

Kentucky Power Company  
 Case No. 2005-00341

Analysis of Advertising Expenses  
 (Including Account No. 913)  
 For the Test Year

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1	Newspaper		10,533			93,112	103,645
2	Magazines and Other		9,652			54,131	63,783
3	Television		14,304			108,445	122,749
4	Radio		703				703
5	Direct Mail						0
6	Sales Aids						0
7	Total	0	35,192	0	0	255,688	290,880
8	Amount Assigned to Kentucky Jurisdictional	0	0	0	0	255,688	255,688

**KENTUCKY POWER COMPANY**

**Case No. 2005-00341**

**Analysis of Account No. 930 - Miscellaneous General Expenses  
For the Test Year of June 2005**

<b>Line No.</b>	<b>Item (a)</b>	<b>Amount (b)</b>
1	Industry Association Dues	143,653
2	Stockholder & Debt Service Expenses	24,561
3	Advertising	92,940
4	Sponsorships & Contributions	13,282
5	Associated Business Development	1,643,956
6	Director's Fees & Expenses	600
7	AEPSC misc billings	124,957
8	Miscellaneous	41,057
9	Total	2,085,006
10	Amount Assigned to Kentucky Jurisdictional	

\* Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this format.

Voucher	Acctg Date	Payee	Amount
00104889	2005-01-11	ASSOCIATED INDUSTRIES OF KY	1,545.00
00710267	2005-06-20	ECAR	7,143.73
00700138	2005-05-20	ECAR	4,151.23
00689120	2005-04-18	ECAR	8,395.80
00678725	2005-03-17	ECAR	6,288.76
00668854	2005-02-18	ECAR	5,833.89
00656980	2005-01-13	ECAR	2,962.15
00646064	2004-12-14	ECAR	5,381.89
00633507	2004-11-09	ECAR	5,172.58
00622812	2004-10-11	ECAR	6,053.38
00613344	2004-09-13	ECAR	5,127.29
00604810	2004-08-13	ECAR	4,685.73
00594311	2004-07-13	ECAR	5,762.23
00105341	2005-02-01	EDISON ELECTRIC INSTITUTE	52,512.80
00104888	2005-01-11	KENTUCKY CHAMBER OF COMMERCE	11,560.00
00101638	2004-09-14	SOUTHEASTERN ELECTRIC EXCHANGE	6,296.00
00107584	2005-04-26	SOUTHERN GROWTH POLICIES BOARD	2,500.00
00108320	2005-05-20	SOUTHERN STATES ENERGY BOARD	1,500.00
		2 vouchers < \$500	780.00
		<b>Industry Association Dues</b>	<b>143,652.46</b>

Voucher	Acctg Date	Payee	Amount
00105053	2005-01-18	DEUTSCHE BANK TRUST CO AMERICAS	3,219.72
00105053	2005-01-18	DEUTSCHE BANK TRUST CO AMERICAS	2,552.00
00105053	2005-01-18	DEUTSCHE BANK TRUST CO AMERICAS	1,478.28
00103420	2004-11-22	DEUTSCHE BANK TRUST CO AMERICAS	3,219.61
00103420	2004-11-22	DEUTSCHE BANK TRUST CO AMERICAS	2,551.99
00103420	2004-11-22	DEUTSCHE BANK TRUST CO AMERICAS	1,478.40
00101569	2004-09-10	DEUTSCHE BANK TRUST CO AMERICAS	1,776.33
00101569	2004-09-10	DEUTSCHE BANK TRUST CO AMERICAS	1,408.00
00101569	2004-09-10	DEUTSCHE BANK TRUST CO AMERICAS	815.67
00100601	2004-08-06	DEUTSCHE BANK TRUST CO AMERICAS	1,776.33
00100601	2004-08-06	DEUTSCHE BANK TRUST CO AMERICAS	1,408.00
00100601	2004-08-06	DEUTSCHE BANK TRUST CO AMERICAS	815.67
00010476	2005-04-15	GLOBAL CONSULTING GROUP	1,453.16
00010835	2005-06-24	2 vouchers < \$500	607.66
		<b>Stockholder &amp; Debt Service Expenses</b>	<b>24,560.82</b>

Voucher	Acctg Date	Payee	Amount
00101426	2004-09-07	INDEPENDENT, THE	500.00
00103692	2004-12-03	KENTUCKY PRESS SERVICE INC	19,396.74
00704599	2005-06-02	MARKETING SERVICES BY VECTRA	2,106.15
00697601	2005-05-12	MARKETING SERVICES BY VECTRA	2,184.86
00683061	2005-03-31	MARKETING SERVICES BY VECTRA	2,105.59
00672908	2005-03-02	MARKETING SERVICES BY VECTRA	2,130.59
00660033	2005-01-25	MARKETING SERVICES BY VECTRA	2,106.15
00658367	2005-01-19	MARKETING SERVICES BY VECTRA	2,106.15
00658366	2005-01-19	MARKETING SERVICES BY VECTRA	2,106.15
00631777	2004-11-03	MARKETING SERVICES BY VECTRA	1,727.79
00628390	2004-12-14	MARKETING SERVICES BY VECTRA	1,996.42
00610868	2004-09-02	MARKETING SERVICES BY VECTRA	1,997.82
00602815	2004-08-09	MARKETING SERVICES BY VECTRA	1,761.13
00599741	2004-07-29	MARKETING SERVICES BY VECTRA	1,740.12
00591127	2004-07-02	MARKETING SERVICES BY VECTRA	1,714.62
00697604	2005-06-06	NATIONAL YELLOW PAGES MEDIA LLC	977.20
00659429	2005-01-21	NATIONAL YELLOW PAGES MEDIA LLC	539.40
00645405	2004-12-13	NATIONAL YELLOW PAGES MEDIA LLC	3,925.80
00634390	2004-11-11	NATIONAL YELLOW PAGES MEDIA LLC	1,176.20
00625358	2004-11-17	NATIONAL YELLOW PAGES MEDIA LLC	1,547.40
00611959	2004-09-13	NATIONAL YELLOW PAGES MEDIA LLC	708.00
00602811	2004-08-09	NATIONAL YELLOW PAGES MEDIA LLC	519.00
00593502	2004-07-12	NATIONAL YELLOW PAGES MEDIA LLC	2,588.40
00488376	2004-12-13	WYMT-TV	2,500.00
00102258	2004-10-07	WYMT-TV	8,050.00
00102123	2004-10-04	WYMT-TV	1,000.00
00101098	2004-08-26	WYMT-TV	750.00
		13 vouchers < \$500	2,310.94
	subtotal	Advertising - AP vouchers	72,272.62

Acctg Date	journal ID	Amount
2005-02-28	INTCOM1482 Total	1,129.19
2004-10-31	INTCOM0485 Total	1,063.05
2004-10-31	INTCOM0516 Total	833.17
2005-02-28	INTCOM1452 Total	1,439.67
2004-11-30	INTCOM2834 Total	791.90
2004-08-31	INTCOM5068 Total	577.26
2004-12-31	INTCOM5794 Total	8,867.68
2004-12-31	INTCOM5824 Total	6,620.95
2004-09-30	INTCOM7838 Total	503.39
2005-05-31	INTCOM9713 Total	561.84
2004-10-31	SCBBIL0071 Total	1,753.07
2005-02-28	SCBBIL0971 Total	815.21
2004-12-31	SCBBIL5441 Total	1,600.80

2004-09-30	SCBBIL7595 Total	1,732.66
2005-05-31	SCBBIL9463 Total	6,155.57
	69 JE < \$500	(13,777.77)
subtotal	non-AP advertising expenses	20,667.64
<b>Total</b>	<b>Advertising</b>	<b>92,940.26</b>

Voucher	Acctg Date	Payee	Amount
00104278	2004-12-21	BUCKHORN CHILDRENS FOUNDATION	500.00
00102167	2004-10-05	COMMONWEALTH FUND FOR KET	3,000.00
00104286	2004-12-21	GREENUP COUNTY WAR MEMORIAL INC	2,600.00
00108455	2005-05-26	KENTUCKY RIVER AREA	500.00
00106018	2005-02-28	KENTUCKY RIVER AREA	3,500.00
00105739	2005-02-16	NATIONAL WILD TURKEY FEDERATION	600.00
00101424	2004-09-07	PARTNERSHIPS IN EDUCATION	500.00
00104019	2004-12-15	TREE OF PROMISE	500.00
00101807	2004-09-20	WALMART	1,000.00
		2 vouchers < \$500	582.00
		<b>Sponsorships &amp; Contributions</b>	<b>13,282.00</b>

Voucher	Acctg Date	Payee	Amount
		SUSAN TOMASKY : 12 vouchers < \$500	600.00
		<b>Directors Fees</b>	<b>600.00</b>

Voucher	Acctg Date	Payee/ Journal ID	Sum Amount
00103745	2004-12-06	ALBON MEADE & SONS	4,266.85
00004939	2004-08-03	ALL CRANE & EQUIPMENT RENTAL	537.50
00100611	2004-08-06	ALUMILITE INC	56,991.96
00103744	2004-12-06	ALUMILITE INC	500.42
00101159	2004-08-27	APPALACHIAN ELECTRICAL SUPPLY	2,279.00
00101160	2004-08-27	APPALACHIAN ELECTRICAL SUPPLY	508.80
00101155	2004-08-27	ASPLUNDH TREE EXPERT	2,131.72
00101816	2004-09-21	ASPLUNDH TREE EXPERT	1,576.80
00101814	2004-09-21	ASPLUNDH TREE EXPERT	1,433.69
00101815	2004-09-21	ASPLUNDH TREE EXPERT	1,431.09
00103341	2004-11-17	ASPLUNDH TREE EXPERT	1,365.91
00103342	2004-11-17	ASPLUNDH TREE EXPERT	857.13
00104676	2005-01-05	ASPLUNDH TREE EXPERT	625.70
00105322	2005-02-01	BETTINAZZI, WILLIAM L	690.25
00106222	2005-03-04	BETTINAZZI, WILLIAM L	697.33
00100060	2004-07-19	CLT CONSTRUCTION CO LLC	800.00
00017715	2004-08-06	COLONY SERVICES INC	5,056.20
00100032	2004-07-16	COOPER LIGHTING	1,075.00
00670716	2005-03-24	COOPER LIGHTING	1,983.90
00107698	2005-05-24	COOPER POWER SYSTEMS	16,885.80
00108948	2005-06-21	COOPER POWER SYSTEMS	39,303.74
00102033	2004-09-30	CROWD TRANSPORTERS INC	1,740.00
00103244	2004-11-15	CROWD TRANSPORTERS INC	1,015.00
00100211	2004-07-23	EAGLE ELECTRICAL CONTRACTORS LLC	6,859.75
00101157	2004-08-27	EAGLE ELECTRICAL CONTRACTORS LLC	3,696.80
00102574	2004-10-18	EAGLE ELECTRICAL CONTRACTORS LLC	3,101.64
00102847	2004-10-28	EAGLE ELECTRICAL CONTRACTORS LLC	2,145.00
00102845	2004-10-28	EAGLE ELECTRICAL CONTRACTORS LLC	1,560.00
00103026	2004-11-05	EAGLE ELECTRICAL CONTRACTORS LLC	750.00
00104328	2004-12-22	EAGLE ELECTRICAL CONTRACTORS LLC	31,829.00
00105089	2005-01-19	EAGLE ELECTRICAL CONTRACTORS LLC	585.00
00105351	2005-02-02	EAGLE ELECTRICAL CONTRACTORS LLC	11,970.00
00105409	2005-02-03	EAGLE ELECTRICAL CONTRACTORS LLC	7,336.75
00108084	2005-05-12	EAGLE ELECTRICAL CONTRACTORS LLC	11,775.00
00108085	2005-05-12	EAGLE ELECTRICAL CONTRACTORS LLC	715.00
00108146	2005-05-16	EAGLE ELECTRICAL CONTRACTORS LLC	3,780.00
00109188	2005-06-23	EAGLE ELECTRICAL CONTRACTORS LLC	3,325.00
00102576	2004-10-18	ELLIOT, DAVIS H CO INC	5,445.00
00099618	2004-07-06	ELLIOTT CONTRACTING INC	18,447.46
00099617	2004-07-06	ELLIOTT CONTRACTING INC	18,041.40
00099614	2004-07-06	ELLIOTT CONTRACTING INC	10,687.50
00099615	2004-07-06	ELLIOTT CONTRACTING INC	9,768.53
00099616	2004-07-06	ELLIOTT CONTRACTING INC	512.05
00100764	2004-08-12	ELLIOTT CONTRACTING INC	20,579.96
00100762	2004-08-12	ELLIOTT CONTRACTING INC	16,622.76
00100763	2004-08-12	ELLIOTT CONTRACTING INC	4,510.76
00100761	2004-08-12	ELLIOTT CONTRACTING INC	528.81
00100772	2004-08-13	ELLIOTT CONTRACTING INC	9,392.04
00100774	2004-08-13	ELLIOTT CONTRACTING INC	1,252.78
00102110	2004-10-04	ELLIOTT CONTRACTING INC	25,444.00
00102112	2004-10-04	ELLIOTT CONTRACTING INC	22,164.35
00102109	2004-10-04	ELLIOTT CONTRACTING INC	19,882.42
00102113	2004-10-04	ELLIOTT CONTRACTING INC	10,010.16
00102111	2004-10-04	ELLIOTT CONTRACTING INC	2,983.11
00102119	2004-10-04	ELLIOTT CONTRACTING INC	590.75
00103740	2004-12-06	ELLIOTT CONTRACTING INC	20,954.47
00103739	2004-12-06	ELLIOTT CONTRACTING INC	8,660.10
00105735	2005-02-16	ELLIOTT CONTRACTING INC	19,193.36
00105734	2005-02-16	ELLIOTT CONTRACTING INC	19,108.11
00105732	2005-02-16	ELLIOTT CONTRACTING INC	7,284.17
00105733	2005-02-16	ELLIOTT CONTRACTING INC	4,560.50
00105736	2005-02-16	ELLIOTT CONTRACTING INC	2,145.00
00107648	2005-04-28	ELLIOTT CONTRACTING INC	23,897.81

Voucher	Acctg Date	Payee/ Journal ID	Sum Amount
00107646	2005-04-28	ELLIOTT CONTRACTING INC	9,415.64
00107647	2005-04-28	ELLIOTT CONTRACTING INC	570.09
00108301	2005-05-20	ELLIOTT CONTRACTING INC	5,774.25
00109392	2005-06-30	ELLIOTT CONTRACTING INC	2,425.15
00109393	2005-06-30	ELLIOTT CONTRACTING INC	2,335.20
00102115	2004-10-04	ELLIOTT SUPPLY & GLASS INC	18,354.60
00102114	2004-10-04	ELLIOTT SUPPLY & GLASS INC	9,430.00
00107143	2005-04-11	FORD, PAUL J & CO	1,200.00
00101904	2004-09-24	G & S CONTRACTING INC	4,690.60
00101291	2004-08-31	HAMILTON CONSTRUCTION CO INC	2,014.00
00468297	2004-07-28	HAPCO	55,798.40
00105991	2005-02-25	HAPCO	2,680.74
00101163	2004-08-27	HOME LUMBER CO INC	3,513.05
00101164	2004-08-27	HOME LUMBER CO INC	826.80
00101524	2004-10-15	HOME LUMBER CO INC	1,941.73
00101526	2004-10-15	HOME LUMBER CO INC	1,124.55
00106760	2005-04-06	HOWARD INDUSTRIES INC	7,880.04
00107334	2005-04-21	HOWARD INDUSTRIES INC	13,658.10
00108691	2005-06-08	HOWARD INDUSTRIES INC	11,355.78
00004989	2004-08-13	HUGHES, C J CONSTRUCTION CO INC	1,288.00
00102029	2004-10-07	MANPOWER	1,764.00
00102809	2004-10-28	MANPOWER	623.28
00102934	2004-11-12	MANPOWER	623.28
00102937	2004-11-12	MANPOWER	623.28
00103239	2004-11-19	MANPOWER	802.47
00103405	2004-11-22	MANPOWER	623.28
00103582	2004-12-08	MANPOWER	588.00
00104163	2004-12-20	MANPOWER	588.00
00104293	2004-12-27	MANPOWER	726.03
00104467	2005-01-06	MANPOWER	751.44
00104667	2005-01-06	MANPOWER	588.00
00104789	2005-01-12	MANPOWER	705.60
00105598	2005-02-17	MANPOWER	588.00
00105880	2005-02-22	MANPOWER	588.00
00106149	2005-03-07	MANPOWER	588.00
00105084	2005-03-30	MANPOWER	1,176.00
00107497	2005-04-22	MANPOWER	588.00
00107791	2005-05-05	MANPOWER	588.00
00108106	2005-05-16	MANPOWER	588.00
00108458	2005-05-26	MANPOWER	588.00
00109117	2005-06-20	MANPOWER	588.00
00101851	2004-09-22	MARSH USA INC	849.48
00100209	2004-07-23	MCCRARY TRUCKING	4,175.00
00102181	2004-10-19	NEW RIVER ELECTRICAL CORP	14,328.92
00102180	2004-10-19	NEW RIVER ELECTRICAL CORP	5,049.87
00102182	2004-10-19	NEW RIVER ELECTRICAL CORP	2,305.94
00102179	2004-10-19	NEW RIVER ELECTRICAL CORP	2,179.99
00103805	2004-12-07	NEW RIVER ELECTRICAL CORP	15,403.01
00103801	2004-12-07	NEW RIVER ELECTRICAL CORP	15,158.28
00103798	2004-12-07	NEW RIVER ELECTRICAL CORP	14,617.81
00103799	2004-12-07	NEW RIVER ELECTRICAL CORP	11,630.19
00103800	2004-12-07	NEW RIVER ELECTRICAL CORP	11,186.89
00103786	2004-12-07	NEW RIVER ELECTRICAL CORP	1,633.81
00103820	2004-12-08	NEW RIVER ELECTRICAL CORP	2,325.59
00103819	2004-12-08	NEW RIVER ELECTRICAL CORP	1,361.44
00103815	2004-12-10	NEW RIVER ELECTRICAL CORP	15,287.91
00103812	2004-12-10	NEW RIVER ELECTRICAL CORP	14,435.84
00103813	2004-12-10	NEW RIVER ELECTRICAL CORP	14,094.18
00103811	2004-12-10	NEW RIVER ELECTRICAL CORP	13,648.92
00103810	2004-12-10	NEW RIVER ELECTRICAL CORP	10,942.43
00103814	2004-12-10	NEW RIVER ELECTRICAL CORP	9,392.95
00104972	2005-01-13	NEW RIVER ELECTRICAL CORP	8,393.96
00104974	2005-01-13	NEW RIVER ELECTRICAL CORP	8,393.96
00104971	2005-01-13	NEW RIVER ELECTRICAL CORP	8,033.96

Voucher	Acctg Date	Payee/ Journal ID	Sum Amount
00104970	2005-01-13	NEW RIVER ELECTRICAL CORP	7,083.56
00104973	2005-01-13	NEW RIVER ELECTRICAL CORP	4,975.47
00104542	2004-12-30	OVERHEAD DOOR CO OF	725.90
00104400	2004-12-22	PIKE ELECTRIC INC	669.21
00107448	2005-04-19	PIKE ELECTRIC INC	1,155.31
00107445	2005-04-19	PIKE ELECTRIC INC	1,093.75
00109046	2005-06-17	PIKE ELECTRIC INC	763.38
00105087	2005-01-19	PREMIER PRODUCTS INC	4,479.20
00106904	2005-04-01	PREMIER PRODUCTS INC	2,991.35
00106903	2005-04-01	PREMIER PRODUCTS INC	1,630.79
00107110	2005-04-07	PREMIER PRODUCTS INC	1,651.43
00108544	2005-06-01	PREMIER PRODUCTS INC	5,721.19
00099714	2004-07-07	RESERVES NETWORK INC	596.40
00099717	2004-07-07	RESERVES NETWORK INC	596.40
00100015	2004-07-15	RESERVES NETWORK INC	596.40
00100027	2004-07-16	RESERVES NETWORK INC	775.36
00100470	2004-08-04	RESERVES NETWORK INC	596.40
00100659	2004-08-09	RESERVES NETWORK INC	641.14
00100736	2004-08-12	RESERVES NETWORK INC	596.40
00102214	2004-10-07	SMITH, JERRY B	563.63
00100212	2004-07-23	STATE ELECTRIC SUPPLY CO	24,168.00
00101158	2004-08-27	STATE ELECTRIC SUPPLY CO	48,850.10
00486728	2004-12-03	STATE ELECTRIC SUPPLY CO	1,725.56
00108423	2005-05-25	TRI CITY INDUSTRIAL POWER	12,063.65
00101579	2004-09-10	ZIMMERMAN ELECTRICAL EQUIPMENT INC	3,650.00
00102108	2004-10-04	ZIMMERMAN ELECTRICAL EQUIPMENT INC	770.00
00103121	2004-11-10	ZIMMERMAN ELECTRICAL EQUIPMENT INC	805.60
		94 vouchers < \$500	17,636.52
<b>subtotal</b>		<b>Assoc Bus Development - AP vouchers</b>	<b>1,059,415.90</b>

Assoc Bus Development Non-vouchered:

Acctg Date	Journal ID	Amount
2004-07-28	AJERECLASS	55,344.03
2005-06-30	FLEET01473	3,263.63
2004-11-30	FLEET11582	1,516.71
2004-12-31	FLEET24551	1,759.56
2004-12-31	FLEET24569	505.73
2005-01-31	FLEET37564	627.85
2005-02-28	FLEET49380	2,924.80
2004-07-31	FLEET60418	2,260.24
2005-03-31	FLEET63183	3,999.81
2004-08-31	FLEET73987	1,747.68
2004-08-31	FLEET74006	1,260.75
2005-04-30	FLEET76204	2,206.13
2004-09-30	FLEET86265	2,237.24
2005-05-31	FLEET88679	3,258.86
2004-10-31	FLEET99281	1,802.28
2004-10-31	FLEET99299	2,739.49
2005-06-28	INDUS00350	524.36
2004-11-02	INDUS00989	3,474.66
2004-11-05	INDUS02827	1,853.87
2004-11-08	INDUS03548	2,324.00
2004-11-19	INDUS08363	2,656.77
2004-11-23	INDUS09411	621.94
2004-11-29	INDUS10885	1,233.60
2004-12-03	INDUS14094	526.65
2004-12-07	INDUS15232	541.43
2004-12-21	INDUS21098	1,090.52
2005-01-21	INDUS34367	3,294.88
2005-01-31	INDUS37971	3,196.17
2005-02-08	INDUS42422	1,146.44
2005-02-10	INDUS43484	2,240.92
2005-02-14	INDUS44392	1,116.34
2005-02-16	INDUS45398	569.96
2005-02-17	INDUS45880	3,921.00



Voucher	Acctg Date	Payee/ Journal ID	Sum Amount
	2005-03-03	INDUS52710	872.76
	2005-03-09	INDUS55145	632.62
	2005-03-22	INDUS59805	708.70
	2005-03-28	INDUS61708	852.41
	2004-08-02	INDUS61825	3,984.38
	2005-03-29	INDUS62235	548.20
	2004-08-03	INDUS62346	698.55
	2004-08-05	INDUS63656	2,850.01
	2004-08-09	INDUS64966	613.62
	2004-08-11	INDUS65983	1,243.50
	2004-08-12	INDUS66482	625.11
	2005-04-08	INDUS67795	1,868.39
	2004-08-23	INDUS70263	3,220.98
	2004-08-24	INDUS70859	589.28
	2005-04-21	INDUS72514	1,164.57
	2005-05-02	INDUS77485	678.90
	2005-05-03	INDUS78008	6,342.28
	2005-05-04	INDUS78630	2,095.99
	2004-09-15	INDUS80447	1,102.86
	2005-05-17	INDUS83240	10,370.83
	2005-05-20	INDUS84963	16,159.80
	2004-10-01	INDUS87556	748.49
	2004-10-04	INDUS88549	997.70
	2005-06-06	INDUS91497	10,713.00
	2004-10-12	INDUS91810	563.87
	2004-10-13	INDUS92450	1,343.70
	2004-10-18	INDUS93858	592.92
	2004-10-19	INDUS94430	683.84
	2005-06-13	INDUS94465	3,866.07
	2005-06-15	INDUS95578	1,706.45
	2005-06-18	INDUS96639	37,582.64
	2004-10-26	INDUS97263	688.54
	2004-10-27	INDUS97913	1,033.00
	2005-06-27	INDUS99669	737.19
	2004-10-31	INTCOM0481	65,046.52
	2005-02-28	INTCOM1447	591.49
	2004-07-31	INTCOM1523	2,003.15
	2004-07-31	INTCOM1560	8,313.64
	2004-11-30	INTCOM2834	2,004.24
	2004-11-30	INTCOM2869	6,558.99
	2005-06-30	INTCOM2905	721.77
	2005-03-31	INTCOM4626	2,043.51
	2004-08-31	INTCOM5099	11,845.62
	2004-12-31	INTCOM5824	5,050.34
	2005-04-30	INTCOM7264	3,629.34
	2004-09-30	INTCOM7869	21,398.25
	2005-01-31	INTCOM9100	1,405.71
	2005-05-31	INTCOM9708	6,276.11
	2004-07-31	OAAABD	27,462.90
	2004-07-09	OVH0351732	1,418.36
	2004-07-23	OVH0357734	604.25
	2004-08-06	OVH0365163	813.54
	2004-08-06	OVH0365184	1,369.32
	2004-08-20	OVH0371449	866.29
	2004-09-03	OVH0377400	819.57
	2004-09-17	OVH0382763	703.44
	2004-10-01	OVH0390672	632.45
	2004-10-15	OVH0394644	1,155.91
	2004-10-15	OVH0394664	1,470.42
	2004-10-29	OVH0399185	980.86
	2004-10-29	OVH0399205	754.21
	2004-11-12	OVH0406308	1,538.60
	2004-11-24	OVH0410993	730.68
	2004-12-10	OVH0417356	547.88

Voucher	Acctg Date	Payee/ Journal ID	Sum Amount
	2004-12-22	OVH0421319	832.03
	2005-02-04	OVH0441966	687.29
	2005-02-18	OVH0447687	1,235.82
	2005-03-04	OVH0453544	882.07
	2005-03-18	OVH0460008	3,620.19
	2005-04-01	OVH0466894	695.49
	2005-04-15	OVH0471219	1,101.45
	2005-04-29	OVH0475544	676.52
	2005-05-13	OVH0481956	931.15
	2005-05-27	OVH0488148	1,130.23
	2005-06-10	OVH0493958	855.99
	2005-06-24	OVH0500628	1,281.20
	2004-07-09	PAY0351115	4,734.86
	2004-07-23	PAY0356533	2,164.83
	2004-07-23	PAY0356553	976.01
	2004-08-06	PAY0363311	3,218.56
	2004-08-06	PAY0363331	4,952.66
	2004-08-20	PAY0369289	2,972.32
	2004-09-03	PAY0376626	3,572.53
	2004-09-03	PAY0376646	1,043.79
	2004-09-17	PAY0381691	3,367.15
	2004-10-01	PAY0388865	2,923.38
	2004-10-01	PAY0388885	568.46
	2004-10-15	PAY0392994	5,461.38
	2004-10-15	PAY0393014	6,821.88
	2004-10-29	PAY0398642	4,483.30
	2004-10-29	PAY0398662	4,208.12
	2004-11-12	PAY0405147	4,320.15
	2004-11-12	PAY0405167	1,134.95
	2004-11-24	PAY0410282	2,044.18
	2004-12-10	PAY0416161	1,588.80
	2004-12-10	PAY0416182	559.68
	2004-12-22	PAY0420648	3,420.21
	2004-12-22	PAY0420668	837.75
	2005-01-07	PAY0430404	706.34
	2005-01-07	PAY0430423	734.05
	2005-01-21	PAY0433992	1,514.58
	2005-01-21	PAY0434012	557.37
	2005-02-04	PAY0440650	2,856.02
	2005-02-18	PAY0446602	4,597.80
	2005-03-04	PAY0452806	2,862.47
	2005-03-18	PAY0458838	5,922.42
	2005-03-18	PAY0458858	586.70
	2005-04-01	PAY0465622	3,072.34
	2005-04-15	PAY0470119	4,089.14
	2005-04-29	PAY0474944	2,479.98
	2005-05-13	PAY0481382	4,489.95
	2005-05-13	PAY0481401	1,015.12
	2005-05-27	PAY0486860	4,313.62
	2005-06-10	PAY0493429	3,022.37
	2005-06-24	PAY0500100	5,024.43
	2004-07-31	PPINSUR	2,340.00
	2004-10-31	SCBBIL0071	4,419.51
	2004-10-31	SCBBIL0112	3,015.92
	2005-02-28	SCBBIL0971	2,731.23
	2005-02-28	SCBBIL1013	2,677.40
	2004-07-31	SCBBIL1295	4,130.56
	2004-07-31	SCBBIL.1334	2,122.38
	2004-11-30	SCBBIL2447	3,225.21
	2004-11-30	SCBBIL2486	2,386.84
	2005-06-30	SCBBIL2634	2,150.08
	2005-06-30	SCBBIL2796	3,469.63
	2005-03-31	SCBBIL4512	2,128.08
	2005-03-31	SCBBIL4554	2,086.05

Voucher	Acctg Date	Payee/ Journal ID	Sum Amount
	2004-08-31	SCBBIL4837	3,196.67
	2004-08-31	SCBBIL4877	2,602.83
	2004-12-31	SCBBIL5441	1,988.68
	2004-12-31	SCBBIL5483	2,212.36
	2005-04-30	SCBBIL7037	4,201.20
	2005-04-30	SCBBIL7078	4,560.09
	2004-09-30	SCBBIL7595	2,456.65
	2004-09-30	SCBBIL7636	2,022.54
	2005-01-31	SCBBIL8891	1,851.00
	2005-01-31	SCBBIL8937	1,561.90
	2005-05-31	SCBBIL9463	2,592.08
	2005-05-31	SCBBIL9503	2,703.34
	2004-10-31	STREXP0397	13,990.43
	2005-02-28	STREXP1542	2,333.13
	2004-07-31	STREXP1706	2,793.55
	2004-11-30	STREXP2927	7,057.56
	2005-06-30	STREXP3146	8,288.35
	2005-03-31	STREXP4847	935.34
	2004-08-31	STREXP5282	4,670.29
	2004-12-31	STREXP5968	3,080.99
	2005-04-30	STREXP7433	3,739.70
	2004-09-30	STREXP7960	601.37
	2005-01-31	STREXP9351	1,748.18
	2005-05-31	STREXP9903	6,144.04
	2004-07-31	TXOUARIHUT	1,982.23
	2004-07-19	APAJE0704	8,265.03
	2005-05-05	APCLO79007	1,145.00
		220 JE < \$500	(93,242.87)
		Assoc Bus Development - non AP	584,540.36
<b>Total</b>		<b>Associated Business Development</b>	<b>1,643,956.26</b>

<b>Amount</b>	<b>Journal ID</b>	<b>Date</b>
12,039.37	SCBBIL0071	2004-10-31
2,469.79	SCBBIL0076	2004-10-31
2,166.74	SCBBIL0112	2004-10-31
5,347.71	SCBBIL0971	2005-02-28
5,201.04	SCBBIL0976	2005-02-28
3,890.76	SCBBIL1013	2005-02-28
1,710.68	SCBBIL1295	2004-07-31
1,147.14	SCBBIL1300	2004-07-31
1,308.57	SCBBIL1334	2004-07-31
2,311.49	SCBBIL2447	2004-11-30
683.96	SCBBIL2486	2004-11-30
6,343.34	SCBBIL2634	2005-06-30
6,339.30	SCBBIL2640	2005-06-30
4,916.29	SCBBIL2796	2005-06-30
9,100.68	SCBBIL4512	2005-03-31
4,368.82	SCBBIL4517	2005-03-31
3,968.22	SCBBIL4554	2005-03-31
9,964.77	SCBBIL4837	2004-08-31
730.95	SCBBIL4842	2004-08-31
712.94	SCBBIL4877	2004-08-31
10,502.69	SCBBIL5441	2004-12-31
782.60	SCBBIL5446	2004-12-31
899.37	SCBBIL5483	2004-12-31
7,680.38	SCBBIL7037	2005-04-30
1,313.50	SCBBIL7042	2005-04-30
1,284.64	SCBBIL7078	2005-04-30
821.59	SCBBIL7595	2004-09-30
549.89	SCBBIL7636	2004-09-30
4,477.67	SCBBIL8891	2005-01-31
3,875.26	SCBBIL8897	2005-01-31
3,287.91	SCBBIL8937	2005-01-31
1,987.79	SCBBIL9463	2005-05-31
653.57	SCBBIL9468	2005-05-31
1,250.89	SCBBIL9503	2005-05-31
867.10	2 JE < \$500	
<b>124,957.41</b>	<b>AEPSC misc billings</b>	

Journal	Amount	Date
353_ALLOC	(4,002.72)	2005-06-30
353_ALLOC	24,723.35	2005-03-31
353_ALLOC	26,616.34	2004-12-31
AP0152I	6,593.00	2005-06-30
BANK_REC	(4,163.51)	2004-12-31
BI00419242	(1,743.64)	2004-12-16
CASH_ADJ	(1,000.00)	2004-11-23
CASH_ADJ	(600.19)	2004-12-15
CASH_AJE	(6,669.21)	2005-05-12
CASH_AJE	1,665.20	2005-05-11
INTCOM0516	(537.50)	2004-10-31
INTCOM1447	(32,895.15)	2005-02-28
INTCOM1452	18,218.05	2005-02-28
INTCOM1482	14,154.07	2005-02-28
INTCOM7264	(1,833.93)	2005-04-30
INTCOM7269	919.95	2005-04-30
INTCOM7833	(4,154.26)	2004-09-30
INTCOM7838	2,272.33	2004-09-30
INTCOM7869	1,388.59	2004-09-30
INTCOM9033	(8,827.84)	2005-01-31
INTCOM9038	5,438.57	2005-01-31
INTCOM9100	3,646.12	2005-01-31
INTCOM9708	(1,192.63)	2005-05-31
INTCOM9713	588.77	2005-05-31
32 JE < \$500	(2,503.69)	
subtotal	Misc - misc JE	36,100.06

  

Voucher	Amount	Date
00101242	982.89	2004-08-30
00104303	661.64	2004-12-21
00186506	513.10	2005-06-27
00108539	504.44	2005-05-31
21 vouchers < \$500	2,294.80	
subtotal	Misc - AP vouchers	4,956.87

  

<b>Total</b>	<b>Misc</b>	<b>41,056.93</b>
--------------	-------------	------------------

**KENTUCKY POWER COMPANY**

**Case No. 2005-00341**

**Analysis of Account No. 426 - Other Income Deductions  
For the Test Year of June 2005**

<b>Line No.</b>	<b>Item (a)</b>	<b>Amount (b)</b>
1	Donations	291,313
2	Civic & Political Activities	168,333
3	Dues & Memberships	27,098
4	Special Allowance Losses	11,646
5	Interest Rate Hedge Unrealized Losses	(165,074)
6	Penalties	53,571
7	Reversal of Estimated FERC Penalty **	(307,000)
8	Other	49,400
9	Total	129,287

\* Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this format.

\*\* An estimated \$307,000 FERC penalty was accrued 12/03, and subsequently reversed 12/04

Payee	Voucher	Acctg Date	Amount
A B COMBS ELEMENTARY SCHOOL	00101808	2004-09-20	1,500.00
ALICE LLOYD COLLEGE	00105659	2005-02-11	6,500.00
AMERICAN CANCER SOCIETY	00038597	2005-04-15	500.00
AMERICAN HEART ASSOCIATION	00105497	2005-02-07	1,000.00
ASHLAND ALLIANCE	00105858	2005-02-18	2,500.00
ASHLAND COMMUNITY & TECHNICAL COLLEGE	00106323	2005-03-09	4,000.00
BIG SANDY COLLEGE EDUCATION FOUNDATION	00106260	2005-03-07	4,000.00
BLAINE ELEMENTARY	00036205	2005-01-07	500.00
BOYD COUNTY AABC	00099685	2004-07-07	600.00
BUCKHORN CHILDRENS FOUNDATION	00103991	2004-12-14	500.00
COLLIER, ROY F	00108542	2005-06-01	600.00
COMMUNITY ASSISTANCE & REFERRAL	00103574	2004-12-01	500.00
COMMUNITY HOSPICE	00106939	2005-04-04	1,000.00
ECOSAGE CORPORATION	00109139	2005-06-21	2,160.00
ELKHORN CITY VOLUNTEER FIRE DEPARTMENT	00104462	2004-12-27	2,000.00
ELLIOTT CO EXTENSION OFFICE	00100719	2004-08-11	500.00
FOUNDATION FOR THE TRI-STATE	00104718	2005-01-06	2,500.00
GOVERNOR'S MANSION	00107460	2005-04-20	10,000.00
GOVERNORS SCHOLARS PROGRAM	00107377	2005-04-18	2,500.00
HAZARD COMMUNITY & TECHNICAL COLLEGE	00106269	2005-03-08	4,000.00
HAZARD HIGH SCHOOL	00103357	2004-11-17	500.00
JUNIOR ACHIEVEMENT	00105656	2005-02-11	1,000.00
K FUND	00106414	2005-03-14	600.00
K FUND	00100287	2004-07-28	600.00
KCTCS FOUNDATION INC	00101292	2004-08-31	50,000.00
KENTUCKY APPLE FESTIVAL	00100720	2004-08-11	500.00
KENTUCKY EDUCATIONAL TELEVISION INC	00102087	2004-10-01	3,000.00
KENTUCKY EDUCATIONAL TELEVISION INC	00108158	2005-05-16	1,000.00
KENTUCKY EDUCATIONAL TELEVISION INC	00100545	2004-08-05	1,000.00
KINGS DAUGHTERS HEALTH FOUNDATION	00104023	2004-12-15	2,500.00
KINGS DAUGHTERS HEALTH FOUNDATION	00108059	2005-05-11	1,000.00
KINGS DAUGHTERS HEALTH FOUNDATION	00102358	2004-10-12	600.00
KNOTT COUNTY CENTRAL HIGH SCHOOL	00102016	2004-09-29	1,000.00
KY RIVER P-16 COUNCIL	00100286	2004-07-28	1,500.00
KYNEED PROJECT	00101041	2004-08-23	5,000.00
LAWRENCE COUNTY	00040440	2005-06-30	1,000.00
LAWRENCE COUNTY	00032058	2004-07-08	1,000.00
LEADERSHIP EAST KENTUCKY	00106762	2005-03-29	2,500.00
LEADERSHIP KENTUCKY FOUNDATION INC	00105657	2005-02-11	3,000.00
LOUISA ELEMENTARY SCHOOL	00035083	2004-11-18	1,000.00
MARCH OF DIMES	00036358	2005-01-14	500.00
MARCH OF DIMES	00105928	2005-02-22	500.00
MILLARD-EAST SHELBIANA	00107667	2005-04-29	500.00
NATIONAL WILD TURKEY FEDERATION	00100544	2004-08-05	1,000.00
OPERATION READ	00102098	2004-10-04	500.00
OUR LADY OF BELLEFONTE HOSPITAL	00100478	2004-08-04	5,000.00
OUR LADY OF BELLEFONTE HOSPITAL	00107511	2005-04-21	1,500.00
PARAMOUNT ARTS CENTER INC	00104717	2005-01-06	10,000.00
PATHWAYS INC	00104046	2004-12-16	1,000.00
PIKEVILLE AREA FAMILY YMCA	00104047	2004-12-16	500.00
PIKEVILLE COLLEGE	00101254	2004-08-30	1,000.00
RALLY FOR A CURE	00108157	2005-05-16	1,000.00
ROTARY CLUB	00038227	2005-04-01	540.00
SHELTER OF HOPE INC	00109210	2005-06-23	500.00
SPECIAL OLYMPICS	00108060	2005-05-11	1,000.00
SPECIAL OLYMPICS	00102068	2004-09-30	500.00
SUMMER MOTION INC	00105658	2005-02-11	15,000.00
UNITED WAY	00105044	2005-01-18	2,818.75
UNITED WAY OF EASTERN KENTUCKY	00105654	2005-02-11	1,203.00
UNITED WAY OF SOUTHEASTERN KENTUCKY	00104719	2005-01-06	1,320.00
WESTWOOD BOYS CLUB	00103010	2004-11-04	500.00
WILEY, JENNY THEATRE	00106993	2005-04-05	1,650.00
82 vouchers < \$500			13,959.65
Donations - AP vouchers	subtotal		187,651.40

Journal ID	Acctg Date	Amount
INTCOM0481	2004-10-31	(3,376.42)
INTCOM0485	2004-10-31	1,890.97
INTCOM0516	2004-10-31	1,485.45
INTCOM1447	2005-02-28	(19,163.47)
INTCOM1452	2005-02-28	10,678.27
INTCOM1482	2005-02-28	8,485.20
INTCOM1523	2004-07-31	(2,095.74)
INTCOM1527	2004-07-31	1,185.22
INTCOM1560	2004-07-31	910.52
INTCOM2834	2004-11-30	(909.77)
INTCOM2840	2004-11-30	565.52
INTCOM2871	2005-06-30	(2,502.38)
INTCOM2877	2005-06-30	1,448.00
INTCOM2905	2005-06-30	1,054.38
INTCOM4626	2005-03-31	(9,473.19)
INTCOM4629	2005-03-31	5,278.65
INTCOM4657	2005-03-31	4,194.54
INTCOM5063	2004-08-31	(41,091.68)
INTCOM5068	2004-08-31	23,238.93
INTCOM5099	2004-08-31	17,852.75
INTCOM5789	2004-12-31	(4,607.07)
INTCOM5794	2004-12-31	2,580.20
INTCOM5824	2004-12-31	2,026.88
INTCOM7264	2005-04-30	(11,715.41)
INTCOM7269	2005-04-30	6,200.47
INTCOM7301	2005-04-30	4,514.95
INTCOM7833	2004-09-30	(2,469.30)
INTCOM7838	2004-09-30	1,396.48
INTCOM7869	2004-09-30	1,072.82
INTCOM9033	2005-01-31	(10,349.45)
INTCOM9038	2005-01-31	5,766.92
INTCOM9100	2005-01-31	4,582.53
INTCOM9708	2005-05-31	(3,828.30)
INTCOM9713	2005-05-31	2,215.24
INTCOM9800	2005-05-31	1,613.06
SCBBIL0071	2004-10-31	1,391.47
SCBBIL0076	2004-10-31	1,329.57
SCBBIL0112	2004-10-31	590.72
SCBBIL0971	2005-02-28	3,131.66
SCBBIL0976	2005-02-28	2,527.11
SCBBIL1013	2005-02-28	1,329.94
SCBBIL2447	2004-11-30	3,405.19
SCBBIL2452	2004-11-30	3,253.71
SCBBIL2486	2004-11-30	1,445.55
SCBBIL2634	2005-06-30	625.24
SCBBIL2640	2005-06-30	504.57
SCBBIL4512	2005-03-31	574.53
SCBBIL4837	2004-08-31	693.13
SCBBIL4842	2004-08-31	662.26
SCBBIL5441	2004-12-31	22,414.91
SCBBIL5446	2004-12-31	21,417.59
SCBBIL5483	2004-12-31	9,515.34
SCBBIL7037	2005-04-30	1,672.51
SCBBIL7042	2005-04-30	1,349.61
SCBBIL7078	2005-04-30	710.30
SCBBIL7595	2004-09-30	663.35
SCBBIL7600	2004-09-30	633.91
SCBBIL8891	2005-01-31	8,314.17
SCBBIL8897	2005-01-31	6,709.11
SCBBIL8937	2005-01-31	3,530.84
SCBBIL9463	2005-05-31	1,310.21
SCBBIL9468	2005-05-31	1,057.26
SCBBIL9503	2005-05-31	556.38
17 JE < \$500		3,685.54
<b>Donations - Misc JE</b>	<b>subtotal</b>	<b>103,661.43</b>
<b>Donations</b>	<b>Total</b>	<b>291,312.83</b>



Voucher	Acctg Date	Name	Amount	Jrn ID	Amt	Date
00100018 Total	2004-07-15	BANK ONE COMMERCIAL CARD ACTIVITY	2,393.97	INTCOM0481	(5,217.80)	2004-10-31
00100594 Total	2004-08-06	BANK ONE COMMERCIAL CARD ACTIVITY	4,405.71	INTCOM0485	3,496.24	2004-10-31
00101435 Total	2004-09-07	BANK ONE COMMERCIAL CARD ACTIVITY	2,358.30	INTCOM0516	2,746.47	2004-10-31
00102488 Total	2004-10-15	BANK ONE COMMERCIAL CARD ACTIVITY	1,580.45	INTCOM1447	(17,943.28)	2005-02-28
00105997 Total	2005-02-25	BANK ONE COMMERCIAL CARD ACTIVITY	891.65	INTCOM1452	9,932.35	2005-02-28
00106800 Total	2005-03-30	BANK ONE COMMERCIAL CARD ACTIVITY	875.00	INTCOM1482	7,892.47	2005-02-28
00108608 Total	2005-06-02	BANK ONE COMMERCIAL CARD ACTIVITY	1,654.20	INTCOM1523	(1,961.23)	2004-07-31
00101829 Total	2004-09-21	CURLESS FAMILY LTD PARTNERSHIP	1,800.00	INTCOM1527	1,192.37	2004-07-31
00103750 Total	2004-12-27	CURLESS FAMILY LTD PARTNERSHIP	1,800.00	INTCOM1560	914.33	2004-07-31
00103751 Total	2005-03-28	CURLESS FAMILY LTD PARTNERSHIP	1,800.00	INTCOM2834	(946.32)	2004-11-30
00103752 Total	2005-06-27	CURLESS FAMILY LTD PARTNERSHIP	1,800.00	INTCOM2840	753.49	2004-11-30
00105341 Total	2005-02-01	EDISON ELECTRIC INSTITUTE	23,325.20	INTCOM2869	591.90	2004-11-30
00106252 Total	2005-03-07	FRANKFORT COUNTRY CLUB	2,258.53	INTCOM2871	(2,460.88)	2005-06-30
00105603 Total	2005-02-10	LEGISLATIVE RESEARCH COMMISSION	530.00	INTCOM2877	1,584.73	2005-06-30
		33 vouchers < \$500	6,198.05	INTCOM2905	1,153.95	2005-06-30
subtotal		Civic & Political activities - AP vouchers	53,671.06	INTCOM4626	(6,082.73)	2005-03-31
				INTCOM4629	4,514.50	2005-03-31
				INTCOM4657	3,587.32	2005-03-31
				INTCOM5063	(6,333.96)	2004-08-31
				INTCOM5068	5,264.58	2004-08-31
				INTCOM5099	4,044.39	2004-08-31
				INTCOM5789	(1,810.26)	2004-12-31
				INTCOM5794	1,028.00	2004-12-31
				INTCOM5824	807.54	2004-12-31
				INTCOM7264	(1,903.05)	2005-04-30
				INTCOM7833	(4,856.85)	2004-09-30
				INTCOM7838	3,633.95	2004-09-30
				INTCOM7869	2,791.69	2004-09-30
				INTCOM9033	(714.03)	2005-01-31
				INTCOM9038	913.02	2005-01-31
				INTCOM9100	725.51	2005-01-31
				INTCOM9708	(1,128.81)	2005-05-31
				OVH0365163	3,866.39	2004-08-06
				OVH0371449	595.53	2004-08-20
				OVH0377400	2,458.21	2004-09-03
				OVH0390672	1,546.83	2004-10-01
				OVH0394644	2,353.73	2004-10-15
				OVH0410993	646.34	2004-11-24
				OVH0435103	1,034.69	2005-01-21
				OVH0441966	940.83	2005-02-04
				OVH0447687	1,252.15	2005-02-18
				OVH0453544	2,375.34	2005-03-04
				OVH0460008	1,345.50	2005-03-18
				OVH0475544	785.92	2005-04-29
				PAY0363311	3,700.92	2004-08-06
				PAY0369289	588.64	2004-08-20
				PAY0376626	2,425.68	2004-09-03
				PAY0388865	1,536.00	2004-10-01
				PAY0392994	2,402.21	2004-10-15
				PAY0410282	856.92	2004-11-24
				PAY0433992	1,231.83	2005-01-21
				PAY0440650	1,111.30	2005-02-04
				PAY0446602	1,446.06	2005-02-18
				PAY0452806	2,785.00	2005-03-04
				PAY0458838	1,071.16	2005-03-18
				PAY0474944	931.25	2005-04-29
				SCBBIL0071	1,541.45	2004-10-31
				SCBBIL0076	1,693.90	2004-10-31
				SCBBIL0112	1,160.24	2004-10-31
				SCBBIL0971	1,717.52	2005-02-28
				SCBBIL0976	1,808.89	2005-02-28
				SCBBIL1013	1,251.40	2005-02-28
				SCBBIL1300	668.00	2004-07-31
				SCBBIL2452	515.88	2004-11-30
				SCBBIL2634	3,208.58	2005-06-30
				SCBBIL2640	3,317.40	2005-06-30
				SCBBIL2796	2,361.49	2005-06-30
				SCBBIL4512	1,900.46	2005-03-31
				SCBBIL4517	1,890.13	2005-03-31
				SCBBIL4554	1,384.69	2005-03-31
				SCBBIL4837	515.09	2004-08-31
				SCBBIL4842	25,489.33	2004-08-31
				SCBBIL7037	775.55	2005-04-30
				SCBBIL7042	1,009.16	2005-04-30
				SCBBIL7078	570.83	2005-04-30
				SCBBIL8891	1,282.45	2005-01-31
				SCBBIL8897	1,263.80	2005-01-31
				SCBBIL8937	934.46	2005-01-31
				SCBBIL9463	1,015.84	2005-05-31
				SCBBIL9468	1,243.03	2005-05-31
				SCBBIL9503	747.64	2005-05-31
				46 JE <\$500	9,897.05	
subtotal		Civic & Political activities - misc JEs	114,662.28			
Total - Civic & Political Activities					168,333.34	

<b>Name</b>	<b>Voucher</b>	<b>Acctg Date</b>	<b>Amount</b>
EAST PARK	00107461	2005-04-20	5,000.00
ASHLAND ALLIANCE	00105660	2005-02-11	1,500.00
MOSHER, TIMOTHY C	00105417	2005-02-03	755.00
PIKE COUNTY CHAMBER OF COMMERCE	00104934	2005-01-12	620.00
42 vouchers < \$500			9,345.49
Dues & Memberships - AP vouchers	subtotal		17,220.49

<b>JE</b>	<b>Date</b>	<b>Amt</b>
SCBBIL0976 Total	2005-02-28	1,122.81
SCBBIL4512 Total	2005-03-31	526.55
SCBBIL4837 Total	2004-08-31	1,143.59
SCBBIL4842 Total	2004-08-31	1,141.91
SCBBIL4877 Total	2004-08-31	857.41
SCBBIL5446 Total	2004-12-31	512.61
30 JE < \$500		4,572.41
Dues & Memberships - SCB JE	subtotal	9,877.29

<b>Dues &amp; Memberships</b>	<b>Total</b>	<b>27,097.78</b>
-------------------------------	--------------	------------------

Jrn ID	Amt	Date
AMS_ALLOC	1,391.69	2005-05-31
AMS_ALLOC	10,254.61	2005-06-30
<b>Special Allowance Losses</b>	<b>11,646.30</b>	<b>Total</b>

Jrn ID	Amt	Date
INTCOM7833	(106,710.00)	2004-09-30
INTCOM7838	39,143.00	2004-09-30
INTCOM7869	67,567.00	2004-09-30
LTDSFAS133	(191,952.00)	2004-09-15
LTDSFAS133	920,339.00	2004-09-30
LTDSFAS133	(920,339.00)	2004-12-15
LTDSFAS133	614,426.99	2004-12-31
LTDSFAS133	(614,426.99)	2005-03-15
SFAS133FV	344,464.00	2005-03-31
SFAS133FV	(317,586.00)	2005-06-30
<b>Interest Rate Hedge Unrealized Losses</b>	<b>(165,074.00)</b>	<b>Total</b>

<b>Name</b>	<b>Voucher</b>	<b>Acctg Date</b>	<b>Amount</b>
KENTUCKY STATE TREASURER	00109221	2005-06-24	53,327.25
5 vouchers < \$500	00099662	2004-07-07	214.69
Penalties - AP vouchers	subtotal		53,541.94
Penalties - 11 Misc JE < \$500	subtotal		29.17
<b>Penalties</b>	<b>Total</b>		<b>53,571.11</b>

<b>Jrn ID</b>	<b>Date</b>	<b>Amt</b>
ACCRUEFERC	2004-12-15	-307,000.00
<b>Reversal of Estimated FERC Penalty</b>		<b>(307,000.00)</b>

Name	Voucher	Acctg Date	Amount
COMMUNITY TRUST BANK	00107117	2005-04-08	581.52
COMMUNITY TRUST BANK	00106250	2005-03-07	718.41
COMMUNITY TRUST BANK	00105828	2005-02-18	876.39
COMMUNITY TRUST BANK	00105827	2005-02-18	273.16
COMMUNITY TRUST BANK	00105826	2005-02-18	247.23
COMMUNITY TRUST BANK	00105825	2005-02-18	58.86
COMMUNITY TRUST BANK	00103086	2004-11-09	600.82
COMMUNITY TRUST BANK	00099791	2004-07-12	1,124.11
FIFTH THIRD BANK	00106763	2005-03-30	521.43
FIFTH THIRD BANK	00104622	2005-01-03	54.61
FIFTH THIRD BANK	00100205	2004-07-23	82.10
KING, EDNA	00108629	2005-06-03	400.00
Other - AP vouchers		subtotal	5,538.64

JE	Date	Amt
CA0374	2004-07-30	15,532.61
SCBBIL5446	2004-12-31	5,790.56
SCBBIL7600	2004-09-30	3,032.02
SCBBIL1300	2004-07-31	2,550.75
SCBBIL5441	2004-12-31	2,288.08
SCBBIL2452	2004-11-30	1,753.13
SCBBIL2447	2004-11-30	1,737.71
SCBBIL5483	2004-12-31	1,733.07
WOFF	2005-06-16	1,628.53
SCBBIL0076	2004-10-31	1,576.52
SCBBIL2486	2004-11-30	1,318.85
SCBBIL4842	2004-08-31	1,109.13
SCBBIL9468	2005-05-31	936.47
SCBBIL9463	2005-05-31	926.41
SCBBIL0971	2005-02-28	886.64
SCBBIL0976	2005-02-28	832.69
SCBBIL0071	2004-10-31	729.90
SCBBIL7595	2004-09-30	696.55
SCBBIL9503	2005-05-31	681.81
SCBBIL1013	2005-02-28	646.00
SCBBIL8891	2005-01-31	596.86
SCBBIL8897	2005-01-31	591.81
SCBBIL4837	2004-08-31	584.78
SCBBIL7042	2005-04-30	563.72
SCBBIL0112	2004-10-31	560.24
SCBBIL1295	2004-07-31	548.65
SCBBIL7037	2005-04-30	535.24
SCBBIL7636	2004-09-30	534.92
SCBBIL4512	2005-03-31	529.37
SCBBIL2640	2005-06-30	513.87
SCBBIL4517	2005-03-31	503.58
57 JE < \$500		(8,589.43)
Other -misc JE	subtotal	43,861.04
<b>Other</b>	<b>Total</b>	<b>49,399.68</b>



## Kentucky Power Company

### REQUEST

Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 31, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

### RESPONSE

Please see page 2 for the expenses incurred during the test year for professional services in Format 31. Please see page 3 for workpapers supporting the AEPSC expenses incurred during the test year. Please see pages 4 through 17 for workpapers supporting the expenses incurred during the test year for professional services.

WITNESS: R.K. Wohnhas

KENTUCKY POWER COMPANY

Case No. 2005-00341

Analysis of Professional Services Expenses  
For the Test Year of June 2005

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1	Legal			474,701.37	474,701.37
2	Engineering			1,366,035.47	1,366,035.47
3	Accounting		1,007,101.04	11,190.56	1,018,291.60
4	Other			152,824.11	152,824.11
5	AEPSC			33,945,015.56	33,945,015.56
6	Total		1,007,101.04	35,949,767.07	36,956,868.11

\* Include detailed workpapers supporting this analysis.



Acct	12-Months Ended June 30, 2005	
1070 Construction Work in Progress - Electric		6,757,027.04
1080 Accumulated Provision for Depr of Elec Util Plt		251,346.40
1510 Fuel Stock		0.10
1520 Fuel Stock Expense Undistributed		543,309.42
1630 Stores Expense Undistributed		593,946.07
1823 Other Regulatory Assets		44,672.82
1840 Clearing Accounts		21,191.77
1860 Miscellaneous Deferred Debits		197,295.33
1880 Research, Development, and Demonstration Expenditures		566,726.47
4010 Operation Expenses		
5000	1,038,882.90	
5010	25,202.88	
5020	3,873.26	
5050	7,260.39	
5060	279,901.53	
5550	491,216.74	
5560	254,371.37	
5570	213,688.46	
5600	300,262.60	
5610	423,543.45	
5620	502.26	
5630	1,971.04	
5650	580.04	
5660	330,488.17	
5800	708,658.16	
5810	335,101.90	
5820	905.78	
5830	7,480.16	
5840	1,388.42	
5860	127,907.00	
5870	26,957.96	
5880	967,757.29	
5890	4,661.21	
9010	256,827.28	
9020	104,844.58	
9030	4,766,964.68	
9050	15,827.47	
9070	211,923.66	
9080	20,254.89	
9090	427.37	
9100	1,936.67	
9110	25.29	
9120	1,624.84	
9200	5,921,195.87	
9210	263,185.11	
9220	509.43	
9230	4,758,590.82	
9250	7,131.18	
9260	21,743.17	
9301	17,325.92	
9302	191,449.64	
9310	1,016.33	22,115,367.17
4020 Maintenance Expenses		
5100	702,874.36	
5110	29,643.52	
5120	1,071,179.40	
5130	388,155.57	
5140	46,667.81	
5680	88,200.24	
5700	67,161.12	
5710	7,796.44	
5900	6,396.76	
5920	44,924.25	
5930	123,246.45	
5940	69.28	
5950	5,534.86	
5970	827.22	
5980	2,911.50	
9350	60,340.91	2,645,929.69
4150 Revenues from Merchandising, Jobbing, and Contract Work		(6,391.61)
4160 Costs and Expenses of Merchandising, Jobbing and Contract Work		554.96
4210 Miscellaneous Nonoperating Income		(1,495.50)
4261 Donations		103,861.43
4263 Penalties		120.56
4264 Expenditures for Certain Civic, Political and Related Activities		63,459.59
4265 Other Deductions		48,078.36
4510 Miscellaneous Service Revenues		15.49
		33,945,015.56

TYPE	Name	Cost Comp	Amount	From Date	Thru Date	Voucher	Acct
ACC	ARTS ELECTRIC INC	260	229.56	2004-07-01	2005-06-30	00099951	9210001
ACC	DELOITTE & TOUCHE LLP	260	45,004.00	2004-07-01	2005-06-30	00100726	9230001
ACC	DELOITTE & TOUCHE LLP	260	4,213.00	2004-07-01	2005-06-30	00100727	9230001
ACC	DELOITTE & TOUCHE LLP	260	11,566.00	2004-07-01	2005-06-30	00100730	9230001
ACC	DELOITTE & TOUCHE LLP	260	3,379.00	2004-07-01	2005-06-30	00100731	9230001
ACC	DELOITTE & TOUCHE LLP	260	9,000.00	2004-07-01	2005-06-30	00100868	9230001
ACC	ERNST & YOUNG	264	6,761.00	2004-07-01	2005-06-30	00108138	9230001
ACC	FARMER & HUMBLE	260	1,050.00	2004-07-01	2005-06-30	00099776	9230001
ACC	FARMER & HUMBLE	260	1,050.00	2004-07-01	2005-06-30	00102271	9230001
ACC	FARMER & HUMBLE	260	1,050.00	2004-07-01	2005-06-30	00104905	9230001
ACC	FARMER & HUMBLE	264	1,050.00	2004-07-01	2005-06-30	00107130	9230001
ENGINEER	CC TECHNOLOGIES	260	1,500.00	2004-07-01	2005-06-30	00038216	5000000
ENGINEER	E ON ENGINEERING CORP	260	9,250.00	2004-07-01	2005-06-30	00036026	1070001
ENGINEER	FMSM ENGINEERS	260	14,520.82	2004-07-01	2005-06-30	00036842	1070001
ENGINEER	FMSM ENGINEERS	260	607.24	2004-07-01	2005-06-30	00038046	1070001
ENGINEER	FMSM ENGINEERS	260	21,614.23	2004-07-01	2005-06-30	00033117	1070001
ENGINEER	FMSM ENGINEERS	260	21,128.55	2004-07-01	2005-06-30	00033972	1070001
ENGINEER	FMSM ENGINEERS	260	2,252.46	2004-07-01	2005-06-30	00035461	1070001
ENGINEER	FMSM ENGINEERS	260	38,139.44	2004-07-01	2005-06-30	00036342	1070001
ENGINEER	FMSM ENGINEERS	260	18,794.82	2004-07-01	2005-06-30	00036841	1070001
ENGINEER	FMSM ENGINEERS	260	24,409.69	2004-07-01	2005-06-30	00037049	1070001
ENGINEER	FMSM ENGINEERS	260	11,312.93	2004-07-01	2005-06-30	00037050	1070001
ENGINEER	FMSM ENGINEERS	260	22,441.96	2004-07-01	2005-06-30	00037248	1070001
ENGINEER	FMSM ENGINEERS	260	2,756.14	2004-07-01	2005-06-30	00037517	1070001
ENGINEER	FMSM ENGINEERS	260	2,364.31	2004-07-01	2005-06-30	00037548	1070001
ENGINEER	FMSM ENGINEERS	260	12,505.01	2004-07-01	2005-06-30	00037549	1070001
ENGINEER	FMSM ENGINEERS	260	21,493.90	2004-07-01	2005-06-30	00038047	1070001
ENGINEER	FMSM ENGINEERS	260	2,725.35	2004-07-01	2005-06-30	00038699	1070001
ENGINEER	FMSM ENGINEERS	260	13,800.65	2004-07-01	2005-06-30	00038699	1070001
ENGINEER	FMSM ENGINEERS	260	8,606.87	2004-07-01	2005-06-30	00040032	1070001
ENGINEER	FMSM ENGINEERS	260	1,197.24	2004-07-01	2005-06-30	00040033	1070001
ENGINEER	SUMMIT ENGINEERING INC	260	319.77	2004-07-01	2005-06-30	00004917	1070001
ENGINEER	SUMMIT ENGINEERING INC	260	71.06	2004-07-01	2005-06-30	00005172	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	400.33	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	115.02	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	967.35	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	967.10	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,117.20	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	84.15	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,933.01	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	893.76	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	275.12	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,062.88	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	122.36	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	142.80	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	485.05	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	137.56	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	114.38	2004-07-01	2005-06-30	00037655	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	133.00	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	93.97	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	495.53	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	41.27	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,005.48	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	2,433.07	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,117.20	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	93.28	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	14.37	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	257.93	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	465.01	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	287.55	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,054.64	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,091.20	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	72.57	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	103.17	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	93.28	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	91.77	2004-07-01	2005-06-30	00037868	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	228.76	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	502.74	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	121.28	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	57.51	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	34.39	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	763.73	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	936.89	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00038048	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	927.52	2004-07-01	2005-06-30	00038048	1070000









ENGINEER	SUN TECHNICAL SERVICES INC	260	558.60	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	59.83	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	565.11	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,011.82	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,005.48	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	103.17	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	485.47	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	20.47	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	166.25	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	61.18	2004-07-01	2005-06-30	00036966	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	532.70	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	149.05	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	93.28	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	744.80	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	172.53	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	992.29	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,091.20	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	893.76	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	62.15	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	621.45	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,310.87	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,518.00	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	50.36	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	137.56	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,461.46	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	137.56	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	484.91	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	91.77	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	349.13	2004-07-01	2005-06-30	00037150	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	166.25	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	122.36	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	433.51	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	154.76	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	41.27	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	119.56	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	931.00	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	171.95	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	588.61	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	230.04	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	811.29	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,091.20	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	446.88	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	32.42	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	558.60	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	2,446.57	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00037320	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	66.50	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	170.92	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	122.36	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	362.59	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	68.78	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	82.22	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,091.20	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	68.78	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,041.45	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	460.08	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	905.00	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,117.20	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	2,705.74	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	893.76	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00037518	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	374.38	2004-07-01	2005-06-30	00032019	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	299.50	2004-07-01	2005-06-30	00032244	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	419.30	2004-07-01	2005-06-30	00032354	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	404.33	2004-07-01	2005-06-30	00032556	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	569.05	2004-07-01	2005-06-30	00032700	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	374.38	2004-07-01	2005-06-30	00032820	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	823.63	2004-07-01	2005-06-30	00032906	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	539.10	2004-07-01	2005-06-30	00033182	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	284.53	2004-07-01	2005-06-30	00033336	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	374.38	2004-07-01	2005-06-30	00033437	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	239.60	2004-07-01	2005-06-30	00033544	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	321.76	2004-07-01	2005-06-30	00033691	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	630.08	2004-07-01	2005-06-30	00033860	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	67.08	2004-07-01	2005-06-30	00034038	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	25.16	2004-07-01	2005-06-30	00034167	1070001



ENGINEER	SUN TECHNICAL SERVICES INC	260	96.43	2004-07-01	2005-06-30	00034374	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	329.45	2004-07-01	2005-06-30	00034500	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	27.77	2004-07-01	2005-06-30	00034660	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	314.48	2004-07-01	2005-06-30	00034661	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	359.40	2004-07-01	2005-06-30	00034870	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	11.11	2004-07-01	2005-06-30	00034906	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	299.50	2004-07-01	2005-06-30	00035010	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	239.60	2004-07-01	2005-06-30	00035135	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,883.18	2004-07-01	2005-06-30	00035363	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	234.88	2004-07-01	2005-06-30	00035557	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	234.88	2004-07-01	2005-06-30	00035713	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	228.76	2004-07-01	2005-06-30	00036097	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	343.14	2004-07-01	2005-06-30	00036261	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	114.38	2004-07-01	2005-06-30	00036488	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	228.76	2004-07-01	2005-06-30	00036755	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	228.76	2004-07-01	2005-06-30	00036966	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,029.42	2004-07-01	2005-06-30	00037150	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	285.95	2004-07-01	2005-06-30	00037320	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	114.38	2004-07-01	2005-06-30	00037518	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	176.16	2004-07-01	2005-06-30	00037518	9200000
ENGINEER	SUN TECHNICAL SERVICES INC	260	114.38	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	535.67	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	82.54	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	215.55	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	979.82	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,091.20	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	642.39	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	24.32	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,757.84	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	17.20	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	85.98	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	199.29	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	87.61	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	430.92	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	122.36	2004-07-01	2005-06-30	00038351	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	343.14	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	93.28	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	359.25	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	847.81	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	373.12	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,091.20	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,061.34	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	12.35	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	2,151.40	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	702.24	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	36.91	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	35.74	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	425.93	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	879.70	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	562.42	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	215.46	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	61.18	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	77.81	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	118.88	2004-07-01	2005-06-30	00038513	1070000
ENGINEER	SUN TECHNICAL SERVICES INC	260	2,724.80	2004-07-01	2005-06-30	00038351	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	3,406.00	2004-07-01	2005-06-30	00038513	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	171.57	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	124.67	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	93.28	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	100.88	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	2,164.58	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,117.20	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	41.84	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	206.34	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	930.02	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	179.55	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	287.40	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	979.82	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	93.28	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,112.48	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	17.76	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	82.54	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	514.47	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	77.81	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	359.10	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	122.36	2004-07-01	2005-06-30	00038684	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	114.38	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	471.00	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	105.00	2004-07-01	2005-06-30	00038801	1070001



ENGINEER	SUN TECHNICAL SERVICES INC	260	137.56	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	655.04	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	71.85	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	934.57	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,091.20	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,117.20	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	19.30	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	377.10	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	3,013.62	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	124.67	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	420.20	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,207.00	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	24.61	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	122.36	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	287.28	2004-07-01	2005-06-30	00038801	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	323.19	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,170.58	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	71.85	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	992.29	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	93.28	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,091.20	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,117.20	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	19.30	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,967.80	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	137.56	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	76.48	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	125.83	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	425.94	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	43.30	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	93.28	2004-07-01	2005-06-30	00038982	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	215.46	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	877.80	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	343.90	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,383.03	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	143.70	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	829.29	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	233.20	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,091.20	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	1,117.20	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	14.67	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	2,377.61	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	73.82	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	91.77	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	105.16	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	538.54	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	SUN TECHNICAL SERVICES INC	260	46.64	2004-07-01	2005-06-30	00039164	1070001
ENGINEER	COMMONWEALTH ASSOCIATES INC	260	13,553.08	2004-07-01	2005-06-30	00100423	9230001
ENGINEER	COMMONWEALTH ASSOCIATES INC	260	6,384.07	2004-07-01	2005-06-30	00106253	9230001
ENGINEER	PARSONS E & C	266	10,892.37	2004-07-01	2005-06-30	00034478	1070001
ENGINEER	PARSONS E & C	266	1,676.56	2004-07-01	2005-06-30	00034478	1070001
ENGINEER	PARSONS E & C	266	3,484.45	2004-07-01	2005-06-30	00034478	1070001
ENGINEER	PARSONS E & C	266	17,796.47	2004-07-01	2005-06-30	00034479	1070001
ENGINEER	PARSONS E & C	266	6,074.99	2004-07-01	2005-06-30	00034479	1070001
ENGINEER	PARSONS E & C	266	2,923.01	2004-07-01	2005-06-30	00034479	1070001
ENGINEER	PARSONS E & C	266	24,296.99	2004-07-01	2005-06-30	00035009	1070001
ENGINEER	PARSONS E & C	266	3,895.57	2004-07-01	2005-06-30	00035009	1070001
ENGINEER	PARSONS E & C	266	8,096.30	2004-07-01	2005-06-30	00035009	1070001
ENGINEER	PARSONS E & C	266	18,335.61	2004-07-01	2005-06-30	00035525	1070001
ENGINEER	PARSONS E & C	266	6,958.27	2004-07-01	2005-06-30	00035525	1070001
ENGINEER	PARSONS E & C	266	3,348.00	2004-07-01	2005-06-30	00035525	1070001
ENGINEER	PARSONS E & C	266	16,726.64	2004-07-01	2005-06-30	00035556	1070001
ENGINEER	PARSONS E & C	266	6,409.33	2004-07-01	2005-06-30	00035556	1070001
ENGINEER	PARSONS E & C	266	3,083.88	2004-07-01	2005-06-30	00035556	1070001
ENGINEER	PARSONS E & C	266	14,097.92	2004-07-01	2005-06-30	00035950	1070001
ENGINEER	PARSONS E & C	266	5,498.19	2004-07-01	2005-06-30	00035950	1070001
ENGINEER	PARSONS E & C	266	2,645.47	2004-07-01	2005-06-30	00035950	1070001
ENGINEER	PARSONS E & C	266	15,197.50	2004-07-01	2005-06-30	00036260	1070001
ENGINEER	PARSONS E & C	266	5,862.11	2004-07-01	2005-06-30	00036260	1070001
ENGINEER	PARSONS E & C	266	2,820.58	2004-07-01	2005-06-30	00036260	1070001
ENGINEER	PARSONS E & C	266	5,658.69	2004-07-01	2005-06-30	00036406	1070001
ENGINEER	PARSONS E & C	266	949.66	2004-07-01	2005-06-30	00036406	1070001
ENGINEER	PARSONS E & C	266	1,973.72	2004-07-01	2005-06-30	00036406	1070001
ENGINEER	PARSONS E & C	266	14,038.96	2004-07-01	2005-06-30	00036754	1070001
ENGINEER	PARSONS E & C	266	5,450.35	2004-07-01	2005-06-30	00036754	1070001
ENGINEER	PARSONS E & C	266	2,622.49	2004-07-01	2005-06-30	00036754	1070001
ENGINEER	PARSONS E & C	266	23,688.38	2004-07-01	2005-06-30	00037048	1070001
ENGINEER	PARSONS E & C	266	9,070.59	2004-07-01	2005-06-30	00037048	1070001
ENGINEER	PARSONS E & C	266	4,364.35	2004-07-01	2005-06-30	00037048	1070001
ENGINEER	PARSONS E & C	266	37,887.00	2004-07-01	2005-06-30	00037516	1070001
ENGINEER	PARSONS E & C	266	14,413.36	2004-07-01	2005-06-30	00037516	1070001

ENGINEER	PARSONS E & C	266	6,935.04	2004-07-01	2005-06-30	00037516	1070001
ENGINEER	PARSONS E & C	266	8,123.25	2004-07-01	2005-06-30	00038614	1070001
ENGINEER	PARSONS E & C	266	3,168.07	2004-07-01	2005-06-30	00038614	1070001
ENGINEER	PARSONS E & C	266	1,524.33	2004-07-01	2005-06-30	00038614	1070001
ENGINEER	PARSONS E & C	260	5,238.44	2004-07-01	2005-06-30	00039232	1070001
ENGINEER	PARSONS E & C	260	27,752.76	2004-07-01	2005-06-30	00039233	1070001
ENGINEER	PARSONS E & C	260	23,857.80	2004-07-01	2005-06-30	00039234	1070001
ENGINEER	PARSONS E & C	260	20,485.73	2004-07-01	2005-06-30	00039235	1070001
ENGINEER	PARSONS E & C	260	49,740.88	2004-07-01	2005-06-30	00039236	1070001
ENGINEER	PARSONS E & C	260	104,056.47	2004-07-01	2005-06-30	00039237	1070001
ENGINEER	PARSONS E & C	260	7,508.73	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	715.52	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	9,629.65	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	18,016.78	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	9,510.39	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	8,510.94	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	10,124.03	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	21,041.16	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	471.53	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	59.63	2004-07-01	2005-06-30	00039530	1070001
ENGINEER	PARSONS E & C	260	10,022.74	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	19,498.24	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	9,479.59	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	6,816.61	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	10,353.06	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	21,517.26	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	1,736.51	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	620.33	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	7,990.98	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	743.67	2004-07-01	2005-06-30	00039848	1070001
ENGINEER	PARSONS E & C	260	7,998.14	2004-07-01	2005-06-30	00040394	1070001
ENGINEER	PARSONS E & C	260	7,558.84	2004-07-01	2005-06-30	00040394	1070001
ENGINEER	PARSONS E & C	260	6,652.73	2004-07-01	2005-06-30	00040394	1070001
ENGINEER	PARSONS E & C	260	9,307.71	2004-07-01	2005-06-30	00040394	1070001
ENGINEER	PARSONS E & C	260	28,444.56	2004-07-01	2005-06-30	00040394	1070001
ENGINEER	PARSONS E & C	260	7,934.44	2004-07-01	2005-06-30	00040394	1070001
ENGINEER	PARSONS E & C	260	2,965.83	2004-07-01	2005-06-30	00040394	1070001
ENGINEER	PARSONS E & C	260	12,761.86	2004-07-01	2005-06-30	00040394	1070001
ENGINEER	PARSONS E & C	260	26,523.45	2004-07-01	2005-06-30	00040394	1070001
ENGINEER	PARSONS E & C	260	112.50	2004-07-01	2005-06-30	00040394	1070001
LEGAL	BARRET HAYNES MAY CARTER & ROARK PSC	262	100.00	2004-07-01	2005-06-30	00101484	9230001
LEGAL	BARRET HAYNES MAY CARTER & ROARK PSC	262	150.00	2004-07-01	2005-06-30	00103143	9230001
LEGAL	BARRET HAYNES MAY CARTER & ROARK PSC	262	50.00	2004-07-01	2005-06-30	00103915	9230001
LEGAL	BARRET HAYNES MAY CARTER & ROARK PSC	262	275.00	2004-07-01	2005-06-30	00104714	9230001
LEGAL	BARRET HAYNES MAY CARTER & ROARK PSC	262	75.00	2004-07-01	2005-06-30	00105519	9230001
LEGAL	BARRET HAYNES MAY CARTER & ROARK PSC	262	75.00	2004-07-01	2005-06-30	00106244	9230001
LEGAL	BARRET HAYNES MAY CARTER & ROARK PSC	262	510.80	2004-07-01	2005-06-30	00107114	9230001
LEGAL	BREWSTER,MORHOUS,CAMERON,MULLINS	262	2,825.80	2004-07-01	2005-06-30	00004908	9230001
LEGAL	BREWSTER,MORHOUS,CAMERON,MULLINS	262	2,088.60	2004-07-01	2005-06-30	00005070	9230001
LEGAL	BREWSTER,MORHOUS,CAMERON,MULLINS	262	588.12	2004-07-01	2005-06-30	00005678	9230001
LEGAL	BRICKER & ECKLER	262	91.28	2004-07-01	2005-06-30	00034664	9230001
LEGAL	BRICKER & ECKLER	262	58.65	2004-07-01	2005-06-30	00035263	9230001
LEGAL	BRICKER & ECKLER	262	3.00	2004-07-01	2005-06-30	00036008	9230001
LEGAL	BRICKER & ECKLER	262	1.90	2004-07-01	2005-06-30	00037656	9230001
LEGAL	COMBS & COMBS PSC	262	101.27	2004-07-01	2005-06-30	00107319	9230001
LEGAL	COMBS & COMBS PSC	262	80.00	2004-07-01	2005-06-30	00108950	9230001
LEGAL	COMBS & COMBS PSC	262	1,163.11	2004-07-01	2005-06-30	00006338	1070001
LEGAL	COMBS & COMBS PSC	262	6,284.59	2004-07-01	2005-06-30	00004875	9230001
LEGAL	COMBS & COMBS PSC	262	284.25	2004-07-01	2005-06-30	00004876	9230001
LEGAL	COMBS & COMBS PSC	262	3,464.89	2004-07-01	2005-06-30	00004877	9230001
LEGAL	COMBS & COMBS PSC	262	126.27	2004-07-01	2005-06-30	00005209	9230001
LEGAL	COMBS & COMBS PSC	262	212.50	2004-07-01	2005-06-30	00005210	9230001
LEGAL	COMBS & COMBS PSC	262	1,395.47	2004-07-01	2005-06-30	00005211	9230001
LEGAL	COMBS & COMBS PSC	262	565.30	2004-07-01	2005-06-30	00005567	9230001
LEGAL	COMBS & COMBS PSC	262	161.33	2004-07-01	2005-06-30	00005568	9230001
LEGAL	COMBS & COMBS PSC	262	919.11	2004-07-01	2005-06-30	00006361	9230001
LEGAL	COMBS & COMBS PSC	262	262.50	2004-07-01	2005-06-30	00006362	9230001
LEGAL	COMBS & COMBS PSC	262	262.50	2004-07-01	2005-06-30	00006363	9230001
LEGAL	COMBS & COMBS PSC	262	255.61	2004-07-01	2005-06-30	00006364	9230001
LEGAL	COMBS & COMBS PSC	262	615.63	2004-07-01	2005-06-30	00006365	9230001
LEGAL	COMBS & COMBS PSC	262	680.74	2004-07-01	2005-06-30	00006366	9230001
LEGAL	COMBS & COMBS PSC	262	51.27	2004-07-01	2005-06-30	00006385	9230001
LEGAL	COMBS & COMBS PSC	262	51.27	2004-07-01	2005-06-30	00006386	9230001
LEGAL	COMBS & COMBS PSC	262	51.27	2004-07-01	2005-06-30	00006387	9230001
LEGAL	COMBS & COMBS PSC	262	153.28	2004-07-01	2005-06-30	00006388	9230001
LEGAL	COMBS & COMBS PSC	262	269.96	2004-07-01	2005-06-30	00006389	9230001
LEGAL	COMBS & COMBS PSC	262	50.00	2004-07-01	2005-06-30	00006390	9230001
LEGAL	CROSS CREEK SERVICES LLC	260	85.00	2004-07-01	2005-06-30	00035429	9250007
LEGAL	GRAY WOODS & COOPER	262	2,859.57	2004-07-01	2005-06-30	00103698	9230001
LEGAL	GRAY WOODS & COOPER	262	1,670.00	2004-07-01	2005-06-30	00104412	9230001
LEGAL	GRAY WOODS & COOPER	262	3,474.08	2004-07-01	2005-06-30	00104413	9230001
LEGAL	GRAY WOODS & COOPER	262	1,747.74	2004-07-01	2005-06-30	00104414	9230001
LEGAL	GRAY WOODS & COOPER	262	2,115.03	2004-07-01	2005-06-30	00104415	9230001

LEGAL	GRAY WOODS & COOPER	262	2,208.99	2004-07-01	2005-06-30	00104416	9230001
LEGAL	HUDDLESTON BOLEN LLP	262	8,567.66	2004-07-01	2005-06-30	00004914	9230001
LEGAL	HUDDLESTON BOLEN LLP	262	1,688.73	2004-07-01	2005-06-30	00005015	9230001
LEGAL	HUDDLESTON BOLEN LLP	262	96.71	2004-07-01	2005-06-30	00005125	9230001
LEGAL	HUDDLESTON BOLEN LLP	262	5,984.01	2004-07-01	2005-06-30	00005327	9230001
LEGAL	HUDDLESTON BOLEN LLP	262	2,797.59	2004-07-01	2005-06-30	00005434	9230001
LEGAL	HUDDLESTON BOLEN LLP	262	2,124.76	2004-07-01	2005-06-30	00005556	9230001
LEGAL	HUDDLESTON BOLEN LLP	262	971.00	2004-07-01	2005-06-30	00005713	9230001
LEGAL	HUDDLESTON BOLEN LLP	262	533.95	2004-07-01	2005-06-30	00005892	9230001
LEGAL	HUDDLESTON BOLEN LLP	262	52.50	2004-07-01	2005-06-30	00005989	9230001
LEGAL	JOHNSON, RUSSELL R III	262	4,226.59	2004-07-01	2005-06-30	00100043	9230001
LEGAL	JOHNSON, RUSSELL R III	262	760.00	2004-07-01	2005-06-30	00100894	9230001
LEGAL	JOHNSON, RUSSELL R III	262	166.91	2004-07-01	2005-06-30	00101563	9230001
LEGAL	JOHNSON, RUSSELL R III	262	240.00	2004-07-01	2005-06-30	00101613	9230001
LEGAL	JOHNSON, RUSSELL R III	262	800.00	2004-07-01	2005-06-30	00102821	9230001
LEGAL	JOHNSON, RUSSELL R III	262	2,540.00	2004-07-01	2005-06-30	00103461	9230001
LEGAL	JOHNSON, RUSSELL R III	262	193.78	2004-07-01	2005-06-30	00103462	9230001
LEGAL	JOHNSON, RUSSELL R III	262	700.00	2004-07-01	2005-06-30	00104270	9230001
LEGAL	JOHNSON, RUSSELL R III	262	280.00	2004-07-01	2005-06-30	00105155	9230001
LEGAL	JOHNSON, RUSSELL R III	262	80.00	2004-07-01	2005-06-30	00106186	9230001
LEGAL	JOHNSON, RUSSELL R III	262	196.00	2004-07-01	2005-06-30	00107679	9230001
LEGAL	JOHNSON, RUSSELL R III	262	3,750.60	2004-07-01	2005-06-30	00108540	9230001
LEGAL	KINNER & PATTON	262	140.00	2004-07-01	2005-06-30	00004878	1070001
LEGAL	KINNER & PATTON	262	8,748.00	2004-07-01	2005-06-30	00004964	1070001
LEGAL	KINNER & PATTON	262	11,581.50	2004-07-01	2005-06-30	00005500	1070001
LEGAL	KINNER & PATTON	262	638.75	2004-07-01	2005-06-30	00005719	1070001
LEGAL	KINNER & PATTON	262	3,620.50	2004-07-01	2005-06-30	00005720	1070001
LEGAL	KINNER & PATTON	262	175.00	2004-07-01	2005-06-30	00006280	1070001
LEGAL	LYON FIRM PA	262	4,598.75	2004-07-01	2005-06-30	00034019	1070001
LEGAL	LYON FIRM PA	262	2,518.75	2004-07-01	2005-06-30	00034722	1070001
LEGAL	LYON FIRM PA	262	3,006.25	2004-07-01	2005-06-30	00035011	1070001
LEGAL	LYON FIRM PA	262	325.00	2004-07-01	2005-06-30	00036098	1070001
LEGAL	PORTER WRIGHT MORRIS & ARTHUR	262	7.79	2004-07-01	2005-06-30	00033337	9230001
LEGAL	PORTER WRIGHT MORRIS & ARTHUR	262	7.20	2004-07-01	2005-06-30	00033991	9230001
LEGAL	PORTER WRIGHT MORRIS & ARTHUR	262	118.86	2004-07-01	2005-06-30	00034622	9230001
LEGAL	PORTER WRIGHT MORRIS & ARTHUR	262	89.51	2004-07-01	2005-06-30	00035206	9230001
LEGAL	PORTER WRIGHT MORRIS & ARTHUR	262	37.42	2004-07-01	2005-06-30	00036343	9230001
LEGAL	SMITH, LILLY & BALL PLLC	262	1,725.31	2004-07-01	2005-06-30	00005797	9230001
LEGAL	STANDLEY & GILCREST	262	587.50	2004-07-01	2005-06-30	00100411	9230001
LEGAL	STANDLEY & GILCREST	262	822.50	2004-07-01	2005-06-30	00102750	9230001
LEGAL	STANDLEY & GILCREST	262	1,233.75	2004-07-01	2005-06-30	00103015	9230001
LEGAL	STANDLEY & GILCREST	262	117.50	2004-07-01	2005-06-30	00106138	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	12,854.23	2004-07-01	2005-06-30	00099973	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	13,025.22	2004-07-01	2005-06-30	00101154	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	50,608.23	2004-07-01	2005-06-30	00101837	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	49,667.24	2004-07-01	2005-06-30	00102542	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	7,149.23	2004-07-01	2005-06-30	00103226	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	29,321.00	2004-07-01	2005-06-30	00103992	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	12,613.95	2004-07-01	2005-06-30	00105015	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	11,855.69	2004-07-01	2005-06-30	00106262	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	29,328.49	2004-07-01	2005-06-30	00106444	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	38,319.56	2004-07-01	2005-06-30	00107473	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	2,803.09	2004-07-01	2005-06-30	00108092	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	6,683.66	2004-07-01	2005-06-30	00108972	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	1,226.26	2004-07-01	2005-06-30	00032813	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	105.66	2004-07-01	2005-06-30	00034646	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	1,218.92	2004-07-01	2005-06-30	00034647	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	37.24	2004-07-01	2005-06-30	00034662	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	1,250.91	2004-07-01	2005-06-30	00034663	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	1,617.09	2004-07-01	2005-06-30	00035204	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	892.17	2004-07-01	2005-06-30	00035205	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	22.57	2004-07-01	2005-06-30	00035261	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	18.57	2004-07-01	2005-06-30	00035262	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	2,029.32	2004-07-01	2005-06-30	00036006	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	3.91	2004-07-01	2005-06-30	00036007	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	3,254.49	2004-07-01	2005-06-30	00036075	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	10.34	2004-07-01	2005-06-30	00036076	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	1,425.63	2004-07-01	2005-06-30	00037519	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	2,061.91	2004-07-01	2005-06-30	00038287	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	1,233.94	2004-07-01	2005-06-30	00038685	9230001
LEGAL	STEPTOE & JOHNSON LLP	262	318.26	2004-07-01	2005-06-30	00040229	9230001
LEGAL	STITES & HARBISON	262	147.00	2004-07-01	2005-06-30	00100462	9230001
LEGAL	STITES & HARBISON	262	105.00	2004-07-01	2005-06-30	00101043	9230001
LEGAL	STITES & HARBISON	262	357.00	2004-07-01	2005-06-30	00107535	9230001
LEGAL	STITES & HARBISON	262	2,373.50	2004-07-01	2005-06-30	00032701	9230001
LEGAL	STITES & HARBISON	262	378.73	2004-07-01	2005-06-30	00033118	9230001
LEGAL	STITES & HARBISON	262	5,376.00	2004-07-01	2005-06-30	00033487	9230001
LEGAL	STITES & HARBISON	262	147.00	2004-07-01	2005-06-30	00033778	9230001
LEGAL	STITES & HARBISON	262	1,344.20	2004-07-01	2005-06-30	00033779	9230001
LEGAL	STITES & HARBISON	262	42.00	2004-07-01	2005-06-30	00034235	9230001
LEGAL	STITES & HARBISON	262	105.00	2004-07-01	2005-06-30	00034236	9230001
LEGAL	STITES & HARBISON	262	273.00	2004-07-01	2005-06-30	00035136	9230001
LEGAL	STITES & HARBISON	262	189.00	2004-07-01	2005-06-30	00035675	9230001

LEGAL	STITES & HARBISON	262	1,127.50	2004-07-01	2005-06-30	00036617	9230001
LEGAL	STITES & HARBISON	262	344.48	2004-07-01	2005-06-30	00037435	9230001
LEGAL	STITES & HARBISON	262	42.00	2004-07-01	2005-06-30	00037800	9230001
LEGAL	STITES & HARBISON	262	567.00	2004-07-01	2005-06-30	00038273	9230001
LEGAL	STITES & HARBISON	262	5,757.20	2004-07-01	2005-06-30	00038743	9230001
LEGAL	STITES & HARBISON	262	588.00	2004-07-01	2005-06-30	00038744	9230001
LEGAL	STITES & HARBISON	262	1,470.00	2004-07-01	2005-06-30	00038802	9230001
LEGAL	STITES & HARBISON	262	3,444.00	2004-07-01	2005-06-30	00039437	9230001
LEGAL	STITES & HARBISON	262	1,577.64	2004-07-01	2005-06-30	00040420	9230001
LEGAL	STITES & HARBISON	262	42.00	2004-07-01	2005-06-30	00004935	9230001
LEGAL	STITES & HARBISON	262	276.00	2004-07-01	2005-06-30	00004950	9230001
LEGAL	STITES & HARBISON	262	115.00	2004-07-01	2005-06-30	00005032	9230001
LEGAL	STITES & HARBISON	262	253.00	2004-07-01	2005-06-30	00005212	9230001
LEGAL	STITES & HARBISON	262	8,541.93	2004-07-01	2005-06-30	00005213	9230001
LEGAL	STITES & HARBISON	262	10,441.72	2004-07-01	2005-06-30	00005309	9230001
LEGAL	STITES & HARBISON	262	10,971.77	2004-07-01	2005-06-30	00005470	9230001
LEGAL	STITES & HARBISON	262	2,316.96	2004-07-01	2005-06-30	00005569	9230001
LEGAL	STITES & HARBISON	262	207.30	2004-07-01	2005-06-30	00005814	9230001
LEGAL	STITES & HARBISON	262	4,095.10	2004-07-01	2005-06-30	00005936	9230001
LEGAL	STITES & HARBISON	262	172.14	2004-07-01	2005-06-30	00005937	9230001
LEGAL	STITES & HARBISON	262	1,381.20	2004-07-01	2005-06-30	00006010	9230001
LEGAL	STITES & HARBISON	262	4,589.00	2004-07-01	2005-06-30	00006184	9230001
LEGAL	STITES & HARBISON	262	4,064.00	2004-07-01	2005-06-30	00006319	9230001
LEGAL	STITES & HARBISON	262	5,155.91	2004-07-01	2005-06-30	00006478	9230001
OTHER	ALL CRANE & EQUIPMENT RENTAL	260	3,220.00	2004-07-01	2005-06-30	00032964	9302000
OTHER	BELFRY FIRE DEPARTMENT	260	200.00	2004-07-01	2005-06-30	00005704	9220000
OTHER	DAISEY REPORTING SERVICES	260	560.65	2004-07-01	2005-06-30	00005990	9230001
OTHER	MCCURDYS LOCKSMITH	260	14.00	2004-07-01	2005-06-30	00100702	9210001
OTHER	OHIO TOOL SYSTEMS INC	260	41.81	2004-07-01	2005-06-30	00034241	5060000
OTHER	RIFE, BUD CONSTRUCTION CO INC	260	523.20	2004-07-01	2005-06-30	00103604	5060000
OTHER	RIFE, BUD CONSTRUCTION CO INC	260	3,600.00	2004-07-01	2005-06-30	00005496	5060000
OTHER	CASKEY, GREGORY A	260	32.00	2004-07-01	2005-06-30	00004933	9250002
OTHER	CUSTOM STITCHERY LTD	260	150.00	2004-07-01	2005-06-30	00101502	9210001
OTHER	HALL, JOHNNY D	260	27.00	2004-07-01	2005-06-30	00099686	9250002
OTHER	LABORATORY CORP OF AMERICA HOLDINGS	266	14.25	2004-07-01	2005-06-30	00006308	9260006
OTHER	REV1 POWER SERVICES INC	260	79.50	2004-07-01	2005-06-30	00038482	1070001
OTHER	REV1 POWER SERVICES INC	260	3,837.20	2004-07-01	2005-06-30	00040395	1070001
OTHER	REV1 POWER SERVICES INC	260	9,013.58	2004-07-01	2005-06-30	00040396	1070001
OTHER	ROSE, HERBERT H JR	260	150.00	2004-07-01	2005-06-30	00101873	9210001
OTHER	STEAM TURBINE ALTERN RESOURCES	260	25.00	2004-07-01	2005-06-30	00039742	5060000
OTHER	STEAM TURBINE ALTERN RESOURCES	260	69.33	2004-07-01	2005-06-30	00039742	9302000
OTHER	STEAM TURBINE ALTERN RESOURCES	260	13.65	2004-07-01	2005-06-30	00039742	9302000
OTHER	STEAM TURBINE ALTERN RESOURCES	260	(107.98)	2004-07-01	2005-06-30	00039742	9302000
OTHER	SYSTEMS CONTROL	260	26,354.00	2004-07-01	2005-06-30	00102424	1070001
OTHER	CT CORPORATION	260	398.46	2004-07-01	2005-06-30	00039087	9230001
OTHER	DICKIE MCCAMEY & CHILCOTE	262	16.50	2004-07-01	2005-06-30	00033992	9250007
OTHER	DICKIE MCCAMEY & CHILCOTE	262	7.50	2004-07-01	2005-06-30	00033993	9250007
OTHER	DICKIE MCCAMEY & CHILCOTE	262	309.87	2004-07-01	2005-06-30	00034888	9250007
OTHER	DICKIE MCCAMEY & CHILCOTE	262	24.00	2004-07-01	2005-06-30	00035179	9250007
OTHER	DICKIE MCCAMEY & CHILCOTE	262	4.00	2004-07-01	2005-06-30	00035849	9250007
OTHER	DICKIE MCCAMEY & CHILCOTE	262	12.00	2004-07-01	2005-06-30	00036726	9250007
OTHER	DICKIE MCCAMEY & CHILCOTE	262	11.50	2004-07-01	2005-06-30	00037489	9250007
OTHER	DICKIE MCCAMEY & CHILCOTE	262	8.00	2004-07-01	2005-06-30	00037906	9250007
OTHER	DICKIE MCCAMEY & CHILCOTE	262	12.00	2004-07-01	2005-06-30	00038745	9250007
OTHER	METEOROLOGICAL EVALUATION SERV	260	696.25	2004-07-01	2005-06-30	00032619	1070001
OTHER	METEOROLOGICAL EVALUATION SERV	260	386.88	2004-07-01	2005-06-30	00033403	1070001
OTHER	METEOROLOGICAL EVALUATION SERV	260	251.88	2004-07-01	2005-06-30	00033404	1070001
OTHER	METEOROLOGICAL EVALUATION SERV	260	93.75	2004-07-01	2005-06-30	00033971	1070001
OTHER	METEOROLOGICAL EVALUATION SERV	260	1,064.50	2004-07-01	2005-06-30	00035260	1070001
OTHER	METEOROLOGICAL EVALUATION SERV	260	168.75	2004-07-01	2005-06-30	00036927	1070001
OTHER	WACKENHUT CORP	260	493.42	2004-07-01	2005-06-30	00034224	1070001
OTHER	WACKENHUT CORP	260	701.45	2004-07-01	2005-06-30	00034225	1070001
OTHER	WACKENHUT CORP	260	673.32	2004-07-01	2005-06-30	00034226	1070001
OTHER	WACKENHUT CORP	260	687.55	2004-07-01	2005-06-30	00034227	1070001
OTHER	WACKENHUT CORP	260	784.29	2004-07-01	2005-06-30	00034228	1070001
OTHER	WACKENHUT CORP	260	1,163.96	2004-07-01	2005-06-30	00034229	1070001
OTHER	WACKENHUT CORP	260	1,110.09	2004-07-01	2005-06-30	00034230	1070001
OTHER	WACKENHUT CORP	260	1,047.63	2004-07-01	2005-06-30	00034231	1070001
OTHER	WACKENHUT CORP	260	1,151.99	2004-07-01	2005-06-30	00034232	1070001
OTHER	WACKENHUT CORP	260	563.18	2004-07-01	2005-06-30	00034233	1070001
OTHER	WACKENHUT CORP	260	758.25	2004-07-01	2005-06-30	00034990	1070001
OTHER	WACKENHUT CORP	260	647.78	2004-07-01	2005-06-30	00034991	1070001
OTHER	WACKENHUT CORP	260	647.98	2004-07-01	2005-06-30	00035100	1070001
OTHER	WACKENHUT CORP	260	1,039.29	2004-07-01	2005-06-30	00035427	1070001
OTHER	WACKENHUT CORP	260	944.69	2004-07-01	2005-06-30	00039244	1070001
OTHER	WACKENHUT CORP	260	1,692.72	2004-07-01	2005-06-30	00039245	1070001
OTHER	WACKENHUT CORP	260	1,352.16	2004-07-01	2005-06-30	00039246	1070001
OTHER	WACKENHUT CORP	260	1,511.27	2004-07-01	2005-06-30	00039247	1070001
OTHER	WACKENHUT CORP	260	1,169.52	2004-07-01	2005-06-30	00039248	1070001
OTHER	WACKENHUT CORP	260	1,134.28	2004-07-01	2005-06-30	00039249	1070001
OTHER	WACKENHUT CORP	260	1,780.58	2004-07-01	2005-06-30	00039250	1070001
OTHER	WACKENHUT CORP	260	1,001.80	2004-07-01	2005-06-30	00034224	1520000
OTHER	WACKENHUT CORP	260	1,424.17	2004-07-01	2005-06-30	00034225	1520000

OTHER	WACKENHUT CORP	260	1,367.05	2004-07-01	2005-06-30	00034226	1520000
OTHER	WACKENHUT CORP	260	1,395.92	2004-07-01	2005-06-30	00034227	1520000
OTHER	WACKENHUT CORP	260	1,592.34	2004-07-01	2005-06-30	00034228	1520000
OTHER	WACKENHUT CORP	260	2,363.19	2004-07-01	2005-06-30	00034229	1520000
OTHER	WACKENHUT CORP	260	2,253.81	2004-07-01	2005-06-30	00034230	1520000
OTHER	WACKENHUT CORP	260	2,127.00	2004-07-01	2005-06-30	00034231	1520000
OTHER	WACKENHUT CORP	260	2,338.89	2004-07-01	2005-06-30	00034232	1520000
OTHER	WACKENHUT CORP	260	1,143.42	2004-07-01	2005-06-30	00034233	1520000
OTHER	WACKENHUT CORP	260	1,539.48	2004-07-01	2005-06-30	00034990	1520000
OTHER	WACKENHUT CORP	260	1,315.19	2004-07-01	2005-06-30	00034991	1520000
OTHER	WACKENHUT CORP	260	1,315.60	2004-07-01	2005-06-30	00035100	1520000
OTHER	WACKENHUT CORP	260	2,110.06	2004-07-01	2005-06-30	00035427	1520000
OTHER	WACKENHUT CORP	260	944.69	2004-07-01	2005-06-30	00039244	1520000
OTHER	WACKENHUT CORP	260	1,692.72	2004-07-01	2005-06-30	00039245	1520000
OTHER	WACKENHUT CORP	260	1,352.16	2004-07-01	2005-06-30	00039246	1520000
OTHER	WACKENHUT CORP	260	1,511.27	2004-07-01	2005-06-30	00039247	1520000
OTHER	WACKENHUT CORP	260	1,169.51	2004-07-01	2005-06-30	00039248	1520000
OTHER	WACKENHUT CORP	260	1,134.28	2004-07-01	2005-06-30	00039249	1520000
OTHER	WACKENHUT CORP	260	1,780.58	2004-07-01	2005-06-30	00039250	1520000
OTHER	BATTELLE ENERGETIC SYSTEMS	260	316.04	2004-07-01	2005-06-30	00033116	1070001
OTHER	BATTELLE ENERGETIC SYSTEMS	260	2,152.36	2004-07-01	2005-06-30	00033543	1070001
OTHER	BATTELLE ENERGETIC SYSTEMS	260	2,290.08	2004-07-01	2005-06-30	00034373	1070001
OTHER	BATTELLE ENERGETIC SYSTEMS	260	117.05	2004-07-01	2005-06-30	00035951	1070001
OTHER	ENVIRONMENTAL DATA RESOURCES INC	260	315.00	2004-07-01	2005-06-30	00103064	1080005
OTHER	COLLINS, WILLIAM M MD	260	60.00	2004-07-01	2005-06-30	00099843	9250002
OTHER	COLLINS, WILLIAM M MD	260	60.00	2004-07-01	2005-06-30	00099844	9250002
OTHER	COLLINS, WILLIAM M MD	260	60.00	2004-07-01	2005-06-30	00099845	9250002
OTHER	COLLINS, WILLIAM M MD	260	60.00	2004-07-01	2005-06-30	00099846	9250002
OTHER	COLLINS, WILLIAM M MD	260	60.00	2004-07-01	2005-06-30	00103747	9250002
OTHER	COLLINS, WILLIAM M MD	260	60.00	2004-07-01	2005-06-30	00108782	9250002
OTHER	FAMILY URGENT CARE CENTER INC	260	65.00	2004-07-01	2005-06-30	00101057	9250002
OTHER	FAMILY URGENT CARE CENTER INC	260	45.00	2004-07-01	2005-06-30	00005893	9250002
OTHER	FAMILY URGENT CARE CENTER INC	260	45.00	2004-07-01	2005-06-30	00006436	9250002
OTHER	FAMILY URGENT CARE CENTER INC	260	45.00	2004-07-01	2005-06-30	00006437	9250002
OTHER	FAMILY URGENT CARE CENTER INC	260	45.00	2004-07-01	2005-06-30	00006438	9250002
OTHER	FAMILY URGENT CARE CENTER INC	260	45.00	2004-07-01	2005-06-30	00006500	9250002
OTHER	HEALTH RESEARCH SYSTEMS INC	266	166.99	2004-07-01	2005-06-30	00105993	9260006
OTHER	HEALTH RESEARCH SYSTEMS INC	266	94.01	2004-07-01	2005-06-30	00105994	9260006
OTHER	HEALTH RESEARCH SYSTEMS INC	266	129.50	2004-07-01	2005-06-30	00105994	9260006
OTHER	HEALTH RESEARCH SYSTEMS INC	266	37.50	2004-07-01	2005-06-30	00005933	9260006
OTHER	HEALTH RESEARCH SYSTEMS INC	266	297.50	2004-07-01	2005-06-30	00006250	9260006
OTHER	HIGHLANDS REGIONAL MEDICAL CENTER	260	25.88	2004-07-01	2005-06-30	00106531	9260006
OTHER	HIGHLANDS REGIONAL MEDICAL CENTER	260	51.76	2004-07-01	2005-06-30	00107347	9260006
OTHER	HIGHLANDS REGIONAL MEDICAL CENTER	260	62.00	2004-07-01	2005-06-30	00107349	9260006
OTHER	HIGHLANDS REGIONAL MEDICAL CENTER	260	62.00	2004-07-01	2005-06-30	00107548	9260006
OTHER	HIGHLANDS REGIONAL MEDICAL CENTER	260	51.76	2004-07-01	2005-06-30	00107580	9260006
OTHER	KIMSEY, KAREN MD	260	43.00	2004-07-01	2005-06-30	00102405	9260006
OTHER	KIMSEY, KAREN MD	260	18.00	2004-07-01	2005-06-30	00101818	9260006
OTHER	KING'S DAUGHTER FAMILY CARE	260	45.00	2004-07-01	2005-06-30	00107620	9250002
OTHER	KING'S DAUGHTER FAMILY CARE	260	42.00	2004-07-01	2005-06-30	00108351	9250002
OTHER	KING'S DAUGHTER FAMILY CARE	260	83.00	2004-07-01	2005-06-30	00107348	9260006
OTHER	KING'S DAUGHTER FAMILY CARE	260	83.00	2004-07-01	2005-06-30	00107348	9260006
OTHER	KING'S DAUGHTER FAMILY CARE	260	42.00	2004-07-01	2005-06-30	00107348	9260006
OTHER	KOUSA, LOEY J MD	260	100.00	2004-07-01	2005-06-30	00105352	9250002
OTHER	KOUSA, LOEY J MD	260	100.00	2004-07-01	2005-06-30	00105354	9250002
OTHER	KOUSA, LOEY J MD	260	100.00	2004-07-01	2005-06-30	00105721	9250002
OTHER	KOUSA, LOEY J MD	260	100.00	2004-07-01	2005-06-30	00105722	9250002
OTHER	METTU, RAMANARAO V & ASSOC INC	260	212.00	2004-07-01	2005-06-30	00102674	9250002
OTHER	METTU, RAMANARAO V & ASSOC INC	260	215.00	2004-07-01	2005-06-30	00109024	9250002
OTHER	OCCUPATIONAL HEALTH M R H	260	20.00	2004-07-01	2005-06-30	00105986	9250002
OTHER	PRATER, JEFFERY DR	260	50.00	2004-07-01	2005-06-30	00106478	9250002
OTHER	PRATER, JEFFERY DR	260	87.00	2004-07-01	2005-06-30	00106479	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00107583	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	18.00	2004-07-01	2005-06-30	00101819	9260006
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	266	18.00	2004-07-01	2005-06-30	00108368	9260006
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00105715	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00105716	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00105988	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00105989	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00105992	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00106852	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00109009	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	68.00	2004-07-01	2005-06-30	00106981	9260006
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00106983	9260006
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00005895	9250002
OTHER	PRIMARY CARE CENTERS OF E KENTUCKY	260	50.00	2004-07-01	2005-06-30	00005894	9260006
OTHER	PRIMARY MEDICAL RECORDS	260	200.00	2004-07-01	2005-06-30	00104896	9250002
OTHER	PRIMARY MEDICAL RECORDS	260	200.00	2004-07-01	2005-06-30	00105353	9250002
OTHER	PRIMARY MEDICAL RECORDS	260	200.00	2004-07-01	2005-06-30	00106982	9250002
OTHER	PRIMARY MEDICAL RECORDS	260	200.00	2004-07-01	2005-06-30	00108349	9250002
OTHER	WHITESBURG APPALACHIAN REGIONAL HOSPITAL	260	60.00	2004-07-01	2005-06-30	00105719	9260006
OTHER	WHITESBURG APPALACHIAN REGIONAL HOSPITAL	260	60.00	2004-07-01	2005-06-30	00105720	9260006
OTHER	WILLIAMSON ARH	266	15.00	2004-07-01	2005-06-30	00108350	9260006

OTHER	WORKHEALTH	266	18.00	2004-07-01	2005-06-30	00105718	9260006
OTHER	WORKPLACE HEALTH OCCUPATIONAL	260	259.00	2004-07-01	2005-06-30	00104098	9250002
OTHER	WORKPLACE HEALTH OCCUPATIONAL	260	148.00	2004-07-01	2005-06-30	00105717	9250002
OTHER	WORKPLACE HEALTH OCCUPATIONAL	260	63.00	2004-07-01	2005-06-30	00105717	9260006
OTHER	WORKPLACE HEALTH OCCUPATIONAL	266	39.01	2004-07-01	2005-06-30	00107621	9260006
OTHER	WORKPLACE HEALTH OCCUPATIONAL	260	147.99	2004-07-01	2005-06-30	00107621	9260006
OTHER	RUTHERFORD, DEWAYNE	260	3,680.00	2004-07-01	2005-06-30	00100424	1070000
OTHER	RUTHERFORD, DEWAYNE	260	1,627.00	2004-07-01	2005-06-30	00100969	1070000
OTHER	RUTHERFORD, DEWAYNE	260	3,560.00	2004-07-01	2005-06-30	00102548	1070000
OTHER	RUTHERFORD, DEWAYNE	260	173.88	2004-07-01	2005-06-30	00103475	1070000
OTHER	RUTHERFORD, DEWAYNE	260	578.00	2004-07-01	2005-06-30	00103475	1070000
OTHER	RUTHERFORD, DEWAYNE	260	692.63	2004-07-01	2005-06-30	00103475	1070000
OTHER	RUTHERFORD, DEWAYNE	260	1,568.00	2004-07-01	2005-06-30	00104692	1070000
OTHER	RUTHERFORD, DEWAYNE	260	379.88	2004-07-01	2005-06-30	00103475	5660000
OTHER	RUTHERFORD, DEWAYNE	260	372.38	2004-07-01	2005-06-30	00103475	5660000
OTHER	RUTHERFORD, DEWAYNE	260	160.00	2004-07-01	2005-06-30	00103475	5660000
OTHER	RUTHERFORD, DEWAYNE	260	483.95	2004-07-01	2005-06-30	00104661	5660000
OTHER	RUTHERFORD, DEWAYNE	260	647.50	2004-07-01	2005-06-30	00104661	5660000
OTHER	RUTHERFORD, DEWAYNE	260	325.63	2004-07-01	2005-06-30	00104661	5660000
OTHER	RUTHERFORD, DEWAYNE	260	567.27	2004-07-01	2005-06-30	00108992	5660000
OTHER	AREA LAND SURVEYS	260	3,992.00	2004-07-01	2005-06-30	00101364	9350013
OTHER	AREA LAND SURVEYS	260	6,341.00	2004-07-01	2005-06-30	00106682	9350013
OTHER	FRANKLIN COUNTY LAND SURVEYING	260	1,520.00	2004-07-01	2005-06-30	00103559	1070000
OTHER	FRANKLIN COUNTY LAND SURVEYING	260	5,745.00	2004-07-01	2005-06-30	00101505	9350013
OTHER	ZEH, J.L & ASSOCIATES	260	4,775.00	2004-07-01	2005-06-30	00105493	9350013

ACCOUNTING AUDIT FEES

Journal	Line Descr	Cost Comp	Amount	Date
AUDITFEE	ACCRUE AUDIT FEE	260	9,500.00	2004-07-15
AUDITFEE	ACCRUE AUDIT FEE	260	26,709.20	2004-08-15
AUDITFEE	ACCRUE AUDIT FEE	260	26,709.20	2004-09-15
AUDITFEE	ACCRUE AUDIT FEE	260	26,709.20	2004-10-15
AUDITFEE	ACCRUE AUDIT FEE	260	26,709.20	2004-11-15
AUDITFEE	ACCRUE AUDIT FEE	260	26,709.20	2004-12-15
AUDITFEE	AUDIT FEE ACCRUAL ADJ	260	(17,357.99)	2004-12-31
AUDITFEE	ACCRUE AUDIT FEE	260	16,648.00	2005-01-15
AUDITFEE	ACCRUE AUDIT FEE	260	16,648.00	2005-02-28
AUDITFEE	ACCRUE AUDIT FEE	260	16,648.00	2005-03-31
AUDITFEE	ACCRUE AUDIT FEE	260	16,648.00	2005-04-30
AUDITFEE	ACCRUE AUDIT FEE	260	16,648.00	2005-05-31
AUDITFEE	ACCRUE AUDIT FEE	260	114,765.00	2005-06-30
AUDITFEE	ACCRUE AUDIT FEE	260	12,917.00	2004-07-15
AUDITFEE	ACCRUE AUDIT FEE	260	28,158.80	2004-08-15
AUDITFEE	ACCRUE AUDIT FEE	260	28,158.80	2004-09-15
AUDITFEE	ACCRUE AUDIT FEE	260	28,158.80	2004-10-15
AUDITFEE	ACCRUE AUDIT FEE	260	28,158.80	2004-11-15
AUDITFEE	ACCRUE AUDIT FEE	260	28,158.80	2004-12-15
AUDITFEE	AUDIT FEE ACCRUAL ADJ	260	(23,962.45)	2004-12-31
AUDITFEE	ACCRUE AUDIT FEE	260	22,635.00	2005-01-15
AUDITFEE	ACCRUE AUDIT FEE	260	22,635.00	2005-02-28
AUDITFEE	ACCRUE AUDIT FEE	260	22,635.00	2005-03-31
AUDITFEE	ACCRUE AUDIT FEE	260	22,635.00	2005-04-30
AUDITFEE	ACCRUE AUDIT FEE	260	22,635.00	2005-05-31
AUDITFEE	ACCRUE AUDIT FEE	260	2,758.00	2005-06-30
AUDITFEE	ACCRUE AUDIT FEE	260	8,250.00	2004-07-15
AUDITFEE	ACCRUE AUDIT FEE	260	21,649.60	2004-08-15
AUDITFEE	ACCRUE AUDIT FEE	260	21,649.60	2004-09-15
AUDITFEE	ACCRUE AUDIT FEE	260	21,649.60	2004-10-15
AUDITFEE	ACCRUE AUDIT FEE	260	21,649.60	2004-11-15
AUDITFEE	ACCRUE AUDIT FEE	260	21,649.60	2004-12-15
AUDITFEE	AUDIT FEE ACCRUAL ADJ	260	(17,912.44)	2004-12-31
AUDITFEE	ACCRUE AUDIT FEE	260	14,457.00	2005-01-15
AUDITFEE	ACCRUE AUDIT FEE	260	14,457.00	2005-02-28
AUDITFEE	ACCRUE AUDIT FEE	260	14,457.00	2005-03-31
AUDITFEE	ACCRUE AUDIT FEE	260	14,457.00	2005-04-30
AUDITFEE	ACCRUE AUDIT FEE	260	14,457.00	2005-05-31
AUDITFEE	ACCRUE AUDIT FEE	260	90,669.00	2005-06-30
AUDITFEE	Outside Svcs Empl - Nonassoc	260	1,455.78	2004-07-28
AUDITFEE	Outside Svcs Empl - Nonassoc	260	2,214.01	2004-07-29
AUDITFEE	Planning, Out-of-Pocket Expens	260	1,716.63	2004-07-30
AUDITFEE	Planning, Entity-Level Control	260	897.73	2004-07-31
AUDITFEE	Outside Svcs Empl - Nonassoc	260	2,299.71	2004-08-31
AUDITFEE	Outside Svcs Empl - Nonassoc	260	9,440.00	2005-01-31
AUDITFEE	SOX_AUDIT	260	(9,440.00)	2005-02-01
AUDITFEE	Outside Svcs Empl - Nonassoc	260	1,979.34	2004-07-28
AUDITFEE	Outside Svcs Empl - Nonassoc	260	3,010.28	2004-07-29
AUDITFEE	Planning, Out-of-Pocket Expens	260	2,334.02	2004-07-30
AUDITFEE	Planning, Entity-Level Control	260	1,220.60	2004-07-31
AUDITFEE	Outside Svcs Empl - Nonassoc	260	3,126.80	2004-08-31
AUDITFEE	Outside Svcs Empl - Nonassoc	260	52,805.89	2004-12-31
AUDITFEE	Outside Svcs Empl - Nonassoc	260	22,509.72	2004-12-31
AUDITFEE	Outside Svcs Empl - Nonassoc	260	12,960.00	2005-01-31

AUDITFEE	SOX_AUDIT	260	(12,960.00)	2005-02-01
AUDITFEE	Outside Svcs Empl - Nonassoc	260	1,264.23	2004-07-28
AUDITFEE	Outside Svcs Empl - Nonassoc	260	1,922.69	2004-07-29
AUDITFEE	Planning, Out-of-Pocket Expens	260	1,490.76	2004-07-30
AUDITFEE	Planning, Entity-Level Control	260	779.61	2004-07-31
AUDITFEE	Outside Svcs Empl - Nonassoc	260	1,997.12	2004-08-31
AUDITFEE	Outside Svcs Empl - Nonassoc	260	8,320.00	2005-01-31
AUDITFEE	SOX_AUDIT	260	(8,320.00)	2005-02-01

**Total Professional Services** 3,011,852.55

Accounting-Annual Audit	1,007,101.04
Accounting-Other	11,190.56
<b>Total Accounting</b>	<b>1,018,291.60</b>
Legal	474,701.37
Engineering	1,366,035.47
Other	152,824.11

## Kentucky Power Company

### REQUEST

Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account No. 426. Show the amount of the expenditure, the recipient of the contribution, and the specific account charged. If amounts are allocated, show a calculation of the factor used to allocate each amount. Detailed analysis is not required for amounts of less than \$100, provided the items are grouped by classes.

### RESPONSE

A detailed analysis of contributions for charitable and political purposes (in cash or services) recorded in accounts other than account No. 426 are shown on page 2 of this response.

WITNESS: R.K. Wohnhas



**Kentucky Power Company**  
**Charitable Contributions other than Account No. 426**  
**July 2004 through June 2005**

<b>Amount</b>	<b>Recipient</b>	<b>Account</b>	<b>Date</b>
150.00	Kentucky River Childrens Miracle Network	9210001	2004-08-04
200.00	CEDAR, INC. (Coal Education Development And Resource Council)	9210001	2004-08-04
1,000.00	Christmas For Charity, Hazard, Ky.	9210001	2004-09-01
550.00	United Way of Eastern Kentucky	9210001	2004-09-01
250.00	Ashland Area Art Gallery	9210001	2004-11-29
150.00	Handle With Care, Inc	9210001	2004-12-09
25.00	Amount less than \$100.	9210001	2004-08-26
20.54	Amount less than \$100.	9302007	2004-08-31
<u>2,345.54</u>			



## Kentucky Power Company

### REQUEST

Describe Kentucky Power's lobbying activities and provide a schedule showing the name, salary, affiliation, all company-paid or reimbursed expenses or allowances, and the account charged for each individual whose principal function is lobbying on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

### RESPONSE

Kentucky Power Company's (KPCo) lobbying activities include following state and local legislative issues. As issues emerge, a corporate strategy is developed in concert with AEP headquarters in Columbus to assure alignment with the other states in which AEP operates. The activities are the responsibility of Gregory Pauley, the Company's governmental/environmental affairs manager, whose principal functions include lobbying at the local and state level. Mr. Pauley is also responsible for environmental matters for the Company. Also, AEP has a Federal Affairs office in Washington, D.C. responsible for lobbying activities at the national level.

During the test year period, 16.3% (\$18,400) of Mr. Pauley's \$112,900 salary was allocated to Account 426.4, along with \$13,193 in expenses. Expenses in this account were below the line for purposes of calculating the Company's revenue requirement. Also included in Account 426.4 was \$16,672 (including \$5,062 in labor costs) allocated to KPCo by AEP for federal lobbying costs. The costs were allocated using an SEC approved factor based on total assets; this resulted in approximately 3.7% of total Washington, D. C. costs being allocated to KPCo.

**WITNESS:** Timothy C. Mosher



## Kentucky Power Company

### REQUEST

Provide a schedule showing for the test year and the year preceding the test year, with each year shown separately, the following information regarding Kentucky Power's investments in subsidiaries and joint ventures:

- a. Name of subsidiary or joint venture.
- b. Date of initial investment.
- c. Amount and type of investment made for each of the 2 years included in this response.
- d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these.
- e. A separate schedule of all dividends or income of any type received by Kentucky Power from its subsidiaries or joint ventures showing how this income is reflected in the reports filed with the Commission and stockholder reports.
- f. Name of each officer of each of the subsidiaries or joint ventures, each officer's annual compensation, the portion of that compensation that is charged to the subsidiary or joint venture, the position each officer holds with Kentucky Power, and the compensation received from Kentucky Power.

### RESPONSE

Kentucky Power does not have any investments in subsidiaries and joint ventures.

WITNESS: Errol Wagner



## Kentucky Power Company

### REQUEST

Provide the following information with regard to uncollectible accounts for the test year and 3 preceding calendar years (taxable year acceptable) for the Kentucky jurisdictional electric operations:

- a. Reserve account balance at the beginning of the year.
- b. Charges to reserve account (accounts charged off).
- c. Credits to reserve account.
- d. Current year provision.
- e. Reserve account balance at the end of the year.
- f. Percent of provision to total revenue.

### RESPONSE

The requested information as to uncollectible accounts for the test year and the three preceding calendar years for Kentucky jurisdictional electric operations are attached.

WITNESS: Errol Wagner

**KENTUCKY POWER COMPANY**  
**Uncollectible Accounts**  
**For the Test Year and 3 Preceding Calendar Years**

Description	Reserve Account Balance at Beginning of Year	Charges to Reserve Account	Credits to Reserve Account	Current Year Provision	Reserve Account Balance at the End of the Year	% of Provision to Total Revenues
(in thousands)						
Accumulated Provision for Uncollectible Accounts:						
Year to Date June 30, 2005	\$ 34	\$ 34	\$ -	\$ 2	2	0.00099%
Year Ended December 31, 2004	575	575	27	7	34	0.01067%
Year Ended December 31, 2003	20	365	912	8	575	0.20220%
Year Ended December 31, 2002	45	45	-	20	20	0.00723%

The above information represents receivables due the utility for transactions other than electric services.

Kentucky Power factors its uncollectible electric receivables. Therefore, Kentucky Power does not maintain a reserve for these uncollectible accounts.