Attachment D

COMMONWEALTH OF KENTUCKY
BEFORE THE
PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF :

JOINT APPLICATION OF KENTUCKY POWER COMPANY,	)	
AMERICAN ELECTRIC POWER COMPANY, INC.	)	
AND CENTRAL AND SOUTH WEST CORPORATION	)	CASE NO. 99-149
REGARDING A PROPOSED MERGER	)	

On February 17, 1999 the Staff of the Public Service Commission of Kentucky ("Commission") issued a letter stating staff's belief that the Commission has jurisdiction under KRS 278.020 (5) to review the proposed merger of Central and South West Corporation ("CSW") into American Electric Power Company, Inc. ("AEP") and requested that Kentucky Power Company ("Kentucky Power" "KPCO" or the "Company") advise in writing by March 8, 1999 of the date AEP would file an application for Commission approval of "the indirect change in control of Kentucky Power Company." On March 5, 1999 the Company issued a letter notifying the Commission that it would file the requested application by April 15, 1999. The letter also indicated that the Company expected to provide the Staff and the Commission with sufficient information to enable the Commission to approve its application within the sixty (60) day period prescribed by the statute. The letter further preserved the Company's legal arguments regarding the application of KRS 278.020 to this merger.

On April 15, 1999, the Company, AEP and CSW filed a Joint Application with supporting testimony and work papers. The proceeding was designated P.S.C. Case No. 99-149.

On April 22, 1999, the Commission issued a letter indicating that the Commission staff had reviewed the Company's application and found that it met the minimum filing requirements.

On May 4, 1999, the Attorney General, Office of the Rate Intervention ("Attorney General"), and Kentucky Electric Steel, Inc. ("KESI") were granted full intervention in Case No. 99-149. On May 11, 1999, Kentucky Industrial Utility Customers, Inc. ("KIUC"), was also granted full intervention in Case No. 99-149. These parties will be referred to herein collectively as the "Intervenors."

On April 22, 1999, a Technical Conference was held at the Commission's offices. On May 4, 1999, May 11, 1999, May 17, 1999 and May 20, 1999 settlement conferences were held at the Commission's offices. All parties to the proceeding and the Commission staff were present and participated in the settlement conferences.

Having considered the evidence and being duly advised, the Commission now finds:

1. Notice and Jurisdiction. Due and timely notice of the hearing to consider the settlement proposed by the parties was given. Kentucky Power is a "utility" within the meaning of that term in KRS 278.010(3)(a) and is subject to the jurisdiction of the Commission in the manner and to the extent provided by the laws of the Commonwealth of Kentucky.

2. The Settlement Agreement. As described in the Settlement Agreement, a copy of which is attached hereto as Exhibit A and incorporated herein by reference, the Settlement Agreement contains, among other things, provisions regarding (a) net non-fuel merger savings; (b) fuel and purchased power merger savings; (c) limitation on requests for stranded cost recovery; (d) allocation of proceeds from the sale of facilities; (e) system integration agreements; (f) Ohio Power waiver; (g) affiliate standards; (h) maintenance and enhancement of the adequacy

and reliability of retail electric service, including certain reporting requirements, (i) settlement of the existing environmental surcharge litigation (Kentucky Court of Appeals Case Nos. 98-CA-00137, 98-CA-01344, 98-CA-01417, 98-CA-01455); and (j) settlement of the pending six month review of KPCO's environmental surcharge in P.S.C. Case No. 98-624. The Settlement Agreement was agreed to by all parties to this proceeding.

The Settlement Agreement further provides that if the proposed merger is ultimately consummated, AEP commits that upon issuance of any final and non-appealable order from any state or federal commission addressing the merger that provides benefits or imposes conditions on AEP that would benefit the ratepayers of any jurisdiction, such net benefits and conditions will be extended to all other retail customers to the extent necessary to achieve equivalent net benefits and conditions to all retail customers of AEP.

The Settlement Agreement also provides that, upon approval by the Commission, the Intervenors, the Commission and its Staff shall not oppose the proposed merger before FERC or oppose AEP's previously made merger-related filings with the Securities and Exchange Commission.

The Settlement Agreement further states that it shall not constitute nor be cited as precedent or deemed an admission by any party in any other proceeding except as necessary to enforce its terms before the Commission, or any State Court of competent jurisdiction on these particular issues. The Settlement Agreement provides that it is solely the result of compromise in the settlement process, shall not constitute a concession of subject matter jurisdiction, and except as expressly provided therein, is without prejudice to and shall not constitute a waiver of any position that any of the parties thereto may take with respect to any or all of the items resolved therein in any future regulatory or other proceedings.

The Settlement Agreement states that if the Commission does not approve the Settlement Agreement in its entirety, it shall be null and void and deemed withdrawn, unless such change is approved by the parties.

At a hearing held May 28, 1999, Richard E. Munczinski, Senior Vice President-Corporate Planning and Budgeting of American Electric Power Service Corporation, the service corporation subsidiary of AEP, and Errol K. Wagner, Director of Regulatory Affairs for Kentucky Power testified in support of Commission approval of the Settlement Agreement. Mr. Munczinski discussed the negotiating process which resulted in the Settlement Agreement and the public benefits that would result from its approval. Mr. Wagner testified regarding the mechanism by which the bill reductions will be implemented by Kentucky Power.

During the course of this proceeding information about the proposed merger was requested from and provided by Kentucky Power, AEP and CSW. Additional information about the proposed merger has since been developed in the course of FERC proceedings and proceedings before other state commissions. After lengthy and detailed negotiations, Kentucky Power, CSW, AEP, the Attorney General, Office for Rate Intervention, Kentucky Industrial Consumers, Inc. and Kentucky Electric Steel have reached a unanimous agreement on terms and conditions that help ensure that Kentucky consumers will fairly share in the benefits achieved by the merger and that Kentucky consumers will be protected against any detrimental effects. The Parties recommend that the Commission approve the Settlement Agreement as a fair and just settlement of differences regarding merger-related issues.

Having reviewed the Settlement Agreement and the evidence relating thereto, the Commission finds that the recommendation of the Parties should be approved. The Commission further finds that the Settlement Agreement is a fair and reasonable resolution of the merger-related issues of concern to the Commission and the Intervenors and should be approved in its entirety without modification.

The Commission finds that AEP and Kentucky Power have and will retain the financial, technical and managerial abilities to provide reasonable service.

The Commission further finds that the proposed merger of AEP and CSW is in accordance with the law, for a proper purpose and is consistent with the public interest.

IT IS THEREFORE ORDERED BY THE PUBLIC SERVICE COMMISSION OF KENTUCKY that:

1. The Settlement Agreement shall be and hereby is approved in its entirety without modification and that the merger of AEP and CSW is approved pursuant to KRS 278.020(4) and KRS 278.020(5).

2. Kentucky Power shall implement the Net Merger Savings Credit Tariff in the amounts shown in the tariff filed as Exhibit 2 to this Order, which tariff is approved.

3. American Electric Power, Inc. and Central and South West Corporation will incur transaction, regulatory processing and transition costs to merge the two companies. The Commission orders that the Kentucky retail jurisdictional share of the estimated merger costs be deferred and amortized for recovery over eight years. The amortization should begin with the date of the combination and continue for eight years on a straight-line basis.

4. The proposed regulatory plan is approved as are the steps necessary to implement it , specifically:

a. the regulatory treatment of the fuel saving arising from the integrated operations of AEP, CSW and Kentucky Power as set forth in the Settlement Agreement;

b. Kentucky Power is authorized to include as an allowable expense in cost of service the non-fuel merger savings, net of cost to achieve and amortization of estimated costs to achieve as set forth in Attachment B to the Settlement Agreement.

5. Effective January 1, 2000, KPCO shall begin collecting the environmental surcharge, including the costs of the Low Nox burners for the Big Sandy generating plant's Unit No. 1 and Unit No. 2, in accordance with the Opinion and Order of the Franklin Circuit Court dated April 30, 1998, as amended by Opinion and Order dated May 14, 1998 in Consolidated Case Nos. 97-CI-00137, 97-CI-01138, 97-CI-01144 (except those portions of the decisions allowing retroactive recovery of the surcharge).

6. The Commission approves the settlement of the environmental surcharge litigation (Kentucky Court of Appeals Case Nos. 98-CA-00137, 98-CA-01344, 98-CA-01417, 98-CA-01455, and 98 CA 002476) as described in the Settlement Agreement and authorizes its counsel to execute to necessary documents to dismiss the appeals and cross-appeals therein.

7 The pending review of KPCO's environmental surcharge in P.S.C. Case No. 98-624 shall be terminated and that proceeding is ordered closed without adjustment to the surcharge.

8. This Order shall be effective on and after the date of its approval.

By the Commission

AMERICAN ELECTRIC POWER

	ORIGINAL	SHEET NO. 25-1
CANCELING		SHEET NO.

P.S.C. ELECTRIC NO. 7

NET MERGER SAVINGS CREDIT (N.M.S.C.)

APPLICABLE.

To Tariffs R.S., R.S.-L.M.-T.O.D., Experimental R.S.-T.O.D., S.G.S., M.G.S., Experimental M.G.S.-T.O.D., L.G.S., Q.P., C.I.P.-T.O.D., C.S.- I.R.P., M.W., O.L., and S.L.

RATE.

The Net Merger Savings Credit shall provide for a monthly adjustment to base rates on a rate per KWH of monthly consumption. The Net Merger Savings Credit shall be calculated according to the following formula:

Net Merger Savings Credit = M.S.F. + B.A.F.

Where:

(M.S.F.) Is the Merger Savings Factor per KWH which is based on the total Company net savings that are to be distributed to the Company's Kentucky retail jurisdictional customers in each 12-month period.

	Net Savings to be Distributed	Merger Savings Factor (M.S.F.)
Year 1*	$1,463,815	.021¢ per Kwh
Year 2	2,553,660	.037¢ per Kwh
Year 3	3,184,645	.045¢ per Kwh
Year 4	3,695,003	.051¢ per Kwh
Year 5	4,037,167	.055¢ per Kwh
Year 6	4,299,432	.057¢ per Kwh
Year 7	4,504,920	.059¢ per Kwh
Year 8	4,626,369	.059¢ per Kwh
Year 9	5,242,785	.066¢ per Kwh

*The Net Merger Savings Credit will begin in the first full billing month available following thirty days from the consummation of the merger and will continue until the effective date of a Commission order changing the Company's base rates after Year 8 of this tariff.

(B.A.F.) Is the Balancing Adjustment Factor per KW for the second through the twelfth months of the current distribution year which reconciles any over- or under-distribution of the net savings from prior periods. The B.A.F. will be determined by dividing the difference between amounts which were expected to be distributed and the amounts actually distributed from the application of the Net Merger Savings Credit from the previous year by the expected Kentucky retail jurisdictional KWH. The final B.A.F. will be applied to customer billings in the second month following the effective date of a Commission order changing the Company's base rates after Year 8 of this tariff.

TERMS OF DISTRIBUTION.

1. The total distribution to the Company's customers will, in no case, be less than the sum of the amounts shown for the first eight years above.

2. On or before the 21st of the first month of each distribution year following Year 1, the Company will file with the Commission a status report of the Net Merger Savings Credit. Such report shall include a statement showing the amounts which were expected to be distributed and the amounts actually distributed in previous periods, along with a calculation of the B.A.F. which will be implemented with customer billings in the second month of that distribution year to reconcile any previous over-or under-distributions.

3. The Net Merger Savings Credit shall be applied to the customer's bill following the rates and charges for electric service, but before application of the school tax, the franchise fee, sales tax or similar items.

DATE OF ISSUE ______ DATE EFFECTIVE ______

ISSUED BY E. K. WAGNER (NAME) DIRECTOR OF REGULATORY AFFAIRS (TITLE) ASHLAND, KENTUCKY (ADDRESS)

Kentucky Power Company
AEP/CSW Merger
Base Rate Case Treatment
Based on Year 5
($000)

Ln No	Description			
1	Credit Per Rider Continues [1]			($4,037)
	Included in Test Year			
	Gross Merger Savings		($8,891)	
2	Change in Control Amortization [2]	$328		
3	Other CTA Amortization [2]	$1,178		
4	Total CTA/CIC Amortization [2]		$1,506	
5	Net Merger Savinge in Test Year [1]		($7,385)	
	Add Back to Test Year Cost of Service			
6	Customer Share [1]	$4,037		
7	Shareholder Portion [1]	$3,348	$7,385	
8	Net Base Rate Reduction			$0
9	Kentucky Customer Rate Reduction [1]			($4,037)

Source Case No. 99-149 June 14, 1999 Order:
[1] Attachment A Page 1 of 1 Year 5
[2] Attachment B Page 1 of 3

Kentucky Power Company

REQUEST

With regard to the State Issues Settlement Revenue adjustment shown on Section V, S-4, page 10, please provide the following information:

a. Provide a copy of the relevant pages of the Settlement Agreement in Case No. 2004-00420 that addresses this issue.

b. Indicate where the test year revenues of $2,457,200 are recorded in the revenue accounts shown in the response to KPSC-1-12, pages 3 and 4 of 19.

RESPONSE

a. A copy of the Settlement Agreement in Case No. 2004-00420 is attached.

b. The test year revenues of $2,457,200 are recorded in the revenue Acounts 440 through 444.

WITNESS: Errol K Wagner

COMMONWEALTH OF KENTUCKY
BEFORE THE
PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF:

APPLICATION OF KENTUCKY POWER COMPANY FOR APPROVAL OF A STIPULATION AND SETTLEMENT AGREEMENT RESOLVING STATE REGULATORY MATTERS	))))	P.S.C. CASE No. 04-____

STIPULATION AND SETTLEMENT AGREEMENT AMONG KENTUCKY POWER COMPANY, KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC. AND OFFICE OF ATTORNEY GENERAL, OFFICE OF RATE INTERVENTION

This Stipulation and Settlement Agreement is made as of October 20, 2004, by and among the Kentucky Office of Attorney General, Office of Rate Intervention ("KOAG"); Kentucky Industrial Utility Customers, Inc. ("KIUC")[1] (the KOAG and KIUC are collectively referred to herein as the "Kentucky Parties"); and Kentucky Power Company ("Kentucky Power.") These entities are sometimes individually referred to herein as a "Party" or collectively as "Parties".

WITNESSETH:

WHEREAS, on December 20, 2001 the Parties and the Public Service Commission of Kentucky ("Kentucky PSC") entered into a Settlement Agreement to resolve two proceedings then pending before the Federal Energy Regulatory Commission ("FERC"): Docket No. EC01-130-000 and Docket No. ER01-2668-000;

WHEREAS, among the issues before FERC in Docket No. EC01-130-000 was a Section 203 Application by American Electric Power Service Corporation to transfer certain jurisdictional assets among American Electric Power Company, Inc. ("AEP") subsidiaries in connection with AEP's proposed restructuring plan;

WHEREAS, in the negotiations leading to the December 20, 2001 Settlement Agreement the Parties addressed state regulatory issues including:

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[1] KIUC consists of AK Steel Corporation; Air Products & Chemicals, Inc.; Marathon Ashland Petroleum LLC; Calgon Carbon; and Specialty Metals Corporation.

(a) Kentucky Power's need for additional capacity beyond the December 31, 2004 expiration of the Unit Power Supply Agreement ("UPSA") between American Electric Generating Company ("AEGCo") and Kentucky Power for 195 MW of Rockport Unit No. 1 and 195 MW of Rockport Unit No. 2;

(b) Resolution of Kentucky Power's claim against AK Steel Corporation for late payment charges claimed due then pending in P.S.C. Case No. 2000-428, *Kentucky Power Company d/b/a American Electric Power v. AK Steel Corporation*;

(c) The date for filing by Kentucky Power of its next Integrated Resource Plan pursuant to 807 KAR 5:058;

(d) The amendment of Kentucky Power's System Sales Clause to permit the offset against system sales revenues of the environmental costs currently allocated to Non-Associated Utilities in calculating Kentucky Power's environmental surcharge pursuant to KRS 278.183;

(e) The setting of Kentucky retail rates in connection with the extension of the UPSA for 195 MW of Rockport Unit No. 1 and 195 MW of Rockport Unit No. 2.

WHEREAS, as part of the December 20, 2001 Settlement Agreement the Parties agreed to a settlement of the state regulatory issues, subject to approval by the Kentucky PSC;

WHEREAS, as part of the December 20, 2001 Settlement Agreement the Parties and the Kentucky PSC agreed that extending the UPSA between AEGCo and Kentucky Power for 195 MW of Rockport Unit No. 1 for five years beyond its December 31, 2004 expiration date was in the best interest of Kentucky Power and its ratepayers;

WHEREAS, as a further part of the December 20, 2001 Settlement Agreement the Parties and the Kentucky PSC agreed that extending the UPSA between AEGCo and Kentucky Power for 195 MW of Rockport Unit No. 2 until the December 7, 2022 end of the lease agreement dated as of December 1, 1989 between Wilmington Trust Company as Lessor and AEGCo was in the best interest of Kentucky Power and its ratepayers;

WHEREAS, on December 17, 2002 the Kentucky PSC approved the December 20, 2001 Settlement Agreement, finding that the extension of the UPSA for Rockport Unit No. 1 and Rockport Unit No. 2 was in the best interest of Kentucky Power and its ratepayers;

WHEREAS, the corporate restructuring and transfer of assets was never consummated;

WHEREAS, the Commission in its March 29, 2004 and May 29, 2004 Orders in Administrative Case No. 387, *In the Matter of: A Review of the Capacity of Kentucky's*

Generation and Transmission System, directed Kentucky Power to continue to seek extensions of the UPSA for Rockport Unit No. 1 and Rockport Unit No. 2;

WHEREAS, the Parties believe that extension of the UPSA for 195 MW of Rockport Unit No. 1 and for 195 MW of Rockport Unit No. 2 is in the best interest of Kentucky Power's ratepayers and will enable Kentucky Power to secure long-term low-cost, coal-fired base load generation;

WHEREAS, the Parties agree that the additional revenues set out in Section III(a)(1) and Section III(a)(2) of this Stipulation and Settlement Agreement are fair, just and reasonable consideration for the extension of the UPSA for Rockport Unit No. 1 and Rockport Unit No. 2 and the resolution of the other matters considered herein, and that the rates imposed to recover the additional revenues are fair, just and reasonable rates;

WHEREAS, the Parties agree that the state regulatory issues that were the subject of the December 20, 2001 Settlement Agreement should be resolved;

WHEREAS, the Parties have engaged in good faith negotiations to resolve the matters set forth below;

NOW THEREFORE, the Parties have reached a settlement and agree as follows:

I. ROCKPORT UNIT NO. 1 CAPACITY

1. The UPSA between Kentucky Power and AEGCo for 195 MW of Rockport Unit No. 1 will be extended beyond the current expiration date, which is December 31, 2004. The UPSA for 195 MW of Rockport Unit No. 1 will be extended until the expiration of the lease agreement for Rockport Unit No. 2 between Wilmington Trust Company as Lessor and AEGCo, which expires December 7, 2022. All other terms and provisions of the existing UPSA will continue through December 7, 2022. Except as provided in Section VI(3) of this Stipulation and Settlement Agreement neither Kentucky Power nor any of its affiliates, nor any party to this Stipulation and Settlement Agreement will seek to have the UPSA terminated before its new expiration date of December 7, 2022.

II. ROCKPORT UNIT NO. 2 CAPACITY

1. The UPSA between Kentucky Power and AEGCo for 195 MW of Rockport Unit No. 2 will be extended until the expiration of the lease agreement for Rockport Unit No. 2 between Wilmington Trust Company as Lessor and AEGCo, which expires December 7, 2022. All other terms and provisions of the existing UPSA will continue through December 7, 2022. Except as provided in Section VI(3) of this Stipulation and Settlement Agreement neither Kentucky Power nor any of its affiliates, nor any party to this Stipulation and Settlement Agreement will seek to have the UPSA terminated before its new expiration date of December 7, 2022.

III. ADDITIONAL REVENUES

1. In consideration of the benefits conferred by the extension of the UPSA and other matters resolved herein, all Parties further agree not to oppose an application by Kentucky Power to the Kentucky PSC to amend its retail tariffs to permit Kentucky Power to collect additional retail revenues as follows:

(a) Kentucky Power shall collect $5.1 million in additional revenue each year of this Stipulation and Settlement Agreement for the five years beginning January 1 of 2005 through 2009;

(b) Kentucky Power shall collect a further increase in additional annual revenues of $1.1 million (yielding a combined total increase in annual revenue of $6.2 million) each year for the approximately thirteen years beginning January 1 of 2010 through December 7, 2022, except that the additional revenues for the year beginning January 1, 2022 shall be $5,792,329 (341/365 of $6.2 million.)

(c) Following approval of the retail rate adjustments set forth in Section III(1)(a) and Section III(1)(b) of this Stipulation and Settlement Agreement Kentucky Power will:

(i) implement those rate adjustments by revising its monthly System Sales Clause Schedule filed with the Kentucky PSC in the fashion illustrated on Exhibit 1 to this Stipulation and Settlement Agreement. The increased annual revenues will be generated by two different kWh rates. The first rate will be for all customers except the CIP-TOD tariff customers and the second kWh rate will be for the CIP-TOD tariff customers. The kWh rate to be applied to each of these two customer class groups shall be sufficient to generate that portion of the total increase in annual revenues required under this Stipulation and Settlement Agreement equal to the percentage of total annual revenues produced by each of the two customer class groups (CIP-TOD and all other tariffs) for the twelve months ending June 30, 2004 and for each twelve month period thereafter during which the revenues are collected through the system sales tracker.

(ii) calculate each calendar year during the period between January 1, 2005 and the effective date of the Company's next change in retail base rates a Balancing Adjustment Factor (BAF) in the same manner as the Company does for the current Net Merger Savings Credit tariff and include the factor in the combined System Sales Clause factor as shown on Exhibit 1 to this Stipulation and Settlement Agreement.

(d) In any retail rate case pursuant to KRS 278.190 or KRS 278.260 following approval by the Kentucky PSC of the retail rate adjustments set forth in

Section III(1)(a) and Section III(1)(b) of this Stipulation and Settlement Agreement the Parties agree that:

(i) the additional revenues collected by Kentucky Power from the retail rate adjustments set forth in Section III(1)(a) and Section III(1)(b) of this Stipulation and Settlement Agreement will not be considered by the Kentucky Public Service Commission in establishing Kentucky Power's retail base rates. In any such retail rate case Kentucky Power shall be permitted to exclude from the test year period the revenues collected pursuant to Section III(1)(a) and III(1)(b) of this Stipulation and Settlement Agreement;

(ii) Kentucky Power shall collect the additional revenues as set forth Section III(1)(a) and Section III(1)(b) of this Stipulation and Settlement Agreement in addition to such base retail rates established by the Kentucky PSC. The costs associated with the underlying Rockport Unit 1 and 2 UPSA will continue to be included in base rates;

(iii) Kentucky Power will develop, and the other Parties will not oppose, a new tariff that provides for the receipt by Kentucky Power of the additional revenues as described in Section III(1)(a) and III(1)(b) of this Stipulation and Settlement Agreement that will allow the Company to receive the additional revenue amount in addition to its base rates and other charges. Such new tariff will be consistent with the revenue allocation and rate design principles set forth in this Agreement. Such new tariff will include two different rates, one for CIP-TOD tariff customers and one for all other tariff customers. The allocation of the additional revenues to be collected from the CIP-TOD tariff customers and all other tariff customers will be based upon the total annual revenue of each of the two customer classes. Once the additional revenues have been allocated between the two customer classes based upon total annual Kentucky retail revenue, the additional revenue will be collected within the two customer classes (CIP-TOD and all other tariffs) on a kwh basis.

(e) In the first retail base rate case pursuant to KRS 278.190 or KRS 278.260 following approval by the Kentucky PSC of the retail rate adjustments set forth in Section III(1)(a) and Section III(1)(b) of this Stipulation and Settlement Agreement the Parties agree that the modification of the System Sales Clause under Section III(1)(c) of this Stipulation and Settlement Agreement to permit the receipt by Kentucky Power of the additional revenues shall be eliminated upon the implementation by the Kentucky PSC of the provisions of Section III(d) of this Stipulation and Settlement Agreement.

(f) This Stipulation and Settlement Agreement is made upon the express agreement by the Parties that the receipt by Kentucky Power of the additional revenues called for by Section III(1)(a) and III(1)(b) shall be accorded the ratemaking treatment set out in this Section III. In any proceeding affecting the rates of Kentucky Power during the extension of the UPSA under this Stipulation and Settlement Agreement, the provisions of this Section III are an express exception to Section VI(4) of this Stipulation and Settlement Agreement.

IV. INTEGRATED RESOURCE PLAN

1. The Parties agree that Kentucky Power will submit an Integrated Resource Plan ("IRP") to the Kentucky PSC no later than June 30, 2009. The filing shall reflect the resources available to Kentucky Power. The filing shall also reflect the resources available to Kentucky Power as a member of any pool arrangement that Kentucky Power expects to exist during the period reflected in the IRP. The Kentucky Public Service Commission will initiate a formal review of that IRP and issue an order setting forth its findings and conclusions.

2. Notwithstanding the provisions of Section IV(1) of this Stipulation and Settlement Agreement, within 120 days of filing with FERC an application to amend the AEP-East Interconnection Agreement to change the generation resources available to Kentucky Power under the AEP-East Interconnection Agreement the Parties and the appropriate members of the Staff of the Kentucky PSC shall meet and confer concerning the need for Kentucky Power to file an IRP prior to June 30, 2009. If after such discussions one or more of the Parties or the Staff of the Kentucky PSC in good faith requests that Kentucky Power make an IRP filing in conformity with Section IV(1) of this Stipulation and Settlement Agreement Kentucky Power shall do so within 90 days of receiving such request.

3. During the period of the extension of the Rockport UPSA required under this Stipulation and Settlement Agreement, Kentucky Power shall provide in connection with its annual filing pursuant to the Kentucky PSC's December 20, 2001 Order in Administrative Case No. 387 that information provided in Kentucky Power's Integrated Resource Plan concerning the combined load and resources of the parties to the AEP Interconnection Agreement and Kentucky Power.

V. ENVIRONMENTAL COSTS

1. All Parties agree not to oppose an application by Kentucky Power seeking approval by the Kentucky PSC for the environmental costs currently allocated to Non-Associated Utilities as required by the Kentucky Public Service Commission in Kentucky Power's environmental surcharge pursuant to KRS 278.183 to be reflected in Kentucky Power's monthly filing of the System Sales Clause Schedule as shown on Exhibit 2 to this Stipulation and Settlement Agreement. This change in the recovery of such environmental costs will occur on the effective date of the Kentucky PSC's order approving the terms of this Stipulation and Settlement Agreement. When Kentucky Power's base rates are next changed by order of the Kentucky PSC, the appropriate ratemaking treatment for the environmental costs allocated to Non-Associated Utilities may be addressed by the Kentucky Public Service Commission.

VI. PROCEDURAL TERMS

1. The parties will not oppose in proceedings before the Kentucky PSC or FERC or on appeal the issuance of an Order by the Kentucky PSC or FERC approving the terms of this Stipulation and Settlement Agreement.

2. The terms of this Stipulation and Settlement Agreement are expressly conditioned upon:

(a) the approval by the Kentucky PSC and by any court reviewing such action of the Stipulation and Settlement Agreement and all supporting or related tariff filings without any change or condition that is unacceptable to the Parties;

(b) the approval by FERC and by any court reviewing such action of the extension of the UPSA without any change or condition that is unacceptable to the Parties;

(c) the receipt without any change or condition that is unacceptable to the Parties of all approvals from or non-objections by FERC and any state regulatory bodies exercising jurisdiction over other AEP operating companies, and any court reviewing such action, required to implement the terms of this Stipulation and Settlement Agreement.

3. If at any time prior to the expiration of the extension of the UPSA under this Stipulation and Settlement Agreement the Kentucky PSC or its successor enters an Order that prevents Kentucky Power from charging rates consistent with the provisions of Sections III(1)(a), Section III(1)(b), III(1)(d)(i) and III(1)(d)(ii) of this Stipulation and Settlement Agreement Kentucky Power may, upon 120 days notice to the Commission and the parties to this Stipulation and Settlement Agreement, begin legal or regulatory proceedings necessary to terminate the extension of the UPSA and withdraw from all other obligations under this Agreement. During any such proceedings no Party to this Stipulation and Settlement Agreement shall make any arguments nor take any position inconsistent with the provisions of this Stipulation and Settlement Agreement. During the 120 day notice period the Kentucky PSC shall be authorized to cure any noncompliance with this Agreement.

4. This Stipulation and Settlement Agreement further is made upon the express understanding that it constitutes a negotiated settlement, and except as otherwise expressly provided for herein to effectuate this Stipulation and Settlement Agreement, no Party shall be deemed to have agreed to any ratemaking principle, precedent or policy, nor shall any party be deemed to have agreed or consented to any matter not expressly stated in this Stipulation and Settlement Agreement. Nothing in this Paragraph is intended to prevent the admission of this Stipulation and Settlement Agreement as evidence in any proceeding in which it is relevant.

5. In the event the conditions set forth in Section VI(2) of this Stipulation and Settlement Agreement are not satisfied the Parties, upon notice by any Party, shall meet with appropriate members of the Kentucky PSC Staff and in good faith discuss amendments of this Stipulation and Settlement Agreement, if any, that are satisfactory to the Parties. If, despite such good faith discussions, the Parties are unable to agree upon amendments within 30 days of the commencement of such discussions or such longer period as mutually agreed, then this Stipulation and Settlement Agreement shall become void and of no effect.

IN WITNESS WHEREOF, the Parties have caused this Stipulation and Settlement Agreement to be signed by their duly authorized officers and representatives as of the date first written above.

Agreed to and Accepted:

Kentucky Power Company

By: Errol K Wagner

Name: Errol K Wagner

Title: Assistant Secretary

Agreed to and Accepted:

Kentucky Industrial Utility Customers, Inc.

By: Michael L. Kurtz

Name: Michael L. Kurtz

Title: Attorney

Agreed to and Accepted:

Office of Attorney General, Office of Rate Intervention

By: ______________________

Name: ELIZABETH BLACKFORD

Title: Assistant Attorney General

Exhibit 1

Exhibit 1 illustrates Page 1 of 2 of the revised monthly System Sales Clause Schedule that Kentucky Power will file with the Public Service Commission of Kentucky to collect \$5.1 million in the first five years and \$6.2 million in years six through eighteen in additional revenues in consideration of the agreements reached in this Stipulation and Settlement Agreement. Collecting \$5.1 million in years 1-5 and \$6.2 million in years 6-18 will result in Kentucky Power collecting approximately \$106.1 over the 18-year period. The revised System Sales Clause Schedule includes three new lines.

Line 8, entitled "State Issues Settlement Factor," will be a fixed amount equal to \$0.000847 for all customers except the CIP-TOD customers and \$0.000500 for CIP-TOD customers. Line 9, entitled "State Issues Settlement BAF," will be calculated once a year until the Company's effective date of a change in base rates. The purpose of the BAF factor is to collect or refund any difference between the actual amount collected and \$5.1 million or \$6.2 million whichever is in effect. Line 10, entitled "Net System Sales Clause Factor - \$ kWh," will be the combined result of line 7 "System Sales Clause Factor", line 8 "State Issues Settlement Factor" and line 9 "State Issues Settlement BAF".

Page 1 of 2 of the revised monthly System Sales Clause Schedule will be in the following format:

Kentucky Power Company

System Sales Clause Schedule
Case No. 9061 and
Stipulation and Settlement Agreement

Line No.				
1	Current Month (Tm) Net Revenue	(+)		
2	Base Month (Tb) Tariff Sheet No. 19-1 Net Revenue Level	(-)		
3	Increase (Decrease) of System Sales Net Revenue			
4	Customer 50% Sharing	(x)	50%	
5	Customer Share of Increase (Decrease) in System Sales Net Revenue			
6	Current Month (Sm) Sales Level	(/)		
7	System Sales Clause Factor - $/kWh*			
			All Other Customers	CIP-TOD Customers
8	State Issues Settlement Factor	(+)	$0.000847	$0.000500
9	States Issues Settlement BAF	(+)	$0.000000	$0.000000
10	Net System Sales Clause Factor - $ kWh	(=)	________	________

*This factor is a credit to the customer when current month net revenue levels exceed the base month; and a charge when current month net revenue levels are below the base month.

Effective Date for Billing:

Submitted by:

Signature

Title:

Date Submitted:

Exhibit 2

Exhibit 2 illustrates Page 2 of 2 of the revised monthly System Sales Clause Schedule that Kentucky Power will file with the Public Service Commission to reflect Kentucky Power's environmental surcharge pursuant to KRS 278.183 in accordance with Section V(1) of this Stipulation and Settlement Agreement. Specifically, on page 2 of 2 of the Schedule, Kentucky Power will add a new line (Line 6) entitled "Non-Associated Utilities Monthly Environmental Costs". Line 4 ("Sales for Resale Expense") and Line 5 ("Interchange-Delivered Expense") will be added to Line 6 ("Non-Associated Utilities Monthly Environmental Costs") to arrive at Line 7 ("Total System Sales Expenses"). "Total System Sales Revenues" (Line 3) less "Total System Sales Expenses" (Line 7) will determine "Total System Sales Net Revenue" (Line 8) for the current month. Line 8 will be carried over to Page 1 of 2 of the Schedule, Line 1("Current Month (Tm) Net Revenue Level"), to be used in calculating the monthly "System Sales Clause Factor - $ kWh" (Line 9) on that page. Page 2 of 2 of the revised monthly System Sales Clause Schedule will be in the following format:

Kentucky Power Company

System Sales Clause Net Revenue

Month Ended____________________

Line No.		CURRENT MONTH	PRIOR MO. TRUE-UP ADJUSTMENT	TOTAL
1	Sales for Resale Revenues			
2	Interchange-Delivered Revenues			
3	Total System Sales Revenues			
4	Sales for Resale Expenses			
5	Interchange-Delivered Expenses			
6	***Non-Associated Utilities Monthly Environmental Costs****			
7	Total System Sales Expenses			
8	Total System Sales Net Revenue			

*Source: ES Form 1.0, Line 3
ES Form 3.3, Line 4
Non-Associated Environmental Costs

Kentucky Power Company

REQUEST

Please provide the expense account number and title in which KPSC assessments are recorded.

RESPONSE

The KPSC assessments are charged to Account 4081018 - State Public Service Commission Tax/Fees.

WITNESS: Errol K Wagner

Kentucky Power Company

REQUEST

With regard to the Commission Mandated Consultant costs listed on lines 1-3 on Section V, S-4, page 12, please explain whether the Company expensed or deferred these costs on its books when they were incurred. If they were deferred, indicate in which exact balance sheet account they were deferred.

RESPONSE

These expenses were expensed when incurred to Account 9230001.

KRS 278.255 (3) states "The Commission shall include the cost of conducting any audits required in this section in the cost of service of the utility for rate making purposes".

WITNESS: Errol K Wagner

Kentucky Power Company

REQUEST

With regard to the Demolition Study Cost amount of $65,700 which the Company has claimed as part of its proposed rate case expenses, please provide the following information:

a. Nature and purpose of the cost, a copy of the underlying contract, and an explanation as to when this study will be performed.
b. What is the frequency of such demolition study costs and when was the last time the Company had a similar demolition study performed?

RESPONSE

a. The nature and purpose of the study was to obtain a demolition cost estimate for Big Sandy Production Plant to support the amount of demolition costs requested in depreciation rates.

b. The last depreciation study was performed in connection with the Company's KPSC Case No. 91-066.

WITNESS: James E Henderson

PROFESSIONAL SERVICES AGREEMENT

PROFESSIONAL SERVICES AGREEMENT NO. 842214X1[redacted]17 DATE 5/12/05

ISSUED BY: Kentucky Power Company (OWNER)

TO CONSULTANT:
Brandenburg Industrial Service Company
1680 John A. Papalas Drive
Lincoln Park, MI 48146-1462

DESCRIPTION OF WORK:

Consultant hereby agrees to provide services to Owner relating to preparation of conceptual cost estimate for demolition of Big Sandy Plant, as defined in Owner's Request for Proposal, dated 4/26/05 (copy attached) and Consultants proposal dated 5/5/05 (copy attached).

Work shall be coordinated with Owner's representative Louis A. Matustik – Contract Administration at 614-716-1728 or lamatustik@AEP.com.

TERM OF AGREEMENT:

Work shall begin on or about May 13, 2005, preliminary estimate submitted to AEP by June 1, 2005 and all Work completed on or about June 30, 2005.

COMPENSATION:

In consideration for the advice and Work to be rendered to Owner by Consultant under this Agreement, Owner shall pay Consultant the firm lump sum amount of $65,700.00.

Payment shall be complete compensation for all Consultant's Work including, but not limited to, labor, materials, tools, equipment, supervision, profit and taxes.

MAIL INVOICES TO:

Attn: Mr. Louis A. Matustik -- 20th floor
American Electric Power Service Corporation
1 Riverside Plaza
Columbus, OH 43215

Professional Services Agreement General Terms and Conditions are attached hereto and made a part of the Agreement and by signing below, Consultant agrees to the terms and conditions.

OWNER: Kentucky Power Company	**CONSULTANT: Brandenburg Industrial Service Company**
By:	**By:**
Printed Name: John R. Huneck	**Printed Name:** Colleen Loredo
Title: Managing Director-Accounting Policy **American Electric Power Service Corporation** As agent	**Title:** Project Manager

PROFESSIONAL SERVICES AGREEMENT GENERAL TERMS AND CONDITIONS

The following terms and conditions shall apply to the Professional Services Agreement ("Agreement").

1. **Definitions.** "Work" shall include all of Consultant's obligations under the Agreement. "Owner" means one or more of the companies of the American Electric Power System identified in the Agreement. The affiliated companies of the American Electric Power System are severally and not jointly liable for obligations arising hereunder.

2. **Obligations of the Consultant.** Consultant shall devote Consultant's best efforts to the performance of the Work, using accepted standards of care and competence for Consultant's field of expertise. Consultant shall not accept any employment or engage in any activity which would compete or conflict with Consultant's duties and obligations to the Owner under the Agreement. Consultant shall obtain at Consultant's expense all licenses and registrations necessary to perform Consultant's Work under the Agreement. If necessitated by the Work being performed, Consultant shall abide by and sign the AEP Information Network Usage Compliance Agreement.

3. **Obligations of the Owner.** The Owner agrees to provide Consultant access to all documents, materials, equipment and data reasonably necessary to the performance of Consultant's Work under the Agreement. If applicable, the Owner agrees to furnish space on the Owner's premises for use by Consultant while performing Work under the Agreement.

4. **Relationship of the Parties.** The parties agree that Consultant is a professional and that Consultant's relationship to the Owner is that of an independent Consultant, and nothing herein shall be construed or interpreted as creating any other relationship. The Owner will not provide fringe benefits, paid vacation, or any other employee benefit for Consultant. Consultant retains responsibility and discretion for the manner, methods, techniques and procedures utilized in the performance of Work provided hereunder, provided that Consultant shall observe the working rules and security regulations of the Owner and shall not perform his/her duties in a manner that unreasonably interferes with the Owner's business and operations.

5. **Confidentiality.** Consultant recognizes that during the term of the Agreement Consultant will have access to and become familiar with confidential, proprietary and/or trade secret information that is owned by the Owner and regularly used in its operation. Consultant understands and agrees that the Owner's confidential, proprietary and/or trade secret information derives independent economic value for the Owner, actual or potential, from not being generally known or readily ascertainable by other persons and entities who can obtain economic value from them, and that the Owner takes reasonable efforts to maintain the secrecy of this information. Consultant agrees that during the term of the Agreement and at any time thereafter, except as required to provide Work hereunder, Consultant shall not directly or indirectly, possess, use, convert, copy, duplicate or misappropriate confidential, proprietary and/or trade secret information, and shall not directly or indirectly disclose, communicate, transmit, or transfer, any confidential, proprietary and/or trade secret information to any person, firm, partnership, corporation, proprietorship, governmental body or agency, or business organization or entity of any kind or description. The obligation of confidentiality shall survive five (5) years beyond the termination or end of the Agreement.

6. **Intellectual Property.** Consultant understands that for purposes of the Agreement, confidential, proprietary and/or trade secret information is defined to include, but is not limited to: (a) the whole or any part of paper copies or computer data bases, programs or diskettes, containing scientific, technical or business information; (b) any type of data or documents that relate to the design, process, procedure, method, technique, formula, or improvement of any current or future products or services developed, manufactured, owned, produced, sold, distributed or provided by the Owner; (c) any type of data or documents that relate to marketing strategies or plans and any associated information such as customer names and/or contacts, addresses or telephone numbers, mailing lists, customer, vendor and supplier account data; (d) consulting reports; (e) site assessments; (f) business plans, financial information, billing information, sales figures, price lists, discounts, or financial information; (g) computer passwords or codes; (h) information or data relating to the energy commodity market and related financial instruments, and/or statistical and analytical data, including analytical modes, used to forecast changes in the pricing of energy commodities or the value of related financial instruments.

   Consultant understands and agrees that upon the termination of the Agreement all such confidential, proprietary and/or trade secret information, in addition to any other property belonging to the Owner, which is in Consultant's possession and/or control, shall be delivered to the Owner in good order.

   Consultant warrants that its performance of the Work will not infringe upon or violate any trademarks, patents, copyrights, trade secrets or other third party property rights. If the performance of Work is held in any action to constitute infringement, or the use of the Work is enjoined, Consultant, at its expense, shall procure for Owner the right to continue use of the Work, or replace the Work with non-infringing materials or methods satisfactory to Owner, or modify the Work in a manner satisfactory to Owner so that the Work becomes non-infringing. Consultant agrees to indemnify and save Owner harmless from and against any liability or damages, including attorneys" fees, arising out of any alleged infringement or violation. Owner will own the Work and any intellectual property, including trademarks, patents, copyrights and trade secrets, resulting from the work.

7. **Work Product.** All "work product" prepared by Consultant during the course of performance of Work under this Agreement, shall be considered "work made for hire" and shall be the property of the Owner. Consultant will execute documents, including agreements with its employees and agents and assignment documents, necessary to effectuate Owner's ownership of such intellectual property. To the extent that the "work product" is not deemed a "work made for hire", Consultant agrees to assign and transfer Consultant's interest (including but not limited to any copyright or patent interest) in all such "work product" to the Owner. Consultant acknowledges that the Owner may use, sell, license, release, disclose, copy and reproduce any "work product" resulting from the Agreement in any manner it deems appropriate.

   Consultant's means and methods shall not be "work product" and Consultant shall retain ownership of the means and methods Consultant brings to the engagement.

8. **Force Majeure.** Neither party shall be in breach of the Agreement to the extent that any delay or default in performance is due to causes beyond the reasonable control of the delayed or defaulting party, provided that the delayed or defaulting party immediately notifies the other party of the event, an estimate of the duration of the event, and the delaying or defaulting party's plan to mitigate the effects of the delay or default.

9. **Assignment and Subcontracting.** Consultant may not subcontract, assign, or otherwise dispose of the Agreement without the prior written consent of Owner.

10. **Compliance with Laws.** Consultant shall comply with all applicable laws, rules, regulations and orders of any governmental authority, and will obtain at its expense all permits and licenses, pertaining to its obligations under the Agreement. Consultant agrees to indemnify and save Owner harmless from and against any liability or damages including attorneys' fees, for non-compliance therewith by Consultant.

11. Indemnification. To the fullest extent permitted by law, Consultant agrees to indemnify, protect, defend and hold harmless the Owner, its authorized representatives, affiliates, parent and/or subsidiary companies, organizations or entities, successors, assigns, and officers, directors, shareholder, employees and agents of the same as well as their successors or assigns, in both their personal and representative capacities, from and against all liabilities, claims, fines, penalties, costs, damages, losses, liens, causes of action, suits, judgments and expenses (including court costs, reasonable attorneys' fees and other costs of litigation) attributable to any action or conduct, directly or indirectly, relating to the performance of Work by Consultant.

With respect to claims against Owner by Consultant's employees, Consultant agrees to expressly waive its immunity as a complying employer under the workers' compensation law, but only to the extent that such immunity would bar or affect recovery under or enforcement of the indemnification obligation. With respect to the State of Ohio, this waiver applies to Section 35, Article II of the Ohio Constitution and Ohio Rev. Code Section 4123.74.

12. Limitation of Liability. Except as expressly provided herein, neither party shall be liable to the other for any incidental, indirect, special, punitive or consequential damages. Consultant must bring any cause of action arising under this Agreement within one year from the time the cause of action accrues.

13. Insurance. Consultant shall maintain for the term of this Agreement the following insurance. If a sole proprietor, Automobile Liability insurance with not less than $500,000 combined single limit. If a corporation (a) Automobile Liability insurance with not less than $300,000 combined single limit, (b) Commercial General Liability insurance with limits not less than $500,000 per occurrence and in the aggregate, (c) Professional Liability insurance with not less than $500,000 per occurrence, and (d) if required by workers compensation statutes where the services are being performed, workers compensation insurance and employers liability with limits of not less $100,000 per accident. Consultant shall provide a certificate of insurance, or other acceptable evidence, evidencing the required insurance under this Article 13.

14. Termination. Owner may immediately terminate, for its convenience or for cause, all or any part of this Agreement upon notice to Consultant. Upon termination for convenience, Consultant shall immediately stop Work on the terminated portion of this Agreement and shall submit to Owner an invoice with supporting information setting forth the price for the Work performed prior to the notice of termination, plus Consultant's actual, direct, unavoidable costs resulting from the termination, less salvage value, but in no event shall the invoice exceed this Agreement price.

Upon termination for convenience or cause, Owner shall not be liable to Consultant for Consultant's lost profits on the terminated portion of this Agreement. The Owner shall be entitled to terminate this Agreement without notice for cause under the following circumstances: (a) Consultant's refusal or failure to perform Consultant's responsibilities in a competent or satisfactory manner (b) Consultant's engagement in activities or conduct injurious to the best interest or reputation of the Owner; (c) Consultant's violation of any of the material terms and conditions of this Agreement; or (d) Consultant's unauthorized disclosure, dissemination, or misappropriation of confidential, proprietary, and/or trade secret information. Upon termination for cause, Owner may pursue all rights and remedies available under the law. This Agreement shall automatically terminate upon the death of Consultant or upon Consultant's physical or mental inability to perform Work to the Owner.

15. Affiliates Companies. Any indemnification of Owner and any limitation of Owner's liability shall to the same extent apply to Owner's directors, officers, employees, agents and affiliated companies, and the directors, officers, employees and agents thereof.

16. Taxes. Consultant shall be responsible for the reporting and payment of all federal, state and local income taxes that may be assessed on payments made by the Owner to Consultant. If applicable, the Consultant shall be responsible for self-employment taxes on the payments made to the Consultant.

17. Payment. Consultant shall invoice Owner, with proper documentation, for all Work performed during the prior month. Owner shall pay Consultant, upon submission of proper invoices, the price for Work performed within 30 days after receipt of the invoice. Owner may withhold all or part of payment if Owner disputes Consultant's compliance with the terms of the Agreement. Owner's payment does not constitute acceptance of the Work. The Agreement number must appear on all invoices and notices.

17. 18. Warranty. Consultant warrants that the Work shall be free of defects and in conformance with the Agreement and applicable industry standards. For a period of 12 months from completion and acceptance of the Work, Consultant shall, at its expense, promptly correct any non-conforming Work. Owner's acceptance of the Work shall not relieve Consultant of its warranty obligations. In the event of an emergency, or if Consultant fails to correct a defect within a reasonable period of time, Owner may repair or replace any defect in warranted Work at Consultant's expense.

19. Records. Owner reserves the right to examine any records pertaining to the Work and as may be requested by federal or state governmental agencies, courts of law, or consultants hired by the Owner. Owner may audit records necessary to permit evaluation and verification of claims submitted, and Consultant's compliance in the performance of the Work, and with its dealings with Owner, with (a) the Agreement requirements; and (b) Owner's Corporate Code of Conduct governing business ethics. Consultant shall retain and preserve all information relating to the Work for a period of three years following final payment for Work performed under the Agreement.

20. Safety. Consultant shall perform the Work in a safe and careful manner and use such safety devices and methods as are necessary to protect its employees and agents, subcontractors, other consultants or contractors, Owner's employees and agents, and the public from harm and damage. In connection with the performance of the Work, Consultant shall ensure Consultant and all employees, subcontractors, and agents of Consultant are drug free.

21. Miscellaneous. The effective date of the Agreement shall be the earlier of the date on which Consultant begins performance hereunder or the date of the later signature on the Agreement. Consultant shall be an independent Consultant in the performance of the Agreement. No waiver by either party of any default shall be deemed a waiver of any subsequent default. The Agreement constitutes the entire agreement of the parties. If any provision of the Agreement is held to be invalid, such invalidity shall not affect the remaining provisions of the Agreement. Amendments to the Agreement must be in writing and signed by both parties. Headings are provided for the convenience of the parties, and shall not affect the interpretation of any provision. Contractor agrees that all actions and proceedings brought by Owner against Consultant may be litigated in courts located in the State of Ohio. Consultant agrees that such courts are convenient forums and irrevocably submits to the personal jurisdiction of such courts.

END OF DOCUMENT

AEP
AMERICAN ELECTRIC POWER

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

Scott L. Cycan
Brandenburg Industrial Service Company
1680 John A. Papalas Drive
Lincoln Park, MI 48146-1462

April 26, 2005

Dear Mr. Cycan:

Re: Kentucky Power Company
Big Sandy Plant Demolition Conceptual Cost Estimate
Request for Proposal BS-LC-1567

You are invited to submit a proposal to perform a Conceptual Cost Estimate for Demolition of a coal fired power generating station.

The generating station included in the cost estimate is Big Sandy Plant, owned and operated by Kentucky Power Company, located in Louisa, Kentucky. The plant consists of two generating units. Generating unit 1 was constructed in 1963 and unit 2 in 1969. The units have generating capacities of 260 and 800 megawatts, respectively. The plant site is approximately 2,000 acres and includes fly ash and bottom ash ponds. Plot Plan Drawing No. 12-5031-1 and Big Sandy Plant property topographical map is attached for reference.

The objective of the Conceptual Cost Estimate is to determine the gross demolition costs for the plant (gross salvage credits and any other benefits should also be identified in the estimate) while complying with currently applicable environmental and health laws and regulations, in support of AEP submittal of a rate case to the state of Kentucky Public Utilities Commission.

The scope of the cost estimate shall be demolition and include, but not be limited to, the following:

- Demolition and removal of building structures and foundations down to grade elevation.
- Disposal of non-salvageable materials.
- Removal and disposal of insulating materials.
- Removal and disposal of above ground and underground equipment storage tanks, and associated piping.
- Removal or disposal of materials and supplies (including fuel oil and coal).
- Grading, covering, reclaiming all affected areas, including storage and disposal areas.
- Disposing of coal ash located in settling ponds as required by statutory and regulatory authorities.
- Undertaking corrective or remedial action required by regulatory authorities and any other costs incurred in putting facilities in a condition to protect public health or the environment, or which are required by regulatory authorities for continuing obligations to monitor or to correct environmental concerns which result, or are later discovered to result from the plant facilities operation, closure or post closure activities.

Salvage credits shall represent a deduction to the cost of the project and shall cover, but not be limited to, the following areas:

- Portions of generation equipment, facilities, infrastructure, other equipment and systems, spare parts, and materials and supplies inventories that may have remaining useful life and that may be removed and sold in whole or in part.

- Structural building components, equipment and systems, and any other items that have no remaining useful life but that may have sale value as scrap.

Calculation of such salvage credits shall be performed in accordance with standard commercial practices using recognized salvage and scrap publications or if necessary, other recognized expert sources. In the case of items whose value is subject to wide volatility, a basis shall be determined that reduces the effects of such volatility while, at the same time, extrapolating current and forecasted market trends that may be applicable at the time of decommissioning.

The costs shall be provided in (in 4th Quarter 2004 $).

The Demolition Cost Estimate shall include the following sections:

- Title Page
- Table of Contents
- Description & Assumptions (including schedule)
- Type, Methodology and Basis for Estimate (including contractor and subcontractor solicitations)
- Proposed Method of Demolition
- Quantitative Unit Cost Pricing Sheets
- Quantitative Unit Salvage Sheets
- Recommendations

Consultant will be provided access to plant facilities, available drawings and documents. Consultant should state in its proposal what the minimum Owner information and site visitation(s) requirements are. Consultant should plan on presenting a preliminary (for review) and final issue of the estimate to Owner.

A pre-bid meeting and site visit will be held at Big Sandy Plant on May 3, 2005 at 10:00 a.m. Please confirm your attendance to me.

Consultant's proposal is to be submitted in a sealed envelope addressed to me no later than May 6, 2005 and include the following:

- Experience and capabilities of your company to perform this work
- Execution Plan, methodology for the Conceptual Cost Estimate
- Schedule (Based on Notice to Proceed from Owner and Award date of 5/13/05 and Consultant Submittal of preliminary Conceptual Cost Estimate to Owner on 6/1/2005)
- Fixed Fee Pricing
- Key Personnel Resume(s)

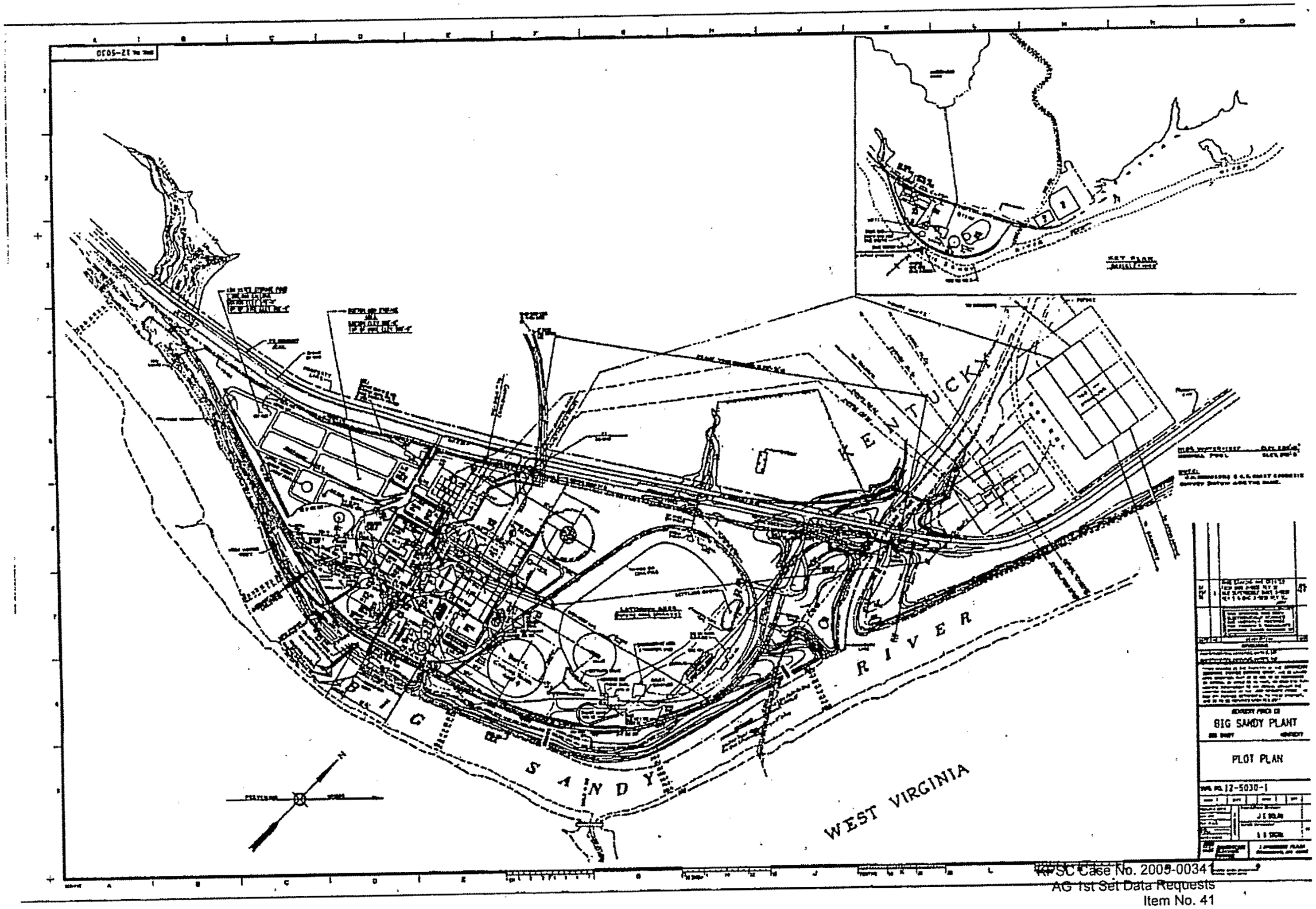
The AEP Professional Services Agreement General Terms and Conditions are attached and will become an integral part of any future contract to perform this work. If there are any exceptions or changes to this document they must be clearly stated in a separate section of Consultant's proposal.

If there are any questions concerning the above please contact me at (614) 223-1728 or by email at lamatustik@aep.com

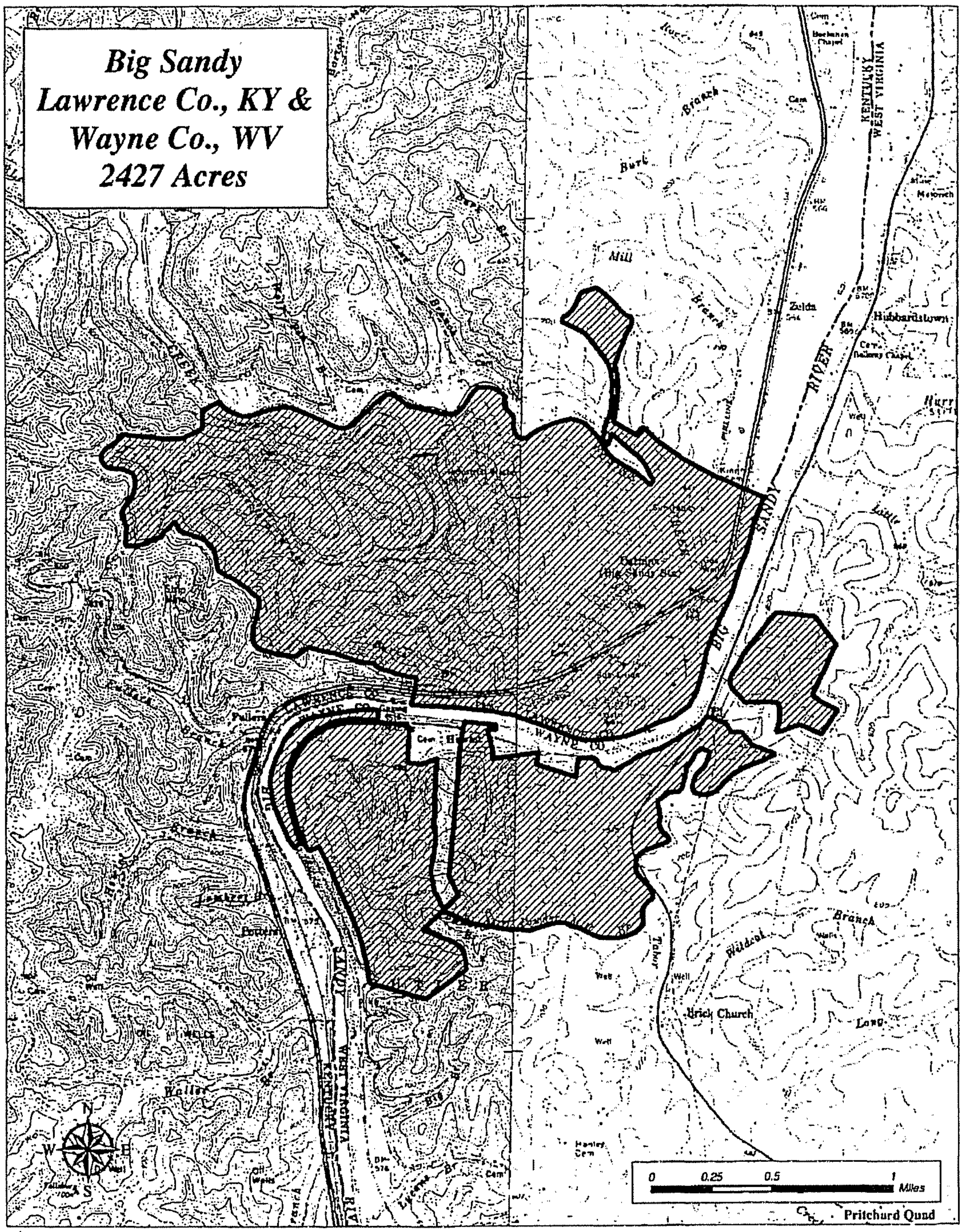
Very truly yours,

Louis A. Matustik

Louis A. Matustik, P.E.
Contract Administration
American Electric Power Service Corporation



KPSC Case No. 2005-00341
AG 1st Set Data Requests
Item No. 41
Page 7 of 10



October 2, 2002

Cartography By: [illegible]

Brandenburg® Industrial Service Company
1680 John A Papalas Drive
Lincoln Park, MI 48146-1462
Phone (313) 382-2500
FAX (313) 382-4373

Brandenburg®

www.Brandenburg.info

May 5, 2005

Mr. Louis Matustik
Contract Administration
American Electric Power
1 Riverside Plaza
Columbus, Ohio 43215-2573

Re: Big Sandy Plant Demolition Conceptual Cost Estimate

Mr. Matustik,

Under the terms and conditions of this Agreement by and between Brandenburg Industrial Service Company (Brandenburg) and American Electric Power (Customer), Brandenburg will provide all labor, material, equipment and supervision necessary to complete the removal work described herein:

1. Work by Brandenburg:

   1.1 Brandenburg will perform a conceptual demolition cost estimate for the removal of the entire Big Sandy Power Plant to surrounding grade elevation within 10 percent accuracy.

   1.2 Brandenburg will perform a conceptual asbestos cost estimate for the removal of the entire Big Sandy Power Plant within 10 percent accuracy. Estimate will be based on a visual survey and past experience. This work does not include the collection of bulk samples for analysis.

   1.3 Brandenburg will perform a conceptual environmental cost estimate for the removal of the entire Big Sandy Power Plant within 10 percent accuracy. This estimate will include the cost to dispose of oils, greases, mercury containing devices, and PCB's.

   1.4 Brandenburg will perform a conceptual estimate to excavate, remove and fill the bottom ash ponds located on the south side of Highway 23 within 10 percent accuracy.

   1.5 Brandenburg will perform a conceptual estimate to de-water and fill with clay material the fly ash reservoir located on the north side of Highway 23 within 10 percent accuracy.

2. Work by Customer:

   Customer agrees to perform the following in a timely manner so as not to impede the progress of Brandenburg's work described herein:

   2.1 Provide access to all drawings associated with the facility and drawings located at the Columbus, Ohio Corporate office.

   2.2 Provide technical support for up to 1 day.

   2.3 Provide convenient access to walk the facility.

3. Contract Conditions:

   3.1 This proposal is based on a notice to proceed by May 13, 2005.

   3.2 This proposal is based on proposing a conceptual cost estimate on June 1, 2005.

Brandenburg® Industrial Service Company
1680 John A Papalas Drive
Lincoln Park, MI 48146-1462
Phone (313) 382-2500
FAX (313) 382-4373
www.brandenburg.info

3.3 This proposal does not include any waste characterization sampling.

4. Payment:

4.1 Brandenburg will perform the work described in this agreement for and in consideration of receiving from Customer payment in the total amount of **Sixty Five Thousand Seven Hundred ($65,700.00) Dollars.** Payment for all work completed in any calendar month shall be made per AEP professional service agreement terms of payment.

Acceptance:

This Agreement shall remain an offer for acceptance by Customer for a period of thirty days and such offer shall be terminated thereafter.

The undersigned principals warrant that they are the owners or duly authorized agents thereof and that pursuant thereto they have the authority to contract as herein provided.

PROPOSED:		**ACCEPTED:**	
Brandenburg Industrial Service Company		***American Electric Power***	
by	Joe Cash	by	
name	Joe Casilo	name	
title	Estimator	title	
date	May 12, 2005	date	

Kentucky Power Company

REQUEST

Please provide the nature and purpose of the test year Regulatory Commission expenses in expense accounts 9280001 and 9280002.

RESPONSE

For the test year ending June 2005, account 9280001 has a total of $28,461 for Kentucky Power's share of FERC Administrative Expenses. Account 9280002 has a total of $1,750 for settlement of Case No. 2004-00049 (Alleged Failure To Comply With 807 KAR 5:041, Section 3 and 807 KAR 5:006, Section 25).

WITNESS: Errol K. Wagner

Kentucky Power Company

REQUEST

With regard to the Annualized Lease expense adjustment on Section V, S-4, page 14, please provide the following information:

a. Actual monthly lease expenses (on equivalent basis as the June 2005 lease expense of $277,873) for each month in 2005 to date.

b. Actual annual lease expenses for each of the years 2002, 2003, and 2004.

c. Indicate where the actual test year lease expenses of $3,315,751 are recorded in the O&M expense accounts listed in the response to KPSC-1-23b, pages 12-16.

RESPONSE

a. Please see page 2 of this response.

b. Please see page 2 of this response.

c. Please see page 3 of this response.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
Lease Expenses

Month	Amount
July 04	269,036
Aug 04	266,197
Sept 04	299,547
Oct 04	273,017
Nov 04	277,027
Dec 04	277,638
Jan 05	289,253
Feb 05	279,768
Mar 05	267,275
Apr 05	270,877
May 05	268,243
June 05	277,873
July 05	272,318
Aug 05	282,324
Sept 05	289,001
Oct 05	281,683

Year	Amount
2002	3,802,467
2003	3,441,357
2004	3,280,380

Kentucky Power Company
Account Distribution of Lease Expense
Test Year 12 M.E. 6/30/05

Account Number	Account Description	Amount
1070000	1070000 : CWIP	1,010.70
1070001	1070001 : CWIP Proj	189,954.91
1080005	1080005 : RWIP Proj	298.14
1520000	1520000 : Undistrib	104,773.61
1630004	1630004 : T&D Satelt	416.01
1840029	1840029 : Transp Clr	1,938,705.36
5060000	5060000 : Msc Stm PE	49,958.07
5110000	5110000 : Mt Strctrs	2,593.16
5120000	5120000 : Mt Bl Plt	16,060.36
5660000	5660000 : MisTrnsExp	697.61
5800000	5800000 : Supv&Eng	289.09
5860000	5860000 : Mtr Exp	546.42
5880000	5880000 : MscDstrb	621,283.58
9020000	9020000 : MtrReadExp	5,061.53
9030009	9030009 : DataPrcssn	26.79
9210001	9210001 : Off Ex NAC	6,176.57
9310000	9310000 : Rents	12,540.31
9310001	9310001 : Real Prop	106,068.24
9310002	9310002 : PersnlProp	257,381.43
9350013	9350013 : MtCommEql	1,909.24
		3,315,751.13

Kentucky Power Company

REQUEST

With regard to the $103,610 test year Informational and instructional advertising expenses included in account 909, please provide the following information:

a. Detailed listing of all advertising expense items making up the total amount of $103,610 and a brief description of the nature and purpose of the advertising expense item.

b. Copies of representative ads used in ad campaigns for the advertising recorded in this account.

RESPONSE

a. Please refer to pages 2-4 of this response.

b. Please refer to pages 5-6 of this response.

WITNESS: Ranie K. Wohnhas

Kentucky Power Company
Advertising Expense
Twelve Month Ending 6/30/2005

Acctg Date	Voucher ID	Vendor Name	Invoice #	Account	Amount	Safety	Education	Institutional	Description
2004-07-12	00032102	BULLDOG QUARTERBACK CLUB	070704BILLING	5000000	125.00			125.00	Football program Ad
2004-07-13	00032174	BOYD CO QUARTERBACK CLUB	070704ADVERTISEMENT	5000000	100.00			100.00	Football program Ad
2004-08-26	00033215	TOLSIA HIGH SCHOOL	ADVERTISEMENT	5000000	50.00			50.00	Football program Ad
2004-12-01	00035379	BOYD COUNTY HARDWOOD CLUB	AD	5000000	65.00			65.00	Basketball program Ad
2005-01-14	00036364	LAWRENCE COUNTY HIGH SCHOOL	AD	5000000	200.00			200.00	Contribution
2005-02-10	00037012	TOLSIA HIGH SCHOOL	2005YEARBOOKAD	5000000	80.00			80.00	Yearbook Ad
2005-02-14	00037084	HUNTINGTON HOUNDS	2005	5000000	75.00			75.00	Media guide Ad
		Total Account 5000000			695.00	0.00	0.00	695.00	
2005-01-27	00036691	BOYD COUNTY HIGH SCHOOL	SWEET16ADVERTI	5060000	50.00			50.00	Basketball Sweet 16 Ad
		Total Account 5060000			50.00	0.00	0.00	50.00	
2004-07-12	00593631	INVENTIVA INC	4110	9090000	3,137.78	3,137.78			Safety Ad Development/Placement
2004-07-21	00597190	INVENTIVA INC	4109	9090000	1,731.58	1,731.58			Safety Ad Development/Placement
2004-07-21	00597191	INVENTIVA INC	4113	9090000	1,256.05	1,256.05			Safety Ad Development/Placement
2004-08-09	00602831	INVENTIVA INC	4118	9090000	2,512.09	2,512.09			Safety Ad Development/Placement
2004-08-09	00602832	INVENTIVA INC	4114	9090000	7,407.18	7,407.18			Safety Ad Development/Placement
2004-08-09	00602833	INVENTIVA INC	4117	9090000	2,494.45	2,494.45			Safety Ad Development/Placement
2004-08-23	00607424	INVENTIVA INC	4131	9090000	112.00	112.00			Safety Ad Development/Placement
2004-11-11	00634384	INVENTIVA INC	4148	9090000	98.85	98.85			Safety Ad Development/Placement
2004-11-11	00634386	INVENTIVA INC	4146	9090000	107.27	107.27			Safety Ad Development/Placement
2005-01-12	00656464	INVENTIVA INC	4159	9090000	6,172.77	6,172.77			Safety Ad Development/Placement
2005-02-07	00664151	INVENTIVA INC	4168	9090000	700.56	700.56			Safety Ad Development/Placement
2005-02-07	00664153	INVENTIVA INC	4171	9090000	455.00	455.00			Safety Ad Development/Placement
2005-02-07	00664154	INVENTIVA INC	4172	9090000	589.89	589.89			Safety Ad Development/Placement
2005-02-07	00664155	INVENTIVA INC	4173	9090000	787.50	787.50			Safety Ad Development/Placement
2005-03-02	00672904	INVENTIVA INC	4182	9090000	1,746.50	1,746.50			Safety Ad Development/Placement
2005-03-02	00672906	INVENTIVA INC	4175	9090000	94.50	94.50			Safety Ad Development/Placement
2005-03-08	00674882	INVENTIVA INC	4181	9090000	2,535.75	2,535.75			Safety Ad Development/Placement
2005-03-08	00674883	INVENTIVA INC	4183	9090000	2,530.50	2,530.50			Safety Ad Development/Placement
2005-03-08	00674884	INVENTIVA INC	4178	9090000	7,353.50	7,353.50			Safety Ad Development/Placement
2005-03-11	00676334	INVENTIVA INC	4189	9090000	8.12	8.12			Safety Ad Development/Placement
2005-03-11	00676337	INVENTIVA INC	4196	9090000	1,746.50	1,746.50			Safety Ad Development/Placement
2005-03-11	00676338	INVENTIVA INC	4197	9090000	1,314.32	1,314.32			Safety Ad Development/Placement
2005-03-14	00676548	INVENTIVA INC	4192	9090000	7,618.27	7,618.27			Safety Ad Development/Placement
2005-03-14	00676549	INVENTIVA INC	4195	9090000	2,535.75	2,535.75			Safety Ad Development/Placement
2005-04-08	00686078	INVENTIVA INC	4204	9090000	11,572.23	11,572.23			Safety Ad Development/Placement
2005-04-08	00686079	INVENTIVA INC	4209	9090000	2,808.96	2,808.96			Safety Ad Development/Placement
2005-04-08	00686080	INVENTIVA INC	4207	9090000	2,535.75	2,535.75			Safety Ad Development/Placement
2005-04-12	00687188	INVENTIVA INC	4208	9090000	1,746.50	1,746.50			Safety Ad Development/Placement
2005-04-26	00691655	INVENTIVA INC	4210	9090000	1,146.25	1,146.25			Safety Ad Development/Placement
2005-05-18	00699434	INVENTIVA INC	4219	9090000	1,221.50	1,221.50			Safety Ad Development/Placement
2005-05-18	00699436	INVENTIVA INC	4220	9090000	1,060.08	1,060.08			Safety Ad Development/Placement
2005-05-18	00699438	INVENTIVA INC	4215	9090000	920.85	920.85			Safety Ad Development/Placement
2005-05-19	00699955	INVENTIVA INC	4216	9090000	11,438.17	11,438.17			Safety Ad Development/Placement
2005-06-06	00705367	INVENTIVA INC	4223	9090000	2,005.15	2,005.15			Safety Ad Development/Placement
2005-06-06	00705369	INVENTIVA INC	4224	9090000	8,466.08	8,466.08			Safety Ad Development/Placement
2005-06-06	00705372	INVENTIVA INC	4222	9090000	10.99	10.99			Safety Ad Development/Placement
2005-06-06	00705374	INVENTIVA INC	4227	9090000	808.51	808.51			Safety Ad Development/Placement
		Non Ad Specific Advertising Cost		9090000	2,822.76	2,822.76			
		Total Account 9090000			103,610.46	103,610.46	0.00	0.00	
2004-08-02	00100381	FLOYD COUNTY CHAMBER OF COMMERCE	515	9210001	300.00			300.00	"Floydopoly" Promotional Ad
2004-08-05	00100543	CLARK PUBLISHING INC	34561	9210001	1,312.50			1,312.50	Gold Book Ad "Team Ad"
2004-09-20	00101781	HAZARD HERALD	1386	9210001	225.00		225.00		Back to School Ad
2004-10-14	00102474	FLOYD COUNTY NEWSPAPERS	519	9210001	47.75		47.75		"Children First" Education Ad

Kentucky Power Company
Advertising Expense
Twelve Month Ending 6/30/2005

Acctg Date	Voucher ID	Vendor Name	Invoice #	Account	Amount	Safety	Education	Institutional	Description
2004-10-14	00102475	HAZARD HERALD	3654	9210001	125.00			125.00	Black Gold Festival Ad
2004-10-14	00102476	INDEPENDENT, THE	668571	9210001	472.50			472.50	Sesquicentenial Ad
2004-10-22	00102698	PARAMOUNT ARTS CENTER INC	20042005	9210001	637.50			637.50	Program sponsorhip Ad
2004-11-17	00103353	FLOYD COUNTY TIMES	519	9210001	50.00		50.00		"Children First" Education Ad
2004-11-24	00103495	APPALACHIAN NEWS EXPRESS	27589113	9210001	1,000.00			1,000.00	Home Improvement Tab Ad
2004-12-13	00103959	MOTION INDUSTRIES INC	KY53839125TAX	9210001	84.57			84.57	????
2004-12-21	00104302	OLDIES RADIO NETWORK	CHRISTMASSPOT	9210001	45.00			45.00	Christmas Music Program Ad
2005-01-11	00104895	FLOYD COUNTY TIMES	12805	9210001	50.00		50.00		"Children First" Education Ad
2005-01-18	00105047	FLOYD COUNTY TIMES	519	9210001	50.00		50.00		"Children First" Education Ad
2005-01-26	00105183	PR NEWSWIRE ASSOCIATION, LLC	401536592	9210001	2.31			2.31	Press Release Charge
2005-02-14	*00105672*	*OLDIES RADIO NETWORK*	32	9210001	116.73			116.73	Christmas Music Program Ad
2005-02-14	00105673	PAINTSVILLE HERALD	13013614	9210001	250.00			250.00	Home Improvement Tab Ad
2005-02-14	00105674	APPALACHIAN NEWS EXPRESS	27589132	9210001	425.00			425.00	Home Improvement Tab Ad
2005-02-15	00105690	FLOYD COUNTY TIMES	519	9210001	50.00		50.00		"Children First" Education Ad
2005-02-18	00105851	LANHAM MEDIA SERVICE	2131	9210001	430.00			430.00	Ashland Alliance Community Map Ad
2005-03-16	00106463	FLOYD COUNTY TIMES	12800	9210001	50.00		50.00		"Children First" Education Ad
2005-03-18	00106605	KENTUCKY GAZETTE	333	9210001	1,600.00			1,600.00	legislative Ad -- Kentucky Gazette
2005-03-21	00106624	KENTUCKY PRESS SERVICE INC	05031KKO	9210001	403.89		403.89		Legal Advertising
2005-03-24	00106679	MISS KENTUCKY SCHOLARSHIP	HICKSAUTIMN	9210001	300.00			300.00	Ad in Miss Kentucky Program
2005-03-29	00106724	KENTUCKY PRESS SERVICE INC	05033KK1	9210001	52,033.20		52,033.20		Legal Advertising
2005-03-30	00106779	ASSOCIATED INDUSTRIES OF KY	11776	9210001	1,000.00			1,000.00	AIK Bluebook Ad -- Legislative
2005-04-05	00106986	LANE COMMUNICATIONS GROUP	70037	9210001	2,050.00			2,050.00	Progress Edition Ad
2005-04-20	00107453	HAZARD HERALD	3654	9210001	861.00			861.00	Kentucky Power Intro Ad
2005-04-20	00107454	CLARK PUBLISHING INC	36089	9210001	1,300.00			1,300.00	Gold Book -- "Proud to Serve" Ad
2005-04-21	00107480	INDEPENDENT, THE	3900	9210001	1,228.50			1,228.50	Kentucky Power Intro Ad
2005-04-21	00107481	SANDY VALLEY PRESS INC	2339	9210001	420.00			420.00	Kentucky Power Intro Ad
2005-04-21	00107482	FLOYD COUNTY TIMES	519	9210001	362.25			362.25	Kentucky Power Intro Ad
2005-04-21	00107483	MOUNTAIN CITIZEN	031605	9210001	388.70			388.70	Kentucky Power Intro Ad
2005-04-27	00107618	INTERMOUNTAIN PUBLISHING CO INC	JT38420	9210001	148.05			148.05	Kentucky Power Intro Ad
2005-04-27	*00107619*	*INTERMOUNTAIN PUBLISHING CO INC*	JT38094	9210001	148.05			148.05	Kentucky Power Intro Ad
2005-04-27	00107622	INTERMOUNTAIN PUBLISHING CO INC	JT38202	9210001	148.05			148.05	Kentucky Power Intro Ad
2005-05-10	00107994	FLOYD COUNTY CHAMBER OF COMMERCE	805	9210001	325.00		325.00		Floyd Co. Chamber Publication Ad
2005-05-10	00107997	INTERMOUNTAIN PUBLISHING CO INC	JT38712	9210001	148.05			148.05	Kentucky Power Intro Ad
2005-05-13	00108100	SANDY VALLEY PRESS INC	2339	9210001	210.00			210.00	Kentucky Power Intro Ad
2005-05-13	00108101	INDEPENDENT, THE	3900	9210001	630.00			630.00	Kentucky Power Intro Ad
2005-05-24	00108374	FLOYD COUNTY TIMES	12800	9210001	181.13			181.13	Kentucky Power Intro Ad
2005-06-14	00108939	CLARK PUBLISHING INC	36298	9210001	5,000.00		5,000.00		Ad in Kentucky Almanac
2005-06-14	00108940	INTERMOUNTAIN PUBLISHING CO INC	JT39442	9210001	148.05		148.05		Energy Consv. Ad
2005-06-14	00108941	INTERMOUNTAIN PUBLISHING CO INC	JT39220	9210001	148.05	148.05			Downed Pwr. Lines Ad
2005-06-14	00108943	APPALACHIAN NEWS EXPRESS	27589110	9210001	31.75		31.75		Rep. Pwr. Outage Ad
2005-06-14	00108944	INDEPENDENT, THE	3900	9210001	630.00	630.00			Downed Pwr. Lines Ad
2005-06-14	00108945	SANDY VALLEY PRESS INC	2339	9210001	420.00	420.00			Downed Pwr. Lines Ad
2005-06-14	00108946	PAINTSVILLE HERALD	13013614	9210001	189.00		189.00		Rep. Pwr. Outage Ad
2005-06-22	00109157	KENTUCKY PRESS SERVICE INC	05062KK1	9210001	35.00		35.00		Legal Advertising
2005-06-29	00109354	HAZARD HERALD	6852	9210001	504.00	504.00			Downed Pwr. Lines Ad
2005-06-29	00109355	FLOYD COUNTY TIMES	12799	9210001	181.13	181.13			Rep. Pwr. Outage Ad
		Total Account 9210001			76,896.71	1,883.18	58,688.64	16,324.89	
2004-09-22	*00101850*	*KENTUCKY PRESS SERVICE INC*	04091AK1	9301001	391.21		391.21		Legal Ad
2004-12-03	00103692	KENTUCKY PRESS SERVICE INC	04113KKO	9301001	19,396.74		19,396.74		Legal Advertising
2004-07-14	00099953	FLOYD COUNTY NEWSPAPERS	5160	9301010	138.00			138.00	Display Ad
2004-07-14	00099954	SANDY VALLEY PRESS INC	1691	9301010	186.00			186.00	Display Ad
2004-07-22	00100180	MOUNTAIN CITIZEN	070804BILLING	9301010	126.00			126.00	"Weathering the Storm" Ad
2004-08-26	00101098	WYMT-TV	081604BILLING	9301010	750.00			750.00	Guest Weather Ad
2004-09-29	00101971	WPKE RADIO	59	9301010	70.00			70.00	"Cal Ripkin" Tourney Ad
2004-10-04	00102123	WYMT-TV	092004BILLING	9301010	1,000.00			1,000.00	Mountain Classic