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JUN 28 2013

PUBLIC SERVICE
COMMISSION

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

In the Matter of:

**THE APPLICATION FOR A GENERAL)
ADJUSTMENT OF ELECTRIC RATES) Case No. 2013-00197
OF KENTUCKY POWER COMPANY)**

SECTION II

EXHIBITS B, C, D AND E



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

GENERAL ADJUSTMENTS IN)
ELECTRIC RATES OF) CASE NO. 2013- 00197
KENTUCKY POWER COMPANY)

CERTIFICATE OF NOTICE

Pursuant to the Kentucky Public Service Commission's Regulation 807 KAR 5:001, Section 16(1)(b)(6), I hereby certify that I am Lila P. Munsey, Manager, Regulatory Services, for Kentucky Power Company, a utility furnishing retail electric service within the Commonwealth of Kentucky, which, on or before the 28th day of June 2013, filed an application with the Kentucky Public Service Commission for the approval of an adjustment of the electric rates, terms and conditions of Kentucky Power Company, and that Notice to the Public of the issuing of the same is being given in all respects as required by 807 KAR 5:001, Section 16(3), (4) and (6) and 807 KAR 5:011, Section 8(1), (2), and (3) as follows:

On or before the 28th day of June 2013, the required Notice was posted for public inspection at the Frankfort corporate office and Service Center buildings in the Company's service territory at the following locations:


Frankfort Corporate Office, 101A Enterprise Dr., Frankfort, KY
Ashland Service Center, 12333 Kevin Avenue, Ashland, KY
Hazard Service Center, 1400 East Main Street, Hazard, KY
Pikeville Service Center, 3249 N. Mayo Trail, Pikeville, KY

hat the Notice and Application will be kept open to public inspection at said service centers in conformity with the requirements of 807 KAR 5:001, Section 16(3)(b) and (6)(a) and 807 KAR 5:011, Section 8(1) (a).

That the Notice will be posted on the Company's website along with a hyperlink to the Application on the Public Service Commission's website in conformity with the requirements of 807 KAR 5:001, Section 16(6)(b) and 807 KAR 5:011, Section 8(1)(b).

That more than twenty (20) customers will be affected by said change by way of an increase in their bills, and that on the 13th day of June 2013, in conformity with the requirements of 807 KAR 5:001, Section 16(3)(b)(3) and 807 KAR 5:011, Section (2)(b)(3), there was delivered to newspapers of general circulation in the Company's service territory, for publication therein once a week for three consecutive weeks beginning on or during the week of June 17, 2013, a notice of the filing of Kentucky Power Company's Application. A copy of the Notice to Customers is attached hereto. A certificate of publication of said notice will be furnished to the Kentucky Public Service Commission upon completion of same pursuant to 807 KAR 5:001, Section 16 (5)(a) and 807 KAR 5:011, Section 8(4)(a).

Given under my hand this 28th day of June 2013.



Lila P. Munsey
Manager Regulatory Services
Kentucky Power Company
101A Enterprise Drive
Frankfort, KY 40602

Please Take Notice that on June 28, 2013 Kentucky Power Company (Kentucky Power) will file with the Kentucky Public Service Commission (Commission) in Case No. 2013-00197 an application pursuant to Chapter 278 of the Kentucky Revised Statutes for authorization to adjust the rates it charges its customers for services rendered on and after July 29, 2013. If approved and not suspended, Kentucky Power will apply the new rates to all customer bills rendered on and after July 29, 2013 to recover costs of providing service to its customers on and after that date. If the Commission elects to suspend the new rates under KRS 278.190, the effective date of the new rates could be extended to December 29, 2013.

In addition to the rate changes described below, Kentucky Power proposes to add the PJM Rider and Purchased Power Adjustment, which are applicable to the following tariffs: R.S., R.S.-L.M.-T.O.D., R.S.-T.O.D., Experimental R.S.-T.O.D.2, S.G.S., Experimental S.G.S.-T.O.D., M.G.S., M.G.S.-T.O.D., L.G.S., L.G.S.-T.O.D., Q.P., C.I.P.-T.O.D., C.S.-I.R.P., M.W., O.L. and S.L. The following electric tariffs and/or charges are being eliminated: Pilot Residential and Small Commercial Load Management, Emergency Curtailable Service-Capacity & Energy, Energy Price Curtailable Service Rider, and Experimental Real-Time Pricing. Kentucky Power has also made changes to the text of certain tariffs. Where the text changes to the tariffs are substantive in nature, the proposed language change is described below.

TARIFF CHANGES

TERMS AND CONDITIONS OF SERVICE

4. DEPOSITS.

Kentucky Power has modified its deposit requirements to: (a) specify and modify the criteria for waiving a deposit; (b) to specify and modify the criteria for when an additional or supplemental deposit may be required; (c) to indicate that an additional or supplemental deposit may be required when there is a change in usage or classification of service; and (d) to indicate that a supplemental or additional deposit may be required if the customer does not maintain satisfactory payment and credit criteria. The deposit requirements were further modified to define satisfactory payment criteria and satisfactory credit criteria and to include a notice provision.

12. BILLING FORM.

The Company has modified its Residential and Small Commercial Bill Form and its Large Commercial and Industrial Bill Form to include line items for the new PJM Rider and Purchased Power Adjustment.

17. DENIAL OR DISCONTINUANCE OF SERVICE.

The Company extended the provisions of this section of the tariff to applicants for service as well as customers.

19. SPECIAL CHARGES.

A. Reconnection and Disconnect Charges

In cases where the Company has discontinued service as herein provided for, the Company reserves the right to assess a reconnection charge pursuant to 807 KAR 5:006, Section 9 (3)(b), payable in advance, in accordance with the following schedule. However, those Customers qualifying for Winter Hardship Reconnection under 807 KAR 5:006, Section 16 shall be exempt from the reconnect charges.

1. Reconnect for nonpayment during regular hours.....	\$12.94	\$40.00
2. Reconnect for nonpayment at the end of the day (No "Call Out" required).....	\$17.26	\$47.00
3. Reconnect for nonpayment when a "Call Out" is required (A "Call Out" is when an employee must be called in to work on an overtime basis to make the reconnect trip).....	\$35.95	\$83.00
4. Reconnect for nonpayment when double time is required (Sunday and Holiday).....	\$44.58	\$108.00
5. Termination or field trip.....	\$8.63	\$24.00

The reconnection charge for all Customers where service has been disconnected for fraudulent use of electricity will be the actual cost of the reconnection.

B. Returned Check Charge

In cases where a customer pays by check, which is later returned as unpaid by the bank for any reason, the Customer will be charged a fee of ~~\$7.00~~ \$9.00 to cover the handling costs.

C. Meter Test Charge

Where test of a meter is made upon written request of the Customer pursuant to 807 KAR 5:006, Section 19, the Customer will be charged ~~\$14.38~~ \$68.00 if such test shows that the meter was not more than two percent (2%) fast.

TARIFF F.A.C.
(Fuel Adjustment Clause)

RATE.

13. *The Company has modified this section of the tariff to update that the cost per kilowatt-hour to be used as the base cost is 2.840 cents per kilowatt-hour, pursuant to the Public Service Commission Order dated June 5, 2013 in Case No. 2012-00550. There is no change in the base cost from the prior tariff.*

TARIFF R.S.
(Residential Service)

RATE. (Tariff Codes 015, 017, 022)

Service Charge.....	\$ 8.00	\$8.60 per month
Energy Charge.....	8.590¢	10.970¢ per KWH

STORAGE WATER HEATING PROVISION.

Tariff Code

- 012 (a) For Minimum Capacity of 80 gallons, the last 300 KWH of use in any month shall be billed at ~~4.940¢~~ 5.521¢ per KWH.
- 013 (b) For Minimum Capacity of 100 gallons, the last 400 KWH of use in any month shall be billed at ~~4.940¢~~ 5.521¢ per KWH.
- 014 (c) For Minimum Capacity of 120 gallons or greater, the last 500 KWH of use in any month shall be billed at ~~4.940¢~~ 5.521¢ per KWH.

LOAD MANAGEMENT WATER-HEATING PROVISION. (Tariff Code 011)

For residential customers who install a Company-approved load management water-heating system which consumes electrical energy primarily during off-peak hours specified by the Company and stores hot water for use during on-peak hours, of minimum capacity of 80 gallons, the last 250 KWH of use in any month shall be billed at ~~4.940¢~~ 5.521¢ per KWH.

SPECIAL TERMS AND CONDITIONS

The Company has revised the following paragraph:

This tariff is available for single-phase, residential service. Where the residential customer requests three-phase service, this tariff will apply if the residential customer pays to the Company the difference between constructing single-phase service and three-phase service. Where motors or heating equipment are used for commercial or industrial purposes, the applicable general service tariff will apply to such service.

VOLUNTEER FIRE DEPARTMENTS (Tariff Code 024)

The Company has clarified that this tariff is available to Volunteer Fire Departments subject to certain reporting requirements in accordance to KRS 17.250.

TARIFF R.S. – L.M. – T.O.D.
(Residential Service Load Management Time-of-Day)

RATE. (Tariff Codes 028, 030, 032, 034)

Service Charge.....	\$10.55	\$11.45 per month
Energy Charge:		
All KWH used during on-peak billing period.....	13.227¢	17.855¢ per KWH
All KWH used during off-peak billing period.....	4.940¢	5.521¢ per KWH

SPECIAL TERMS AND CONDITIONS

The Company has revised the following paragraph:

This tariff is available for single-phase, residential service. Where the residential customer requests three-phase service, this tariff will apply if the residential customer pays to the Company the difference between constructing single-phase service and three-phase service. Where motors or heating equipment are used for commercial or industrial purposes, the applicable general service tariff will apply to such service.

TARIFF R.S. – T.O.D.
(Residential Service Time-of-Day)

RATE. (Tariff Code 036)

Service Charge.....	\$10.55	\$11.45 per month
Energy Charge:		
All KWH used during on-peak billing period.....	13.227¢	17.855¢ per KWH
All KWH used during off-peak billing period.....	4.940¢	5.521¢ per KWH

SPECIAL TERMS AND CONDITIONS

The Company has revised the following paragraph:

This tariff is available for single-phase, residential service. Where the residential customer requests three-phase service, this tariff will apply if the residential customer pays to the Company the difference between constructing single-phase service and three-phase service. Where motors or heating equipment are used for commercial or industrial purposes, the applicable general service tariff will apply to such service.

TARIFF R.S. – T.O.D.2
(Experimental Residential Service Time-of-Day 2)

RATE. (Tariff Code 027)

Service Charge.....		\$11.45 per month
Energy Charge:		
All KWH used during summer on-peak billing period.....	11.406¢	16.001¢ per KWH
All KWH used during winter off-peak billing period.....	13.829¢	13.517¢ per KWH
All KWH used during off-peak billing period.....	7.390¢	10.040¢ per KWH

**TARIFF S.G.S.
 (Small General Service)**

AVAILABILITY OF SERVICE

The Company modified this provision to limit its availability to metered secondary distribution service. The Company also provided a grandfather provision stating that customers not meeting the requirements for coverage under this tariff will only be permitted to continue service under this tariff at the premise occupied for continuous service beginning no later than July 29, 2013.

RATE. (Tariff Codes 211, 212)

Service Charge.....	\$ 11.50	\$12.75 per month
Energy Charge:		
First 500 KWH per month.....	13.160¢	13.863¢ per KWH
All Over 500 KWH per month.....	7.116¢	8.797¢ per KWH

LOAD MANAGEMENT TIME-OF-DAY PROVISION.

RATE. (Tariff Code 225)

Service Charge.....	\$15.10	\$12.75 per month
Energy Charge:		
All KWH used during on-peak billing period.....	15.326¢	18.061¢ per KWH
All KWH used during off-peak billing period	4.940¢	5.521¢ per KWH

OPTIONAL UNMETERED SERVICE PROVISION.

RATE. (Tariff Codes 204 (Metered), 213 (Unmetered))

Customer Charge.....	\$ 7.50	\$8.75 per month
Energy Charge:		
First 500 KWH per month.....	13.160¢	13.863¢ per KWH
All Over 500 KWH per month.....	7.116¢	8.797¢ per KWH

Optional unmetered service will not be available to customers initiating service at a premise after July 29, 2013, with the exception of temporary unmetered service granted at the Company's discretion to street fairs or city holiday lighting. The Company provided a grandfather provision stating that customers receiving service under the optional unmetered service provision will only be permitted to continue such service under this tariff at the premise occupied for continuous service beginning no later than July 29, 2013.

**TARIFF S.G.S – T.O.D
 (Experimental Small General Service Time-of-Day)**

AVAILABILITY OF SERVICE.

The Company modified this provision to limit its availability to metered secondary distribution service. The Company also provided a grandfather provision stating that customers not meeting the requirements for coverage under this tariff will only be permitted to continue service under this tariff at the premise occupied for continuous service beginning no later than July 29, 2013.

RATE. (Tariff Code 227)

Service Charge.....	\$ 14.95	\$12.75 per month
Energy Charge:		
All KWH used during Summer on-peak billing period	13.538¢	16.447¢ per KWH
All KWH used during Winter on-peak billing period	15.553¢	13.903¢ per KWH
All KWH used during off-peak billing period	8.700¢	10.351¢ per KWH

TARIFF M.G.S.
(Medium General Service)

AVAILABILITY OF SERVICE.

The Company has clarified the grandfather provision to state that customers not meeting the requirements for coverage under this tariff will only be permitted to continue service under this tariff at the premises occupied for continuous service beginning no later than December 5, 1984.

RATE.

	<u>Service Voltage</u>		
	<u>Secondary</u>	<u>Primary</u>	<u>Subtransmission</u>
Tariff Code	215, 216, 218	217, 220	236
Service Charge per Month	\$ 13.50	\$ 25.00 \$31.00	\$182.00 \$227.00
Demand Charge per KW	\$1.64 \$2.04	\$1.59 \$1.98	\$1.55 \$1.96
Energy Charge:			
KWH equal to 200 times KW of monthly billing demand	9.862¢ 11.031¢	9.054¢ 10.127¢	8.364¢ 9.352¢
KWH in excess of 200 times KW of monthly billing demand	8.460¢ 9.463¢	8.098¢ 9.058¢	7.851¢ 8.782¢

MINIMUM CHARGE.

The minimum monthly charge for industrial and coal mining customers contracting for 3-phase service after October 1, 1959 shall be ~~\$6.84~~ \$8.52 per KW of monthly billing demand.

RECREATIONAL LIGHTING SERVICE PROVISION.

RATE. (Tariff Code 214)

Service Charge	\$13.50 per month
Energy Charge	9.004¢ 10.476¢ per KWH

LOAD MANAGEMENT TIME-OF-DAY PROVISIONS. (Tariff Codes 223)

RATE.

Service Charge	\$3.00 per month
Energy Charge:	
All KWH used during on-peak billing period	14.801¢ 17.215¢ per KWH
All KWH used during off-peak billing period	5.130¢ 5.660¢ per KWH

TARIFF M.G.S. – T.O.D.
(Medium General Service Time-of-Day)

RATE. (Tariff Code 229)

Service Charge	\$14.30 \$13.50 per month
Energy Charge:	
All KWH used during on-peak billing period	4.801¢ 17.215¢ per KWH
All KWH used during off-peak billing period	5.130¢ 5.660¢ per KWH

TARIFF L.G.S.
(Large General Service)

AVAILABILITY OF SERVICE.

The Company has clarified the grandfather provision to state that customers not meeting the requirements for coverage under this tariff will only be permitted to continue service under this tariff at the premises occupied for continuous service beginning no later than December 5, 1984.

RATE.

	<u>Service Voltage</u>			
	<u>Secondary</u>	<u>Primary</u>	<u>Subtransmission</u>	<u>Transmission</u>
Tariff Code	240, 242	244, 246	248	250
Service Charge per Month	\$85.00	\$127.50	\$535.50 \$601.00	\$535.50 \$629.00
Demand Charge per KW	\$4.02 \$4.72	\$3.89 \$4.59	\$3.80 \$4.52	\$3.76 \$4.45
Excess Reactive Charge per KVA	\$3.46	\$3.46	\$3.46	\$3.46
Energy Charge per KWH	7.795¢ 8.768¢	6.514¢ 7.514¢	4.942¢ 5.950¢	4.644¢ 5.850¢

LOAD MANAGEMENT TIME-OF-DAY PROVISION.

RATE. (Tariff Code 251)

Service Charge	\$81.80	per month
Energy Charge:		
All KWH used during on-peak billing period	12.97¢ 14.818¢	per KWH
All KWH used during off-peak billing period	5.11¢ 5.672¢	per KWH

TARIFF L.G.S. – T.O.D.
(Large General Service Time-of-Day)

RATE

	<u>Service Voltage</u>			
	<u>Secondary</u>	<u>Primary</u>	<u>Subtransmission</u>	<u>Transmission</u>
Tariff Code	256	257	258	259
Service Charge per Month	\$85.00	\$127.50	\$535.50 \$601.00	\$535.50 \$629.00
Demand Charge per KW	\$7.64 \$7.04	\$4.58 \$4.24	\$4.24 \$0.00	\$0.15 \$0.00
Excessive Reactive Charge per KVA	\$3.46	\$3.46	\$3.46	\$3.46
On-Peak Energy Charge per KWH	9.778¢ 11.623¢	7.959¢ 10.290¢	7.729¢ 10.082¢	7.655¢ 9.959¢
Off-Peak Energy Charge per KWH	4.116¢ 4.673¢	3.965¢ 4.600¢	3.891¢ 4.550¢	3.854¢ 4.544¢

TARIFF Q.P.
(Quantity Power)

RATE.

	<u>Service Voltage</u>			
	<u>Secondary</u>	<u>Primary</u>	<u>Subtransmission</u>	<u>Transmission</u>
Tariff Code	356	358	359	360
Service Charge per month	\$276.00	\$276.00	\$662.00	\$1,353.00
Demand Charge per KW				
Of monthly on-peak billing demand	\$18.51 \$20.59	\$15.00 \$17.32	\$10.13 \$12.69	\$9.00 \$12.38
Of monthly off-peak excess billing demand	\$8.65 \$8.45	\$5.56 \$5.61	\$4.20 \$1.35	\$1.10 \$1.33
Energy Charge per KWH	3.285¢ 3.606¢	3.233¢ 3.484¢	3.201¢ 3.447¢	3.176¢ 3.405¢

Reactive Demand Charge for each kilovar of maximum leading or lagging reactive demand in excess of 50 percent of the KW of monthly metered demand ~~\$0.60~~ \$0.71/KVAR

TARIFF C.I.P. – T.O.D.
 (Commercial and Industrial Power Time-of-Day)

RATE.

	<u>Primary</u>	<u>Subtransmission</u>	<u>Transmission</u>
Tariff Code	370	371	372
Service Charge per Month	\$276.00	\$794.00	\$1,353.00
Demand Charge per KW			
On-peak	\$16.77 \$18.59	\$12.06 \$14.10	\$10.98 \$13.81
Off-peak	\$5.56 \$5.61	\$1.20 \$1.35	\$1.10 \$1.33
Energy Charge per KWH	2.96¢ 3.34¢	2.90¢ 3.30¢	2.88¢ 3.26¢

Reactive Demand Charge for each kilovar of maximum leading or lagging reactive demand in excess of 50 percent of the KW of monthly metered demand\$0.69 \$0.71/KVAR

MINIMUM DEMAND CHARGE.

The minimum demand charge shall be equal to the minimum billing demand times the following minimum demand rates:

<u>Primary</u>	<u>Subtransmission</u>	<u>Transmission</u>
\$16.88 \$17.35/KW	\$12.17 \$12.88/KW	\$11.09 \$12.61/KW

TARIFF M.W.
 (Municipal Waterworks)

RATE. (Tariff Code 540)

Service Charge	\$22.90 per month
Energy Charge:	
All KWH Used Per Month	8.30¢ 8.94¢ per KWH

MINIMUM CHARGE.

This tariff is subject to a minimum monthly charge equal to the sum of the service charge plus \$4.10 \$4.55 per KVA as determined from customer's total connected load.

TARIFF O.L.
 (Outdoor Lighting)

RATE.

A. OVERHEAD LIGHTING SERVICE

Tariff Code

	1. High Pressure Sodium	
094	100 watts (9,500 Lumens).....	\$8.75 \$10.20 per lamp
113	150 watts (16,000 Lumens).....	\$9.90 \$11.20 per lamp
097	200 watts (22,000 Lumens).....	\$12.20 \$15.00 per lamp
103	250 watts (28,000 Lumens).....	\$13.35 \$16.20 per lamp
098	400 watts (50,000 Lumens).....	\$19.15 \$23.55 per lamp
	2. Mercury Vapor	
093*	175 watts (7,000 Lumens).....	\$9.75 \$12.00 per lamp
095*	400 watts (20,000 Lumens).....	\$16.85 \$20.75 per lamp

Company will provide lamp, photo-electric relay control equipment, luminaries and upsweep arm not over six feet in length, and will mount same on an existing pole carrying secondary circuits.

B. POST-TOP LIGHTING SERVICE

<u>Tariff Code</u>			
	1.	High Pressure Sodium	
111		100 watts (9,500 Lumens).....	\$13.10 \$16.10 per lamp
122		150 watts (16,000 Lumens).....	\$21.45 \$25.25 per lamp
121		100 watts Shoe Box (9,500 Lumens).....	\$20.00 \$21.40 per lamp
120		250 watts Shoe Box (28,000 Lumens).....	\$24.00 \$27.05 per lamp
126		400 watts Shoe Box (50,000 Lumens)	\$27.90 \$32.65 per lamp
	2.	Mercury Vapor	
099*		175 watts (7,000 Lumens).....	\$11.20 \$13.80 per lamp

Company will provide lamp, photo-electric relay control equipment, luminaries, post, and installation including underground wiring for a distance of thirty feet from the Company's existing secondary circuits.

C. FLOOD LIGHTING SERVICE

<u>Tariff Code</u>			
	1.	High Pressure Sodium	
107		200 watts (22,000 Lumens).....	\$13.60 \$16.35 per lamp
109		400 watts (50,000 Lumens).....	\$18.85 \$23.15 per lamp
	2.	Metal Halide	
110		250 watts (20,500 Lumens).....	\$18.20 \$19.70 per lamp
116		400 watts (36,000 Lumens).....	\$24.10 \$25.90 per lamp
131		1000 watts (110,000 Lumens)	\$52.20 \$56.10 per lamp
130		250 watts Mongoose (19,000 Lumens).....	\$21.80 \$24.75 per lamp
136		400 watts Mongoose (40,000 Lumens)	\$25.50 \$30.00 per lamp

Company will provide lamp, photo-electric relay control equipment, luminaries, mounting brackets, and mounts on an existing pole carrying secondary circuits.

*These lamps are not available for new installations.

When new or additional facilities, other than those specified in Paragraphs A, B, and C, are to be installed by the Company, the customer in addition to the monthly charges, shall pay in advance the installation cost (labor and material) of such additional facilities extending from the nearest or most suitable pole of the Company to the point designated by the customer for the installation of said lamp, except that customer may, for the following facilities only, elect, in lieu of such payment of the installation cost to pay:

Wood pole.....	\$2.95 \$3.50 per month
Overhead wire span not over 150 feet.....	\$1.60 \$1.95 per month
Underground wire lateral not over 50 feet.....	\$6.25 \$6.70 per month

(Price includes pole riser and connections)

TERM OF INITIAL SERVICE.

The Company modified the tariff to provide that if early termination is requested, the customer will be billed for the remainder of the 12 month period.

TARIFF S.L.
(Street Lighting)

RATE. (Tariff Code 528)

A. Overhead Service on Existing Distribution Poles

1. High Pressure Sodium	
100 watts (9,500 lumens).....	\$7.25 \$8.10 per lamp
150 watts (16,000 lumens).....	\$8.30 \$9.35 per lamp
200 watts (22,000 lumens).....	\$10.30 \$11.65 per lamp
400 watts (50,000 lumens).....	\$16.05 \$18.70 per lamp

B. Service on New Wood Distribution Poles

1. High Pressure Sodium	
100 watts (9,500 lumens).....	\$10.25 \$11.45 per lamp
150 watts (16,000 lumens).....	\$11.40 \$12.75 per lamp
200 watts (22,000 lumens).....	\$13.15 \$14.80 per lamp
400 watts (50,000 lumens).....	\$18.45 \$20.95 per lamp

C. Service on New Metal or Concrete Poles*

1. High Pressure Sodium	
100 watts (9,500 lumens).....	\$18.90 \$22.00 per lamp
150 watts (16,000 lumens).....	\$19.85 \$23.10 per lamp
200 watts (22,000 lumens).....	\$25.25 \$29.40 per lamp
400 watts (50,000 lumens).....	\$27.45 \$31.95 per lamp

*Effective June 29, 2010 and thereafter these lamps are not available for new installations.

TARIFF C.A.T.V.
(Cable Television Pole Attachment)

AVAILABILITY OF SERVICE.

The Company defined "attachment."

RATE.

The Company defined "two-user pole" and "three-user pole."

DELAYED PAYMENT CHARGE.

The Company extended the payment due date from 15 to 30 days after the date of the bill.

POLE SUBJECT TO ATTACHMENT.

The Company extended the time for the Company to respond to applications for pole usage from 21 to 45 days.

UNAUTHORIZED ATTACHMENTS.

The Company reserved the right to make periodic inspections for unauthorized use.

INSURANCE.

The Company extended the time for written notice of any cancellation of or material change in a customer's policy by its insurance carrier. Notice must now be provided by the carrier 30 days, instead of 15 days, prior to the revision or cancellation.

ADVANCE BILLING.

In the event the time for any payment is not specified, such payment shall be due 30 days, instead of 15 days, from the date of the invoice.

TARIFF COGEN/SPP I
 (Cogeneration and/or Small Power Production – 100kW or Less)

ADDITIONAL CHARGES.

Monthly Metering Charge

The additional monthly charge for special metering facilities shall be as follows:

Option 1 -	The customer does not sell electricity to the Company.		
Options 2 & 3 -	Where meters are used to measure the excess or total energy and average on-peak capacity purchased by the Company:		
		<u>Single Phase</u>	<u>Polyphase</u>
	Standard Measurement	\$6.75 \$7.50	\$7.75 \$9.80
	T.O.D. Measurement	\$7.15 \$8.00	\$8.10 \$10.05

The Company eliminated the requirement that the customer install and pay a monthly facilities charge for a detent under Option 1.

MONTHLY CREDITS OR PAYMENTS FOR ENERGY AND CAPACITY DELIVERIES.

Energy Credit

The following credits or payments from the Company to the customer shall apply for the electrical energy delivered to the Company:

Standard Meter - All KWH	2.90¢ 4.15¢ per KWH
T.O.D. Meter	
On-Peak KWH	3.06¢ 5.08¢ per KWH
Off-Peak KWH	2.78¢ 3.49¢ per KWH

Capacity Credit

If the customer contracts to deliver or produce a specified excess or total average capacity during the monthly billing period (monthly contract capacity), or a specified excess or total average capacity during the on-peak monthly billing period (on-peak contract capacity), then the following capacity credits or payment from the Company to the customer shall apply:

If standard energy meters are used,

- A. ~~\$2.84~~ \$3.69 /KW/month, times the lowest of:
- (1) monthly contract capacity, or
 - (2) current month metered average capacity, i.e., KWH delivered to the Company or produced by COGEN/SPP facilities divided by 730, or
 - (3) lowest average capacity metered during the previous two months if less than monthly contract capacity.

If T.O.D. energy meters are used,

- B. ~~\$6.82~~ \$8.88 /KW/month, times the lowest of:

- (1) on-peak contract capacity, or
- (2) current month on-peak metered average capacity, i.e., on-peak KWH delivered to the Company or produced by COGEN/SPP facilities divided by ~~327~~ 303, or
- (3) lowest on-peak average capacity metered during the previous two months, if less than on-peak contract capacity.

The above energy and capacity credit rates are subject to revisions from time to time as approved by the Commission.

TARIFF COGEN/SPP II
 (Cogeneration and/or Small Power Production – Over 100kW)

ADDITIONAL CHARGES.

Monthly Metering Charge

The additional monthly charge for special metering facilities shall be as follows:

Option 1 -	The customer does not sell electricity to the Company.		
Options 2 & 3-	Where meters are used to measure the excess or total energy and average onpeak capacity purchased by the Company:		
		<u>Single Phase</u>	<u>Polyphase</u>
	Standard Measurement	\$6.75 \$7.50	\$7.75 \$9.80
	T.O.D. Measurement	\$7.15 \$8.00	\$8.10 \$10.05

The Company eliminated the requirement that the customer install and pay a monthly facilities charge for a delnet under Option 1.

MONTHLY CREDITS OR PAYMENTS FOR ENERGY AND CAPACITY DELIVERIES.

Energy Credit

The following credits or payments from the Company to the customer shall apply for the electrical energy delivered to the Company:

Standard Meter - All KWH	2.90¢ 4.15¢ per KWH
T.O.D. Meter	
On-Peak KWH	3.06¢ 5.08¢ per KWH
Off-Peak KWH.....	2.78¢ 3.49¢ per KWH

Capacity Credit

If the customer contracts to deliver or produce a specified excess or total average capacity during the monthly billing period (monthly contract capacity), or a specified excess or total average capacity during the on-peak monthly billing period (on-peak contract capacity), then the following capacity credits or payment from the Company to the customer shall apply:

If standard energy meters are used,

- A. ~~\$2.84~~ \$3.69/KW/month, times the lowest of:
- (1) monthly contract capacity, or
 - (2) current month metered average capacity, i.e., KWH delivered to the Company or produced by COGEN/SPP facilities divided by 730, or
 - (3) lowest average capacity metered during the previous two months if less than monthly contract capacity.

If T.O.D. energy meters are used,

B. ~~\$6.82~~ \$8.88/KW/month, times the lowest of:

- (1) on-peak contract capacity, or
- (2) current month on-peak metered average capacity, i.e., on-peak KWH delivered to the Company or produced by COGEN/SPP facilities divided by ~~327~~ 303, or
- (3) lowest on-peak average capacity metered during the previous two months, if less than on-peak contract capacity.

The above energy and capacity credit rates are subject to revisions from time to time as approved by the Commission.

TARIFF S.S.C.
(System Sales Clause)

RATE.

The Company has modified this provision in the tariff to update the calculation of the System Sales Adjustment Factor as follows:

1. When the monthly net revenues from system sales are above or below the monthly base net revenues from system sales, as provided in paragraph 3 below, an additional credit or charge equal to the product of the KWHs and a system sales adjustment factor (A) shall be made, where "A", calculated to the nearest 0.0001 mill per kilowatt-hour, is defined as set forth below.

For the period beginning January 2014 through the end of the month in which Big Sandy Unit 2 ends commercial operation, the monthly System Sales Adjustment Factor shall be the following:

$$\text{System Sales Adjustment Factor (A)} = (1.24Tb + 0.6[Tm - 2.24Tb]) / Sm$$

For all months following the month in which Big Sandy Unit 2 ends commercial operation, the monthly System Sales Adjustment Factor shall be the following:

$$\text{System Sales Adjustment Factor (A)} = (0.6 [Tin - Tb]) / Sm$$

In the above formulas "T" is Kentucky Power company's (KPCo) monthly net revenues from system sales in the current (m) and base (b) periods, and "S" is the KWH sales in the current (m) period, all defined below.

The Company has revised this provision in the tariff to read as follows:

2. The net revenue from KPCo's sales as reported in the Federal Energy Regulatory Commission's Uniform System of Accounts under Account 447, Sales for Resale, shall consist of and be derived as follows:

- a. KPCo's total revenues from system sales as recorded in Account 447, less b. and c. below.
- b. KPCo's total out-of-pocket costs incurred in supplying the power and energy for the sales in a. above.

The out-of-pocket costs include all operating, maintenance, tax, transmission losses and other expenses that would not have been incurred if the power and energy had not been supplied for such sales, including demand and energy charges for power and energy supplied by Third Parties.

- c. KPCo's environmental costs allocated to non-associated utilities in the Company's Environmental Surcharge Report.

3. The base monthly net revenues from system sales are as follows:

Billing Month	System Sales (Total Company Basis)	
January	\$ 528,886	\$1,269,435
February	335,167	652,568
March	1,530,489	804,420
April	1,371,521	737,801
May	1,307,472	1,050,028
June	767,124	1,291,406
July	616,234	2,483,188
August	2,136,652	1,287,658
September	1,850,577	1,210,409
October	1,739,665	1,158,991
November	1,538,455	573,454
December	1,568,12	1,063,250
	<u>\$15,290,363</u>	<u>\$13,582,608</u>

TARIFF D.S.M.C.
 (Demand-Side Management Adjustment Clause)

RATE.

2. Demand-Side Management (DSM) costs shall be the most recent forecasted cost plus any over/under recovery balances recorded at the end of the previous period.

- a. Program costs are any costs the Company incurred associated with demand-side management ~~which were approved by the Kentucky Power Company DSM Collaborative.~~ Examples of costs to be included, *but not limited to*, are contract services, allowances, promotion, expenses, evaluation, lease expense, etc. by customer sector.

PROGRAM: REP - Residential Efficient Products

PROGRAM DESCRIPTION

A convenient online store where ~~you~~ a customer can shop for energy efficient lighting and get immediate discounts is also available, including specialty and hard-to-find CFLs, LED holiday lights, LED nightlights, and ENERGY STAR® ceiling fans.

RATE

Vendor controlled and adjusted in-store rebates can range from \$1.00 per single pack up to \$3.00 per multi-pack, for current products up to \$1.00 for standard bulbs and up to \$1.50 for specialty bulbs. A 12-bulb limit per purchase is available while funds last.

PROGRAM: Residential & Commercial HVAC Diagnostic and Tune-up

AVAILABILITY OF SERVICE

Available to Kentucky Power residential customers and small commercial customers using less than 100 kW peak demand having unitary central air conditioning or heat pump systems. The Kentucky Power Small Commercial HVAC Program encourages small commercial customers to keep their heating, ventilation and air conditioning (HVAC) equipment operating at peak efficiency either by way of a simple tune up or an equipment upgrade. The program is not applicable to customers seeking repair of non-operational units.

RATE

A ~~\$50~~ \$30 incentive is offered to residential customers and commercial customers that qualify.

PROGRAM: CIP – Commercial Incentive Program

RATE

The Company modified this provision as follows:

The maximum payout is 50% of incremental equipment costs, for qualifying measures up to \$20,000 annually per customer account is offered to qualifying commercial customers. Incentives for installed equipment costs are offered per the program guidelines and qualifying measures for small commercial customers (less than 100 kw peak demand).

**TARIFF N.U.G.
 (Non-Utility Generator)**

Changes were made to remove the monthly transmission and distribution rates table and that generation, transmission and distribution rates will be included in the customer contract.

**TARIFF N.M.S.
 (Net Metering Service)**

Changes were made to update the contact information for customers wishing to participate in net metering services.

**TARIFF C.C.
 (Capacity Charge)**

RATE

	<u>All Other</u>	Service Tariff	<u>C.I.P.-T.O.D.</u>
Energy Charge per KWH per month	\$0.000970	\$0.001092	\$0.000667 \$0.000596

**TARIFF E.S.
 (Environmental Surcharge)**

3. Base Period Revenue Requirement, BRR

BRR = The Following Monthly Amounts:

<u>Billing Month</u>	<u>Environmental Costs</u>	
JANUARY	\$ 3,991,163	\$8,725,895
FEBRUARY	3,590,810	8,799,275
MARCH	3,651,374	8,963,914
APRIL	3,647,040	8,662,542
MAY	3,922,590	8,208,356
JUNE	3,627,274	8,855,347
JULY	3,805,325	9,241,240
AUGUST	4,088,830	8,787,212
SEPTEMBER	3,740,010	7,500,236
OCTOBER	3,260,302	7,844,358
NOVEMBER	2,786,040	7,982,163
DECEMBER	4,074,321	8,519,418
	<u>\$44,185,079</u>	<u>\$102,089,956</u>

The Company has revised the language in Section 4 of this tariff as shown below.

4. Current Period Revenue Requirement, CRR

$$CRR = [((RB_{KP(c)}) (ROR_{KP(c)}) / 12) + OE_{KP(c)} + (((RB_{IM(c)}) (ROR_{IM(c)}) / 12) + OE_{IM(c)}) (.15) - AS]$$

Where:

RB _{KP(C)}	=	Environmental Compliance Rate Base for Big Sandy and 50% of the Mitchell Plant.
ROR _{KP(C)}	=	Annual Rate of Return on Big Sandy and 50% of the Mitchell Plant Rate Base; Annual Rate divided by 12 to restate to a Monthly Rate of Return.
OE _{KP(C)}	=	Monthly Pollution Control Operating Expenses for Big Sandy and 50% of the Mitchell Plant.
RB _{IM(C)}	=	Environmental Compliance Rate Base for Rockport.
ROR _{IM(C)}	=	Annual Rate of Return on Rockport Rate Base; Annual Rate divided by 12 to restate to a Monthly Rate of Return.
OE _{IM(C)}	=	Monthly Pollution Control Operating Expenses for Rockport.
AS	=	Net proceeds from the sale of SO ₂ emission allowances, ERCs, and NOx emission allowances, reflected in the month of receipt. The SO ₂ allowance sales can be from either EPA Auctions, or the AEP Interim Allowance Agreement Allocations.

"KP(C)" identifies components from the Big Sandy Units and 50% of the Mitchell Units – Current Period, and "IM(C)" identifies components from the Indiana Michigan Power Company's Rockport Units – Current Period.

The Company also made changes to section 5 of Tariff E.S. as a result of the termination of the Pool Agreement to remove references to environmental projects at generating facilities that Kentucky Power does not own or with which it does not have a long-term contract.

RIDER A.F.S.
(Alternate Feed Service Rider)

AVAILABILITY OF SERVICE.

The Company modified the language of this portion of the tariff to clarify that to qualify for service under the Tariff A.F.S. both a redundant distribution line and a redundant distribution station transformer, with automatic or manual switch-over and recovery, are required.

TRANSFER SWITCH PROVISION.

Existing AFS customers, who receive basic service at primary voltage and are served via a Company-owned transfer switch and control module, may elect for the Company to continue ownership of the transfer switch. When the Company-owned transfer switch and/or control module requires replacement, and the customer desires to continue the AFS, the customer shall pay the Company the total cost to replace such equipment which shall be grossed up for federal and state taxes, assessment fees and gross receipts taxes. In addition, the customer shall pay a monthly rate of ~~\$13.57~~ \$14.68 for the Company to annually test the transfer switch/control module and the customer shall reimburse the Company for the actual costs involved in maintaining the Company-owned transfer switch and control module.

MONTHLY AFS CAPACITY RESERVATION DEMAND CHARGE.

The Monthly AFS Capacity Reservation Demand Charge for the reservation of distribution station and primary lines is ~~\$4.34~~ \$4.24 per kW.

NEW TARIFFS

Kentucky Power is proposing the following new tariffs. For each customer class tariff where these new tariffs apply, language has been added to identify their applicability.

**TARIFF P.J.M.R.
 (PJM Rider)**

APPLICABLE:

All customer bills subject to the provisions of this rider, including any bills rendered under special contract, shall be adjusted by the PJM Rider adjustment factor. Tariffs R.S., R.S.-L.M.-T.O.D., R.S.-T.O.D., Experimental R.S.-T.O.D.2, S.G.S., Experimental S.G.S.-T.O.D., M.G.S., M.G.S.-T.O.D., L.G.S., L.G.S.-T.O.D., Q.P., C.I.P.-T.O.D., C.S.- I.R.P., M.W., O.L. and S.L.

RATES:

Tariff Class	¢/KWH
RS (R.S.; R.S.-L.M.-T.O.D.; R.S.-T.O.D. Experimental R.S.-T.O.D.2)	0.0000
SGS (S.G.S.; Experimental S.G.S.-T.O.D.)	0.0000
MGS (M.G.S.; M.G.S.-T.O.D.)	0.0000
LGS (L.G.S.; L.G.S.-T.O.D.)	0.0000
QP	0.0000
CIP	0.0000
C.S. - I.R.P.	*
MW	0.0000
OL	0.0000
SL	0.0000

* Rate to be specified in special contract.

The PJM Rider adjustment factor shall be modified annually to reflect the difference between the approved base level of PJM charges and credits and the PJM charges and credits actually experienced.

The PJM Rider adjustment factor shall be determined as follows:

$$\text{Adjustment Factor} = \frac{\text{PIMD} \times \text{CP}_{\text{Class}}}{\text{BE}_{\text{Class}} \times \text{CP}_{\text{Total}}} + \frac{\text{PIME}}{\text{BE}_{\text{Total}}}$$

Where:

1. "PIMD" is the actual annual PJM demand-related net costs (over)/under; calculated by comparing the amount of PJM demand-related net costs in base rates to those PJM demand-related net costs actually incurred during the review period.
2. "PIME" is the actual annual PJM energy-related net costs (over)/under; calculated by comparing the amount of PJM energy-related net costs in base rates to those PJM energy-related net costs actually incurred during the review period.
3. "BE_{Class}" is the historic annual retail jurisdictional billing KWH for each tariff class for the current year.
4. "CP_{Class}" is the coincident peak demand for each tariff class estimated as follows:

Tariff Class (1)	BE _{Class} (2)	CP/KWH Ratio (3)	CP _{Class} (4)=(2)x(3)
RS (R.S.; R.S.-L.M.-T.O.D.; R.S.-T.O.D.; Experimental R.S.-T.O.D.2)		0.0213531%	
SGS (S.G.S.; Experimental S.G.S.-T.O.D.)		0.0144552%	
MGS (M.G.S.; M.G.S.-T.O.D.)		0.0168782%	
LGS (L.G.S.; L.G.S.-T.O.D.)		0.0158073%	
QP		0.0143675%	
CIP		0.0120216%	

C.S. - I.R.P.		**	
MW		0.0116968%	
OL		0.0026260%	
SL		0.0023793%	
	BE _{Total}		CP _{Total}

** Ratio to be specified in special contract.

1. "BE_{Total}" is the sum of the BE_{Class} for all tariff classes.
2. "CP_{Total}" is the sum of the CP_{Class} for all tariff classes.

The adjustment factor as computed above shall be further modified to allow the recovery of uncollectible accounts expense, the Commission Assessment pursuant to KRS 278.130, and other similar revenue based taxes and charges occasioned by the PJM Rider adjustment revenues.

The adjustment factor as calculated above will be applied to all billing kilowatt-hours for those tariff classes listed above.

The annual PJM Rider factor shall be filed with the Commission thirty (30) days before it is scheduled to go into effect, along with all necessary supporting data to justify the amount of the adjustments which shall include data and information as may be required by the Commission.

Copies of all documents required to be filed with the Commission under this regulation shall be open and made available for public inspection at the office of the Public Service Commission pursuant to the provisions of KRS 61.870 to 61.884.

TARIFF P.P.A.
 (Purchased Power Adjustment)

APPLICABLE.

To Tariffs R.S., R.S.-L.M.-T.O.D., R.S.-T.O.D., Experimental R.S.-T.O.D.2, S.G.S., Experimental S.G.S.-T.O.D., M.G.S., M.G.S.-T.O.D., L.G.S., L.G.S.-T.O.D., Q.P., C.I.P.-T.O.D., C.S.- I.R.P., M.W., O.L. and S.L.

RATE.

1. The purchased power adjustment shall provide for monthly adjustments based on a percent of revenues, equal to the net costs of any power purchases in the current period according to the following formula:

$$\text{Monthly Purchased Power Adjustment Factor} = \frac{\text{Net KY Retail P(m)}}{\text{KY Retail R(m)}}$$

Where:

Net KY Retail P(m) = Monthly P(m) allocated to Kentucky Retail Customers, net of Over/(Under) Recovery Adjustment; Allocation based on Percentage of Kentucky Retail Revenues to Total Company Revenues in the Expense Month (m). (For purposes of this formula, Total Company Revenues include only Retail and Full-Requirements Wholesale revenues.)

KY Retail R(m) = Kentucky Retail Revenues for the Expense Month (m).

2. The net costs of any power purchases shall exclude costs recovered through the Fuel Adjustment Clause and shall be computed as the sum of the following items:
 - a. PPA(m) = The cost of power purchased by the Company through new Purchased Power Agreements (PPAs) less the net energy cost of such power purchases.
 - b. RP(m) = The cost of fuel related substitute generation less the cost of fuel which would have been used in plants suffering forced generation or transmission outages.
 - c. CM(m) = The contract management fee equal to a percentage (equal to the Company's most recently approved weighted average cost of capital) of PPA(m).

The average monthly bill for each customer class to which the proposed electric rates will apply will increase approximately as follows:

Customer Class	Average Customer KWH	Average Customer Demand KW	Present Average Billing	With Transmission Adjustment			Without Transmission Adjustment		
				Proposed Average Billing	Average Billing Change	Average Percent Change	Proposed Average Billing	Average Billing Change	Average Percent Change
RS	1,374	N/A	\$119.69	\$156.93	\$37.24	31.12%	\$155.48	\$35.80	29.91%
SGS	479	N/A	\$56.46	\$65.35	\$8.89	15.75%	\$67.09	\$10.64	18.84%
MGS	5,992	26	\$587.65	\$683.74	\$96.09	16.35%	\$706.12	\$118.47	20.16%
LGS	69,225	223	\$5,847.82	\$6,869.40	\$1,021.58	17.47%	\$7,049.74	\$1,201.92	20.55%
MW	28,552	N/A	\$2,311.22	\$2,578.30	\$267.08	11.56%	\$2,708.78	\$397.56	17.20%
QP	775,976	2,048	\$48,710.49	\$57,688.75	\$8,978.26	18.43%	\$58,723.54	\$10,013.04	20.56%
C.I.P.-T.O.D.	12,037,336	20,753	\$588,496.45	\$699,516.63	\$111,020.19	18.87%	\$704,602.13	\$116,105.68	19.73%
C.S. - I.R.P.	No Customers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
OL	78	N/A	\$12.92	\$15.90	\$2.98	23.04%	\$15.94	\$3.02	23.36%
SL	11,957	N/A	\$1,755.80	\$2,043.57	\$287.77	16.39%	\$2,054.93	\$299.12	17.04%
CATV 2 User	18,486 Attachments	N/A	\$133,284.06	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
CATV 3 User	90,971 Attachments	N/A	\$406,640.37	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
COGEN/SSP I	No Customers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
COGEN/SPP II	No Customers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The Company is not proposing to modify other rates and charges not included in this Notice. The rates contained in this notice are the rates proposed by Kentucky Power. The Public Service Commission may order rates to be charged that differ than the proposed rates in this notice. Such action by the Commission may result in rates for customers other than the rates contained in this notice.

Any corporation, association, body politic or person may by motion within thirty (30) days after the initial publication or mailing of notice of these proposed rate changes request leave to intervene in Case No. 2013-00197. The motion shall be submitted to the Public Service Commission, 211 Sower Boulevard, P. O. Box 615, Frankfort, Kentucky 40602-0615, and shall establish the grounds for the request, including the status and interest of the party. Intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments on the proposed rates may be submitted to the Public Service Commission by mail to the address listed above or via the Commission's website: <http://psc.ky.gov>.

A copy of Kentucky Power's application, testimony, and any other filings in this case is available for public inspection at Kentucky Power's offices located at 101A Enterprise Drive, Frankfort, KY 40601 with a phone number of 502-696-7011; 12333 Kevin Avenue, Ashland, KY 41102 with a phone number of 606-929-1600; 1400 E. Main St. Hazard, KY 41701 with a phone number of 606-436-1322; and 3249 North Mayo Trail Pikeville, KY 41501 with a phone number of 606-437-3827, and the Company's website: www.kentuckypower.com. The application, testimony and other related filings may also be found on the Commission's website: <http://psc.ky.gov>.



Chart of Accounts

Account	Account	Description
1010001	Plant in Service	
1010002	Plant In Service-Transmission	
1010003	Plant In Service-Distribution	
1010004	Plant In Service - Gen & Misc	
1010005	Impaired Plant - Held For Sale	
1010006	Dolet Hills FAS 143 ARO Asset	
1010007	Plant In Service-IMPCo-SBSMPP	
1011001	Capital Leases	
1011003	Capital Leases - Distribution	
1011004	Capital Leases - Gen & Misc	
1011006	Prov-Leased Assets	
1011010	Capital Leases-In-Kind Serv	
1011011	Prov-Leased Assts-In-kind Serv	
1011012	Accrued Capital Leases	
1020001	Plant Purchd or Sold	
1030001	Experimental Plant in Service	
1030005	Experimental Plant - CCNC	
1050001	Held For Fut Use	
1050002	Held For Fut Use-Transmissn	
1050003	Held For Fut Use-Distribution	
1050004	Held For Fut Use-Gen&Misc	
1060001	Const Not Classifd	
1060002	Const Not Classifd-Transmissn	
1060003	Const Not Classifd-Distributio	
1060004	Const Not Classifd-Gen&Misc	
1070000	Construction Work In Progress	
1070001	CWIP - Project	
1070005	CWIP - Fuel Support Groups	
1070006	CWIP-Mountaineer Carbon Cap	
1070910	Capitalized Softwr Bill Step 1	
1080000	Accum Prov for Deprec of Plant	
1080001	A/P for Deprec of Plt	
1080005	RWIP - Project Detail	
1080011	Cost of Removal Reserve	
1080012	Dolet Hills FAS 143 ARO Deprec	
1080013	ARO Removal Deprec - Accretion	
1080014	AP for Deprec of Experim Plt	
1080015	Impaired Plant in Service	
1080016	Impaired A/P for Deprc of Plnt	
1080152	Impaired Plnt in Srvc-Trans	
1080153	Impaired Plnt in Srvc-Distr	
1080154	Impaired Plnt in Srvc-General	
1110001	A/P for Amort of Plt	
1110005	Impaired A/P for Amort of Plnt	
1140001	Plant Acquisition Adj	
1150001	Amrtz of Plt Acqt Adj	
1160005	OthElecPltAdj-TurkImpairment	
1160006	Turk AFUDC Reversal	
1160007	OthElecPltAdjTurkImprmnt-EPIS	
1160008	TurkAFUDCReverseTXCap-EPIS	
1160009	AmortTurkImprmnt&AFUDCReversal	

Chart of Accounts

Account	Account	Description
1201000	Nuclr Fuel in Proc of Refinmnt	
1202000	Nuc Fuel Matl&Assmb-Stock A/C	
1203000	Nuc Fuel Assemblies in Reactor	
1204000	Spent Nuclear Fuel	
1205000	A/P for Amrt of Nuc Fuel Assmb	
1205001	A/P for Amrt of Nuc Fuel - U 1	
1205002	A/P for Amrt of Nuc Fuel - U 2	
1205004	Accum Prov SNF Canister Cost	
1206000	Nuclear Fuel Under Cap Leases	
1206002	Amtz-Nuc Fuel undr Cap Lse-U2	
1206003	Spent Nuc Fuel Disp-Spc MI Req	
1206008	Nuc Fuel Under Cap Lease-Aff	
1206009	Amtz-Nuc Fuel Cap Lse-Aff-U2	
1206010	Amtz-Nuc Fuel Cap Lse-Aff-U1	
1210000	Nonutility Property	
1210001	Nonutility Property - Owned	
1210002	Nonutility Property - Leased	
1210003	Nonutility Property - WIP	
1210005	Mineral Rights - Leased	
1210006	Coal Land Develop Costs-Leased	
1210016	Nonutility Property - CCNC	
1210017	Non Util Cap Lease-OKUPPA	
1210019	Nonutility Property - Impaired	
1220000	Depr & Amort of Nonutil Prop	
1220001	Depr&Amrt of Nonutl Prop-Ownd	
1220002	Depr&Amrt of Nonutl Prop-Leasd	
1220003	Depr&Amrt of Nonutl Prop-WIP	
1220004	Depletion - Owned	
1220005	Depletion - Leased	
1220006	Coal Land Develop Amort-Leased	
1220007	Accum Dep-CapLease-OKUPPA	
1220008	Depr&Amrt of Nonutl Prop-Imprd	
1230001	Nonconsol Assoc Co-Cost Basis	
1231001	Invest in Common Stock of Subs	
1231002	Invest in Prem on Subs Stock	
1231003	Capital Contributions to Subs	
1231004	Currency Translation Adjs	
1231005	Invest in Subs Retained Erngs	
1231006	Advances to Consol Subs	
1231007	Excess Cost - Invest Over Book	
1231008	Undistributed Intercompany Inv	
1231009	Investment In Central Coal Co	
1231010	Invest Subsidiary AOCI	
1231101	Invest Nonconsol Subs-Equity	
1231102	Equity in Erngs Nonconsol Subs	
1231103	Adv Nonconsol Subs-Equity	
1240000	Other Investments	
1240001	Other Investments - Associated	
1240002	Oth Investments-Nonassociated	
1240005	Spec Allowance Inv NOx	
1240007	Deferred Compensation Benefits	

Chart of Accounts

Account	Account	Description
1240008	Umbrella Trust	
1240010	Oth Invest-Nonassociated-Curr	
1240013	Cash Surrender Value Life Ins	
1240014	Unamt Discount - Coal Reserves	
1240019	Other Investments - Goodwill	
1240020	Goodwill - Amortization	
1240025	Other Property - CWIP	
1240026	Other Property - CCNC	
1240027	Other Property - RWIP	
1240028	Other Property - RETIRE	
1240029	Other Property - CPR	
1240037	Intang Assets - Amortizable	
1240038	Intangible -Amortizable -Amort	
1240040	Capital 1 Trust - Other Inv	
1240043	Provision for Investments	
1240044	Spec Allowances Inv SO2	
1240046	Trust Preferred Security Insts	
1240048	CSW SERP Investment	
1240049	Securitized Transition Assets	
1240050	Spec Allowance Inventory CO2	
1240052	Bammel Pad Inv	
1240092	Fbr Opt Lns-In Kind Sv-Invest	
1240093	Oth. Invest. - Long Term Rec.	
1240094	Other Invest - Assoc Curr	
1280001	Insurance Reserve Premiums	
1280002	Decommissioning Trust Funds	
1280003	Spent Nuclear Fuel Trust Funds	
1280004	Bond Defeasance - Non Current	
1280005	Pension Net Funded Pos.- AEPSC	
1280006	HSA Special Reserve	
1290000	Pension Net Funded Position	
1310000	Cash	
1310001	Cash - VEMCO	
1320000	Interest Special Deposits	
1320001	Bond Defeasance Interest Curr	
1330000	Dividend Special Deposits	
1340000	Other Special Deposits	
1340004	Worker's Comp Adv Premium	
1340008	Deposits - Office Space Rental	
1340016	Deposits - Housing Rental	
1340017	Spec Deposits - Gas Options	
1340018	Spec Deposits - Elect Trading	
1340033	IPP Debt Service Reserve	
1340034	IPP Operating Account	
1340036	IPP Distribution Reserve Acct	
1340037	IPP Distributable Cash Account	
1340040	REP Deposits - TCC Securitztn	
1340041	Bond Defeasance Deposits	
1340042	TCC Transitn Funding Rsvd Cash	
1340043	Spec Deposit UBS Securities	
1340046	Deposits-O&M Dolet Hills Plant	

Chart of Accounts

Account	Account	Description
1340048	Spec Deposits-Trading Contra	
1340049	Oth Spec Deposits-Trustee Acct	
1340050	Spec Deposit Mizuho Securities	
1340053	Deposits - Flexible Spending	
1340054	IPP Settlement Account	
1350000	Working Funds	
1350002	Petty Cash	
1350003	Cash Advances - Wages	
1350004	Cash Adv-Employee Expenses	
1360000	Temporary Cash Investments	
1360001	Temp Cash Invest Tax Exempt	
1360002	Temp Cash Invest Tax Advantage	
1360003	Securities Available for Sale	
1361000	Auction Rate Securities-Taxble	
1361001	Tax Exempt Securities	
1362001	Var Rate Demand Notes-Tax Exem	
1410000	Notes Receivable	
1410001	Provision for Notes Receivable	
1410002	P/R Ded - Misc Loan Repayments	
1410003	Notes Receivable - Long Term	
1420001	Customer A/R - Electric	
1420002	Customer A/R - PIP Plan	
1420003	Customer A/R - CMP	
1420005	Employee Loans - Current	
1420006	A/R-Customer Assistance	
1420008	Competitive Retail - DSM	
1420009	AEP Energy - Budget Billing	
1420011	A/R - Retail Cust Rents	
1420014	Customer A/R-System Sales	
142001502	Cust A/R-WV 20% Spec Disc	
142001503	Cust A/R-WV 20% Spec Disc 2003	
142001504	Cust A/R-WV 20% Spec Disc	
142001505	Cust A/R-WV 20 Pct Spec Disc	
142001506	Cust A/R-WV 20 Pct Spec Disc	
142001507	Cust A/R-WV 20 Pct Spec Disc	
142001508	Cust A/R-WV 20 Pct Spec Disc	
142001509	Cust A/R-WV 20 Pct Spec Disc	
142001510	Cust AR-WV 20 Pct Spec Disc	
142001511	Cust AR-WV 20 Pct Spec Disc	
142001512	Cust AR-WV 20 Pct Spec Disc	
142001513	Cust AR_WV 20 Pct Spec Disc	
1420016	Customer A/R-Trustee Payments	
1420017	State Emergency Relief	
1420018	Vendor Warrants	
1420019	Transmission Sales Receivable	
1420020	Cust A/R - Options & Swaps	
1420022	Cust A/R - Factored	
1420023	Cust A/R-System Sales - MLR	
1420024	Cust A/R-Options & Swaps - MLR	
1420025	Home Energy Asst Prg (HEAP)	
1420026	Emergency HEAP	

Chart of Accounts

Account	Account	Description
1420027	Low Inc Energy Asst Pr (LIEAP)	
1420028	Emergency LIEAP	
1420029	Low Inc Heat Engy Asst(LIHEAP)	
1420030	Emergency LIHEAP	
1420031	FEMA Assistance Funds	
1420032	Emergency Asst St Fund (EASST)	
1420033	Cooling Assistance Prg (COOL)	
1420036	AEP CREDIT Residual A/R Affil	
1420037	AEP CREDIT Contra A/R Affil	
1420038	Cust A/R-Contra-Due Providers	
1420039	COMM Assistance Program	
1420040	LIHAP Assistance Program	
1420041	DRAFT Assistance Program	
1420042	Cust A/R - Special Contracts	
1420043	TCOS Matrix Sales Recievables	
1420044	Customer A/R - Estimated	
1420045	LITE-UP Assistance Program	
1420046	Energy Share Program - I&M	
1420047	HPRP Energy Assistance Program	
1420048	Emission Allowance Trading	
1420050	PJM AR Accrual	
1420051	MISO AR Accrual	
1420052	Gas Accruals	
1420053	AR Coal Trading	
1420054	Accrued Power Brokers	
1420055	SPP AR Accrual	
1420056	AEP Energy Unapplied Cash	
1420057	Customer A/R - REC activity	
1420101	Other Accounts Rec - Cust	
1420102	AR Peoplesoft Billing - Cust	
1420103	AR Long-Term-Customer	
1420104	AR Curr Portion-Kisatchie Murp	
1420105	AR Non-Curr Portion- Kisatchie	
1420106	Cust AR Non-MACSS Current	
1430002	Allowances	
1430003	Coal Conversion Services	
1430004	Insurance	
1430006	Unbilled Accounts Receivable	
1430008	CCD Cap Bill- A/R Duke Energy	
1430009	CCD Capital Bill- A/R DPL	
1430015	Synfuel and Railcar Subleases	
1430018	Survivor Benefit Plan Premiums	
1430019	Coal Trading	
1430022	2001 Employee Biweekly Pay Cnv	
1430023	A/R PeopleSoft Billing System	
1430036	Acct. Rec. - Miscellaneous	
1430053	Acct. Rec. - TXU Electric	
1430071	A/R Non Assoc Co - AEPSC Bills	
1430073	A/R Power	
1430080	Jointly Owned Unit O&M Billing	
1430081	Damage Recovery - Third Party	

Chart of Accounts

Account	Account	Description
1430082	Acct Rec Gas - AEP Sys Pool	
1430083	Damage Recovery Offset Demand	
1430089	A/R - Benefits Billing	
1430092	Allowance Futures Accrual	
1430094	Accounts Receivable - EIS	
1430101	Other Accounts Rec - Misc	
1430102	AR Peoplesoft Billing - Misc	
1430103	AR Long-Term-Miscellaneous	
1430104	AR-Cur-Kisatchie & Murphy	
1430105	AR Non-Cur - Kisatchie LLC	
1440001	Uncoll Accts-Elect Receivables	
1440002	Uncoll Accts-Other Receivables	
1440003	Uncoll Accts-Power Trading	
1440004	Uncoll Accts- Long-Term- Ormet	
1440005	Uncoll Accts- Long-Term	
1450000	Corp Borrow Prg (NR-Assoc)	
1450001	Non Corp Borrow Prg NR-Assoc	
1450008	Nuc Fuel Leaseback AR-Current	
1450009	Nuc Fuel Leaseback AR-NonCur	
1450010	Corp Borrow Program Non-Assoc	
1460001	A/R Assoc Co - InterUnit G/L	
1460002	A/R Assoc Co - Allowances	
1460004	A/R Assoc Co - CM Bills	
1460006	A/R Assoc Co - Intercompany	
1460007	A/R Assoc Co - OAR System	
1460008	A/R Assoc Co - AEPSC Bills	
1460009	A/R Assoc Co - InterUnit A/P	
1460011	A/R Assoc Co - Multi Pmts	
1460014	A/R-Assoc-Unvouchered	
1460015	A/R Assc Co-Pending Direct Pay	
1460019	A/R-Assoc Co-AEPSC-Agent	
1460022	Factored A/R - Billed	
1460023	Factored A/R - Unbilled	
1460024	A/R Assoc Co - System Sales	
1460025	Fleet - M4 - A/R	
1460028	Factored-A/R Chg off Limit Fee	
1460036	A/R Assoc Co - Payroll Ded	
1460037	A/R Assoc-Global Borrowing Int	
1460040	A/R Assc Co-On Behalf Of Trans	
1460041	A/R Assc Co - Non-InterUnit GL	
1460042	A/R Assoc Co-Gas Trading	
1460043	A/R - CSW DISPATCH TRANSACTION	
1460045	A/R Assc Co-Realization Sharng	
1460049	A/R Assoc Co - Dividends Recv	
1460051	AR TCC Securitization Revenue	
1460052	AR Working Cap Advances - IC	
1460053	AR Assoc Co-Joint Ventures-AEP	
1460054	JV-Acct Rec.-Assoc-NonAffil	
1469999	A/R Assoc Co - HPL - Other	
1510001	Fuel Stock - Coal	
1510002	Fuel Stock - Oil	

Chart of Accounts

Account	Account	Description
1510003	Fuel Stock - Gas	
1510004	Coal In Transit - Terminal	
1510007	Fuel Stock - Coal Mine Fines	
1510009	Coal In Transit - Barge	
1510011	Other Operating Materials	
1510015	Coal Inv on Hand exclude Trans	
1510016	Coal Inv on Hand Transp	
1510017	Lignite Inv on Hand Inc Transp	
1510018	Coal Survey Adjustment	
1510019	Fuel Stock Coal - Prepays	
1510020	Fuel Stock Coal - Intransit	
1510022	Fuel Stock - Biomass	
1510023	Fuel Stock - Biodiesel	
1510030	LT Coal Inventory Asset	
1520000	Fuel Stock Exp Undistributed	
1530000	Residuals	
1540001	M&S - Regular	
1540003	Material in Transit	
1540004	M&S - Exempt Material	
1540005	Material Away for Repairs	
1540006	M&S - Lime and Limestone	
1540010	Material Sold In Transit-Affil	
1540012	Materials & Supplies - Urea	
1540013	Transportation Inventory	
1540014	Indus Direct Charge Clearing	
1540015	Indus - Direct Charge Non Cat	
1540016	MMS - Truck Stock	
1540017	M&S Inventory - Consignment	
1540018	M&S Inventory - Lease Equip	
1540019	M&S Validation Error Correctns	
1540020	Materials & Supplies - Trona	
1540021	M &S (154) - Trona In Transit	
1540022	M&S-Lime & Limestone Intransit	
1540023	M&S Inv - Urea In-Transit	
1540024	M&S-Proj Spares-Pending CAT ID	
1540025	Matls Supply-Activated Carbon	
1540026	Prov for Loss Obsolete M&S	
1540027	SNF Canister Inventory	
1540028	M&S - Anhydrous Ammonia	
1560000	Other Materials & Supplies	
1581000	SO2 Allowance Inventory	
1581001	NOx Allowance Inventory	
1581002	CO2 Allowance Inventory	
1581003	SO2 Allowance Inventory - Curr	
1581004	NOx Allowance Inventory - Curr	
1581005	CO2 Allowance Inventory - Curr	
1581006	An. NOx Comp Inv - Curr	
1581007	An. NOx Comp Inv - Non Curr	
1581008	CSAPR NonCurrent SO2 Inv	
1581009	CSAPR Current SO2 Inv	
1581010	SO2 Allowance Provision	

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Account	Account	Description
1581011	NOx Allowance Provision	
1630000	Stores Expense Undistributed	
1630001	Strs Exp-Canton Centrl Wrhse	
1630004	Strs Exp-T&D Satellite Storerm	
1630005	Stores Exp - Rockport Plant	
1630006	Stores Exp - Amos Plant	
1630007	Stores Exp - Clinch River Plan	
1630008	Stores Exp - Glen Lyn Plant	
1630009	Stores Exp - Kanawha River Plt	
1630010	Stores Exp - Mountaineer Plt	
1630011	Stores Exp - Sporn Plant	
1630013	Stores Exp - Conesville Plant	
1630014	Stores Exp - Picway Plant	
1630015	Stores Exp - Stuart Plant	
1630017	Stores Exp - Tanners Creek Plt	
1630018	Stores Exp - Cook Nuclear Plan	
1630019	Stores Exp - Big Sandy Plant	
1630020	Stores Exp - Cardinal Plant	
1630021	Stores Exp - Gavin Plant	
1630022	Stores Exp - Kammer/Mitchell	
1630024	Stores Exp - Muskingum River	
1630026	Stores Exp - Cook Coal Term	
1630027	Stores Exp - Waterford Plant	
1630029	Stores Exp - Fossil & Hydro	
1630031	Stores Exp - T&D General	
1630032	Stores Exp - Power Gen General	
1630033	Stores Exp - All Busin Units	
1630043	Comanche Station	
1630044	Northeast Station - 1 & 2	
1630045	Northeast Station - 3 & 4	
1630046	Riverside Station	
1630047	Southwest Station	
1630048	Tulsa Power Station	
1630049	Weleetka Power Station	
1630050	Alliance Railcar Repair Fac	
1630053	Arsenal Hill Power Plant	
1630054	Central Maintenance Facility	
1630055	Flint Creek Power Plant	
1630056	Knox Lee Power Plant	
1630057	Lieberman Power Plant	
1630058	Lone Star Power Plant #1	
1630059	Pirkey Power Plant	
1630060	Wilkes Power Plant	
1630061	Welsh Power Plant	
1630064	Oklaunion Power Station	
1630071	Stores Exp - Conesville Prep	
1630074	Stores Exp - Putnam Coal Trmnl	
1630078	Stores Exp-Const Kamer Mitchel	
1630081	Stores Exp - Const Cardinal	
1630089	Stores Exp - Shrevprt Chem Lab	
1630091	Stores Exp - Central Mach Shop	

Chart of Accounts

Account	Account	Description
1630108	Strs Exp - ACCT-AUP-ADJ	
1630109	Strs Exp - ACCT-COUNT-ADJ	
1630110	Strs Exp - ACCT-FRT-EXPENSE	
1630111	Strs Exp - ACCT-INV-SCRAP	
1630112	Strs Exp - PRICE VARIANCE	
1630113	Strs Exp - ACCT-REC-INT	
1630115	Strs Exp - TAX-EXP	
1630125	Stores - Contract & Labor Svcs	
1630136	Str Exp - Marmet Hydro	
1630137	Str Exp - London Hydro	
1630138	Str Exp - Winfield Hydro	
1630139	Str Exp - Smith Mountain Hydro	
1630140	Str Exp - Claytor Hydro	
1630141	Str Exp - Byllesby Hydro	
1630142	Str Exp - Niagara Hydro	
1630143	Str Exp - Reusens Hydro	
1630144	Str Exp - Leesville Hydro	
1630147	Str Exp - Buchanan Hydro	
1630152	Str Exp - Racine Hydro	
1630155	Stores Exp - Ceredo Plant	
1630156	Stores Exp - Darby Plant	
1630157	Stores Exp - Mattison Plant	
1630158	Stores Exp-Lawrenceburg Plant	
1630159	Stores Expense - Turk Plant	
1630160	Stores Expense - Dresden Plant	
1630999	Cash Discount Allocation Only	
1641001	Gas Storage - Underground	
1641002	Gas Storage - Pipeline	
1650001	Prepaid Insurance	
165000207	Prepaid Taxes	
165000208	Prepaid Taxes	
165000209	Prepaid Taxes	
165000210	Prepaid Taxes	
165000211	Prepaid Taxes	
165000212	Prepaid Taxes	
165000213	Prepaid Taxes	
1650003	Prepaid Rents	
1650004	Prepaid Interest	
1650005	Prepaid Employee Benefits	
1650006	Other Prepayments	
1650007	Corporate Owned Life Insurance	
1650009	Prepaid Carry Cost-Factored AR	
1650010	Prepaid Pension Benefits	
165001110	Prepaid Sales Taxes	
165001111	Prepaid Sales Taxes	
165001112	Prepaid Sales Taxes	
165001113	Prepaid Sales Taxes	
165001208	Prepaid Sales/Use Taxes	
165001209	Prepaid Sales/Use Taxes	
165001210	Prepaid Use Taxes	
165001211	Prepaid Use Taxes	

Chart of Accounts

Account	Account	Description
165001212	Prepaid Use Taxes	
165001213	Prepaid Use Taxes	
1650014	FAS 158 Qual Contra Asset	
1650016	FAS 112 ASSETS	
1650017	Prepayment - Coal	
1650018	Affl Trans Intercon Providers	
1650019	Prepaid Pension Expense - CG&E	
1650020	Prepaid Pension Expense - DP&L	
1650021	Prepaid Insurance - EIS	
1650022	Prepaid SNF Container- NonCurr	
1650023	Prepaid Lease	
1650024	LT Coal Prepayment	
1650025	Reserve - LT Coal Prepayment	
1650026	Current Prepaid SNF Cont Costs	
1650027	Prepaid Construction Work	
1650028	TRINITY RAIL CAR LSE - NON CUR	
1650029	Future Wetlands Credits L-T	
1650030	Other Prepayments - Long Term	
1710000	Interest&Dividends Receivable	
1710002	Int & Div Receivable - Affil	
1710003	Interest Under Recovery	
1710004	Int & Div Rec Tax Adv Invest	
1710005	Int & Div Rec Tax Exempt Inv	
1710006	Interest Under Recover - TX	
1710007	Interest Under Recover - OK	
1710010	Interest Under Recover - LA	
1710011	Interest Under Recover - AR	
1710012	Interest Under Recover - MI	
1710048	Interest Receivable -FIT -LT	
1710248	Interest Receivable -FIT -ST	
1710348	Interest Receivable -SIT -LT	
1710448	Interest Receivable. -SIT -ST	
1720000	Rents Receivable	
1730000	Accrued Utility Revenues	
1730002	Acrd Utility Rev-Factored-Assc	
1730003	Acrd Utility Rev-West	
1730004	Accrd Revenue - ERCOT TCOS	
1730005	Accrued Util. Rev.- SECA	
1730006	Unbilled LCRA Revenue	
1740000	Misc Current & Accrued Assets	
174001107	Non-Highway Fuel Tx Credt-2007	
174001108	Non-Highway Fuel Tx Credt-2008	
174001109	Non-Highway Fuel Tx Credt-2009	
174001110	Non-Highway Fuel Tx Credt-2010	
174001111	Non-Highway Fuel Tx Credt-2011	
174001112	Non-Highway Fuel Tx Credt-2012	
174001113	Non-Highway Fuel Tx Credt-2012	
1740012	Pension Plan	
1740013	Liability Accts Debit Balance	
1740019	Trans/Exchange Gas Imbalance	
1740020	Advance Royalties - Current	

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Account	Account	Description
1740035	Misc Current Assets - EIS	
1740036	Solar REC Inventory	
1740037	Misc Curr Asset, External Ins	
1740038	Dept of Energy Proceeding-Curr	
1740039	Dept of Energy Proceed-NonCurr	
1740040	Non-Solar Non-OH REC Inventory	
1740041	Non-Solar OH REC Inventory	
1750001	Curr. Unreal Gains - NonAffil	
1750002	Long-Term Unreal Gns - Non Aff	
1750003	Curr. Unrealized Gains Affil	
1750004	Long-Term Unreal Gains - Affil	
1750005	Curr Assets - Deferred Futures	
1750006	Firm Transmission Rights	
1750009	S/T Option Premium Purchases	
1750010	LT Option Premium Purchases	
1750021	S/T Asset MTM Collateral	
1750022	L/T Asset MTM Collateral	
1760001	Curr Unreal Gns - Hedge NonAff	
1760002	LT Unreal Gains - Hedge NonAff	
1760010	S/T Asset for Commodity Hedges	
1760011	L/T Asset for Commodity Hedges	
1760015	Deriv-Hdg-Unreal Gn-CF-Int-L/T	
1760016	Unreal Gn-LT FX Hdg	
1760018	Non-Cur Unreal Gn IR FV Hedge	
1760515	Deriv-Hdg-Unreal Gn-CF-Int-Cur	
1760516	Unreal Gn-ST FX Hdg	
1760517	Deriv-Hdg-Unreal Gn-FV-Int-Cur	
1810001	Unamort Debt Exp - FMB	
1810002	Unamort Debt Exp - Inst Pur Cn	
1810003	Unamort Debt Exp Notes Payable	
1810004	Unamort Debt Exp - Debentures	
1810006	Unamort Debt Exp - Sr Unsec Nt	
1810102	Unamort Debt Exp-PCB Ins	
1810106	Unamort Debt Exp Sen Unsec Ins	
1821000	Extraordinary Property Losses	
1822001	PATH-WV Abandoned Plant Costs	
1823000	Other Regulatory Assets	
1823007	SFAS 112 Postemployment Benef	
1823009	DSM Incentives	
1823010	DSM Recovery	
1823011	DSM Lost Revenues	
1823012	DSM Program Costs	
1823021	Cook U1 Refl Outage Levelizn	
1823022	HRJ 765kV Post Service AFUDC	
1823049	SFAS 106 Post Retirement Benef	
1823051	Loss Rec Dbt-Rkpt Sale/Lsbk	
1823054	HRJ 765kV Depreciation Expense	
1823063	Unrecovered Fuel Cost	
1823075	Def Exp Selling Price Variance	
1823077	Unreal Loss on Fwd Commitments	
1823078	Deferred Storm Expense	

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Account	Account	Description
1823082	Deregulation Implementation	
1823083	Transition Regulatory Assets	
1823084	WV ENEC Over Recovery	
1823085	REG ASSET-SECURITZTN(PUCT SB7)	
1823086	SECURITIZED COST TO ACHIEVE	
1823088	REG ASSET - EXCESS EARNINGS	
1823089	RAIL SETTLEMENT-PENDNG RECOVERY	
1823090	Amortization-Uranium Decommis	
1823091	AMAX COAL CONTRACT BUYOUT	
1823092	MIRROR CWIP - FERC	
1823094	Dolet Hills Deferred Fuel	
1823097	Debt Refinancing - Restructur	
1823098	Loss on Reaq Dbt due to Restru	
1823099	Asset Retirement Obligations	
1823101	Capacity Auction True-Up	
1823104	AR Transition Costs 01-042-U	
1823105	Deferred Merger Cost - AEP/CSW	
1823106	Plant Impairments - Severance	
1823107	REG ASSET-OCI-MIN PENSION LIAB	
1823108	Reg Asset - Rate Case Expenses	
1823109	Recoverable Bond Defeas Cost	
1823110	Swepeco Texas Fuel Rec Litigati	
1823111	Defer Enviro Compliance Costs	
1823112	Carry Chg Environ Capital Cost	
1823114	Deferred PJM Fees	
1823115	Defd Equity Carry Chg-Non Fuel	
1823116	Dfd Dst Related Vegetation Mgt	
1823118	BridgeCo TO Funding	
1823119	PJM Integration Payments	
1823120	Other PJM Integration	
1823121	Carry Chgs-RTO Startup Costs	
1823122	Alliance RTO Deferred Expense	
1823124	CarryngChgs Capitalized-Equity	
1823125	Carrying Chgs Capitalized-Debt	
1823128	Dfd Accr Dist Rel Veget Mgt	
1823129	Carry Chgs Capital-Debt - BTL	
1823135	Capital Environmntl Equity Cst	
1823137	Def System Reliability Costs	
1823138	Equity Cost-Cap Reliability	
1823139	Def Car Chg-Reliabilty Capital	
1823142	Defd Equity Carry Chg - Fuel	
1823144	Unrecovered Fuel Cost - OH	
1823145	Unrecovered Fuel Cost - TX	
1823146	Unrecovered Fuel Cost - OK	
1823147	Unrecovered Fuel Cost - IN	
1823148	Unrecovered Fuel Cost - VA	
182314804	Unrecovered Fuel Cost-VA	
1823149	Unrecovered Fuel Cost - LA	
1823150	Unrecovered Fuel Cost - AR	
1823151	Unrecovered Fuel Cost - MI	
1823152	Unrecovered Fuel Cost - WV	

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1823153	Under-Recovered Ohio TCR Rider	
1823154	Carry Chg-Under Recover OH TCR	
1823155	Carry Chg-Equity OH TCR	
1823156	Under recovered CSP PAR	
1823157	Interstate Project 765kv Line	
1823158	TCC R/C Exp - Docket 31433	
1823159	IGCC Pre-Construction Costs	
1823163	E&R Provision	
1823164	Ohio Storm Recovery	
1823165	REG ASSET FAS 158 QUAL PLAN	
1823166	REG ASSET FAS 158 OPEB PLAN	
1823167	REG Asset FAS 158 SERP Plan	
1823168	TC2 SECURITIZATION SETTLEMENT	
1823169	TC2 SECURITIZATION PVITC	
1823170	TC2 SECURI PROSPECTIVE BENEFIT	
1823171	TC2 SECURITIZATN EQUITY RETURN	
1823174	TNC R/C Exp-CTC-Docket 31461	
1823175	TCC RC Exp-CTC-Docket 32758	
1823177	LA Dolet Hills Reg Asset-Litig	
1823179	PSO - Red Rock	
1823180	Deferred Storm Expense	
1823181	PSO - GCR Expense	
1823183	TCC R/C Exp - Docket # 33309	
1823184	TNC R/C Exp - Docket # 33310	
1823185	Reg Asset-Catastrophe Reserve	
1823186	ADVANCED METERING SYSTEM-AMS	
1823187	Deferred Real Time Pricing	
1823188	Deferred Carbon Mgmt Research	
1823189	Carry Chgs-Deferred Storm Exp	
1823190	Deferred Capacity Cost	
1823191	Deferred Distrib Storm Exp	
1823192	Generation Maint Expense	
1823193	NOx Expense	
1823194	Environ Compliance Carry Cost	
1823195	Carrying Charges-OH FAC	
1823196	OSS Margin Sharing	
1823197	Under-recovery of PJM Expense	
1823198	NSR Consent Decree	
1823199	Under-Recovered ESRP Costs-OH	
1823200	Und-Rec gSMART Misc Dist Exp	
1823201	Und-Rec gSMART Carrying Chg	
1823202	Und-Rec gSMART Depr/A&G Exp	
1823203	gSMART Def'd Equity Carry Chg	
1823205	Under Recov DSM-Energy Opt	
1823206	Contra Tex Fuel Rec Litigation	
1823207	CCTR Under Recovery	
1823208	CCTR Under Recov Carry Charges	
1823209	CCTR Post Approv Add Car Chrgs	
1823210	Carry Chgs-DSM Under Rec EnOpt	
1823211	Deferred VA RPS Costs	
1823212	Mtr Carbon Capture and Storage	

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Account	Account	Description
1823213	Deferred BLPP Purch Power	
1823214	Prov for Reg Asset Write-Off	
1823215	EDR - Carrying Charges	
1823216	EDR Deferral	
1823217	Def Equity Carrying-EDR Ormet	
1823218	Carrying Charges - ENEC WV	
1823219	Under Recovered EAC - LA	
1823220	Excess EDR Cap Deferral	
1823221	CC on Excess EDR Cap Deferral	
1823222	Cook U2 Refl Outage Levelizn	
1823223	TX AMI Meter	
1823224	TX AMI - Meter Amortization	
1823225	Carry Charges-OH FAC-Current	
1823226	Def Eqty Cry Chrgs-OH FAC-Curr	
1823227	Unrec Cost - OH FAC - Current	
1823228	Deferred Equity CC - WV ENEC	
1823229	TRANSCO Preform Reg Asset	
1823230	PSO January 2010 Ice Storm Exp	
1823231	Defd Nucl Decomm Study Costs	
1823232	Enhncd Cook Plt Security Costs	
1823233	Deferred Severance Costs	
1823234	TA Phase-in - WV	
1823235	VEMCO Asset Acquisition	
1823236	VEMCO Economic Investment	
1823237	SWEPCO/VEMCO Transaction Cost	
1823238	VEMCO May 2009 Storm	
1823239	ETT Rate Case Expenses - 2007	
1823240	Def VA Wind-Replacement Cost	
1823241	Valley District Due Diligence	
1823242	VEMCO Asset Acquis/Investments	
1823243	VEMCO Acqui/RETO RET-Emp NRECA	
1823244	Unrec Fuel Ren Coal Pmt10 - WV	
1823245	Unrec Fuel Coal Pmt 08-09 - WV	
1823246	Right to Serve Settlement	
1823247	FT Wayne Settle - Carry Charge	
1823248	Betterment/Generation Oblig	
1823249	TCC CAPAC AUCT TRUE-UP REMAND	
1823250	TCC CAP AUCTION DEBT CARRY CHG	
1823251	VA Demand Response Program Def	
1823252	Unrec Cost FAC-Curr-Resve - OH	
1823253	Resrve - Unrecovered Fuel - WV	
1823254	Deferred VA Wind - Non-Increm	
1823255	Deferred VA RPS - Increm-Curr	
1823256	Def Software Licensing Exp -VA	
1823257	DARR Unrecognized Equity CC	
1823258	DARR Carrying Charges	
1823259	DARR Distribution Def Assets	
1823260	FAC Prov - Contra Asset - OH	
1823261	Unrec Cost FAC-LT-Resve-OH	
1823262	TC3 Deferred Equity	
1823263	TC3 Up-front Qualified Costs	

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Account	Account	Description
1823264	Under-Recovered PSO BPF	
1823266	Under Rec Dist Invest Rider	
1823267	Under Rec Dist Decoup Rev Prog	
1823269	PATH WV Under-Recovery	
182326913	PATH WV Under-Recovery	
1823270	Dresden Unrecog Equity CC WV	
1823271	Dresden Operation Cost VA	
1823272	Dresden Carrying Costs VA	
1823273	Dresden Unrecog Equity CC VA	
1823274	Dresden Carrying Costs WV	
1823275	Dresden Operating Cost WV	
1823276	Heat Sink Investment - MI	
1823277	Defd CookTurbine Repl.Costs-MI	
1823278	Defd Turbine Replace Exp CC	
1823279	Deferred Heat Sink Inv - MI	
1823280	Heat Sink Inv-Unrecog Eq CC	
1823281	Turbine Repl Unrecog Eq CC	
1823282	Unrecovered RES - MI	
1823283	PSO Environmt Compliance Costs	
1823285	Under Recovered Capacity Cost	
1823286	Capacity Cost Carrying Charges	
1823287	Nuclear Fuel Loading - MI	
1823288	PATH WV Abandonment Filing	
1823289	DIR Unrecognized Equity	
1823290	Def OH Auction Exp - Increm	
1823291	Uncoll-EDR Delayed Pmt Arngmnt	
1823292	RES Carrying Costs - MI	
1823293	RES Unrecognized Equity CC- MI	
1823294	Dist Decoupling Carrying Chgs	
1823295	Other Reg Assets- Baffle Bolts	
1823296	MI Deferred Dep - Cook LCM	
1823297	MI Carrying Charge - Cook LCM	
1823298	MI CC Cook LCM Unrec Equity	
1823299	SFAS 106 Medicare Subsidy	
1823301	SFAS 109 Flow Thru Defd FIT	
1823302	SFAS 109 Flow Thru Defrd SIT	
1823303	Transco Carrying Costs	
1823304	Under-Recovered Virginia T-RAC	
1823305	JLStall GRRider Under Recovery	
1823306	Net CCS FEED Study Costs	
1823307	Under-Recovery-Capacity - IN	
1823308	Cook Turbine CC Equity - IN	
1823309	Cook Turbine CC - IN	
1823310	RTO Demand Response costs	
1823401	SFAS 109 Excess Deferred FIT	
1823501	Mon Pow Litigation Termination	
1823503	EVSE Program Costs	
1823504	TCRF Under Recovery	
1823505	Distr Deferred Asset for PWO	
1823510	Unrec AER Costs - OH	
1823511	OH TCR Under Recov-Nonbypass	

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Account	Account	Description
1823512	Trans-MO Pre Construction Cost	
1823513	2013 ETCRR Under Recovery Adj	
1823514	CarryChg-2013 TCR und-rec adj	
1830000	Prelimin Surv&Investgtn Chrgs	
1830002	Prelm Surv&Invstgn Chg Mtn CCS	
1840001	Bldg Servcs Oper Exp-Clearing	
1840002	Accounts Pay Adj - Clearing	
1840003	Procurement Card - Clearing	
1840004	Undistributed Payroll-Clearing	
1840006	Telephone Expense - Clearing	
1840007	Transfer of Funds - Clearing	
1840019	CMS & CMF - Clearing Activity	
1840020	Simulator Learning Center-Clrng	
1840022	Putnam Coal Terminal - Clrng	
1840023	Factored Cust Accts Rec-Affil	
1840025	Aviation - Clearing	
1840026	Oth Accts Rec - Cash Clearing	
1840027	Oth Accts Rec - A/R Clearing	
1840028	Non T/L Payroll-Clearing	
1840029	Transp-Assigned Vehicles	
1840030	Transportation-Other	
1840031	Affil Transactions-Cash Clrng	
1840032	Machine Shop - Non Affiliated	
1840033	Alliance Rail Car - OH	
1840034	CMS - Job Loaded Overheads	
1840035	IT Oper Company (OPCO) Clearng	
1840040	Undist Labor Fringe Benefit Clr	
1840041	Undist Incentive Frg Ben Clr	
1840043	Treasury Clearing	
1840046	PeopleSoft Treasury Wire Paymt	
1840047	Pension Benefit Clearing	
1840049	Simulator Learning Cntr-Nonaff	
1840050	AEP CREDIT Clr Acct - Sale A/R	
1840051	Allowances - Clearing	
1840052	System Sales Agent Clearing	
1840054	Insurance Clearing	
1840057	Cell Phone/Pager - Clearing	
1840058	Severance Clearing	
1840059	NLT Payroll Clearing-Non Labor	
1850000	Temporary Facilities	
1860000	MDD-Internal Billing Only	
1860001	Allowances	
1860002	Deferred Expenses	
186000302	Deferred Property Taxes	
186000303	Deferred Property Taxes	
186000304	Deferred Property Taxes	
186000305	Deferred Property Taxes	
186000306	Deferred Property Taxes	
186000307	Deferred Property Taxes	
186000308	Deferred Property Taxes	
186000309	Deferred Property Taxes	

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Account	Account	Description
186000310	Deferred Property Taxes	
186000311	Deferred Property Taxes	
186000312	Deferred Property Taxes	
186000313	Deferred Property Taxes	
1860005	Unidentified Cash Receipts	
1860006	Constructive Marketing Program	
1860007	Billings and Deferred Projects	
1860008	Billings for Mutual Assistance	
1860011	Automotive Equipment	
1860016	Supplemental Pension Agree	
1860033	Cook Coal Terminal-Oper Exp	
1860042	Exp Issue/Reaq Bonds & Stk	
1860043	Deferred Railcar Maintenance	
1860046	Railroad Cars Subleased	
1860056	Capital Stock Expense	
1860063	Muskingum Fuel Trans Costs	
1860064	Real Estate Subsidence	
1860071	Ovhd Rate Over/Under Applied	
1860072	Deferred Coal Transactions	
1860075	SCBS Unbilled Revenues	
1860076	Deferred Merger Relocation Exp	
1860077	Agency Fees - Factored A/R	
186008103	Defd Property Tax - Cap Leases	
186008104	Defd Property Tax - Cap Leases	
186008105	Defd Property Tax - Cap Leases	
186008106	Defd Property Tax - Cap Leases	
186008107	Defd Property Tax - Cap Leases	
186008108	Defd Property Tax - Cap Leases	
186008109	Defd Property Tax - Cap Leases	
186008110	Defd Property Tax - Cap Leases	
186008111	Defd Property Tax - Cap Leases	
186008112	Defd Property Tax - Cap Leases	
186008113	Defd Property Tax - Cap Leases	
1860082	Deferred Recruiting Expenses	
1860084	Consolidation Reconciliation	
1860086	Advanced Royalties	
1860087	Estimated Barging Bills	
1860089	Reclamation Advance	
1860090	Reclamation Adv - Unamort Disc	
1860092	Compatible Unit/Wrk 2k Sys Clr	
1860093	Time & Labor Undr Reportd Time	
1860094	Labor Accruals - Bal Sheet	
1860097	Decommisioning Work in Process	
1860098	AEPSC Labor Accruals-O&M	
1860103	P/R Ded - Merchandise Loans	
1860104	P/R Ded - Parking Rent	
1860105	STP Misc. Deferred Debit	
1860107	DSM OVER/UNDERRECOVERY	
1860108	RER OVER/UNDERRECOVERY	
1860109	DEFERRED ABD MAJOR CONST PROJ	
1860110	AEP Branding	

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Account	Account	Description
1860111	Black Lung Reimbursement	
1860114	ABD Major Construction Work	
1860118	MDD - Advance Coal Payments	
1860120	CCPC Coal Washing Costs	
1860124	SSA Over Under Applied SC & FO	
1860131	Reclamation Reserve - Affil	
1860133	Defd Cook Coal Term Lease Exp	
1860135	Def Exp Selling Price Variance	
1860136	NonTradition Option Premiums	
1860138	MDD-Railcar Lease Exp	
1860139	VA Sales/Use Tax Surcharge	
1860146	Transition Services HPL/ETP	
1860148	New Service Territory	
1860149	Ceredo Plt WV Bus&Occup Tax Cr	
1860150	Deferred Rate Case Expense	
1860151	Transmission JV Deferred Costs	
1860153	Unamortized Credit Line Fees	
1860154	Affl Deferred Tran(IPP) Credit	
1860155	Defd Depr&Capcty portion-Affil	
1860156	Sabine Mine Rusk Preparation	
1860157	PSI and ICP Labor accruals	
1860158	Deferred Vessel Contract Pymts	
1860159	Rolls Royce Accumulated Billing	
1860160	Deferred Expenses - Current	
1860161	Deferred Valence Agreement	
1860162	Deferred Urea Expense	
1860163	Deferred Contract Expenses	
1860164	Deferred Valence - Current	
1860165	SCR Catalyst Modules	
1860166	Def Lease Assets - Non Taxable	
1860167	Def Lease Assets - Taxable	
1860168	AEPSC Accrued Labor-Bal Sheet	
1860169	LT Coal Note Receivable	
1860170	Reserve - LT Coal Note Recvble	
1860171	Marshall South Mine Prep	
1860172	Regulatory Oxbow Acquisition	
1860173	ReXorce Accumulated Billing	
1860174	Deferred EMI Costs - Internal	
1860175	Deferred S&P Subscriber CRS	
1860176	IPP Admin Support Cost	
1860177	Cyber Security Collaborative	
1860178	Advanced Royalties DHMVCurent	
1860200	AEP Coal Laboratory	
1860999	Validation Error Correction	
1880000	R&D Expenses	
1890001	Loss Recqd Debt - FMB	
1890002	Loss Rec Debt-Ins Purch Cont	
1890003	Loss Rec Debt-Notes Payable	
1890004	Loss Rec Debt-Debentures	
1890006	Loss Rec Debt-Sen Unsec Notes	
1890010	Loss Recqd Debt-PS Sub Man Red	

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1900005	ADIT Federal - SFAS 133 Affil	
1900006	ADIT Federal - SFAS 133 Nonaff	
1900007	ADIT FEDERAL-SFAS 115	
1900009	ADIT Federal - Pension OCI NAF	
1900015	ADIT-Fed-Hdg-CF-Int Rate	
1900016	ADIT-Fed-Hdg-CF-For Exchg	
1901001	Accum Deferred FIT - Other	
1901002	Accum Deferred SIT - Other	
1902001	Accum Defd FIT - Oth Inc & Ded	
1902002	Accum Defd SIT - Oth Inc & Ded	
1902005	ADIT Other - SFAS 52	
1903001	Acc Dfd FIT - FAS109 Flow Thru	
1903002	Acc Dfd SIT FAS 109 Flow Thru	
1904001	Accum Dfd FIT - FAS 109 Excess	
2010001	Common Stock Issued-Affiliated	
2010002	Common Stck Issd-Nonaffiliated	
2040002	PS Not Subj to Mandatory Redem	
2040005	PS Issued - Assoc Companies	
2070001	Premium on Common Stock	
2070003	Prem on Pfd Stk n/s/t Mand Red	
2080000	Donations Recvd from Stckhldrs	
2090000	Rdctn Par/Std Value-Cap Stock	
2100000	Gain Rslc/Cancl Req Cap Stock	
2100001	Loss Req Stock-Trans Reg Asset	
2100002	Gain Reacqd Pref Stock-Curr Yr	
2100003	Gain Reacqd Pref Stock-Beg Bal	
2110000	Miscellaneous Paid-In Capital	
2110003	Partner's Capital - Affiliated	
2110004	Partner's Capital - Non Affil	
2110005	Member's Capital - Affiliated	
2110009	MPIC - restricted stock units	
2110011	Def. Comp. - Restricted Stock	
2110012	MPIC - Excess Tax Benefit	
2110013	APIC Pool - SFAS 123R	
2110016	Joint Venture - Taxes Payable	
2110017	MPIC-JMG Funding Adj (FERC)	
2140000	Capital Stock Expense	
2150000	Appropriated Retained Earnings	
2151000	Appr Retnd Erngs-Amrt Rsv,Fed	
2160001	Unapprp Retnd Erngs-Unrstrictd	
2160002	Unapprp Retnd Erngs-Restrictd	
2161001	Unap Undist Consol Sub Erng	
2161002	Unap Undist Nonconsol Sub Erng	
2161003	Retained Erngs Interco Gain	
2170000	Reacquired Capital Stock	
2190001	OCI - FAS 133	
2190002	OCI - FAS 158 - Affil	
2190003	OCI - Foreign Currency Adjust	
2190004	OCI-Min Pen Liab FAS 158-SERP	
2190005	OCI - FAS 115	
2190006	OCI-Min Pen Liab FAS 158-Qual	

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2190007	OCI-Min Pen Liab FAS 158-OPEB	
2190010	OCI for Commodity Hedges	
2190015	Accum OCI-Hdg-CF-Int Rate	
2190016	Accum OCI-Hdg-CF-For Exchg	
2210001	First Mortgage Bonds	
2210004	Debentures	
2210501	FMB - Current Portion	
2210504	Debentures - Current Portion	
2220001	IPCs - Reaquired	
2220002	IPCs Reaquired - Current	
2230000	Advances from Associated Co	
2230500	Advances from Assoc Co-Current	
2230999	Buckeye Advances to Cardinal	
2240002	Installment Purchase Contracts	
2240003	Notes	
2240005	Other Long Term Debt - Other	
2240006	Senior Unsecured Notes	
2240007	MTM of LTD - FAS133 FV Hedge	
2240010	PS-Subject to Mand Redemption	
2240011	Other LTD - City of Fort Wayne	
2240020	Other LTD - Ft. Wayne Current	
2240021	Other LTD - Term Loan	
2240040	Capital 1 Trust - 8% Debenturs	
2240046	Debntnr Trust Pref Secrty Insts	
2240103	Notes Payable - Affiliated	
2240105	Other LT Debt - Affiliated	
2240502	Instl Purchase Contracts-Curr	
2240503	Notes - Current Portion	
2240505	Oth LTD - Other - Current	
2240506	Senior Unsecured Notes-Current	
2240507	MTM FAS133 FV Hedge - Current	
2240603	Notes - Affiliated - Current	
2240605	Other LTD-Affiliated-Current	
2250002	Unamr Prem LT Debt-In Pur Con	
2250006	Unamr Prem LTD-Sen Unsec Notes	
2250103	Unamr Prem LTD-Notes Pay-Aff	
2260001	Unam Disc LTD-Debit-FMB	
2260002	Unam Disc LTD-Dr-Inst Pur Cont	
2260003	Unam Disc LTD-Dr-Note Pay	
2260004	Unam Disc LTD-Dr-Debentures	
2260006	Unam Disc LTD-Dr-Sr Unsec Note	
2260103	Unam Disc LTD-Dr-Notes Pay-Aff	
2270001	Obligatns Undr Cap Lse-Noncurr	
2270002	Obl Undr Cap Lse-Noncurr-Affil	
2270003	Accrued Noncur Lease Oblig	
2270004	Oblig Cap Lease-Non Cur-OKUPPA	
2270006	Cap Lease Oblg LT - Nuc Fuel	
2270008	NC Capital Lease Obl-Nuc Fuel	
2281001	RES FOR CATASTROPHE	
2282003	Accm Prv I/D - Worker's Com	
2282009	Accm Prv I/D - Jones Act	

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2282010	Accm Prv I/D - LSHW Act	
2283000	Accm Prv for Pensions&Benefits	
2283001	Deferred Compensation Plan	
2283002	Supplemental Savings Plan	
2283003	SFAS 106 Post Retirement Benef	
2283004	SFAS 106 - APCo Jurisdictions	
2283005	SFAS 112 Postemployment Benef	
2283006	SFAS 87 - Pensions	
2283007	Perf Share Incentive Plan	
2283010	UMWA Comb Trust Fut Liab	
2283013	Incentive Comp Deferral Plan	
2283015	FAS 158 SERP Payable Long Term	
2283016	FAS 158 Qual Payable Long Term	
2283017	FAS 158 OPEB Payable Long Term	
2283018	SFAS 106 Med Part-D	
2283019	Survivor Benefit Obligation	
2283020	RSU - Section 16 Executives	
2284000	Acc Misc Oper Provisions	
2284003	Nuclear Decomm Trust Prov	
2284005	Nuclear Decomm - ARO Contra	
2284010	Prov-Unreal Gain/Loss-Decom	
2284013	Reclamation Reserve	
2284017	Reclamation Res - Preexisting	
2284018	SFAS87-Pensions-Sold Coal Cos	
2284020	Subsidence Costs - Socco	
2284021	Reclamation Res - ARO portion	
2284022	RSP Settlement Agreement - LT	
2284023	Acq PILOT Liability-Long-term	
2284024	RAD Waste Accrual	
2284025	RAD Waste Removal -Current	
2284084	Partnership with OH-NonCurrent	
2284085	OH Growth Fund-NonCurrent	
2290002	Acc Prv Rate Refnds-Nonassoc	
2290003	Acc Prov For Rate Refund- Fuel	
2290004	Accum Prov Qual of Svc Pen- TX	
2290006	Acc Prv for Potential Refund	
2300001	Asset Retirement Obligations	
2300002	ARO - Current	
2310002	Commercial Paper	
2310006	Sabine Line of Credit-PNC Bank	
2310007	Loan Participation	
2320001	Accounts Payable - Regular	
2320002	Unvouchered Invoices	
2320003	Retention	
2320006	Allowance Settlements	
2320008	Regular - Refunds	
2320011	Uninvoiced Fuel	
2320015	Buckeye Power Gypsum	
2320020	CCD Capital Bill- A/P DPL	
2320021	CCD Capital Bill-A/P Duke Engy	
2320023	Inv Not Vouch-M&S-Dayton	

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2320025	Inv Not Vouch - CCD - O&M	
2320045	Accts Payable - Bookouts	
2320046	Gas Purchases	
2320047	Gas Purchases - Transportation	
2320049	Elect Trading-Options & Swaps	
2320050	Coal Trading	
2320052	Accounts Payable - Purch Power	
2320053	Elect Trad-Options&Swaps	
2320054	Emission Allowance Trading	
2320055	ESP Payables	
2320056	Gas Physicals	
2320059	Gas Transportation	
2320060	Gas Write Offs	
2320061	Liquids	
2320062	Broker Fees Payable	
2320065	AEP CREDIT Payable to Banks	
2320066	A/P - OPEN ACCESS TRANS EXP	
2320067	A/P -ERCOT TCOS NON-ASSOCIATED	
2320068	A/P - ERCOT TCOS WEATHERFORD	
2320069	Producer Payments	
2320071	Gas Accruals GDA Trans-Payable	
2320073	A/P Misc Dedic. Power	
2320074	A/P - FTL - SWITCH Rentals	
2320075	Unvouch - Dolet Hills - Cleco	
2320076	Corporate Credit Card Liab	
2320077	INDUS Unvouchered Liabilities	
2320078	CLECO - Dolet Plant CWIP	
2320079	Broker Commisn Spark/Merch Gen	
2320080	Non PS Accounts Payable	
2320081	AP Accrual NYMEX OTC & Penults	
2320082	PJM As Agent Accts.Pay.	
2320083	PJM Net AP Accrual	
2320084	Uninvoiced OVEC Purch Power	
2320086	Accrued Broker - Power	
2320087	Allowance Futures Accrual	
2320089	Mattison-Centerpoint Payable	
2320090	MISO AP Accrual	
2320091	Competitive Retail - DSM	
2320092	Competitive Retail Billed LDC	
2320093	Competitive Retail Accrued LDC	
2320094	Customer A/P - REC Activity	
2330000	Corp Borrow Program (NP-Assoc)	
2330001	Non Corp Borrow Prg NP-Assoc	
2330010	Corp Borrow Program Non-Assoc	
2330999	Unbundling Adjustment	
2340001	A/P Assoc Co - InterUnit G/L	
2340002	Accts Pay-Assoc-Unvouchrd	
2340005	A/P Assoc Co - Allowances	
2340006	A/P Assoc Co-Pending Direct Pay	
2340011	A/P-Assc Co-AEPSC-Agent	
2340013	Uninvoiced Fuel - Associated	

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2340014	A/P - Assoc Co - Regular	
2340025	A/P Assoc Co - CM Bills	
2340027	A/P Assoc Co - Intercompany	
2340028	Factored-A/R Chg off Limit Fee	
2340029	A/P Assoc Co - AEPSC Bills	
2340030	A/P Assoc Co - InterUnit A/P	
2340032	A/P Assoc Co - Multi Pmts	
2340033	A/P Assoc Co - Factored A/R	
2340034	A/P Assoc Co - System Sales	
2340035	Fleet - M4 - A/P	
2340036	A/P Assoc Co - Payroll Ded	
2340037	A/P Assoc-Global Borrowing Int	
2340040	A/P Assoc Co-On Behalf Of Trans	
2340041	A/P Assoc Co - Non-InterUnit GL	
2340042	A/P Assoc Co-Gas Trading	
2340047	A/P -CSW DISPATCH TRANSACTIONS	
2340049	A/P Assoc -Realization Sharing	
2340051	AP TCC Securitization Revenue	
2340052	A/P Working Cap Advances - I/C	
2340053	AP Assoc Co-Joint Ventures-AEP	
2340054	JV-Acct Payable-Assoc-NonAffil	
2349999	A/P Assoc Co - HPL - Other	
2350001	Customer Deposits-Active	
2350002	Customer Deposits-Unclaimed	
2350003	Deposits - Trading Activity	
2350004	Interconnection Study Def	
2350005	Deposits - Trading Contra	
2350006	Non-Current Deposits	
2360001	Federal Income Tax	
236000200	State Income Taxes	
236000201	State Income Taxes	
236000202	State Income Taxes	
236000203	State Income Taxes	
236000204	State Income Taxes	
236000205	State Income Taxes	
236000206	State Income Taxes	
236000207	State Income Taxes	
236000208	State Income Taxes	
236000209	State Income Taxes	
236000210	State Income Taxes	
236000211	State Income Taxes	
236000212	State Income Taxes	
236000213	State Income Taxes	
236000296	State Income Taxes	
236000298	State Income Taxes	
236000299	State Income Taxes	
236000300	Local Income Tax	
236000301	Local Income Tax	
236000302	Local Income Tax	
236000303	Local Income Tax	
236000304	Local Income Tax	

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236000305	Local Income Tax	
236000306	Local Income Tax	
236000307	Local Income Tax	
236000308	Local Income Tax	
236000309	Local Income Tax	
236000310	Local Income Tax	
236000311	Local Income Tax	
236000312	Local Income Tax	
236000313	Local Income Tax	
2360004	FICA	
2360005	Federal Unemployment Tax	
2360006	State Unemployment Tax	
236000700	State Sales and Use Taxes	
236000704	State Sales and Use Taxes	
236000705	State Sales and Use Taxes	
236000706	State Sales and Use Taxes	
236000707	State Sales and Use Taxes	
236000708	State Sales and Use Taxes	
236000709	State Sales and Use Taxes	
236000710	State Sales and Use Taxes	
236000711	State Sales and Use Taxes	
236000712	State Sales and Use Taxes	
236000713	State Sales and Use Taxes	
236000800	Real & Personal Property Taxes	
236000801	Real & Personal Property Taxes	
236000802	Real & Personal Property Taxes	
236000803	Real & Personal Property Taxes	
236000804	Real & Personal Property Taxes	
236000805	Real & Personal Property Taxes	
236000806	Real & Personal Property Taxes	
236000807	Real & Personal Property Taxes	
236000808	Real & Personal Property Taxes	
236000809	Real & Personal Property Taxes	
236000810	Real Personal Property Taxes	
236000811	Real Personal Property Taxes	
236000812	Real Personal Property Taxes	
236000813	Real Personal Property Taxes	
236000907	Federal Excise Taxes	
236000908	Federal Excise Taxes	
236000909	Federal Excise Taxes	
236000910	Federal Excise Taxes	
236000911	Federal Excise Taxes	
236000912	Federal Excise Taxes	
236000913	Federal Excise Taxes	
236001008	State Excise Taxes	
236001009	State Excise Taxes	
236001010	State Excise Taxes	
236001011	State Excise Taxes	
236001012	State Excise Taxes	
236001013	State Excise Taxes	
236001200	State Franchise Taxes	

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236001201	State Franchise Taxes	
236001202	State Franchise Taxes	
236001203	State Franchise Taxes	
236001204	State Franchise Taxes	
236001205	State Franchise Taxes	
236001206	State Franchise Taxes	
236001207	State Franchise Taxes	
236001208	State Franchise Taxes	
236001209	State Franchise Taxes	
236001210	State Franchise Taxes	
236001211	State Franchise Taxes	
236001212	State Franchise Taxes	
236001213	State Franchise Taxes	
236001295	State Franchise Taxes	
236001296	State Franchise Taxes	
236001298	State Franchise Taxes	
236001299	State Franchise Taxes	
236001300	State Business - Occ Taxes	
236001307	State Business & Occ Taxes	
236001308	State Business & Occ Taxes	
236001309	State Business & Occ Taxes	
236001310	State Business Occupatn Taxes	
236001311	State Business Occupatn Taxes	
236001312	State Business Occupatn Taxes	
236001313	State Business Occupatn Taxes	
236001508	Muni Business & Occpation Tax	
236001509	Muni Business & Occpation Tax	
236001510	Muni Business Occupation Tax	
236001511	Muni Business Occupation Tax	
236001512	Muni Business Occupation Tax	
236001513	Muni Business Occupation Tax	
236001600	State Gross Receipts Tax	
236001602	State Gross Receipts Tax	
236001607	State Gross Receipts Tax	
236001608	State Gross Receipts Tax	
236001609	State Gross Receipts Tax	
236001610	State Gross Receipts Tax	
236001611	State Gross Receipts Tax	
236001612	State Gross Receipts Tax	
236001613	State Gross Receipts Tax	
236001706	Municipal License Fees Accrd	
236001707	Municipal License Fees Accrd	
236001708	Municipal License Fees Accrd	
236001709	Municipal License Fees Accrd	
236001710	Municipal License Fees Accrd	
236001711	Municipal License Fees Accrd	
236001712	Municipal License Fees Accrd	
236001713	Municipal License Fees Accrd	
236001901	State Single Business Taxes	
236001902	State Single Business Taxes	
236001903	State Single Business Taxes	

Chart of Accounts

Account	Account	Description
236001904	State Single Business Taxes	
236001905	State Single Business Taxes	
236001906	State Single Business Taxes	
236001907	State Single Business Taxes	
236001909	State Single Business Taxes	
236001910	State Single Business Taxes	
236001911	State Single Business Taxes	
236001912	State Single Business Taxes	
236001913	State Single Business Taxes	
236001998	State Single Business Taxes	
236002007	State Public Service Com Tax	
236002008	State Public Service Com Tax	
236002009	State Public Service Com Tax	
236002010	State Public Service Com Tax	
236002011	State Public Service Com Tax	
236002012	State Public Service Com Tax	
236002013	State Public Service Com Tax	
236002100	State Foreign Corporation Tax	
236002199	State Foreign Corporation Tax	
236002200	State License/Registration Tax	
236002201	State License/Registration Tax	
236002202	State License/Registration Tax	
236002203	State License/Registration Tax	
236002204	State License/Registration Tax	
236002205	State License/Registration Tax	
236002206	State License/Registration Tax	
236002207	State License/Registration Tax	
236002208	State License/Registration Tax	
236002209	State License/Registration Tax	
236002210	State License Registration Tax	
236002211	State License Registration Tax	
236002212	State License Registration Tax	
236002213	State License Registration Tax	
2360023	Employee Payroll Taxes	
236002400	State Franchise Tax-Interco	
236002499	State Franchise Tax-Interco	
236002504	Local Franchise Tax	
236002508	Local Franchise Tax	
236002509	Local Franchise Tax	
236002510	Local Franchise Tax	
236002511	Local Franchise Tax	
236002512	Local Franchise Tax	
236002513	Local Franchise Tax	
236002709	State Severance Taxes	
236002710	State Severance Taxes	
236002711	State Severance Taxes	
236002712	State Severance Taxes	
236002713	State Severance Taxes	
236002801	Federal Black Lung Excise Tax	
236002900	Misc Foreign Tax Payable	
236002901	Misc Foreign Tax Payable	

Chart of Accounts

Account	Account	Description
236002902	Misc Foreign Tax Payable	
236002905	Misc Foreign Taxes Payable	
236003007	Misc State and Local Taxes	
236003008	Misc State and Local Taxes	
236003009	Misc State and Local Taxes	
236003010	Misc State and Local Taxes	
236003011	Misc State and Local Taxes	
236003012	Misc State and Local Taxes	
236003013	Misc State and Local Taxes	
236003301	Real/Pers Prop Tax-Cap Leases	
236003302	Real/Pers Prop Tax-Cap Leases	
236003303	Pers Prop Tax-Cap Leases	
236003304	Pers Prop Tax-Cap Leases	
236003305	Pers Prop Tax-Cap Leases	
236003306	Pers Prop Tax-Cap Leases	
236003307	Pers Prop Tax-Cap Leases	
236003308	Pers Prop Tax-Cap Leases	
236003309	Pers Prop Tax-Cap Leases	
236003310	Pers Prop Tax-Cap Leases	
236003311	Pers Prop Tax-Cap Leases	
236003312	Pers Prop Tax-Cap Leases	
236003313	Pers Prop Tax-Cap Leases	
236003500	Real Prop Tax-Cap Leases	
236003501	Real Prop Tax-Cap Leases	
236003502	Real Prop Tax-Cap Leases	
236003503	Real Prop Tax-Cap Leases	
236003504	Real Prop Tax-Cap Leases	
236003505	Real Prop Tax-Cap Leases	
236003506	Real Prop Tax-Cap Leases	
236003507	Real Prop Tax-Cap Leases	
236003508	Real Prop Tax-Cap Leases	
236003509	Real Prop Tax-Cap Leases	
236003510	Real Prop Tax-Cap Leases	
236003511	Real Prop Tax-Cap Leases	
236003512	Real Prop Tax-Cap Leases	
236003513	Real Prop Tax-Cap Leases	
2360037	FICA - Incentive accrual	
2360038	Reorg Payroll Tax Accrual	
2360039	Other Taxes Payable - MEMCo	
236004112	State Minimum Tax	
236004113	State Minimum Tax	
2360101	Current Federal Inc Taxes - LT	
2360102	State Income Taxes - Long Term	
2360501	Fed Inc Tax-Short Term FIN48	
2360502	State Inc Tax-Short Term FIN48	
2360601	Fed Inc Tax-Long Term FIN48	
2360602	State Inc Tax-Long Term FIN48	
2360701	SEC Accum Defd FIT-Util FIN 48	
2360702	SEC Accum Defd SIT - FIN 48	
2360703	Oth Taxes Payable-IRS Audit ST	
2360801	Federal Income Tax - IRS Audit	

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Account	Account	Description
2360901	Accum Defd FIT- IRS Audit	
2370001	Interest Accrued-FMB	
2370002	Interest Accrued-Inst Pur Con	
2370003	Interest Accrued-Notes Pay	
2370004	Interest Accrued-Debentures	
2370005	Interest Accrd-Other LT Debt	
2370006	Interest Accrd-Sen Unsec Notes	
2370007	Interest Accrd-Customer Depsts	
2370008	Interest Accrd-Lines of Credit	
2370009	Interest Accrued-Other	
2370010	Interest Accrued - Affiliated	
2370011	Interest Accrd-Short Term Debt	
2370015	INT OVER RECOVERY #2	
2370016	Interest Accrued - Tax	
2370017	Interest Accrued - IPP	
2370018	Accrued Margin Interest	
2370020	Interest Over Recover - TX	
2370021	Interest Over Recover - OK	
2370024	Interest Over Recover - LA	
2370025	Interest Over Recover - AR	
2370026	Interest Over Recover - MI	
2370040	Capital I Trust - Interest Acc	
2370048	Acrd Int.- FIT Reserve - LT	
2370050	Int Accrued-TX Retail Clawback	
2370202	Interest Accrd - IPC Buybacks	
2370248	Acrd Int. - FIT Reserve - ST	
2370348	Acrd Int. - SIT Reserve - LT	
2370448	Acrd Int. - SIT Reserve - ST	
2380001	Dividends Decl - Common Stock	
2380002	Dividends Decl-Preferred Stock	
2380003	Div Decl - Common Stock-Affil	
2410001	Federal Income Tax Withheld	
2410002	State Income Tax Withheld	
2410003	Local Income Tax Withheld	
2410004	State Sales Tax Collected	
2410005	FICA Tax Withheld	
2410006	School District Tax Withheld	
2410007	Utility Service Tax Collected	
2410008	Franchise Fee Collected	
2410009	KY Utility Gr Receipts Lic Tax	
2410012	Hypothetical Tax	
2410014	State Util Consumption Tax	
2410015	Local Util Consumption Tax	
2410017	System Benefit Fund Fee	
2410019	NUCL DECOM FUNDS COLLECTED	
2420000	Misc Current & Accrued Liab	
2420001	P/R Ded - Charitable Contribut	
2420002	P/R Ded - Medical Insurance	
2420003	P/R Ded - Dental Insurance	
2420004	P/R Ded - Long Term Care	
2420005	P/R Ded - Parking Rent	

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Account	Account	Description
2420006	P/R Ded - Fitness Dues	
2420007	P/R Ded - Savings Plan	
2420009	Depend Care/Flex Medical Spend	
2420010	P/R Ded - Dependent Life Ins	
2420012	P/R Ded - Hyatt Legal Plan	
2420013	P/R Ded - LTD Ins Premiums	
2420014	P/R Ded - Savings Bonds	
2420015	P/R Ded - Union Dues	
2420016	P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	
2420017	P/R Ded - AD&D and OAD&D Ins	
2420018	P/R Ded-Reg&Spec Life Ins Prem	
2420020	Vacation Pay - This Year	
2420021	Vacation Pay - Next Year	
2420022	P/R Ded - PAC	
2420026	MICP	
2420027	FAS 112 CURRENT LIAB	
2420028	ESP - Employer Contrib Accrued	
2420029	P/R Ded - HMO	
2420044	P/R Withholdings	
2420045	Other Employee Benefits	
2420046	FAS 158 SERP Payable - Current	
2420047	P/R Ded-Emp PC/Related Eq	
2420048	Company Incentive Plan	
2420049	P/R Ded - MetPay Insurance	
2420051	Non-Productive Payroll	
2420053	Perf Share Incentive Plan	
2420054	Incentive Plan Adjustments	
2420056	CCT Incentive Plan	
2420059	MINE CLOSING COSTS - FERC	
2420067	Insurance Claims Pending	
2420068	Current Liab - LSHW Act	
2420070	P/R Ded - Salvation Army	
2420071	P/R Ded - Vision Plan	
2420072	P/R - Payroll Adjustment	
2420073	P/R Ded - Uniforms	
242007411	FERC Administrative Charges	
242007412	FERC Administrative Charges	
242007413	FERC Administrative Charges	
242007511	FERC Government Dam Charges	
242007512	FERC Government Dam Charges	
242007513	FERC Government Dam Charges	
2420076	P/R Savings Plan - Incentive	
2420080	FAS 158 OPEB CURRENT LIAB	
2420081	Environmntl Remediation Accrua	
2420083	Active Med and Dental IBNR	
2420084	Partnership with OH-Current	
2420085	OH Growth Fund-Current	
2420086	Environ Remediation - SEMCO	
2420501	Accrued Insurance Premiums	
2420502	Injuries And Damages	
2420503	Worker's Comp Admin Fee	

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Account	Account	Description
2420504	Accrued Lease Expense	
2420505	Workers Comp NC Admin Fee	
2420506	Est Financing Cost - Bonds	
2420509	Annual Listing Fee - NYSE	
2420511	Control Cash Disburse Account	
2420512	Unclaimed Funds	
2420513	Accrued Railcar Leases	
2420514	Revenue Refunds Accrued	
2420515	Severance Accrual	
2420520	Accr Defer Compensation Ben	
2420521	Interchange Power - Loop	
2420524	Unbilled Accrued Liabilities	
2420526	Spent Nuc Fuel Disposal Costs	
2420527	Interchange Power - Nonassoc	
2420529	1St Chic-Sharehold Serv-Agent	
2420530	RK2 Owner Trust Land Sublease	
2420532	Adm Liab-Cur-S/Ins-W/C	
2420536	Est Unpd Cst Reaq-PC Bonds	
242053811	Federal Admin Fee	
242053812	Federal Admin Fee	
242053813	Federal Admin Fee	
242053911	Federal Headwater Assessment	
242053912	Federal Headwater Assessment	
242053913	Federal Headwater Assessment	
2420542	Acc Cash Franchise Req	
2420548	Adv-CCD-Cin & Day-O&M	
2420551	Unclaimed Dividends	
2420554	P/R Ded - Stock Purchase Plan	
2420556	Neighbor Helping Neighbor	
2420558	Admitted Liab NC-Self/Ins-W/C	
2420560	Unissued Minor Refunds	
2420565	Expatriate Housing Allowance	
2420569	Self Ins Workers' Comp-Adm	
2420572	Breed Plant Closing	
2420587	Rent - J.E. Dolan Eng. Lab	
242059108	Muni B&O Tax - Leased Equ	
242059109	Muni B&O Tax - Leased Equ	
242059110	Muni BO Tax - Leased Equip	
242059111	Muni BO Tax - Leased Equip	
242059112	Muni BO Tax - Leased Equip	
242059113	Muni BO Tax - Leased Equip	
242059208	Sales & Use Tax - Leased Equ	
242059209	Sales & Use Tax - Leased Equ	
242059210	Sales Use Tax - Leased Equip	
242059211	Sales Use Tax - Leased Equip	
242059212	Sales Use Tax - Leased Equip	
242059213	Sales Use Tax - Lease Equip	
2420595	Reclamation Reserve - Current	
2420596	Other Postemployment Benefits	
2420598	Est Fin Cost - Sen Unsec Notes	
2420599	Expatriate Auto Allowance	

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Account	Account	Description
2420602	Current Liab - GasTrading	
2420604	Energy Services ICP	
2420605	AEPC Long Term Incentive Plan	
2420607	Incentive Plan Payments	
2420613	Public Liability Claim Deposit	
2420618	Accrued Payroll	
2420619	Reclamation Res - Preexisting	
2420620	Commercial Ops ICP	
2420622	Nuclear Incentive Plan	
2420623	Energy Delivery Incentive Plan	
2420624	Corp & Shrd Srv Incentive Plan	
2420635	Fossil and Hydro Gen ICP	
2420636	WV Bridge Payment Liability	
2420637	Deferred Rev-New Philadelphia	
2420643	Accrued Audit Fees	
2420644	Reclamation Liability - Affil	
2420649	Reclamation Liability - Curr	
2420650	P/R Ded - Health Savings Acct	
2420651	Reorg Severance Accrual	
2420653	Reorg Misc HR Exp Accrual	
2420655	Acq PILOT Liability - Current	
2420656	Federal Mitigation Accru (NSR)	
2420657	Civil Penalties Accrual NSR	
2420658	Accrued Prof. Tax Services	
2420659	Accrued Nuclear Fuel Leases	
2420660	AEP Transmission ICP	
2420661	Chief Admin Officer ICP	
2420662	Accrued Railcar Lease Exp - ST	
2420663	Accrued railcar lease exp - LT	
2420664	ST State Mitigation Def (NSR)	
2420665	Dollar Energy Assistance Pgm	
2420666	Accrual for CCD O&M Bills	
2420667	Current Liability - EIS	
2420668	Deferred Rev-Greenville OM	
2420669	Lease Rent Holidays	
2420700	Quality of Service	
2420701	Coleman Litigation	
2420702	Accrued Lease Exp - Nuc Fuel	
2420703	Accrued Lease Expense - Aff	
2420710	RSP Settlement Agreement-Cur	
2420711	AEP Energy Leases - Defd Gain	
2430001	Oblig Under Cap Leases - Curr	
2430002	Oblig Cap Lease - Curr - Affil	
2430003	Accrued Cur Lease Oblig	
2430004	Oblig Cap Lease-Cur-OKUPPA	
2430006	Cap Lease Oblig ST-Nucl Fuel	
2440001	Curr. Unreal Losses - NonAffil	
2440002	LT Unreal Losses - Non Affil	
2440003	Curr. Unreal Losses - Affil	
2440004	LT Unreal Losses - Affil	
2440006	Long-Term Credit Reserve	

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Account	Account	Description
2440007	Curr. Liab. - Deferred Futures	
2440009	S/T Option Premium Receipts	
2440010	L/T Option Premium Receipts	
2440021	S/T Liability MTM Collateral	
2440022	L/T Liability MTM Collateral	
2450001	Curr. Unreal Losses - Hedge	
2450002	LT Unreal Losses - Hedge	
2450010	S/T Liability-Commodity Hedges	
2450011	L/T Liability-Commodity Hedges	
2450015	Deriv-Hdg-Unreal Ls-CF-Int-L/T	
2450016	Unreal Ls-LT FX Hdg	
2450017	Deriv-Hdg-Unreal Ls-FV-Int-L/T	
2450515	Deriv-Hdg-Unreal Ls-CF-Int-Cur	
2450516	Unreal Ls-ST FX Hdg	
2450517	Deriv-Hdg-Unreal Ls-FV-Int-Cur	
2520000	Customer Adv for Construction	
2530000	Other Deferred Credits	
2530001	Deferred Revenues	
2530004	Allowances	
2530005	Def Gain - Sale of Rockport U2	
2530007	Employee Related Contingencies	
2530008	Property Held In Trust	
2530012	Unclaim Chks - Ret to Gen Fd	
2530016	Security Deposit	
2530020	Rents Billed In Advance	
2530021	Unidentified Cash Receipts	
2530022	Customer Advance Receipts	
2530032	Adv Mineral Royal-Ashland Coal	
2530038	Discount On Loan	
2530044	Neigh Help Neig-Cust Donations	
2530045	Other Post Retirement Benefits	
2530050	Deferred Rev -Pole Attachments	
2530051	Kammer Barge Unloader-Interest	
2530052	Options Granted	
2530058	Deferred Royalties - Current	
2530059	Minority Interest	
2530060	Deferred Revenues-Affiliated	
2530061	Deferred Rev-New Philadelphia	
2530062	Gain on Sale/Leaseback Bldgs	
2530064	Deferred Royalties	
2530067	IPP - System Upgrade Credits	
2530073	CCD Post Ret Ben-CG&E O&M	
2530074	CCD Post Ret Ben-DP&L O&M	
2530078	AEP CREDIT Def Rev - A/R Sales	
2530079	CCD - Def Pension OH - Cinergy	
2530080	CCD - Def Pension OH Cr - DP&L	
2530081	DEFERRED INTEREST O/U RECOVERY	
2530088	CSI Insurance Premiums	
2530089	ABD - Deferrd Revenues	
2530090	Deferred Agency Fees - Affil	
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	

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Account	Account	Description
2530093	Def Carry Chg - Defd RTO Costs	
2530095	Deferred Texas Cap Auction	
2530097	DSM RER O/U Recovery	
2530101	MACSS Unidentified EDI Cash	
2530104	Railroad Cars Subleased-Rev	
2530105	Deferred Gain - Sale of HPL	
2530106	Oth Def Credits - Fuel Buy-up	
2530107	Deferred Revenue-OKUPPA	
2530108	Defd Depr & Capacity-Affiliate	
2530109	RECOVERABLE BOND DEFEAS COST	
2530110	Accrued Lease Exp- Non-Current	
2530112	Other Deferred Credits-Curr	
2530113	State Mitigation Deferral (NSR)	
2530114	Federl Mitigation Deferral(NSR)	
2530115	Deferred Revenue-TNC PPA	
2530116	Minority Interest-Reserve	
2530117	Deferred Rent - Nuclear Fuel	
2530118	Dfd Cr-Mtnr CCS-EPRI Fnds-Cur	
2530119	Dfd Cr-Mtnr CCS-EPRI Funds-LT	
2530120	Environ Remediation LT	
2530121	Customer Choice Collateral Dep	
2530122	Dfd-Mtnr CCS-Stimulus Reimb LT	
2530123	LT liab Dolet Hills Ref Coal	
2530135	Def Rev Selling Price Variance	
2530136	IPP - Allegheny Energy Supply	
2530137	Fbr Opt Lns-Sold-Defd Rev	
2530138	Fbr Opt Lns-Leased-Defd Rev	
2530139	IPP - Aff. Sys Upgrade Credits	
2530148	Accrued Penalties-Tax Reserves	
2530149	LA Enterprise Zone Payroll Ref	
2530168	TC2 SECURITIZATION SETTLEMENT	
2530169	TC2 SECURITIZATION PVITC	
2530170	TC2 SECURI PROSPECTIVE BENEFIT	
2530171	TC2 SECURITIZATN EQUITY RETURN	
2530172	Bammel Liab ST	
2530173	Bammel Liab LT	
2530174	Cook Construction Retention	
2530175	Legal Contingencies	
2530176	TRINITY RAIL CAR LSE - CURRENT	
2530177	Deferred Rev-Bonus Lease Curr	
2530178	Deferred Rev-Bonus Lease NC	
2530179	TC3 Defer Equity Income Curr	
2530180	TC3 Deferred Equity Income LT	
2530181	Oxbow Buy In	
2530182	AEP Energy Leases - Defd Gain	
2530248	Accrd Penalties-Tax Reservs-ST	
2530249	Gridsmart Capital Reserve	
2540000	Other Regulatory Liabilities	
2540011	Over Recovered Fuel Cost	
2540040	FAC 66 Cust Credits - IN	
2540047	Unreal Gain on Fwd Commitments	

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Account	Account	Description
2540049	WV ENEC Over Recovery	
2540050	Def Rev Selling Price Variance	
2540051	REG LIABILITY - MITIGATION	
2540052	EXCESS EARNINGS	
2540056	SFAS 143 ARO-Excess Provision	
2540058	Dolet Hills Mining Buy-Out	
254005903	DSM Accrual	
254005904	DSM Accrual	
254005905	DSM ACCRUAL - 2005	
254005906	DSM ACCRUAL - 2006	
254005907	DSM ACCRUAL - 2007	
254005908	DSM ACCRUAL - 2008	
2540060	SNF Pre-4/83-Unreal Gain/Loss	
2540061	SNF Pre-4/83 - Real Gain/Loss	
2540062	SNF Pre-4/83 - DOE liability	
2540063	SNF Pre-4/83 - Contributions	
2540065	Oklaunion Net Econ Benefit	
2540066	PSO SO2 Deferral - Industrial	
2540067	PSO SO2 Deferral - Retail	
254006808	PATH WV Over-Recovery	
254006809	PATH WV Over-Recovery	
254006810	PATH WV Over-Recovery	
254006811	PATH WV Over-Recovery	
254006812	PATH WV Over-Recovery	
254006813	PATH WV Over-Recovery	
2540070	OH RSP-Low Inc Cust/Econ Recov	
2540071	KY Enhanced Reliability Liab	
2540083	Transition Regulatory Liab.	
2540084	RES Carrying Costs - Michigan	
2540090	Over Recovered Fuel Cost - TX	
2540091	Over Recovered Fuel Cost - OK	
2540092	Over Recovered Fuel Cost - IN	
2540093	Over Recovered Fuel Cost - VA	
2540094	Over Recovered Fuel Cost - LA	
2540095	Over Recovered Fuel Cost - AR	
2540096	Over Recovered Fuel Cost - MI	
2540097	Over Recovered Fuel Cost - WV	
2540098	Over Recovered Fuel Cost - OH	
2540101	Retail Clawback	
2540102	Over recovered CSP PAR	
2540103	Over-Recovered Ohio TCR Rider	
2540104	Carry Chg-Over Recover OH TCR	
2540105	Home Energy Assist Prgm - KPCO	
2540106	INT PAYABLE ON CTC ITEMS	
2540107	CTC REFUND - NAVIGANT	
2540108	CTC Retrospective Benefit	
2540109	CTC - Capacity Auction True-Up	
2540110	Reg. Liab. - DSIT Coal Credits	
2540114	CTC Pres Value EADFIT and ITC	
2540115	Ohio Reliability-Storm Recovry	
2540116	IGCC Pre-Const Costs Net Rcvry	

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Account	Account	Description
2540117	Def Gain SO2 Allowance Sales	
2540118	DSM Over Recovery	
2540119	Deferred Depreciation	
2540120	Gains Foreign Currency Derivat	
2540121	ADVANCED METERING SYSTEM-AMS	
2540122	Over Recovery of PP Capacity	
2540123	Over Recovered Dist Storm Exp	
2540124	Over-Recovered ECT	
2540125	OSS Margin Sharing	
2540126	Over-recovery of PJM Expense	
2540127	Over-Recovered ESRP Costs-OH	
2540128	Over-Rec gSMART Misc Dist Exp	
2540129	Over-Rec gSMART Debt Carr Chg	
2540130	Ovr-Rec gSMART Equity Carr Chg	
2540131	Over-Rec gSMART Depr/A&G Exp	
2540132	Over-Recovered Virginia T-RAC	
2540133	Over Recov DSM-Energy Opt	
2540134	CCTR Over Recovery	
2540135	CCTR Over Recov Carry Charges	
2540136	Carry Chgs-DSM Over Rec En Opt	
2540137	Over Recovered EAC - LA	
2540138	AMI Surcharge in Texas	
2540139	Refundable Construction Int-LA	
2540140	IN DSM Over Recov Non C and I	
2540141	IN DSM Over Recovery C and I	
2540142	IGCC Over Recovered Interest	
2540143	Residual Ref-MI Interim Rate	
2540144	VA Public Authorities PPA EE	
2540145	Ovr Recvred Fuel Cost - OH	
2540146	Ovr Rec Fuel Cost Reserve - OH	
2540147	Over-Recovered PSO BPF	
2540148	Nuclear Fuel Loading - MI	
2540149	Overrecovered RES - MI	
2540150	Deferred BLPP Purchased Power	
2540151	PSO 2010 non-monetized REC's	
2540172	Musser Acquisition-OverRecov	
2540173	Green Pricing Option	
2540174	JLStall GR Rider Over Recovery	
2540175	TCRF Over Recovery	
2540177	Over Rec Dist Invest Rider	
2540178	Over Rec Dist Decoup Rev Prog	
2540180	Va. RPS-RAC Over-Recovery	
2540181	Over-Recovery-Capacity - IN	
2540200	OH DSIT-OH Franch Tax PhaseOut	
2543001	SFAS109 Flow Thru Def FIT Liab	
2543002	FAS 109 Flow Thru Deferred SIT	
2543215	EDR-Carry Chrgs Over Recovery	
2543216	EDR Deferral Over-Recovery	
2543217	Transco Revenue Provision	
2543501	Over Rcvrd Mon Pow Litgtn Term	
2543502	Ovr Rec AER Costs - OH	

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Account	Account	Description
2543503	Gridsmart Reserve	
2544001	SFAS 109 Exces Deferred FIT	
2550001	Accum Deferred ITC - Federal	
2550002	Accum Deferred ITC - State	
2570001	Unamort Gn Reacq Debt - FMB	
2570002	Unamort Gn Reacq Debt-Inst PC	
2811001	Acc Dfd FIT - Accel Amort Prop	
2821001	Accum Defd FIT - Utility Prop	
2821901	ADIT - FERC JMG Adjustment	
2822001	Accum Defd FIT - Other Prop	
2823001	Acc Dfrd FIT FAS 109 Flow Thru	
2824001	Acc Dfrd FIT - SFAS 109 Excess	
2825001	Acc Dfd FIT-Utily Prop FIN48	
2830005	ADIT Federal - SFAS 133 Affil	
2830006	ADIT Federal - SFAS 133 Nonaff	
2830015	ADIT-Fed-Hdg-CF-Int Rate	
2830016	ADIT-Fed-Hdg-CF-For Exchg	
2830025	ADIT FEDERAL-SFAS 115	
2831001	Accum Deferred FIT - Other	
2831002	Accum Deferred SIT - Other	
2831102	Acc Dfd SIT-WV Pollution Cntrl	
2831202	Acc Dfd SIT-VA DSIT Val Allow	
2832001	Accum Dfrd FIT - Oth Inc & Ded	
2832002	Acc Dfd SIT - Other Inc & Ded	
2833001	Acc Dfd FIT FAS 109 Flow Thru	
2833002	Acc Dfrd SIT FAS 109 Flow Thru	
2834001	Acc Defd FIT - SFAS 109 Excess	
2835002	Accum Deferred SIT - FIN48	
4010001	Operation Exp - Nonassociated	
4010002	Operation Exp - Associated	
4010003	Oper Exp - OPCo Affil Coal Cos	
4020000	Maintenance Expense	
4030001	Depreciation Exp	
4030005	Depr Exp - Capital Lease Prod	
4030008	Depreciation Expense-Env-Def	
4030009	Depr Exp-Reliability-Defd	
4030010	Amtz of FX Hedge Gains/Losses	
4030011	gSMART-OvUnd Depreciation Exp	
4030012	Depr Exp CCTR Over-Under Recov	
4030014	Depr Exp - CO2 Capture Storage	
4030015	DIR-OvUnd Depreciation Exp	
4030016	Dresden Depreciation Exp	
4030017	Dolan Labs Intellectual Propty	
4030018	Depr Exp Deferred-MI Heat Sink	
4030019	Depr Exp Deferred-MI Turbine	
4030020	Capacity Cost Ov-Und Depr Exp	
4030021	AEPSC Bell Howell Inserter	
4031001	Depr - Asset Retirement Oblig	
4031004	Depr Exp- ARO- Mtr CO2 Storage	
4037000	Amort-TX Cap Impairment	
4040001	Amort. of Plant	

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Account	Account	Description
4040100	Amort of Capitalized Software	
4050000	Amortization of Other Plant	
4060001	Amort of Plt Acq Adj	
4070001	Amrt Prop loss, Unrecvr plant	
4073000	Regulatory Debits	
4073005	REGULATORY DEBIT - CTC ITEMS	
4073006	Regulatory Debits ETCRR	
4073007	Regulatory Debits ECT	
4073008	Regulatory Debits - PIRR	
4073009	Dresden Regulatory Debits	
4074000	Regulatory Credits	
4074001	Regulatory Credits - ARO	
4074002	REGULATORY CREDIT - CTC ITEMS	
4074003	Regulatory credits ETCRR	
4081002	FICA	
4081003	Federal Unemployment Tax	
408100500	Real & Personal Property Taxes	
408100501	Real & Personal Property Taxes	
408100502	Real & Personal Property Taxes	
408100503	Real & Personal Property Taxes	
408100504	Real & Personal Property Taxes	
408100505	Real & Personal Property Taxes	
408100506	Real & Personal Property Taxes	
408100507	Real & Personal Property Taxes	
408100508	Real & Personal Property Taxes	
408100509	Real & Personal Property Taxes	
408100510	Real Personal Property Taxes	
408100511	Real Personal Property Taxes	
408100512	Real Personal Property Taxes	
408100513	Real Personal Property Taxes	
408100600	State Gross Receipts Tax	
408100602	State Gross Receipts Tax	
408100606	State Gross Receipts Tax	
408100607	State Gross Receipts Tax	
408100608	State Gross Receipts Tax	
408100609	State Gross Receipts Tax	
408100610	State Gross Receipts Tax	
408100611	State Gross Receipts Tax	
408100612	State Gross Receipts Tax	
408100613	State Gross Receipts Tax	
4081007	State Unemployment Tax	
408100800	State Franchise Taxes	
408100801	State Franchise Taxes	
408100802	State Franchise Taxes	
408100803	State Franchise Taxes	
408100804	State Franchise Taxes	
408100805	State Franchise Taxes	
408100806	State Franchise Taxes	
408100807	State Franchise Taxes	
408100808	State Franchise Taxes	
408100809	State Franchise Taxes	

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Account	Account	Description
408100810	State Franchise Taxes	
408100811	State Franchise Taxes	
408100812	State Franchise Taxes	
408100813	State Franchise Taxes	
408100901	State Single Business Taxes	
408100904	State Single Business Taxes	
408100905	State Single Business Taxes	
408100906	State Single Business Taxes	
408100907	State Single Business Taxes	
408100909	State Single Business Taxes	
408100910	State Single Business Taxes	
408100911	State Single Business Taxes	
408100912	State Single Business Taxes	
408100913	State Single Business Taxes	
408101007	State Excise Taxes	
408101008	State Excise Taxes	
408101009	State Excise Taxes	
408101010	State Excise Taxes	
408101011	State Excise Taxes	
408101012	State Excise Taxes	
408101013	State Excise Taxes	
408101405	Federal Excise Taxes	
408101406	Federal Excise Taxes	
408101407	Federal Excise Taxes	
408101408	Federal Excise Taxes	
408101409	Federal Excise Taxes	
408101410	Federal Excise Taxes	
408101411	Federal Excise Taxes	
408101412	Federal Excise Taxes	
408101413	Federal Excise Taxes	
408101706	St Lic/Rgstrtion Tax/Fees	
408101707	St Lic/Rgstrtion Tax/Fees	
408101708	St Lic/Rgstrtion Tax/Fees	
408101709	St Lic/Rgstrtion Tax/Fees	
408101710	St Lic-Rgstrtion Tax-Fees	
408101711	St Lic-Rgstrtion Tax-Fees	
408101712	St Lic-Rgstrtion Tax-Fees	
408101713	St Lic Rgstrtion Tax-Fees	
408101806	St Publ Serv Comm Tax/Fees	
408101807	St Publ Serv Comm Tax/Fees	
408101808	St Publ Serv Comm Tax/Fees	
408101809	St Publ Serv Comm Tax/Fees	
408101810	St Publ Serv Comm Tax-Fees	
408101811	St Publ Serv Comm Tax-Fees	
408101812	St Publ Serv Comm Tax-Fees	
408101813	St Publ Serv Comm Tax-Fees	
408101900	State Sales and Use Taxes	
408101904	State Sales and Use Taxes	
408101905	State Sales and Use Taxes	
408101906	State Sales and Use Taxes	
408101907	State Sales and Use Taxes	

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Account	Account	Description
408101908	State Sales and Use Taxes	
408101909	State Sales and Use Taxes	
408101910	State Sales and Use Taxes	
408101911	State Sales and Use Taxes	
408101912	State Sales and Use Taxes	
408101913	State Sales and Use Taxes	
408102000	State Business - Occ Taxes	
408102007	State Business & Occ Taxes	
408102008	State Business & Occ Taxes	
408102009	State Business & Occ Taxes	
408102010	State Business Occup Taxes	
408102011	State Business Occup Taxes	
408102012	State Business Occup Taxes	
408102013	State Business Occup Taxes	
408102107	Muni Business & Occupation Tax	
408102108	Muni Business & Occupation Tax	
408102109	Muni Business & Occupation Tax	
408102110	Muni Business - Occupation Tax	
408102111	Muni Business - Occupation Tax	
408102112	Muni Business - Occupation Tax	
408102113	Muni Business - Occupation Tax	
408102206	Municipal License Fees	
408102207	Municipal License Fees	
408102208	Municipal License Fees	
408102209	Municipal License Fees	
408102210	Municipal License Fees	
408102211	Municipal License Fees	
408102212	Municipal License Fees	
408102213	Municipal License Fees	
408102308	Local Privilege/Franchise Tax	
408102309	Local Privilege/Franchise Tax	
408102310	Local Privilege-Franchise Tax	
408102311	Local Privilege-Franchise Tax	
408102312	Local Privilege-Franchise Tax	
408102313	Local Privilege-Franchise Tax	
408102609	State Severance Taxes	
408102610	State Severance Taxes	
408102611	State Severance Taxes	
408102612	State Severance Taxes	
408102613	Misc State and Local Taxes	
408102706	Misc State and Local Taxes	
408102707	Misc State and Local Taxes	
408102708	Misc State and Local Taxes	
408102709	Misc State and Local Taxes	
408102710	Misc State and Local Taxes	
408102711	Misc State and Local Taxes	
408102712	Misc State and Local Taxes	
408102713	Misc State and Local Taxes	
408102808	State Sales/Use Tax-Cap Leases	
408102809	State Sales/Use Tax-Cap Leases	
408102810	State Sales-Use Tax-Cap Leases	

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Account	Account	Description
408102811	State Sales-Use Tax-Cap Leases	
408102812	State Sales-Use Tax-Cap Leases	
408102813	State Sales-Use Tax-Cap Leases	
408102904	Real/Pers Prop Tax-Cap Leases	
408102905	Real/Pers Prop Tax-Cap Leases	
408102906	Real/Pers Prop Tax-Cap Leases	
408102907	Real/Pers Prop Tax-Cap Leases	
408102908	Real/Pers Prop Tax-Cap Leases	
408102909	Real/Pers Prop Tax-Cap Leases	
408102910	Real-Pers Prop Tax-Cap Leases	
408102911	Real-Pers Prop Tax-Cap Leases	
408102912	Real-Pers Prop Tax-Cap Leases	
408102913	Real-Pers Prop Tax-Cap Leases	
4081033	Fringe Benefit Loading - FICA	
4081034	Fringe Benefit Loading - FUT	
4081035	Fringe Benefit Loading - SUT	
408103601	Real Prop Tax-Cap Leases	
408103602	Real Prop Tax-Cap Leases	
408103603	Real Prop Tax-Cap Leases	
408103604	Real Prop Tax-Cap Leases	
408103605	Real Prop Tax-Cap Leases	
408103606	Real Prop Tax-Cap Leases	
408103607	Real Prop Tax-Cap Leases	
408103608	Real Prop Tax-Cap Leases	
408103609	Real Prop Tax-Cap Leases	
408103610	Real Prop Tax-Cap Leases	
408103611	Real Prop Tax-Cap Leases	
408103612	Real Prop Tax-Cap Leases	
408103613	Real Prop Tax-Cap Leases	
408103708	State Bus & Occ Taxes - kWh	
408103709	State Bus & Occ Taxes - kWh	
408103710	State Bus Occupancy Taxes-kWh	
408103711	State Bus Occupancy Taxes-kWh	
408103712	State Bus Occupancy Taxes-kWh	
408103713	State Bus Occupancy Taxes-kWh	
4081038	Payroll Tax	
408104112	State Minimum Tax	
408104113	State Minimum Tax	
4081099	DIR-OvUnd Prop & CAT Tax Exp	
4082002	FICA	
4082003	Federal Unemployment Tax	
408200407	Federal Excise Tax	
408200408	Federal Excise Tax	
408200409	Federal Excise Tax	
408200410	Federal Excise Tax	
408200411	Federal Excise Tax	
408200412	Federal Excise Tax	
408200413	Federal Excise Tax	
408200504	Real & Personal Property Taxes	
408200505	Real & Personal Property Taxes	
408200506	Real & Personal Property Taxes	

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Account	Account	Description
408200507	Real & Personal Property Taxes	
408200508	Real & Personal Property Taxes	
408200509	Real & Personal Property Taxes	
408200510	Real Personal Property Taxes	
408200511	Real Personal Property Taxes	
408200512	Real Personal Property Taxes	
408200513	Real Personal Property Taxes	
4082007	State Unemployment Tax	
408200800	State Franchise Taxes	
408200801	State Franchise Taxes	
408200802	State Franchise Taxes	
408200803	State Franchise Taxes	
408200804	State Franchise Taxes	
408200805	State Franchise Taxes	
408200806	State Franchise Taxes	
408200807	State Franchise Taxes	
408200808	State Franchise Taxes	
408200809	State Franchise Taxes	
408200810	State Franchise Taxes	
408200811	State Franchise Taxes	
408200812	State Franchise Taxes	
408200813	State Franchise Taxes	
408201102	State Single Business Taxes	
408201103	State Single Business Taxes	
408201104	State Single Business Taxes	
408201105	State Single Business Taxes	
408201106	State Single Business Taxes	
408201107	State Single Business Taxes	
408201109	State Single Business Taxes	
408201110	State Single Business Taxes	
408201111	State Single Business Taxes	
408201112	State Single Business Taxes	
408201113	State Single Business Taxes	
408201301	Foreign Taxes	
408201302	Foreign Taxes	
408201304	Foreign Taxes	
408201305	Foreign Taxes	
408201309	Foreign Taxes	
408201310	Foreign Taxes	
408201311	Foreign Taxes	
408201312	Foreign Taxes	
408201313	Foreign Taxes	
408201406	St Lic/Rgstrtion Tax/Fees	
408201407	St Lic/Rgstrtion Tax/Fees	
408201408	St Lic/Rgstrtion Tax/Fees	
408201409	St Lic/Rgstrtion Tax/Fees	
408201410	St Lic-Registration Tax-Fees	
408201411	St Lic-Registration Tax-Fees	
408201412	St Lic-Registration Tax-Fees	
408201413	St Lic-Registration Tax-Fees	
408201509	Muni Business & Occpation Tax	

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408201510	Muni Business - Occupation Tax	
408201511	Muni Business - Occupation Tax	
408201512	Muni Business - Occupation Tax	
408201513	Muni Business - Occupation Tax	
408201607	Misc State and Local Taxes	
408201609	Misc State and Local Taxes	
408201610	Misc State and Local Taxes	
408201611	Misc State and Local Taxes	
408201612	Misc State and Local Taxes	
408201613	Misc State and Local Taxes	
408202407	Sales and Use Tax	
408202408	Sales and Use Tax	
408202409	Sales and Use Tax	
408202410	Sales and Use Tax	
408202411	Sales and Use Tax	
408202412	Sales and Use Tax	
408202413	Sales and Use Tax	
408202507	WV Special Fuel Tax	
408202508	WV Special Fuel Tax	
408202509	WV Special Fuel Tax	
408202510	WV Special Fuel Tax	
408202511	WV Special Fuel Tax	
408202512	WV Special Fuel Tax	
408202513	WV Special Fuel Tax	
4082026	Taxes Other than Inc-OKUPPA	
4091001	Income Taxes, UOI - Federal	
409100200	Income Taxes, UOI - State	
409100201	Income Taxes, UOI - State	
409100202	Income Taxes, UOI - State	
409100203	Income Taxes, UOI - State	
409100204	Income Taxes, UOI - State	
409100205	Income Taxes, UOI - State	
409100206	Income Taxes, UOI - State	
409100207	Income Taxes, UOI - State	
409100208	Income Taxes, UOI - State	
409100209	Income Taxes, UOI - State	
409100210	Income Taxes UOI - State	
409100211	Income Taxes UOI - State	
409100212	Income Taxes UOI - State	
409100213	Income Taxes UOI - State	
409100299	Income Taxes, UOI - State	
409100303	Income Taxes, UOI - Local	
409100304	Income Taxes, UOI - Local	
409100305	Income Taxes, UOI - Local	
409100306	Income Taxes, UOI - Local	
409100307	Income Taxes, UOI - Local	
409100308	Income Taxes, UOI - Local	
409100309	Income Taxes, UOI - Local	
409100310	Income Taxes UOI - Local	
409100311	Income Taxes UOI - Local	
409100312	Income Taxes UOI - Local	

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409100313	Income Tax UOI - Local	
4092001	Inc Tax, Oth Inc&Ded-Federal	
409200200	Inc Tax, Oth Inc & Ded - State	
409200201	Inc Tax, Oth Inc & Ded - State	
409200202	Inc Tax, Oth Inc & Ded - State	
409200203	Inc Tax, Oth Inc & Ded - State	
409200204	Inc Tax, Oth Inc & Ded - State	
409200205	Inc Tax, Oth Inc & Ded - State	
409200206	Inc Tax, Oth Inc & Ded - State	
409200207	Inc Tax, Oth Inc & Ded - State	
409200208	Inc Tax, Oth Inc & Ded - State	
409200209	Inc Tax, Oth Inc & Ded - State	
409200210	Inc Tax Oth Inc Ded - State	
409200211	Inc Tax Oth Inc Ded - State	
409200212	Inc Tax Oth Inc Ded - State	
409200213	Inc Tax Oth Inc Ded - State	
409200303	Inc Tax, Oth Inc & Ded - Local	
409200304	Inc Tax, Oth Inc & Ded - Local	
409200305	Inc Tax, Oth Inc & Ded - Local	
409200306	Inc Tax, Oth Inc & Ded - Local	
409200307	Inc Tax, Oth Inc & Ded - Local	
409200308	Inc Tax, Oth Inc & Ded - Local	
409200309	Inc Tax, Oth Inc & Ded - Local	
409200310	Inc Tax Oth Inc Ded - Local	
409200311	Inc Tax Oth Inc Ded - Local	
409200312	Inc Tax Oth Inc Ded - Local	
409200313	Inc Tax Oth Inc Ded - Loc	
4092004	Inc Tax, Oth Inc&Ded - Foreign	
4093001	IT, Extraordinary - Federal	
4101001	Prov Def I/T Util Op Inc-Fed	
4101002	Prov Def I/T Util Op Inc-State	
4102001	Prov Def I/T Oth I&D - Federal	
4102002	Prov Def I/T Oth I&D - State	
4111001	Prv Def I/T-Cr Util Op Inc-Fed	
4111002	Prv Def I/T-Cr UtilOpInc-State	
4111005	Accretion Expense	
4111006	Accret Exp - Mtr CO2 Storage	
4112001	Prv Def I/T-Cr Oth I&D-Fed	
4112002	Prv Def I/T-Cr Oth I&D-State	
4114001	ITC Adj, Utility Oper - Fed	
4114002	ITC Adj, Utility Oper - State	
4115001	ITC Adj, Non-Util Oper - Fed	
4115002	ITC Adj, Non-Util Oper - State	
4116000	Gain From Disposition of Plant	
4117000	Loss From Disposition of Plant	
4118001	Gain on Disp of Allow-Deferred	
4118002	Comp. Allow Gains Title IV SO2	
4118003	Comp. Allow. Gains-Seas NOx	
4118004	Comp. Allow. Gains-Ann NOx	
4118005	Comp. Allow. Gains-CO2	
4118006	CSAPR SO2 Gains	

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4119002	Comp. Allow. Loss-SO2	
4119003	Comp. Allow. Loss-Seas NOx	
4119004	Comp. Allow. Loss-Anl NOx	
4119005	Comp. Allow. Loss-CO2	
4120001	Constructn Othr Svcs-Affil Cos	
4150001	Rev Mrchndng & Cntr Wk	
4160001	Exp Mrchndng & Cntrct Wrk	
4160004	Water Heater - Other Expenses	
4170001	For ABD Use Only - Rev NonUtil	
4170003	Rev from Non-Util Oper Affil	
4170004	Rev from Non-Util Oper NonAfil	
4170005	LCRA Unbilled Revenue	
4171001	Exp of NonUtil Oper - Nonassoc	
4171002	Exp of NonUtil Oper - Assoc	
4171003	Operating Expense	
4171004	Maintenance Expense	
4171006	Outside Services - Other	
4171007	Outside Fleeting & Switching	
4171008	Outside Towing - Contracts	
4171009	Office Supplies & Expense	
4171011	Membership Dues	
4171013	For ABD Use Only - Exp NonUtil	
4171014	LCRA Unbilled Expenses	
4171015	Fuel-OKUPPA	
4171016	Operations Expenses-OKUPPA	
4171017	Maintenance-OKUPPA	
4171018	Depreciation-CapLease-OKUPPA	
4171019	Contingent Rent - OKUPPA	
4180001	Non-Operatng Rental Income	
4180002	Non-Opratng Rntal Inc-Oper	
4180003	Non-Opratng Rntal Inc-Maint	
4180004	Non-Opratng Rntal Inc-Rntal	
4180005	Non-Opratng Rntal Inc-Depr	
4180007	NonOpr Rent Income-Affiliated	
4181001	Equity Erngs of Sub-Consolidat	
4181002	Equity Erngs of Sub-Nonconsol	
4190001	Interest Inc - Assoc Non CBP	
4190002	Int & Dividend Inc - Nonassoc	
4190003	Div Noncol Sub (Cost Basis)	
4190005	Interest Income - Assoc CBP	
4190006	Interest Income Tax Exempt	
4190008	Dividend Income Tax Exempt	
4190040	Cap I Trust Comm Stock Divdnds	
4191000	Allw Oth Fnds Usd Drng Cnstr	
4210000	Misc Non-Operating Income	
4210001	Misc Non-Operating Inc-Assoc	
4210002	Misc Non-Op Inc-NonAsc-Rents	
4210003	Misc Non-Op Inc-NonAscRoylty	
4210005	Misc Non-Op Inc-NonAsc-Timber	
4210007	Misc Non-Op Inc - NonAsc - Oth	
4210009	Misc Non-Op Exp - NonAssoc	

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4210010	Frgn Currency Transaction G/L	
4210011	Minority Interest	
4210013	Int Rate Hedge Unrealized Gain	
4210014	Oth Derivatives - Unreal Gains	
4210017	MTM Power Trading Gain/Losses	
4210018	Power Trading Gains - Realized	
4210021	MTM Credit Reserve (B/L)	
4210022	PWR Trding Loss\Phys Purchases	
4210023	PWR Trding Loss\Real Financial	
4210025	B/L MTM Assignments	
4210026	B/L Affl MTM Assign	
4210027	Realized Financial Assignments	
4210028	Realized Affil Financial Assgn	
4210030	Plaquemine - Power Revenues	
4210031	Pwr Sales Outside Svc Territory	
4210032	Pwr Purch Outside Svc Territory	
4210033	Mark to Mkt Out Svc Territory	
4210035	Gn/Ls MTM Emissions - Forwards	
4210036	Gn/Ls MTM Emissions - Realized	
4210037	Plaquemine - Imdemnification	
4210038	Speculative Realized SO2	
4210039	Carrying Charges	
4210040	Dow Power Sales to Pool	
4210041	Carrying Charge-OH TCR Rider	
4210043	Realiz Sharing West Coast Pwr	
4210044	Realiz Sharing NY ISO	
4210045	UnReal Aff Fin Assign SNWA	
4210046	Real Aff Fin Assign SNWA	
4210048	Carrying Charges-TCRR Equity	
4210049	Interest Rate Swaps-BTL Power	
4210053	Specul. Allow. Gains-SO2	
4210054	Specul. Allow. Gains-Seas NOx	
4210055	Specul. Allow. Gains-An NOx	
4210056	Specul. Allow. Gains-CO2	
4211000	Gain on Dpsition of Property	
4211010	Gain on Sale of Equity Investm	
4212000	Loss on Dpsition of Property	
4250000	Miscellaneous Amortization	
4250001	Other Amortization - Affiliate	
4261000	Donations	
4261001	Donations-Regulatory Mandated	
4262000	Life Insurance	
4263001	Penalties	
4263002	Penalties - Allowances	
4263003	Penalties - Quality of Service	
4263004	NSR Settlement Penalties	
4264000	Civic & Political Activities	
4265001	Other Deductions - Associated	
4265002	Other Deductions - Nonassoc	
4265004	Social & Service Club Dues	
4265006	Shutdown Coal Company Exp	

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4265007	Regulatory Expenses	
4265009	Factored Cust A/R Exp - Affil	
4265010	Fact Cust A/R-Bad Debts-Affil	
4265011	Int Rate Hedge Unreal Losses	
4265020	Long Term Debt Reacqu Losses	
4265021	Plaquemine - Operations	
4265022	Plaquemine - Maintenance	
4265023	Plaquemine - Fuel	
4265024	Oth Income & Deductions Recon	
4265025	Medicare Subsidy	
4265026	Plaquemine - Indemnification	
4265028	Plaquemine - Transmission	
4265030	BNSF-UP Net Cost-Credit	
4265031	Carry Chg-Equity-gSMART	
4265032	Other Deductions - EIS	
4265033	Ohio Merger - Transition Costs	
4265034	Merger-Transaction Costs	
4265035	Oth Deductions-Ft Wayne Settle	
4265036	Dresden PILOT Expense	
4265052	Carry Chg-Equity-OH TCR	
4265053	Specul. Allow Loss-SO2	
4265054	Specul. Allow Loss-Seas NOx	
4265055	Specul. Allow Loss-An NOx	
4265056	Specul. Allow Loss-CO2	
4270001	Interest on LTD - FMB	
4270002	Int on LTD - Install Pur Contr	
4270003	Interest on LTD - Notes	
4270004	Int on LTD - Debentures	
4270005	Int on LTD - Other LTD	
4270006	Int on LTD - Sen Unsec Notes	
4270040	Capital I Trust - 8% Debenturs	
4270103	Int on LTD - Notes-Affiliated	
4270202	Int on LTD - Inst Pur C Contra	
4280001	Amrtz Debt Dscnt&Exp-FMB	
4280002	Amrtz Debt Dscnt&Exp-Instl Pur	
4280003	Amrtz Debt Dscnt&Exp-N/P	
4280004	Amrtz Debt Dscnt&Exp-Dbntures	
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	
4281001	Amrtz Loss Required Debt-FMB	
4281002	Amrtz Loss Rquired Debt-IPC	
4281003	Amrtz Loss Required Debt-N/P	
4281004	Amrtz Loss Required Debt-Dbnt	
4281005	Amrtz Loss Required Debt-Other	
4281006	Amtz Los Rcq Dbt-Sn Unsec Note	
4281010	Amrtz Loss Recqd Debt -PSSMR	
4290006	Amtz Prem-Cr-Sen Unsec Note	
4291001	Amrtz Gain Rqcred Debt-Cr-FMB	
4291002	Amrtz Gain Rqcred Debt-Cr-IPC	
4300001	Interest Exp - Assoc Non-CBP	
4300003	Int to Assoc Co - CBP	
4310001	Other Interest Expense	

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Account	Account	Description
4310002	Interest on Customer Deposits	
4310004	Rate Case Refunds	
4310005	Oth Int Exp - S/T - Notes	
4310006	Commercial Paper	
4310007	Lines Of Credit	
4310009	Deferred Compensation	
4310010	Int Exp - Cap Lease Production	
4310014	OTHER INTEREST - FUEL RECOVERY	
4310017	Mine Reclamation Interest	
4310018	INT EXP ON CTC ITEMS	
4310019	Interest Exp-CapLease-OKUPPA	
4310020	Interest Expense-Adj-OKUPPA	
4310021	Other Interest Exp-gSMART	
4310022	Interest Expense - Federal Tax	
4310023	Interest Expense - State Tax	
4320000	Allw Brrwed Fnds Used Cnstr-Cr	
4340000	Extraordinary Income	
4350000	Extraordinary Deductions	
4370000	Div Decl-PS Not Sub to Man Red	
4380001	Div Declrd - Common Stk - Asso	
4380002	Div Declrd - Common - NonAssoc	
4380003	Div Equiv - Restricted Stock	
4390000	Adj to Retained Earnings	
4400001	Residential Sales-W/Space Htg	
4400002	Residential Sales-W/O Space Ht	
4400004	Gas Revenues - Affiliated	
4400005	Residential Fuel Rev	
4400006	Residential O/U Fuel Rev	
4400007	Res Dolet Hills O/U Fuel Rev	
4400009	Residential O/U RES Rev MI	
4400011	Residential Non-FAC Fuel Rev	
4400101	OAD Res Sales-W/Space Htg	
4400102	OAD Res Sales-W/O Space HT	
4420001	Commercial Sales	
4420002	Industrial Sales (Excl Mines)	
4420003	C&I - NonPrice to Beat Revenue	
4420004	Ind Sales-NonAffil(Incl Mines)	
4420005	C&I Sales - Affil Cos	
4420006	Sales to Pub Auth - Schools	
4420007	Sales to Pub Auth - Ex Schools	
4420013	Commercial Fuel Rev	
4420014	Commercial O/U Fuel Rev	
4420015	Comm Dolet Hills O/U Fuel Rev	
4420016	Industrial Fuel Rev	
4420017	Industrial O/U Fuel Rev	
4420018	Ind Dolet Hills O/U Fuel Rev	
4420019	Affiliated C&I Sales -Fuel Rev	
4420020	Industrial Sales - WV Backup	
4420021	Commercial O/U RES Rev MI	
4420022	Industrial O/U RES Rev MI	
4420023	Commercial Non-FAC Fuel Rev	

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Account	Account	Description
4420024	Industrial Non-FAC Fuel Rev	
4420101	OAD Commercial Sales	
4420102	OAD Ind Sales (excl Mines)	
4420104	OAD Ind Sales-NonAff(Inc Mine)	
4420105	OAD C&I Sales - Affil Cos	
4420106	OAD Sales to Pub Aut - Schools	
4420107	OAD Sales to Pub Aut - Ex Sch	
4440000	Public Street/Highway Lighting	
4440001	Lighting Non-FAC Fuel Rev	
4440002	Public St & Hwy Light Fuel Rev	
4440003	Pb St & Hwy Light O/U Fuel Rev	
4440004	Pb St&HwyLt-Dolet O/U Fuel Rev	
4440005	Pb St/Hwy Light O/U RES Rev MI	
4440100	OAD Pub Street/Highway Lghtng	
4450001	Oth Sales Pblc Auth (Inc Sch)	
4450002	Oth Sales Pblc Auth (Exc Sch)	
4450004	Oth Sales Public Auth Fuel Rev	
4450005	Oth SlS Pblc Auth O/U Fuel Rev	
4450007	Other PA Non-FAC Fuel Rev	
4450101	OAD Oth Sales Pub Auth (Sch)	
4450102	OAD Oth Sales Pub Aut Ex Sch	
4470001	Sales for Resale - Assoc Cos	
4470002	Sales for Resale - NonAssoc	
4470006	Sales for Resale-Bookout Sales	
4470007	Sales for Resale-Option Sales	
4470008	Sales for Resale - Gas Sales	
4470009	Sales for Resale - Coal Sales	
4470010	Sales for Resale-Bookout Purch	
4470011	Sales for Resale-Option Purch	
4470025	Sales for Resale - REP	
4470026	Sale for Resl - Real from East	
4470027	Whsal/Muni/Pb Ath Fuel Rev	
4470028	Sale/Resale - NA - Fuel Rev	
4470029	Sales/Resale - NA - Capacity	
4470030	Sales for Resale - ERCOT	
4470031	Sales for Resale - Mitigation	
4470032	Capacity Revenue - Affiliated	
4470033	Whsal/Muni/Pub Auth Base Rev	
4470034	Whsal O/U - Deferred Fuel	
4470035	SlS for Rsl - Fuel Rev - Assoc	
4470036	Sales for Resale- Fuel - ERCOT	
4470058	Purchases - Gas	
4470059	Purchases - Gas Affiliated	
4470060	Purchases - Coal	
4470064	Purch Pwr PhysTrad - Non Assoc	
4470066	PWR Trding Trans Exp-NonAssoc	
4470068	Curtaiment Energy	
4470069	Curtaiment Prod Tax Credits	
4470070	Energy Rev - City Public Srvc	
4470074	Sale for Resale-Aff-Trmf Price	
4470079	Mkt Base Muni Co-Op Fuel Rev	

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Account	Account	Description
4470080	Mkt Base Muni Co	Op Base Rev
4470081	Financial Spark Gas	- Realized
4470082	Financial Electric	Realized
4470089	PJM Energy Sales	Margin
4470090	PJM Spot Energy	Purchases
4470093	PJM Implicit Congestion	-LSE
4470098	PJM Oper.Reserve Rev	-OSS
4470099	Capacity Cr.	Net Sales
4470100	PJM FTR Revenue	-OSS
4470101	PJM FTR Revenue	-LSE
4470103	PJM Energy Sales	Cost
4470106	PJM Pt2Pt Trans.Purch	-NonAff.
4470107	PJM NITS Purch	-NonAff.
4470109	PJM FTR Revenue	-Spec
4470110	PJM TO Admin. Exp.	-NonAff.
4470112	Non-Trading Bookout	Sales-OSS
4470115	PJM Meter Corrections	-OSS
4470116	PJM Meter Corrections	-LSE
4470117	Realiz. Sharing	-447 Optim
4470120	Sales for Resale	-Non-Fuel-Aff
4470121	Sales for Resale	-Fuel-Affil
4470124	PJM Incremental Spot	-OSS
4470126	PJM Incremental Imp	Cong-OSS
4470127	Sales for Res-Affil	Pool Cap.
4470128	Sales for Res-Aff.	Pool Energy
4470131	Non-Trading Bookout	Purch-OSS
4470133	Sls for Rsle-Fuel	-ERCOT-NonDed
4470134	Sales resale-capacity	Nonded
4470135	SPP Load Imbalance	Ded-Sales
4470136	SPP Rev Neutrality	Ded-Sales
4470139	SPP Resource Imb	Non-Ded-Sales
4470140	Ohio TCR Rider	Over Recovery
4470141	PJM Contract Net	Charge Credit
4470142	SPP Resource Imb	Ded-Sales
4470143	Financial Hedge	Realized
4470144	Realiz.Sharing	- 06 SIA
4470146	Pur Power (Trading)	ERCOT Area
4470147	Pur Pwr Cap.(Trdg)	-ERCOT area
4470148	Sls for Res (Trdg)	ERCOT area
4470149	Sls resle-capacity	ERCOT area
4470150	Transm. Rev.-Dedic.	Whsl/Muni
4470151	Pur Power Trading	Ercot Affil
4470152	Finan Ercot Natgas	Affiliated
4470153	Financial Ercot	Elect Affil
4470154	Sales Ercot	Power Affil
4470155	OSS Physical	Margin Reclass
4470156	OSS Optim. Margin	Reclass
4470157	ERCOT Third Pty	Rev Rlzd Trnsf
4470158	ERCOT Aff	Rev Rlzd Trnsf
4470160	Recovery of O&M	Exp-Affiliate
4470161	Recovery of Tax	Exp-Affiliate

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Account	Account	Description
4470162	Recovery Depr & Capcty-Affilia	
4470163	Defd Depr & Capacity-Affil	
4470164	Capacity Revenue - AEP EP	
4470165	Energy Revenue - AEP EP	
4470167	MISO FTR Revenues OSS	
4470168	Interest Rate Swaps-Power	
4470169	Capacity Sales Trading	
4470170	Non-ECR Auction Sales-OSS	
4470171	Over-Under OSS Margin Sharing	
4470172	Over-recovered PJM Expense	
4470173	PJM Margin Increm. Spot - APCo	
4470174	PJM Whlse FTR Rev - OSS	
4470175	OSS Sharing Reclass - Retail	
4470176	OSS Sharing Reclass-Reduction	
4470177	Pur Power Trading ERCOT Area	
4470178	SlS for Res Trdg ERCOT Area	
4470179	Sales for Resale - ERCOT	
4470180	Trading intra-book Reclass	
4470181	Auction intra-book Reclass	
4470182	Capacity Revenue - CRES	
4470183	Over-Recovered Capacity - IN	
4470202	PJM OpRes-LSE-Credit	
4470203	PJM OpRes-LSE-Charge	
4470204	PJM Spinning-Credit	
4470205	PJM Spinning-Charge	
4470206	PJM Trans loss credits-OSS	
4470207	PJM transm loss charges - LSE	
4470208	PJM Transm loss credits-LSE	
4470209	PJM transm loss charges-OSS	
4470210	PJM ML OSS 3 Pct Rev	
4470211	PJM ML OSS 3 Pct Fuel	
4470212	PJM ML OSS 3 Pct NonFuel	
4470214	PJM 30m Suppl Reserve CR OSS	
4470215	PJM 30m Suppl Reserve CH OSS	
4470216	PJM Explicit Loss not in ECR	
4470217	Affil Capacity Cr Net Sales	
4470219	Merchant Fuel Revenue	
4470220	PJM Regulation - OSS	
4470221	PJM Spinning Reserve - OSS	
4470222	PJM Reactive - OSS	
4470223	Merchant Sales Margin	
4491002	Prov Rate Refund-Nonaffiliated	
4491003	Prov Rate Refund - Retail	
4500000	Forfeited Discounts	
4500001	Late Payment Fees- Affiliated	
4510001	Misc Service Rev - Nonaffil	
4510003	Misc Service Rev - Affiliated	
4510004	Service Rev-Direct Cost-Affil	
4510005	Service Rev-Direct Cost-NAC	
4510006	Service Rev-Indirect Cost-Affi	
4510007	Service Rev-Indirect Cost-NAC	

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Account	Account	Description
4510013	MscSrvRev-Rev Recognition-Assoc	
4510015	Msc Srv Rev - Bad Debt - Assoc	
4510016	Msc Srv Rev - Agency Fee-Assoc	
4510017	MscSrvRev -Carrying Cost-Assoc	
4510018	MscSrvRev-Credt Line Fee-Assoc	
4510027	Oth Int Rev - Msc Srv Rev - Af	
4510029	Misc Srv Rev - PJM DSR Program	
4540001	Rent From Elect Property - Af	
4540002	Rent From Elect Property-NAC	
4540003	Rent From Elect Prop-ABD-Affil	
4540004	Rent From Elect Prop-ABD-Nonaf	
4540005	Rent from Elec Prop-Pole Atch	
4560001	Oth Elect Rev - Affiliated	
4560007	Oth Elect Rev - DSM Program	
4560008	Oth Elect Rev - Insurance	
4560010	Oth Elect Rev - Royalties	
4560012	Oth Elect Rev - Nonaffiliated	
4560013	Oth Elect Rev-Trans-Nonaffil	
4560014	Oth Elect Revenues - Ancillary	
4560015	Other Electric Revenues - ABD	
4560016	Financial Trading Rev-Unreal	
4560017	Oth Elect Rev-Trans-Affil	
4560018	Power Trading Unreal Gain/Loss	
4560021	Financial Trading Rev - Affil	
4560025	Plant Operations O/H Revenues	
4560026	Control Clr Acct- Gas Activity	
4560027	Financial Trading Rev-Real	
4560028	Unbilled Revenue	
4560030	MTM Gains/Losses - Affiliated	
4560031	MTM Credit Risk Reserve	
4560032	Other Electric Rev - Barging	
4560037	Power Realized Sales	
4560038	DSM Security Deposit Revenues	
4560039	Oth Elect Rev-Coal Preparation	
4560040	Unbilled Revenue - Affiliated	
4560041	Miscellaneous Revenue-NonAffil	
4560042	Oth Electric Rev - Dolet Hills	
4560043	Oth Elec Rv-Trn-Aff-Trmf Price	
4560044	ERCOT Matrix Revenue - Affil	
4560045	ERCOT Matrix Revenue - Non Aff	
4560049	Merch Generation Finan -Realzd	
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	
4560052	Realized Spark/MGG Transfer	
4560054	Mark to Mkt Out Srvc Territory	
4560055	Financial Stlmnts Out Svc Terr	
4560070	Wires Revenue - Affiliated	
4560071	Wires Revenue - NonAffiliated	
4560072	Hedge Ineffectiveness Revenue	
4560073	Residential Wires Revenues	
4560074	Commercial Wires Revenues	
4560075	Industrial Wires Revenues	

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Account	Account	Description
4560076	Other Wires Revenues	
4560080	SPP - Pt to Pt Trans Serv Rev	
4560081	SPP - NITS	
4560082	SPP - Dir Assign	
4560083	Coal Procurement liquidations	
4560084	MTM-Coal Procurement	
4560086	LSE FTR MTM	
4560087	OSS FTR MTM	
4560088	LCRA Unbilled Revenue	
4560089	Oth Elect Rev-Trans-Ercot Rebi	
4560090	Oth Elc Rev-Trans-Erct Reb Anc	
4560091	SPP Affiliated NITS Revenue	
4560092	SPP - Ancillary Services	
4560093	Oth Elect Rev-Trans-WPC Ancl	
4560094	Oth Elec Rv-Trn-Aff-SPP	
4560096	SPP Affiliated Trans NITS Cost	
4560097	Sales of Renew. Energy Credits	
4560098	SPP Ancillary Schedule 1	
4560099	Unreal.Rev-Finan. Hedge-Retail	
4560100	Oth Elect Rev - N/A - Non-Ded	
4560101	OthElectRev-Trsm-ERCOT ancl	
4560102	Oth Elect Rev-Trans-ERCOT area	
4560103	MTM Aff GL AEPEP& West Pool	
4560104	ERCOT Third Pty Rev MTM Trnsf	
4560105	ERCOT Aff Rev MTM Trnsf	
4560106	MTM-Emissions Compliance	
4560107	Coal Supplr Litig Awrds/Sttmlt	
4560108	Gypsum Handling Rev - Affil	
4560109	Interest Rate Swaps-Coal	
4560110	MTM Aff GL Coal Procurement	
4560111	MTM Aff GL Coal Trading	
4560112	Realized GL Coal Trading-Affil	
4560113	Realized GL Coal Procur-Affil	
4560114	NonAffil Rev Dolet Hills	
4560115	OSS FTR Auction MTM	
4560180	Amort of Defer Equity Inc-TC3	
4561000	ERCOT Matrix Revenue - Non Aff	
4561001	ERCOT Matrix Revenue - Affilia	
4561002	RTO Formation Cost Recovery	
4561003	PJM Expansion Cost Recov	
4561004	SECA Transmission Rev	
4561005	PJM Point to Point Trans Svc	
4561006	PJM Trans Owner Admin Rev	
4561007	PJM Network Integ Trans Svc	
4561008	SPP Non-Affil. Base Fundng Rev	
4561009	SPP Affil. Base Funding Cost	
4561010	SPP Affil. Base Funding Rev	
4561011	SPP Pt to Pt Trans Serv Rev	
4561012	SPP Direct Assignment	
4561013	SPP Affiliated NITS Revenue	
4561014	SPP Ancillary Services	

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Account	Account	Description
4561015	SPP Ancillary Schedule 1	
4561016	SPP Affiliated Trans NITS Cost	
4561017	Oth Elect Revenues - Ancillary	
4561018	Oth Elect Rev - Trans - Affil	
4561019	Oth Elec Rev Trans Non Affil	
4561020	Oth Elec Rev-Trans-Aff-SPP	
4561021	SPP NITS	
4561022	PATH WV PJM Revenues	
4561026	PJM Transm Dist./Meter-Affil.	
4561027	PJM Transm Dist/Meter - NonAff	
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	
4561029	PJM NITS Revenue Whsl Cus-NAff	
4561030	PJM TO Serv Rev Whls Cus-NAff	
4561033	PJM NITS Revenue - Affiliated	
4561034	PJM TO Adm. Serv Rev - Aff	
4561035	PJM Affiliated Trans NITS Cost	
4561036	PJM Affiliated Trans TO Cost	
4561037	Virginia T-RAC OverRecovery	
4561038	SPP Pt to Pt Trans Affil Cost	
4561039	SPP Pt to Pt Trans Affil Rev	
4561040	Affil. SPPAncillary Sch.1 Cost	
4561041	Affil. SPPAncillary Sch. 1 Rev	
4561058	NonAffil PJM Trans Enhncmt Rev	
4561059	Affil PJM Trans Enhancmnt Rev	
4561060	Affil PJM Trans Enhancmnt Cost	
4561061	NAff PJM RTEP Rev for Whsl-FR	
4561062	PROVISION PJM NITS Affil- Cost	
4561063	PROVISION PJM NITS Affiliated	
4561064	PROVISION PJM NITS WhslCus-NAf	
4561065	PROVISION PJM NITS	
4571001	Service Rev - Direct Affil	
4572001	Service Rev-Indirect Cost-Affil	
4573001	Compensation for Capital-Affil	
4581001	Service Rev-Direct Costs-NAC	
4582001	Service Rev-Indirect Cost-NAC	
4583001	Compensation for Capital - NAC	
5000000	Oper Supervision & Engineering	
5000001	Oper Super & Eng-RATA-Affil	
5000002	Dresden Oper Supervision & Eng	
5010000	Fuel	
5010001	Fuel Consumed	
5010003	Fuel - Procure Unload & Handle	
5010005	Fuel - Deferred	
5010006	Fuel - Deferred - Reserve	
5010009	Fuel Consumed - No Load	
5010011	Fuel Handling - No Load	
5010012	Ash Sales Proceeds	
5010013	Fuel Survey Activity	
5010014	Fuel Burn - Affiliated	
5010018	Lignite Consumed	
5010019	Fuel Oil Consumed	

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Account	Account	Description
5010020	Nat Gas Consumed Steam	
5010021	Transp Gas Consumed Steam	
5010022	Fuel Consumed - Biomass	
5010023	Biodiesel Fuel Consumed	
5010026	Fuel-Procure,Unload&Hand-Affil	
5010027	Gypsum handling/disposal costs	
5010028	Gypsum Sales Proceeds	
5010029	Gypsum handling/displ-Affiliat	
5010030	Disposal Cost - Deferred	
5010031	Fuel Contract Termination Adj.	
5010032	Coal Procurement Sales Net-Aff	
5010033	Coal Procurement Sales Net-NA	
5010034	Gas Transp Res Fees-Steam	
5010035	Gas Transp Res Fees - CC	
5010036	Nat Gas Consumed CC	
5010037	Transportation Gas CC	
5010038	Fuel Def.-FAC Prov	
5010039	PIRR Amortization	
5010200	PJM Fuel ML 3 Pct -DR	
5010201	PJM Fuel ML 3 Pct -CR	
5020000	Steam Expenses	
5020001	Lime Expense	
5020002	Urea Expense	
5020003	Trona Expense	
5020004	Limestone Expense	
5020005	Polymer expense	
5020006	Consumable Expense-Deferred	
5020007	Lime Hydrate Expense	
5020008	Activated Carbon	
5020009	Ammonium Carbonate Expense	
5020010	Dresden Steam Expenses	
5020012	Consum Exp CCTR Ov-Und Recov	
5020013	Anhydrous Ammonia Expense	
5020025	Steam Exp Environmental	
5020026	Capacity Cost Ov-Und O&M	
5020027	Capacity Cost Consumable OvUnd	
5050000	Electric Expenses	
5050001	Dresden Electric Expense	
5060000	Misc Steam Power Expenses	
5060001	Dresden Misc Steam Pwer Exp	
5060002	Misc Steam Power Exp-Assoc	
5060003	Removal Cost Expense - Steam	
5060004	NSR Settlement Expense	
5060005	NSR Settlement Exp - Deferred	
5060006	Voluntary CO2 Compliance Exp	
5060007	Misc Steam Pwr Exp-Enviro Dfd	
5060008	Red Rock Amortization	
5060009	Amortize - Plant Severance	
5060025	Misc Stm Pwr Exp Environmental	
5060026	Capacity Cost Ov-Und Rec Exp	
5060170	Coal Note Rec Reserve Expense	

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Account	Account	Description
5070000	Rents	
5070004	IPP Rental/Lease Easement	
5070006	Rents - Associated	
5070007	Depr & Capacity portion-Affili	
5070008	Defd Depr&Capcty portion-Affil	
5070009	Rent - Trinity Railcar Lease	
5080002	IPP Oper - Admin IPP Operation	
5080003	IPP Oper - Buildings/Grounds	
5080004	IPP Oper - Consumables	
5080016	IPP Oper - Testing/Calibration	
5080017	IPP Oper - Training/Travel	
5080023	IPP - Gen Partner Exp Aff	
5080024	IPP Oper - Backup Power	
5090000	Allow Consum Title IV SO2	
5090001	Allowance Consumption - NOx	
5090002	Allowance Expenses	
5090003	CO2 Allowance Consumption	
5090004	Allowance Expense-Deferred	
5090005	An. NOx Cons. Exp	
5090006	NOx Allowance Expense OvUnd	
5090007	Allowance Expense OvUnd	
5090008	Deferred Enviro Emission Costs	
5090009	Allow Consumpt CSAPR SO2	
5100000	Maint Supv & Engineering	
5100001	Dresden Maint Sup& Engineer	
5110000	Maintenance of Structures	
5110001	Dresden Maint of Structures	
5120000	Maintenance of Boiler Plant	
5120001	Dresden Main of Boiler plant	
5120012	Maint Exp CCTR Ov-Und Recov	
5120025	Maint of Blr Plt Environmental	
5120030	Maint of Boiler Plant Overhaul	
5120031	Maint Environmental Equip-Defd	
5130000	Maintenance of Electric Plant	
5130001	Dresden Maint of Elec Plant	
5130025	Maint Elec Plant Environmental	
5130030	Maint of Elec Plant Overhaul	
5140000	Maintenance of Misc Steam Plt	
5140001	Dresden Main Misc Steam Plt	
5140025	Maint MiscStmPlt Environmental	
5150017	IPP Maint - Maintenance Equip	
5150020	IPP Main Maintenance Cntingncy	
5150022	IPP Maint - Warranty Expense	
5170000	Oper Supervision & Engineering	
5170001	Oper Supervision & Engineering	
5170002	Refueling Out-Deferral & Amort	
5170025	Oper Supv & Eng Environmental	
5180000	Nuclear Fuel Expense	
5180001	Nuc Fuel Assmblies - Net Amort	
5180002	SNFD - Post 4/6/83	
5180004	SNFD - Pre 4/7/83 - Customer	

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5180005	SNFD - Pre 4/7/83 - Trust Rel	
5180006	Nuclear Fuel - Other Fuel Exp	
5180007	Nucl SNF Canister Disp Cost	
5180008	Nuc Fuel Lease - Int Portion	
5190000	Coolants and Water	
5190001	Make-up Water	
5190003	Service Water	
5190004	Refueling Out-Deferral & Amort	
5200000	Steam Expenses	
5200001	Refueling Out-Deferral & Amort	
5200002	Fuel Handling	
5200006	Waste Disposal&Decontamination	
5200007	Air Pollution Equ-Inside Plant	
5200008	Dry Cask Storage - SNF	
5200009	SNF Loading - Deferral & Amort	
5230000	Electric Expenses	
5230002	Refueling Out-Deferral & Amort	
5240000	Misc Nuclear Power Expenses	
5240001	Air Poll Monitor-Remote Instl	
5240002	Water Pollution Contrl Mnitoni	
5240003	Hazardous Wste Non-Rad Mnt	
5240004	Air Pollution Control Expense	
5240005	Water Pollution Control Exp	
5240006	Hazardous Waste Control-Oth	
5240007	Industrial Security	
5240008	Nuclear Decommissioning Exp	
5240009	Nuclear Decomm Expense - ARO	
5240010	Refueling Out-Deferral & Amort	
5240012	Accrued SNF Canister Expense	
5250000	Rents	
5280000	Maint Supv & Engineering	
5280001	Refueling Out-Deferral & Amort	
5290000	Maintenance of Structures	
5290001	Refueling Out-Deferral & Amort	
5290002	Lawn Sprinkler System	
5290003	Sta Drainage - Auxiliary Bldg	
5290005	Sta Drainage - Turbine Room	
5290006	Building Grounds	
5290007	Building Lighting	
5290008	Building Plumbing	
5300000	Maint of Reactor Plant Equip	
5300001	Refueling Out-Deferral & Amort	
5300002	Reactor Plant Fire Protection	
5300004	Waste Disposal-Liquid & Solid	
5300025	Maint Reactr Plt Environmental	
5310000	Maintenance of Electric Plant	
5310001	Refueling Out-Deferral & Amort	
5310002	Condensate System	
5310003	Fire Protection - Water	
5310005	Circulating Water System	
5320000	Maint of Misc Nuclear Plant	

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Account	Account	Description
5320001	Compressed Air System	
5320002	Fire Protection	
5320003	Office & Cafeteria Equipment	
5320004	Communication Equipment	
5320008	Welding & Burning Equipment	
5320009	Security Equipment	
5320010	Refueling Out-Deferral & Amort	
5320012	Radiation Monitoring Equipment	
5320013	Meteorological Monitoring Equ	
5350000	Oper Supervision & Engineering	
5360000	Water for Power	
5370000	Hydraulic Expenses	
5370001	Fish & Wildlife Facilities	
5370002	Recreation Facilities	
5380000	Electric Expenses	
5390000	Misc Hydr Power Generation Exp	
5390001	Misc Hydr Pwr - Envir Poll Cnt	
5390002	Misc Hydro Power-Enviro-Defd	
5400000	Rents	
5410000	Maint Supv & Engineering	
5420000	Maintenance of Structures	
5420001	Maint of Strctures - Env Poll	
5420002	Maint of Structures-Enviro-Def	
5430000	Maint Rsrvoirs,Dams&Wtrways	
5440000	Maintenance of Electric Plant	
5440025	Maint Elec Plant Environmental	
5450000	Maint of Misc Hydraulic Plant	
5450001	Maint Hydr Plt-Fish&Wildlfe Fa	
5450002	Maint of Misc Hydr Plt-Rec Fac	
5460000	Oper Supervision & Engineering	
5460025	Oper Supv & Eng Environmental	
5470001	Fuel - Gas Turbine	
5470003	Gas Transp Res Fees - CT	
5470004	Fuel - Gas Turb - Purch / Hand	
5470005	Gas Transp Fees - CT	
5480000	Generation Expenses	
5490000	Misc Other Pwer Generation Exp	
5490001	Misc Oth Pwr Gen - Gas Turbine	
5490025	Misc OtherPwrGen Environmental	
5500001	Rents - Gas Turbine	
5510000	Maint Supv & Engineering	
5510001	Maint Supv & Engr-Gas Turbine	
5520001	Maint of Struct - Gas Turbine	
5530001	Maint of Gen Plant - Gas Turb	
5530025	Maint Gen Plt Environmental	
5540001	Maint of Oth Pwr Gen Plt-GT	
5550000	Purchased Power	
5550001	Purch Pwr-NonTrading-Nonassoc	
5550002	Purchased Power - Associated	
5550003	Purchased Power - Cogeneration	
5550004	Purchased Power-Pool Capacity	

Chart of Accounts

Account	Account	Description
5550005	Purchased Power - Pool Energy	
5550006	Non-Firm Engy Sls for Rsale-Dr	
5550007	Non-Firm Engy Sls for Rsale-Cr	
5550008	NF Energy Sl/Resl-System Pool	
5550009	NF Engy Sl/Resl-Interchg Deliv	
5550010	Interchange In - Nonassociated	
5550011	Interchange Out-Nonassociated	
5550014	Purchases - Gas	
5550016	Gas Purchases - Affiliated	
5550023	Purch Power Capacity -NA	
5550024	Purchase Power ERCOT	
5550026	Purchase Power - Fuel - ERCOT	
5550027	Purch Pwr-Non-Fuel Portion-Aff	
5550028	ERCOT RMR Purchases	
5550029	Purch Power-Assoc-Trnsfr Price	
5550031	Purchased Gas Conversion-Affl	
5550032	Gas-Conversion-Mone Plant	
5550035	Normal Purchases (non-ECR)	
5550036	PJM Emer.Energy Purch.	
5550039	PJM Inadvertent Mtr Res-OSS	
5550040	PJM Inadvertent Mtr Res-LSE	
5550041	PJM Ancillary Serv.-Sync	
5550044	Realiz. Sharing-555 Optim.	
5550046	Purch Power-Fuel Portion-Affil	
5550047	Purchase Power Wind Energy	
5550049	Plaquemine PP credit	
5550051	Purch Power Pool Cap-Env-Def	
5550053	Purch Power Capacity-NA-NonDed	
5550054	Purch Power ERCOT-Non-ded	
5550055	Purch Power-Fuel-ERCOT-Non-ded	
5550056	ERCOT RMR Purch-Non-dedicated	
5550058	Spark Gas for Purchase Power	
5550059	SPP O/U Sched. Chrg Ded-Purch	
5550064	SPP Res. Imbalance N-Ded-Purch	
5550065	SPP Unins. Dev. Chg. Ded-Purch	
5550066	SPP Rev. Neutrality Ded-Purch	
5550067	SPP Resource Imb. Ded-Purch	
5550068	SPP Load Imbalance Ded-Purch	
5550069	Purch Power - Mon Pwr	
5550070	Purch Power CSP PAR Over-Under	
5550072	Pur Pwr Capacity-Swny contract	
5550073	Pur Power - Sweeny contract	
5550074	PJM Reactive-Charge	
5550075	PJM Reactive-Credit	
5550076	PJM Black Start-Charge	
5550077	PJM Black Start-Credit	
5550078	PJM Regulation-Charge	
5550079	PJM Regulation-Credit	
5550080	PJM Hourly Net Purch.-FERC	
5550081	Purchased Power - Deferred	
5550082	SPP - Reactive Power	

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Account	Account	Description
5550083	PJM Spinning Reserve-Charge	
5550084	PJM Spinning Reserve-Credit	
5550085	Purchase Power-Contra-OKUPPA	
5550086	PurchPwr-O&M portion-Affiliate	
5550087	PurchPwr-Tax portion-Affiliate	
5550088	Normal Capacity Purchases	
5550089	PJM 30 min Suppl Reserv CR LSE	
5550090	PJM 30m Suppl Rserv Charge LSE	
5550092	Affl ERCOT Purchase Power	
5550093	Peak Hour Avail charge - LSE	
5550094	Purchased Power - Fuel	
5550096	Purch Power-Non Trad-Non-Fuel	
5550099	PJM Purchases-non-ECR-Auction	
5550100	Capacity Purchases-Auction	
5550101	Purch Power-Pool Non-Fuel -Aff	
5550102	Pur Power-Pool NonFuel-OSS-Aff	
5550103	Purch Pwr Capacity OvUd NA	
5550104	Deferred Depr and Cap - Aff	
5550105	Depr and Capacity Portion-Aff	
5550106	Under-recovered PJM Expense	
5550107	Capacity purchases - Trading	
5550108	Purchased Pwr - RPS deferred	
5550109	Purchased Power - Solar Energy	
5550110	Purchased Power - Discounts	
5550111	Cleco PP for Valley - Energy	
5550112	Cleco PP for Valley - Demand	
5550113	Cleco PP for Valley - Other	
5550115	Purchase Contract Amortization	
5550116	Deferred Base Load Purch Pwr	
5550117	Capacity Cst OvUnd Purch Power	
5550118	Interruptible Credit OverUnder	
5550119	Under-Recovered Capacity - IN	
5560000	Sys Control & Load Dispatching	
5560006	Reg Def PJM Admin LSE	
5570000	Other Expenses	
5570004	Deferred Fuel	
5570007	Other Pwr Exp - Wholesale RECs	
5570008	Other Pwr Exp - Voluntary RECs	
5570009	Other Pwr Exp- REC's - RETAIL	
5570010	OH Auction Exp - Incremental	
5570011	Deferred AER - OH	
5600000	Oper Supervision & Engineering	
5611000	Load Dispatch - Reliability	
5612000	Load Dispatch-Mntr&Op TransSys	
5613000	Load Dispatch-Trans Svc&Sched	
5614000	PJM Admin-SSC&DS-OSS	
5614001	PJM Admin-SSC&DS-Internal	
5614002	SPP Admin-SSC&DS	
5614003	Reg Def PJM Admin SSC&DS OSS	
5614004	Reg Def PJM Admin SSC&DS LSE	
5614005	ERCOT Admin-SSC&DS	

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Account	Account	Description
5614006	SPP Transmission Charges	
5614007	RTO Admin Default LSE.	
5614008	PJM Admin Defaults OSS	
5615000	Reliability, PIng&Stds Develop	
5616000	Transmission Service Studies	
5618000	PJM Admin-RP&SDS-OSS	
5618001	PJM Admin-RP&SDS- Internal	
5618002	SPP Admin-RP&SDS	
5618003	Reg Def PJM Admin RP&SDS LSE	
5618004	Reg Def PJM Admin RP&SDS OSS	
5620001	Station Expenses - Nonassoc	
5620002	Station Expenses - Associated	
5630000	Overhead Line Expenses	
5630001	Overhead Line Exp - Affiliated	
5640000	Underground Line Expenses	
5650001	Transmsn Elec by Others-Assoc	
5650002	Transmsn Elec by Others-NAC	
5650007	Tran Elec by Oth-Aff-Trn Price	
5650008	System Benefit Fund Expense	
5650009	SPP Affiliated Transmission Ex	
5650010	Tran Elec by Oth-Aff-SPP	
5650011	AEP Trans Equalizatr Agmt-Def	
5650012	PJM Trans Enhancement Charge	
5650013	SPP Affil. Base Funding Exp	
5650014	SPP Non-Affil Base Funding Exp	
5650015	PJM TO Serv Exp - Aff	
5650016	PJM NITS Expense - Affiliated	
5650019	Affil PJM Trans Enhncement Exp	
5650020	PROVISION PJM NITS Affl Expens	
5650044	ERCOT Matrix Expense - Affil	
5650045	ERCOT Matrix Expense - Non Aff	
5650046	SPP Transmission Expense	
5650047	SPP Pt to Pt Trans Affil Exp	
5650048	Affil. SPPAncillary Sch. 1 Exp	
5650049	PSO Base Plan Tracker	
5660000	Misc Transmission Expenses	
5660004	SPP FERC Assessment Fees	
5660005	Ohio E-TCR Rider UnderRecovery	
5660006	Misc Trans Exp Aff Trmf Price	
5660007	Virginia T-RAC UnderRecovery	
5660008	R.King Trans Cnter Exp - Affil	
5670001	Rents - Nonassociated	
5670002	Rents - Associated	
5680000	Maint Supv & Engineering	
5690000	Maintenance of Structures	
5691000	Maint of Computer Hardware	
5692000	Maint of Computer Software	
5693000	Maint of Communication Equip	
5700000	Maint of Station Equipment	
5700005	Maint Station-Reliability-Df	
5700006	Dresden Main of Station Equip	

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Account	Account	Description
5710000	Maintenance of Overhead Lines	
5720000	Maint of Underground Lines	
5730000	Maint of Misc Trnsmssion Plt	
5757000	PJM Admin-MAM&SC- OSS	
5757001	PJM Admin-MAM&SC- Internal	
5757002	SPP Admin-MAM&SC	
5757003	Reg Def PJM Admin MAM&SC OSS	
5757004	Reg Def PJM Admin MAM&SC LSE	
5800000	Oper Supervision & Engineering	
5810000	Load Dispatching	
5820000	Station Expenses	
5830000	Overhead Line Expenses	
5840000	Underground Line Expenses	
5850000	Street Lighting & Signal Sys E	
5860000	Meter Expenses	
5870000	Customer Installations Exp	
5880000	Miscellaneous Distribution Exp	
5880004	gSMART-OvUnd Misc Dist Exp	
5880005	Misc Dist Exp - Ft Wayne Amort	
5890001	Rents - Nonassociated	
5890002	Rents - Associated	
5900000	Maint Supv & Engineering	
5910000	Maintenance of Structures	
5920000	Maint of Station Equipment	
5930000	Maintenance of Overhead Lines	
5930001	Tree and Brush Control	
5930007	Mnt O/H Line Reliability-Def	
5930008	Maint Ovh Lines Strm Exp-OvUnd	
5930009	ESRP-OvUnd Maint Ovh Lines	
5930010	Storm Expense Amortization	
5930011	EMI Device Expense - Affiliate	
5940000	Maint of Underground Lines	
5950000	Maint of Lne Trnf,Rglators&Dvi	
5960000	Maint of Strt Lghtng & Sgnal S	
5970000	Maintenance of Meters	
5980000	Maint of Misc Distribution Plt	
9010000	Supervision - Customer Accts	
9020000	Meter Reading Expenses	
9020001	Customer Card Reading	
9020002	Meter Reading - Regular	
9020003	Meter Reading - Large Power	
9020004	Read-In & Read-Out Meters	
9030000	Cust Records & Collection Exp	
9030001	Customer Orders & Inquiries	
9030002	Manual Billing	
9030003	Postage - Customer Bills	
9030004	Cashiering	
9030005	Collection Agents Fees & Exp	
9030006	Credit & Oth Collection Activi	
9030007	Collectors	
9030009	Data Processing	

Chart of Accounts

Account	Account	Description
9040000	Uncollectible Accounts	
9040002	Uncoll Accts - Pct Income Plan	
9040003	Uncoll Accts-Power Trading	
9040007	Uncoll Accts - Misc Receivable	
9040110	Uncoll-Delayed Pymts Deferred	
9050000	Misc Customer Accounts Exp	
9070000	Supervision - Customer Service	
9070001	Supervision - DSM	
9070014	DSM Costs Deferred - TEXAS	
9080000	Customer Assistance Expenses	
9080001	DSM-Customer Advisory Grp	
9080004	Cust Assistnce Exp - DSM - Ind	
9080009	Cust Assistance Expense - DSM	
9080014	DSM Costs Deferred	
9080015	DSM-Energy Opt 3rd Party Admin	
9080016	VA Public Authorities EE Prog	
9080017	Dem Response - Economic DRS2	
9080018	Dem Resp - Emergency DRS 1	
9080019	Dem Response - Ancillary DRS 3	
9080020	VA Demand Response Program Exp	
9080021	Tx AMI CUST EDU Trailer - AFF	
9080022	Competitive Retail - DSM Exp	
9080023	Dem Response Prog Exp KG	
9090000	Information & Instruct Advrtis	
9100000	Misc Cust Svc&Informational Ex	
9100001	Misc Cust Svc & Info Exp - RCS	
9110001	Supervision - Residential	
9110002	Supervision - Comm & Ind	
9120000	Demonstrating & Selling Exp	
9120001	Demo & Selling Exp - Res	
9120003	Demo & Selling Exp - Area Dev	
9120005	EVSE Costs - Deferred	
9120006	AEP Energy Retail Commissions	
9130000	Advertising Expenses	
9130001	Advertising Exp - Residential	
9130006	Advertising Exp-Mktg Research	
9160028	Misc Sales Exp - Comm&Ind	
9200000	Administrative & Gen Salaries	
9200003	Admin & Gen Salaries Trnsfr	
9200004	I C Adjustments	
9200005	GridSmart Reimbursement Contra	
9200006	Dresden Admin & Gen Salaries	
9210001	Off Supl & Exp - Nonassociated	
9210002	Off Supl & Exp - Associated	
9210003	Office Supplies & Exp - Trnsf	
9210004	Office Utilites	
9210005	Cellular Phones and Pagers	
9210006	O&M Reconciliation	
9210007	Dresden Off Supl & Exp Nonasoc	
9220000	Administrative Exp Trnsf - Cr	
9220001	Admin Exp Trnsf to Cnstrction	

Chart of Accounts

Account	Account	Description
9220002	Admin Exp Trnsf Const-Mngerial	
9220003	Admin Exp Trnsf Non-Utlty Acct	
9220004	Admin Exp Trnsf to ABD	
9220005	Overhead Loadings	
9220007	Expenses Billed to Affil Sub	
9230001	Outside Svcs Empl - Nonassoc	
9230002	Outside Svcs Empl - Assoc	
9230003	AEPSC Billed to Client Co	
9230005	Outside Svcs Rate Case Amortiz	
9230006	BLPP Purch PWR Expense	
9240000	Property Insurance	
9240001	Dresden Property Insurance	
9250000	Injuries and Damages	
9250001	Safety Dinners and Awards	
9250002	Emp Accident Prvntion-Adm Exp	
9250004	Injuries to Employees	
9250005	Dresden Injuries and Damages	
9250006	Wrkrs Cmpnstn Pre&Slf Ins Prv	
9250007	Prsnal Injries&Prop Dmage-Pub	
9250009	Directors Travel/Accident Ins	
9250010	Frg Ben Loading - Workers Comp	
9260000	Employee Pensions & Benefits	
9260001	Edit & Print Empl Pub-Salaries	
9260002	Pension & Group Ins Admin	
9260003	Pension Plan	
9260004	Group Life Insurance Premiums	
9260005	Group Medical Ins Premiums	
9260006	Physical Examinations	
9260007	Group L-T Disability Ins Prem	
9260009	Group Dental Insurance Prem	
9260010	Training Administration Exp	
9260011	Employee Assistance Program	
9260012	Employee Activities	
9260014	Educational Assistance Pmts	
9260017	Other Empl Benefit Exp Trnsf	
9260019	Employee Benefit Exp - COLI	
9260021	Postretirement Benefits - OPEB	
9260026	Savings Plan Administration	
9260027	Savings Plan Contributions	
9260036	Deferred Compensation	
9260037	Supplemental Pension	
9260039	Emp Benefit - OPEB - APCo	
9260040	SFAS 112 Postemployment Benef	
9260050	Frg Ben Loading - Pension	
9260051	Frg Ben Loading - Grp Ins	
9260052	Frg Ben Loading - Savings	
9260053	Frg Ben Loading - OPEB	
9260055	IntercoFringeOffset- Don't Use	
9260056	Fidelity Stock Option Admin	
9260057	Postret Ben Medicare Subsidy	
9260058	Frg Ben Loading - Accrual	

Chart of Accounts

Account	Account	Description
9260059	Dresden Employee Benefit	
9270000	Franchise Requirements	
9280000	Regulatory Commission Exp	
9280001	Regulatory Commission Exp-Adm	
9280002	Regulatory Commission Exp-Case	
9280003	Rate Case Amort	
9290000	Duplicate Charges - Credit	
9301000	General Advertising Expenses	
9301001	Newspaper Advertising Space	
9301002	Radio Station Advertising Time	
9301003	TV Station Advertising Time	
9301004	Newspaper Advertising Prod Exp	
9301005	Radio &TV Advertising Prod Exp	
9301006	Spec Corporate Comm Info Proj	
9301007	Special Adv Space & Prod Exp	
9301008	Direct Mail and Handouts	
9301009	Fairs, Shows, and Exhibits	
9301010	Publicity	
9301011	Dedications, Tours, & Openings	
9301012	Public Opinion Surveys	
9301013	Movies Slide Films & Speeches	
9301014	Video Communications	
9301015	Other Corporate Comm Exp	
9301016	Corporate Comm Exp Transferred	
9302000	Misc General Expenses	
9302003	Corporate & Fiscal Expenses	
9302004	Research, Develop&Demonstr Exp	
9302005	Nuc Fac Ins-Accidental Outage	
9302006	Assoc Bus Dev - Materials Sold	
9302007	Assoc Business Development Exp	
9302015	AEP CREDIT Loss on Sale of A/R	
9302016	Coal Inventory Expense	
9302017	SellingPrice Normalization Exp	
9302018	EIB Reserve Premium Adjustment	
9302019	gSMART-OvUnd Misc Gen Exp	
9302458	AEPSC Non Affiliated expenses	
9302910	LCRA Unbilled Expense	
9310000	Rents	
9310001	Rents - Real Property	
9310002	Rents - Personal Property	
9310003	Rents - Real Property - Assoc	
9310004	Rents - Personal Prop - Assoc	
9350000	Maintenance of General Plant	
9350001	Maint of Structures - Owned	
9350002	Maint of Structures - Leased	
9350003	Maint of Prprty Held Fture Use	
9350006	Maint of Carrier Equipment	
9350007	Maint of Radio Equip - Owned	
9350012	Maint of Data Equipment	
9350013	Maint of Cmmncation Eq-Unall	
9350014	Maint Supv & Eng-Cmmun Eq	

Chart of Accounts

Account	Account	Description
9350015	Maint of Office Furniture & Eq	
9350016	Maintenance of Video Equipment	
9350017	Maint of Misc General Property	
9350019	Maint of Gen Plant-SCADA Equ	
9350023	Site Communications Services	
9350024	Maint of DA-AMI Comm Equip	

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KPCo reclassifies gains and losses on heating oil and gasoline derivative contracts designated as cash flow hedges from Accumulated Other Comprehensive Income on its balance sheets into Operation Expenses, Maintenance Expenses or Depreciation Expense, as it relates to capital projects, on the statements of income. During 2012 and 2011, KPCo designated heating oil and gasoline derivatives as cash flow hedges.

KPCo reclassifies gains and losses on interest rate derivative hedges related to debt financings from Accumulated Other Comprehensive Income on its balance sheets into Interest on Long-Term Debt on its statements of income in those periods in which hedged interest payments occur. During 2012 and 2011, KPCo did not designate any interest rate derivatives as cash flow hedges.

The accumulated gains or losses related to foreign currency hedges are reclassified from Accumulated Other Comprehensive Income on KPCo's balance sheets into Depreciation Expense on the statements of income over the depreciable lives of the fixed assets that were designated as the hedged items in qualifying foreign currency hedging relationships. During 2012 and 2011, KPCo did not designate any foreign currency derivatives as cash flow hedges.

During 2012 and 2011, hedge ineffectiveness was immaterial or nonexistent for all cash flow hedge strategies disclosed above.

The following tables provide details on designated, effective cash flow hedges included in Accumulated Other Comprehensive Income on the balance sheets and the reasons for changes in cash flow hedges for the years ended December 31, 2012 and 2011. All amounts in the following tables are presented net of related income taxes.

**Total Accumulated Other Comprehensive Income (Loss) Activity for Cash Flow Hedges
Year Ended December 31, 2012**

	<u>Commodity</u>	<u>Interest Rate</u> (in thousands)	<u>Total</u>
Balance in AOCI as of December 31, 2011	\$ (283)	\$ (342)	\$ (625)
Changes in Fair Value Recognized in AOCI	(246)	-	(246)
Amount of (Gain) or Loss Reclassified from AOCI to Statement of Income/within Balance Sheet:			
Operating Revenues	(16)	-	(16)
Operation Expenses	422	-	422
Interest on Long-term Debt	-	60	60
Utility Plant	(4)	-	(4)
Balance in AOCI as of December 31, 2012	<u>\$ (127)</u>	<u>\$ (282)</u>	<u>\$ (409)</u>

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**Total Accumulated Other Comprehensive Income (Loss) Activity for Cash Flow Hedges
 Year Ended December 31, 2011**

	Commodity	Interest Rate (in thousands)	Total
Balance in AOCI as of December 31, 2010	\$ (48)	\$ (403)	\$ (451)
Changes in Fair Value Recognized in AOCI	(431)	-	(431)
Amount of (Gain) or Loss Reclassified from AOCI to Statement of Income/within Balance Sheet:			
Operating Revenues	205	-	205
Operation Expenses	19	-	19
Maintenance Expenses	(37)	-	(37)
Interest on Long-term Debt	-	61	61
Utility Plant	(47)	-	(47)
Regulatory Assets (a)	56	-	56
Balance in AOCI as of December 31, 2011	<u>\$ (283)</u>	<u>\$ (342)</u>	<u>\$ (625)</u>

(a) Represents realized gains and losses subject to regulatory accounting treatment.

Cash flow hedges included in Accumulated Other Comprehensive Income on the balance sheets as of December 31, 2012 and 2011 were:

**Impact of Cash Flow Hedges on the Balance Sheet
 December 31, 2012**

	Commodity	Interest Rate (in thousands)	Total
Hedging Assets (a)	\$ 63	\$ -	\$ 63
Hedging Liabilities (a)	272	-	272
AOCI Loss Net of Tax	(127)	(282)	(409)
Portion Expected to be Reclassified to Net Income During the Next Twelve Months	(100)	(60)	(160)

**Impact of Cash Flow Hedges on the Balance Sheet
 December 31, 2011**

	Commodity	Interest Rate (in thousands)	Total
Hedging Assets (a)	\$ 91	\$ -	\$ 91
Hedging Liabilities (a)	521	-	521
AOCI Loss Net of Tax	(283)	(342)	(625)
Portion Expected to be Reclassified to Net Income During the Next Twelve Months	(247)	(60)	(307)

(a) Hedging Assets and Hedging Liabilities are included in Derivative Instrument Assets – Hedges and Derivative Instrument Liabilities – Hedges on the balance sheets.

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NOTES TO FINANCIAL STATEMENTS (Continued)

The actual amounts that KPCo reclassifies from Accumulated Other Comprehensive Income to Net Income can differ from the estimate above due to market price changes. As of December 31, 2012, the maximum length of time that KPCo is hedging (with contracts subject to the accounting guidance for "Derivatives and Hedging") its exposure to variability in future cash flows related to forecasted transactions is 17 months.

Credit Risk

AEPSC, on behalf of KPCo, limits credit risk in the wholesale marketing and trading activities by assessing the creditworthiness of potential counterparties before entering into transactions with them and continuing to evaluate their creditworthiness on an ongoing basis. AEPSC, on behalf of KPCo, uses Moody's, Standard and Poor's and current market-based qualitative and quantitative data as well as financial statements to assess the financial health of counterparties on an ongoing basis.

AEPSC, on behalf of KPCo, uses standardized master agreements which may include collateral requirements. These master agreements facilitate the netting of cash flows associated with a single counterparty. Cash, letters of credit and parental/affiliate guarantees may be obtained as security from counterparties in order to mitigate credit risk. The collateral agreements require a counterparty to post cash or letters of credit in the event an exposure exceeds the established threshold. The threshold represents an unsecured credit limit which may be supported by a parental/affiliate guaranty, as determined in accordance with AEP's credit policy. In addition, collateral agreements allow for termination and liquidation of all positions in the event of a failure or inability to post collateral.

Collateral Triggering Events

Under the tariffs of the RTOs and Independent System Operators (ISOs) and a limited number of derivative and non-derivative contracts primarily related to competitive retail auction loads, KPCo is obligated to post an additional amount of collateral if certain credit ratings decline below investment grade. The amount of collateral required fluctuates based on market prices and total exposure. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these collateral triggering items in contracts. KPCo has not experienced a downgrade below investment grade. The following table represents: (a) KPCo's fair value of such derivative contracts, (b) the amount of collateral KPCo would have been required to post for all derivative and non-derivative contracts if the credit ratings had declined below investment grade and (c) how much was attributable to RTO and ISO activities as of December 31, 2012 and 2011:

	December 31,	
	2012	2011
	(in thousands)	
Liabilities for Derivative Contracts with Credit Downgrade Triggers	\$ 432	\$ 2,117
Amount of Collateral KPCo Would Have Been Required to Post	741	1,314
Amount Attributable to RTO and ISO Activities	703	1,314

As of December 31, 2012 and 2011, KPCo was not required to post any collateral.

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In addition, a majority of KPCo's non-exchange traded commodity contracts contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding payable. These cross-default provisions could be triggered if there was a non-performance event by Parent or the obligor under outstanding debt or a third party obligation in excess of \$50 million. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these cross-default provisions in the contracts. The following table represents: (a) the fair value of these derivative liabilities subject to cross-default provisions prior to consideration of contractual netting arrangements, (b) the amount this exposure has been reduced by cash collateral posted by KPCo and (c) if a cross-default provision would have been triggered, the settlement amount that would be required after considering KPCo's contractual netting arrangements as of December 31, 2012 and 2011:

	December 31,	
	2012	2011
	(in thousands)	
Liabilities for Contracts with Cross Default Provisions Prior to Contractual Netting Arrangements	\$ 9,907	\$ 16,265
Amount of Cash Collateral Posted	365	1,715
Additional Settlement Liability if Cross Default Provision is Triggered	6,041	5,841

8. FAIR VALUE MEASUREMENTS

Fair Value Measurements of Long-term Debt

The fair values of Long-term Debt are based on quoted market prices, without credit enhancements, for the same or similar issues and the current interest rates offered for instruments with similar maturities classified as Level 2 measurement inputs. These instruments are not marked-to-market. The estimates presented are not necessarily indicative of the amounts that could be realized in a current market exchange.

The book values and fair values of KPCo's Long-term Debt as of December 31, 2012 and 2011 are summarized in the following table:

	December 31,			
	2012		2011	
	<u>Book Value</u>	<u>Fair Value</u>	<u>Book Value</u>	<u>Fair Value</u>
	(in thousands)			
Long-term Debt	\$ 549,222	\$ 708,566	\$ 549,055	\$ 685,628

Fair Value Measurements of Financial Assets and Liabilities

For a discussion of fair value accounting and the classification of assets and liabilities within the fair value hierarchy, see the "Fair Value Measurements of Assets and Liabilities" section of Note 1.

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The following tables set forth, by level within the fair value hierarchy, KPCo's financial assets and liabilities that were accounted for at fair value on a recurring basis as of December 31, 2012 and 2011. As required by the accounting guidance for "Fair Value Measurements and Disclosures," financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Management's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. There have not been any significant changes in management's valuation techniques.

**Assets and Liabilities Measured at Fair Value on a Recurring Basis
 December 31, 2012**

	Level 1	Level 2	Level 3	Other	Total
	(in thousands)				
Derivative Instrument Assets					
Risk Management Commodity Contracts (a) (b)	\$ 833	\$ 33,315	\$ 3,417	\$ (24,571)	\$ 12,994
Derivative Instrument Assets - Hedges					
Cash Flow Hedges – Commodity (a)	-	103	-	(40)	63
Total Assets	\$ 833	\$ 33,418	\$ 3,417	\$ (24,611)	\$ 13,057
Liabilities:					
Derivative Instrument Liabilities					
Risk Management Commodity Contracts (a) (b)	\$ 392	\$ 31,665	\$ 1,218	\$ (26,527)	\$ 6,748
Derivative Instrument Liabilities - Hedges					
Cash Flow Hedges – Commodity (a)	-	312	-	(40)	272
Total Liabilities	\$ 392	\$ 31,977	\$ 1,218	\$ (26,567)	\$ 7,020

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**Assets and Liabilities Measured at Fair Value on a Recurring Basis
December 31, 2011**

	Level 1	Level 2	Level 3	Other	Total
	(in thousands)				
Derivative Instrument Assets					
Risk Management Commodity Contracts (a) (b)	\$ 990	\$ 63,922	\$ 5,379	\$ (54,018)	\$ 16,273
Dedesignated Risk Management Contracts (c)	-	-	-	324	324
Total Derivative Instrument Assets	<u>990</u>	<u>63,922</u>	<u>5,379</u>	<u>(53,694)</u>	<u>16,597</u>
Derivative Instrument Assets - Hedges					
Cash Flow Hedges – Commodity (a)	-	232	-	(141)	91
Total Assets	<u>\$ 990</u>	<u>\$ 64,154</u>	<u>\$ 5,379</u>	<u>\$ (53,835)</u>	<u>\$ 16,688</u>
Liabilities:					
Derivative Instrument Liabilities					
Risk Management Commodity Contracts (a) (b)	\$ 536	\$ 61,607	\$ 4,947	\$ (59,248)	\$ 7,842
Derivative Instrument Liabilities - Hedges					
Cash Flow Hedges – Commodity (a)	-	646	16	(141)	521
Total Liabilities	<u>\$ 536</u>	<u>\$ 62,253</u>	<u>\$ 4,963</u>	<u>\$ (59,389)</u>	<u>\$ 8,363</u>

- (a) Amounts in "Other" column primarily represent counterparty netting of risk management and hedging contracts and associated cash collateral under the accounting guidance for "Derivatives and Hedging."
(b) Substantially comprised of power contracts.
(c) Represents contracts that were originally MTM but were subsequently elected as normal under the accounting guidance for "Derivatives and Hedging." At the time of the normal election, the MTM value was frozen and no longer fair valued. This MTM value will be amortized into revenues over the remaining life of the contracts.

There have been no transfers between Level 1 and Level 2 during the years ended December 31, 2012 and 2011.

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The following tables set forth a reconciliation of changes in the fair value of net trading derivatives and other investments classified as Level 3 in the fair value hierarchy:

Year Ended December 31, 2012	Net Risk Management Assets (Liabilities) (in thousands)
Balance as of December 31, 2011	\$ 416
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	(1,071)
Unrealized Gain (Loss) Included in Net Income (or Changes in Net Assets) Relating to Assets Still Held at the Reporting Date (a)	-
Realized and Unrealized Gains (Losses) Included in Other Comprehensive Income	5
Purchases, Issuances and Settlements (c)	2,282
Transfers into Level 3 (d) (e)	309
Transfers out of Level 3 (e) (f)	(434)
Changes in Fair Value Allocated to Regulated Jurisdictions (g)	692
Balance as of December 31, 2012	<u>\$ 2,199</u>

Year Ended December 31, 2011	Net Risk Management Assets (Liabilities) (in thousands)
Balance as of December 31, 2010	\$ 1,073
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	(454)
Unrealized Gain (Loss) Included in Net Income (or Changes in Net Assets) Relating to Assets Still Held at the Reporting Date (a)	-
Realized and Unrealized Gains (Losses) Included in Other Comprehensive Income	(16)
Purchases, Issuances and Settlements (c)	336
Transfers into Level 3 (d) (e)	524
Transfers out of Level 3 (e) (f)	(635)
Changes in Fair Value Allocated to Regulated Jurisdictions (g)	(412)
Balance as of December 31, 2011	<u>\$ 416</u>

- (a) Included in revenues on KPCo's statements of income.
- (b) Represents the change in fair value between the beginning of the reporting period and the settlement of the risk management commodity contract.
- (c) Represents the settlement of risk management commodity contracts for the reporting period.
- (d) Represents existing assets or liabilities that were previously categorized as Level 2.
- (e) Transfers are recognized based on their value at the beginning of the reporting period that the transfer occurred.
- (f) Represents existing assets or liabilities that were previously categorized as Level 3.
- (g) Relates to the net gains (losses) of those contracts that are not reflected on KPCo's statements of income. These net gains (losses) are recorded as regulatory assets/liabilities.

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The following table quantifies the significant unobservable inputs used in developing the fair value of Level 3 positions as of December 31, 2012:

	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Forward Price Range	
	Assets	Liabilities			Low	High
	(in thousands)					
Energy Contracts	\$ 3,067	\$ 786	Discounted Cash Flow	Forward Market Price	\$ 9.40	\$ 68.80
FTRs	350	432	Discounted Cash Flow	Forward Market Price	(3.21)	14.79
Total	<u>\$ 3,417</u>	<u>\$ 1,218</u>				

(a) Represents market prices in dollars per MWH.

9. INCOME TAXES

The details of income taxes as reported are as follows:

	Years Ended December 31,	
	2012	2011
	(in thousands)	
Charged (Credited) to Operating Expenses, Net:		
Current	\$ 13,342	\$ 7,367
Deferred		
Deferred Investment Tax Credits	10,184	17,966
	(278)	(359)
Total	<u>23,248</u>	<u>24,974</u>
Charged (Credited) to Nonoperating Income, Net:		
Current	(742)	(31)
Deferred	(104)	(199)
Total	<u>(846)</u>	<u>(230)</u>
Total Income Tax Expense	<u>\$ 22,402</u>	<u>\$ 24,744</u>

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The following is a reconciliation of the difference between the amount of federal income taxes computed by multiplying book income before income taxes by the federal statutory rate and the amount of income taxes reported:

	Years Ended December 31,	
	2012	2011
	(in thousands)	
Net Income	\$ 50,978	\$ 42,374
Income Tax Expense	22,402	24,744
Pretax Income	\$ 73,380	\$ 67,118
Income Taxes on Pretax Income at Statutory Rate (35%)	\$ 25,683	\$ 23,491
Increase (Decrease) in Income Taxes resulting from the following items:		
Depreciation	2,382	2,563
Allowance for Funds Used During Construction	(894)	(818)
Removal Costs	(3,885)	(2,010)
Investment Tax Credits, Net	(278)	(359)
State and Local Income Taxes, Net	1,516	2,145
Parent Company Loss Benefit	(1,292)	(462)
Other	(830)	194
Income Tax Expense	\$ 22,402	\$ 24,744
Effective Income Tax Rate	30.5 %	36.9 %

The following table shows elements of KPCo's net deferred tax liability and significant temporary differences:

	December 31,	
	2012	2011
	(in thousands)	
Deferred Tax Assets	\$ 28,380	\$ 34,383
Deferred Tax Liabilities	(385,153)	(375,379)
Net Deferred Tax Liabilities	\$ (356,773)	\$ (340,996)
Property Related Temporary Differences	\$ (271,200)	\$ (263,320)
Amounts Due from Customers for Future Federal Income Taxes	(29,800)	(28,430)
Deferred State Income Taxes	(42,345)	(41,595)
Deferred Income Taxes on Other Comprehensive Loss	220	337
Accrued Pensions	8,810	8,771
Regulatory Assets	(20,604)	(25,686)
All Other, Net	(1,854)	8,927
Net Deferred Tax Liabilities	\$ (356,773)	\$ (340,996)

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AEP System Tax Allocation Agreement

KPCo joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocates the benefit of current tax losses to the AEP System companies giving rise to such losses in determining their current tax expense. The tax benefit of the Parent is allocated to its subsidiaries with taxable income. With the exception of the loss of the Parent, the method of allocation reflects a separate return result for each company in the consolidated group.

Federal and State Income Tax Audit Status

KPCo and other AEP subsidiaries are no longer subject to U.S. federal examination for years before 2009. KPCo and other AEP subsidiaries completed the examination of the years 2007 and 2008 in April 2011 and settled all outstanding issues on appeal for the years 2001 through 2006 in October 2011. The settlements did not have a material impact on KPCo and other AEP subsidiaries' net income, cash flows or financial condition. The IRS examination of years 2009 and 2010 started in October 2011. Although the outcome of tax audits is uncertain, in management's opinion, adequate provisions for federal income taxes have been made for potential liabilities resulting from such matters. In addition, KPCo accrues interest on these uncertain tax positions. Management is not aware of any issues for open tax years that upon final resolution are expected to materially impact net income.

KPCo and other AEP subsidiaries file income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns. KPCo and other AEP subsidiaries are currently under examination in several state and local jurisdictions. Management believes that previously filed tax returns have positions that may be challenged by these tax authorities. However, management believes that adequate provisions for income taxes have been made for potential liabilities resulting from such challenges and that the ultimate resolution of these audits will not materially impact net income. With few exceptions, KPCo is no longer subject to state or local income tax examinations by tax authorities for years before 2008.

Tax Credit Carryforward

The AEP System sustained consolidated federal net income tax operating losses in 2011 and 2009 along with lower federal taxable income, resulting in unused federal income tax credits of \$160 thousand, not all of which have an expiration date. As of December 31, 2012, KPCo has federal general business tax credit carryforwards of \$147 thousand. If these credits are not utilized, the federal general business tax credits will expire in the years 2028 through 2031.

KPCo anticipates future federal taxable income will be sufficient to realize the tax benefits of the federal tax credits before they expire unused.

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Uncertain Tax Positions

KPCo recognizes interest accruals related to uncertain tax positions in interest income or expense as applicable, and penalties in Penalties in accordance with the accounting guidance for "Income Taxes."

The following table shows amounts reported for interest expense, interest income and reversal of prior period interest expense:

	Years Ended December 31,	
	2012	2011
	(in thousands)	
Interest Expense	\$ 23	\$ 193
Interest Income	-	1,849
Reversal of Prior Period Interest Charges	-	284

The following table shows balances for amounts accrued for the receipt of interest and the payment of interest and penalties:

	December 31,	
	2012	2011
	(in thousands)	
Accrual for Receipt of Interest	\$ 1	\$ -
Accrual for Payment of Interest and Penalties	92	2

The reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

	2012	2011
	(in thousands)	
Balance as of January 1,	\$ 1,608	\$ 2,711
Increase - Tax Positions Taken During a Prior Period	-	1,604
Decrease - Tax Positions Taken During a Prior Period	(93)	(1,586)
Increase - Tax Positions Taken During the Current Year	-	-
Decrease - Tax Positions Taken During the Current Year	-	-
Decrease - Settlements with Taxing Authorities	(182)	(99)
Decrease - Lapse of the Applicable Statute of Limitations	-	(1,022)
Balance as of December 31,	<u>\$ 1,333</u>	<u>\$ 1,608</u>

The total amount of unrecognized tax benefits (costs) that, if recognized, would affect the effective tax rate is \$0 thousand and \$(4) thousand for 2012 and 2011, respectively. Management believes there will be no significant net increase or decrease in unrecognized tax benefits within 12 months of the reporting date.

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Federal Tax Legislation

In December 2011, the U.S. Treasury Department issued guidance regarding the deduction and capitalization of expenditures related to tangible property. The guidance was in the form of proposed and temporary regulations and generally is effective for tax years beginning in 2012. In November 2012, the effective date was moved to tax years beginning in 2014. Further, the notice stated that the U. S. Treasury Department anticipates that the final regulations will contain changes from the temporary regulations. Management will evaluate the impact of these regulations once they are issued.

The American Taxpayer Relief Act of 2012 (the 2012 Act) was enacted in January 2013. Included in the 2012 Act was a one-year extension of the 50% bonus depreciation. The 2012 Act also retroactively extended the life of research and development, employment and several energy tax credits, which expired at the end of 2011. The enacted provisions will not materially impact KPSC's net income or financial condition but are expected to have a favorable impact on cash flows in 2013.

State Tax Legislation

In May 2011, Michigan repealed its Business Tax regime and replaced it with a traditional corporate net income tax with a rate of 6%, effective January 1, 2012.

During the third quarter of 2012, the state of West Virginia achieved certain minimum levels of shortfall reserve funds. As a result, the West Virginia corporate income tax rate will be reduced from 7.75% to 7.0% in 2013. The enacted provisions will not materially impact KPSC's net income, cash flows or financial condition.

10. LEASES

Leases of property, plant and equipment are for periods up to 20 years and require payments of related property taxes, maintenance and operating costs. The majority of the leases have purchase or renewal options and will be renewed or replaced by other leases.

Lease rentals for both operating and capital leases are generally charged to Operation Expenses and Maintenance Expenses in accordance with rate-making treatment for regulated operations. The components of rental costs are as follows:

Lease Rental Costs	Years Ended December 31,	
	2012	2011
	(in thousands)	
Net Lease Expense on Operating Leases	\$ 1,133	\$ 830
Amortization of Capital Leases	1,442	1,690
Interest on Capital Leases	242	311
Total Lease Rental Costs	\$ 2,817	\$ 2,831

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The following table shows the property, plant and equipment under capital leases and related obligations recorded on the balance sheets.

	December 31,	
	2012	2011
(in thousands)		
Property, Plant and Equipment Under Capital Leases		
Production	\$ 683	\$ 683
Other Property, Plant and Equipment	4,500	5,047
Total Property, Plant and Equipment Under Capital Leases	5,183	5,730
Accumulated Amortization	2,105	1,890
Net Property, Plant and Equipment Under Capital Leases	\$ 3,078	\$ 3,840
Obligations Under Capital Leases		
Noncurrent Liability	\$ 1,674	\$ 2,387
Liability Due Within One Year	1,404	1,453
Total Obligations Under Capital Leases	\$ 3,078	\$ 3,840

Future minimum lease payments consisted of the following as of December 31, 2012:

Future Minimum Lease Payments	(in thousands)	
	Capital Leases	Noncancelable Operating Leases
2013	\$ 1,530	\$ 1,314
2014	497	1,131
2015	444	994
2016	323	933
2017	251	734
Later Years	366	1,433
Total Future Minimum Lease Payments	3,411	\$ 6,539
Less Estimated Interest Element	333	
Estimated Present Value of Future Minimum Lease Payments	\$ 3,078	

Master Lease Agreements

KPCo leases certain equipment under master lease agreements. Under the lease agreements, the lessor is guaranteed a residual value up to a stated percentage of either the unamortized balance or the equipment cost at the end of the lease term. If the actual fair value of the leased equipment is below the guaranteed residual value at the end of the lease term, KPCo is committed to pay the difference between the actual fair value and the residual value guarantee. Historically, at the end of the lease term the fair value has been in excess of the unamortized balance. As of December 31, 2012, the maximum potential loss for these lease agreements was approximately \$1 million assuming the fair value of the equipment is zero at the end of the lease term.

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11. FINANCING ACTIVITIES

Long-term Debt

There are certain limitations on establishing liens against KPCo's assets under its indentures. None of the long-term debt obligations of KPCo have been guaranteed or secured by AEP or any of its affiliates.

The following details long-term debt outstanding as of December 31, 2012 and 2011:

Type of Debt	Maturity	Weighted Average Interest Rate as of December 31, 2012	Interest Rate Ranges as of December 31,		Outstanding as of December 31,	
			2012	2011	2012	2011
Senior Unsecured Notes	2017-2039	6.40%	5.625%-8.13%	5.625%-8.13%	\$ 530,000	\$ 530,000
Notes Payable - Affiliated	2015	5.25%	5.25%	5.25%	20,000	20,000
Unamortized Discount, Net					(778)	(945)
Total Long-term Debt Outstanding					\$ 549,222	\$ 549,055

Long-term debt outstanding as of December 31, 2012 is payable as follows:

	2013	2014	2015	2016	2017	After 2017	Total
Principal Amount	\$ -	\$ -	\$ 20,000	\$ -	\$ 325,000	\$ 205,000	\$ 550,000
Unamortized Discount, Net							(778)
Total Long-term Debt Outstanding							\$ 549,222

Dividend Restrictions

Federal Power Act

The Federal Power Act prohibits KPCo from participating "in the making or paying of any dividends of such public utility from any funds properly included in capital account." The term "capital account" is not defined in the Federal Power Act or its regulations. Management understands "capital account" to mean the book value of the common stock. This restriction does not limit the ability of KPCo to pay dividends out of retained earnings.

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Utility Money Pool - AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of the subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds AEP's utility subsidiaries. The AEP System Utility Money Pool operates in accordance with the terms and conditions approved in a regulatory order. The amount of outstanding borrowings from the Utility Money Pool as of December 31, 2012 is included in Notes Payable to Associated Companies on the balance sheets. The amount of outstanding loans to the Utility Money Pool as of December 31, 2011 is included in Notes Receivable from Associated Companies on the balance sheets. KPCo's Utility Money Pool activity and corresponding authorized borrowing limits for the years ended December 31, 2012 and 2011 are described in the following table:

Year	Maximum Borrowings from Utility Money Pool	Maximum Loans to Utility Money Pool	Average Borrowings from Utility Money Pool	Average Loans to Utility Money Pool	Loans (Borrowings) to/from Utility Money Pool as of December 31,	Authorized Short-Term Borrowing Limit
			(in thousands)			
2012	\$ 13,359	\$ 80,205	\$ 9,200	\$ 46,187	\$ (13,359)	\$ 250,000
2011	-	117,473	-	89,182	70,332	250,000

Maximum, minimum and average interest rates for funds either borrowed from or loaned to the Utility Money Pool for the years ended December 31, 2012 and 2011 are summarized in the following table:

Year Ended December 31,	Maximum Interest Rates for Funds Borrowed from Utility Money Pool	Minimum Interest Rates for Funds Borrowed from Utility Money Pool	Maximum Interest Rates for Funds Loaned to Utility Money Pool	Minimum Interest Rates for Funds Loaned to Utility Money Pool	Average Interest Rates for Funds Borrowed from Utility Money Pool	Average Interest Rates for Funds Loaned to Utility Money Pool
2012	0.42 %	0.42 %	0.56 %	0.39 %	0.42 %	0.48 %
2011	- %	- %	0.56 %	0.06 %	- %	0.35 %

Interest expense and interest income related to the Utility Money Pool are included in Interest on Debt to Associated Companies and Interest and Dividend Income, respectively, on the statements of income. For amounts borrowed from and advanced to the Utility Money Pool, KPCo incurred the following amounts of interest expense and earned the following amounts of interest income, respectively, for the years ended December 31, 2012 and 2011:

	Years Ended December 31,	
	2012	2011
	(in thousands)	
Interest Expense	\$ 1	\$ -
Interest Income	222	318

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Sale of Receivables – AEP Credit

Under a sale of receivables arrangement, KPCo sells, without recourse, certain of its customer accounts receivable and accrued unbilled revenue balances to AEP Credit and is charged a fee based on AEP Credit's financing costs, administrative costs and uncollectible accounts experience for KPCo's receivables. KPCo manages and services its accounts receivable sold.

In 2012, AEP Credit renewed its receivables securitization agreement. The agreement provides a commitment of \$700 million from bank conduits to finance receivables from AEP Credit. A commitment of \$385 million expires in June 2013 and the remaining commitment of \$315 million expires in June 2015.

KPCo's amount of accounts receivable and accrued unbilled revenues sold under the sale of receivables agreement was \$46 million and \$52 million as of December 31, 2012 and 2011, respectively.

The fees paid by KPCo to AEP Credit for customer accounts receivable sold were \$2 million for each of the years ended December 31, 2012 and 2011.

KPCo's proceeds on the sale of receivables to AEP Credit were \$517 million and \$579 million for the years ended December 31, 2012 and 2011, respectively.

12. RELATED PARTY TRANSACTIONS

For other related party transactions, also see "AEP System Tax Allocation Agreement" section of Note 9 in addition to "Utility Money Pool – AEP System" and "Sale of Receivables – AEP Credit" sections of Note 11.

Interconnection Agreement

APCo, I&M, KPCo, OPCo and AEPSC are parties to the Interconnection Agreement, which defines the sharing of costs and benefits associated with the respective generating plants. This sharing is based upon each AEP utility subsidiary's MLR and is calculated monthly on the basis of each AEP utility subsidiary's maximum peak demand in relation to the sum of the maximum peak demands of all four AEP utility subsidiaries during the preceding 12 months. In addition, APCo, I&M, KPCo and OPCo are parties to the AEP System Interim Allowance Agreement, which provides, among other things, for the transfer of SO₂ allowances associated with the transactions under the Interconnection Agreement.

In October 2012, the AEP East Companies submitted several filings with the FERC seeking approval to fully separate OPCo's generating assets from its distribution and transmission operations. Additionally, the AEP East Companies asked the FERC to terminate the existing Interconnection Agreement and to approve a new Power Coordination Agreement among APCo, I&M and KPCo. A decision from the FERC is expected in mid-2013. See "Corporate Separation and Termination of Interconnection Agreement" section of Note 2.

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Power, gas and risk management activities are conducted by AEPSC and profits and losses are allocated under the SIA to members of the Interconnection Agreement, PSO and SWEPCo. Risk management activities involve the purchase and sale of electricity and gas under physical forward contracts at fixed and variable prices. In addition, the risk management of electricity, and to a lesser extent gas contracts, includes exchange traded futures and options and OTC options and swaps. The majority of these transactions represent physical forward contracts in the AEP System's traditional marketing area and are typically settled by entering into offsetting contracts. In addition, AEPSC enters into transactions for the purchase and sale of electricity and gas options, futures and swaps, and for the forward purchase and sale of electricity outside of the AEP System's traditional marketing area.

CSW Operating Agreement

PSO, SWEPCo and AEPSC are parties to a Restated and Amended Operating Agreement originally dated as of January 1, 1997 (CSW Operating Agreement), which was approved by the FERC. The CSW Operating Agreement requires PSO and SWEPCo to maintain adequate annual planning reserve margins and requires that capacity in excess of the required margins be made available for sale to other operating companies as capacity commitments. Parties are compensated for energy delivered to recipients based upon the deliverer's incremental cost plus a portion of the recipient's savings realized by the purchaser that avoids the use of more costly alternatives. Revenues and costs arising from third party sales are generally shared based on the amount of energy PSO or SWEPCo contributes that is sold to third parties.

System Integration Agreement (SIA)

The SIA provides for the integration and coordination of AEP East Companies' and AEP West Companies' zones. This includes joint dispatch of generation within the AEP System and the distribution, between the two zones, of costs and benefits associated with the transfers of power between the two zones (including sales to third parties and risk management and trading activities). The SIA is designed to function as an umbrella agreement in addition to the Interconnection Agreement and the CSW Operating Agreement, each of which controls the distribution of costs and benefits within a zone.

Power generated, allocated or provided under the Interconnection Agreement or CSW Operating Agreement is primarily sold to customers at rates approved by the public utility commission in the jurisdiction of sale.

Under both the Interconnection Agreement and CSW Operating Agreement, power generated that is not needed to serve the AEP System's native load is sold in the wholesale market by AEPSC on behalf of the generating subsidiary.

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Affiliated Revenues and Purchases

The following table shows the revenues derived from sales under the Interconnection Agreement, direct sales to affiliates, net transmission agreement sales, natural gas contracts with AEPES and other revenues for the years ended December 31, 2012 and 2011:

Related Party Revenues	Years Ended December 31,	
	2012	2011
	(in thousands)	
Sales under Interconnection Agreement	\$ 32,513	\$ 67,170
Direct Sales to West Affiliates	64	314
Transmission Agreement Sales	3,022	4,480
Natural Gas Contracts with AEPES	-	32
Other Revenues	270	263

The following table shows the purchased power expenses incurred from purchases under the Interconnection Agreement and from affiliates for the years ended December 31, 2012 and 2011:

Related Party Purchases	Years Ended December 31,	
	2012	2011
	(in thousands)	
Purchases under Interconnection Agreement	\$ 125,726	\$ 115,583
Direct Purchases from West Affiliates	11	51
Purchases from AEGCo	102,371	98,031

System Transmission Integration Agreement

AEP's System Transmission Integration Agreement provides for the integration and coordination of the planning, operation and maintenance of the transmission facilities of AEP East Companies' and AEP West Companies' zones. Similar to the SIA, the System Transmission Integration Agreement functions as an umbrella agreement in addition to the Transmission Agreement (TA) and the Transmission Coordination Agreement (TCA). The System Transmission Integration Agreement contains two service schedules that govern:

- The allocation of transmission costs and revenues.
- The allocation of third-party transmission costs and revenues and AEP System dispatch costs.

The System Transmission Integration Agreement anticipates that additional service schedules may be added as circumstances warrant.

APCo, I&M, KPCo and OPCo are parties to a new TA, effective November 2010, defining how they share the costs associated with their relative ownership of the extra-high-voltage transmission system (facilities rated 345 kV and above) and certain facilities operated at lower voltages (138 kV and above). The new TA was phased-in for retail rates, added KGPCo and WPCo as parties to the agreement and changed the allocation method. KPCo's net charges recorded as a result of the new TA for the years ended December 31, 2012 and 2011 were \$1.1 million and \$410 thousand, respectively, and were recorded in Operation Expenses.

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Kentucky Power Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

PSO, SWEP Co and AEPSC are parties to the TCA, dated January 1, 1997, revised 1999 and 2011, as restated and amended, by and among PSO, SWEP Co and AEPSC, in connection with the operation of the transmission assets of the two AEP utility subsidiaries. The TCA has been approved by the FERC and establishes a coordinating committee, which is charged with overseeing the coordinated planning of the transmission facilities of the parties to the agreement.

Fuel Agreement between OPCo and AEPES

OPCo and National Power Cooperative, Inc. (NPC) have an agreement whereby OPCo operates a 500 MW gas plant owned by NPC (Mone Plant). AEPES entered into a fuel management agreement with OPCo and NPC to manage and procure fuel for the Mone Plant. The gas purchased by AEPES and used in generation is first sold to OPCo then allocated to the AEP East Companies, who have an agreement to purchase 100% of the available generating capacity from the plant through May 2014. KPCo's related purchases of gas managed by AEPES were \$173 thousand and \$183 thousand for the years ended December 31, 2012 and 2011, respectively. These purchases are included in Operation Expenses.

Unit Power Agreements (UPA)

A UPA between AEGCo and I&M (the I&M Power Agreement) provides for the sale by AEGCo to I&M of all the power (and the energy associated therewith) available to AEGCo at the Rockport Plant unless it is sold to another utility. Subsequently, I&M assigns 30% of the power to KPCo. I&M is obligated, whether or not power is available from AEGCo, to pay as a demand charge for the right to receive such power (and as an energy charge for any associated energy taken by I&M) net of amounts received by AEGCo from any other sources, sufficient to enable AEGCo to pay all its operating and other expenses, including a rate of return on the common equity of AEGCo as approved by the FERC. The I&M Power Agreement will continue in effect until the expiration of the lease term of Unit 2 of the Rockport Plant unless extended in specified circumstances.

Pursuant to an assignment between I&M and KPCo and a UPA between KPCo and AEGCo, AEGCo sells KPCo 30% of the power (and the energy associated therewith) available to AEGCo from both units of the Rockport Plant. KPCo pays to AEGCo in consideration for the right to receive such power the same amounts which I&M would have paid AEGCo under the terms of the I&M Power Agreement for such entitlement. The KPCo UPA ends in December 2022.

I&M Barging, Urea Transloading and Other Services

I&M provides barging, urea transloading and other transportation services to affiliates. Urea is a chemical used to control NO_x emissions at certain generation plants in the AEP System. KPCo recorded expenses of \$74 thousand and \$122 thousand in 2012 and 2011, respectively, for urea transloading provided by I&M. These expenses were recorded as Operation Expenses.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Central Machine Shop

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. APCo defers the cost of performing these services on the balance sheet, then transfers the cost to the affiliate for reimbursement. KPCo recorded its assigned portion of these billings as capital or maintenance expenses depending on the nature of the services received. These billings are recoverable from customers. KPCo's billed amounts were \$277 thousand and \$298 thousand for the years ended December 31, 2012 and 2011, respectively.

Affiliate Railcar Agreement

KPCo has an agreement providing for the use of its affiliates' leased or owned railcars when available. The agreement specifies that the company using the railcar will be billed, at cost, by the company furnishing the railcar. KPCo recorded these costs in Fuel Stock on the balance sheets and such costs are recoverable from customers. The following table shows the net effect of the railcar agreement on KPCo's balance sheets:

Billing Company	December 31,	
	2012	2011
	(in thousands)	
APCo	\$ 98	\$ 289
OPCo	41	355

Purchases from OVEC under the Interconnection Agreement

In 2011, the parties to the Interconnection Agreement purchased power from OVEC to serve off-system sales and retail sales. These purchases are reported in Operation Expenses on the statement of income. KPCo recorded \$4.5 million in expense for the year ended December 31, 2011.

Sales and Purchases of Property

KPCo had affiliated sales and purchases of electric property individually amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transactions. The following table shows the sales and purchases, that were recorded at net book value, for the years ended December 31, 2012 and 2011:

	Years Ended December 31,	
	2012	2011
	(in thousands)	
Sales	\$ 657	\$ 404
Purchases	601	2,188

The amounts above are recorded in Utility Plant on the balance sheets.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Global Borrowing Notes

As of December 31, 2012 and 2011, AEP has an intercompany note in place with KPCo. The debt is reflected in Advances from Associated Companies on the balance sheets. KPCo accrues interest for its share of the global borrowing and remits the interest to AEP.

Intercompany Billings

KPCo performs certain utility services for other AEP subsidiaries when necessary or practical. The costs of these services are billed on a direct-charge basis, whenever possible, or on reasonable basis of proration for services that benefit multiple companies. The billings for services are made at cost and include no compensation for the use of equity capital.

AEPSC

AEPSC provides certain managerial and professional services to AEP's subsidiaries. The costs of the services are based on a direct charge or on a prorated basis and billed to the AEP subsidiary companies at AEPSC's cost. AEPSC and its billings are subject to regulation by the FERC. KPCo's total billings from AEPSC for the years ended December 31, 2012 and 2011 were \$35 million and \$32 million, respectively.

13. PROPERTY, PLANT AND EQUIPMENT

Depreciation

KPCo provides for depreciation of Utility Plant on a straight-line basis over the estimated useful lives of property, generally using composite rates by functional class. The following table provides the annual composite depreciation rates by functional class:

<u>Year</u>	<u>Steam</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
		(in percentages)		
2012	3.8	1.6	3.4	7.2
2011	3.8	1.7	3.5	8.2

The composite depreciation rate generally includes a component for nonasset retirement obligation (non-ARO) removal costs, which is credited to accumulated depreciation. Actual removal costs incurred are charged to accumulated depreciation.

Asset Retirement Obligations (ARO)

KPCo records ARO in accordance with the accounting guidance for "Asset Retirement and Environmental Obligations" for the retirement of asbestos removal. KPCo has identified, but not recognized, ARO liabilities related to electric transmission and distribution assets, as a result of certain easements on property on which assets are owned. Generally, such easements are perpetual and require only the retirement and removal of assets upon the cessation of the property's use. The retirement obligation is not estimable for such easements since KPCo plans to use its facilities indefinitely. The retirement obligation would only be recognized if and when KPCo abandons or ceases the use of specific easements, which is not expected.

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NOTES TO FINANCIAL STATEMENTS (Continued)

The following is a reconciliation of the 2012 and 2011 aggregate carrying amounts of ARO for KPSCo:

Year	ARO as of January 1,	Accretion Expense	Liabilities Incurred	Liabilities Settled	Revisions in Cash Flow Estimates	ARO as of December 31,
			(in thousands)			
2012	\$ 3,772	\$ 320	\$ -	\$ (190)	\$ -	3,902
2011	4,186	346	-	(295)	(465)	3,772

14. COST REDUCTION PROGRAM

2012 Sustainable Cost Reductions

In April 2012, management initiated a process to identify strategic repositioning opportunities and efficiencies that will result in sustainable cost savings. Management selected a consulting firm to conduct an organizational and process evaluation and a second firm to evaluate current employee benefit programs. The process resulted in involuntary severances and is expected to be completed by the end of the first quarter of 2013. The severance program provides two weeks of base pay for every year of service along with other severance benefits.

KPSCo recorded a charge to expense during 2012 related primarily to severance benefits for the sustainable cost reductions initiative.

Expense Allocation from AEPSC	Incurred	Settled	Remaining Balance as of December 31, 2012
	(in thousands)		
\$ 1,128	\$ 586	\$ (1,217)	\$ 497

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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year				
6	Balance of Account 219 at Beginning of Current Year				
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				
10	Balance of Account 219 at End of Current Quarter/Year				

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1	(402,810)	(48,319)	(451,129)		
2	60,421	196,024	256,445		
3		(430,560)	(430,560)	42,373,948	42,199,833
4	60,421	(234,536)	(174,115)		
5	(342,389)	(282,855)	(625,244)		
6	(342,389)	(282,855)	(625,244)		
7	60,422	402,135	462,557		
8		(246,193)	(246,193)	50,978,453	51,194,817
9	60,422	155,942	216,364		
10	(281,967)	(126,913)	(408,880)		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service	1,678,058,120	1,678,058,120		
3	Plant in Service (Classified)	3,078,177	3,078,177		
4	Property Under Capital Leases				
5	Plant Purchased or Sold	68,475,711	68,475,711		
6	Completed Construction not Classified				
7	Experimental Plant Unclassified	1,749,612,008	1,749,612,008		
8	Total (3 thru 7)				
9	Leased to Others	7,436,551	7,436,551		
10	Held for Future Use	44,281,292	44,281,292		
11	Construction Work in Progress				
12	Acquisition Adjustments	1,801,329,851	1,801,329,851		
13	Total Utility Plant (8 thru 12)	622,134,082	622,134,082		
14	Accum Prov for Depr, Amort, & Depl	1,179,195,769	1,179,195,769		
15	Net Utility Plant (13 less 14)				
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:	601,239,741	601,239,741		
18	Depreciation				
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights	20,894,341	20,894,341		
21	Amort of Other Utility Plant	622,134,082	622,134,082		
22	Total In Service (18 thru 21)				
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj	622,134,082	622,134,082		
33	Total Accum Prov (equals 14) (22,26,30,31,32)				

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
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Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

- Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
- If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		
3	Nuclear Materials		
4	Allowance for Funds Used during Construction		
5	(Other Overhead Construction Costs, provide details in footnote)		
6	SUBTOTAL (Total 2 thru 5)		
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)		
9	In Reactor (120.3)		
10	SUBTOTAL (Total 8 & 9)		
11	Spent Nuclear Fuel (120.4)		
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)		
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other (provide details in footnote):		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year				Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)				
					1
					2
					3
					4
					5
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					7
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					9
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Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts. 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments. 5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization	52,919		
3	(302) Franchises and Consents	15,443,872		3,447,673
4	(303) Miscellaneous Intangible Plant	15,496,791		3,447,673
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)			
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant	1,076,546		
8	(310) Land and Land Rights	42,537,537		810,182
9	(311) Structures and Improvements	365,369,487		9,019,956
10	(312) Boiler Plant Equipment			
11	(313) Engines and Engine-Driven Generators	110,041,344		773,195
12	(314) Turbogenerator Units	16,095,400		428,637
13	(315) Accessory Electric Equipment	8,021,614		27,170
14	(316) Misc. Power Plant Equipment	3,614,563		
15	(317) Asset Retirement Costs for Steam Production	546,756,491		11,059,140
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)			
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Production			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)			
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights			
28	(331) Structures and Improvements			
29	(332) Reservoirs, Dams, and Waterways			
30	(333) Water Wheels, Turbines, and Generators			
31	(334) Accessory Electric Equipment			
32	(335) Misc. Power PLant Equipment			
33	(336) Roads, Railroads, and Bridges			
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)			
36	D. Other Production Plant			
37	(340) Land and Land Rights			
38	(341) Structures and Improvements			
39	(342) Fuel Holders, Products, and Accessories			
40	(343) Prime Movers			
41	(344) Generators			
42	(345) Accessory Electric Equipment			
43	(346) Misc. Power Plant Equipment			
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	546,756,491		11,059,140
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)			

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT	27,952,149	1,310,322	
48	(350) Land and Land Rights	6,572,015	24,324	
49	(352) Structures and Improvements	158,379,009	11,975,706	
50	(353) Station Equipment	95,111,840	32,305	
51	(354) Towers and Fixtures	55,616,949	15,013,450	
52	(355) Poles and Fixtures	112,771,806	7,983,240	
53	(356) Overhead Conductors and Devices	11,590		
54	(357) Underground Conduit	106,066		
55	(358) Underground Conductors and Devices			
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission Plant	456,521,424	36,339,347	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)			
59	4. DISTRIBUTION PLANT	6,714,984	464,525	
60	(360) Land and Land Rights	4,370,465	10,965	
61	(361) Structures and Improvements	65,051,403	12,490,375	
62	(362) Station Equipment			
63	(363) Storage Battery Equipment	168,185,857	6,739,700	
64	(364) Poles, Towers, and Fixtures	152,685,868	14,704,104	
65	(365) Overhead Conductors and Devices	5,472,298	325,991	
66	(366) Underground Conduit	8,597,232	412,743	
67	(367) Underground Conductors and Devices	108,680,560	7,104,693	
68	(368) Line Transformers	46,550,138	3,626,860	
69	(369) Services	24,160,936	2,223,928	
70	(370) Meters	18,691,050	1,560,073	
71	(371) Installations on Customer Premises			
72	(372) Leased Property on Customer Premises	3,043,605	192,837	
73	(373) Street Lighting and Signal Systems			
74	(374) Asset Retirement Costs for Distribution Plant	612,204,396	49,856,794	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)			
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT	1,524,731	1,336,708	
86	(389) Land and Land Rights	20,061,747		
87	(390) Structures and Improvements	1,279,644		
88	(391) Office Furniture and Equipment	14,768	4,200	
89	(392) Transportation Equipment	155,695	453,686	
90	(393) Stores Equipment	2,941,749		
91	(394) Tools, Shop and Garage Equipment	141,764		
92	(395) Laboratory Equipment	5,931		
93	(396) Power Operated Equipment	6,905,515	163,407	
94	(397) Communication Equipment	1,033,893	8,941	
95	(398) Miscellaneous Equipment	34,065,437	1,966,942	
96	SUBTOTAL (Enter Total of lines 86 thru 95)			
97	(399) Other Tangible Property	81,055		
98	(399.1) Asset Retirement Costs for General Plant	34,146,492	1,966,942	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	1,665,125,594	102,669,896	
100	TOTAL (Accounts 101 and 106)			
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)			
103	(103) Experimental Plant Unclassified	1,665,125,594	102,669,896	
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)			

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
			52,919	3
			17,681,117	4
1,210,428			17,734,036	5
1,210,428				6
				7
			1,076,546	8
			43,159,343	9
188,376			368,901,994	10
5,487,449				11
			110,300,662	12
513,877			16,390,875	13
133,162			8,029,252	14
19,532			3,614,563	15
			551,473,235	16
6,342,396				17
				18
				19
				20
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				45
			551,473,235	46
6,342,396				

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
			29,262,471		48
			6,596,339		49
			169,157,602		50
			94,468,956		51
1,197,113			70,056,522		52
675,189		-20,000	120,461,944		53
553,877		20,000	11,590		54
313,102			106,066		55
					56
					57
			490,121,490		58
2,739,281					59
			7,179,509		60
			4,381,430		61
			76,399,914		62
					63
1,141,864			173,978,664		64
			164,605,796		65
946,893			5,797,157		66
2,784,176			8,915,361		67
1,132			113,943,852		68
94,614			49,819,404		69
1,841,401			24,731,169		70
357,594			19,061,691		71
1,653,695					72
1,189,432					73
			3,173,779		74
62,663					75
			651,987,726		76
10,073,464					77
					78
					79
					80
					81
					82
					83
					84
					85
			1,524,731		86
			20,722,927		87
675,528			1,279,644		88
			14,768		89
			159,895		90
			3,395,435		91
			141,764		92
			5,931		93
			6,855,599		94
213,323			1,035,595		95
7,239			35,136,289		96
896,090					97
			81,055		98
			35,217,344		99
896,090			1,746,533,831		100
21,261,659					101
					102
					103
			1,746,533,831		104
21,261,659					

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
Kentucky Power Company			
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 49 Column: g

The investment and related accumulated depreciation in Generation Step-Up Units (GSUs) in plant accounts 352-353 included in KPCo's generation formula rates are identified by a query of the plant accounting system.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ELECTRIC PLANT LEASED TO OTHERS (Account 104)			

Line No.	Name of Lessee (Designate associated companies with a double asterisk (a))	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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43					
44					
45					
46					
47	TOTAL				

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:	08/17/82		6,778,355	
2	Carrs Site (8500)				
3		10/1/09	2014	627,604	
4	Ramey Substation (4205)				
5					
6				30,592	
7	Items under \$250,000				
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22	None to Report				
23					
24					
25					
26					
27					
28					
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32					
33					
34					
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36					
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42					
43					
44					
45					
46					
47	Total			7,436,551	

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 214 Line No.: 46 Column: d

The generation assets in Electric Plant Held for Future Use included in KPCo's generation formula rates are identified by a query of the plant accounting system.

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
		2,612,829		
1	Forestry KP D Base R W	1,419,487		
2	KP/VoltVar Circ Reconfig DLine	2,653,256		
3	KP/KY Volt/VAR Opt D-Line	2,108,153		
4	TS/KY/ Replace & Refurbish	1,130,148		
5	DS/KYPCO/Replace & Refurbish	1,682,044		
6	TS/KyP/Bonnyman Sta removal	1,347,537		
7	DS/KYPCO/Beckham 138kV Cntl Ho	12,531,340		
8	T/KY/Line: Conxt: Bonnyman-Sof	1,949,033		
9	WS-CI-KEPCo-G PPB	1,246,867		
10	ET-CI-KEPCo-T ASSET IMP	2,649,422		
11	Ed-Ci-Kepco-D Ast Imp	12,951,176		
12	Other Minor Projects Under \$1,000,000			
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
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41				
42				
43	TOTAL	44,281,292		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
Kentucky Power Company			
FOOTNOTE DATA			

Schedule Page: 216 Line No.: 1 Column: b

The generation assets in Construction Work in Progress included in KPCo's generation formula rates are identified by a query of the plant accounting system.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	580,174,789	580,174,789		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	51,083,564	51,083,564		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	192,541	192,541		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	51,276,105	51,276,105		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	20,044,776	20,044,776		
13	Cost of Removal	11,939,202	11,939,202		
14	Salvage (Credit)	2,288,195	2,288,195		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	29,695,783	29,695,783		
16	Other Debit or Cr. Items (Describe, details in footnote):	-515,370	-515,370		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	601,239,741	601,239,741		

Section B. Balances at End of Year According to Functional Classification

20	Steam Production	267,211,806	267,211,806		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	154,839,705	154,839,705		
26	Distribution	171,225,681	171,225,681		
27	Regional Transmission and Market Operation				
28	General	7,962,549	7,962,549		
29	TOTAL (Enter Total of lines 20 thru 28)	601,239,741	601,239,741		

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 8 Column: c

Asbestos ARO depreciation expense in account 1080013	\$195,254
Adjustment for Bell Howell Inserter depreciation expense billed by AEPSC	-2,713
	\$192,541

TOTAL

Schedule Page: 219 Line No.: 13 Column: c

Includes \$4,608,459 of removal cost in retirement work in progress (RWIP).

Schedule Page: 219 Line No.: 14 Column: c

Includes (\$230,045) of salvage charges in retirement work in progress (RWIP).

Schedule Page: 219 Line No.: 16 Column: c

Reserve for asbestos ARO in account 1080013	\$-515,370
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Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Accounts 123.1, investments in Subsidiary Companies.
- Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
 - Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 - Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Majurity (c)	Amount of Investment at Beginning of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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28				
29				
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32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	0		TOTAL

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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				42

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
 2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	22,597,653	67,280,320	
2	Fuel Stock Expenses Undistributed (Account 152)	408,137	1,866,856	
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	2,243,136	4,066,629	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	10,499,931	8,496,249	Electric
8	Transmission Plant (Estimated)	197,787	29,645	Electric
9	Distribution Plant (Estimated)	156,943	309,165	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	26,958	6,628	Electric
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	13,124,755	12,908,316	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	36,130,545	82,055,492	

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 227 Line No.: 11 Column: b
Assigned to - Other includes customer account, administrative and general expenses.

Schedule Page: 227 Line No.: 11 Column: c
Assigned to - Other includes customer account, administrative and general expenses.

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
Allowances (Accounts 158.1 and 158.2)					
1. Report below the particulars (details) called for concerning allowances. 2. Report all acquisitions of allowances at cost. 3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts. 4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k). 5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.					
Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2013	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	107,494.00	13,868,673	40,573.00	1,164,696
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Appalachian Power Company	1,670.00	1,062,186		
10	Ohio Power Company	19,019.00	5,033,939		
11					
12					
13					
14		20,689.00	6,096,125		
15	Total				
16					
17	Relinquished During Year:	43,923.00	8,796,259		
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	AEP System Pool	1,744.00	208,544		
23					
24					
25					
26					
27		1,744.00	208,544		
28	Total	82,516.00	10,959,995	40,573.00	1,164,696
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
36	Allowances Withheld (Acct 158.2)	646.00		505.00	
37	Balance-Beginning of Year				
38	Add: Withheld by EPA				
39	Deduct: Returned by EPA	646.00		505.00	
40	Cost of Sales				
41	Balance-End of Year				
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)			340	
44	Net Sales Proceeds (Other)			340	
45	Gains				
46	Losses				

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfers of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2014		2015		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
				904,195.00		1,133,579.00	17,394,600	1
46,563.00	2,361,231	34,754.00						2
								3
				34,945.00		34,945.00		4
								5
								6
								7
								8
						1,670.00	1,062,186	9
						19,019.00	5,033,939	10
								11
								12
								13
								14
						20,689.00	6,096,125	15
								16
								17
						43,923.00	8,796,259	18
								19
								20
								21
						1,744.00	208,544	22
								23
								24
								25
								26
								27
						1,744.00	208,544	28
						1,143,546.00	14,485,922	29
46,563.00	2,361,231	34,754.00		939,140.00				30
								31
								32
								33
								34
								35
								36
			362.00	24,244.00		26,119.00		37
362.00				723.00		723.00		38
								39
				361.00		1,007.00		40
362.00		362.00		24,606.00		25,835.00		41
								42
								43
						65		405 44
						65		405 45
								46

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2013	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	11,059.00	158,406	10,610.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	280.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Accrued Purchase Reversal	-1,351.00	-119,884		
10	NRG Power Marketing LLC	225.00	11,813		
11	Seminole Electric Co-op	500.00	33,750		
12	Virginia Elec & Power Co.	410.00	21,525		
13					
14					
15	Total	-216.00	-52,796		
16					
17	Relinquished During Year:				
18	Charges to Account 509	7,693.00	77,336	375.00	
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Arkansas Electric Co-op	554.00			
23					
24					
25					
26					
27					
28	Total	554.00			
29	Balance-End of Year	2,876.00	28,274	10,235.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)		14,958		
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
36	Allowances Withheld (Acct 158.2)				
37	Balance-Beginning of Year				
38	Add: Withheld by EPA				
39	Deduct: Returned by EPA				
40	Cost of Sales				
41	Balance-End of Year				
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
	Allowances (Accounts 158.1 and 158.2) (Continued)		

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2014		2015		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
	10,610.00					32,279.00	158,406	1
								2
								3
						280.00		4
								5
								6
								7
								8
						-1,351.00	-119,884	9
						225.00	11,813	10
						500.00	33,750	11
						410.00	21,525	12
								13
								14
						-216.00	-52,796	15
								16
								17
						8,068.00	77,336	18
								19
								20
								21
						554.00		22
								23
								24
								25
								26
								27
						554.00		28
						23,721.00	28,274	29
	10,610.00							30
								31
								32
							14,958	33
								34
								35
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								46

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)						
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
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17						
18						
19						
20	TOTAL					

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
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48						
49	TOTAL					

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2					
3					
4					
5					
6					
7					
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12					
13					
14					
15					
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21	Generation Studies				
22					
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24					
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Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Storm Expense	16,444,554		593	4,698,444	11,746,110
2	Kentucky PSC Case No. 2009-00352					
3	Amortz period: July 2010 - June 2015					
4			12,146,000			12,146,000
5	Deferred Storm Expenses - 2012					
6		82,588,902	14,957,869	Various	11,235,739	86,311,032
7	SFAS 109 Deferred FIT					
8		41,595,141	2,343,790	Various	1,594,240	42,344,691
9	SFAS 109 Deferred SIT					
10		699,048		406	33,408	665,640
11	Post In-Service AFUDC Hanging Rock/					
12	Jefferson 765 KV Line					
13	Amortz period: Dec 1984 - Nov 2032					
14		108,937		406	5,208	103,729
15	Depreciation Expense - Hanging Rock/					
16	Jefferson 765 KV Line					
17	Amortz period: Dec 1984 - Nov 2032					
18		159,972	4,370,687	456,908	2,941,336	1,589,323
19	Deferred DSM Expense					
20		225,006	250,000	188,506	299,996	175,010
21	Deferred Carbon Management Research					
22	Kentucky PSC Case 2008-00308 & 2009-00459					
23	Amortz period: July 2010 - June 2018					
24		(130,113)	22,428			-107,685
25	Deferred Equity Carrying Charge					
26		290,712		407,421	25,709	265,003
27	BridgeCo Transmission Org Funding					
28	Amortz period: Jan 2005 - Dec 2019					
29	FERC Docket AC04-101-000					
30		396,530		407,421	122,527	274,003
31	PJM Integration Payments					
32	Amortz period: Jan 2005 - Dec 2014					
33	FERC Docket EL05-74-000					
34		307,137		407,421	27,161	279,976
35	Other PJM Integration					
36	Amortz period: Jan 2005 - Dec 2019					
37	FERC Docket AC04-101-000					
38		177,149	93,870	407,421	122,662	148,357
39	Carrying Charges - RTO Startup Costs					
40	Amortz period: Jan 2005 - Dec 2019					
41	FERC Docket AC04-101-000					
42						
43						
44	TOTAL	215,517,254	414,305,055		415,591,647	214,230,662

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Alliance RTO Deferred Expense	152,156		407,421	13,456	138,700
2	Amortz period: Jan 2005 - Dec 2019					
3	FERC Docket AC04-101-000					
4						
5	SFAS 112 Post Employment Benefit	5,204,957	309,526	Various	284,770	5,229,713
6						
7	SFAS 158 Employers' Accounting for Delined	66,392,038	99,960,537	Various	114,304,374	52,048,201
8	Benefit Pension and Other Postretirement Plans					
9						
10	Unrealized Loss on Forward Commitments		279,846,423	Various	279,846,423	
11						
12	Carbon Capture FEED Study	905,128	3,925	146	36,194	872,859
13						
14						
15						
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43						
44	TOTAL	215,517,254	414,305,055		415,591,647	214,230,662

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Deferred Property Tax	10,031,245	10,424,709	408	10,031,245	10,424,709
2						
3	Liquidated Rail Damages	4,180,000	2,750,000	232, 253	4,180,000	2,750,000
4						
5	Agency Fees - Factored A/R	1,035,850	10,600,477	Various	10,725,808	910,519
6						
7	Unamortized Credit Line Fees	719,096	56,709	431	233,655	542,150
8	Amortized thru July 2016					
9						
10	Deferred Lease Assels	20,834	601,450	Various	420,601	201,683
11						
12	Miscellaneous Items	-1,510	164,658	Various	162,666	482
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46						
47	Misc. Work in Progress	63,901				184,204
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					15,013,747
49	TOTAL	16,049,416				

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
 2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric	6,075,432	6,454,725
2	Interest Expense Capitalized	2,627,149	2,181,725
3	Contribution-In-Aid Of Construction	4,175,150	7,110,307
4	Deferred Fuel	-7,471,544	-7,867,069
5	Pension	3,421,136	3,199,428
6	SFAS 106 Post Retirement Expenses	11,133,246	2,640,297
7	Other	19,960,569	13,719,413
8	TOTAL Electric (Enter Total of lines 2 thru 7)		
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	14,422,110	14,660,289
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	34,382,679	28,379,702

Notes

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 17 Column: a

Page 234 Line 17	Beginning of Year	End of Year
	-----	-----
Non-Utility - Acct 190.2	640,632	753,067
SFAS 109	13,412,870	13,663,909
SFAS 133	368,608	243,313
	-----	-----
	14,422,110	14,660,289

Summary:

1901001	Accum DFIT - Other	13,719,413
1902001	Accum DFIT - Other Income & Deductions	753,067
1903001	Accum DFIT - SFAS 109 Flow-Thru	13,322,568
1904001	Accum DFIT - SFAS 109 Excess	341,341
	SubTotal A/C 190	----- 28,136,389
1900006	SFAS 133 Non-Affil Fed Accum DFIT	91,485
1900015	ADIT-Fed-Hdg-CF-Int Rate	151,828
	TOTAL A/C 190	----- 28,379,702 =====

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CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Common Stock	2,000,000	50.00	
2				
3				
4				
5				
6				
7				
8				
9				
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Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4	
CAPITAL STOCKS (Account 201 and 204) (Continued)						
<p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.</p> <p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.</p>						
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
1,009,000	50,450,000					1
						2
						3
						4
						5
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Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.

(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 208 - Donations Received From Stockholders	238,750,000
2	Contributions by Parent Company prior to 2011	
3		238,750,000
4	Subtotal - Account 208	
5		
6	Account 209 - Reduction in Par or Stated Value of Capital Stock	
7		
8	Account 210 - Gain on Resale/Cancellation of Reacquired Capital Stock	
9		
10	Account 211 - Miscellaneous Paid-In-Capital	
11		
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40	TOTAL	238,750,000

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
 2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
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7		
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21		
22	TOTAL	

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
LONG-TERM DEBT (Account 221, 222, 223 and 224)					
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>					
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)		
1	ACCOUNT 221 - BONDS				
2	None				
3	SUBTOTAL ACCOUNT 221 - BONDS				
4					
5	ACCOUNT 222 - REQUIRED BONDS				
6	None				
7	SUBTOTAL ACCOUNT 222 - REQUIRED BONDS				
8					
9	ACCOUNT 223 - ADVANCES FROM ASSOCIATED COMPANIES				
10	Note Payable to Parent Company (American Electric Power Company) - 5.250%	20,000,000			
11	SUBTOTAL ACCOUNT 223 - ADVANCES FROM ASSOCIATED COMPANIES	20,000,000			
12					
13	ACCOUNT 224 - OTHER LONG-TERM DEBT				
14	Senior Unsecured Notes - 5.625%, Series D	75,000,000	736,575		
15					
16	Senior Unsecured Notes - 6.000%, Series E	325,000,000	2,277,883		
17	KPSC Authority Docket No.2006-0034		1,667,250 D		
18					
19	Amortization of Cash Flow Hedges on 6.000% SUN				
20					
21	Senior Unsecured Notes - 7.250%, State Commission Authority Case # 2008-00442	40,000,000	217,919		
22					
23	Senior Unsecured Notes - 8.030%, State Commission Authority Case # 2008-00442	30,000,000	148,032		
24					
25	Senior Unsecured Notes - 8.130%, State Commission Authority Case # 2008-00442	60,000,000	342,285		
26					
27					
28					
29					
30					
31	SUBTOTAL ACCOUNT 224 - OTHER LONG-TERM DEBT	530,000,000	5,389,944		
32					
33	TOTAL	550,000,000	5,389,944		

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (j). Explain in a footnote any difference between the total of column (j) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
						5
						6
						7
						8
						9
02/05/2004	06/01/2015			20,000,000	1,050,000	10
				20,000,000	1,050,000	11
						12
						13
06/13/2003	12/01/2032	06/13/2003	12/01/2032	75,000,000	4,218,750	14
						15
09/11/2007	09/15/2017	09/11/2007	09/15/2017	325,000,000	19,500,000	16
						17
						18
		09/11/2007	09/15/2017		92,956	19
						20
06/18/2009	06/18/2021	06/18/2009	06/18/2021	40,000,000	2,900,000	21
						22
06/18/2009	06/18/2029	06/18/2009	06/18/2029	30,000,000	2,409,000	23
						24
06/18/2009	06/18/2039	06/18/2009	06/18/2039	60,000,000	4,878,000	25
						26
						27
						28
						29
						30
				530,000,000	33,998,706	31
						32
				550,000,000	35,048,706	33

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 256 Line No.: 26 Column: i

The difference between the total interest on this schedule and the total of account 427 and 430 is due to interest on short-term advances from the AEP Money Pool.

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES					
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.</p>					
Line No.	Particulars (Details) (a)	Amount (b)			
1	Net Income for the Year (Page 117)	50,978,453			
2					
3					
4	Taxable Income Not Reported on Books				
5					
6					
7					
8					
9	Deductions Recorded on Books Not Deducted for Return				
10					
11					
12					
13					
14	Income Recorded on Books Not Included in Return				
15					
16					
17					
18					
19	Deductions on Return Not Charged Against Book Income				
20					
21					
22					
23					
24					
25					
26					
27	Federal Tax Net Income	29,307,039			
28	Show Computation of Tax:				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
Kentucky Power Company			
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 26 Column: b

	In (000's)
Net Income for the year per Page 117, Line 78	50,978
Federal Income Taxes	20,070
State Income Taxes	<u>2,332</u>
Pretax Book Income	73,380
Increase (Decrease) in Taxable Income resulting from:	
Allowance for Funds Used During Construction and Other Differences between Items Capitalized for Books and Expensed for	(568)
Tax	0
Capitalized Relocation Costs	4,790
Deferred Fuel Cost	
(Net)	(7,448)
Deferred Storm Damage	(1,429)
Demand Side Management (Net)	2,128
Emission Allowances	
(Net)	(32,680)
Excess Tax Vs. Book	
Depreciation	(112)
Mark-to-Market	(1,240)
Pension Expenses (Net)	190
RTO Expenses and Carrying	
Charges	(11,101)
Removal Costs - ACRS	0
Repair Allowance	(100)
Book Unit of Property	
Adjustment	(762)
Self Insurance - Book	
Reserve	(597)
SFAS 106 - Post Retirement Benefit Expense	
Accrued/Funded (Net)	414
Medicare subsidy	
Tax Accruals and	(107)
Deferrals	4,500
Pollution Control Equipment	(376)
Accrd Book ARO	
Exp	979
Misc Book Accruals and	
Deferrals	2,030
Provision for Possible Revenue	
Refunds	0
Sales & Use Tax	
Reserves	(175)
Accrued Tax Reserve - FIN 48	(49)
Accrued Interest - Long & Short	
Term	(371)
Mitigation Programs - Federal &	
State	0
Non-Deductible Fines &	
Penalties	645
Other	
(Net)	

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Kentucky Power Company			
FOOTNOTE DATA			

Federal Taxable Income before State Income Taxes	31,941
State Income Taxes	2,634
Federal Taxable Net Income - Estimated Current Year Taxable Income (Separate Return Basis)	<u>29,307</u>
Computation of Tax	
Federal Income Tax on Current Year Taxable Income (Separate Return Basis) at the Statutory Rate of 35%	10,257
Adjustment due to System Consolidation Tax Provision	(1,292)
Adjustment	0
Audit Settlement	0
R&D Credit	0
Estimated Tax Currently Payable	<u>8,965</u>
Adjustments of Prior Year's Accruals (Net)	1,303
Estimated Current Federal Income Taxes (Net)	<u>10,268</u>

(a) Represents the allocation of estimated current year net operating tax loss of American Electric Power Company, Inc.

(b) The company joins in the filing of a consolidated Federal income tax return with its affiliated companies in the AEP system. The allocation of the AEP System's consolidated Federal income tax to the System companies, allocates the benefit of current losses to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, American Electric Power, Inc., is allocated to its subsidiaries with taxable income. With the exception of the loss the parent company, the method of allocation approximates a separate return result for each company in the consolidating group.

INSTRUCTION 2

* The tax computation above represents an estimate of the company's allocated portion of the System consolidated Federal income tax. The computation of actual 2012 system Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by September 2013. The actual allocation of the system consolidated federal income tax to the members of the consolidated group will not be available until after the consolidated federal tax return is filed.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of <u>2012/Q4</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.)
3. Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
4. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
5. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL TAXES:					
2	INCOME TAX	5,515,783		10,268,313	19,943,967	-929,530
3	INCOME TAX - IRS Audit					14,832
4	FICA - 2012	290,844		2,764,619	2,697,886	
5	Unemployment - 2012	13,903		30,504	26,801	
6						
7	Federal Excise Tax - 2012			998	998	
8						
9	STATE INC. TAX - FIN 48	168,273		-175,465		
10						
11	STATE OF ILLINOIS:					
12	Income 2011	34,385		-39,690	-5,305	
13	2012			106,826	72,905	
14						
15	STATE OF KENTUCKY:					
16	Income 2011	649,918		-229,630	420,288	
17	2012			3,197,198	3,155,712	
18						
19	License Fee 2012: Muni			300	300	
20	State			15	15	
21						
22						
23	Unemployment - KY 2012	6,137		31,286	37,150	
24						
25	PUBLIC SER COMM'S-2011		412,861	412,861		
26	PUBLIC SER COMM'S-2012			515,095	1,030,190	
27	USE TAX - 2011	119,166	51,118	28,027	96,075	
28	USE TAX - 2012			1,274,657	1,065,907	
29	SALES TAX - 2011		348,741		-348,741	
30	SALES TAX - 2012				294,773	
31	REAL & PERS PROP-2008	447		-447		
32	REAL & PERS PROP-2009	31,715		-30,160	1,555	
33	REAL & PERS PROP-2010	2,365,729		-98,374	2,170,618	
34	REAL & PERS PROP-2011	10,031,245			9,500,787	
35	REAL & PERS PROP-2012			10,424,709		
36	PERS PROP LEASED-2009	-18		18		
37	PERS PROP LEASED-2010	104,116		-104,116		
38	PERS PROP LEASED-2011	77,648		-62,800	4,580	
39	PERS PROP LEASED-2012			16,699	12,326	
40	REAL PROP LEASED-2008					
41	TOTAL	19,319,996	812,720	28,000,643	39,897,091	-914,698

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of <u>2012/Q4</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
				311		
1	REAL PROP LEASED-2009	-311				
2	REAL PROP LEASES-2011	-2,190		2,257	67	
3	REAL PROP LEASES-2012			26,745	26,745	
4						
5	STATE OF WEST VIRGINIA:					
6	Income 2009	-63,670				
7	2011	-19,707		-42,501	-62,208	
8	2012				49,500	
9	Franchise - 2011	-8,908		-22,194	-31,102	
10	2012			10,345	38,300	
11						
12	USE - 2011	1,779		-977	802	
13	USE - 2012			1,996	852	
14						
15	PERS PROP LEASED-2010			2,063	2,063	
16	PERS PROP LEASED-2011			978	978	
17						
18	WV License Fee - 2012			25	25	
19						
20	WV State Unemployment -	106		974	1,080	
21	OK State License Fee 2012					
22	Michigan License Fee 2011					
23	Tennessee License Fee 2011					
24	Utah License Fee 2011					
25	Wyoming License Fee 2011					
26						
27	STATE OF OHIO:					
28	Income - 2000			-498,211	-498,211	
29						
30	OH CAT TAX - 2011	48,000		30,112	78,112	
31	OH CAT TAX - 2012			144,101	111,101	
32						
33	STATE OF MICHIGAN:					
34	Income 2011	-44,394		9,326	-35,068	
35	2012			3,850	35,068	
36						
37	OTHER:					
38	REAL/PERS PROP-LA-2012				200	
39	PA License Fee - 2009					
40						
41	TOTAL	19,319,996	812,720	28,000,643	39,897,091	-914,698

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			Line No.	
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)		Other (l)
						1
		11,025,629			-757,316	2
-5,089,401						3
14,832					1,104,592	4
357,577		1,660,027			8,162	5
17,606		22,342				6
		998				7
						8
						9
-7,192		-175,465				10
						11
					-708	12
					696	13
33,921		106,130				14
						15
						16
					-5,017	17
41,486		3,174,976			22,222	18
						19
		300				20
		15				21
						22
					14,200	23
274		17,086				24
						25
		412,861				26
	515,095	515,095				27
		1,247			26,780	28
251,468	42,719	9,805			1,264,852	29
						30
	294,773					31
						32
						33
96,737						34
530,458		9,603,943			-9,603,943	35
10,424,707					10,424,709	36
		18				37
						38
10,268						39
4,373		16,699				40
		311			-311	41
6,548,715	852,587	25,501,516			2,499,127	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
					311	1
		2,257				2
		26,745				3
						4
						5
						6
-63,670		-41,545			-956	7
						8
-49,500		-22,194				9
						10
-27,955		10,345				11
					-977	12
					1,996	13
1,144						14
		2,063				15
		978				16
						17
		50			-25	18
						19
		564			410	20
		100			-100	21
						22
						23
						24
						25
						26
						27
		-498,211				28
						29
		30,112				30
33,000		144,101				31
						32
						33
		9,802			-476	34
-31,218		3,824			26	35
						36
						37
-200						38
						39
						40
6,548,715	852,587	25,501,516			2,499,127	41

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 2 Column: f

Consists primarily of Tax Credit Carryforward

Schedule Page: 262 Line No.: 3 Column: f

Consists of recorded federal income tax as a result of IRS Audit

Schedule Page: 262 Line No.: 29 Column: a

Consist of a prepayment for sales tax only; a collect & remit tax. Beginning in 2009, included for purpose of reporting all prepaid tax activity.

Schedule Page: 262 Line No.: 30 Column: a

Consist of a prepayment for sales tax only; a collect & remit tax. Beginning in 2009, included for purpose of reporting all prepaid tax activity.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	633,764			411.4	278,005	
6							
7						278,005	
8	TOTAL	633,764					
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
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Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)					
Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION			Line No.
					1
					2
					3
					4
					5
355,759					6
					7
					8
355,759					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
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					47
					48

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 266 Line No.: 5 Column: i
Remaining amortization period is 8 years.

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	
Kentucky Power Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/11/2013	End of 2012/Q4	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits.						
2. For any deferred credit being amortized, show the period of amortization.						
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.						
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	TV Pole Attachments	153,385	454	624,714	550,269	78,940
2						
3	Customer Advance Receipts	1,901,792	142, 143	24,950,382	25,683,088	2,634,498
4						
5	Deferred Gain:	167,611	124	4,997		162,614
6	Fiber Optic Agrmts-In Kind Svc					
7	Amortize through June 2026					
8						
9	Deferred Revenue	130,285	451	13,556		116,729
10	Fiber Optic Lines-Sold-Defd Rev					
11	Amortize through January 2025					
12					8,290	260,279
13	IPP - System Upgrade Credits	251,989				
14						
15	Miscellaneous	4,416	143	4,416	6,461	6,461
16						
17	Federal Mitigation Deferral (NSR)				754,942	754,942
18						987,973
19	Contract Settlement Reserve	987,973				
20						
21	Liquidated Rail Damages	2,750,000	186	2,750,000		
22					118,893	118,893
23	Fiber Optic Annual Maintenance					
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	6,347,451		28,348,065	27,121,943	5,121,329

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
 2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	28,229,670		1,585,032
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	28,229,670		1,585,032
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	28,229,670		1,585,032
18	Classification of TOTAL			
19	Federal Income Tax	28,229,670		1,585,032
20	State Income Tax			
21	Local Income Tax			

NOTES

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ACCUMULATED DEFERRED INCOME TAXES _ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						26,644,638	4
							5
							6
							7
						26,644,638	8
							9
							10
							11
							12
							13
							14
							15
							16
						26,644,638	17
							18
						26,644,638	19
							20
							21

NOTES (Continued)

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 282				
2	Electric	191,985,551	22,140,295	15,402,729	
3	Gas				
4					
5	TOTAL (Enter Total of lines 2 thru 4)	191,985,551	22,140,295	15,402,729	
6	SFAS 109	51,175,825			
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	243,161,376	22,140,295	15,402,729	
10	Classification of TOTAL				
11	Federal Income Tax	243,161,376	22,140,295	15,402,729	
12	State Income Tax				
13	Local Income Tax				

NOTES

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
						198,723,117	1
							2
							3
							4
						198,723,117	5
				1823/254	2,602,791	53,778,616	6
							7
							8
					2,602,791	252,501,733	9
							10
					2,602,791	252,501,733	11
							12
							13

NOTES (Continued)

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 283				
2	Electric				
3	Deferred Fuel Costs	3,076,868	3,039,811	1,781,286	
4	Mark to Market	3,618,492	3,220,268	3,339,611	
5	Capitalized Software - Book	1,796,218	91,030	76,187	
6	SFAS 158	6,994,693	269	5,455,589	
7	Reg Asset - SFAS 112	1,821,734	108,335	99,669	
8	Other	1,520,524	9,241,908	5,244,206	
9	TOTAL Electric (Total of lines 3 thru 8)	18,828,529	15,701,621	15,996,548	
10	Gas				
11					
12					
13					
14					
15					
16					
17	TOTAL Gas (Total of lines 11 thru 16)				
18	Other	85,159,433			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	103,987,962	15,701,621	15,996,548	
20	Classification of TOTAL				
21	Federal Income Tax	62,392,821	15,701,621	15,996,548	
22	State Income Tax	41,595,141			
23	Local Income Tax				
NOTES					

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
 4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						4,335,393	3
						3,499,149	4
						1,811,061	5
						1,539,373	6
						1,830,400	7
						5,518,226	8
						18,533,602	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
8,327	415	Various	6,093,523	Various	8,399,371	87,473,193	18
8,327	415		6,093,523		8,399,371	106,006,795	19
							20
8,327	415	Various	4,499,283	Various	6,055,581	63,662,104	21
			1,594,240	283.3	2,343,790	42,344,691	22
							23

NOTES (Continued)

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 18 Column: b

	Beginning Balance	Ending Balance
Other:	-----	-----
Mark to Market	-477	0
Emissions	113,957	113,542
Reg Asset - Deferred Equity Carrying Charges	-45,539	-37,689
SFAS 109	85,059,556	87,374,194
SFAS 133	31,936	23,146
	-----	-----
	85,159,433	87,473,193

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Home Energy Assistance Program	266,401	Various	498,821	465,909	233,489
2						
3	SFAS 109 Deferred FIT	1,361,533	Various	214,903	20,191	1,166,821
4						
5	Unrealized Gain on Forward Commitments	3,536,245	Various	332,929,789	333,681,099	4,287,555
6						
7	Green Pricing Option	614				614
8						
9	Over Recovered Fuel Cost	3,137,946	182.3	62,187,454	66,977,831	7,928,323
10						
11	Kentucky Enhanced Reliability		593	1,470,904	1,686,068	215,164
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	8,302,739		397,301,871	402,831,098	13,831,966

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ELECTRIC OPERATING REVENUES (Account 400)					
<p>1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.</p> <p>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.</p> <p>4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</p>					
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)		
1	Sales of Electricity				
2	(440) Residential Sales	205,798,905	226,169,378		
3	(442) Commercial and Industrial Sales				
4	Small (or Comm.) (See Instr. 4)	125,717,218	135,517,406		
5	Large (or Ind.) (See Instr. 4)	167,974,954	195,863,609		
6	(444) Public Street and Highway Lighting	1,545,674	1,618,697		
7	(445) Other Sales to Public Authorities				
8	(446) Sales to Railroads and Railways				
9	(448) Interdepartmental Sales				
10	TOTAL Sales to Ultimate Consumers	501,036,751	559,169,090		
11	(447) Sales for Resale	100,941,442	155,806,427		
12	TOTAL Sales of Electricity	601,978,193	714,975,517		
13	(Less) (449.1) Provision for Rate Refunds	1,635,430			
14	TOTAL Revenues Net of Prov. for Refunds	600,342,763	714,975,517		
15	Other Operating Revenues				
16	(450) Forfeited Discounts	3,268,233	2,221,319		
17	(451) Miscellaneous Service Revenues	353,912	432,634		
18	(453) Sales of Water and Water Power				
19	(454) Rent from Electric Property	7,006,537	5,246,624		
20	(455) Interdepartmental Rents				
21	(456) Other Electric Revenues	3,289,883	3,648,114		
22	(456.1) Revenues from Transmission of Electricity of Others	17,193,946	14,477,016		
23	(457.1) Regional Control Service Revenues				
24	(457.2) Miscellaneous Revenues				
25					
26	TOTAL Other Operating Revenues	31,112,511	26,025,707		
27	TOTAL Electric Operating Revenues	631,455,274	741,001,224		

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
 7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
 8. For Lines 2,4,5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
 9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
2,240,727	2,342,021	140,929	141,860	2
				3
		30,059	29,964	4
1,349,653	1,380,707			
3,059,752	3,249,891	1,368	1,406	5
		401	411	6
10,524	10,544			
				7
				8
				9
		172,757	173,641	10
6,660,656	6,983,163			
2,936,231	4,152,046	102	115	11
9,596,887	11,135,209	172,859	173,756	12
				13
9,596,887	11,135,209	172,859	173,756	14

Line 12, column (b) includes \$ -1,817,619 of unbilled revenues.
 Line 12, column (d) includes 6,051 MWH relating to unbilled revenues

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
Kentucky Power Company			
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 10 Column: b
 Detail of Unmetered Sales:

	Revenue	MWH	Average Customers
Residential	5,010,876	26,797	40,260
Commercial	2,250,797	15,320	7,170
Industrial	123,674	928	256
Public Street Lighting	22,249	106	36
Total	7,407,596	43,151	47,722

Schedule Page: 300 Line No.: 17 Column: b

Customer Service Revenues (1)	\$	340,256
All other under \$25,000 each		13,656
	\$	353,912

(1) - Includes customer connects, reconnects, disconnects, temporary services and other charges billed to customers.

Schedule Page: 300 Line No.: 21 Column: b

Description	YTD
Oth Elect Rev - Demand Side Management Program	\$ 3,101,792
All Other (under \$250,000)	188,091
	\$ 3,289,883

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
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24					
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26					
27					
28					
29					
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31					
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33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	440 Residential Sales					
2	Residential Service	2,197,557	200,713,978	140,824	15,605	0.0913
3	Res Service Load Management	2,515	200,766	100	25,150	0.0798
4	Residential Service TOD	43	3,715	3	14,333	0.0864
5	Small General Service	15	1,817	2	7,500	0.1211
6	All Outdoor Lighting	26,797	5,010,876			0.1870
7	Subtotal Billed	2,226,927	205,931,152	140,929	15,802	0.0925
8	Unbilled Revenue	13,800	-132,247			-0.0096
9	Total Residential	2,240,727	205,798,905	140,929	15,900	0.0918
10						
11	442 Commercial Sales					
12	Small General Service	128,823	15,790,067	22,292	5,779	0.1226
13	Medium General Service	473,288	48,346,041	6,942	68,177	0.1021
14	Medium General Service TOD	4,015	360,465	79	50,823	0.0898
15	Large General Service	549,481	48,690,306	711	772,828	0.0886
16	Quantity Power	171,687	10,364,349	21	8,175,571	0.0604
17	All Outdoor Lighting	15,320	2,250,797			0.1469
18	Mark West HC	4,415	367,687	13	339,615	0.0833
19	Estimated Revenue	495	36,596	1	495,000	0.0739
20	Subtotal Billed	1,347,524	126,206,308	30,059	44,829	0.0937
21	Unbilled Revenue	2,129	-489,092			-0.2297
22	Total Commercial	1,349,653	125,717,216	30,059	44,900	0.0931
23						
24	442 Industrial Sales					
25	Small General Service	5,192	598,435	777	6,682	0.1153
26	Medium General Service	28,124	2,842,209	346	81,283	0.1011
27	Large General Service	158,479	13,558,445	166	954,693	0.0856
28	Quantity Power	571,034	39,378,033	63	9,064,032	0.0690
29	Commercial & Industrial TOD	2,172,053	107,395,388	16	135,753,313	0.0494
30	All Outdoor Lighting	928	123,674			0.1333
31	Estimated Revenue	133,820	5,273,380			0.0394
32	Subtotal Billed	3,069,630	169,169,564	1,368	2,243,882	0.0551
33	Unbilled Revenue	-9,878	-1,194,610			0.1209
34	Total Industrial	3,059,752	167,974,954	1,368	2,236,661	0.0549
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	6,654,605	502,854,370	172,757	38,520	0.0756
42	Total Unbilled Rev.(See Instr. 6)	6,051	-1,817,619	0	0	-0.3004
43	TOTAL	6,660,656	501,036,751	172,757	38,555	0.0752

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	444 Public Street Lighting					
2	Small General Service	723	123,097	334	2,165	0.1703
3	Medium General Service	1,208	118,506	11	109,818	0.0981
4	Street Lighting	8,487	1,283,492	56	151,554	0.1512
5	All Outdoor Lighting	106	22,249			0.2099
6	Subtotal Billed	10,524	1,547,344	401	26,244	0.1470
7	Unbilled Revenue		-1,670			
8	Total Public Street Lighting	10,524	1,545,674	401	26,244	0.1469
9						
10	Instruction 5. (See Footnote)					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
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27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	6,654,605	502,854,370	172,757	38,520	0.0756
42	Total Unbilled Rev.(See Instr. 6)	6,051	-1,817,619	0	0	-0.3004
43	TOTAL	6,660,656	501,036,751	172,757	38,555	0.0752

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
Kentucky Power Company			
FOOTNOTE DATA			

Schedule Page: 304.1 Line No.: 10 Column: a
 FUEL CLAUSE

440 Residential		
Residential Service	1,478,499	
Res Service Load Management	1,568	
Residential Service TOD	22	
All Outdoor Lighting	15,643	
Small General Service	(7)	
Unbilled	960,294	
Total Residential	2,456,019	

442 Commercial		
Mark West HC	3,961	
Small General Service	94,427	
Medium General Service	369,410	
Medium General Service TOD	3,119	
Large General Service	441,685	
Quantity Power	129,809	
All Outdoor Lighting	8,870	
Estimated	10,488	
Unbilled	482,272	
Total Commercial	1,544,041	

442 Industrial		
Small General Service	3,666	
Medium General Service	16,660	
Large General Service	124,619	
Quantity Power	603,955	
Commercial & Industrial TOD	2,538,234	
All Outdoor Lighting	544	
Estimated	5,235	
Unbilled	429,076	
Total Industrial	3,721,989	

444 Public Street Lighting		
Small General Service	548	
Medium General Service	911	
Street Lighting	4,915	
All Outdoor Lighting	60	
Unbilled	984	
Total Public Street Light	7,418	
TOTAL FUEL CLAUSE	7,729,467	

Name of Respondent Kentucky Power Company	This Report Is:		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	West Penn Power Company	OS	Note 1			
2	Wolverine Power Supply Co-Op	OS	Note 1			
3	Westar Energy Inc.	OS	Note 1			
4	City of Westerville	OS	Note 1			
5	Wabash Valley Power Assn Inc.	OS	Note 1			
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			-536,222	-536,222	1
				1,806,005	2
24,761	832,410	973,595		4,581,105	3
69,397	2,147,947	2,433,158		32,512,794	4
1,230,410		32,512,794		72,830	5
2,475		72,830		-256,487	6
		-256,487		-2,309	7
		-2,309		1,609,286	8
29,552		1,609,286		44,662	9
1,071		44,662		-343,625	10
-8,309		-343,625		1,549,917	11
21,748	268,027	1,281,890		-13,130	12
-479		-13,130		199,887	13
4,854		199,887		4,899,412	14
170,405		4,899,412			
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SALES FOR RESALE (Account 447) (Continued)

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MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
16,883		670,005		670,005	1
		-15,130		-15,130	2
2,565		162,399		162,399	3
1,699		87,973		87,973	4
		52,256		52,256	5
4,937		275,554		275,554	6
785		33,571		33,571	7
					8
14,705		6,579,822		6,579,822	9
-302		-7,333		-7,333	10
-590		-209,339		-209,339	11
		330		330	12
22,965		970,595		970,595	13
		19,870		19,870	14
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SALES FOR RESALE (Account 447) (Continued)

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10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		30,493		30,493	1
		33,475		33,475	2
635		-122		97,650	3
	97,772			3,512,021	4
52,995		3,512,021		56,223	5
		56,223		2,060	6
62		2,060		623,768	7
11,950		623,768		299	8
		299		122,392	9
2,527		122,392		1,094,731	10
29,448		1,094,731		85,276	11
2,153		85,276		1,097,327	12
22,051		1,097,327		725,357	13
11,159		725,357		16,866	14
125		16,866			
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SALES FOR RESALE (Account 447) (Continued)

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MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		-74,818		-74,818	1
		-3,691		-2,296	2
	1,395			-345	3
18		-345		116,901	4
		116,901		2,147,628	5
43,216		2,147,628		1,023,706	6
26,658		1,023,706		328,389	7
		328,389		48,343	8
	41,324	7,019		247,171	9
		247,171		-740	10
		-740		-8,669	11
-183		-8,669		-519,758	12
		-519,758		173,594	13
3,199		173,594		-3,021,072	14
-3,149		-3,021,072			
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

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SALES FOR RESALE (Account 447) (Continued)

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 10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
137,496		7,891,452		7,891,452	1
		6,393		6,393	2
		20,550		20,550	3
104		-9,826		-9,826	4
		17,342		17,342	5
313		33,700		33,700	6
1,284		464,175		464,175	7
5,785		49,900		49,900	8
		2,314		2,314	9
33		14,049		15,490	10
	1,441	-713		-713	11
	2,908			2,908	12
4,622		102,830		102,830	13
30,750		-412,519		-412,519	14
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

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SALES FOR RESALE (Account 447) (Continued)

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4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
-42		-1,002		-1,002	1
	29			29	2
4,175		240,868		240,868	3
27		854		854	4
4,591		307,072		307,072	5
1,989		71,299		71,299	6
1,555		58,398		58,398	7
		-217,331		-217,331	8
7,764		450,073		450,073	9
-173,041		-5,399,127		-5,399,127	10
-1,708		-42,634		-42,634	11
7,615		462,709		462,709	12
1,738		-75,454		-75,454	13
		683,407		683,407	14
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SALES FOR RESALE (Account 447) (Continued)

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
 AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
 9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
 10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		1,442		1,442	1
		14,505		14,505	2
		4,989,606		4,989,606	3
132,252		287		287	4
9		221,883		221,883	5
606		-219,436		-219,436	6
-7,845		53,199		53,199	7
		962,671		962,671	8
19,685					9
		1,518		1,518	10
		223,012		223,012	11
6,272		144,155		144,155	12
1,985		357,424		357,413	13
10,969	-11	176,597		176,597	14
3,347					
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
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 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
 9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
 10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
18,272		1,401,464		1,401,464	1
711,073	1,464,318	17,891,404		19,355,722	2
		-43		-43	3
100		5,888		5,888	4
4,125		286,958		286,958	5
8,541		256,629		256,629	6
-461		-9,578		-9,578	7
-195		-5,110		-5,110	8
1,157		59,513		59,513	9
2,775		132,668		132,668	10
10		513		513	11
		467,244		467,244	12
2,173		155,176		155,176	13
975		32,251		32,251	14
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

Name of Respondent Kentucky Power Company	This Report Is:		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES FOR RESALE (Account 447) (Continued)

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AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

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7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
302		17,087		17,087	1
5,949		391,658		391,658	2
1,005		29,713		29,713	3
938		34,491		34,491	4
		-2,309		-2,309	5
-26		-528		-528	6
1,459		89,040		89,040	7
91		6,007		6,007	8
		-51,456		-51,456	9
		-3,402,336		-3,402,336	10
		-136,074		-136,074	11
		69,942		69,942	12
64,272		3,165,192		3,165,192	13
4,162		151,890		151,890	14
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

Name of Respondent Kentucky Power Company	This Report Is:		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
 AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
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 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
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 10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		-1,347		-1,347	1
-25		2,517,490		2,518,126	2
72,088	636	109,661		109,661	3
5,885		1,414,318		1,414,318	4
16,860		48,393		48,393	5
					6
					7
					8
					9
					10
					11
					12
					13
					14
94,158	2,980,357	3,406,753	-536,222	5,850,888	
2,842,073	1,877,839	93,212,715	0	95,090,554	
2,936,231	4,858,196	96,619,468	-536,222	100,941,442	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
Kentucky Power Company			
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 1 Column: j
 Amount represents transmission services and related charges.

Schedule Page: 310 Line No.: 2 Column: k
 Margins for Off System Sales (OSS) reported in KPCO's generation formula rates are included in the total revenue amount. The margins are specifically identified in the ledger as a subset of the accounts that make up these OSS revenues.

Schedule Page: 310 Line No.: 4 Column: a
 Appalachian Power Company, Indiana Michigan Power Company, Kentucky Power Company and Ohio Power Company are associated companies and members of the American Electric Power System Pool, whose electric facilities are interconnected at a number of points and are operated in a fully coordinated manner on a system pool basis. Power transactions between the members of the AEP System Pool are governed by the terms of the interconnection agreement dated July 6, 1951, as amended, and are processed by American Electric Power Service.

Schedule Page: 310 Line No.: 5 Column: a
 Affiliated company transactions related to the System Integration Agreement. See pages 122-123 (Notes to Financial Statements) Related Party Transactions - System Integration Agreement for additional information.

Schedule Page: 310 Line No.: 6 Column: a
 Reclass between 447 and 555 accounts to incorporate certain trading/marketing activity. The amounts represented on pages 310-11 and 326-27 are equal and off-setting.

Schedule Page: 310 Line No.: 7 Column: c
 Note 1: FERC Electric Tariff, First Revised Volume No. 5.

Schedule Page: 310.3 Line No.: 6 Column: c
 KPCO FERC Electric Tariff Original Vol. No. 2, SA No. 79.

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation	2,064,333	3,274,827	
4	(500) Operation Supervision and Engineering	93,157,360	193,705,334	
5	(501) Fuel	2,759,155	5,350,951	
6	(502) Steam Expenses			
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.	295,080	470,919	
9	(505) Electric Expenses	5,519,141	5,019,568	
10	(506) Miscellaneous Steam Power Expenses		4	
11	(507) Rents	8,873,595	13,421,021	
12	(509) Allowances	112,668,664	221,242,624	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)			
14	Maintenance	2,059,495	2,050,260	
15	(510) Maintenance Supervision and Engineering	573,927	1,229,636	
16	(511) Maintenance of Structures	5,552,809	5,969,199	
17	(512) Maintenance of Boiler Plant	1,396,877	1,126,660	
18	(513) Maintenance of Electric Plant	617,125	1,007,677	
19	(514) Maintenance of Miscellaneous Steam Plant	10,200,233	11,383,432	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	122,868,897	232,626,056	
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)			
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)			
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)			
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)			
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering			
45	(536) Water for Power			
46	(537) Hydraulic Expenses			
47	(538) Electric Expenses			
48	(539) Miscellaneous Hydraulic Power Generation Expenses			
49	(540) Rents			
50	TOTAL Operation (Enter Total of Lines 44 thru 49)			
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering			
54	(542) Maintenance of Structures			
55	(543) Maintenance of Reservoirs, Dams, and Waterways			
56	(544) Maintenance of Electric Plant			
57	(545) Maintenance of Miscellaneous Hydraulic Plant			
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)			
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)			

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering			
63	(547) Fuel			
64	(548) Generation Expenses			
65	(549) Miscellaneous Other Power Generation Expenses			
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)			
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures			
71	(553) Maintenance of Generating and Electric Plant			
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)			
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)			
75	E. Other Power Supply Expenses	247,203,291	249,882,789	
76	(555) Purchased Power	171,352	320,246	
77	(556) System Control and Load Dispatching	1,458,376	2,263,835	
78	(557) Other Expenses	248,833,019	252,466,870	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	371,701,916	485,092,926	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)			
81	2. TRANSMISSION EXPENSES			
82	Operation	659,388	627,760	
83	(560) Operation Supervision and Engineering			
84		5,642	5,865	
85	(561.1) Load Dispatch-Reliability	764,533	826,362	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	-77	4	
87	(561.3) Load Dispatch-Transmission Service and Scheduling	1,160,718	1,184,451	
88	(561.4) Scheduling, System Control and Dispatch Services	136,890	100,460	
89	(561.5) Reliability, Planning and Standards Development			
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies	245,515	272,347	
92	(561.8) Reliability, Planning and Standards Development Services	188,431	162,829	
93	(562) Station Expenses	153,317	155,114	
94	(563) Overhead Lines Expenses		3,933	
95	(564) Underground Lines Expenses	4,361,575	3,208,715	
96	(565) Transmission of Electricity by Others	1,208,167	1,036,098	
97	(566) Miscellaneous Transmission Expenses	2,204	4,809	
98	(567) Rents	8,886,303	7,588,747	
99	TOTAL Operation (Enter Total of lines 83 thru 98)			
100	Maintenance	136,306	145,588	
101	(568) Maintenance Supervision and Engineering	27,527	13,967	
102	(569) Maintenance of Structures	44,422	52,859	
103	(569.1) Maintenance of Computer Hardware	204,089	230,750	
104	(569.2) Maintenance of Computer Software	95,634	211,706	
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	564,396	814,617	
107	(570) Maintenance of Station Equipment	2,075,115	1,754,719	
108	(571) Maintenance of Overhead Lines			
109	(572) Maintenance of Underground Lines	169,121	21,942	
110	(573) Maintenance of Miscellaneous Transmission Plant	3,316,610	3,246,148	
111	TOTAL Maintenance (Total of lines 101 thru 110)	12,202,913	10,834,895	
112	TOTAL Transmission Expenses (Total of lines 99 and 111)			

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance	1,194,322	1,239,747	
121	(575.7) Market Facilitation, Monitoring and Compliance Services			
122	(575.8) Rents	1,194,322	1,239,747	
123	Total Operation (Lines 115 thru 122)			
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)	1,194,322	1,239,747	
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)			
132	4. DISTRIBUTION EXPENSES			
133	Operation	665,170	795,830	
134	(580) Operation Supervision and Engineering	2,293	1,805	
135	(581) Load Dispatching	179,855	203,293	
136	(582) Station Expenses	187,323	897,008	
137	(583) Overhead Line Expenses	129,749	143,640	
138	(584) Underground Line Expenses	100,429	44,684	
139	(585) Street Lighting and Signal System Expenses	519,469	865,238	
140	(586) Meter Expenses	129,726	146,018	
141	(587) Customer Installations Expenses	5,407,980	4,292,674	
142	(588) Miscellaneous Expenses	1,682,012	2,055,375	
143	(589) Rents	9,004,006	9,445,565	
144	TOTAL Operation (Enter Total of lines 134 thru 143)			
145	Maintenance	739	47	
146	(590) Maintenance Supervision and Engineering	24,153	8,877	
147	(591) Maintenance of Structures	517,533	1,020,000	
148	(592) Maintenance of Station Equipment	30,483,135	33,447,181	
149	(593) Maintenance of Overhead Lines	92,158	69,503	
150	(594) Maintenance of Underground Lines	68,385	120,471	
151	(595) Maintenance of Line Transformers	43,716	62,231	
152	(596) Maintenance of Street Lighting and Signal Systems	53,792	56,182	
153	(597) Maintenance of Meters	85,508	139,002	
154	(598) Maintenance of Miscellaneous Distribution Plant	31,369,119	34,923,494	
155	TOTAL Maintenance (Total of lines 146 thru 154)	40,373,125	44,369,059	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)			
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation	272,442	324,870	
159	(901) Supervision	453,028	691,558	
160	(902) Meter Reading Expenses	5,331,906	5,925,504	
161	(903) Customer Records and Collection Expenses	152,616	14,449	
162	(904) Uncollectible Accounts	16,264	87,535	
163	(905) Miscellaneous Customer Accounts Expenses	6,226,256	7,043,916	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)			

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
166	Operation	211,612	329,522	
167	(907) Supervision	2,591,856	2,995,083	
168	(908) Customer Assistance Expenses	155,343	187,054	
169	(909) Informational and Instructional Expenses	37,709	24,849	
170	(910) Miscellaneous Customer Service and Informational Expenses	2,996,520	3,536,508	
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)			
172	7. SALES EXPENSES			
173	Operation	-5	13	
174	(911) Supervision	2	1	
175	(912) Demonstrating and Selling Expenses			
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses	-3	14	
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)			
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation	6,723,161	5,810,251	
181	(920) Administrative and General Salaries	584,743	551,344	
182	(921) Office Supplies and Expenses	1,333,464	1,132,861	
183	(Less) (922) Administrative Expenses Transferred-Credit	4,660,005	4,842,138	
184	(923) Outside Services Employed	605,545	641,058	
185	(924) Property Insurance	1,010,501	1,712,263	
186	(925) Injuries and Damages	5,291,855	5,311,103	
187	(926) Employee Pensions and Benefits	145,896	190,119	
188	(927) Franchise Requirements	155,946	8,450	
189	(928) Regulatory Commission Expenses			
190	(929) (Less) Duplicate Charges-Cr.	68,468	70,331	
191	(930.1) General Advertising Expenses	290,504	483,880	
192	(930.2) Miscellaneous General Expenses	124,108	126,088	
193	(931) Rents	18,327,268	18,614,164	
194	TOTAL Operation (Enter Total of lines 181 thru 193)			
195	Maintenance	1,578,835	1,801,219	
196	(935) Maintenance of General Plant	19,906,103	20,415,383	
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	454,601,152	572,532,448	
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
Kentucky Power Company			
FOOTNOTE DATA			

Schedule Page: 320 Line No.: 5 Column: b

The portion of account 501 that is excluded from the fuel costs in KPCo's generation formula rate is identified by a query of the general ledger.

Schedule Page: 320 Line No.: 76 Column: b

The demand portion of purchased power costs in KPCo's generation formula rates is in a subaccount of FERC account 555 that is identified by a query of the general ledger.

Schedule Page: 320 Line No.: 93 Column: b

Generation Step-Up Units' (GSUs) O&M expenses included in KPCo's generation formula rates are the ratio of GSU balances to all investment for plant accounts 352 & 353 multiplied by the balance in O&M accounts 562, 569 & 570.

Schedule Page: 320 Line No.: 185 Column: b

The insurance expenses for generation included in KPCo's generation formula rate are identified by a query of the general ledger.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of <u>2012/Q4</u>
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PURCHASED POWER (Account 555)
(Including power exchanges)

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	AEP Generating Company	RQ	AEG 2			
2	Adjustment	OS				
3	AEP Service Corporation	OS	20			
4	AEP Service Corporation	OS	11			
5	Ameren Energy Marketing	OS				
6	American Municipal Power - Ohio	OS				
7	Associated Electric Cooperative	OS				
8	J ARON & Company	OS				
9	Barclays Bank PLC	OS				
10	Beech Ridge Energy LLC	OS				
11	BP AMOCO	OS				
12	BP Energy Company	OS				
13	Buckeye Rural Electric Administration	OS				
14	Constellation Energy Commodities	OS				
	Total					

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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PURCHASED POWER (Account 555)
 (Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	DP&L Power Services	OS				
2	Duke Energy Carolinas, LLC	OS				
3	Dynergy Power Marketing Inc.	OS				
4	EDF Trading North America LLC	OS				
5	East KY Power Co-Op Power Mktg	OS				
6	Energy America, LLC	OS				
7	Entergy Power Service	OS				
8	Exelon Generation - Power Team	OS				
9	JP Morgan Ventures Energy Corp	OS				
10	LG&E Utilities Power Sales	OS				
11	Midwest ISO	OS				
12	Mizuho Securities USA Inc.	OS				
13	NC Electric Membership Corp.	OS				
14	North Carolina Muni Pwr Agency #1	OS				
	Total					

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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**PURCHASED POWER (Account 555)
 (Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	NextEra Energy Power Mktg LLC	OS				
2	National Power Cooperative Inc.	OS				
3	NRG Power Marketing Inc.	OS				
4	Old Dominion Electric	OS				
5	OVEC Power Scheduling	OS				
6	PJM Interconnection	OS				
7	PJM Environmental Info Sys Inc.	OS				
8	Southern Maryland Elec Coop Inc.	OS				
9	Southern Company	OS				
10	The Energy Authority	OS				
11	TVA Bulk Power Trading	OS				
12	UBS Securities LLC	OS				
13	Wisconsin Electric Power Co.	OS				
14	Wisconsin Power & Light	OS				
	Total					

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

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IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	WPPI Energy	OS				
2	Wasbash Valley Power Association Inc.	OS				
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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PURCHASED POWER (Account 555) (Continued)
 (Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
2,817,264			41,126,469	61,244,425		102,370,894	1
				-256,487		-256,487	2
410				11,080		11,080	3
3,995,045			22,446,590	103,279,887		125,726,477	4
			1,607			1,607	5
2,443				109,829		109,829	6
368				10,438		10,438	7
				-10,451		-10,451	8
				66,128		66,128	9
				-10,152		-10,152	10
				-8,556		-8,556	11
				-5,652		-5,652	12
				146,898		146,898	13
15,964			298,457	472,516		770,973	14
7,295,116			64,462,780	182,740,511		247,203,291	

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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PURCHASED POWER (Account 555), (Continued)
 (Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
				9,977		9,977	1
				334		334	2
4			2,764			2,764	3
			5,690			5,690	4
				1,234		1,234	5
47				23,344		23,344	6
				6,473		6,473	7
271				415,135		415,135	8
			18,803			18,803	9
				22,778		22,778	10
522				47,890		47,890	11
1,697				89,646		89,646	12
				1,200		1,200	13
31				27		27	14
1							
7,295,116			64,462,780	182,740,511		247,203,291	

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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PURCHASED POWER (Account 555), (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j+k+l) of Settlement (\$)(m)	
				47,879		47,879	1
			21,707	360,563		382,270	2
4,976				1,531		1,531	3
43				2,920		2,920	4
87				-19,894		-19,894	5
417,482			536,315	15,411,974		15,948,289	6
				53		53	7
				2,360		2,360	8
72				316		316	9
6				217,703		217,703	10
5,098				758,682		758,682	11
33,285				288,483		288,483	12
			584			584	13
			2,469			2,469	14
7,295,116			64,462,780	182,740,511		247,203,291	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of <u>2012/Q4</u>
	PURCHASED POWER (Account 555), (Continued) (Including power exchanges)			

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
			1,324			1,324	1
			1				2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
7,295,116			64,462,780	182,740,511		247,203,291	

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 1 Column: a
 An AEP affiliate.

Schedule Page: 326 Line No.: 2 Column: a
 Reclass between 447 and 555 accounts to incorporate certain trading/marketing activity. The amounts represented on pages 310-11 and 326-27 are equal and off-setting.

Schedule Page: 326 Line No.: 3 Column: a
 Affiliated company - transactions related to the System Integration Agreement. See pages 122-123 (Notes to Financial Statements) Related Party Transactions - System Integration Agreement for additional information.

Schedule Page: 326 Line No.: 4 Column: a
 Appalachian Power Company, Indiana Michigan Power Company, Kentucky Power Company and Ohio Power Company are associated companies and members of the American Electric Power System Power Pool, whose electric facilities are interconnected at a number of points and are operated in a fully coordinated manner on a system pool basis. Power transactions between the members of the AEP System Pool are governed by the terms of the interconnection agreement dated July 6, 1951, as amended, and are processed by American Electric Power Service Corporation.

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")					
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service, SFP - Short-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	PJM Expansion Cost Recovery - Non Affil	Various	Various	OS	
2					FNS
3	PJM Network Integration	Various	Various		
4	Revenue - Affiliated				
5					FNO
6	PJM Network Integration	Various	Various		
7	Revenue - Non Affiliated				
8					FNO
9	PJM Network Integration	Various	Various		
10	Transmission Service - Non Affiliated				
11					LFP
12	PJM Point to Point Transmission	Various	Various		
13	Service - Non Affiliated				
14					OS
15	PJM Power Factor Credits Revenue	Various	Various		
16	Wholesale Customer - Non Affiliated				
17					FNO
18	PJM RTEP Trans Enhancement Revenue	Various	Various		
19	for Wholesale/Formula Rate Cust-Non Affil				
20					FNO
21	PJM Transmission Enhancement	Various	Various		
22	Revenue - Non Affiliated				
23					FNS
24	PJM Transmission Enhancement	Various	Various		
25	Revenue - Affiliated				
26					OLF
27	PJM Transmission Owner Admin	Various	Various		
28	Revenue - Non Affiliated				
29					OLF
30	PJM Transmission Owner Service	Various	Various		
31	Revenue - Affiliated				
32					OLF
33	PJM Transmission Owner Service Rev	Various	Various		
34	Whlse Customer - Non Affiliated				
	TOTAL				

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
 (Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	RTO Formation Cost Recovery - Non Affil	Various	Various	OS
2				
3	SECA Transmission Revenue	Various	Various	OS
4				
5	East Kentucky Power Cooperative - Non Affil	Various	Various	OLF
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	TOTAL			

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
 (Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
PJM OATT						1
						2
						3
PJM OATT						4
						5
						6
PJM OATT						7
						8
						9
PJM OATT						10
						11
						12
PJM OATT						13
						14
						15
PJM OATT						16
						17
						18
PJM OATT						19
						20
						21
PJM OATT						22
						23
						24
PJM OATT						25
						26
						27
PJM OATT						28
						29
						30
PJM OATT						31
						32
						33
PJM OATT						34
				0	39,376	39,376

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')						
<p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>						
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
PJM OATT						1
						2
						3
PJM OATT						4
				39,376	39,376	5
See footnote						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			0	39,376	39,376	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
 (Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
			85,014	1
85,014				2
			2,972,472	3
2,972,472				4
				5
			2,536,674	6
2,536,674				7
				8
			10,095,090	9
10,095,090				10
				11
			696,676	12
696,676				13
				14
		8,463	8,463	15
				16
				17
			16,753	18
16,753				19
				20
			163,820	21
163,820				22
				23
			17,795	24
17,795				25
				26
			235,656	27
	235,656			28
				29
			32,423	30
		32,423		31
				32
			36,387	33
		36,387		34
16,594,769	304,466	294,711	17,193,946	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
 (including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
10,475			10,475	1
				2
		227,184	227,184	3
				4
		59,064	59,064	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
16,594,769	304,466	294,711	17,193,946	

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 1 Column: e
 Effective October 1, 2004, the administration of the transmission tariff was turned over to PJM. PJM does not provide any detail except for the total revenue by major classes listed. OATT (Open Access Transmission Tariff) 3rd Revised Volume No. 6.

Schedule Page: 328 Line No.: 15 Column: m
 Per Proforma ILDSA AEP Tariff 3rd Revised Volume No.6.

Schedule Page: 328.1 Line No.: 3 Column: m
 See "Seams Elimination Cost Allocation (SECA) Revenue Subject to Refund" in footnote #2 Rate Matters Notes to Financial Statements. In 2012, a reduction in the reserve for SECA revenues was recorded.

Schedule Page: 328.1 Line No.: 5 Column: e
 Compensation shall be at a rate of one and one-half (1.5) mills per kilowatt-hour for energy delivered pursuant to Appendix IV of PJM Service Agreement No. 1491, the Interconnection Agreement between AEPSC and East Kentucky Power Cooperative.

Schedule Page: 328.1 Line No.: 5 Column: m
 Compensation shall be at a rate of one and one-half (1.5) mills per kilowatt-hour for energy delivered pursuant to Appendix IV of PJM Service Agreement No. 1491, the Interconnection Agreement between AEPSC and East Kentucky Power Cooperative.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

- Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
- In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
- In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
- In column (d) report the revenue amounts as shown on bills or vouchers.
- Report in column (e) the total révenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
 (Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. In column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			Total Cost of Transmission (\$) (h)
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	
1	Concurrent Energy		106,421	106,421			159,632	159,632
2	East KY Power Coop	LFP						
3								
4	PJM	OS					4,201,879	4,201,879
5								
6	Other	OS					64	64
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		106,421	106,421			4,361,575	4,361,575

Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 1 Column: g

Compensation shall be at a rate of one and one-half (1.5) mills per kilowatt-hour for energy delivered pursuant to Appendix IV of PJM Service Agreement No. 1491, the Interconnection Agreement between AEPSC and East Kentucky Power Cooperative.

Schedule Page: 332 Line No.: 4 Column: a

Transmission Enhancement Charges and Credits (PJM OATT Schedule 12)
 Network Integration Transmission Service Charges - NITS (PJM OATT Schedule H)

Schedule Page: 332 Line No.: 6 Column: a

Midwest Independent Transmission System Operator (MISO) membership/participant dues.

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	104,606		
2	Nuclear Power Research Expenses	2,998		
3	Other Experimental and General Research Expenses	8,000		
4	Pub & Dist Info to Stkhdrs...expn servicing outstanding Securities			
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	100,169		
6	Associated Business Development	94,638		
7	AEP Service Corporation Billings	-71,443		
8	Intercompany Billings (Net)	13,163		
9	Corporate Money Pool Allocations	21,200		
10	Employee Death Benefits	5,600		
11	Advertising Expense	11,573		
12	Miscellaneous			
13				
14				
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46	TOTAL	290,504		

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of acquisition adjustments)			

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,809,211		2,809,211
2	Steam Production Plant	20,315,422		552,360		20,867,782
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					7,897,690
7	Transmission Plant	7,897,690				22,040,399
8	Distribution Plant	22,040,399				
9	Regional Transmission and Market Operation					851,375
10	General Plant	830,053		21,322		
11	Common Plant-Electric			3,382,893		54,466,457
12	TOTAL	51,083,564				

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise (\$521) and amortization of capitalized software development costs over a 5 year life (\$2,808,690)

Section A, Line 2, Column D represents amortization of Selective Catalytic Reduction catalyst equipment over a useful life range defined as:

SCR Catalyst Layer 1 (15 years) = (\$217,404)
 SCR Catalyst Layer 2 (19 years) = (\$171,697)
 SCR Catalyst Layer 3 (10 years) = (\$163,259)

TOTAL = \$(552,360)

Section A, Line 10, Column D represents amortization of Leasehold improvements over the term of the lease for the respective building

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	STEAM GENERATION	538,469					
13	TRANSMISSION PLANT	462,579					
14	DISTRIBUTION PLANT	641,181					
15	GENERAL PLANT	32,507					
16	DEPRECIABLE SUM	1,674,736					
17							
18							
19							
20							
21							
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Name of Respondent Kentucky Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 7 Column: b

Generation Step-Up Units' (GSUs) depreciation expenses included in KPCo's generation formula rates are a subset of transmission depreciation and identified by a query of the plant accounting system.

Schedule Page: 336 Line No.: 16 Column: b

The depreciable plant base is the November 30, 2012 total company depreciable plant.

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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Retrofit Big Sandy Unit 2		126,373	126,373	
2	KPSC - Case No. 2011-000401				
3			29,573	29,573	
4	Miscellaneous				
5					
6					
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45					
46	TOTAL		155,946	155,946	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
	928	126,373					1
							2
							3
							4
	928	29,573					5
							6
							7
							8
							9
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		155,946					46

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

(1) Generation

- a. hydroelectric
 - i. Recreation fish and wildlife
 - ii Other hydroelectric
- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection

(2) Transmission

- a. Overhead
 - b. Underground
 - (3) Distribution
 - (4) Regional Transmission and Market Operation
 - (5) Environment (other than equipment)
 - (6) Other (Classify and include items in excess of \$50,000.)
 - (7) Total Cost Incurred
- B. Electric, R, D & D Performed Externally:**
- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A(1)b: Generation: Fossil-Fuel Steam	6 items under \$50,000
2		
3	A(1)e: Generation: Unconventional	2 items under \$50,000
4		
5	A(2): Transmission	4 items under \$50,000
6		
7	A(2)a: Transmission: Overhead	1 item under \$50,000
8		
9	A(3): Distribution	1 item under \$50,000
10		
11	A(5): Environment (other than equipment)	Carbon Management - University of Kentucky Research Foundation
12		Industrial Advisory Committee - Southern Company
13		3 items under \$50,000
14		
15	A(6): Other	6 items under \$50,000
16		
17	A(6)f: Other (metering)	1 item under \$50,000
18		
19	A(7) Total costs incurred internally	
20		
21		
22	B(1): R&D support to the Research Council	EPRI Environmental Science
23	or the Electric Power Research	EPRI Research Portfolio
24	Institute	80 items under \$50,000
25		
26	B(4): Research support to others	5 items under \$50,000
27		
28	B(5) Total costs incurred externally	
29		
30		
31		
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37		
38		

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
 - (3) Research Support to Nuclear Power Groups
 - (4) Research Support to Others (Classify)
 - (5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
				8,093	1
8,093		506			2
				3,231	3
3,231		506, 588			4
				2,299	5
2,299		566			6
				9	7
9		566			8
				11	9
11		588			10
				200,000	11
200,000		182.3			12
78,229		506		78,229	13
852		506		852	14
				9,021	15
9,021		Various			16
				6	17
6		588			18
				301,751	19
301,751					20
					21
				124,193	22
	124,193	506			23
	88,327	Various		88,327	24
	127,723	Various		127,723	25
					26
	17,544	566, 588		17,544	27
					28
	357,787			357,787	29
					30
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Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	4,145,232		
4	Transmission	428,641		
5	Regional Market			
6	Distribution	3,258,825		
7	Customer Accounts	1,172,657		
8	Customer Service and Informational	513,608		
9	Sales			
10	Administrative and General	701,517		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	10,220,480		
12	Maintenance			
13	Production	4,522,331		
14	Transmission	724,028		
15	Regional Market			
16	Distribution	5,135,710		
17	Administrative and General	685,959		
18	TOTAL Maintenance (Total of lines 13 thru 17)	11,068,028		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	8,667,563		
21	Transmission (Enter Total of lines 4 and 14)	1,152,669		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	8,394,535		
24	Customer Accounts (Transcribe from line 7)	1,172,657		
25	Customer Service and Informational (Transcribe from line 8)	513,608		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	1,387,476		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	21,288,508	1,146,887	22,435,395
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution				
49	Administrative and General				
50	TOTAL Maint. (Enter Total of lines 43 thru 49)				
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)				
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru				
56	Transmission (Lines 35 and 47)				
57	Distribution (Lines 36 and 48)				
58	Customer Accounts (Line 37)				
59	Customer Service and Informational (Line 38)				
60	Sales (Line 39)				
61	Administrative and General (Lines 40 and 49)				
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)				
63	Other Utility Departments				
64	Operation and Maintenance	21,288,508	1,146,887		22,435,395
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)				
66	Utility Plant				
67	Construction (By Utility Departments)	10,932,997	588,999		11,521,996
68	Electric Plant				
69	Gas Plant				
70	Other (provide details in footnote):	10,932,997	588,999		11,521,996
71	TOTAL Construction (Total of lines 68 thru 70)				
72	Plant Removal (By Utility Departments)	2,414,791	130,093		2,544,884
73	Electric Plant				
74	Gas Plant				
75	Other (provide details in footnote):	2,414,791	130,093		2,544,884
76	TOTAL Plant Removal (Total of lines 73 thru 75)				
77	Other Accounts (Specify, provide details in footnote):	1,178,655			1,178,655
78	152 - Fuel Stock Undistributed	1,032,522	-1,032,522		
79	163 - Stores Expense Undistributed	9,795	-9,795		
80	183 - Prelim Survey	823,662	-823,662		
81	184 - Clearing Accounts	32,859			32,859
82	185 - ODD Temporary Facilities	520,053			520,053
83	186 - Misc Deferred Debits	-736			-736
84	188 - Research & Development	34,689			34,689
85	426 - Political Activities				
86					
87					
88					
89					
90					
91					
92					
93					
94		3,631,499	-1,865,979		1,765,520
95	TOTAL Other Accounts	38,267,795			38,267,795
96	TOTAL SALARIES AND WAGES				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kentucky Power Company		04/11/2013	2012/Q4
FOOTNOTE DATA			

Schedule Page: 354 Line No.: 28 Column: b

The labor charges from AEP Service Corporation included in the development of the KPCo generation formula rate payroll allocator is derived from a query of the general ledger.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of <u>2012/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				4,586,566
2	Net Purchases (Account 555)				(13,744,531)
3	Net Sales (Account 447)				(776,228)
4	Transmission Rights				285,411
5	Ancillary Services				
6	Other Items (list separately)				1,064,018
7	Congestion				(520,732)
8	Operating Reserves				140,585
9	Transmission Purchase Expense				2,694,954
10	Transmission Losses				39,321
11	Meter Corrections				7,707
12	Inadvertent				(61,789)
13	Capacity Credits				
14	Miscellaneous				
15					
16					
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46	TOTAL				(6,284,718)

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

- (1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.
- (2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.
- (3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.
- (4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.
- (5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
- (6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch						
2	Reactive Supply and Voltage						
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other						
8	Total (Lines 1 thru 7)						

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report 2012/Q4
Kentucky Power Company			
FOOTNOTE DATA			

Schedule Page: 398 Line No.: 1 Column: b

The final grandfathered contracts (under the AEP OATT) expired 12/31/2010. Currently, services are provided under the SPP and PJM OATTs.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
 (2) Report on Column (b) by month the transmission system's peak load reported on Column (b).
 (3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
 (4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
 (2) Report on Column (b) by month the transmission system's peak load.
 (3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
 (4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
 (5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Imports into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	6,660,656
3	Steam	2,661,344	23	Requirements Sales for Resale (See instruction 4, page 311.)	94,158
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,842,073
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	359,573
8	Less Energy for Pumping	2,661,344	28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	9,956,460
9	Net Generation (Enter Total of lines 3 through 8)	7,295,116			
10	Purchases				
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	39,376			
17	Delivered	39,376			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	9,956,460			

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	910,405	184,824	1,378	4	800
30	February	789,272	147,447	1,340	13	800
31	March	667,402	108,821	1,247	6	800
32	April	794,967	274,729	1,071	12	700
33	May	697,364	143,048	1,066	3	1300
34	June	789,801	235,915	1,183	29	1600
35	July	1,035,341	442,533	1,182	26	1600
36	August	1,001,519	421,287	1,138	8	1600
37	September	748,209	244,103	1,050	5	1600
38	October	793,473	251,401	1,046	29	1900
39	November	767,788	156,852	1,203	29	800
40	December	960,919	320,498	1,213	13	800
41	TOTAL	9,956,460	2,931,458			

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>BIG SANDY</i> (b)	Plant Name: (c)			
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	STEAM				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	CONVENTIONAL				
3	Year Originally Constructed	1963				
4	Year Last Unit was Installed	1969				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	1096.80	0.00			
6	Net Peak Demand on Plant - MW (60 minutes)	1083	0			
7	Plant Hours Connected to Load	5462	0			
8	Net Continuous Plant Capability (Megawatts)	0	0			
9	When Not Limited by Condenser Water	1078	0			
10	When Limited by Condenser Water	1078	0			
11	Average Number of Employees	124	0			
12	Net Generation, Exclusive of Plant Use - KWh	2661344000	0			
13	Cost of Plant: Land and Land Rights	1076546	0			
14	Structures and Improvements	43159343	0			
15	Equipment Costs	503622784	0			
16	Asset Retirement Costs	3614563	0			
17	Total Cost	551473236	0			
18	Cost per KW of Installed Capacity (line 17/5) Including	502.8020	0			
19	Production Expenses: Oper, Supv, & Engr	2064333	0			
20	Fuel	88366983	0			
21	Coolants and Water (Nuclear Plants Only)	0	0			
22	Steam Expenses	2759155	0			
23	Steam From Other Sources	0	0			
24	Steam Transferred (Cr)	0	0			
25	Electric Expenses	295080	0			
26	Misc Steam (or Nuclear) Power Expenses	5519141	0			
27	Rents	0	0			
28	Allowances	8873595	0			
29	Maintenance Supervision and Engineering	2059495	0			
30	Maintenance of Structures	573927	0			
31	Maintenance of Boiler (or reactor) Plant	5552809	0			
32	Maintenance of Electric Plant	1396877	0			
33	Maintenance of Misc Steam (or Nuclear) Plant	617125	0			
34	Total Production Expenses	118078520	0			
35	Expenses per Net KWh	0.0444	0.0000			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil			
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels			
38	Quantity (Units) of Fuel Burned	1139610	24837	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11992	137344	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	80.862	132.305	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	74.684	131.129	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	3.114	22.732	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.032	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	10324.000	0.000	0.000	0.000	0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)			
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>			
Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
			2
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			4
			5
	0.00	0.00	6
	0	0	7
	0	0	8
	0	0	9
	0	0	10
	0	0	11
	0	0	12
	0	0	13
	0	0	14
	0	0	15
	0	0	16
	0	0	17
	0	0	18
	0	0	19
	0	0	20
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	0	0	23
	0	0	24
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	0	0	28
	0	0	29
	0	0	30
	0	0	31
	0	0	32
	0	0	33
	0	0	34
	0	0	35
	0.0000	0.0000	36
			37
			38
0	0	0	39
0	0	0	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	44
0.000	0.000	0.000	

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p>					
Line No.	Item (a)	FERC Licensed Project No. Plant Name: (b)	0	FERC Licensed Project No. Plant Name: (c)	0
1	Kind of Plant (Run-of-River or Storage)				
2	Plant Construction type (Conventional or Outdoor)				
3	Year Originally Constructed				
4	Year Last Unit was Installed				
5	Total installed cap (Gen name plate Rating in MW)		0.00		0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)		0		0
7	Plant Hours Connect to Load				
8	Net Plant Capability (in megawatts)		0		0
9	(a) Under Most Favorable Oper Conditions		0		0
10	(b) Under the Most Adverse Oper Conditions		0		0
11	Average Number of Employees		0		0
12	Net Generation, Exclusive of Plant Use - Kwh				
13	Cost of Plant		0		0
14	Land and Land Rights		0		0
15	Structures and Improvements		0		0
16	Reservoirs, Dams, and Waterways		0		0
17	Equipment Costs		0		0
18	Roads, Railroads, and Bridges		0		0
19	Asset Retirement Costs		0		0
20	TOTAL cost (Total of 14 thru 19)		0.0000		0.0000
21	Cost per KW of Installed Capacity (line 20 / 5)				
22	Production Expenses		0		0
23	Operation Supervision and Engineering		0		0
24	Water for Power		0		0
25	Hydraulic Expenses		0		0
26	Electric Expenses		0		0
27	Misc Hydraulic Power Generation Expenses		0		0
28	Rents		0		0
29	Maintenance Supervision and Engineering		0		0
30	Maintenance of Structures		0		0
31	Maintenance of Reservoirs, Dams, and Waterways		0		0
32	Maintenance of Electric Plant		0		0
33	Maintenance of Misc Hydraulic Plant		0		0
34	Total Production Expenses (total 23 thru 33)		0.0000		0.0000
35	Expenses per net KWh				

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	FERC Licensed Project No. Plant Name: (f)	Line No.
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			4
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Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants and pumped storage plants of 10,000 Kw or more of Installed capacity (name plate ratings)</p> <p>2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give the which is available, specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.</p> <p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</p>					
Line No.	Item (a)	FERC Licensed Project No. Plant Name:		(b)	
1	Type of Plant Construction (Conventional or Outdoor)				
2	Year Originally Constructed				
3	Year Last Unit was Installed				
4	Total installed cap (Gen name plate Rating in MW)				
5	Net Peak Demaind on Plant-Megawatts (60 minutes)				
6	Plant Hours Connect to Load While Generating				
7	Net Plant Capability (in megawatts)				
8	Average Number of Employees				
9	Generation, Exclusive of Plant Use - Kwh				
10	Energy Used for Pumping				
11	Net Output for Load (line 9 - line 10) - Kwh				
12	Cost of Plant				
13	Land and Land Rights				
14	Structures and Improvements				
15	Reservoirs, Dams, and Waterways				
16	Water Wheels, Turbines, and Generators				
17	Accessory Electric Equipment				
18	Miscellaneous Powerplant Equipment				
19	Roads, Railroads, and Bridges				
20	Asset Retirement Costs				
21	Total cost (total 13 thru 20)				
22	Cost per KW of installed cap (line 21 / 4)				
23	Production Expenses				
24	Operation Supervision and Engineering				
25	Water for Power				
26	Pumped Storage Expenses				
27	Electric Expenses				
28	Misc Pumped Storage Power generation Expenses				
29	Rents				
30	Maintenance Supervision and Engineering				
31	Maintenance of Structures				
32	Maintenance of Reservoirs, Dams, and Waterways				
33	Maintenance of Electric Plant				
34	Maintenance of Misc Pumped Storage Plant				
35	Production Exp Before Pumping Exp (24 thru 34)				
36	Pumping Expenses				
37	Total Production Exp (total 35 and 36)				
38	Expenses per KWh (line 37 / 9)				

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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)			
<p>6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.</p> <p>7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.</p>			
FERC Licensed Project No. Plant Name: (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
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Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
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Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4			
GENERATING PLANT STATISTICS (Small Plants) (Continued)						
<p>3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.</p>						
Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
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Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0700 BIG SANDY, KY	AMOS WV	765.00	765.00	ST	0.13		1
2	0701 BIG SANDY, KY	SARGENTS, OH	765.00	765.00	ALUM	24.20		1
3	0701 BIG SANDY, KY	SARGENTS, OH	765.00	765.00	ST	4.79		1
4	0702 BIG SANDY, KY	BROADFORD, VA	765.00	765.00	ALUM	12.65		1
5	0702 BIG SANDY, KY	BROADFORD, VA	765.00	765.00	ST	3.04		1
6	0702 BIG SANDY, KY	BROADFORD, VA	765.00	765.00	ALUMT	58.26		1
7	0703 HANGING ROCK, OH	JEFFERSON, IN	765.00	765.00	ST	154.74		1
8	0300 BIG SANDY, KY	TRI-STATE, WV	345.00	345.00	ST	8.36		1
9	0600 HAZARD, KY	PINEVILLE, KY	161.00	161.00	WP	45.62		1
10	0600 HAZARD, KY	PINEVILLE, KY	161.00	161.00	ST	0.72		1
11	0135 WOOTEN	ARNOLD DELVINTA (LGE)	161.00	161.00	WP	1.09		1
12	0136 WOOTEN EXTENSION		161.00	161.00	ST			1
13	0100 BIG SANDY, KY	BELLEFONTE	138.00	138.00	ALUM	12.08		1
14	0100 BIG SANDY, KY	BELLEFONTE	138.00	138.00	ST	14.77		1
15	0101 BIG SANDY, KY	W HUNTINGTON, WV	138.00	138.00	ST	0.33		1
16	0102 BELLEFONTE, KY	N PROCTORVILLE, OH	138.00	138.00	ST	1.10	1.10	1
17	0103 HAZARD, KY	BEAVER CREEK, KY	138.00	138.00	ST	6.75		1
18	0103 HAZARD, KY	BEAVER CREEK, KY	138.00	138.00	ST	22.35		1
19	0105 CLINCH RIVER, VA	BEAVER CREEK, KY	138.00	138.00	ST	1.47		1
20	0105 CLINCH RIVER, VA	BEAVER CREEK, KY	138.00	138.00	WP	16.92	16.92	1
21	0107 LOGAN, WV	SPRIGG, KY	138.00	138.00	ST	0.64		2
22	0110 BEAVER CREEK, KY	BIG SANDY, KY	138.00	138.00	ALUMT	32.43		1
23	0110 BEAVER CREEK, KY	BIG SANDY, KY	138.00	138.00	WP	10.05		1
24	0110 BEAVER CREEK, KY	BIG SANDY, KY	138.00	138.00	WP	16.41	0.33	1
25	0111 TRI STATE, WV	BELLEFONTE, KY	138.00	138.00	ST	0.71	14.41	1
26	0111 TRI STATE, WV	BELLEFONTE, KY	138.00	138.00	WP	0.38		1
27	0113 CHADWICK	KY ELECTRIC STEEL	138.00	138.00	WP	7.90		1
28	0115 CHADWICK	COALTON	138.00	138.00	WP	0.98		1
29	0133 CHADWICK		138.00	138.00				
30	0117 MILBROOK PARK, OH	FULLERTON	138.00	138.00	WP	5.08	1.58	1
31	0116 BEAVER CREEK	SPICEWOOD	138.00	138.00	WP	25.83		1
32	0116 BEAVER CREEK	SPICEWOOD	138.00	138.00	ST	0.63		1
33	0120 HATFIELD	SPRIGG	138.00	138.00	WP	5.88		1
34	0121 HATFIELD	INEZ	138.00	138.00	WP	14.67		1
35	0122 INEZ	LOVELY	138.00	138.00	WP	6.86		1
36					TOTAL	1,241.03	40.50	49

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0126 INEZ	MARTIKI	138.00	138.00	WP	0.33		1
2	0127 BIG SANDY	INEZ	138.00	138.00	ST	23.00		1
3	0106 DORTON	FLEMING	138.00	138.00	WP	7.64		1
4	0108 BEAVER CREEK	SPRIGG #1	138.00	138.00	WP	32.60		1
5	0124 BIG SANDY	SOUTH NEAL	138.00	138.00	WP	0.01		1
6	0109 BEAVER CREEK	SPRIGG #3	138.00	138.00				
7	0125 BELLEFONTE	AK STEEL OXYGEN PLANT	138.00	138.00	ST	0.22		2
8	0130 JOHNS CREEK	SPRIGG	138.00	138.00	ST	13.00		
9	0131 BAKER	BIG SANDY EXT.	138.00	138.00	ST	1.00		1
10	0128 INEZ	JOHNS CREEK	138.00	138.00	ST	17.00		
11	0129 BEAVER CREEK	JOHNS CREEK	138.00	138.00	ST	22.00		
12	0132 GRANGSTON LOOP		138.00	138.00				
13	0137 HAYS BRANCH	MORGAN FORK	138.00	138.00	ST	8.30		1
14	0138 SOFT SHELL	BEAVER CREEK	138.00	138.00	ST	1.40		2
15	0138 SOFT SHELL	SPICEWOOD	138.00	138.00	ST	1.40		2
16	0139 MORGAN FORK	BETSY LANE	138.00	138.00	ST	0.10		1
17	0139 MORGAN FORK	BEAVER CREEK	138.00	138.00	ST	0.10		1
18								
19	LINES < 132KV		69.00	69.00		595.11	6.16	
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	1,241.03	40.50	49

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
954 MCMA	258	10,045	10,303					2
954 MCMA	295,039	6,252,403	6,547,442					3
								4
954 MCMA	2,473,694	25,856,054	28,329,748					5
								6
							448,301	7
351.5 VAR	13,500,178	109,355,527	122,855,705	30,843	417,458		14,537	8
954 MCMA	119,991	1,208,955	1,328,946	1,000	13,537			9
500 MCMCU	62,481	3,647,457	3,709,938					10
								11
795 MCM 26/7	69,669		69,669				82,475	12
795 MCM 26/7		194,639	194,639	5,674	76,801			13
556.5 VAR	377,782	2,299,556	2,677,338					14
								15
1033.5 VAR	8,028	64,567	72,595					16
397.5 MA		126,299	126,299					17
397.5 MCMCU	59,684	7,123,552	7,183,236					18
								19
636 MCMA	84,068	1,599,018	1,683,086					20
								21
397 MCMA	156	446,241	446,397					22
397.5 MCMA	309,219	3,078,326	3,387,545					23
								24
								25
795 MCMA	12,053	631,930	643,983					26
								27
795 MCMA	50,579	268,040	318,619					28
795 MCMA	248,782	465,602	714,384					29
	67,982	914,472	982,454					30
556.5 MCM	408,729	65,248	473,977					31
795 MCMA	555,042	2,823,053	3,378,095					32
								33
1590 KCM		1,506,763	1,506,763					34
1033 MCM		4,454,771	5,085,828					35
10335 VAR	631,057	571,688	574,471					
10335 VAR	2,783							
							2,228,432	36
	27,829,358	285,029,408	312,858,766	153,317	2,075,115			

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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
			58,443					1
10335 VAR	2,269	56,174	58,443					2
795 MCMA	1,183,715	12,705,933	13,889,648					3
795 MCMA	150,919	1,240,544	1,391,463					4
397 MCMA	98,056	918,631	1,016,687					5
10335 VAR		116,738	116,738					6
	51,485		51,485					7
795 ACSR	1,393	225,286	226,679					8
1033 MCM		3,833,913	3,833,913					9
1351 KCM	650	1,179,194	1,179,844					10
2-556.5 MCM	946,443	9,965,916	10,912,359					11
1033 MCM	195,162	7,528,044	7,723,206					12
	4,103	1	4,104					13
795 ACSR	1,363,522	9,438,072	10,801,594					14
1590 ACSR	189,560	3,683,444	3,873,004					15
1590 ACSR								16
795 ACSR		526,313	526,313				637,580	17
795 ACSR				43,866	593,714			18
795 ACSR							1,045,539	19
	4,304,827	60,646,999	64,951,826	71,934	973,605			20
								21
								22
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	27,829,358	285,029,408	312,858,766	153,317	2,075,115		2,228,432	36

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
 2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	NO LINES ADDED						
2							
3	NO LINES ALTERED						
4							
5							
6							
7							
8							
9							
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43							
44	TOTAL						

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	
								1
								2
								3
								4
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Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ASHLAND-KY	D	69.00	12.00	
2		D	69.00		
3	BAKER-KY	T	765.00		
4		T	765.00	345.00	34.50
5		T	345.00	138.00	34.50
6		T	138.00	34.50	
7		T	69.00	12.00	
8		T	69.00	12.00	
9		T	69.00	4.00	
10	BARRENSHE-KY	D	69.00	12.00	
11	BEAVER CREEK-KY	T	138.00	69.00	46.00
12		T	138.00	34.50	
13		T	138.00	8.30	
14		T	138.00		
15		T	138.00		
16	BECKHAM-KY	D	138.00	34.50	
17		D	138.00	34.50	
18	BEEFHIDE-KY	D	46.00	12.00	
19	BELFRY-KY	D	138.00	13.09	
20	BELHAVEN-KY	D	138.00	69.00	34.50
21	BELLEFONTE-KY	T	138.00	35.00	
22		T	138.00	13.09	
23		T	69.00		
24		T	138.00	69.00	46.00
25	BETSY LAYNE-KY	T	138.00	34.00	
26		T	46.00	12.00	
27		T	46.00		
28		T	138.00	69.50	13.20
29	BIG SANDY 138KV-KY	T	138.00	34.50	
30		T	138.00	13.09	
31		T	69.00	12.00	
32	BLUE GRASS-KY	D	69.00	34.50	
33	BONNYMAN-KY	T	138.00	34.50	
34	BUSSEYVILLE-KY	D	69.00	34.50	
35	CANNONSBURG-KY	D	138.00	69.00	46.00
36	CEDAR CREEK-KY	T	138.00	34.50	
37		T	46.00	7.20	
38		T	34.50	12.00	
39		T	138.00	69.00	34.50
40	CHADWICK-KY	T			

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	COALTON-KY	D	69.00	12.00	
2		D	69.00		
3	COLEMAN-KY	D	69.00	34.50	
4		D	69.00	34.00	
5	COLLIER-KY	D	69.00		
6		D	138.00	69.00	12.00
7	DEWEY-KY	T	138.00	34.50	
8		T	69.00		
9		T	138.00	46.00	
10	DORTON-KY	T	46.00	12.00	
11	DRAFFIN-KY	D	46.00	12.00	
12	EAST PRESTONSBURG-KY	D	69.00	46.00	
13	ELKHORN CITY-KY	T	69.00	12.00	
14		T	69.00		
15		T	46.00	34.50	6.50
16	ELWOOD (KP)-KY	D	46.00		
17		D	69.00	34.50	
18	ENGLE-KY	D	69.00	46.00	
19	FALCON-KY	D	69.00	12.00	
20		D	69.00	12.00	
21	FEDS CREEK-KY	D	138.00	69.00	46.00
22	FLEMING-KY	T	69.00	12.00	
23		T	69.00		
24		T	46.00	34.50	12.00
25	FORDS BRANCH-KY	D	46.00		
26		D	69.00	13.09	
27	FORTY SEVENTH STREET-KY	D	46.00	12.00	
28	GARRETT (KP)-KY	T	69.00	12.00	
29	GRAYSON-KY	D	69.00	34.50	
30	HADDIX-KY	D	138.00	69.00	46.00
31	HATFIELD (KP)-KY	T	161.00	138.00	11.00
32	HAZARD-KY	T	138.00	69.00	12.00
33		T	138.00	34.00	
34		T	138.00		
35		T	69.00		
36		T	34.50	12.00	
37		T	46.00	34.50	
38	HENRY CLAY-KY	D	46.00		
39		D	69.00	13.09	
40	HIGHLAND (KP)-KY	D			

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HITCHINS-KY	D	69.00	13.09	
2	HOODS CREEK-KY	D	69.00	12.00	
3	HOWARD COLLINS-KY	D	69.00	12.00	
4	INEZ-KY	T	138.00	69.00	13.09
5		T	138.00	37.27	13.80
6		T	138.00	37.00	
7		T	138.00		
8		T	69.00		
9		T	26.00		
10		T	26.00	18.60	
11		T	69.00	12.00	
12	JACKSON-KY	D	69.00		
13		D	69.00	12.00	
14	JENKINS-KY	D	69.00		
15	JOHNS CREEK-KY	T	138.00	69.00	34.00
16		T	138.00		
17		T	69.00		
18	KANAWHA RIVER-KY	D	46.00		
19		D	46.00	12.00	
20	KEYSER-KY	D	69.00	12.00	
21	LESLIE-KY	T	161.00	69.00	12.00
22		T	69.00		
23	LOUISA-KY	D	34.50	12.00	
24	LOVELY-KY	D	138.00	34.00	
25	MAYKING-KY	D	69.00	12.00	
26	MAYO TRAIL-KY	D	69.00	12.00	
27	MCKINNEY-KY	D	46.00	34.00	
28		D	34.50	12.00	
29	NEW CAMP-KY	D	69.00	12.00	
30	OLIVE HILL-KY	D	69.00	12.00	
31		D	69.00	4.00	
32	PIKEVILLE-KY	D	69.00	12.00	
33	PRESTONSBURG-KY	D	46.00	13.09	
34		D	46.00		
35	PRINCESS-KY	D	69.00	34.50	
36		D	69.00		
37	REEDY COAL-KY	D	69.00	34.00	
38	RUSSELL-KY	D	69.00	12.00	
39	SALISBURY (KP)-KY	D	46.00	13.09	
40	SHAMROCK-KY	D	69.00	34.50	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SIDNEY-KY	D	69.00	12.00	
2	SLEMP-KY	D	69.00	34.50	
3		D	69.00	34.00	
4	SOFT SHELL-KY	D	138.00	34.50	
5	SOUTH PIKEVILLE-KY	D	69.00	12.00	
6	STINNETT-KY	D	161.00	34.50	7.20
7		D	161.00	34.00	7.20
8	STONE-KY	T	138.00	69.00	46.00
9	TENTH STREET-KY	D	69.00	13.09	
10	THELMA-KY	T	138.00	69.00	46.00
11		T	138.00	69.00	12.00
12		T	138.00		
13		T	46.00		
14	TOM WATKINS-KY	D	69.00	12.00	
15	TOPMOST-KY	D	138.00	13.09	
16	VICCO-KY	D	138.00	34.50	
17	WEST PAINTSVILLE-KY	D	69.00	12.00	
18	WHITESBURG-KY	D	69.00	12.00	
19		D	69.00		
20	WURLAND-KY	D	69.00	12.00	
21					
22	29 STATIONS UNDER 10 MVA	T/D			
23					
24					
25					
26					
27					
28					
29					
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31					
32					
33					
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35					
36					
37					
38					
39					
40					

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
22	1					1
			STATCAP	1	16	2
			REACTOR	2	200	3
						4
1500	3					5
672	1					6
30		1				7
11		1				8
3		1				9
3	1					10
25	1					11
146	2					12
30	1					13
125	1	1	STATCAP	4	235	14
			SVS	1		15
						16
30	1		STATCAP	1	43	17
						18
20	1					19
11	1					20
20	1					21
308	2					22
45	1					23
22	1		STATCAP	1	14	24
						25
50	1					26
25	1					27
6	1		STATCAP	1	10	28
						29
129	1					30
20	1					31
20	1					32
11	1					33
25	1					34
55	2					35
25	1					36
90	1					37
30		1				38
2		3				39
4		2				40
200	1					

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
25	1					1
			STATCAP	1	23	2
						3
20	1					4
4	1					5
25	1		STATCAP	1	10	6
						7
90	1					8
25	1		STATCAP	1	27	9
						10
45	1					11
11	1					12
20	1					13
20	1					14
11	1		STATCAP	1	14	15
						16
25	1		STATCAP	1	14	17
						18
20	1					19
20	1					20
20	1					21
22	1					22
130	1					23
20	1		STATCAP	1	14	24
						25
30	1		STATCAP	1	10	26
						27
20	1					28
11	1					29
20	1					30
25	1					31
60	1					32
135	3	1				33
180	2					34
30	1		STATCAP	1	32	35
			STATCAP	2	68	36
						37
8	1					38
30	1		STATCAP	1	10	39
						40
25	1					

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
25	1					1
11	1					2
31	2					3
50	1					4
160	1					5
320	2					6
			STATCAP	2	106	7
			UPFC	1		8
			STATCAP	1	10	9
						10
86	1					11
86	1					12
15	2					13
			STATCAP	1	10	14
11	1					15
90	1					16
			STATCAP	1	53	17
			STATCAP	1	10	18
			STATCAP	1	7	19
						20
20	1					21
20	1					22
90	1					23
			STATCAP	1	14	24
						25
10	2					26
30	1					27
20	1					28
25	1					29
20	1					30
7	1					31
20	1					32
8	1					33
5	1					34
25	1					35
10	1					36
			STATCAP	1	10	37
						38
20	1					39
			STATCAP	1	22	40
20	1					
22	1					
20	1					
11	1					

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
11	1					2
20	1					3
30	1					4
25	1					5
22	1	1				6
15	1					7
50	1					8
50	2					9
70	1					10
90	1					11
			STATCAP	1		32
			STATCAP	1		7
						14
11	1					15
20	1					16
30	1					17
25	1	1				18
36	2					19
			STATCAP	1		13
20	1					20
						21
						22
156	28					23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES					
<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. 2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>					
Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)	
1	Non-power Goods or Services Provided by Affiliated				
2	Administrative and General Expenses - Operation	AEPSC	Various	2,180,738	
3	Assets & Other Debits - Current and Accrued Assets	APCo	152, 163	304,573	
4	Assets & Other Debits - Utility Plant	APCo	107, 108	640,057	
5	Assets & Other Debits - Utility Plant	OPCo	107, 108	333,427	
6	Central Machine Shop	APCo	Various	277,178	
7	Construction Services	AEPSC	107, 108	10,485,406	
8	Corporate Accounting	AEPSC	920	1,096,489	
9	Corporate Planning and Budgeting	AEPSC	920	615,740	
10	Customer Accounts Expenses	AEPSC	Various	4,626,841	
11	Distribution Expenses - Maintenance	OPCo	Various	359,885	
12	Distribution Expenses - Operation	AEPSC	Various	1,546,270	
13	Emission Allowance Purchases	APCo	158.1	1,062,187	
14	Emission Allowance Purchases	OPCo	158.1	5,033,939	
15	Environmental Safety Health Facilities	AEPSC	920	293,749	
16	Factored Customer A/R Bad Debts	AEP Credit	426.5	1,569,927	
17	Factored Customer A/R Expense	AEP Credit	426.5	886,846	
18	Fleet and Vehicle Charges	APCo	Various	673,449	
19	Fuel & Storeroom Services	AEPSC	151, 152, 163	814,665	
20	Non-power Goods or Services Provided for Affiliate				
21	Assets & Other Debits - Deferred Debits	OPCo	184, 186, 188	700,819	
22	Assets & Other Debits - Utility Plant	APCo	107, 108	801,513	
23	Assets & Other Debits - Utility Plant	OHTCo	107, 108	366,428	
24	Assets & Other Debits - Utility Plant	OPCo	107, 108	718,567	
25	Distribution Expenses - Maintenance	APCo	Various	263,867	
26	Fleet and Vehicle Charges	APCo	Various	425,911	
27	Materials and Supplies	APCo	Various	2,773,904	
28	Materials and Supplies	OPCo	Various	2,488,885	
29	Power Production - Steam Power Gen - Maintenance	APCo	510, 512, 513	263,049	
30	Transmission Expenses - Maintenance	APCo	Various	545,449	
31	Building and Property Leases	AEPSC	454	259,050	
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
1	Non-power Goods or Services Provided by Affiliated				
2	Human Resources	AEPSC	923	665,151	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
3	Information Technology	AEPSC	923	1,844,472
4	Material and Supplies	APCo	Various	1,155,567
5	Material and Supplies	OPCo	Various	590,626
6	Other Power Generation - Maintenance	AEPSC	Various	1,628,674
7	Real Estate & Workplace Services	AEPSC	923	283,917
8	Regulatory Services	AEPSC	920	594,760
9	Research and Other Services	AEPSC	Various	585,942
10	Steam Power Generation - Maintenance	AEPSC	Various	922,233
11	Steam Power Generation - Operation	AEPSC	Various	1,849,994
12	Transmission Expenses - Maintenance	AEPSC	Various	465,607
13	Transmission Expenses - Operation	AEPSC	Various	2,041,396
14	Urea	OPCo	154	1,163,029
15	Legal GC/Administration	AEPSC	920	532,009
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21				
22				
23				
24				
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26				
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FOOTNOTE DATA			

Schedule Page: 429 Line No.: 2 Column: b

Certain managerial and professional services provided by AEPSC are allocated among multiple affiliates. The costs of the services are billed on a direct-charge basis whenever possible. Costs incurred to perform services that benefit more than one company are allocated to the benefiting companies using one of 80 FERC accepted allocation factors. The allocation factors used to bill for services performed by AEPSC are based upon formulae that consider factors such as number of customers, number of employees, number of transmission miles, number of invoices and other factors. The data upon which these formulae are based is updated monthly, quarterly, semi-annually or annually, depending on the particular factor and its volatility. The billings for services are made at cost and include no compensation for a return on investment.

Schedule Page: 429 Line No.: 2 Column: c
920, 921, 923-926, 928, 930.1, 930.2, 931

Schedule Page: 429 Line No.: 6 Column: c
107, 108, 506, 512, 513

Schedule Page: 429 Line No.: 10 Column: c
901-905

Schedule Page: 429 Line No.: 11 Column: c
592-595, 597, 598

Schedule Page: 429 Line No.: 12 Column: c
580-582, 584, 586, 588, 589

Schedule Page: 429 Line No.: 18 Column: c
Costs related to AEP's fleet vehicles are allocated in the same manner as the labor of each department utilizing the vehicles. To the extent a department provides service to another affiliate company, an applicable share of their fleet costs are also assigned to that affiliate company.

Schedule Page: 429 Line No.: 25 Column: c
591-595

Schedule Page: 429 Line No.: 27 Column: c
107, 108, 152, 154, 163, 184, 506, 511-514, 570, 571, 583, 586-588, 592-596, 598, 935

Schedule Page: 429 Line No.: 28 Column: c
107, 154, 163, 511-513, 562, 566, 570, 571, 583, 585, 586, 588, 592-595, 902, 903, 935

Schedule Page: 429 Line No.: 30 Column: c
569-571, 573

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Schedule Page: 429.1 Line No.: 5 Column: c
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Schedule Page: 429.1 Line No.: 6 Column: c
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