,278.54	376,140.36
1510020	Fuel Stock Coal - Intransit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	487,434.24	0.00

KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2005-0341

ACCOUNT NUMBER	DESCRIPTION	BALANCE Jun-04	BALANCE Jul-04	BALANCE Aug-04	BALANCE Sep-04	BALANCE Oct-04	BALANCE Nov-04	BALANCE Dec-04	BALANCE Jan-05	BALANCE Feb-05
1520000	Fuel Stock Exp Undistributed	250,869.32	190,533.65	171,749.19	155,871.25	213,146.51	236,624.23	145,891.80	149,661.40	147,169.13
	FUEL STOCK	11,309,496.23	7,705,090.96	5,982,321.18	6,873,137.32	9,857,185.98	10,786,081.84	6,550,571.42	9,788,060.11	8,912,788.47
1540001	M&S - Regular	5,537,897.36	5,447,365.96	5,385,380.38	5,367,615.89	5,358,369.11	5,441,801.68	5,571,771.02	5,592,817.97	5,609,714.00
1540004	M&S - Exempt Material	68,366.53	30,613.83	30,586.30	30,178.52	12,462.16	12,625.01	31,984.29	32,035.13	13,395.89
1540005	Material Away for Repairs	0.00	46,922.58	34,895.91	47,583.48	45,423.48	0.00	0.00	0.00	0.00
1540012	Materials & Supplies - Urea	146,108.96	209,798.68	324,063.49	174,540.04	174,540.04	178,390.04	186,446.04	202,356.04	202,356.04
1540013	Transportation Inventory	62,071.38	62,071.38	62,071.38	62,071.38	60,997.89	60,997.89	61,678.41	61,678.41	61,678.41
1540014	Indus Direct Charge Clearing	10,973.76	4,104.58	5,193.08	5,193.08	0.00	0.00	0.00	(173.01)	0.00
1581000	Allowances Inventory	14,008,911.74	14,147,832.18	13,805,344.18	13,484,499.63	13,258,547.79	13,018,707.48	0.00	0.00	0.00
1581002	CO2 Allowance Inventory	26,941.35	26,839.87	23,620.62	28,878.16	29,561.38	34,628.38	0.00	0.00	0.00
1581003	SO2 Allowance Inventory - Curr	0.00	0.00	0.00	0.00	0.00	0.00	3,519,949.00	3,431,326.00	3,053,942.00
1581005	CO2 Allowance Inventory - Curr	0.00	0.00	0.00	0.00	0.00	0.00	13,500.00	20,261.70	17,592.03
1630000	Stores Expense Undistributed	49,436.09	28,484.09	63,919.94	108,508.58	80,002.40	47,655.00	0.00	0.00	0.00
1630001	Strs Exp-Carlton Centrl Wihse	(0.00)	(0.00)	(0.00)	(0.00)	0.01	(0.00)	0.00	0.00	0.00
1630002	Strs Exp-FI Wayne Centrl Wihse	0.00	(0.00)	(0.01)	(0.00)	(0.00)	(0.00)	0.00	0.00	0.00
1630003	Strs Exp-Roanoke Centrl Wihse	(0.01)	(0.00)	(0.00)	(0.00)	(0.01)	0.00	0.00	0.00	0.00
1630004	Strs Exp-T&D Satellite Storem	(0.02)	0.00	(0.01)	(0.00)	(0.01)	(0.01)	0.00	0.00	0.00
1630005	Stores Exp - Rockport Plant	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)	0.00	0.00	0.00	0.00
1630018	Stores Exp - Cook Nuclear Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630019	Stores Exp - Big Sandy Plant	(0.00)	(0.00)	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00
1630029	Stores Exp - Fossil & Hydro	(0.01)	0.00	(0.00)	(0.00)	(0.00)	(0.00)	0.00	0.00	0.00
1630032	Stores Exp - Power Gen General	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	0.00	0.00	0.00
1630033	Stores Exp - All Busin Units	0.01	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	0.00	0.00	0.00
1630044	Northeast Station - 1 & 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630045	Northeast Station - 3 & 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630059	Pirkey Power Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630061	Welsh Power Plant	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00
1630121	Strs Exp - Tulsa	0.00	0.00	(0.00)	0.00	0.00	(0.00)	0.00	0.00	0.00
	MATERIALS & SUPPLIES	19,910,707.15	20,004,033.15	19,735,075.26	19,309,068.75	19,019,904.24	18,794,805.48	9,385,328.76	9,340,302.24	8,958,678.37
1730000	Accrued Utility Revenues	14,638,767.99	15,029,427.07	15,843,012.88	13,857,226.17	14,653,621.06	17,994,034.97	20,940,758.90	17,360,874.95	13,917,796.52
1730002	Acrd Utility Rev-Factored-Assc	(10,138,090.74)	(9,384,475.08)	(8,368,291.38)	(10,396,469.91)	(11,365,946.41)	(12,308,328.74)	(13,600,506.64)	(13,623,954.81)	(10,454,903.58)
	ACCRUED UTILITY REVENUES	4,500,677.25	5,644,951.99	7,474,721.50	3,460,756.26	3,287,674.65	5,685,706.23	7,340,252.26	3,736,920.14	3,462,892.94
1750001	Curr. Unreal Gains - NonAffil	18,104,570.20	15,251,456.65	11,361,736.59	16,390,355.17	23,270,960.11	19,586,314.26	12,162,869.35	14,887,669.81	17,771,538.81
1750003	Curr. Unrealized Gains Affil	2,035,003.00	2,554,320.00	2,262,804.00	3,981,442.58	5,994,237.00	4,813,185.00	3,398,282.00	3,940,307.00	4,775,662.00
1750005	Curr Assets - Deferred Futures	0.00	0.00	0.00	0.00	0.00	0.00	129,900.31	0.00	0.00
1750009	S/T Option Premium Purchases	593,260.18	292,887.66	211,319.00	176,593.50	95,377.14	48,417.16	0.00	36,957.12	31.75
1760001	Curr Unreal Gns - Hedge NonAff	477,989.00	241,773.00	180,954.00	996,184.00	1,062,471.00	1,131,044.00	4,154,276.98	2,726,807.98	2,166,998.88
1760010	S/T Asset for Commodity Hedges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1760517	Denv-Hdg-Unreal Gn-FV-Int-Cur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ENERGY TRADING CONT CURR ASSET	21,210,822.38	18,340,437.31	14,016,813.59	21,544,575.25	30,443,045.25	25,578,960.42	19,845,328.64	21,591,741.91	24,714,431.54
1650001	Prepaid Insurance	295,191.69	803,282.09	702,027.68	602,688.91	511,009.47	407,841.04	339,188.10	767,250.14	671,087.91
165000203	Prepaid Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165000204	Prepaid Taxes	0.00	462,379.86	420,344.86	378,309.86	336,274.86	294,239.86	252,204.86	210,169.86	168,134.86
1650004	Prepaid Interest	225,451.19	217,538.03	209,624.87	201,711.71	193,798.55	185,885.39	177,972.23	170,059.07	162,145.91
1650005	Prepaid Employee Benefits	20,105.28	17,233.09	14,360.90	11,488.71	8,616.52	5,744.33	2,872.14	0.00	0.00
1650006	Other Prepayments	2,340.00	2,000.00	1,620.00	1,560.00	1,300.00	1,040.00	780.00	520.00	260.00
1650009	Prepaid Carry Cost-Factored AR	31,834.53	29,196.82	26,780.90	35,414.30	23,087.85	36,733.46	46,364.04	44,312.33	27,242.64
	PREPAYMENTS	574,922.69	1,531,709.89	1,374,959.21	1,231,173.49	1,074,087.25	931,484.08	819,381.37	1,192,311.40	1,028,871.32
1240005	Spec Allowance Inv NOx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1240044	Spec Allowances Inv SO2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1340017	Spec Deposits - Gas Options	253,176.21	0.00	3,784.11	794,316.59	930,598.30	915,202.72	125,913.70	0.00	0.00
1340018	Spec Deposits - Elect Trading	707,390.62	317,379.65	332,452.44	482,550.45	976,539.20	2,116,387.22	810,441.28	1,359,597.24	821,425.67
1340043	Special Deposits ABN Amro	0.00	0.00	0.00	0.00	0.00	0.00	1,023,334.91	2,278,775.79	2,876,237.45
1340044	Spec Deposits - SO2 Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	645.01
174001103	Non-Highway Fuel Tax Credit	0.00	0.00	4,826.00	4,826.00	4,826.00	4,826.00	0.00	0.00	0.00
1740012	Pension Plan	1,026,407.00	1,026,407.00	1,026,407.00	1,026,407.00	1,026,407.00	1,026,407.00	869,654.00	869,654.00	869,654.00
1740013	Liability Accts Debit Balance	0.00	0.00	0.00	0.00	0.00	0.00	92,458.50	0.00	0.00
1860007	Billings and Deferred Projects	104,411.20	60,897.24	83,664.99	470,069.82	744,629.82	141,346.38	247,248.87	226,501.87	319,024.28
1860136	NonTradition Option Premiums	541,675.35	422,826.75	454,669.88	440,735.49	460,617.30	476,383.05	834,029.14	1,206,113.76	1,004,856.45
	OTHER CURRENT ASSETS	2,633,060.38	1,827,510.64	1,905,804.42	3,218,905.35	4,143,717.42	4,680,552.37	4,003,080.40	5,940,642.66	5,691,197.85
	TOTAL CURRENT ASSETS	107,497,828.79	111,976,536.79	115,991,306.99	122,190,528.80	137,694,860.73	117,682,198.53	109,439,713.14	128,192,955.31	130,022,377.42

KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2005-0341

ACCOUNT NUMBER	DESCRIPTION	BALANCE Jun-04	BALANCE Jul-04	BALANCE Aug-04	BALANCE Sep-04	BALANCE Oct-04	BALANCE Nov-04	BALANCE Dec-04	BALANCE Jan-05	BALANCE Feb-05
	<b>CURRENT LIABILITIES</b>									
	PREFERRED STOCK DUE WIN 1 YR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2320500	Advances from Assoc Co-Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	LONG-TERM DEBT DUE WITHIN 1 YR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SHORT-TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2320001	Accounts Payable - Regular	3,585,893.78	1,114,419.19	1,832,883.09	1,408,470.83	2,841,216.49	1,998,258.25	3,418,228.62	1,260,705.73	1,555,452.30
2320002	Unvouchered Invoices	1,381,098.71	585,594.11	84,417.56	208,020.97	491,664.21	808,204.51	3,175,911.80	1,656,308.96	1,052,479.41
2320003	Retention	148,705.10	76,196.60	76,196.60	76,196.60	76,196.60	105,971.86	109,827.02	133,983.89	136,945.65
2320011	Uninvoiced Fuel	8,560,199.52	7,876,156.25	11,416,281.96	15,039,287.14	20,082,530.42	7,729,635.76	4,357,686.76	15,501,095.98	14,706,263.38
2320050	Coal Trading	1,193,399.19	1,204,505.91	1,199,545.41	1,602,716.20	407,292.92	399,416.80	377,271.99	391.93	391.93
2320052	Accts Payable - Bookouts - MLR	4,386,433.51	7,581,150.17	10,426,642.32	7,410,698.25	3,409,465.46	1,033,194.27	6,970,242.15	7,843,434.16	7,350,341.63
2320053	Elect Trad-Options&Swaps-MLR	41,442.15	39,311.19	1,956.44	0.00	(80,860.78)	93,539.39	358,223.74	0.00	22,588.70
2320054	SO2 Allowance Trading - MLR	189,827.10	11,280.99	11,665.84	0.00	1,561.72	3,971.08	2,122.24	1,508.75	(1,243.94)
2320056	Gas Physicals	484,468.84	448,931.85	583,899.21	321,098.00	405,988.00	0.00	0.00	0.00	0.00
2320062	Broker Fees Payable	14,030.97	0.00	0.00	20,197.31	17,041.79	17,141.13	14,297.89	23,076.29	27,229.80
2320071	Gas Accruals GDA Trans-Payable	0.00	0.00	0.00	18,688.66	56,860.61	43,383.30	118,511.30	1,221.46	7,777.63
2320074	A/P - FTL - SWITCH Rentals	97.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2320076	Corporate Credit Card Liab	113,004.42	71,693.97	103,531.38	99,529.27	100,432.87	99,465.26	85,121.63	105,005.30	109,184.05
2320077	INDUS Unvouchered Liabilities	2,177,333.58	1,896,654.31	1,725,554.58	1,769,661.81	1,783,762.19	2,023,867.41	791,437.73	539,905.98	397,479.51
2320079	Broker Commis Spark/Merch Gen	214.37	253.46	119.47	468.78	93.13	632.85	463.60	452.86	563.49
2320081	AP Accrual NYMEX OTC & Penults	89,432.30	84,882.98	53,144.21	223,295.45	182,994.51	1,912,013.87	226,985.84	217,448.87	66,988.59
2320082	PJM As Agent Accts.Pay.	0.00	0.00	0.00	0.00	0.00	48,444.20	76,150.39	0.00	0.00
	A/P - GENERAL	22,365,661.74	20,987,694.56	27,501,539.74	28,198,319.26	29,777,086.14	16,317,139.95	20,080,482.71	27,284,540.17	25,432,442.13
2340001	A/P Assoc Co - InterUnit G/L	13,261,993.50	13,762,068.25	12,733,059.77	15,632,954.82	13,764,059.39	14,306,885.60	14,271,730.50	16,382,988.17	15,075,146.45
2340011	A/P-Assoc Co-AEPSC-Agent	1,171,361.00	1,443,993.00	2,181,456.00	2,773,697.44	2,444,391.01	4,417,227.44	4,578,052.44	5,617,435.44	2,797,399.00
2340025	A/P Assoc Co - CM Bills	18,066.66	12,670.00	11,050.16	9,032.00	10,064.37	24,249.29	2,241.35	14,189.24	9,593.77
2340027	A/P Assoc Co - Intercompany	1,861,472.91	499,830.71	474,672.23	(455,126.63)	721,104.79	(275,847.25)	546,951.45	202,825.10	259,596.76
2340029	A/P Assoc Co - AEPSC Bills	2,584,524.47	3,193,097.43	2,940,793.59	2,375,225.34	3,195,925.02	2,489,902.02	3,305,120.10	2,248,145.14	2,495,452.83
2340030	A/P Assoc Co - InterUnit A/P	49,254.09	3,695.85	936.77	63,131.31	152,081.36	16,557.38	84,994.12	14,477.39	105,490.61
2340032	A/P Assoc Co - Multi Pmts	59,855.23	130,637.81	21,212.16	34,184.96	10,619.90	2,582.25	82,190.87	527.68	453.30
2340035	Fleet - M4 - A/P	58,075.82	40,287.94	(60,804.02)	34,419.54	(42,476.61)	24,672.61	44,705.63	37,994.80	35,104.31
2340036	A/P Assoc Co - Payroll Ded	0.00	0.00	0.00	0.00	0.00	47.26	0.00	0.00	0.00
2340037	A/P Assoc-Global Borrowing Int	575,075.00	987,625.00	1,400,175.00	1,812,725.00	2,225,275.00	687,525.00	575,075.00	987,625.00	1,400,175.00
2340049	A/P Assoc - Realization Sharing	293,249.00	1,933,435.00	1,747,888.00	1,633,061.00	1,155,780.00	918,249.00	1,407,963.00	19,534.00	0.00
	A/P ASSOC. COS.	19,927,563.62	22,012,737.65	21,450,439.66	23,913,304.78	23,636,824.23	22,612,050.59	24,899,024.46	25,525,741.95	22,178,412.03
	ADVANCES FROM AFFILIATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2350001	Customer Deposits-Active	9,405,260.98	9,487,526.32	9,541,176.65	9,645,086.38	9,735,525.89	9,857,539.77	10,019,594.68	10,153,515.52	10,291,592.56
2350003	Deposits - Trading Activity	3,265,648.25	2,920,464.78	2,122,547.57	3,077,226.94	2,363,339.73	2,271,228.20	2,288,892.74	4,262,969.73	4,106,046.68
	CUSTOMER DEPOSITS	12,670,909.24	12,407,991.10	11,663,724.22	12,722,313.30	12,098,869.62	12,128,767.97	12,308,487.42	14,416,485.25	14,397,639.24
2360001	Federal Income Tax	3,433,383.00	4,685,905.00	4,852,941.00	6,110,880.70	6,137,491.06	6,807,513.14	2,007,024.24	4,248,678.70	3,493,073.04
236000200	State Income Taxes	902,000.00	902,000.00	902,000.00	902,000.00	902,000.00	902,000.00	902,000.00	902,000.00	902,000.00
236000203	State Income Taxes	(1,030,400.00)	(1,030,400.00)	(1,030,400.00)	(1,046,442.00)	(1,046,442.00)	(1,046,442.00)	0.00	0.00	0.00
236000204	State Income Taxes	676,150.00	988,310.00	1,289,910.00	1,068,750.00	999,920.00	872,610.00	(1,362,279.00)	(1,362,279.00)	(1,362,279.00)
236000205	State Income Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410,080.00	608,700.00
2360004	FICA	0.00	0.00	0.00	0.00	68,536.64	19.70	0.00	0.00	0.00
2360005	Federal Unemployment Tax	167.63	167.63	43.82	82.76	261.59	353.02	649.42	16,887.30	23,502.76
2360006	State Unemployment Tax	108.71	2.00	22.38	45.80	93.92	189.92	353.25	10,045.28	15,227.17
236000704	State Sales and Use Taxes	11,777.62	21,641.60	11,383.05	1,190.09	20,411.08	12,969.22	32,498.66	0.00	0.00
236000705	State Sales and Use Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,463.58	13,053.50
236000802	Real & Personal Property Taxes	43,160.69	1,990.43	1,990.43	1,990.43	1,990.43	1,990.43	1,990.43	1,990.43	1,990.43
236000803	Real & Personal Property Taxes	6,843,083.38	6,843,083.38	6,840,134.64	4,181,183.68	4,165,595.07	4,128,593.20	513,375.71	285,023.28	270,795.22
236000804	Real & Personal Property Taxes	0.00	0.00	0.00	(884.96)	0.00	0.00	7,034,909.89	7,034,909.89	7,034,909.89
236001203	State Franchise Taxes	(23,897.00)	(23,897.00)	(23,897.00)	(23,897.00)	(23,897.00)	(23,897.00)	0.00	0.00	0.00
236001204	State Franchise Taxes	(36,469.00)	(30,369.00)	(24,269.00)	(25,980.00)	(14,080.00)	(2,180.00)	(15,254.00)	(15,254.00)	(15,254.00)
236001205	State Franchise Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(21,200.00)	(13,400.00)
236002204	State License/Registration Tax	(375.00)	(100.00)	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00
236002205	State License/Registration Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(100.00)
236003304	Pers Prop Tax-Cap Leases	174,900.00	174,900.00	174,900.00	163,521.11	163,521.11	161,646.36	136,520.25	135,876.12	135,848.08
236003305	Pers Prop Tax-Cap Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174,900.00	174,900.00
236003504	Real Prop Tax-Cap Leases	5,496.00	6,412.00	7,328.00	8,244.00	9,160.00	10,076.00	(3,610.03)	(3,610.03)	(3,632.89)



KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2005-0341

ACCOUNT NUMBER	DESCRIPTION	BALANCE Jun-04	BALANCE Jul-04	BALANCE Aug-04	BALANCE Sep-04	BALANCE Oct-04	BALANCE Nov-04	BALANCE Dec-04	BALANCE Jan-05	BALANCE Feb-05
236003505	Real Prop Tax-Cap Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	916.00	1,832.00
	TAXES ACCRUED	10,999,086.03	12,539,646.04	13,001,987.33	11,340,684.61	11,384,561.90	11,625,441.99	9,248,178.82	11,831,227.55	11,281,166.20
2370006	Interest Acrrd-Sen Unsec Notes	5,647,427.40	4,121,129.19	5,957,294.86	7,786,499.42	6,994,935.23	7,089,580.19	5,295,273.25	4,140,620.86	6,008,010.00
2370007	Interest Acrrd-Customer Depsts	259,042.99	301,937.68	344,364.00	387,756.53	431,409.73	473,828.09	519,286.71	57,567.98	103,708.42
2370009	Interest Acrrd-Other	876,963.09	884,058.22	891,928.72	900,110.27	925,601.25	15,433.85	15,433.85	15,715.86	15,715.86
2370016	Interest Accrued - COLI	0.00	0.00	0.00	0.00	0.00	912,915.00	919,998.00	927,081.00	934,164.00
2370018	Accrued Margin Interest	0.00	0.00	0.00	0.00	0.00	3,571.87	4,341.05	6,070.02	5,999.11
	INTEREST ACCRUED	6,783,433.48	5,307,125.09	7,193,587.58	9,074,366.22	8,351,946.21	8,495,339.00	6,754,332.86	5,147,055.72	7,067,597.39
	DIVIDENDS DECLARED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2430001	Oblig Under Cap Leases - Curr	1,653,475.53	1,625,434.74	1,592,036.15	1,618,195.56	1,573,827.16	1,580,205.47	1,560,983.37	1,548,788.64	1,530,512.11
	OBLIG UNDER CAP LEASES- CURR	1,653,475.53	1,625,434.74	1,592,036.15	1,618,195.56	1,573,827.16	1,580,205.47	1,560,983.37	1,548,788.64	1,530,512.11
2440001	Curr. Unreal Losses - NonAffil	17,846,311.20	17,088,089.77	13,566,716.62	21,128,578.26	31,763,793.95	24,594,355.10	14,040,759.19	17,224,816.00	21,684,250.00
2440003	Curr. Unreal Losses - Affil	0.00	0.00	0.00	0.00	0.00	0.00	261,614.00	249,730.00	243,957.00
2440009	S/T Option Premium Receipts	257,401.31	152,973.09	208,918.18	208,026.20	181,495.42	193,279.96	208,057.59	251,290.88	168,670.02
2450001	Curr. Unreal Losses - Hedge	2,508,820.00	2,192,028.00	2,118,370.00	1,206,559.00	2,478,215.00	1,025,571.00	2,698,997.42	2,586,765.00	2,960,658.00
2450010	S/T Liability-Commodity Hedges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ENERGY TRADING CONT CURR LIAB	20,612,532.51	19,433,090.86	15,894,004.80	22,543,163.46	34,423,504.37	25,813,206.06	17,205,428.19	20,312,601.88	25,057,535.02
2410001	Federal Income Tax Withheld	0.00	0.00	0.00	0.00	129,224.31	0.00	0.00	0.00	0.00
2410002	State Income Tax Withheld	59,256.48	56,701.74	55,806.23	56,870.05	59,226.20	57,226.31	54,190.34	112,789.56	55,572.35
2410003	Local Income Tax Withheld	8,840.36	2,513.12	5,046.09	7,594.27	4,029.37	6,557.86	9,099.50	2,934.68	5,950.36
2410004	State Sales Tax Collected	256,362.81	266,465.32	222,110.35	228,302.65	222,510.47	276,751.74	328,935.44	322,553.03	193,465.12
2410005	FICA Tax Withheld	0.00	0.00	0.00	0.00	68,536.64	19.70	0.00	0.00	0.00
2410006	School District Tax Withheld	532,113.84	575,983.67	527,190.93	521,618.45	471,176.37	536,905.71	726,007.66	825,438.61	667,384.43
2410008	Franchise Fee Collected	123,272.71	48,754.80	89,725.76	131,894.34	39,550.26	78,613.10	129,400.09	62,141.90	108,277.49
2420000	Misc Current & Accrued Liab	307,000.00	307,000.00	307,000.00	307,000.00	307,000.00	307,000.00	307,000.00	0.00	0.00
2420002	P/R Ded - Medical Insurance	76,166.24	75,967.05	76,241.33	76,285.20	77,003.28	77,532.26	77,069.82	65,792.92	66,472.02
2420003	P/R Ded - Dental Insurance	9,294.80	9,436.05	9,736.50	9,512.03	9,567.07	9,668.48	9,603.02	7,174.75	7,179.23
2420010	P/R Ded - Dependent Life Ins	3,287.40	3,293.90	3,328.60	3,357.60	3,370.00	3,408.30	3,421.20	3,638.20	0.00
2420016	P/R Ded-Crt Ordrr/Gmshml/Tx Lv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	3,333.52	3,318.40	3,307.36	3,298.45	3,298.35	3,290.07	3,270.06	3,558.78	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	14,161.44	14,238.24	14,108.00	14,028.80	13,930.12	14,099.51	14,096.45	8,950.73	0.00
2420020	Vacation Pay - This Year	1,746,293.62	1,500,823.36	1,319,161.98	1,171,016.25	934,982.79	804,095.71	0.00	2,359,551.62	2,317,492.20
2420021	Vacation Pay - Next Year	995,386.30	1,138,601.50	1,295,972.68	1,445,828.61	1,685,462.86	1,849,607.64	2,586,450.32	124,785.11	304,281.43
2420044	P/R Withholdings	6,733.29	7,877.86	8,343.08	6,889.42	6,267.17	7,787.07	5,950.92	1,121.49	824.26
2420051	Non-Productive Payroll	177,790.62	185,514.14	268,663.37	284,793.36	444,639.24	527,883.67	0.00	(280,758.52)	(280,019.15)
2420057	Control Payroll Disburse Acct	600.19	600.19	600.19	600.19	600.19	600.19	0.00	0.00	0.00
2420071	P/R Ded - Vision Plan	2,353.38	2,342.22	2,334.77	2,327.36	2,325.90	2,324.57	2,394.77	2,946.40	2,977.18
2420504	Accrued Lease Expense	9,577.42	6,938.29	7,710.62	14,795.95	6,199.02	(76,082.89)	400.00	2,601.02	4,803.34
2420511	Control Cash Disburse Account	723,547.62	1,098,662.31	518,363.69	504,000.89	976,224.02	893,831.08	1,611,828.21	867,403.12	657,079.67
2420512	Unclaimed Funds	18,665.95	23,766.59	23,766.59	23,751.59	6,725.35	6,725.35	6,725.35	6,725.35	6,725.35
2420514	Revenue Refunds Accrued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420520	Accr Defer Compensation Ben	17,918.70	16,125.03	14,333.38	12,541.69	10,750.02	8,958.35	7,166.68	5,375.01	3,583.34
2420521	Interchange Power - Loop	(75,501.00)	(82,431.00)	(86,438.50)	(92,458.50)	(92,458.50)	(92,458.50)	0.00	(92,458.50)	(92,458.50)
2420532	Adm Liab-Cur-S/Ins-W/C	1,083,029.01	1,069,994.69	1,034,825.75	1,003,078.66	988,438.87	964,831.16	920,630.09	904,352.99	885,809.15
242053804	Federal Admin Fee	187,118.00	207,908.00	(3,835.50)	0.00	0.00	0.00	0.00	0.00	0.00
2420542	Acc Cash Franchise Req	74,375.90	55,497.72	57,722.36	69,186.12	52,499.73	63,596.32	74,646.24	63,476.10	73,578.10
242059204	Sales & Use Tax - Leased Equ	2,700.04	2,399.06	2,428.55	3,474.49	2,488.85	2,756.66	2,972.31	0.00	0.00
242059205	Sales & Use Tax - Leased Equ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,483.25	2,676.82
2420618	Accrued Payroll	655,783.71	846,994.56	1,004,899.53	1,149,191.09	422,239.16	588,511.15	848,851.85	974,683.27	1,018,648.38
2420623	Energy Delivery Incentive Plan	385,175.65	444,433.65	503,691.65	510,507.65	520,731.65	524,656.65	788,656.65	864,056.65	939,456.65
2420624	Corp & Shrd Srv Incentive Plan	120,785.45	139,367.45	157,949.45	176,531.45	204,404.45	211,986.45	216,568.45	223,768.45	230,968.45
2420635	Fossil and Hydro Gen ICP	269,766.31	311,268.31	343,549.31	366,609.31	401,199.31	467,199.31	598,399.31	626,399.31	654,399.31
2420643	Accrued Audit Fees	183,998.00	214,665.00	143,888.57	209,922.24	118,243.69	139,081.54	9,750.00	84,131.89	137,871.89
	OTHR CURR & ACCRUED LIAB	7,979,185.77	8,555,011.32	7,931,632.65	8,222,347.46	8,101,446.22	8,397,071.53	9,036,484.73	8,155,614.18	7,972,998.88
	TOTAL CURRENT LIABILITIES	102,991,847.92	102,868,731.36	106,228,852.12	117,632,694.65	129,348,061.85	106,969,222.55	101,093,402.56	114,222,055.34	114,918,303.00
	NET CURRENT ASSETS AND LIABILITIES	4,506,016.87	9,107,805.43	9,762,354.87	14,557,833.85	8,346,798.88	10,712,975.98	8,346,310.58	13,970,899.97	15,104,074.42

KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2005-0341

ACCOUNT NUMBER	DESCRIPTION	BALANCE Mar-05	BALANCE Apr-05	BALANCE May-05	BALANCE Jun-05	13 MONTH AVERAGE
<b>ASSETS:</b>						
<b>CURRENT AND ACCRUED ASSETS</b>						
1310000	Cash	275,724.71	388,261.13	351,372.74	231,895.64	529,802.03
1340000	Other Special Deposits	3,313,514.50	0.00	0.00	0.00	254,885.73
1340004	Worker's Comp Adv Premium	0.00	10,437.03	10,437.03	10,437.03	2,412.39
1340044	Spec Deposits - SO2 Trading	0.00	0.00	0.00	0.00	49.62
1350002	Petty Cash	4,999.72	4,999.72	4,999.72	4,999.72	9,076.69
1350004	Cash Adv-Employee Expenses	0.00	0.00	0.00	0.00	46.15
	CASH AND CASH EQUIVALENTS	3,594,288.93	403,697.88	366,809.49	247,332.39	796,276.45
1450000	Corp Borrow Prg (NR-Assoc)	24,734,460.69	9,941,314.52	12,296,222.40	12,646,962.08	20,400,507.17
	ADVANCES TO AFFILIATES	24,734,460.69	9,941,314.52	12,296,222.40	12,646,962.08	20,400,507.17
1420001	Customer A/R - Electric	25,822,435.10	24,745,257.29	24,453,734.74	21,300,671.48	22,233,397.58
1420003	Customer A/R - CMP	31,076.05	30,397.20	29,954.58	29,404.60	33,534.40
1420005	Employee Loans - Current	139,212.91	134,721.37	130,177.51	124,079.32	154,964.45
1420011	A/R - Retail Cust Rents	0.00	0.00	0.00	0.00	4.27
1420019	Transmission Sales Receivable	10,128.00	6,936.00	10,368.00	6,840.00	14,655.69
1420022	Cust A/R - Factored	(22,443,240.35)	(20,277,532.54)	(19,926,227.15)	(18,865,892.97)	(19,514,179.54)
1420023	Cust A/R-System Sales - MLR	13,463,646.73	8,935,442.24	10,760,793.65	11,565,813.37	12,475,562.66
1420024	Cust A/R-Options & Swaps - MLR	279,079.06	232,366.92	348,002.15	119,829.10	346,166.87
1420027	Low Inc Energy Asst Pr (LIEAP)	20,615.00	17,968.00	(40.00)	0.00	162,639.31
1420028	Emergency LIEAP	268,763.66	96,396.21	2,877.24	0.00	79,818.84
1420044	Customer A/R - Estimated	47,671.00	408,582.00	77,184.00	6,017.00	284,038.31
1730005	Accrued Util. Rev.- SECA	2,837,232.75	3,658,662.95	1,393,122.01	0.00	606,847.52
	ACCOUNTS RECEIVABLE-CUSTOMERS	20,476,619.93	17,989,197.65	17,279,946.74	14,286,761.91	16,877,250.35
1430001	Other Accounts Rec-Regular	0.00	0.00	3.00	0.00	101.68
1430002	Allowances	0.00	505,555.87	0.00	0.00	38,888.91
1430018	Survivor Benefit Plan Premiums	0.00	0.00	0.00	0.00	297.85
1430019	Coal Trading	0.00	0.00	0.00	0.00	123,347.36
1430021	SO2 Allowance Trading - MLR	0.00	153,870.62	0.00	0.00	1,719.88
1430022	2001 Employee Biweekly Pay Cnv	108,619.38	109,882.90	109,882.90	108,600.24	102,309.42
1430023	A/R PeopleSoft Billing System	914,391.23	872,719.91	595,843.27	1,248,787.49	1,071,640.02
1430081	Damage Recovery - Third Party	103,200.41	101,299.47	117,410.19	115,111.41	88,497.55
1430082	Acct Rec Gas - AEP Sys Pool	46,029.33	46,029.32	0.00	0.00	25,102.41
1430083	Damage Recovery Offset Demand	(102,927.31)	(108,953.77)	(117,875.77)	(119,213.77)	(101,710.96)
1430085	Gas Accruals GDA Transactions	0.00	15,062.78	111,284.42	53,505.59	29,921.46
1430086	AR Accrual NYMEX OTC Penults	43,145.40	0.00	479,346.17	254,477.79	208,631.64
1430087	PJM AR Accrual	2,273,880.21	2,896,589.31	6,746,690.14	7,759,742.73	2,139,192.10
1430089	A/R - Benefits Billing	0.00	0.00	0.00	1,800.36	138.49
1720000	Rents Receivable	919,818.30	981,901.62	1,043,984.94	281,771.58	671,330.58
	ACCOUNTS RECEIVABLE - MISC	4,306,156.95	5,573,958.03	9,086,569.26	9,704,563.42	4,399,408.40
1440002	Uncoll Accts-Other Receivables	(9,074.95)	(219,546.62)	(27,581.62)	(1,658.89)	(41,606.87)
1440003	Uncoll Accts-Power Trading	0.00	0.00	0.00	0.00	(5,900.31)
	A/P FOR UNCOLLECTIBLE ACCOUNTS	(9,074.95)	(219,546.62)	(27,581.62)	(1,658.89)	(47,507.18)
1460001	A/R Assoc Co - InterUnit G/L	19,370,188.23	16,491,732.35	17,958,857.27	17,322,123.32	17,975,705.70
1460002	A/R Assoc Co - Allowances	0.00	0.00	143,669.38	0.00	102,852.44
1460006	A/R Assoc Co - Intercompany	348,469.13	375,532.19	1,641,025.89	(1,123,678.87)	349,662.87
1460009	A/R Assoc Co - InterUnit A/P	427.19	392.26	1,190.34	(602,899.98)	(40,478.40)
1460011	A/R Assoc Co - Multi Pmts	1,700,375.46	1,649,100.17	1,696,937.48	1,738,921.45	1,278,965.57
1460012	A/R Assoc Co - Transmissn Agmt	210,635.00	210,635.00	210,635.00	210,635.00	373,670.62
1460019	A/R-Assoc Co-AEPSC-Agent	0.00	0.00	0.00	0.00	312,346.42
1460024	A/R Assoc Co - System Sales	232,352.41	486,816.53	525,284.04	483,163.48	393,344.57
1460025	Fleet - M4 - A/R	16,742.61	20,712.55	22,213.77	11,611.52	17,532.91
1460028	Factored-A/R Chg off Limit Fee	274,514.40	274,514.40	274,514.40	274,514.40	402,533.00
1460036	A/R Assoc Co - Payroll Ded	0.00	0.00	0.00	0.00	71.01
1460042	A/R Assoc Co-Gas Trading	0.00	0.00	0.00	0.00	32,288.08
1460045	A/R Assoc Co-Realization Sharn	1,077,676.00	(759,026.00)	34,465.00	0.00	88,157.92
	ACCOUNTS RECEIVABLE- ASSOC COS	23,231,380.43	18,750,409.45	22,508,792.57	18,314,390.32	21,286,650.71
1510001	Fuel Stock - Coal	7,622,115.30	6,720,994.42	9,736,724.67	10,216,763.00	8,217,016.98
1510002	Fuel Stock - Oil	363,170.74	276,084.21	356,955.74	290,749.23	336,778.41
1510020	Fuel Stock Coal - Intransit	0.00	0.00	0.00	0.00	37,494.94

KENTUCKY POWER COMPANY  
 CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2005-0341

ACCOUNT NUMBER	DESCRIPTION	BALANCE Mar-05	BALANCE Apr-05	BALANCE May-05	BALANCE Jun-05	13 MONTH AVERAGE
1520000	Fuel Stock Exp Undistributed	126,064.36	154,152.78	180,887.74	155,720.78	175,257.09
	FUEL STOCK	8,111,350.40	7,151,231.41	10,274,568.15	10,663,233.01	8,766,547.42
1540001	M&S - Regular	5,666,216.04	5,695,082.38	5,682,292.32	5,727,480.08	5,544,908.02
1540004	M&S - Exempt Matenal	13,272.93	13,418.12	13,337.83	14,732.50	24,385.31
1540005	Material Away for Repairs	0.00	0.00	0.00	0.00	13,448.11
1540012	Materials & Supplies - Urea	202,356.04	270,101.60	237,720.28	258,283.50	212,850.83
1540013	Transportation Inventory	61,678.41	56,495.87	56,495.87	56,495.87	60,498.66
1540014	Indus Direct Charge Clearing	0.00	0.00	0.00	0.00	1,945.50
1581000	Allowances Inventory	0.00	0.00	0.00	0.00	6,286,449.46
1581002	CO2 Allowance Inventory	0.00	0.00	0.00	0.00	13,113.06
1581003	SO2 Allowance Inventory - Curr	2,738,280.00	2,558,242.00	2,254,913.00	2,032,797.00	1,506,880.69
1581005	CO2 Allowance Inventory - Curr	16,098.27	15,548.68	13,763.49	12,742.84	8,423.62
1630000	Stores Expense Undistributed	0.00	0.00	0.00	0.00	29,077.39
1630001	Strs Exp-Canton Centrl Wrhse	0.00	0.00	0.00	0.00	0.00
1630002	Strs Exp-FI Wayne Centrl Wrhse	0.00	0.00	0.00	0.00	(0.00)
1630003	Strs Exp-Roanoke Centrl Wrhse	0.00	0.00	0.00	0.00	(0.00)
1630004	Strs Exp-T&D Satellite Storem	0.00	0.00	0.00	0.00	(0.00)
1630005	Stores Exp - Rockport Plant	0.00	0.00	0.00	0.00	(0.00)
1630018	Stores Exp - Cook Nuclear Plan	0.00	0.00	0.00	0.00	0.00
1630019	Stores Exp - Blg Sandy Plant	0.00	0.00	0.00	0.00	(0.00)
1630029	Stores Exp - Fossil & Hydro	0.00	0.00	0.00	0.00	(0.00)
1630032	Stores Exp - Power Gen General	0.00	0.00	0.00	0.00	(0.00)
1630033	Stores Exp - All Busin Units	0.00	0.00	0.00	0.00	(0.00)
1630044	Northeast Station - 1 & 2	0.00	0.00	0.00	0.00	0.00
1630045	Northeast Station - 3 & 4	0.00	0.00	0.00	0.00	0.00
1630059	Pirkey Power Plant	0.00	0.00	0.00	0.00	0.00
1630061	Welsh Power Plant	0.00	0.00	0.00	0.00	(0.00)
1630121	Strs Exp - Tulsa	0.00	0.00	0.00	0.00	(0.00)
	MATERIALS & SUPPLIES	8,697,901.68	8,608,886.65	8,258,522.79	8,102,531.79	13,701,980.64
1730000	Accrued Utility Revenues	15,303,010.51	14,136,394.74	13,482,567.10	14,398,162.57	15,504,281.19
1730002	Acrd Utility Rev-Factored-Assc	(9,599,727.88)	(10,091,347.12)	(10,353,364.75)	(11,778,258.19)	(10,881,820.40)
	ACCRUED UTILITY REVENUES	5,703,282.63	4,045,047.62	3,129,202.35	2,619,904.38	4,622,460.78
1750001	Curr. Unreal Gains - NonAffil	22,577,013.04	16,645,227.99	15,599,600.30	18,103,088.36	17,054,800.05
1750003	Curr. Unrealized Gains Affil	6,209,210.00	3,994,776.00	3,142,303.00	3,665,486.00	3,905,170.58
1750005	Curr Assets - Deferred Futures	0.00	0.00	0.00	0.00	9,992.33
1750009	S/T Option Premium Purchases	0.00	31.87	32.37	0.00	111,915.98
1760001	Curr Unreal Gns - Hedge NonAff	1,552,306.00	1,126,538.67	218,137.00	0.00	1,235,036.97
1760010	S/T Asset for Commodity Hedges	0.00	0.00	0.00	82,040.48	6,310.81
1760517	Deriv-Hdg-Unreal Gn-FV-Int-Cur	0.00	0.00	0.00	129,012.00	9,924.00
	ENERGY TRADING CONT CURR ASSET	30,338,529.04	21,766,574.53	18,960,072.57	21,979,626.84	22,333,150.72
1650001	Prepaid Insurance	576,993.70	509,564.62	425,795.84	326,933.40	533,758.04
165000203	Prepaid Taxes	0.00	0.00	0.00	0.00	0.00
165000204	Prepaid Taxes	126,099.86	84,064.86	42,029.86	0.00	213,404.11
1650004	Prepaid Interest	299,914.49	292,418.97	284,923.65	277,428.33	222,990.18
1650005	Prepaid Employee Benefits	0.00	0.00	0.00	0.00	6,186.23
1650006	Other Prepayments	0.00	0.00	0.00	0.00	900.00
1650009	Prepaid Carry Cost-Factored AR	56,819.24	47,467.60	42,357.80	57,572.44	38,860.30
	PREPAYMENTS	1,059,827.29	933,516.05	795,107.15	661,934.17	1,016,098.87
1240005	Spec Allowance Inv NOx	0.00	6,951.64	8,878.97	47,745.19	4,890.45
1240044	Spec Allowances Inv SO2	0.00	73,410.17	92,871.59	455,887.77	47,859.19
1340017	Spec Deposits - Gas Options	0.00	0.00	0.00	0.00	232,537.82
1340018	Spec Deposits - Elect Trading	1,402,050.86	1,405,349.91	1,474,390.69	1,655,692.21	1,066,288.26
1340043	Special Deposits ABN Amro	2,357,454.28	1,955,517.95	1,362,901.17	1,492,313.91	1,011,271.96
1340044	Spec Deposits - SO2 Trading	643.61	0.00	0.00	0.02	99.13
174001103	Non-Highway Fuel Tax Credit	0.00	0.00	0.00	0.00	1,484.92
1740012	Penston Plan	869,654.00	869,654.00	869,654.00	869,654.00	942,001.54
1740013	Liability Accts Debit Balance	92,458.50	0.00	0.00	0.00	14,224.38
1860007	Billings and Deferred Projects	219,647.56	165,708.72	206,128.39	268,149.95	250,571.45
1860136	NonTraditlon Option Premiums	1,053,101.01	1,053,101.01	1,190,353.51	1,710,843.51	834,562.02
	OTHER CURRENT ASSETS	5,995,009.82	5,529,693.40	5,205,178.32	6,500,286.56	4,405,741.51
	<b>TOTAL CURRENT ASSETS</b>	<b>136,239,732.84</b>	<b>100,473,982.56</b>	<b>108,133,410.26</b>	<b>105,725,887.97</b>	<b>118,558,565.83</b>

KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2005-0341

ACCOUNT NUMBER	DESCRIPTION	BALANCE Mar-05	BALANCE Apr-05	BALANCE May-05	BALANCE Jun-05	13 MONTH AVERAGE
	<b>CURRENT LIABILITIES</b>					
	PREFERRED STOCK DUE WIN 1 YR	0.00	0.00	0.00	0.00	0.00
2230500	Advances from Assoc Co-Current	0.00	0.00	0.00	40,000,000.00	3,076,923.08
	LONG-TERM DEBT DUE WITHIN 1 YR	0.00	0.00	0.00	40,000,000.00	3,076,923.08
	SHORT-TERM DEBT	0.00	0.00	0.00	0.00	0.00
2320001	Accounts Payable - Regular	1,208,009.38	1,327,178.94	1,543,832.24	1,643,047.52	1,902,892.03
2320002	Unvouchered Invoices	1,319,621.95	1,752,677.42	3,345,836.06	2,386,963.82	1,403,753.81
2320003	Retention	124,799.19	124,799.19	28,148.32	37,088.90	96,542.73
2320011	Uninvoiced Fuel	11,776,497.03	10,727,650.75	14,917,001.47	16,711,333.40	12,261,663.06
2320050	Coal Trading	391.93	391.93	391.93	1,955.41	491,369.50
2320052	Accts Payable - Bookouts - MLR	8,402,351.29	6,054,612.82	6,628,466.65	6,873,263.46	6,490,022.78
2320053	Elect Trad-Options&Swaps-MLR	0.00	0.00	0.00	616,612.92	84,062.60
2320054	SO2 Allowance Trading - MLR	0.00	7,000.00	392.00	2,176.00	16,127.71
2320056	Gas Physicals	279,355.18	0.00	45,110.02	197,046.99	211,224.47
2320062	Broker Fees Payable	14,465.18	9,696.88	12,051.75	23,941.81	16,625.97
2320071	Gas Accruals GDA Trans-Payable	29,751.42	0.00	1,529.11	36,055.24	23,982.98
2320074	A/P - FTL - SWITCH Rentals	0.00	0.00	0.00	0.00	7.53
2320076	Corporate Credit Card Liab	90,511.42	80,533.60	99,140.55	83,562.11	95,439.68
2320077	INDUS Unvouchered Liabilities	439,329.36	317,567.86	488,462.81	1,392,933.41	1,211,076.99
2320079	Broker Commisn Spark/Merch Gen	918.34	1,001.12	329.54	563.77	532.37
2320081	AP Accrual NYMEX OTC & Penults	288,853.94	237,093.16	0.00	304,553.96	299,052.90
2320082	PJM As Agent Accts.Pay.	0.00	0.00	0.00	0.00	9,584.20
	A/P - GENERAL	23,974,855.82	20,640,203.68	27,110,692.46	30,311,098.72	24,613,981.30
2340001	A/P Assoc Co - InterUnit G/L	13,633,738.17	14,129,459.04	14,401,571.90	16,383,312.59	14,441,459.09
2340011	A/P-Assoc Co-AEPSC-Agent	2,449,228.00	1,921,878.00	5,606,699.00	3,863,245.00	3,174,312.52
2340025	A/P Assoc Co - CM Bills	11,086.26	15,273.49	109,595.08	41,610.32	22,211.89
2340027	A/P Assoc Co - Intercompany	206,169.83	152,129.05	157,241.65	208,358.35	350,721.46
2340029	A/P Assoc Co - AEPSC Bills	2,634,090.00	2,905,093.60	2,912,369.07	3,398,792.26	2,821,425.45
2340030	A/P Assoc Co - InterUnit A/P	81,253.61	7,024.54	8,531.96	10,756.15	46,014.24
2340032	A/P Assoc Co - Mullt Pmts	224,005.08	656.66	252.87	1,897.53	43,775.10
2340035	Fleet - M4 - A/P	23,161.18	52,520.57	62,056.97	30,404.80	26,163.35
2340036	A/P Assoc Co - Payroll Ded	0.00	0.00	0.00	0.00	3.64
2340037	A/P Assoc-Global Borrowing Int	1,812,725.00	1,629,350.00	633,350.00	412,550.00	1,164,557.69
2340049	A/P Assoc-Realization Sharing	0.00	266,684.00	(68,123.00)	414,521.00	747,864.69
	A/P- ASSOC. COS.	21,075,457.14	21,080,068.95	23,823,545.49	24,765,448.01	22,838,509.12
	ADVANCES FROM AFFILIATES	0.00	0.00	0.00	0.00	0.00
2350001	Customer Deposits-Active	10,358,421.00	10,367,146.48	10,460,260.62	10,541,284.99	9,991,071.66
2350003	Deposits - Trading Activity	5,350,844.52	4,155,769.75	3,706,943.18	5,763,341.72	3,511,951.06
	CUSTOMER DEPOSITS	15,709,365.52	14,542,916.23	14,167,203.80	16,304,626.71	13,503,022.74
2360001	Federal Income Tax	4,449,312.19	3,647,332.48	3,662,608.13	1,967,588.91	4,255,671.56
236000200	State Income Taxes	902,000.00	902,000.00	902,000.00	902,000.00	902,000.00
236000203	State Income Taxes	0.00	0.00	0.00	0.00	(479,271.23)
236000204	State Income Taxes	(1,358,685.00)	(1,358,685.00)	(1,358,685.00)	(1,358,685.00)	(278,917.46)
236000205	State Income Taxes	231,140.00	527,280.00	531,440.00	(1,122,472.00)	91,243.69
2360004	FICA	0.00	80,770.02	0.00	0.00	11,486.64
2360005	Federal Unemployment Tax	24,657.02	25,014.68	530.16	574.81	7,130.20
2360006	State Unemployment Tax	19,560.84	257.18	403.27	431.24	3,595.46
236000704	State Sales and Use Taxes	0.00	0.00	0.00	0.00	8,605.49
236000705	State Sales and Use Taxes	12,906.90	15,900.74	30,785.48	38,695.02	9,523.48
236000802	Real & Personal Property Taxes	0.00	0.00	0.00	0.00	4,544.93
236000803	Real & Personal Property Taxes	80,753.89	74,764.62	0.00	0.00	2,632,798.93
236000804	Real & Personal Property Taxes	7,034,909.89	7,035,500.00	7,031,512.74	7,031,512.74	3,787,483.08
236001203	State Franchise Taxes	0.00	0.00	0.00	0.00	(11,029.38)
236001204	State Franchise Taxes	(11,790.00)	(11,790.00)	(11,790.00)	(11,790.00)	(17,405.31)
236001205	State Franchise Taxes	(32,400.00)	(24,600.00)	(44,800.00)	(42,600.00)	(13,769.23)
236002204	State License/Registration Tax	0.00	0.00	0.00	0.00	(44.23)
236002205	State License/Registration Tax	(200.00)	(200.00)	(200.00)	(505.00)	(92.69)
236003304	Pers Prop Tax-Cap Leases	135,578.49	135,311.07	135,311.07	135,311.07	151,011.13
236003305	Pers Prop Tax-Cap Leases	174,900.00	174,900.00	174,900.00	174,900.00	80,723.08
236003504	Real Prop Tax-Cap Leases	(3,632.89)	(3,632.89)	(3,632.89)	(3,632.89)	1,640.86

KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2005-0341

ACCOUNT NUMBER	DESCRIPTION	BALANCE Mar-05	BALANCE Apr-05	BALANCE May-05	BALANCE Jun-05	13 MONTH AVERAGE
236003505	Real Prop Tax-Cap Leases	2,748.00	3,664.00	4,580.00	5,496.00	1,479.69
	TAXES ACCRUED	11,661,759.33	11,223,786.90	11,074,962.96	7,716,824.90	11,148,408.81
2370006	Interest Accrd-Sen Unsec Notes	7,878,943.03	7,117,664.26	7,263,684.09	5,499,653.98	6,215,440.44
2370007	Interest Accrd-Customer Depsts	149,362.87	197,464.59	246,264.27	293,418.82	289,647.13
2370009	Interest Accrued-Other	15,715.86	0.00	0.00	0.00	350,513.60
2370016	Interest Accrued - COLI	941,247.00	956,002.00	965,003.00	974,004.00	579,262.62
2370018	Accrued Margin Interest	7,078.99	21,014.15	20,803.79	27,626.56	7,423.50
	INTEREST ACCRUED	8,992,347.75	8,292,145.00	8,495,755.15	6,794,703.36	7,442,287.29
	DIVIDENDS DECLARED	0.00	0.00	0.00	0.00	0.00
2430001	Oblig Under Cap Leases - Curr	1,458,147.30	1,433,867.23	1,403,829.79	1,355,971.72	1,533,482.67
	OBLIG UNDER CAP LEASES- CURR	1,458,147.30	1,433,867.23	1,403,829.79	1,355,971.72	1,533,482.67
2440001	Curr. Unreal Losses - NonAffil	28,409,415.27	18,804,987.60	16,601,102.06	21,393,308.13	20,318,960.24
2440003	Curr. Unreal Losses - Affil	69,373.00	37,094.00	11,552.00	0.00	67,178.46
2440009	S/T Option Premium Receipts	150,565.31	134,035.45	117,505.75	158,317.02	183,733.55
2450001	Curr. Unreal Losses - Hedge	4,238,976.00	3,480,314.00	1,207,908.59	0.00	2,207,783.31
2450010	S/T Liability-Commodity Hedges	0.00	0.00	0.00	2,010,397.00	154,645.92
	ENERGY TRADING CONT CURR LIAB	32,868,329.58	22,458,431.05	17,938,069.40	23,562,022.15	22,932,301.49
2410001	Federal Income Tax Withheld	0.00	139,567.05	0.00	0.00	20,599.34
2410002	State Income Tax Withheld	67,245.20	64,246.75	69,186.41	63,105.33	63,955.38
2410003	Local Income Tax Withheld	12,338.62	5,078.28	8,462.18	11,870.10	6,947.28
2410004	State Sales Tax Collected	261,664.09	242,515.55	259,019.17	246,814.30	255,959.23
2410005	FICA Tax Withheld	0.00	80,770.02	0.00	0.00	11,486.64
2410006	School District Tax Withheld	674,235.48	586,146.58	562,450.05	529,273.26	595,071.16
2410008	Franchise Fee Collected	153,729.28	44,976.28	85,481.01	127,841.55	94,127.58
2420000	Misc Current & Accrued Liab	0.00	0.00	0.00	0.00	141,692.31
2420002	P/R Ded - Medical Insurance	66,694.02	67,367.43	67,814.76	67,445.46	72,142.45
2420003	P/R Ded - Dental Insurance	7,261.31	7,347.35	7,404.44	7,352.87	8,502.92
2420010	P/R Ded - Dependent Life Ins	0.00	0.00	12.00	0.00	2,085.94
2420016	P/R Ded-Ct Ordr/Gmsht/Tx Lv	0.00	197.55	0.00	0.00	15.20
2420017	P/R Ded - AD&D and OAD&D Ins	0.00	0.00	0.00	0.00	2,051.92
2420018	P/R Ded-Reg&Spec Life Ins Prem	0.00	0.00	0.00	0.00	8,277.95
2420020	Vacation Pay - This Year	2,260,834.14	2,066,400.49	1,990,519.64	1,786,961.98	1,558,317.98
2420021	Vacation Pay - Next Year	483,516.46	740,826.02	926,018.89	1,090,783.08	1,128,270.84
2420044	P/R Withholdings	440.17	886.96	1,239.70	10,768.64	5,010.01
2420051	Non-Productive Payroll	(286,101.71)	(363,875.78)	(317,415.97)	(387,291.81)	(2,013.73)
2420057	Control Payroll Disburse Acct	0.00	0.00	0.00	0.00	277.01
2420071	P/R Ded - Vision Plan	2,977.18	3,009.41	3,041.84	3,025.75	2,657.58
2420504	Accrued Lease Expense	1,600.00	3,799.02	5,998.04	2,800.00	(681.54)
2420511	Control Cash Disburse Account	1,813,768.55	1,150,844.75	1,037,523.52	630,167.79	960,249.62
2420512	Unclaimed Funds	6,740.35	6,725.35	6,725.35	6,725.35	11,576.46
2420514	Revenue Refunds Accrued	0.00	0.00	0.00	83,474.70	6,421.13
2420520	Accr Defer Compensation Ben	1,791.67	0.00	0.00	0.00	7,580.14
2420521	Interchange Power - Loop	0.00	(92,458.50)	(92,458.50)	0.00	(68,583.08)
2420532	Adm Liab-Cur-S/Ins-W/C	843,926.65	875,883.38	918,855.20	904,341.85	953,776.57
242053804	Federal Admin Fee	0.00	0.00	0.00	0.00	30,091.56
2420542	Acc Cash Franchise Req	84,496.37	72,822.20	76,427.57	75,859.59	68,783.41
242059204	Sales & Use Tax - Leased Equ	0.00	0.00	0.00	0.00	1,478.38
242059205	Sales & Use Tax - Leased Equ	2,504.39	2,531.78	2,345.19	2,535.95	1,159.80
2420618	Accrued Payroll	1,276,950.87	476,883.87	682,145.55	875,510.76	832,406.44
2420623	Energy Delivery Incentive Plan	242,200.22	353,200.22	439,200.22	525,200.22	551,628.29
2420624	Corp & Shrd Srv Incentive Plan	21,599.26	33,599.26	43,599.26	53,599.26	141,132.85
2420635	Fossil and Hydro Gen ICP	111,847.99	175,847.99	221,847.99	289,847.99	372,167.83
2420643	Accrued Audit Fees	191,611.89	245,351.89	297,562.05	497,387.63	190,266.64
	OTHR CURR & ACCRUED LIAB	8,303,872.45	6,989,491.16	7,303,005.37	7,505,401.62	8,034,889.49
	TOTAL CURRENT LIABILITIES	124,044,134.88	106,658,910.20	111,317,064.42	158,316,097.18	115,123,805.99
	NET CURRENT ASSETS AND LIABILITIES	12,195,598.16	(6,184,927.64)	(3,183,654.16)	(52,590,209.20)	3,434,759.85



## Kentucky Power Company

### REQUEST

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

### RESPONSE

Please see the attached Pages 2 and 3 for a list of common general office accounts (asset, reserve and expense accounts).

WITNESS: Errol Wagner

KENTUCKY POWER COMPANY  
 ACTIVITY IN GENERAL OFFICE EXPENSE ACCOUNTS  
 FOR THE PERIOD JULY 2004 TO JULY 2005

LINE NO.	FERC	DESCRIPTION	TOTAL COMPANY	KENTUCKY JURISDICTION
<b>Customer Accounts and Services Expense:</b>				
1	901	SUPERVISION	\$481,962	\$626,363
2	902	METER READING EXPENSES	2,067,815	2,687,359
3	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,721,586	7,435,619
4	904	UNCOLLECTIBLE ACCOUNTS	(20,325)	(26,415)
5	905	MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSES	15,976	20,763
6	907	SUPERVISION	310,894	404,041
7	908	CUSTOMER ASSISTANCE EXPENSES	946,389	1,229,937
8	909	INFORMATIONAL AND INSTRUCTIONAL ADVERTISING EXPENSES	103,610	134,653
9	910	MISC CUSTOMER SERVICE AND INFORMATION EXP	1,937	2,517
10	911	SUPERVISION	25	32
11	912	DEMONSTRATING AND SELLING EXPENSES	5,525	7,180
		Sub Total	<u>9,635,394</u>	<u>12,522,049</u>
<b>Administrative and General:</b>				
12	920	ADMINISTRATIVE AND GENERAL SALARIES	7,074,494	0
	921	OFFICE SUPPLIES AND EXPENSES	879,789	0
14	922	ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT	(729,880)	0
15	923	OUTSIDE SERVICES EMPLOYED	6,806,009	0
16	924	PROPERTY INSURANCE	314,058	0
17	925	INJURIES AND DAMAGES	1,122,581	0
18	926	EMPLOYEE PENSIONS AND BENEFITS	3,528,053	0
19	927	FRANCHISE REQUIREMENTS	135,681	0
20	928	REGULATORY COMMISSION EXPENSES	30,211	30,211
21	930.1	GENERAL ADVERTISING EXPENSES	109,628	0
22	930.2	MISCELLANEOUS GENERAL EXPENSES	1,975,378	0
23	931	RENTS	892,351	0
24	935	MAINTENANCE OF GENERAL PLANT	1,681,476	0
		Sub Total	<u>23,819,829</u>	<u>30,211</u>
25		TOTAL	<u>\$33,455,223</u>	<u>\$12,552,260</u>

Note: Please note of the \$23,819,829 of Administrative and General Expense \$23,789,619 (\$23,819,619 - \$30,211) was allocated to Total Steam Power - Operations, Total Steam - Maintenance, Transmission Expense, Distribution Expense, Customer Account Expense and Customer Services Expense. Once the \$23,789,619 was allocated to the different functions based on payroll, the Administrative and General Expenses were jurisdictionalized on the different functions allocation factors. This resulted in \$2,886,655 (\$12,522,049 - \$9,635,396) being allocated to Customer Accounts Expense and the remaining \$20,708,684 being allocated to the rest of the accounts. The end result being approximately .994 ((\$20,708,684 + \$12,552,620)/ \$33,455,223) of the total Office Expenses being allocated to the Kentucky Retail Jurisdiction.



KENTUCKY POWER COMPANY  
 GENERAL OFFICE ASSET & RESERVE ACCOUNT  
 AS OF JUNE 30, 2005

LINE NO.	GENERAL PLANT	TOTAL COMPANY GENERAL PLANT JUNE 30, 2005	KENTUCKY RETAIL GENERAL PLANT JUNE 30, 2005	TOTAL COMPANY RESERVE FOR DEPRECIATION/ AMORTIZATION JUNE 30, 2005	KENTUCKY RETAIL RESERVE FOR DEPRECIATION/ AMORTIZATION JUNE 30, 2005
1	389 LAND AND LAND RIGHTS	\$1,630,278	\$1,613,975		
2	390 STRUCTURES AND IMPROVEMENTS	19,295,996	19,103,036		
3	391 OFFICE FURNITURE AND EQUIPMENT	1,737,579	1,720,203		
4	392 TRANSPORTATION EQUIPMENT	5,819	5,761		
5	393 STORES EQUIPMENT	189,262	187,369		
6	394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,115,770	2,094,612		
7	395 LABORATORY EQUIPMENT	407,662	403,585		
8	396 POWER OPERATED EQUIPMENT	5,931	5,872		
9	397 COMMUNICATION EQUIPMENT	4,856,361	4,807,797		
10	398 MISCELLANEOUS EQUIPMENT	778,240	770,458		
11	TOTAL GENERAL PLANT	<u>\$31,022,898</u>	<u>\$30,712,668</u>	<u>\$6,085,151</u>	<u>\$6,024,299</u>

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



## Kentucky Power Company

### REQUEST

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

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

### RESPONSE

Please see Page 2 of this response for items (a) through (m) and (o) through (r). Jurisdictional amounts are provided for the 13-month average.

Please see Page 3 of this response for item (n).

**WITNESS:** Errol Wagner, R.K. Wohnhas

KENTUCKY POWER COMPANY  
 Account Balances

	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	13 Month Average	13 Month Kentucky Jurisdictional Amount
a. Plant in service (101)	1,300,225,371.55	1,300,263,540.55	1,311,811,889.59	1,313,957,130.81	1,315,260,505.40	1,315,287,602.25	1,314,506,634.32	1,317,484,519.32	1,317,220,174.32	1,319,386,741.40	1,322,991,708.13	1,322,936,036.29	1,324,978,406.30	1,315,100,789.25	1,302,169,666.00
b. Plant purchased or sold (102)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Property held for future use (105)	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	6,862,819.00	83,282.00
d. Construction work in progress (107)	12,606,881.96	12,380,781.84	13,494,333.18	13,538,761.64	12,372,848.73	12,836,289.46	16,544,431.89	12,913,918.65	12,729,607.24	14,701,652.01	15,186,456.64	15,510,124.92	19,336,201.36	14,157,868.42	14,030,448.00
e. Completed construction not classified (106)	22,830,856.18	12,254,470.78	14,200,617.36	15,026,072.17	17,434,406.22	17,943,515.72	16,794,640.48	18,868,618.72	20,321,799.90	19,467,060.14	18,798,495.37	21,983,758.55	21,679,494.95	18,277,215.89	18,097,500.00
f. Depreciation reserve (108)	(399,347,478.46)	(402,312,199.23)	(404,633,729.36)	(407,137,523.12)	(409,743,249.47)	(411,275,926.12)	(411,489,585.40)	(414,179,907.13)	(416,937,204.15)	(419,843,625.65)	(422,040,473.97)	(424,207,362.97)	(426,699,462.91)	(413,065,209.84)	(408,934,558.00)
g. Plant acquisition adjustment (114)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h. Amortization of utility plant acquisition adjustment (115)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. Materials and supplies															
M&S Regular (1540001)	5,537,897.36	5,447,365.96	5,385,380.38	5,367,615.89	5,358,369.11	5,441,801.68	5,571,771.02	5,592,817.97	5,609,714.00	5,666,216.04	5,695,082.38	5,682,292.32	5,727,480.08	5,544,908.02	5,472,140.00
M&S - Exempt Materials (1540004)	68,366.53	30,513.83	30,586.30	30,178.52	12,462.16	12,625.01	31,994.29	32,035.13	13,395.89	13,272.93	13,418.12	13,337.83	14,732.50	24,385.31	24,065.00
Materials & Supplies - Urea (1540012)	145,108.95	209,798.68	324,063.49	174,540.04	174,540.04	178,390.04	186,445.04	202,356.04	202,356.04	270,101.60	237,720.28	298,283.50	298,283.50	212,850.83	209,871.00
Transportation Inventory (1540013)	62,071.38	62,071.38	62,071.38	62,071.38	60,997.89	60,997.89	61,578.41	61,578.41	61,578.41	61,578.41	58,495.87	56,495.87	56,495.87	60,498.66	60,015.00
Indus Direct Charge Clearing (1540014)	10,973.76	4,104.58	5,193.08	5,193.08	0.00	0.00	0.00	(173.01)	0.00	0.00	0.00	0.00	0.00	1,945.50	1,920.00
SO2 Allowance Inventory - Curr (1541003)	0.00	0.00	0.00	0.00	0.00	0.00	3,519,949.00	3,431,326.00	3,053,942.00	2,738,280.00	2,558,242.00	2,254,913.00	2,032,797.00	1,506,880.69	0.00
CO2 Allowance Inventory - Curr (1541005)	0.00	0.00	0.00	0.00	0.00	0.00	13,500.00	20,261.70	17,592.03	16,098.27	15,548.68	13,763.49	12,742.84	8,423.62	0.00
j. Accounts Payable related to Materials and Supplies (154) *	(51,337.75)	(44,911.58)	(99,266.07)	(53,568.76)	(39,869.99)	(22,186.84)	(44,307.38)	(27,267.25)	(24,203.02)	(20,014.58)	(9,287.92)	(30,683.38)	(46,949.07)	(39,527.20)	(39,132.00)
k. Unamortized investment credit - Pre Revenue Act of 1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
l. Unamortized investment credit - Revenue Act of 1971	(7,305,980.00)	(7,208,604.00)	(7,111,228.00)	(7,013,852.00)	(6,916,477.00)	(6,819,101.00)	(6,721,725.00)	(6,624,349.00)	(6,526,973.00)	(6,429,597.00)	(6,332,222.00)	(6,234,846.00)	(6,137,470.00)	(6,721,724.92)	(6,654,508.00)
m. Accumulated Deferred Income Taxes	(219,243,769.68)	(220,051,660.95)	(221,205,183.22)	(222,036,396.49)	(220,774,511.96)	(221,207,705.45)	(227,535,754.43)	(227,708,098.67)	(229,214,966.80)	(224,214,493.53)	(224,603,546.69)	(225,681,163.20)	(226,829,145.17)	(223,869,722.79)	(221,631,026.00)
n. See Item # 16N															
o. Kentucky Power, as part of the AEP System, is a borrower under the corporate borrowing program, which is used to meet the short-term borrowing needs of its subsidiaries. As such, it relies on the liquidity available to the AEP System and does not have a minimum cash requirement.															
p. Utility Plant in Service (101)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
q. Accounts Payable applicable to Prepayments (165) *	0.00	(59,916.85)	0.00	0.00	(679.20)	0.00	0.00	0.00	0.00	(1,430.21)	0.00	0.00	0.00	(4,771.25)	(4,724.00)
r. Accounts Payable applicable to Plant under Construction (107) *	(272,103.26)	(74,183.02)	(349,098.86)	(102,015.12)	(284,177.55)	(216,697.27)	(397,291.16)	(443,872.11)	(164,665.98)	(159,666.69)	(127,673.58)	(259,778.28)	(202,489.20)	(234,900.93)	(232,552.00)

Note: Items j, q and r are estimated amounts.

**Kentucky Power Company**  
**Summary of Customer Deposits - Test Year**

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1	Balance Beginning of Test Year June 30, 2004			(9,405,260.98)
2	1st Month-July	(276,499.65)	194,234.31	(9,487,526.32)
3	2nd Month-August	(273,643.62)	219,993.29	(9,541,176.65)
4	3rd Month-September	(275,635.44)	171,725.73	(9,645,086.36)
5	4th Month-October	(243,472.90)	153,033.37	(9,735,525.89)
6	5th Month-November	(292,247.00)	170,233.12	(9,857,539.77)
7	6th Month-December	(288,298.20)	126,243.29	(10,019,594.68)
8	7th Month-January	(300,140.90)	166,220.06	(10,153,515.52)
9	8th Month-February	(278,071.00)	139,993.96	(10,291,592.56)
10	9th Month-March	(248,275.28)	181,446.84	(10,358,421.00)
11	10th Month-April	(231,731.47)	203,005.99	(10,387,146.48)
12	11th Month-May	(294,289.20)	221,175.06	(10,460,260.62)
13	12th Month-June	(302,561.08)	221,536.71	(10,541,284.99)
14	Total L1 through L13	(3,304,865.74)	2,168,841.73	(129,883,931.82)
15	Average balance L14/13	(254,220.44)	166,833.98	(9,991,071.68)
16	Amount of deposits received during test year	(3,304,865.74)	-----	-----
17	Amount of deposits refunded during test year	-----	2,168,841.73	-----
18	Number of deposits on hand end of test year	-----	-----	79,260 *
19	Average amount of deposit (L15,Col.(d)/L18	-----	-----	(126.05)
20	Interest paid during test year	-----	-----	567,041.70

\* The number of deposits at the end of the test year are not available due to the dynamic nature of the Company's customer information system. Therefore the number of deposits supplied are those as of October 6, 2005, the date this response was prepared.



**Kentucky Power Company**

**REQUEST**

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

**RESPONSE**

The cash account balances at the beginning of the test year and at the end of each month during the test year for total company are provided on the following attached page. These amounts were not jurisdictionalized.

**WITNESS:** R.K. Wohnhas







## Kentucky Power Company

### REQUEST

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

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

### RESPONSE

(b) thru (d) Please see attached schedule on Page 2.

(a) (e) (f) (g) as follows:

The Carrs Site is located in Lewis County, 8 miles west of Vanceburg, and is expected to be the site of Kentucky Power's next generating facility and at present time there is no estimated date of in-service. The New Coalton Site is located across the road from the existing Coalton Station in Boyd County and plans are to construct a new station with a 138/69 kV transformer on the property within five years. The Bellefonte-Big Sandy Site is land located adjacent to the existing Bellefonte-Big Sandy 138 kV line and could be used for another station line exit. New generation in the area could necessitate building another 138 kV line on this land in the future. The Peg Branch Site is land located at South Williamson and was acquired for future right-of-way needs.

WITNESS: Errol Wagner

KENTUCKY POWER COMPANY  
 PLANT HELD FOR FUTURE USE  
 AS OF JUNE 30, 2005

<u>Company</u>	<u>GL Acct</u>	<u>Plant Acct.</u>	<u>Description / Location</u>	<u>Date Purchased</u>	<u>Cost</u>
Kentucky Power - Gen	1050001	31000 - Land	Carrs Site : KEP : 8500	12/31/1982 0:00	\$6,778,355.00
Kentucky Power - Transm	1050001	35000 - Land	New Coalton 138KV Substation Site : KEP : 1117	12/31/1982 0:00	\$30,592.00
Kentucky Power - Transm	1050001	35000 - Land	Peg Branch - South Williamson 69KV Right-of-Way : KEP : 2033	12/31/1975 0:00	\$38,729.00
Kentucky Power - Transm	1050001	35000 - Land	Bellefonte - Big Sandy 138KV Line Right-of-Way (Future Use) : KEP : 10:	12/31/1963 0:00	<u>\$15,143.00</u>
					\$6,862,819.00



**Kentucky Power Company**

**REQUEST**

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

**RESPONSE**

Attached is the total company's balance in each electric plant reserve account or subaccount included in KPCo's chart of accounts shown in Format 19 in comparative form for the months of the test year and the preceding year.

**WITNESS:** R.K. Wohnhas

**KENTUCKY POWER COMPANY**  
**Comparison of Total Company Test Year Account Balances**  
**With Those of the Preceding Year**

"000 Omitted"

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
Test Year		Month Ended July 2004	Month Ended August 2004	Month Ended September 2004	Month Ended October 2004	Month Ended November 2004	Month Ended December 2004	Month Ended January 2005	Month Ended February 2005	Month Ended March 2005	Month Ended April 2005	Month Ended May 2005	Month Ended June 2005	(Sum Across Rows)
1010001	Plant in Service	1,308,197	1,307,314	1,309,350	1,310,765	1,310,859	1,310,144	1,313,174	1,312,990	1,315,352	1,319,025	1,319,075	1,321,257	15,757,502
1011001	Capital Leases	11,582	11,506	11,572	11,476	11,513	11,202	11,260	11,264	10,771	10,818	10,678	10,405	134,047
1050001	Held For Fut Use	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	82,356
1060001	Const Not Classifd	12,254	14,201	15,026	17,434	17,944	16,795	18,868	20,322	19,467	18,798	21,984	21,679	214,772
1070000	Construction Work In Progress	0	0	0	0	0	0	0	0	0	0	0	0	0
1070001	CWIP - Project	12,381	13,494	13,539	12,373	12,836	16,544	12,914	12,730	14,702	15,186	15,510	19,336	171,545
1070910	Capitalized Softwr Bill Step 1	0	0	0	0	0	0	0	0	0	0	0	0	0
1011006	Prov-Leased Assets	(6,965)	(7,008)	(6,965)	(6,981)	(7,084)	(6,839)	(6,949)	(7,034)	(6,737)	(6,851)	(6,816)	(6,683)	(82,912)
1080000	Accum Prov for Deprec of Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
1080001	A/P for Deprec of Pit	(373,899)	(375,925)	(378,015)	(380,293)	(384,014)	(384,245)	(386,610)	(389,100)	(391,818)	(393,878)	(395,893)	(398,150)	(4,631,840)
1080005	RWIP - Project Detail	(2,145)	(2,011)	(1,720)	(1,616)	1,002	987	971	1,119	1,188	847	974	892	488
1080011	Cost of Removal Reserve	(26,268)	(26,698)	(27,403)	(27,834)	(28,264)	(28,232)	(28,541)	(28,957)	(29,214)	(29,009)	(29,289)	(29,441)	(339,150)
1110001	A/P for Amort of Pit	(7,832)	(8,173)	(8,516)	(8,863)	(9,213)	(8,358)	(8,696)	(9,043)	(9,217)	(9,404)	(9,753)	(10,107)	(107,175)
<b>NET ELECTRIC UTILITY PLANT</b>		<b>934,168</b>	<b>933,563</b>	<b>933,731</b>	<b>933,324</b>	<b>932,442</b>	<b>934,861</b>	<b>933,254</b>	<b>931,154</b>	<b>931,357</b>	<b>932,395</b>	<b>933,333</b>	<b>936,051</b>	<b>11,199,633</b>

Prior Year		Month Ended July 2003	Month Ended August 2003	Month Ended September 2003	Month Ended October 2003	Month Ended November 2003	Month Ended December 2003	Month Ended January 2004	Month Ended February 2004	Month Ended March 2004	Month Ended April 2004	Month Ended May 2004	Month Ended June 2004	Total
		(Sum Across Rows)												
1010001	Plant in Service	1,096,518	1,099,954	1,114,928	1,130,552	1,154,781	1,279,090	1,282,931	1,271,731	1,285,775	1,291,672	1,293,994	1,295,483	14,597,409
1011001	Capital Leases	13,818	13,777	13,103	13,082	13,074	12,700	12,539	12,378	11,309	10,927	11,014	11,632	149,353
1050001	Held For Fut Use	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	6,863	82,356
1060001	Const Not Classifd	200,592	199,758	191,647	172,391	153,576	33,771	35,850	36,458	23,382	19,937	20,075	22,831	1,110,268
1070000	Construction Work In Progress	27	11	11	(1)	(1)	-	1	-	-	-	-	-	48
1070001	CWIP - Project	18,954	19,508	17,056	21,065	17,845	17,323	12,462	12,550	14,026	14,262	14,548	12,507	192,106
1070910	Capitalized Softwr Bill Step 1	-	-	-	-	-	-	-	-	-	-	-	-	-
1011006	Prov-Leased Assets	(7,837)	(7,932)	(7,506)	(7,487)	(7,567)	(7,408)	(7,399)	(7,386)	(6,726)	(6,696)	(6,816)	(6,890)	(87,650)
1080000	Accum Prov for Deprec of Plant	5	2	3	3	3	-	-	-	-	-	-	-	16
1080001	A/P for Deprec of Pit	(395,228)	(396,764)	(399,007)	(399,574)	(398,136)	(374,369)	(402,012)	(366,735)	(365,626)	(366,956)	(368,741)	(370,971)	(4,604,119)
1080005	RWIP - Project Detail	10,904	9,433	9,413	9,171	5,103	5,467	2,563	2,498	650	(25)	316	115	55,608
1080011	Cost of Removal Reserve	-	-	-	-	-	(26,140)	-	(26,140)	(28,204)	(28,299)	(28,718)	(28,492)	(165,993)
1110001	A/P for Amort of Pit	(4,318)	(4,549)	(4,790)	(5,145)	(5,290)	(5,567)	(5,861)	(6,178)	(6,500)	(6,829)	(7,159)	(7,492)	(69,678)
<b>NET ELECTRIC UTILITY PLANT</b>		<b>940,298</b>	<b>940,061</b>	<b>941,721</b>	<b>940,921</b>	<b>940,251</b>	<b>941,730</b>	<b>937,937</b>	<b>936,039</b>	<b>934,949</b>	<b>934,856</b>	<b>935,376</b>	<b>935,586</b>	<b>11,259,725</b>

Increase/(Decrease)		July	August	September	October	November	December	January	February	March	April	May	June	Total
		(Sum Across Rows)												
1010001	Plant in Service	211,679	207,360	194,422	180,213	156,078	31,054	30,243	41,259	29,577	27,353	25,081	25,774	1,160,093
1011001	Capital Leases	(2,236)	(2,271)	(1,531)	(1,606)	(1,561)	(1,498)	(1,279)	(1,114)	(538)	(109)	(336)	(1,227)	(15,306)
1050001	Held For Fut Use	-	-	-	-	-	-	-	-	-	-	-	-	-
1060001	Const Not Classifd	(188,338)	(185,557)	(176,621)	(154,957)	(135,632)	(16,976)	(16,982)	(16,136)	(3,915)	(1,139)	1,909	(1,152)	(895,496)
1070000	Construction Work In Progress	(27)	(11)	(11)	1	1	-	(1)	-	-	-	-	-	(48)
1070001	CWIP - Project	(6,573)	(6,014)	(3,517)	(8,692)	(5,009)	(779)	452	180	676	924	962	6,829	(20,561)
1070910	Capitalized Softwr Bill Step 1	-	-	-	-	-	-	-	-	-	-	-	-	-
1011006	Prov-Leased Assets	872	924	541	506	483	569	450	352	(11)	(155)	-	207	4,738
1080000	Accum Prov for Deprec of Plant	(5)	(2)	(3)	(3)	(3)	-	-	-	-	-	-	-	(16)
1080001	A/P for Deprec of Pit	21,329	20,839	20,992	19,281	14,122	(9,876)	15,402	(22,365)	(26,192)	(26,922)	(27,152)	(27,179)	(27,721)
1080005	RWIP - Project Detail	(13,049)	(11,444)	(11,133)	(10,787)	(4,101)	(4,480)	(1,592)	(1,379)	538	872	658	777	(55,120)
1080011	Cost of Removal Reserve	(26,268)	(26,698)	(27,403)	(27,834)	(28,264)	(2,092)	(28,541)	(2,817)	(1,010)	(710)	(571)	(949)	(173,157)
1110001	A/P for Amort of Pit	(3,514)	(3,624)	(3,726)	(3,718)	(3,923)	(2,791)	(2,835)	(2,865)	(2,717)	(2,575)	(2,594)	(2,615)	(37,497)
<b>NET ELECTRIC UTILITY PLANT</b>		<b>(6,130)</b>	<b>(6,498)</b>	<b>(7,990)</b>	<b>(7,597)</b>	<b>(7,809)</b>	<b>(6,869)</b>	<b>(4,683)</b>	<b>(4,885)</b>	<b>(3,592)</b>	<b>(2,461)</b>	<b>(2,043)</b>	<b>465</b>	<b>(60,092)</b>

**KENTUCKY POWER COMPANY**  
**Comparison of Total Company Test Year Account Balances**  
**With Those of the Preceding Year**

"000 Omitted"

Account Number and Title	Intangible Plant												
	1st Month Month Ended	2nd Month Month Ended	3rd Month Month Ended	4th Month Month Ended	5th Month Month Ended	6th Month Month Ended	7th Month Month Ended	8th Month Month Ended	9th Month Month Ended	10th Month Month Ended	11th Month Month Ended	12th Month Month Ended	Total (Sum Across Rows)
	53	53	53	53	53	53	53	53	53	53	53	53	636
	53	53	53	53	53	53	53	53	53	53	53	53	636
	0	0	0	0	0	0	0	0	0	0	0	0	0
303 - Misc. Intangible Plant	17,710	17,844	18,022	18,220	18,479	17,271	17,883	17,939	17,941	17,941	18,261	18,430	215,994
Prior Year	11,101	11,712	12,009	12,111	14,185	14,876	16,261	16,932	17,040	17,226	17,615	17,779	177,679
Increase/(Decrease)	6,609	6,132	6,013	6,109	4,294	2,995	1,622	1,007	901	1,035	815	38,315	
310 - Land and Land Rights	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	12,924
Prior Year	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	12,924
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
311 - Structures and Improvements	35,758	35,542	35,542	35,542	36,012	35,593	35,593	35,593	37,821	37,821	37,819	37,865	440,641
Prior Year	35,749	35,542	35,542	35,999	36,012	36,150	36,150	36,150	37,734	37,734	37,819	37,865	427,071
Increase/(Decrease)	216	207	231	457	470	557	557	557	2,141	2,228	2,166	2,122	13,570
312 - Boiler Plant Equipment	323,686	323,073	324,289	324,345	324,422	324,539	325,501	325,964	325,422	326,270	326,596	326,971	3,900,498
Prior Year	314,818	315,686	321,227	316,881	318,674	320,791	321,964	322,275	321,815	320,862	321,600	323,417	3,640,010
Increase/(Decrease)	8,868	7,387	3,062	7,464	5,748	3,748	3,537	3,689	3,607	5,408	4,996	3,554	60,488
314 - Turbogenerator Units	72,737	72,693	72,983	73,031	73,046	73,039	73,055	72,782	72,782	72,782	72,791	72,650	874,571
Prior Year	71,315	71,373	71,495	71,805	72,337	72,558	71,897	71,873	72,145	72,258	72,471	72,471	862,772
Increase/(Decrease)	1,422	1,348	1,610	1,536	1,241	702	597	909	637	533	379	11,799	
315 - Accessory Electric Equipment	13,743	13,743	13,743	13,743	13,743	13,743	13,743	13,743	13,746	13,746	13,746	13,746	164,933
Prior Year	14,204	14,212	14,212	14,193	14,193	13,743	13,743	13,743	13,746	13,743	13,743	13,743	167,214
Increase/(Decrease)	(461)	(469)	(469)	(450)	(450)	1	2	3	3	3	3	3	(2,281)
316 - Misc. Power Plant Equipment	6,532	6,519	6,519	6,519	6,519	6,519	6,585	6,585	6,621	6,621	6,647	6,647	78,705
Prior Year	5,891	5,885	5,885	5,885	5,885	6,357	6,360	6,360	6,416	6,416	6,530	6,530	73,750
Increase/(Decrease)	641	628	634	634	634	634	634	634	216	205	117	4,956	
350 - Land and Land Rights	25,664	25,632	25,664	25,664	25,698	25,698	25,698	25,635	25,642	25,758	25,758	25,758	308,574
Prior Year	25,632	25,632	25,635	25,635	25,698	25,698	25,635	25,635	25,642	25,664	25,664	25,758	307,708
Increase/(Decrease)	32	32	29	29	63	63	63	116	94	94	94	666	
352 - Structures and Improvements	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	76,692
Prior Year	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	76,444
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	48
353 - Station Equipment	122,061	119,711	122,565	122,863	123,089	123,153	123,321	123,230	123,230	123,233	123,250	123,276	1,476,674
Prior Year	119,711	119,802	119,854	120,365	120,545	120,877	120,632	120,656	121,994	121,994	122,064	122,064	1,448,795
Increase/(Decrease)	2,350	2,763	3,009	2,704	2,726	2,608	2,444	2,598	2,574	1,335	1,256	1,212	27,579
354 - Towers and Fixtures	92,359	92,513	92,359	92,513	92,364	92,364	92,364	92,364	92,364	92,364	92,364	92,364	1,108,358
Prior Year	92,513	92,513	92,513	92,513	92,364	92,364	92,364	92,364	92,364	92,364	92,364	92,364	1,109,386
Increase/(Decrease)	(154)	(154)	(154)	(149)	(149)	(149)	(149)	(149)	5	5	5	5	(1,028)
355 - Poles and Fixtures	36,576	36,738	36,738	36,738	37,506	37,506	37,506	37,522	37,607	38,413	39,046	39,065	451,781
Prior Year	35,756	35,814	35,814	35,948	35,949	36,042	36,252	36,251	36,268	36,119	36,337	36,507	433,245
Increase/(Decrease)	820	924	924	890	557	464	1,270	1,270	1,339	2,094	2,709	2,558	18,536
356 - Overhead Conductors and Devices	99,644	99,644	99,644	99,644	99,998	99,998	100,023	99,995	100,355	100,112	100,099	100,049	1,204,648
Prior Year	99,644	99,644	99,644	99,644	99,998	99,998	100,023	99,995	100,355	100,112	100,099	100,049	1,199,689
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	5,179

KENTUCKY POWER COMPANY  
 Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Title	1st Month Month Ended July	2nd Month Month Ended August	3rd Month Month Ended September	4th Month Month Ended October	5th Month Month Ended November	6th Month Month Ended December	7th Month Month Ended January	8th Month Month Ended February	9th Month Month Ended March	10th Month Month Ended April	11th Month Month Ended May	12th Month Month Ended June	Total (Sum Across Rows)
<b>357 - Underground Conduit</b>													
Test Year	12	12	12	12	12	12	12	12	12	12	12	12	144
Prior Year	12	12	12	12	12	12	12	12	12	12	12	12	144
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>358 - Underground Conductors and Devices</b>													
Test Year	106	106	106	106	106	106	106	106	106	106	106	106	1,272
Prior Year	106	106	106	106	106	106	106	106	106	106	106	106	1,272
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Distribution Plant</b>													
<b>360 - Land and Land Rights</b>													
Test Year	5,155	5,139	5,139	5,139	5,139	5,139	5,139	5,139	5,139	5,139	5,138	5,138	61,682
Prior Year	4,813	4,813	4,941	4,941	4,941	4,941	4,948	4,968	4,968	4,968	4,987	5,155	59,394
Increase/(Decrease)	342	326	198	198	198	198	191	171	171	171	151	(17)	2,298
<b>361 - Structures and Improvements</b>													
Test Year	4,231	4,231	4,231	4,231	4,231	4,231	4,231	4,231	4,231	4,231	4,231	4,231	50,772
Prior Year	3,836	3,836	3,836	3,836	3,836	3,836	4,211	4,221	4,231	4,231	4,231	4,231	48,372
Increase/(Decrease)	395	395	395	395	395	395	395	20	10	0	0	0	2,400
<b>362 - Station Equipment</b>													
Test Year	41,908	41,930	41,970	41,936	41,950	42,018	42,342	42,350	42,381	42,381	42,535	42,655	506,356
Prior Year	40,350	40,458	40,805	40,886	40,911	40,918	41,037	41,328	41,345	41,720	41,725	41,860	493,343
Increase/(Decrease)	1,558	1,472	1,165	1,050	1,039	1,100	1,305	1,022	1,036	661	810	795	13,013
<b>364 - Poles, Towers and Fixtures</b>													
Test Year	125,898	126,225	126,439	126,724	126,632	124,672	125,341	125,314	125,557	125,841	126,551	126,864	1,512,058
Prior Year	121,617	121,878	121,964	122,185	122,954	123,330	123,730	124,008	124,210	124,548	124,903	125,367	1,480,694
Increase/(Decrease)	4,281	4,347	4,475	4,539	3,678	1,342	1,611	1,306	1,347	1,293	1,648	1,497	31,364
<b>365 - Overhead Conductors and Devices</b>													
Test Year	97,351	97,651	97,874	98,974	99,387	99,427	100,759	100,964	101,242	101,552	101,952	102,420	1,199,553
Prior Year	93,821	94,019	94,064	94,325	94,752	95,111	95,572	95,703	96,033	96,442	96,874	97,066	1,143,782
Increase/(Decrease)	3,530	3,632	3,810	4,649	4,635	4,316	5,187	5,261	5,209	5,110	5,078	5,354	55,771
<b>366 - Underground Conduit</b>													
Test Year	2,876	2,883	2,906	2,910	2,937	2,960	2,999	2,999	3,017	3,026	3,036	3,054	35,603
Prior Year	2,711	2,738	2,748	2,759	2,771	2,789	2,817	2,832	2,841	2,857	2,864	2,870	33,597
Increase/(Decrease)	165	145	158	151	166	171	182	167	176	169	172	184	2,006
<b>367 - Underground Conductors and Devices</b>													
Test Year	4,831	4,647	4,934	4,948	5,474	5,482	5,733	5,736	5,751	5,752	5,850	5,923	65,261
Prior Year	4,572	4,641	4,653	4,675	4,685	4,707	4,719	4,756	4,762	4,780	4,805	4,812	56,567
Increase/(Decrease)	259	206	281	273	789	775	1,014	980	989	972	1,045	1,111	8,694
<b>368 - Line Transformers</b>													
Test Year	83,736	83,729	83,796	84,004	84,024	84,185	84,451	84,338	84,551	84,648	84,596	84,645	1,010,703
Prior Year	84,003	84,159	84,148	84,327	82,513	82,654	82,936	82,977	82,978	83,209	83,384	83,496	1,000,784
Increase/(Decrease)	(267)	(430)	(352)	(323)	1,511	1,531	1,515	1,361	1,573	1,439	1,212	1,149	9,919
<b>369 - Services</b>													
Test Year	30,599	30,753	30,921	31,013	31,115	31,240	31,382	31,312	31,384	31,594	31,553	31,586	374,452
Prior Year	28,398	28,453	28,562	28,756	29,484	29,717	29,983	29,963	30,074	30,202	30,322	30,481	354,395
Increase/(Decrease)	2,201	2,300	2,359	2,257	1,631	1,523	1,399	1,349	1,310	1,392	1,231	1,105	20,057
<b>370 - Meters</b>													
Test Year	20,909	20,883	20,770	21,024	21,073	21,072	21,051	20,936	21,058	21,037	20,984	20,942	251,739
Prior Year	20,921	20,897	20,880	20,902	20,914	20,898	20,994	20,979	20,994	20,959	20,910	20,843	251,039
Increase/(Decrease)	(12)	(14)	(110)	122	159	174	57	(43)	116	78	74	99	700
<b>371 - Installations on Customer Premises</b>													
Test Year	14,862	14,955	15,058	15,207	15,404	15,599	15,724	15,749	15,848	15,990	16,186	16,201	186,783
Prior Year	12,755	12,818	12,904	13,075	14,037	14,152	14,283	14,380	14,516	14,590	14,678	14,766	166,954
Increase/(Decrease)	2,107	2,137	2,154	2,132	1,367	1,447	1,441	1,369	1,332	1,400	1,508	1,435	19,829
<b>373 - Street Lighting and Signal Systems</b>													
Test Year	2,715	2,725	2,730	2,736	2,745	2,741	2,758	2,769	2,767	2,777	2,789	2,788	33,040
Prior Year	2,592	2,622	2,623	2,623	2,634	2,636	2,670	2,660	2,667	2,699	2,702	2,708	31,876
Increase/(Decrease)	123	103	107	113	111	105	88	89	80	78	87	80	1,164



KENTUCKY POWER COMPANY  
 Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Title		1st Month Month Ended July	2nd Month Month Ended August	3rd Month Month Ended September	4th Month Month Ended October	5th Month Month Ended November	6th Month Month Ended December	7th Month Month Ended January	8th Month Month Ended February	9th Month Month Ended March	10th Month Month Ended April	11th Month Month Ended May	12th Month Month Ended June	Total (Sum Across Rows)
<b>General Plant</b>														
<b>389 - Land and Land Rights</b>														
Test Year		2,816	2,816	2,816	2,816	1,608	1,608	1,705	1,706	1,631	1,631	1,631	1,630	24,414
Prior Year		3,022	3,022	2,871	2,871	2,871	2,871	2,864	2,838	3,006	3,006	3,006	2,816	35,064
Increase/(Decrease)		(206)	(206)	(55)	(55)	(1,263)	(1,263)	(1,159)	(1,132)	(1,375)	(1,375)	(1,375)	(1,186)	(10,650)
<b>390 - Structures and Improvements</b>														
Test Year		19,158	19,158	19,158	19,158	19,296	19,296	19,296	19,296	19,296	19,296	19,296	19,296	231,000
Prior Year		30,899	30,899	30,849	29,469	29,463	29,463	29,463	19,154	19,154	19,157	19,158	19,158	306,366
Increase/(Decrease)		(11,741)	(11,741)	(11,691)	(10,331)	(10,167)	(10,167)	(10,167)	142	142	139	138	138	(75,366)
<b>391 - Office Furniture and Equipment</b>														
Test Year		1,741	1,741	1,741	1,741	1,741	1,738	1,738	1,738	1,738	1,738	1,738	1,738	20,871
Prior Year		1,083	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,489	1,489	1,741	17,498
Increase/(Decrease)		658	279	279	279	279	276	276	276	276	249	249	(3)	3,373
<b>392 - Transportation Equipment</b>														
Test Year		6	6	6	6	6	6	6	6	6	6	6	6	72
Prior Year		6	6	6	6	6	6	6	6	6	6	6	6	72
Increase/(Decrease)		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>393 - Stores Equipment</b>														
Test Year		190	190	190	190	190	189	189	189	189	189	189	189	2,273
Prior Year		151	151	151	151	151	151	151	190	190	190	190	190	2,007
Increase/(Decrease)		39	39	39	39	39	38	38	(1)	(1)	(1)	(1)	(1)	266
<b>394 - Tools, Shop and Garage Equipment</b>														
Test Year		1,695	1,695	1,695	1,715	1,715	1,711	1,779	1,779	2,047	2,105	2,105	2,116	22,157
Prior Year		1,921	1,544	1,590	1,590	1,590	1,650	1,686	1,695	1,695	1,695	1,695	1,695	20,046
Increase/(Decrease)		(226)	151	105	125	125	61	93	84	352	410	410	421	2,111
<b>395 - Laboratory Equipment</b>														
Test Year		398	398	398	398	398	394	394	396	396	396	408	408	4,782
Prior Year		398	398	398	398	398	398	398	398	398	398	398	398	4,776
Increase/(Decrease)		0	0	0	0	0	(4)	(4)	(2)	(2)	(2)	10	10	6
<b>396 - Power Operated Equipment</b>														
Test Year		6	6	6	6	6	6	6	6	6	6	6	6	72
Prior Year		6	6	6	6	6	6	6	6	6	6	6	6	72
Increase/(Decrease)		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>397 - Communication Equipment</b>														
Test Year		4,179	4,235	4,238	4,238	4,246	4,667	4,678	4,678	4,759	4,762	4,762	4,856	54,298
Prior Year		5,204	5,204	5,207	4,978	5,019	5,020	5,042	4,177	4,179	4,179	4,179	4,179	56,567
Increase/(Decrease)		(1,025)	(969)	(969)	(740)	(773)	(353)	(364)	501	580	583	583	677	(2,269)
<b>398 - Misc. Equipment</b>														
Test Year		577	585	585	585	585	585	585	585	585	778	778	778	7,591
Prior Year		268	268	503	503	503	503	503	506	506	506	577	577	5,723
Increase/(Decrease)		309	317	82	82	82	82	82	79	79	272	201	201	1,868
Test Year Totals		1,320,451	1,321,517	1,324,376	1,328,201	1,328,804	1,326,938	1,332,042	1,333,312	1,334,821	1,337,822	1,341,059	1,342,934	15,972,277
Prior Year Totals		1,297,109	1,299,713	1,306,577	1,302,945	1,308,357	1,312,863	1,318,784	1,308,189	1,309,160	1,311,612	1,314,073	1,318,315	15,707,897
Increase/(Decrease) Totals		23,342	21,804	17,799	25,256	20,447	14,075	13,258	25,123	25,661	26,210	26,986	24,619	264,380



## Kentucky Power Company

### REQUEST

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

### RESPONSE

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

WITNESS: Errol K Wagner



## Kentucky Power Company

### REQUEST

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

### RESPONSE

Please see attached Pages 2 through 7 for the Kentucky jurisdictional and total company revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in Kentucky Power's chart of accounts.

WITNESS: Errol Wagner, R.K. Wohnhas

KENTUCKY POWER COMPANY  
 Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12 Month	Total	Kentucky
Test Year		Month Ended July 2004	Month Ended August 2004	Month Ended September 2004	Month Ended October 2004	Month Ended November 2004	Month Ended December 2004	Month Ended January 2005	Month Ended February 2005	Month Ended March 2005	Month Ended April 2005	Month Ended May 2005	Month Ended June 2005	(Sum Across Rows)	Jurisdictional
4118000	Gain Disposition of Allowances	0	558	0	443	4	1,387	0	0	0	660	1,558	1,090	5,700	5,626
4119000	Loss Disposition of Allowances	0	0	0	0	0	0	0	(9)	0	0	0	0	(9)	(9)
4400001	Residential Sales-W/Space Htg	6,407	5,741	4,720	4,661	6,637	11,623	11,317	8,322	9,710	6,012	4,972	5,232	85,354	85,354
4400002	Residential Sales-W/O Space Ht	4,515	4,014	3,162	2,882	3,473	5,133	4,589	3,392	4,301	3,291	3,121	3,558	45,431	45,431
4420001	Commercial Sales	5,155	4,910	4,277	4,386	5,019	5,466	4,837	4,082	5,111	4,664	4,830	4,979	57,716	57,716
4420002	Industrial Sales (Excl Mines)	6,000	5,442	5,078	5,624	6,707	6,696	6,586	5,114	5,346	6,089	6,875	5,699	71,256	71,256
4420004	Ind Sales-NonAffil(Incl Mines)	3,534	3,726	3,301	3,762	4,744	4,294	3,901	3,587	4,237	4,172	4,391	4,216	47,865	47,865
4420006	Sales to Pub Auth - Schools	623	799	897	786	880	1,046	882	708	976	835	861	708	10,125	10,125
4420007	Sales to Pub Auth - Ex Schools	826	728	701	723	800	947	760	652	823	786	791	817	9,354	9,354
4440000	Public Street/Highway Lighting	84	84	81	83	92	93	88	76	83	81	82	77	1,004	1,004
4470002	Sales for Resale - NonAssoc	2,048	1,618	1,308	1,009	1,664	1,658	2,835	2,885	3,550	2,067	2,533	2,633	25,808	23,673
4470004	Sales for Resale-Nonaff-Ancill	76	69	64	5	1	2	3	2	3	3	2	2	232	214
4470005	Sales for Resale-Nonaff-Transm	898	830	758	80	68	64	67	70	70	70	70	70	3,115	2,858
4470006	Sales for Resale-Bookout Sales	44,812	48,925	27,743	28,423	31,613	35,740	37,751	43,444	33,739	27,579	24,182	24,848	408,799	374,956
4470007	Sales for Resale-Option Sales	497	948	192	594	596	650	684	800	37	186	187	242	5,613	5,149
4470010	Sales for Resale-Bookout Purch	(43,277)	(47,985)	(27,322)	(28,071)	(31,161)	(35,500)	(36,568)	(43,695)	(34,832)	(26,702)	(23,957)	(23,900)	(402,970)	(369,609)
4470011	Sales for Resale-Option Purch	(1,344)	(1,167)	(384)	(693)	(687)	(725)	(352)	(62)	(71)	(67)	(65)	(68)	(5,685)	(5,213)
4470026	Sale for Resl - Real from East	0	0	0	0	0	0	100	(282)	(338)	(216)	(144)	(526)	(1,406)	(1,289)
4470027	Whsal/Muni/Pb Ath Fuel Rev	122	112	108	83	116	168	139	124	156	109	109	131	1,477	0
4470028	Sale/Resale - NA - Fuel Rev	6,279	5,668	5,593	2,450	4,048	1,864	3,842	3,250	3,530	1,764	1,378	1,332	40,998	37,605
4470033	Whsal/Muni/Pub Auth Base Rev	155	146	125	119	134	180	144	144	166	119	127	147	1,741	0
4470064	Purch Pwr PhysTrad - Non Assoc	(2,380)	(2,255)	(1,880)	(517)	(639)	(1,393)	(1,915)	(1,685)	(1,225)	(650)	(471)	(647)	(15,657)	(14,360)
4470066	PWR Trding Trans Exp-NonAssoc	(60)	(165)	(45)	(11)	(11)	(9)	(11)	(9)	(28)	(31)	(31)	(36)	(435)	(398)
4470072	Sales for Resale - Hedge Trans	(35)	48	0	(254)	(370)	(286)	(212)	166	(421)	(151)	234	(162)	(1,443)	(1,323)
4470077	Purchase Gas Conv - Affil	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4470081	Financial Spark Gas - Realized	81	26	(428)	(640)	(579)	(887)	(8)	254	(2,274)	1,079	(79)	423	(3,032)	(2,782)
4470082	Financial Electric Realized	265	(148)	41	(15)	(103)	77	189	(190)	15	(24)	269	(748)	(372)	(340)
4470089	PJM Energy Sales Margin	0	0	0	24	(262)	506	53	(72)	638	1,062	444	1,114	3,507	3,217
4470090	PJM Spot Energy Purchases	0	0	0	(629)	(5,188)	(1,857)	(2,810)	(2,276)	(2,839)	(2,476)	(844)	(1,110)	(20,029)	(18,371)
4470091	PJM Explicit Congestion Cost	0	0	0	0	0	(134)	24	(10)	(6)	(18)	7	(24)	(161)	(149)
4470092	PJM Implicit Congestion-OSS	0	0	0	(86)	(79)	(158)	(261)	(71)	(67)	7	(126)	48	(793)	(729)
4470093	PJM Implicit Congestion-LSE	0	0	0	(261)	(167)	(890)	(986)	(474)	(146)	(300)	(659)	(715)	(4,598)	(4,217)
4470094	PJM Transm. Loss - OSS	0	0	0	(33)	24	(6)	(8)	3	(3)	1	1	(3)	(24)	(23)
4470095	PJM Ancillary Serv.-Reg	0	0	0	110	9	31	66	51	21	(51)	277	116	630	578
4470096	PJM Ancillary Serv.-Spin	0	0	0	1	0	0	0	(2)	3	0	0	1	3	2
4470097	PJM Ancillary Serv.-Sync	0	0	0	(9)	(9)	0	18	0	0	0	0	0	0	0
4470098	PJM Oper.Reserve Rev-OSS	0	0	0	188	(195)	49	64	60	5	57	37	130	395	363
4470099	PJM Capacity Cr. Net Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4470100	PJM FTR Revenue-OSS	0	0	0	0	0	81	35	(261)	197	53	108	186	399	365
4470101	PJM FTR Revenue-LSE	0	0	0	59	177	483	574	733	(83)	347	501	1,497	4,288	3,933
4470103	PJM Energy Sales Cost	0	0	0	2,703	3,290	4,754	4,362	3,398	4,909	4,559	4,070	4,630	36,675	33,639
4470104	PJM OATT Ancill.-Reactive	0	0	0	(15)	0	15	12	(2)	0	(10)	0	0	0	0
4470105	PJM OATT Ancill.-Black	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4470106	PJM P2P! Trans.Purch-NonAff.	0	0	0	(230)	(230)	33	119	(73)	10	(11)	(14)	8	(388)	(357)
4470107	PJM NITS Purch-NonAff.	0	0	0	(15)	(14)	28	1	2	(1)	2	0	0	3	3
4470108	PJM Oper.Reserve Rev-LSE	0	0	0	0	123	(230)	(135)	(125)	(131)	(136)	12	(376)	(998)	(915)
4470109	PJM FTR Revenue-Spec	0	0	0	0	0	0	0	0	0	0	0	2	2	2
4470110	PJM TO Admin. Exp.-NonAff.	0	0	0	(2)	(9)	1	(3)	(18)	(15)	10	(1)	(1)	(38)	(35)
4470111	Buckeye Excess Energy-OSS	0	0	0	(270)	(270)	540	0	0	0	0	0	0	0	0
4470112	Non-ECR Phys. Sales-OSS	0	0	0	927	96	110	180	146	129	843	219	352	3,002	2,753
4470113	PJM Non-ECR Purchases-OSS	0	0	0	(907)	907	0	0	0	0	0	0	0	0	0
4470114	PJM Transm. Loss - LSE	0	0	0	0	(48)	(23)	(46)	14	(46)	43	7	(22)	(121)	(111)
4470115	PJM Meter Corrections-OSS	0	0	0	0	0	3	(12)	0	0	1	0	(11)	(19)	(18)
4470116	PJM Meter Corrections-LSE	0	0	0	0	0	13	(74)	(2)	(3)	9	(2)	(76)	(135)	(125)
4470117	Realiz. Sharing-447 Optim	0	0	0	0	0	0	145	675	1,392	(814)	226	50	1,674	1,535

KENTUCKY POWER COMPANY  
 Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12 Month		
4470118 Realiz. Sharing-PJM OSS	0	0	0	0	0	0	17	34	(13)	(17)	(10)	8	19	17
4470119 PJM SECA Transm. Expense	0	0	0	0	0	0	(265)	(141)	(141)	(141)	(141)	(158)	(987)	(906)
4470124 PJM Incremental Spot-OSS	0	0	0	0	0	0	78	(88)	(8)	0	0	0	(18)	(17)
4470125 PJM Incremental Exp Cong-OSS	0	0	0	0	0	0	(22)	(49)	36	(1)	(8)	(2)	(46)	(42)
4470126 PJM Incremental Imp Cong-OSS	0	0	0	0	0	0	37	(36)	1	(16)	5	(182)	(191)	(175)
4470131 Non ECR Purchased Power OSS	0	0	0	0	0	0	0	0	0	(758)	(98)	(404)	(1,260)	(1,155)
4470132 Spark Gas - Realized	0	0	0	0	0	0	0	0	1,078	(148)	(328)	(17)	585	536
4500000 Forfeited Discounts	113	108	111	116	91	124	205	170	92	158	103	84	1,475	1,476
4510001 Misc Service Rev - Nonaffil	25	29	88	15	26	9	11	10	13	4	11	10	251	250
4540002 Rent From Elect Property-NAC	204	205	249	208	200	211	198	198	200	283	214	231	2,601	2,603
4540004 Rent From Elect Prop-ABD-Nonaf	2	3	22	3	3	11	3	6	11	3	3	12	82	82
4560007 Oth Elect Rev - DSM Program	119	124	125	134	136	156	172	174	(3,433)	125	49	50	(2,059)	0
4560012 Oth Elect Rev - Nonaffiliated	0	0	0	0	0	0	0	0	0	0	0	15	15	15
4560013 Oth Elect Rev-Trans-Nonaffil	984	926	792	99	9	3	3	3	4	3	3	5	2,834	2,795
4560014 Oth Elect Revenues - Ancillary	104	80	75	6	0	0	0	0	0	0	0	0	265	260
4560015 Other Electric Revenues - ABD	27	276	530	193	32	354	45	111	192	27	175	228	2,190	2,189
4560016 Financial Trading Rev-Unreal	(0)	0	0	0	0	0	0	0	0	(0)	0	0	0	0
4560027 Financial Trading Rev-Real	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4560041 Miscellaneous Revenue-NonAffil	0	1	0	0	0	33	8	0	0	0	0	0	42	42
4560049 Merch Generation Finan-Realzd	(214)	(101)	(101)	(312)	(653)	246	494	160	1,707	(756)	(163)	(162)	145	141
4560050 Oth Elec Rev-Coal Trd Rlzd G-L	0	0	1,208	0	0	1,183	0	0	66	21	0	(2)	2,476	2,444
4560058 PJM NITS Revenue-NonAff.	0	0	0	382	384	240	189	221	243	271	243	240	2,413	2,379
4560060 PJM PI2P! Trans.Rev.-NonAff.	0	0	0	317	277	118	209	49	159	106	104	110	1,449	1,429
4560062 PJM TO Admin. Rev.-NonAff.	0	0	0	7	42	10	27	30	19	9	21	17	182	180
4560064 Buckeye Admin. Fee Revenue	0	0	0	8	9	10	11	10	11	9	8	10	85	85
4560067 OthElecRev Phys Coal Purch Exp	0	0	(1,208)	0	0	(1,183)	0	0	0	0	0	0	(2,391)	(2,360)
4560068 SECA Transmission Revenue	0	0	0	0	0	824	889	830	842	963	1,073	884	6,305	6,216
4470001 Sales for Resale - Assoc Cos	36	108	44	118	2	158	40	61	70	225	240	239	1,341	1,230
4470014 Sls Resale-Ancillary Trans-Aff	2	3	2	0	0	0	0	0	0	0	0	0	7	6
4470015 Sls Resale-Transmission-Affil	25	25	26	0	0	0	0	0	0	0	0	0	76	69
4470035 Sls for Rsi - Fuel Rev - Assoc	321	319	333	335	304	229	248	277	163	262	285	245	3,321	3,047
4470085 Purchased Power - Dow - Assoc	44	41	(84)	0	0	0	0	0	0	0	0	0	1	0
4470086 Sales for Resale-Affil Pool	4,385	3,728	3,569	2,852	2,397	3,015	2,963	(2,963)	0	0	0	0	19,946	18,295
4470088 Pool Sales to Dow Pll- Affil	0	0	84	(18)	0	0	0	2	0	2	0	1	71	65
4470128 Sales for Res-Aff. Pool Energy	0	0	0	0	0	0	0	6,326	4,926	4,705	2,516	4,213	22,686	20,808
4540001 Rent From Elect Property - Af	34	34	34	34	34	34	25	25	25	25	25	25	354	353
TOTAL OPERATING REVENUES, NET	41,492	38,581	33,989	31,964	34,494	47,440	46,568	38,380	42,900	40,270	40,418	41,613	478,109	466,560







KENTUCKY POWER COMPANY  
 Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12 Month	Total (Sum Across Rows)	Kentucky Jurisdictional
	<b>Increase/(Decrease)</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>		
4118000	Gain Disposition of Allowances	(30)	558	0	443	4	604	0	0	(144)	517	1,210	1,235	4,397	4,340
4119000	Loss Disposition of Allowances	0	1	0	0	0	0	0	(9)	0	0	0	0	(8)	(8)
4400001	Residential Sales-W/Space Htg	167	229	271	675	328	741	(778)	(1,314)	2,814	783	217	(45)	4,088	4,088
4400002	Residential Sales-W/O Space Ht	(3)	(21)	23	672	262	498	(236)	(370)	895	377	(112)	(427)	1,558	1,558
4420001	Commercial Sales	191	428	442	691	790	563	(65)	(169)	846	607	(48)	14	4,290	4,290
4420002	Industrial Sales (Excl Mines)	1,357	929	1,189	1,010	1,936	2,314	2,393	846	485	1,504	1,145	244	15,352	15,352
4420004	Ind Sales-NonAffil(Incl Mines)	275	402	399	53	728	662	364	16	519	738	144	957	5,257	5,257
4420006	Sales to Pub Auth - Schools	111	71	60	112	124	93	1	(56)	187	117	21	(18)	823	823
4420007	Sales to Pub Auth - Ex Schools	97	60	130	126	136	169	(28)	(84)	132	141	22	(7)	894	894
4440000	Public Street/Highway Lighting	3	2	3	1	6	3	3	0	2	0	(4)	(6)	19	19
4470002	Sales for Resale - NonAssoc	(554)	(175)	316	(466)	795	61	554	1,007	2,456	123	816	(503)	4,430	4,377
4470004	Sales for Resale-Nonaff-Ancill	8	3	(13)	(52)	(59)	(65)	(80)	(71)	(64)	(69)	(68)	(72)	(602)	(595)
4470005	Sales for Resale-Nonaff-Transm	95	37	(154)	(587)	(629)	(725)	(915)	(793)	(713)	(778)	(747)	(810)	(6,719)	(6,638)
4470006	Sales for Resale-Bookout Sales	(23,914)	(18,213)	(4,545)	(121)	6,822	3,843	(2,736)	(175)	(8,863)	(9,196)	(8,143)	(9,077)	(74,318)	(73,426)
4470007	Sales for Resale-Option Sales	(1,098)	(360)	(110)	(182)	26	(22)	(104)	104	(433)	(250)	(138)	6	(2,561)	(2,530)
4470010	Sales for Resale-Bookout Purch	25,273	19,189	5,684	976	(6,185)	(3,550)	3,041	7,479	9,115	7,329	8,987	8,987	77,320	76,392
4470011	Sales for Resale-Option Purch	(667)	(239)	(346)	(242)	(322)	(434)	814	792	500	651	466	432	1,405	1,388
4470026	Sale for Resl - Real from East	0	0	0	0	0	0	100	(282)	(338)	(216)	(144)	(526)	(1,406)	(1,389)
4470027	Whsal/Muni/Pb Ath Fuel Rev	122	112	108	5	31	63	27	21	64	30	21	34	638	630
4470028	Sale/Resale - NA - Fuel Rev	732	(568)	384	(2,091)	27	(2,693)	(2,466)	(2,465)	(1,741)	(2,675)	(4,129)	(4,313)	(21,998)	(21,734)
4470033	Whsal/Muni/Pub Auth Base Rev	155	146	125	(7)	1	38	3	(15)	25	(7)	(14)	10	460	454
4470064	Purch Pwr PhysTrad - Non Assoc	(559)	283	(364)	545	599	186	952	1,382	1,984	1,946	2,725	1,456	11,135	11,001
4470066	PWR Trding Trans Exp-NonAssoc	(18)	(51)	63	77	70	(35)	44	35	42	82	34	8	351	347
4470072	Sales for Resale - Hedge Trans	(92)	(117)	(204)	(260)	(428)	(242)	189	(62)	(396)	(87)	634	(132)	(963)	(951)
4470077	Purchase Gas Conv - Affil	184	(184)	0	0	0	0	0	0	0	0	0	0	0	0
4470081	Financial Spark Gas - Realized	81	26	(428)	(640)	(587)	(866)	13	(113)	(1,896)	1,087	(106)	480	(2,949)	(2,914)
4470082	Financial Electric Realized	265	(148)	41	(10)	(95)	(12)	366	(185)	65	(16)	261	(1,016)	(484)	(478)
4470089	PJM Energy Sales Margin	0	0	0	24	(262)	506	53	(72)	638	1,062	444	1,114	3,507	3,465
4470090	PJM Spot Energy Purchases	0	0	0	(629)	(5,188)	(1,857)	(2,810)	(2,276)	(2,839)	(2,476)	(844)	(1,110)	(20,029)	(19,789)
4470091	PJM Explicit Congestion Cost	0	0	0	0	0	(134)	24	(10)	(6)	(18)	7	(24)	(161)	(159)
4470092	PJM Implicit Congestion-OSS	0	0	0	(86)	(79)	(158)	(261)	(71)	(67)	7	(126)	48	(793)	(783)
4470093	PJM Implicit Congestion-LSE	0	0	0	(261)	(167)	(890)	(986)	(474)	(146)	(300)	(659)	(715)	(4,598)	(4,543)
4470094	PJM Transm. Loss - OSS	0	0	0	(33)	24	(6)	(8)	3	(3)	1	1	(3)	(24)	(24)
4470095	PJM Ancillary Serv.-Reg	0	0	0	110	9	31	66	51	21	(51)	277	116	630	622
4470096	PJM Ancillary Serv.-Spin	0	0	0	1	0	0	0	(2)	3	0	0	1	3	3
4470097	PJM Ancillary Serv.-Sync	0	0	0	(9)	0	18	0	0	0	0	0	0	0	0
4470098	PJM Oper.Reserve Rev-OSS	0	0	0	188	(195)	49	64	60	5	57	37	130	395	390
4470099	PJM Capacity Cr. Net Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4470100	PJM FTR Revenue-OSS	0	0	0	0	0	81	35	(261)	197	53	108	186	399	394
4470101	PJM FTR Revenue-LSE	0	0	0	59	177	483	574	733	(83)	347	501	1,497	4,288	4,237
4470103	PJM Energy Sales Cost	0	0	0	2,703	3,290	4,754	4,362	3,398	4,909	4,559	4,070	4,630	36,675	36,235
4470104	PJM OATT Ancill.-Reactive	0	0	0	(15)	0	15	0	(2)	0	(10)	0	0	0	0
4470105	PJM OATT Ancill.-Black	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4470106	PJM P12Pt Trans.Purch-NonAff.	0	0	0	(230)	(230)	33	119	(73)	10	(11)	(14)	8	(388)	(383)
4470107	PJM NITS Purch-NonAff.	0	0	0	(15)	(14)	28	1	2	(1)	2	0	0	3	3
4470108	PJM Oper.Reserve Rev-LSE	0	0	0	0	123	(230)	(135)	(125)	(131)	(136)	12	(376)	(998)	(986)
4470109	PJM FTR Revenue-Spec	0	0	0	0	0	0	0	0	0	0	0	2	2	2
4470110	PJM TO Admin. Exp.-NonAff.	0	0	0	(2)	(9)	1	(3)	(18)	(15)	10	(1)	(1)	(38)	(38)

KENTUCKY POWER COMPANY  
 Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12 Month		
4470111 Buckeye Excess Energy-OSS	0	0	0	(270)	(270)	540	0	0	0	0	0	0	0	0
4470112 Non-ECR Phys. Sales-OSS	0	0	0	927	96	110	180	146	129	843	219	352	3,002	2,966
4470113 PJM Non-ECR Purchases-OSS	0	0	0	(907)	907	0	0	0	0	0	0	0	0	0
4470114 PJM Transm. Loss - LSE	0	0	0	0	(48)	(23)	(46)	14	(46)	43	7	(22)	(121)	(120)
4470115 PJM Meter Corrections-OSS	0	0	0	0	0	3	(12)	0	0	1	0	(11)	(19)	(19)
4470116 PJM Meter Corrections-LSE	0	0	0	0	0	13	(74)	(2)	(3)	9	(2)	(76)	(135)	(133)
4470117 Realiz. Sharing-447 Optim	0	0	0	0	0	0	145	675	1,392	(814)	226	50	1,674	1,654
4470118 Realiz. Sharing-PJM OSS	0	0	0	0	0	0	17	34	(13)	(17)	(10)	8	19	19
4470119 PJM SECA Transm. Expense	0	0	0	0	0	0	(265)	(141)	(141)	(141)	(141)	(158)	(987)	(975)
4470124 PJM Incremental Spot-OSS	0	0	0	0	0	0	78	(88)	(8)	0	0	(88)	(18)	(18)
4470125 PJM Incremental Exp Cong-OSS	0	0	0	0	0	0	(22)	(49)	36	(1)	(8)	(2)	(46)	(45)
4470126 PJM Incremental Imp Cong-OSS	0	0	0	0	0	0	37	(36)	1	(16)	5	(182)	(191)	(189)
4470131 Non ECR Purchased Power OSS	0	0	0	0	0	0	0	0	0	(758)	(98)	(404)	(1,260)	(1,245)
4470132 Spark Gas - Realized	0	0	0	0	0	0	0	0	1,078	(148)	(328)	(17)	585	578
4500000 Forfeited Discounts	5	(26)	(5)	(3)	(6)	(12)	43	(1)	(5)	48	10	(32)	16	16
4510001 Misc Service Rev - Nonaffil	6	8	71	(15)	14	(1)	(5)	(9)	(9)	(9)	(2)	(8)	41	41
4540002 Rent From Elect Property-NAC	(67)	36	5	8	0	(78)	4	4	(31)	18	9	11	(81)	(81)
4540004 Rent From Elect Prop-ABD-Nonaf	(6)	0	15	(11)	2	4	0	3	4	0	(3)	1	9	9
4560007 Oth Elect Rev - DSM Program	16	18	13	(8)	(9)	(9)	(14)	(12)	(3,597)	8	(68)	(69)	(3,731)	0
4560012 Oth Elect Rev - Nonaffiliated	0	0	0	0	0	0	0	0	0	0	0	15	15	15
4560013 Oth Elect Rev-Trans-Nonaffil	(66)	(145)	(96)	(722)	(770)	(863)	(1,023)	(888)	(696)	(722)	(772)	(893)	(7,656)	0
4560014 Oth Elect Revenues - Ancillary	35	(30)	(19)	(42)	(64)	(71)	(101)	(77)	(55)	(63)	(62)	(79)	(628)	0
4560015 Other Electric Revenues - ABD	(147)	217	107	165	(47)	(172)	8	63	(354)	(20)	(9)	144	(45)	(45)
4560016 Financial Trading Rev-Unreal	(0)	0	0	0	0	0	0	0	0	(0)	0	0	0	0
4560027 Financial Trading Rev-Real	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4560041 Miscellaneous Revenue-NonAffil	0	1	0	0	0	33	8	0	0	0	0	0	42	41
4560049 Merch Generation Finan -Realtzd	(214)	(101)	(101)	(286)	(98)	(231)	763	(367)	290	(468)	193	54	(566)	(558)
4560050 Oth Elec Rev-Coal Trd Rlzd G-L	0	0	1,208	0	0	1,183	0	66	21	0	(2,791)	(313)	(309)	(309)
4560058 PJM NITS Revenue-NonAff.	0	0	0	382	384	240	189	221	243	271	243	240	2,413	0
4560060 PJM Pt2Pt Trans.Rev.-NonAff.	0	0	0	317	277	118	209	49	159	106	104	110	1,449	0
4560062 PJM TO Admin. Rev.-NonAff.	0	0	0	7	42	10	27	30	19	9	21	17	182	0
4560064 Buckeye Admin. Fee Revenue	0	0	0	8	9	10	11	10	11	9	8	10	86	85
4560067 OthElecRev Phys Coal Purch Exp	0	0	(1,208)	0	0	(1,183)	0	0	0	0	0	2,735	344	339
4560068 SECA Transmission Revenue	0	0	0	0	0	824	889	830	842	963	1,073	884	6,305	0
4470001 Sales for Resale - Assoc Cos	(3,608)	(2,784)	(2,473)	(2,375)	(3,597)	(2,871)	(2,149)	(1,823)	(1,231)	5,226	178	179	(17,328)	(17,120)
4470014 Sls Resale-Ancillary Trans-Aff	0	1	0	(2)	(3)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(18)	(18)
4470015 Sls Resale-Transmission-Affil	0	2	4	(22)	(36)	(26)	(26)	(25)	(25)	(25)	(25)	(25)	(229)	(226)
4470035 Sls for Rsl - Fuel Rev - Assoc	30	(44)	61	(123)	(57)	79	(56)	(92)	(218)	(186)	(48)	(75)	(729)	(720)
4470085 Purchased Power - Dow - Assoc	44	41	(84)	0	0	0	0	0	0	263	(263)	0	1	1
4470086 Sales for Resale-Affil Pool	4,385	3,728	3,569	2,852	2,397	3,015	2,963	(2,963)	0	(8,570)	(3,126)	(4,271)	3,979	3,931
4470088 Pool Sales to Dow Plt- Affil	0	0	84	(18)	0	0	0	2	0	2	0	1	71	70
4470128 Sales for Res-Aff. Pool Energy	0	0	0	0	0	0	0	6,326	4,926	4,705	2,516	4,213	22,686	22,414
4540001 Rent From Elect Property - Af	(12)	(12)	(12)	(12)	(12)	(12)	(9)	(9)	(9)	(9)	(9)	(9)	(126)	(126)
<b>TOTAL OPERATING REVENUES, NET</b>	<b>2,582</b>	<b>3,544</b>	<b>4,213</b>	<b>2,383</b>	<b>961</b>	<b>4,552</b>	<b>4,330</b>	<b>708</b>	<b>9,152</b>	<b>8,196</b>	<b>5,041</b>	<b>2,312</b>	<b>47,974</b>	<b>49,425</b>



## Kentucky Power Company

### REQUEST

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

### RESPONSE

KPCo does not have a predetermined capitalization rate. Employees directly charge either to expense or capital jobs based on the activity performed. The clearing account overheads are distributed between operating expense and capital based on the direct labor charged. The Company has filed a new depreciation study with this rate case filing.

WITNESS: Errol K Wagner



## **Kentucky Power Company**

### **REQUEST**

Provide the following:

- a. A schedule showing a comparison of the balance in the total company and Kentucky jurisdictional operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in Kentucky Power's chart of accounts. See Format 19.
- b. A schedule, in comparative form, showing the total company and Kentucky jurisdictional operating expense account balance for the test year and each of the 5 calendar years preceding the test year for each account or subaccount included in Kentucky Power's annual report. (Electric – FERC Form No. 1, pages 320-323.) Show the percentage of increase or decrease of each year over the prior year.
- c. A schedule of total company and Kentucky jurisdictional salaries and wages for the test year and each of the 3 calendar years preceding the test year as shown in Format 23c. Show for each time period the amount of overtime pay.
- d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 3 preceding calendar years.

### **RESPONSE**

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

- a. Please see attached pages 2 through 11.
- b. Please see attached pages 12 through 16.
- c. Please see attached pages 17 through 18.

d. The percentage of increase in salaries and wages is the same for both union and non-union employees as shown below:

	<b>Union and Non-Union</b>	
<u>Year</u>	<u>Hourly</u>	<u>Salary</u>
Test Year	3.0%	3.5%
2004	3.0%	3.5%
2003	2.5%	3.5%
2002	3.0%	4.1%

WITNESS: Errol K. Wagner, R.K. Wohnhas



KENTUCKY POWER COMPANY

Case No. 2005-00341

Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total	Kentucky Jurisdictional Amount
		Jul 2004	Aug 2004	Sep 2004	Oct 2004	Nov 2004	Dec 2004	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005		
4030001	Depreciation Exp	2,838	2,844	2,846	2,853	2,861	2,865	2,862	2,874	2,877	2,881	2,888	2,894	34,383	34,063
4031002	Depr Exp - Removal Cost	429	430	429	431	431	431	431	432	433	433	434	434	5,178	5,129
4040001	Amort. of Plant	340	341	343	346	350	358	337	347	349	349	349	354	4,163	4,124
4060001	Amort of Plt Acq Adj	4	3	3	3	3	3	4	3	3	3	4	3	39	38
4073000	Regulatory Debits	51	51	51	51	51	42	68	65	66	66	66	67	695	689
4081002	FICA	147	157	154	223	136	131	169	167	299	235	180	174	2,172	2,152
4081003	Federal Unemployment Tax	0	0	0	0	0	0	17	7	1	0	1	0	26	28
408100500	Real & Personal Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408100501	Real & Personal Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408100502	Real & Personal Property Taxes	0	0	0	0	0	0	0	0	(2)	0	0	0	(2)	(2)
408100503	Real & Personal Property Taxes	571	571	574	571	571	571	0	0	0	0	(75)	0	3,354	3,319
408100504	Real & Personal Property Taxes	0	0	0	1	0	0	586	586	586	587	587	586	3,519	3,440
4081007	State Unemployment Tax	0	0	0	0	0	0	10	5	5	0	0	0	20	20
408100802	State Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408100803	State Franchise Taxes	0	0	0	0	0	0	14	0	0	0	0	0	14	14
408100804	State Franchise Taxes	6	6	6	12	12	12	0	0	0	0	0	0	54	54
408100805	State Franchise Taxes	0	0	0	0	0	0	8	8	8	8	8	8	48	46
408101702	St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408101703	St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408101704	St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408101705	St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408101803	St Publ Serv Comm Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408101804	St Publ Serv Comm Tax/Fees	42	42	42	42	42	42	42	42	42	42	42	42	504	504
408101904	State Sales and Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408102902	Real/Pers Prop Tax-Cap Leases	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408102903	Pers Prop Tax-Cap Leases	0	0	0	0	0	0	0	0	0	0	0	0	0	0
408102904	Real/Pers Prop Tax-Cap Leases	15	15	17	14	15	15	0	0	0	0	0	0	91	89
408102905	Real/Pers Prop Tax-Cap Leases	0	0	0	0	0	0	15	14	15	15	14	15	88	87
4081033	Fringe Benefit Loading - FICA	(46)	(54)	(55)	(87)	(60)	(59)	(53)	(73)	(78)	(98)	(81)	(68)	(812)	(808)
4081034	Fringe Benefit Loading - FUT	(1)	(1)	(1)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(13)	(12)
4081035	Fringe Benefit Loading - SUT	0	0	0	0	0	0	0	(1)	(1)	(1)	(1)	(1)	(5)	(5)
408103604	Real Prop Tax-Cap Leases	1	1	1	1	1	1	0	0	0	0	0	0	6	6
408103605	Real Prop Tax-Cap Leases	0	0	0	0	0	0	1	1	1	1	1	1	6	5
4091001	Income Taxes, UOI - Federal	1,678	(774)	(3,086)	(558)	316	(4,295)	2,283	(289)	1,851	(470)	(152)	(847)	(4,343)	4,668
409100200	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	42	0	0	0	42	0
409100201	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	63	0	0	0	63	0
409100202	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	46	0	0	0	46	0
409100203	Income Taxes, UOI - State	0	0	0	0	0	(1,203)	0	0	0	0	0	0	(1,203)	0
409100204	Income Taxes, UOI - State	312	302	(221)	(69)	(127)	36	0	0	0	0	0	0	233	0
409100205	Income Taxes, UOI - State	0	0	0	0	0	0	410	199	(378)	296	4	(263)	268	0
409100299	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	10	0	0	0	10	1,030
4101001	Prov Def I/T Util Op Inc-Fed	7,049	7,997	9,086	(56,343)	2,417	25,408	2,417	2,143	2,017	2,038	1,778	2,354	8,361	0
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(6,825)	(6,120)	(8,170)	55,953	(2,544)	(18,128)	(2,521)	(925)	(3,068)	(1,603)	(1,337)	(1,227)	3,485	4,900
4114001	ITC Adj, Utility Oper - Fed	(97)	(97)	(97)	(98)	(98)	(162)	(97)	(98)	(98)	(97)	(97)	(97)	(1,233)	(1,157)
4116000	Gain From Disposition of Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4265009	Factored Cust A/R Exp - Affil	69	71	62	74	76	89	108	113	104	105	113	104	1,088	0
4265010	Fact Cust A/R-Bad Debits-Affil	161	131	131	103	128	172	195	129	140	111	110	115	1,626	0
5000000	Oper Supervision & Engineering	332	305	277	461	298	250	255	343	366	467	376	281	4,009	8,396
5010000	Fuel	14	33	23	23	25	23	12	11	16	25	14	3	223	220
5010001	Fuel Consumed	9,017	7,450	8,564	7,520	6,489	9,374	9,077	10,806	12,414	10,587	9,462	11,660	112,620	111,477
5010003	Fuel - Procure Unload & Handle	238	190	207	173	151	243	155	190	205	243	128	181	2,304	2,279
5010005	Fuel - Deferred	(14)	876	2,537	(1,881)	478	681	(2,710)	(2,660)	885	385	(3,249)	(4,504)	(4,503)	(4,503)
5010013	Fuel Survey Activity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5010019	Fuel Oil Consumed	98	28	117	322	174	162	181	15	13	87	4	77	1,278	1,215
5020000	Steam Expenses	52	91	128	68	78	41	82	52	74	78	78	121	943	1,173
5020002	Urea Expense	146	200	167	7	0	8	0	0	6	302	274	1,172	1,457	1,457
5050000	Electnc Expenses	6	7	6	5	11	5	5	6	6	6	6	9	78	94
5060000	Misc Steam Power Expenses	281	199	217	11	536	336	162	250	513	(6)	175	214	2,988	4,637
5060002	Misc Steam Power Exp-Assoc	1	0	1	1	0	0	0	0	0	0	0	1	5	9
5060003	Removal Cost Expense - Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	1
5090000	Allowance Consumption SO2	323	342	321	226	240	363	89	377	316	180	263	204	3,244	3,202
5090002	Allowance Expenses	0	15	0	0	0	16	0	0	1	1	(1)	0	32	32
5090003	CO2 Allowance Consumption	0	0	0	0	0	0	0	3	2	1	2	1	9	9
5100000	Maint Supv & Engineering	99	98	95	134	114	113	67	104	113	153	95	110	1,295	2,074
5110000	Maintenance of Structures	11	66	29	46	24	33	29	25	46	36	77	49	473	663
5120000	Maintenance of Boiler Plant	200	569	369	501	1,161	933	643	307	507	840	787	1,342	8,159	10,801

5130000	Maintenance of Electric Plant	64	69	41	499	(166)	602	88	86	97	71	260	239	1,950	2,618
5140000	Maintenance of Misc Steam Plt	202	36	33	13	25	13	42	37	45	28	23	20	517	699
5280000	Maint Supy & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5550001	Purch Pwr-NonTrading-Nonassoc	1	0	1	0	0	2	1	0	0	0	0	0	18	18
5550002	Purchased Power - Associated	6,945	6,375	6,272	6,247	6,288	6,906	0	0	0	0	0	0	39,033	38,508
5550004	Purchased Power-Pool Capacity	1,571	1,542	1,830	1,836	1,822	1,783	2,576	3,117	2,994	3,140	3,296	3,577	29,084	28,694
5550005	Purchased Power - Pool Energy	4,198	4,203	4,429	3,411	4,943	5,762	5,955	3,034	4,362	3,459	4,795	4,463	53,014	52,303
5550010	Interchange In - Nonassociated	0	0	0	0	0	0	0	0	0	0	0	93	93	91
5550011	Interchange Out-Nonassociated	(7)	(4)	(6)	0	0	0	0	0	0	0	0	0	(17)	(17)
5550027	Purch Pwr-Non-Fuel Portion-Aff	0	0	0	0	0	0	3,379	2,788	3,241	3,121	3,237	3,181	18,947	18,692
5550031	Purchased Gas Conversion-Affl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5550032	Gas-Conversion-Mone Plant	91	169	113	94	111	101	219	213	255	113	99	169	1,747	1,724
5550034	Pool Purch-Optimization-Affil	2	0	0	25	35	(30)	247	275	231	15	207	548	1,555	1,534
5550035	PJM Normal Purchases (non-ECR)	0	0	0	1,893	(897)	108	215	119	170	124	93	15	1,840	1,816
5550038	Buckeye Excess Energy-OSS	0	0	0	0	0	658	153	213	173	346	(66)	343	1,820	1,796
5550039	PJM Inadvertent Mlr Res-OSS	0	0	0	0	0	12	2	(11)	(1)	1	0	1	4	4
5550040	PJM Inadvertent Mlr Res-LSE	0	0	0	0	0	44	4	(42)	(5)	4	(6)	8	7	7
5550041	PJM Ancillary Serv.-Sync	0	0	0	0	0	118	72	21	34	10	14	(11)	258	256
5550042	PJM OATT Ancill.-Reactive	0	0	0	0	0	37	(5)	38	56	18	45	41	230	227
5550043	PJM OATT Ancill. - Black	0	0	0	0	0	1	0	3	2	1	0	0	7	7
5550044	Realiz. Sharing-555 Optim.	0	0	0	0	0	0	(18)	(25)	(21)	(1)	(19)	(49)	(133)	(131)
5550045	Realiz. Sharing-PJM OSS PP	0	0	0	0	0	0	(21)	(11)	(15)	(11)	(9)	(1)	(68)	(67)
5550046	Purch Power-Fuel Portion-Affil	0	0	0	0	0	0	3,660	3,324	3,556	3,446	2,775	3,749	20,510	20,235
5550048	Buckeye Excess Energy-LSE	0	0	0	0	0	0	0	330	0	351	66	747	737	737
5560000	Sys Control & Load Dispatching	17	19	24	27	21	18	19	20	15	31	23	21	255	251
5560002	PJM Admin.Services-OSS	0	0	0	30	30	38	53	51	7	91	33	31	364	359
5560003	PJM Admin.Services-LSE	0	0	0	226	231	244	261	252	311	235	228	228	2,216	2,185
5560004	Realiz. Sharing-PJM OSS Admin	0	0	0	0	0	0	(7)	(4)	0	(9)	(3)	(3)	(26)	(26)
5570000	Other Expenses	212	172	173	247	241	209	299	366	351	449	435	416	3,570	3,521
5570006	PJM Trans.Mkt Expan. Exp.	0	0	0	83	84	(110)	(23)	8	25	0	0	0	67	65
5600000	Oper Supervision & Engineering	22	26	22	32	25	23	32	25	34	32	24	24	318	1,341
5610000	Load Dispatching	36	36	31	42	33	37	31	33	29	50	34	33	425	1,799
5620001	Station Expenses - Nonassoc	13	16	25	15	9	7	5	7	15	21	9	14	156	661
5630000	Overhead Line Expenses	38	12	2	29	70	92	18	16	8	27	52	44	408	1,730
5640000	Underground Line Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	1
5650002	Transmsn Elec by Others-NAC	9	9	8	7	8	11	12	10	11	7	27	126	533	533
5650003	AEP Trans Equalization Agmt	(535)	(535)	(468)	(466)	(466)	(466)	(333)	(210)	(211)	(211)	(211)	(211)	(4,323)	(18,359)
5660000	Misc Transmission Expenses	119	77	100	70	72	157	66	50	246	(59)	63	65	1,026	4,358
5670001	Rents - Nonassociated	0	0	0	0	0	0	1	0	0	0	0	0	1	7
5680000	Maint Supy & Engineering	8	8	6	9	7	6	7	8	10	7	7	7	90	385
5690000	Maintenance of Structures	1	1	1	0	0	0	0	1	1	0	2	2	8	34
5700000	Maint of Station Equipment	53	40	50	57	78	69	42	71	124	39	74	33	730	3,102
5710000	Maintenance of Overhead Lines	341	133	80	66	61	88	33	113	67	144	274	152	1,552	6,590
5720000	Maint of Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5730000	Maint of Misc Trmsmsn Plt	0	0	0	0	0	2	0	1	4	1	0	0	9	36
5800000	Oper Supervision & Engineering	77	61	64	96	66	63	54	84	77	103	81	67	893	1,223
5810000	Load Dispatching	24	25	22	30	26	28	30	35	29	41	27	24	341	466
5820000	Station Expenses	37	4	26	18	18	13	11	16	14	15	15	20	207	284
5830000	Overhead Line Expenses	8	20	(30)	14	(14)	7	(2)	(1)	15	12	25	16	70	97
5840000	Underground Line Expenses	2	4	3	3	3	1	2	2	2	5	3	1	31	42
5850000	Street Lighting & Signal Sys E	1	1	1	2	3	1	1	0	1	1	0	0	12	16
5860000	Meter Expenses	15	73	(2)	66	50	14	35	78	64	79	0	38	510	696
5870000	Customer Installations Exp	14	9	12	18	19	21	20	35	35	36	23	26	268	366
5880000	Miscellaneous Distribution Exp	332	221	275	(93)	263	345	167	278	462	(144)	283	310	2,699	3,696
5890001	Rents - Nonassociated	109	107	117	106	111	119	98	107	101	131	106	119	1,331	1,822
5890002	Rents - Associated	0	0	0	0	0	0	8	7	7	7	7	7	43	60
5900000	Maint Supy & Engineering	1	2	1	1	0	1	0	1	1	1	1	2	12	17
5910000	Maintenance of Structures	2	0	1	0	0	0	0	1	1	0	0	1	6	10
5920000	Maint of Station Equipment	46	38	40	71	70	54	52	82	71	57	42	48	671	920
5930000	Maintenance of Overhead Lines	795	940	692	1,660	980	1,127	504	816	843	818	863	1,131	11,170	15,302
5940000	Maint of Underground Lines	10	10	15	6	5	11	4	15	(3)	13	18	1	105	143
5950000	Maint of Lne Trmf,Rglators&Dvi	58	52	62	68	50	106	25	36	34	78	45	(8)	606	829
5960000	Maint of Strt Lghng & Sgnal S	5	5	7	7	6	7	6	7	8	21	5	1	86	119
5970000	Maintenance of Meters	4	5	7	7	6	5	6	5	10	7	5	5	72	97
5980000	Maint of Misc Distribution Plt	31	30	34	44	33	38	30	117	35	41	22	15	470	643
9010000	Supervision - Customer Accts	40	38	37	53	48	41	29	41	44	45	35	31	482	613
9020000	Meter Reading Expenses	18	13	4	9	13	24	7	3	10	3	16	3	123	156
9020001	Customer Card Reading	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9020002	Meter Reading - Regular	140	138	118	258	194	157	116	136	161	132	122	99	1,771	2,253
9020003	Meter Reading - Large Power	3	3	3	3	3	3	3	3	3	4	4	3	37	45
9020004	Read-In & Read-Out Meters	12	14	11	13	11	11	9	11	12	14	10	9	137	175
9030000	Cust Records & Collection Exp	36	45	42	51	40	41	36	43	49	52	43	42	520	660
9030001	Customer Orders & Inquiries	314	296	237	315	242	278	209	191	212	298	251	216	3,059	3,888
9030002	Manual Billing	2	2	2	2	2	2	2	2	3	3	3	3	28	37
9030003	Postage - Customer Bills	52	62	52	52	68	48	77	38	50	39	16	47	601	764
9030004	Cashiering	13	11	12	19	21	9	14	9	6	12	10	9	145	185
9030005	Collection Agents Fees & Exp	9	10	11	11	11	10	9	10	11	14	12	10	128	164
9030006	Credit & Oth Collection Activi	30	34	24	38	36	44	43	51	31	60	45	43	479	607
9030007	Collectors	55	60	53	85	54	49	35	54	47	54	49	36	631	801