



KENTUCKY PRESS SERVICE

101 CONSUMER LANE
 FRANKFORT, KY 40601-
 Voice (502) 223-8821 Fax (502) 875-2624

Tuesday, November 30, 2004 09:07 AM

Invoice

Agency JUDY TACKETT
 KENTUCKY POWER COMPANY
 P.O. BOX 5190
 REGULATORY SERVICES
 101 ENTERPRISE DRIVE
 FRANKFORT, KY 40602

PO Number
Order 04113KK0

Client KY POWER COMPANY

Newspaper

Caption	Run Date	Ad Size	Rate Name	Rate	Color	Disc.	Gross
Notice to customers of KY Power Co.	11/09/2004	3 x 12.75	CLDIS	\$3.75	\$0.00	0.0000%	\$143.44
Notice to customers of KY Power Co.	11/16/2004	3 x 12.75	CLDIS	\$3.75	\$0.00	0.0000%	\$143.44
WEST LIBERTY LICKING VALLEY COURIER							
Notice to customers of KY Power Co.	11/04/2004	3 x 12.75	CLDIS	\$3.93	\$0.00	0.0000%	\$150.32
Notice to customers of KY Power Co.	11/11/2004	3 x 12.75	CLDIS	\$3.93	\$0.00	0.0000%	\$150.32
Notice to customers of KY Power Co.	11/18/2004	3 x 12.75	CLDIS	\$3.93	\$0.00	0.0000%	\$150.32
WHITESBURG MOUNTAIN EAGLE							
Notice to customers of KY Power Co.	11/03/2004	4 x 12	CLDIS	\$6.50	\$0.00	0.0000%	\$312.00
Notice to customers of KY Power Co.	11/10/2004	4 x 12	CLDIS	\$6.50	\$0.00	0.0000%	\$312.00
Notice to customers of KY Power Co.	11/17/2004	4 x 12	CLDIS	\$6.50	\$0.00	0.0000%	\$312.00

Gross Advertising	\$19,396.74
Discounts	\$0.00
Tax: USA	\$0.00
Total Invoice	\$19,396.74
Payments	\$0.00
Adjustments	\$0.00
Balance Due	\$19,396.74

ANY QUESTIONS CONCERNING TEARSHEETS AND ALL REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT.

Amount Due Subject to 1.5% Service Charge After 30 Days
 Please Pay From This Invoice. No Statement Will Be Sent.

KENTUCKY PRESS SERVICE

101 Consumer Lane
(502) 223-8821

Frankfort, KY 40601
FAX (502) 875-2624

Rachel McCarty Advertising Dept.

List of newspapers running the Notice to Kentucky Power Company Customers. Attached tearsheets provide proof of publication:

Ashland Daily Independent
Booneville Sentinel
Grayson Journal-Enquirer
Greenup News
Hazard Herald
Hindman Troublesome Creek Times
Hyden Leslie County News
Inez Mountain Citizen
Jackson Times
Louisa Big Sandy News
Manchester Enterprise
Morehead News
Paintsville Herald
Pikeville Appalachian News-Express
Prestonsburg Floyd County Times
Salyersville Independent
Sandy Hook Elliott County News
Vanceburg Lewis County Herald
West Liberty Licking Valley Courier
Whitesburg Mountain Eagle

To Tariffs R.S., R.S.-L.M.-T.O.D., Experimental R.S.-T.O.D., S.G.S., M.G.S., Experimental M.G.S.-T.O.D., L.G.S., O.P., C.I.P.-T.O.D., C.S.-P.P., M.W., O.L., and S.L.
Item No. 96
Page 8 of 15

RATE

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

$$\text{System Sales Adjustment Factor (A)} = (.5[Tm - Tb]/Sm) + RF + BAF$$

In the above formula "T" is Kentucky Power Company's (KPCo) monthly net revenues from system sales in the current (m) and base (b) periods, "R" is the additional revenues associated with the Settlement Agreement in the current (m) period and "S" is the Kwh sales in the current (m) period, all defined below.

2. The net revenue from American Electric Power (AEP) System deliveries to non-associated companies that are shared by AEP Member Companies, including KPCo, in proportion to their Member Load Ratio and as reported in the Federal Energy Regulatory Commission's Uniform System of Accounts under Account 447, Sales for Resale, shall consist of and be derived as follows:

- a. KPCo's Member Load Ratio share of total revenues from System sales as recorded in Account 447, less b. and c. below
- b. KPCo's Member Load Ratio share of total out-of-pocket costs incurred in supplying the power and energy for the deliveries in a. above. The out-of-pocket costs include all operating, maintenance, tax, transmission losses and other expenses that would not have been incurred if the power and energy had not been supplied for such deliveries, including demand and energy charges for power and energy supplied by Third Parties.
- c. KPCo's environmental costs allocated to non-associated utilities in the Company's Environmental Surcharge Report.

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

Billing Month	Base Net Revenues from System Sales (Total Company Basis)
January	\$ 895,960
February	767,802
March	893,126
April	1,036,738
May	1,085,852
June	1,324,166
July	1,027,403
August	1,154,184
September	912,736
October	731,014
November	624,320
December	862,035

4. The Revenue Factor (RF) will be determined in accordance with the Stipulation and Settlement Agreement dated October 20, 2004 in Case No. 2004-00420. The Revenue Factor will be based upon KPCo's additional annual revenues of \$5.1 million per year (for the first five years) and \$6.2 million per year starting January 1, 2010, until the effective date of the Company's next base rate change, where these amounts will be removed from the system sales clause schedule and included in a new KPCo tariff separate from base rate calculations.

5. A Balancing Adjustment Factor (BAF) will be calculated on a per KWH basis for the second through the twelfth months of the current recovery year, which reconciles any over-or under-collection of additional revenues from prior periods. The BAF will be determined by dividing the difference between amounts which were expected to be collected and the amounts actually collected from the application of paragraph 4 of this tariff from the previous year by the expected Kentucky retail jurisdictional KWH. The final BAF will be applied to customer billings in the second month following the effective date of a Commission's order establishing new base rates.

6. Sales (S) shall be equated to the sum of (a) generation (including energy produced by generating plant during the construction period), (b) purchase, and (c) interchange-in less (d) energy associated with pumped storage operations, less (e) inter-system sales and less (f) total system losses.

7. The system sales adjustment factor shall be based upon estimated monthly revenues and costs for system sales, subject to subsequent adjustment upon final determination of actual revenues and costs.

8. The monthly System Sales Clause shall be filed with the Commission ten (10) days before it is scheduled to go into effect, along with all the necessary supporting data to justify the amount of the adjustments which shall include data and information as may be required by the Commission.

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

The changes to Tariff S.S.C. contained in this notice are proposed by KPCo. The estimated effect of the proposed changes to Tariff S.S.C. for a residential customer using an average 1,000 kWh per month would increase a customer's bill by \$1.40 or approximately 2.7 percent. However, the Kentucky Public Service Commission may order changes to Tariff S.S.C. to be different from the proposed changes. Such action may result in a change in the system sales clause amount for customers to be different than the system sales clause amounts in this notice.

Any corporation, association, body politic or person by motion filed on or before December 3, 2004 with Public Service Commission may request leave to intervene in Case No. 2004-00420. That motion shall be submitted to the Kentucky Public Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602-0615, and shall set forth the grounds for the request including the status and interest of the party.

Intervenors may obtain copies of the Application and testimony by contacting Kentucky Power Company at 101 A Enterprise Drive, P.O. Box 5190, Frankfort, Kentucky 40602-5190, attention Errol K. Wagner. A copy of the Application and testimony is available for public inspection at KPCo's district service buildings located at Ashland, Hazard and Pikeville.

**Notice to Customers of Kentucky Power Company
Proposed changes to the System Sales Tariff**

Please take notice that on October 25, 2004, Kentucky Power Company (KPCo) filed with the Public Service Commission in Case No. 2004-00420 an Application pursuant to Chapter 278 of the Kentucky Revised Statutes for approval of a Stipulation and Settlement Agreement dated October 20, 2004 between KPCo, Kentucky Industrial Utility Customers, Inc. and the Office of the Attorney General, Office of Rate Intervention. The Stipulation and Settlement Agreement resolves outstanding state regulatory issues, including the allocation of environment costs associated with sales to non-associated companies, the filing by KPCo of its next Integrated Resources Plan and the extension until December 7, 2022 of the Unit Power Supply Agreement between KPCo and AEP Generating Company for 195 MW of Rockport Unit No. 1 and 195 MW of Rockport Unit No. 2. The application also seeks authorization for KPCo to amend its System Sales Clause Tariff (Tariff SSC) for customer bills rendered on and after November 29, 2004. KPCo is requesting the Commission to approve the proposed changes to the Tariff S.S.C. to reflect the provisions of the Stipulation and Settlement Agreement dated October 20, 2004. Tariff SSC governs the allocation of the net revenues from off system sales and the changes, if approved, will allow KPCo to apply the provisions of the tariff as amended to all customer bills rendered on and after November 29, 2004. The full terms and conditions and the ratemaking formula of Tariff S.S.C. are set out below.

**Tariff S. S. C.
(System Sales Clause)**

APPLICABLE

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

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A unit of American Electric Power

Consumer Circuit



Kids, Kites and The Electric Universe®

Spring breezes bring out kids and kites, so it's a good idea to go over safety tips about kites and power lines. Children and parents can review kite safety and other electrical safety suggestions online at The Electric Universe®, www.AEP.electricuniverse.com. Look in the Louie's Space and

New Frontiers sections for safety tips and new games and activities.

Elementary school children can also write to our safety spokesbug Louie the Lightning Bug for a free copy of his safety booklet. Teachers and youth leaders who work with children in grades K-4 may request a free

Louie teaching kit. To request safety resources, visit www.AEP.com/go/education or write AEP Community Relations, 1 Riverside Plaza, Columbus, OH 43215. Be sure to tell us what grade level(s) you require. ■

Employees Are Active Volunteers

National Volunteer Week is April 17 – 23. AEP recognizes active and retired employees and their families who reported more than 31,000 hours of service through

the AEP Connects grant program in 2004. The program awarded \$78,700 in small grants to eligible schools and non-profit organizations where employees volunteer.

AEP is proud of the volunteer activities of our employees and retirees. ■

Protect Electronics from Power Surges

Your power supply is very reliable. However, storms can increase the frequency of electricity voltage disturbances. Even very small disturbances can cause a digital clock to flash. There are ways to protect sensitive home electronics from possible damage. Surge protectors on your home computer, TV, stereo or VCR can absorb some of these various disturbances. Then, if the power is interrupted, programmed informa-

tion will be saved.

Personal computer owners may consider a battery-powered, uninterruptible power supply (UPS) system. It usually can sustain the power long enough to save information. Customers with three-phase service should consider special protection packages. A commercial electrician can recommend one that best meets your needs. ■

Every Day is Earth Day at AEP

April 22 marks the 35th anniversary of Earth Day, and a host of AEP facilities and locations are planning celebrations.

Our Flint Creek Plant in Arkansas is planning a number of activities for area 4-H and Scout groups at its Eagle Watch facility, which provides close viewing of scores of bald eagles.

Our Rockport Plant in Indiana and our Conesville and Muskingum River plants in Ohio are inviting hundreds of area students to come to the plants to take part in a wide variety of environmental education activities.

In West Virginia, employee volunteers are planning to plant

trees at some 70 elementary schools in the state.

And, for several years, volunteers from our Cardinal Plant in Ohio have been involved in planting trees as an on-going beautification project in the neighboring community of Brilliant.

On Earth Day, and throughout the year, AEP works with local schools, communities, environmental and service organizations and regulatory agencies as part of our continuing commitment to protect the environment. At AEP, every day is Earth Day. To learn more about our environmental activities, visit www.AEP.com/environmental. ■

Stay Away from Overhead Power Lines

Coming in contact with overhead power lines can cause serious injury or even death. So keep these safety tips in mind. When doing roof maintenance or other home repairs, use only dry, clean wood or fiberglass ladders. They are less likely to conduct electricity than metal ladders. Keep ladders at least 10 feet away from power lines. Always carry ladders parallel to the ground when walking to avoid accidental contact. When installing antennas, allow open space from overhead wires in all directions, one and a half times the length of the antenna being installed. If the antenna starts to fall, let it go and stay clear.

Remember, most electrical wires are not insulated. What may look like insulation is actually weatherproofing material. Asian extra precautions: let a friend or neighbor know when you will be working on the roof. If rain or winds is in the forecast, save the project for another day. ■

AEP is available 24 hours a day, seven days a week by visiting www.AEPcustomer.com or by calling the automated customer service line at (877) 237-2886 or the Customer Solutions Center number on your electric bill.

Para un texto completo de Consumer Circuit en español, visite nuestra página en el Internet en www.AEPcustomer.com





A unit of American Electric Power

Consumer Circuit



Make Bill Paying Easier

Are you looking for ways to simplify your life? AEP offers a wide variety of bill payment options to fit the needs and lifestyles of our customers. Please note that vendor fees may apply. No portion of the fee is returned to AEP.

Automatic Payment

Pay your bill directly from your checking or savings account. Each month you'll receive a copy of your bill showing the exact amount and the specific date that payment will be deducted from your account.

Internet Payment

This electronic bill (e-Bill) pre-

sentment and payment option, provided by CheckFree Corp., lets you receive your bill electronically. Once you sign up for this service, you will no longer receive paper bills from AEP. You will receive an e-mail notice each month when your bill is available for viewing and payment. For more information see www.AEPcustomer.com/go/payonline.

Pay-By-Mail

Place a check or money order in the return envelope enclosed with your electric bill. Include the top portion of your electric bill with

your payment to ensure your account is properly credited.

Pay-By-Phone

You can pay your bill by phone using your checking or savings account, debit card, or Visa, MasterCard, Discover or Novus. AEP receives immediate notification of your payment. Call ChoicePay toll free at 1-877-306-9280 to enroll or make a payment. Be sure to have your AEP account number and banking information ready before you call. ■

Register Life Support Equipment

It is important to notify AEP if someone in your household uses a kidney dialysis machine or other electricity-powered life-sustaining medical device prescribed by a licensed physician. To register, call AEP at the phone number listed on your bill and we'll guide you through the registration process. ■

Girl Scouts Join Learning Adventure

This summer, 10 Girl Scouts and a staff person from the Magic Empire Council in Tulsa, Oklahoma, joined the growing ranks of young people and teachers who have experienced subtropical forests and marine ecology first-hand since 2001 courtesy of AEP.

A separate group of five high school students and five teachers selected by their schools in

AEP's service territory in Arkansas, Louisiana, Oklahoma and Texas joined the Girl Scouts in AEP's Environmental Learning and Adventure in Belize. Both groups spent nine days in the Central American country learning about sustainable development, biodiversity and climate change. During the coming year, all the participants will share their new

knowledge and experiences through presentations in their local communities. A group of young women from central Ohio participated in the inaugural Girl Scout E-LAB in 2003. For more information on AEP's environmental activities, visit www.AEP.com/environmental. ■

Plan Ahead for Fire Safety

Get ready for National Fire Prevention month coming in October. To keep your home and family safe follow a few simple steps.

- Have your home's electrical system inspected by a qualified electrician.

- Follow manufacturers' instructions for electrical equipment and appliances.
- Replace or repair damaged or frayed cords on electrical devices and extension cords.
- Avoid overloading outlets and don't run extension cords

across doorways or under carpets.

- Test smoke detectors monthly and replace smoke detector batteries annually.
- Develop and practice home fire drills. ■

NEED Project Educates on Energy

Schools are back in session — and once again this year — AEP is proud to be a sponsor of the National Energy Education Development Project, better known as NEED.

The NEED Project provides teacher education programs and student workshops about the scientific, economic and environmental impacts of energy. These programs and workshops examine all types of energy sources,

from fossil fuels to renewables such as wind, solar and hydro.

"Kids teaching kids" is one of the hallmarks of NEED. High school students learn about energy in workshops, then pass along what they've learned to their classmates or to younger students.

AEP's Paul Loeffelman, director of environmental public policy, is serving as national chairman of NEED. Some 45,000 classrooms in

45 states are participating, including many in schools throughout AEP's 11-state service area. AEP supports NEED at both the national and state levels.

For information about bringing this program to your community, please contact the NEED Project at (800) 875-5029, send an e-mail to info@need.org, or visit www.need.org. ■

AEP is available 24 hours a day, seven days a week by visiting www.aepcustomer.com or by calling the automated customer service line at (877) 237-2886 or the Customer Solutions Center number on your electric bill.

Para un texto completo de Consumer Circuit en español, visite nuestra página en el Internet en www.AEPcustomer.com



INEZ-WARFIELD, KY.

Photographs or images of models appearing in or on this directory are used for illustrative purposes only.

Continued From Last Column

A-PLUS SEPTIC TANK SERVICE-
Highway 23 Louisville 673-3216
HIGHWAY 40 INEZ 41262 298-7468

ARH Williamson Home Health Agency
100 Hospital Dr South Williamson 41503 237-1716
A & T Auto Sales Rt 40 Inez 298-7034
Accutax Of Inez Main St Inez 41224 298-9991
Adams Clyde & Melonie Coldwater Rd 298-3143
Adams Hazel Rockhouse Fork Rd Tomahawk 298-3766
Adams Justin & Mike Highway 40 W Inez 298-4529
Adams Larry J Emly Creek Rd Pilgrim 41267 395-5557
Adams Linda Highway 292 S Warfield 395-6326
Adams Phillip L Tomahawk 298-5159
Adams Terry Hiko Rd 298-0896
Adams Tim & Della 1102 Big Lick Branch Rd Inez 298-6711
Adams Tony Highway 40 W Tomahawk 41262 298-3124
Adkins Billy J Highway 1714 Pilgrim 395-6507
Adkins Bonnie MHO Rd Tomahawk 298-3655
Adkins Dottie Highway 292 H Warfield 41224 395-7214
Adkins Goldie L 484 Big Elk Creek Rd Beauty 395-5231
Adkins Larry Joe & Sandy Highway 40 Beauty 41267 395-5677
Adkins Renald Inez St Inez 41267 395-6045
Adkins Shelby & Billy 330 Beauty Rd Lovly 395-6141
Adkins Tim Coldwater Rd Inez 298-0205
Adkins Tim 298-5113
Alcen Gobie Lower Lick Branch Rd Inez 298-5984
Akers Maggie 2600 Hode Rd Warfield 395-9965
Ally Parts And Service Highway 40 Beauty 41224 395-5571
Alcohol Help Line & Treatment
Toll Free-Dial 'T' & Then 800 584-8898
Alcohol Treatment & Information
Route 3 Rockcastle Rd Inez 41262 298-7902
Alphia Mills Turkey Creek Rd Inez 298-1050
Allices 726 Highway 40 W 41262 298-6802
Allen Effic E Highway 40 Beauty 41267 395-5145
Allen Jimmy D Inez 41262 298-3721
Allen Johnny & Patzy Crooked Run Rd 41262 298-5867
Allen Randy Moore Branch Rd Inez 298-4924
Allen Robert Rockcastle Creek Rd 41262 298-4722
Allen Robert M Inez 41262 298-3479
Allen Roy Highway 40 Beauty 298-3925
Allen Tommy Coldwater Rd 298-4460
Allen W M Inez 298-3420
Alley Bobby & Tabitha Highway 292 N Hode 395-0383
Alley Daniel Highway 292 N Hode 395-9600
Alley David Highway 292 S Lovly 395-5768
Alley Earl M 2430 Lower Poplar Frk Beauty 395-6006
Alley Ell Highway 292 N Hode 395-6717
Alley Eugene Highway 292 N Hode 41267 395-6209
Alley George Highway 292 N Hode 395-5622
Alley Greg Highway 292 N Hode 395-6025
Alley Marlene 951 Highway 40 Beauty KY 395-0224
Alley Norman Highway 292 N Hode 41267 395-5587
Alley Paul Highway 292 N Hode 395-5536
Alley Pauline Highway 292 N Hode N 41267 395-6158
Alley Sarrick L Collins Creek Rd 395-6809
Alley Sherlin Highway 292 N Hode 395-5492
Alley Sherlin Jr Highway 292 N 41267 395-0115
Alley Tennessee Highway 292 N Hode 395-5289
Altable Insurance Agencies-
Independent Agents-
Inez
Mts St 35 Adler Bldg Inez 41262 298-7955
Amber Coal Coal Wolf Creek Rd Throckmola 41267 395-6021
Amberance N Main St 41224 298-3736
Ambury Reilly Highway 40 W 298-6773
American Electric Power-
24 Hour Customer Service And To Report A Power Outage
Toll Free-Dial '1' & Then 800 572-1113
For Customers Who Are Hearing Impaired-
TDD Machines Only
Toll Free-Dial '1' & Then 888 572-4833

AMERICAN HYDRAULICS & REBUILD

Highway 292 S Lovely 41267 395-6140

AMVTS Post 99 113 Hode Rd Warfield 395-5748
Anderson Ance 5928 Rockhouse Rd Tomahawk 298-0813
Anderson James Turkey Creek Rd Inez 298-7145
Anderson James S Paula 298-4708
Rockhouse Fork Rd Tomahawk 41262 298-3390
Anderson Ronald Rockcastle Creek Rd 41230 298-3390
Appafschia Reach Oak Hwy 3 North Inez 41262 298-7470
Appalachian Auto Glass Blackdog Rd 41267 298-0885
Aranas Bonifacio Dr ofc 1700 Warfield Rd Warfield 41267 395-6566
Arbaugh Elizabeth 911 Collins Creek Rd Warfield 395-6418
Ash Gordon Lewis St Lovly 41224 395-0856
Ash Ronnie D Turkey Creek Rd Inez 298-5006
Ash Ruderiana 157 Nathan Pl Debord 298-0341
Auto Body Parts 1711 Blackdog Rd Inez 41262 298-7035
Autoglass Of America Blackdog Rd 41262 298-0062

AUTOMOTIVE SUPPLY CO

Inez 41262 298-3236
Aycuse Eugene Rockhouse Fork Rd Tomahawk 298-3972
Aycuse Randolph 47 Aycuse Hollow Tomahawk 298-4243
Aycuse Russell Highway 40 W Tomahawk 298-4307

BUD Center-Before U Dig
Toll Free-Dial '1' & Then 800 752-6007
Bailey Bonnie Highway 292 S Lovly 395-1166
Bailey Dominic & Carleta 298-7362
201 Rockhouse Fork Rd Tomahawk 41262 298-7362
Bailey James Long Branch Rd 41267 395-9899
Bailey Jessie Long Branch Rd Lovly 395-7289
Bailey Jim Long Branch Rd Lovly 395-1126
Bailey Jimmie Coldwater Rd Inez 41262 298-7741
Bailey John C Highway 2031 Beauty 41267 395-0303
Bailey Melissa 924 Hode Rd Inez 41267 395-6153
Bailey Terry Highway 2744 Lovly 41267 298-7544
Bailey Wiley Blackdog Rd 41262 395-0089
Baldwin Mary 292 Hode Rd Warfield 41224 298-6871
Baldwin David & Alma 228 Castle Branch Rd Inez 395-0942
Baldwin Robert Jr 292 Hode Rd Warfield 298-4552
Baldwin Ruby Big Lick Branch Rd Inez 395-6905
Call John B 406 Elk Creek Rd Beauty 395-6539

BANK OF MINGO
Incorporation of SR 65 & US Rt 52 Nauvauk WV 25461
304 235-6700

BANKS MILLER SUPPLY CO-

HIGHWAY 40 W TMAHWK 41262 298-7707
Bartley D & H Davis Branch Rd 298-3336
Barton Carlos Pipe-Neost Fork Rd Pilgrim 395-7017
Barton Daniel Trace Fork Rd Tomahawk 298-3899
Barton Eva Trace Fork Rd Tomahawk 298-7955
Barton Wills 298-0244
Bates Ricky Old Middle Fork Rd Debord 298-3906
Bayer Richard & Nora Highway 292 298-2998
Beals Andrea 272 Light Hocking Rd Inez 41224 395-0717
Beauregard Jennifer 2600 Hode Rd Warfield 395-0205
Beauty Church Of The Nazarene Highway 40 Beauty 395-6539
Beauty You Can Do Highway 40 Beauty 41267 298-4253
Becht Fork Processing-
C D M # 2 Highway 3 S Debord 41267 298-3355
Mine 1 - A Highway 3 S Debord 41262 298-4157
Mine 2 - B Old Middle Fork Rd Debord 41262 298-7003
Mine 2 - C Highway 3 S Debord 41262 298-4467
Mine 1 - C Highway 3 S Debord 41262 298-3649
Becht Fork Processing Rockcastle Creek Rd 298-6401
Becht Fork Processing Mine 3 Rockcastle Creek Rd Inez 298-5958
Becht Fork Processing 1600 Airport Rd Debord 298-4783
Becky Dian & Amy Turkey Creek Rd Inez 298-0162
Becky Garrett M Coldwater Rd 41224 298-2857
Becky Michael & Cheryl Coldwater Rd 41224 298-0004
Becky Thelma 285 Newbury Ln 41224 395-5316
Beijing Ralph Highway 292 N 41267 395-5689
Belcher Correnna Scott Big Branch Rd Pilgrim 395-0957
Bell Crystal Highway 40 Beauty 41224 395-0866
Bell David 292 Hode Rd 41267 395-6622

BELLSOUTH®

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Bartling John Highway 40 W 41262 298-3778
Bartling Parlee Middle Fork Rd Debord 41262 298-3840
Beaverly Fred & Carolyn Turkey Creek Rd Inez 298-7667
Big Blue Bingo Highway 40 Beauty 41267 395-6654
Big Elk Free Will Baptist Highway 2031 Warfield 41267 395-6617
Big Sandy Area Community Action Program
1200 Main St Inez 41224 298-3217
Big Sandy Cardiology PSC Warfield Highway 40 Warfield 395-0700
Big Sandy Community Church
68 Tomahawk Road Inez 41262 298-0613
Big Sandy Regional Airport-
Office Highway 3 S 298-5930
Weather Information Highway 3 S Debord 298-4143
Blanton Harlow M Inez 41262 298-7388
Black Tara 277 Wolfcreek Rd Warfield 41224 395-5343
Blackburn Archie & Kathy Highway 292 N 41267 395-6800
Blackburn Betty Crum Branch Rd 41224 298-4185
Blackburn Billy Joe Veterans Branch Rd 298-7282
Blackburn Chester Rockcastle Creek Rd 41262 298-0824
Blackburn Chris Highway 40 W Tomahawk 298-0820
Blackburn Christopher M SR 60 Creek Rd Beauty 395-7055
Blackburn Darrel Camp Branch Rd 298-3275
Blackburn Davida 5650 Old Middle Fork Rd 41262 298-4195
Blackburn Donald Blackdog Rd Inez 298-7463
Blackburn Doug & Gay 2102 Davis Branch Rd 41214 298-6759
Blackburn Fayette Debord 41262 298-7372
Blackburn J J Sallwell Branch Rd Inez 298-3154
Blackburn Gloria 204 Quinn Hollow Apts IT 41224 298-4729
Blackburn Gustavo Rockcastle Creek Rd Inez 298-4523
Blackburn Harvey MHO Rd Inez 298-3159
Blackburn Harvey Rockcastle Creek Rd Inez 41262 298-3341
Blackburn Mector Dale Rockcastle Creek Rd 41262 298-4100
Blackburn Henry & Oliveva County Av 298-7371
Blackburn Howard Inez 41262 298-4896
Blackburn J L Highway 1714 Pilgrim 395-6259
Blackburn James A Highway 40 W Tomahawk 41262 298-0316
Blackburn Justin Rockcastle Creek Rd Inez 298-4990
Blackburn Kelly & Teresa Davis Branch Rd Debord 298-4473
Blackburn Lucy 924 Hode Rd 41267 395-7226
Blackburn Mark & Pamela Highway 40 Beauty 395-6592
Blackburn Mitchell Camp Branch Rd Inez 298-7348
Blackburn Mont Rockcastle Creek Rd 41262 298-7938
Blackburn Patty 187 Maude Rd Inez 298-0764
Blackburn R B Debord 41262 298-0316
Blackburn Rosemary Crum Branch Rd 298-3139
Blackburn Russell Old Middle Fork Rd Debord 298-4243
Blackburn Sally 111 Quail Hollow Apt Inez 298-3168
Blackburn Sharlene Tomahawk 41262 298-7535
Blackburn Troy Highway 40 W Inez 298-7158
Blackburn Vaneida Tomahawk 41262 298-7106
Blackburn Vaneida Highway 40 W Inez 298-4156
Blackburn Willie Coldwater 298-6803
Blair Gladys & David Highway 40 W Tomahawk 298-0997
Blair Marion S Main St Inez 298-7181
Blair R & K 298-0560
Blair Scott & Donna Rockhouse Fork Rd Tomahawk 41267 298-3026
Blake William Terr Highway 292 N 395-5791
Blank Larry Joe Middle Fork Rd 41262 298-3528
Blankenship Billie Jean & Doug
Rockcastle Creek Rd 41262 298-7631
Blankenship Danny Rockcastle Creek Rd 298-4758
Blankenship Melinda 16 Twin Branch Rd 298-3986
Blankenship P S Old Middle Fork Rd Inez 298-7334
Blankenship Ronald Coldwater Rd Inez 41262 298-7482
Blanks Auto Parts Highway 40 E 298-7761
Blanton Tammy 4737 Tomahawk Rd Tomahawk 298-2644
Blanton Wally Pipe-Neost Fork Rd Pilgrim 395-5550
Blevins Debra Groundhog Hollow Rd Warfield 395-3944
Blevins Glen & Debbie Old Middle Fork Rd 41262 298-3888
Blevins Jerry Trace Fork Rd Tomahawk 298-7130
Blevins Linda & George 72 Gordon Hollow Rd Beauty 395-6321
Blevins Mary Jane Groundhog Hollow Rd 395-5153
Block Anthony 292 Hode Rd Warfield 395-0834
Block Anthony White Oak Creek Rd Pilgrim 395-0922
Block H & R
See M & R Block
Bolen Elise Hode Rd 395-1363
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Bolen Sara 48 Mills Branch Rd Inez 298-3847

INEZ-WARFIELD KY

Kentucky Power Company

REQUEST

Refer to the response to the Staff's First Request, Item 30(b), page 7 of 23. Explain why the expenses associated with sponsorships and contributions should be included for rate-making purposes.

RESPONSE

Please see response to AG 1st Set, Item No. 46 e and f.

WITNESS – Ranie K. Wohnhas

Kentucky Power Company

REQUEST

Refer to the response to the Staff's First Request, Item 30(b), pages 8 through 13 of 23.

- a. Describe the group of expenses identified as "Associated Business Development."
- b. For each of the entities listed below, describe the goods or services provided during the test year.
 - (1) Alumilite, Inc., page 8 of 23.
 - (2) Cooper Power Systems, page 8 of 23.
 - (3) Eagle Electrical Contractors LLC, page 8 of 23.
 - (4) Elliott Contracting, Inc., pages 8 and 9 of 23.
 - (5) Elliott Supply and Glass, Inc., page 9 of 23.
 - (6) Howard industries, Inc., page 9 of 23.
 - (7) New River Electrical Corp., pages 9 and 10 of 23.
 - (8) Premier Products, Inc., page 10 of 23.
 - (9) State Electric Supply, Co., page 10 of 23.
 - (10) Journal ID AJERECLASS, page 10 of 23.
 - (11) Journal ID INDUS96639, page 11 of 23.
 - (12) Journal ID INTCOM0481, page 11 of 23.
 - (13) Journal ID INTCOM7869, page 11 of 23.
 - (14) Journal ID OAAABD, page 11 of 23.

RESPONSE

- a. Associated Business Development expenses are for providing customers with services beyond the metering point. These core services include designing, purchasing, installing and maintaining all types of high voltage electrical equipment and systems. The Company also has widely located resources available for emergency response to customer needs.
- b. A brief description of the goods of services provided are as follows:
 - (1) Alumilite - Material purchased for a streetlighting project for the City of Pikeville.
 - (2) Cooper Power Systems - Purchase of a transformer and recloser for sale to KY/WV Gas.

- (3) Eagle Electrical Contractors LLC - Labor paid to subcontractor for lighting projects, equipment installation and line construction for various customers.
- (4) Elliott Contracting, Inc. - Labor paid to subcontractor for lighting projects, equipment installation and line construction for various customers.
- (5) Elliott Supply and Glass, Inc. - Labor paid to subcontractor for streetlighting installation on the City of Pikeville Streetscape project.
- (6) Howard Industries, Inc.- Purchase of transformers for resale to various customers.
- (7) New River Electrical Corp. - Labor paid to subcontractor for lighting projects, equipment installation and line construction for various customers.
- (8) Premier Products, Inc. - Equipment purchased for surge suppression installations for various customers.
- (9) State Electric Supply, Co. - Material purchase of wiring and electrical equipment for various customer projects.
- (10) Journal ID AJERECLASS - Journal entry to reclassify expenses to appropriate work orders and to correct stores loading charges for returned materials.
- (11) Journal ID INDUS96639 - Material charges made through the storeroom accounting system for various customer projects (e.g. transformer for KY/WV Gas).
- (12) Journal ID INTCOM0481 - Inter-company transfers of charges for material supplied by sister company storeroom.
- (13) Journal ID INTCOM7869 - Inter-company transfers of charges for material supplied by sister company storeroom.
- (14) Journall ID OAAABD - Applies operating company overheads to ABD work orders.

WITNESS – Ranie K. Wohnhas

Kentucky Power Company

REQUEST

Refer to the response to the Staff's First Request, Item 31, page 3 of 17. Provide a description of the services supplied by the AEP Service Corporation ("AEPSC") during the test year and recorded in the following accounts:

- a. Account 1070, Construction Work in Progress – Electric.
- b. Account 1520, Fuel Stock Expense Undistributed.
- c. Account 1630, Stores Expense Undistributed.
- d. Account 1880, Research, Development, and Demonstration Expenditures.
- e. Operation Expense Accounts 5000; 5800; 5880; 9030; 9200; and 9230.
- f. Maintenance Expense Accounts 5100 and 5120.

RESPONSE

- a. AEPSC provides services related to construction engineering and planning, as well as software development in a centralized fashion to affiliate companies. This allows all companies to benefit from the economies of centralized provision of the services, and the expertise in these areas. AEPSC bills these costs to each affiliate's capital accounts. See attachment PSC98A for a listing of the work orders billed by the AEP Service Corporation during the test year to account 1070.
- b. AEPSC provides services related to the fuel delivery to fossil plants, including functions such as managing and procuring the fuel supply, accounting and fuel systems development. See attachment PSC98B for description of services supplied by the AEP Service Corporation during the test year to account 1520.
- c. AEPSC provides services related to inventory control, such as inventory cycle counts and reviewing stock levels as well as coordinating purchasing efforts. See

attachment PSC98C for description of services supplied by the AEP Service Corporation during the test year to account 1630.

- d. AEPSC provides services related to tasks associated with planning, supervising, designing, performing and evaluating both basic and applied research projects. This activity involves collecting, analyzing, and evaluating information on all aspects of the research from study design through dissemination of results. See attachment PSC98D for description of services supplied by the AEP Service Corporation during the test year to account 1880.

- e. For account 5000, AEPSC provides services related to technical support for all existing plant facilities including any corrective and preventative maintenance activities.

For account 5800, AEPSC provides services related to managing and monitoring the distribution system.

For account 5880, AEPSC provides services related to maintenance and operation of the distribution system.

For account 9030, AEPSC provides services related to printing customer bills, processing customer payments and processing customer inquiries.

For account 9200, AEPSC provides services related to corporate functions such as accounting, budgeting, strategic planning and treasury.

For account 9230, AEPSC provides services related to corporate functions such as human resources, IT applications and support, general/office services and telecommunications.

See attachment PSC98E for description of services supplied by the AEP Service Corporation during the test year to accounts 5000, 5800, 9030, 9200 and 9230.

- f. For accounts 5100 and 5120, AEPSC provides services related to maintenance support for all existing fossil plants. See attachment PSC98F for description of services supplied by the AEP Service Corporation during the test year to accounts 5100 and 5120.

Kentucky Power Company
 Account No. 1070 - Billed from AEPSC

<u>AEPSC Work Order</u>	<u>Employee Labor & Expenses</u>	<u>Outside Services</u>	<u>Materials & Supplies</u>	<u>Transportation</u>	<u>Overheads</u>	<u>Other</u>	<u>Total</u>
KYPCo Gen Capitalized Software	431,698.91	867,758.02	49,222.16	22.97	24,818.03	32,704.04	1,406,224.13
KEPCo Transmission Overheads	592,134.11	87,425.51	5,886.02	3,185.88	143,045.89	4,605.09	836,282.50
KEPCo Distribution Overheads	417,862.66	10,494.80	4,481.42	3,588.48	214,835.94	5,016.24	656,279.54
KYPCo Distr Capitalized Softwa	235,874.61	281,599.56	20,481.86	1,398.90	28,034.90	73,440.66	640,830.49
KYPCo Trans Capitalized Softwa	106,308.55	91,604.08	5,103.50	11.29	11,691.73	96,019.96	310,739.11
KEPCo Fossil Overheads	174,998.91	36,763.31	4,677.46	909.80	62,221.30	1,904.96	281,475.74
RU GET INSTALL	195,608.83	14,770.19			56,425.73		266,804.75
RSO - I - REPLACE L-0 BLADES O	186,026.65		147.06	522.13	36,627.98		223,323.82
PROJECT ENGINEERING	81,574.77	72,904.61	118.58	1,390.00	17,823.23		173,811.19
PROJECT MANAGEMENT	116,506.74	21,683.40	3,776.31		25,093.13		167,059.58
RU REO INSTALL	92,423.64			1,485.68	15,590.47		109,499.79
RSO INSTALL FUEL OIL LINES REP	78,407.51			39.40	28,084.87		106,531.78
PROJECT CONTROLS	2,990.43	67,046.22			3,958.00		73,994.65
Distribution Substation Overhe	51,512.77	1,901.43	67.99	900.80	12,567.53	4.18	66,954.70
Capitalized Software	51,781.40	9,766.88	(5,797.40)	70.84	27.93	1,070.08	56,919.73
PROJECT SUPPORT	14,091.54	25,644.86	65.66		3,903.71		43,705.77
CONTRACT ADMINISTRATION	6,326.87	31,250.74			4,398.98		41,976.59
Asset Imprv Bikt Asset Pgm KPC	23,280.90			186.10	13,243.42		36,710.42
CY RSO INSTALL	25,762.40				7,421.15		33,183.55
SE01-ENGINEERING (BONNYMAN - R	27,078.98			(1,079.58)	6,826.16		32,825.56
MATERIALS HANDLING	25,384.88				6,925.77		32,310.65
GEOTECHNICAL	20,022.98	4,829.87		8.34	5,150.45		30,011.64
CONSTRUCTION	20,949.87		83.13	493.55	7,618.57	255.84	29,400.96
ADVANCED ENVIRONMENTAL TECH &	20,169.43				9,215.78		29,385.21
AIR POLLUTION CONTROL EQUIPMEN	19,929.06				5,344.89		25,273.95
STRUCTURAL	19,741.51				5,340.09		25,081.60
ENGG.: BVR. CRK.-HAZARD 138 K	16,743.32	3,412.49		331.31	3,927.45		24,414.57
SE01-ENGINEERING (BELLEFONTE 1	18,130.87	505.34			5,050.34		23,686.55
PROSERV FLYASH DAM RAISING PRO	16,605.63	1,445.00			4,461.70		22,512.33
SE03-P and C DESIGN (BELLEFONT	17,849.44				4,125.65		21,975.09
ENGR - EC SR	16,476.21	1,072.74		(31.53)	4,197.52		21,714.94
RSO INST -# 11 PULVERIZER REBU	14,896.69		30.30		4,669.39		19,596.38
REPL ROTARY RAIL CAR DUMPER AT	14,338.11				3,870.74		18,208.85
ICE HEAT RATE MONITOR EQUIPMEN	15,759.93				2,316.75		18,076.68
CY REO INSTALL	14,893.66			131.01	2,980.64		18,005.31
MRO Hunt KyPCo - Meters	10,173.26			163.66	7,010.06		17,346.98
ENGG/SURV:BC-H138 KV LINE RELO	11,847.90	2,083.50		(120.83)	3,335.72		17,146.29
KPCo / Dev Functionality for W	8,674.33	7,742.86	510.78	123.15		15.24	17,066.36
FOSTER WHEELER ENGINEERING DES		15,780.00			284.98		16,064.98
PLT SUP - INSTALL BLANK AT BR	13,295.25			106.74	1,589.61		14,991.60

Kentucky Power Company
 Account No. 1070 - Billed from AEPSC

<u>AEPSC Work Order</u>	<u>Employee Labor & Expenses</u>	<u>Outside Services</u>	<u>Materials & Supplies</u>	<u>Transportation</u>	<u>Overheads</u>	<u>Other</u>	<u>Total</u>
CONST LABOR	10,472.60	612.13	788.44	116.46	2,854.10		14,843.73
ENGINEERING	8,135.11	3,684.30		(42.34)	2,368.31		14,145.38
CONSTRUCTION LABOR	9,421.87		26.74	356.78	4,226.59		14,031.98
SC01-CONSTRUCTION(STA. NAME)	10,140.25			177.56	3,331.26		13,649.07
SITE LOCATION	10,785.84			325.57	2,525.75		13,637.16
114128 E3-002 TECHNICAL SUPPOR	8.06	34,135.52			210.07	(20,946.86)	13,406.79
AIR QUALITY SERVICES	9,419.85				3,569.14		12,988.99
REO INSTALL CONVERT RTU TO OVA	11,101.75			443.66	1,150.23		12,695.64
SE02-PHYS DESIGN (EAST PRESTON	9,833.80			198.21	2,490.45		12,522.46
SE01-ENGINEERING (FLEMING)	9,224.43			194.14	2,445.24		11,863.81
EIMS:GHG & TITLE V MODEL	671.73	6,796.19	511.80			3,774.90	11,754.62
ELECTRICAL	9,115.64				2,370.75		11,486.39
PLANT ENGINEERING & ENVIRONMEN	9,754.94	0.90	6.20	159.32	1,544.14		11,465.50
SE01-ENGINEERING (JOHNS CREEK)	8,524.66	746.40		119.87	2,005.37		11,396.30
SE01-ENGINEERING (WOOTEN - NEW	9,053.08			59.07	2,245.19		11,357.34
REO (I) INSTALL FUGITIVE DUST	9,229.47	400.33		115.12	1,224.34		10,969.26
RSO - I - REPLACE MAIN GENERAT	8,960.08				1,746.26		10,706.34
KEMA		9,761.77			349.91		10,111.68
BIG SANDY BELLEFONTE 138KV-ENG	8,184.89		8.37		1,769.21		9,962.47
Asset Imprv Blkt Non-Asset Pgm	5,789.55				4,126.21		9,915.76
SE01-ENGINEERING(TENTH STR. ST	7,877.19	75.62		42.66	1,732.01		9,727.48
SC01-CONSTRUCTION (MANSBACH)	6,800.84			126.96	2,540.92	75.91	9,544.63
U1 FEEDER (RSO) FLOOR ESCAPE D	6,830.19				2,345.26		9,175.45
RIGHT OF WAY WOOTEN STATION PR	6,935.50			122.75	2,111.28		9,169.53
SE03-P&C DESIGN (BONNYMAN-REPL	6,741.43			176.77	2,053.32		8,971.52
SE01-ENGINEERING (PEVLER)	713.88	7,576.18			453.91		8,743.97
SE01-ENGINEERING (MANSBACH)	5,267.54	2,039.40			1,385.10		8,692.04
BEAVER CREEK HARZARD LINE RELO	6,489.05			114.53	2,083.43		8,687.01
REO HEAT RATE MONITOR EQUIPMEN	6,927.17			132.38	1,508.73		8,568.28
Customer Service Blanket - KPC	5,737.52	17.00	2,310.90		261.58	40.21	8,367.21
ENGR - META 69KV EXTENSION - S	6,525.92			112.74	1,644.21		8,282.87
SPILL PREVENTION (SPCC) - KY'S	6,497.64			175.31	1,471.35		8,144.30
INSTALL (I)REPLACE CEMS POLLIN	4,950.20		1,695.95		1,341.38		7,987.53
GETS (I) RETUBE #3 LP HEATER,	6,127.60				1,626.59		7,754.19
SE01-ENGINEERING (ASHLAND)	6,154.56				1,577.46		7,732.02
SE02-PHYS DESIGN (BELLEFONTE 1	5,784.70	75.01	5.10	379.32	1,400.55		7,644.68
SE02-PHYS DESIGN (PAINTSVILLE)	5,935.75			100.14	1,533.15		7,569.04
WHEELWRIGHT TS	7,189.94		91.78		283.37		7,565.09
PLANT LABOR	6,422.17			24.97	1,068.46		7,515.60
AEPSC (I) CONDENSATE FILTER B	5,835.34				1,599.65		7,434.99

Kentucky Power Company
 Account No. 1070 - Billed from AEPSC

AEPSC Work Order	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
WASTE MANAGEMENT & MITIGATION	5,563.91				1,859.31		7,423.22
REO (I) FUEL OIL LINES REPLACE	6,686.59			4.75	720.19		7,411.53
FINANCIAL ANALYSIS & BUDGET PL	284.57	6,772.88			345.04		7,402.49
SE01-ENGINEERING (ROB FORK)	5,878.77			58.22	1,422.75		7,359.74
INSTALL NEW VALVE AND HYDRANT	5,610.04				1,555.91		7,165.95
SE01-ENGINEERING (INEZ)	5,973.74				1,155.50		7,129.24
FINANCIAL ANALYSIS AND BUDGET	400.77	5,906.94			512.21		6,819.92
SE01-ENG (HADDIX-REPLACE 34.5K	5,136.09			130.85	1,538.64		6,805.58
CONSTRUCTION MANAGEMENT	3,315.95	2,626.70	50.88	53.62	699.99		6,747.14
HAZARD PINEVILLE 161KV LOOP EN	5,575.26				1,166.76		6,742.02
GETS (I) UNIT 1 AUXILIARY COND	5,441.04				1,223.36		6,664.40
REO (I) UPGRADE BOTH SO3 SYSTE	6,095.99			39.62	508.35		6,643.96
SC01-CONSTRUCTION(TENTH STR. S	4,822.92			70.83	1,641.76		6,535.51
SO WILLIAMSON TS/ANTENNA HEIGH	6,116.58				95.79		6,212.37
SE01-ENGINEERING (META SW.)	5,102.83			78.00	1,025.98		6,206.81
LEATHERWOOD TS	5,894.02			2.95	165.44		6,062.41
SE01-ENGINEERING (SOUTH SHORE)	4,805.56	34.66			1,202.21		6,042.43
INSTALL LABR.: BVR. CRK.-HAZA	4,512.88			60.95	1,445.12		6,018.95
SE02-PHYS DESIGN (SOUTH SHORE)	4,751.45				1,253.04		6,004.49
BONNYMAN-REPLACE 34.5KV CB'S R	4,612.61			97.95	1,290.59		6,001.15
SC01-CONSTRUCTION (BELLEFONTE	4,721.77			27.08	1,244.67		5,993.52
SE01-ENGINEERING (EAST PRESTON	4,491.62			102.96	1,194.17		5,788.75
ENGR - JOHNS CREEK-SCOTT BRANC	4,477.13			83.78	1,214.11		5,775.02
WOOTEN ARNOLD DELVINTA LG&E IN	4,631.41				1,131.01		5,762.42
ENGINEERING SVCS-ADMINISTRATIVE	4,681.01				981.22		5,662.23
REO (I) RETUBE AUX CONDENSER	4,098.13			114.93	1,309.55		5,522.61
R/W WOOTEN ARNOLD DELVINTA 161	3,818.73	446.19		58.73	1,186.00		5,509.65
SE01-ENGINEERING (BAKER 345KV)	4,647.04		16.89		777.13		5,441.06
HINDMAN TS	3,607.72			53.17	188.28	1,460.00	5,309.17
ENGR (I) REPLACE UNIT 2 PENTH	3,559.03	857.85			827.14		5,244.02
SE01-ENGINEERING (THELMA)	2,815.66	1,820.00		36.35	532.29		5,204.30
SE03-P and C DESIGN (ASHLAND)	4,077.07	26.57	1.81		994.44		5,099.89
RB ENGINEERING	3,843.49			51.43	1,107.88		5,002.80
SE01-ENGINEERING (WHITESBURG)	2,325.50	2,104.39			511.19		4,941.08
ICE INSTALL WESTRONICS CIRCULA	4,349.14				558.10		4,907.24
GREENUP TS / 800MHZ TOWER UPGR	4,711.65				99.33		4,810.98
FLATWOODS TS	3,701.22		669.14	(27.32)	133.88	230.00	4,706.92
SE02-PHYS DESIGN (MANSBACH)	3,398.54	260.99	17.66		983.44		4,660.63
LAND MANAGEMENT	3,699.48			36.21	852.02		4,587.71
AEPSC (I) ENGR LABOR	2,314.69	1,657.15			604.45		4,576.29

Kentucky Power Company
 Account No. 1070 - Billed from AEPSC

AEPSC Work Order	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
SE02-PHYS DESIGN (PEVLER)	3,497.25	189.29	1.30		829.13		4,516.97
SE01-ENGINEERING (LOVELY)	3,407.42	171.52		(66.02)	954.58		4,467.50
U1 ICE INSTALL TURBINE RECORDE	3,913.10				474.07		4,387.17
SE03-P and C DESIGN (HAZARD)	122.84	4,042.48		1.71	137.84		4,304.87
SE03-P and C DESIGN (JACKSON)	885.68	2,990.00		18.41	342.46		4,236.55
SE01-ENGINEERING (HAZARD)	3,470.94			54.84	681.76		4,207.54
SC01-CONSTRUCTION (EAST PRESTO)	3,384.12		22.48	46.18	731.23		4,184.01
SE02-PHYS DESIGN (BONNYMAN-REP)	3,091.87			81.57	992.40		4,165.84
3666044-ASSET IMPROVEMENT-OLD	2,474.35			47.32	1,610.06		4,131.73
SE01-ENGINEERING (DORTON)	3,184.60			42.19	847.71		4,074.50
REO--INSTALL DEAREATOR DESUPER	3,695.62			26.89	277.76		4,000.27
KY Targeted Ckt Reliability 20	2,163.81			35.01	1,792.38		3,991.20
SE02-PHYS DESIGN (META SW.)	3,310.78			61.37	604.07		3,976.22
GREENUP TS	3,688.59			66.12	133.68		3,888.39
SE02-PHYS DESIGN (FLEMING)	2,904.89			62.14	887.20		3,854.23
CHADWICK KY ELECTRIC STEEL EN	3,066.38				756.71		3,823.09
SE01-ENGINEERING (COLLIER)	3,050.23			40.67	681.54		3,772.44
SC05-UNANTICIPATED (ELKHORN CI	2,963.66			56.41	740.19		3,760.26
RU ELEC/I&C INSTALL	2,670.73				1,074.56		3,745.29
SE03-P AND C DESIGN (JOHNS CRE	3,135.41				580.44		3,715.85
SE03-P and C DESIGN (FLEMING)	2,776.36			59.40	854.21		3,689.97
ENVIRONMENTAL SVCS-ADMINISTRAT	2,995.32				676.62		3,671.94
INEZ-JOHNS CREEK 138KV	2,727.56			43.75	892.58		3,663.89
PRE-ENGG.:JC-L #1 MTRG. 69KV L	2,738.52			54.15	844.87		3,637.54
SE02-PHYS DESIGN (HADDIX-REPLA	2,729.32			55.82	810.42		3,595.56
BOP MECHANICAL WORK	2,927.33				644.17		3,571.50
SE01-ENGINEERING(STA. NAME)	2,986.06			(33.55)	580.55		3,533.06
WATER & ECOLOGICAL RESOURCE SE	2,829.99				666.43		3,496.42
SE03-P and C DESIGN (LOVELY)	2,920.61			(307.20)	780.69		3,394.10
PLANT SUPPORT FOR ECONOMIZER H	2,780.08			15.18	598.49		3,393.75
RO WATER FILTRATION SYSTEM (WA	2,758.55				608.18		3,366.73
SE03-P and C DESIGN (COLLIER)	2,577.11			40.27	706.64		3,324.02
SE01-ENGINEERING (PAINTSVILLE)	2,578.82			53.69	662.06		3,294.57
RU RSO INSTALL	2,710.15				570.23		3,280.38
STEAM GENERATION EQUIPMENT	2,521.94				700.36		3,222.30
BIG SANDY BELLEFONTE -CONST LA	2,346.30			(64.47)	823.02	18.36	3,123.21
SC01-CONSTRUCTION (HAZARD - XF	2,174.82			98.68	819.17		3,092.67
ALL TRANS CO O	1,458.45	1,218.21	3.35		355.99	12.70	3,048.70
PURCHASE TWO (2) NOX MONITORS	2,713.68			18.96	237.43		2,970.07
SC01-CONSTRUCTION (LOVELY)	2,070.18			151.95	731.58		2,953.71

Kentucky Power Company
 Account No. 1070 - Billed from AEPSC

AEPSC Work Order	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
SE01-ENGINEERING (MCINNESS SWI	2,300.27			46.96	600.46		2,947.69
8749677-ASSET IMPROVEMENT-OLD	1,613.68			17.62	1,303.13		2,934.43
RW WOOTEN STATION LOOP OFF HA	2,146.13			33.76	624.70		2,804.59
CY PLANT INSTALL	1,980.89				739.46		2,720.35
SC05-UNANTICIPATED (BONNYMAN -	1,957.25			57.86	637.12		2,652.23
LABOR - META 69KV EXTENSION -	2,003.23			25.01	612.60		2,640.84
SE01-ENGINEERING (ELKHORN CITY	2,140.89			42.61	433.14		2,616.64
SE01-ENGINEERING (TOPMOST)	2,187.53			21.90	401.63		2,611.06
ENG SERVICES- INSTALL DEAREATO	2,047.13				545.95		2,593.08
REO (I) SO2 MONITOR	2,361.62			17.91	165.12		2,544.65
RU STRUCT INSTALL	2,042.37				498.89		2,541.26
REO - I - REPLACE L-0 BLADES O	2,056.46			25.48	458.84		2,540.78
SE02-PHYS DESIGN (HAZARD - XF#	1,916.36			242.50	370.53		2,529.39
SC05-UNANTICIPATED(ALLEN - REP	2,105.31			(167.69)	546.87		2,484.49
WHITESBURG #2	2,287.25			81.97	91.20		2,460.42
REO(I) RETUBE #3 LP HEATER, UN	1,914.82			42.70	492.58		2,450.10
ADVANCED ENVIRONMENTAL TECHNOL	1,684.49				741.10		2,425.59
ANALYTICAL CHEMICAL SERVICES	1,750.94			15.17	643.86		2,409.97
SE03-P and C DESIGN (SOUTH SHO	1,890.90				486.94		2,377.84
SE01-ENGINEERING (HAYWARD)	1,130.61	906.99			311.65		2,349.25
U1 FEEDER (REO) FLOOR ESCAPE	2,090.67			(54.16)	269.97		2,306.48
REO - REPLACE CEMS POLLING COM	1,826.35			24.91	253.24		2,104.50
SE03-P and C DESIGN (BELHAVEN)	1,651.28				410.74		2,062.02
SC01-CONSTRUCTION (META SW.)	1,460.10			20.71	554.72		2,035.53
Reconciling Item						1,972.50	1,972.50
REO AMONIA SLIP MONITORS IN T	1,751.26			21.38	186.26		1,958.90
SE03-P and C DESIGN (MANSBACH)	1,059.13	617.61			256.92		1,933.66
SE01-ENGINEERING (BECKHAM-TRAN	1,576.50			25.83	263.76		1,866.09
SC05-UNANTICIPATED (DORTON)	1,429.19			32.50	393.36		1,855.05
SC05-UNANTICIPATED (PAINTSVILL	1,558.30			21.36	264.74		1,844.40
SE03-P and C DESIGN (PEVLER)	1,416.27	95.10	6.43		294.56		1,812.36
SE01-ENGINEERING (JACKSON)	1,424.16			24.49	344.29		1,792.94
ENGINEERING - BY FIELD - NO SP	1,373.21			14.29	397.25		1,784.75
KPCo / Mobile Data - WMS	1,691.93	54.71	30.25	(1.02)	5.87		1,781.74
OAKLAND TS	1,711.46			5.92	61.92		1,779.30
SC05 UNANTICIPATED (BECKHAM -	1,363.43			29.05	358.28		1,750.76
PLT I REPLACE PA SYSTEM--UNIT	1,561.08			15.12	163.74		1,739.94
REO - INSTALL BLANK AT BREECHI	1,261.13			39.57	434.23		1,734.93
SE01-ENGINEERING COALTON STA F	1,419.22				307.75		1,726.97
RSO - INSTALL NOX PROBES	1,224.14				473.70		1,697.84

Kentucky Power Company
 Account No. 1070 - Billed from AEPSC

AEPSC Work Order	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
REO (I) CONDENSATE FILTER BYPA	1,518.37			20.78	158.68		1,697.83
SE03-P and C DESIGN (GRAYSON)	1,451.37				245.90		1,697.27
SE03-P and C DESIGN (WHITESBUR	717.68	715.89	2.70		231.86		1,668.13
SE03-P and C DESIGN (THELMA)	87.81	1,456.00		1.22	71.07		1,616.10
SC01-CONSTRUCTION (PEVLER)	1,090.54			25.77	493.98		1,610.29
MECH, INSTALL 16 CONV BELT MATERIALS	1,407.47				167.41		1,574.88
PLANT INSTALL FLYASH DAM RAISI	882.17	1,504.28			52.51		1,556.79
SC01-CONSTRUCTION (ASHLAND)	1,079.95			18.72	652.72		1,534.89
SE01-ENGINEERING (GRAYSON)		1,453.64			397.63		1,496.30
SE01-ENGINEERING (CALGON (M))	1,193.75				41.42		1,495.06
SE02-PHYS DESIGN (MCINNESS SWI	1,011.45			19.77	218.86		1,412.61
SE01-ENGINEERING (ELWOOD)	976.66			17.90	249.70		1,280.92
SE03-P and C DESIGN (EAST PRES	959.43			16.98	257.99		1,252.55
REO (I) PURCHASE AND INSTALL T	963.54			17.96	233.59		1,210.00
SE02-PHYS DESIGN (LOVELY)	1,046.66			(126.66)	224.52		1,206.02
SE01-ENGINEERING (CANNONSBURG)	960.06			12.41	277.30		1,197.30
JOHNS CREEK SCOTT BRANCH 69 KV INSTALL 13B FEEDER BELT	825.03			14.12	187.27		1,159.74
RSO - OUTAGE U2 INSTALL CONDEN	974.49				286.38		1,125.53
SE02-PHYS DESIGN (COLLIER)	823.36				144.04		1,118.53
KY Pwr Capital R/W Widening 20	602.72			11.44	289.68		1,113.04
GETS (I) FUGITIVE DUST CAPTURE		1,029.42			232.03		1,074.13
SCO1-CONSTRUCTION (BONNYMAN -	740.53			28.38	455.58		1,069.74
SE01-ENGINEERING (BUSSEYVILLE)	889.72				25.19		1,054.61
SC01-CONSTRUCTION (FLEMING)	702.96		53.03	8.52	285.68		1,054.59
Big Sandy U#2 FGD Landfill		899.29	60.71		154.74		1,044.46
SC01-CONSTRUCTION (COLLIER)	705.25			8.52	262.03		1,026.54
SE03-P and C DESIGN (HOWARD CO	756.35				25.99		985.99
SE01-ENGINEERING (HAZARD - XF#	622.66	171.52		(19.71)	261.51		975.28
SC01-CONSTRUCTION (BAKER 765KV	722.29			(55.58)	194.77		951.12
INSTALL 17 CONVEYOR DRIVE GEAR	775.51				166.59		941.06
SE01-ENGINEERING (ALLEN - REPL	604.57	214.40		(46.26)	273.55		940.26
INSTALL # 2 AUX HOTWELL PUMP	736.67				144.22		919.73
SE03-P&C DESIGN (HADDIX-REPLAC	694.88				141.16		913.87
INSTALL NEW GEAR DRIVE	651.51				164.16		900.83
SC01-CONSTRUCTION (MCINNESS SW	611.38			9.57	186.21		893.53
SE01-ENG (BURDINE - REPLACE 12	672.47			12.16	229.27		880.78
REO INS NEW STEAM HOT WATER HE	764.44			9.87	252.32		873.27
SE02-PHYS DESIGN (ASHLAND)	638.00			82.68	176.06		860.69
					82.72		857.03
					125.78		846.46

Kentucky Power Company
 Account No. 1070 - Billed from AEPSC

<u>AEPSC Work Order</u>	<u>Employee Labor & Expenses</u>	<u>Outside Services</u>	<u>Materials & Supplies</u>	<u>Transportation</u>	<u>Overheads</u>	<u>Other</u>	<u>Total</u>
SE03-P and C DESIGN (ELKHORN C MOBILE SUB 69X46-13.09KV, 20 M	611.48			9.84	165.39		786.71
REO (I) PURGE AIR U1 ASH HOPPE	647.93				123.66		771.59
SE02-PHYS DESIGN (BURDINE - RE PLANT (I) UNIT 1 AUXILIARY CON	744.17				21.20		765.37
REO--INSTALL NEW GATE OPERATOR	596.79			9.37	157.39		763.55
HYDEN TS	574.78				160.10		734.88
SE02-PHYS DESIGN (CANNONSBURG)	683.56			(6.95)	57.29		733.90
ENGG.:JC-L NO. 1 MTG 69 KV	447.77		114.05	(17.55)	183.93		728.20
SC05-UNANTICIPATED (BAKER 345K	567.92				144.23		712.15
INEZ - INSTALL DC ARRESTORS/ C	589.11			10.21	107.07		706.39
INSTALL #3 AIR COMPRESSOR		682.56			23.10		705.66
AEPSC- I -REPLACE UNIT 1 LEFT	548.83				139.25		688.08
SE02-PHYS DESIGN (DORTON)	504.26				175.71		679.97
SE03-P and C DESIGN (HAYWARD)	511.59				155.57		667.16
INSTALL DRAIN VALVE FIRE PUMP	571.19			9.05	85.59		665.83
SE03-P and C DESIGN (META SW.)	543.60				87.59		631.19
SC01-CONSTRUCTION (PAINTSVILLE	515.27				106.28		621.55
SE02-PHYS DESIGN (WHITESBURG)	499.97			8.15	112.40		620.52
SE01-ENGINEERING(BAKER)	461.60			4.98	152.79		619.37
SC01-CONSTRUCTION (BAKER 345KV	464.89	13.28	0.91		119.94		599.02
SC05-UNANTICIPATED (WHITESBURG	359.96	171.53			63.77		595.26
SE02-PHYS DESIGN (ROB FORK)	460.96			(41.42)	168.63		588.17
SC01-CONSTRUCTION (HADDIX-REPL	458.86				114.07		572.93
SE03-P&C DESIGN (BECKHAM-TRANS	445.47			4.78	115.72		565.97
WHITESBURG TS	419.29			6.21	122.09		547.59
KY-CAP ROW WIDENING WORK 2004	440.81			5.87	92.82		539.50
AEPSC TIME FOR INSTALL ALT SOO	543.69			(17.94)	13.70		539.45
SC01-CONSTRUCTION (BURDINE - R	315.48			4.70	204.12		524.30
SC01-CONSTRUCTION (WHITESBURG)	409.52				112.77		522.29
SE01-ENGINEERING (MOBILE KP-5)	389.31			5.29	120.40		515.00
SE03-P&C DESIGN(BAKER)	389.32			5.29	120.36		514.97
SC01-CONSTRUCTION (BONNYMAN-RE	391.61			7.31	105.41		504.33
SE01-ENGINEERING (BELHAVEN)		493.63	1.35		7.42		502.40
SE03-P and C DESIGN (BAKER 345	379.42			5.36	108.53		493.31
RW Clearing Projects-2004-KY.		474.01			16.02		490.03
REO- (I) REPLACE OIL LIGHTER C		466.78			13.65		480.43
RU PLANT INSTALL	244.71			4.37	222.18		471.26
AEPSC (I) REPLACE OPACITY MONI	392.59			8.22	55.05		455.86
INSTALL NEW BELT	372.24				70.66		442.90
	341.66				80.67		422.33
	307.96				109.34		417.30

Kentucky Power Company
Account No. 1070 - Billed from AEPSC

<u>AEPSC Work Order</u>	<u>Employee Labor & Expenses</u>	<u>Outside Services</u>	<u>Materials & Supplies</u>	<u>Transportation</u>	<u>Overheads</u>	<u>Other</u>	<u>Total</u>
AEPSC- I -REPLACE UNIT 1 RIGHT	124.27				4.15		128.42
INSTALL CHECK VALVE ON #3 RIVE	111.37				16.36		127.73
SC05-UNANTICIPATED (EAST PREST	95.66			1.33	23.88		120.87
SE02-PHYS DESIGN(STA. NAME)	105.60			(13.95)	27.92		119.57
FIRE & OTHER RISK CONTROL	91.12				27.38		118.50
ENGINEERING TIME TO STUDY VENT	96.99			0.88	9.66		107.53
REPLACE (I) THE UNIT 1 TURBINE	91.81			0.88	9.64		102.33
SPARE 138/69/34.5KV, 200 MVA C	81.24				20.27		101.51
SE03-P and C DESIGN (DORTON)	84.04			1.44	13.50		98.98
E. PRESTONSBURG-PRESTONSBURG 4	60.47			1.57	16.16		78.20
ENGG: HAZARD-JACKSON 69 KV LIN	61.42			0.85	14.15		76.42
SC05-UNANTICIPATED (BELLEFONTE		71.88			2.35		74.23
SE02-PHYS DESIGN (HAZARD)	52.62			0.73	13.10		66.45
ENGG.: BVR. CRK.-HARBERT-SPICE	50.24			6.36	9.44		66.04
PLT (I) REPLACE 2 PENTHOUSE A	59.96				0.61		60.57
SE03-P&C DESIGN (HAZARD - XF#5	28.60			3.69	5.45		37.74
SE03-P&C DESIGN(JACKSON)		31.29	2.12		1.27		34.68
CSP/OPC TR O&M	5.65	19.65	1.33		0.87		27.50
CONSTR. LAB: HAZARD-JACKSON 6	15.00				0.25	10.57	25.82
INSTALL LABR.: BVR CRK-HARBERT	15.00				0.23	10.57	25.80
SE01-ENGINEERING (BAKER 765KV)			16.89		0.15		17.04
Kentucky Power Co - Generation	0.01						0.01
Kentucky Power Co - Distributi	(0.01)						(0.01)
PROSERVE (1) U 1 ELECTROSTATIC			0.00		(0.01)		(0.01)
Kentucky Power Co - Transmissi	(0.03)						(0.03)
Comm Ops 2003 Software Blkt			(45.69)				(45.69)
ICEINSTALL BASIN LEVEL INDICAT	(197.88)				(5.14)		(203.02)
SURVEY&PRE-ENGG.: BVR. CRK.-H	651.15	(1,389.00)		20.42	136.67		(580.76)
ASHLAND BELLEFONTE 69KV LINE ((1,388.30)		(1,388.30)
116668 M1-001 BIG SANDY U2 SCR	62.95				(7,912.36)	(208,915.82)	(216,765.23)
Total	3,917,991.50	1,765,727.25	95,328.99	20,406.17	964,741.41	(7,168.28)	6,757,027.04

Kentucky Power Company
 Account No. 1520 - Billed from AEPSC

<u>AEPSC Activity/Service</u>	<u>Employee Labor & Expenses</u>	<u>Outside Services</u>	<u>Materials & Supplies</u>	<u>Transportation</u>	<u>Overheads</u>	<u>Other</u>	<u>Total</u>
Bid/Award/Mge Cntrcts/Svc Ords	85.72	1,991.80	1.48				2,079.00
Conduct Unreg Business Dvlpmt	276.86						276.86
Construct Transn Ln Facilities	4.45		0.60	8.37			13.42
Coordinate Fuel Delivery	67,616.14	411.76	78.41	685.23	30,049.80	161.48	99,002.82
Des/Dev/Intro New Sys/Applictns	388.33						388.33
Dev/Deploy It Infrastructure			18.76				18.76
Dev/Meas/Analyze Org Perfmcce	1,073.45		0.93	23.77	245.91	973.33	2,317.39
Dev/Mge/Administer Staffing	28.43			0.28	2.81		31.52
Dev/Mge/Adminstr Safety Progs	19.76		7.38	0.38	4.12		31.64
Dev/Mge/Part In Relioc Effort	9,479.02						9,479.02
Dev/Update/Adm Acct Policies	1,631.19				386.28		2,017.47
Ensure Safety Cmplnc For Dams		3.17					3.17
Eval/Supp Distn Eqp/Material		115.37					115.37
G/L Journal Exp-Ident Users	2,273.67	5.40	(18.18)		904.37		3,165.26
Inst/Rem Telecom System Eqp			1.59			23.59	25.18
Maintn General Ledger	1,601.31		173.89		621.31		2,396.51
Manage Financial Risk	21,535.51	504.51	35.03		5,557.03	0.78	27,632.86
Mge Coal Operations	12,739.82	223.95	0.33		3,177.21		16,141.31
Mge Railcar Maint	10,108.12	940.81		365.46	4,419.49	39.20	15,873.08
Mge Transportation Opns	1,660.60		18.30	38.87	528.17		2,245.94
Mge/Part Emp Communications	2.24						2.24
Mge/Part In Regulatory Affrs		150.19	5.87				156.06
Mkt Coal Combustn By Products	3,122.12			60.39	1,404.49		4,587.00
Operate It	222.42				104.00		326.42
Order Matls/Eqpmt/Supplies			2.05				2.05
Participate In Proc Imprvmt	385.23	0.30			181.11		566.64
Participate In Trng/Learning	718.11	31.84	27.39		207.92		985.26
Perf Coal Trading Activities	29,303.30	315.89	219.64	224.19	12,323.89		42,386.91
Perf Coord External Audits	513.27				208.36		721.63
Perf Fuel Accounting	37,602.80		15.33		13,942.70		51,560.83
Perf Internal Audits	42.92				6.48		49.40
Perf Lab Analyses-Coal/Wwater	36,440.65	1,169.68	2,976.93	1,212.00	9,024.69	166.26	50,990.21
Perf Reg Engy Tradng Activities	10.75	3.42					14.17
Perf Strategic Plng Analysis	211.81	89.24					301.05
Perf Unreg Engy Tradng Actvts	8,080.69	842.10			1,028.90		9,951.69
Prep/File Ext/Reg Reports	13.78				6.23		20.01
Prepare Fuel Filings	24,090.61				8,024.22	3.64	32,118.47

Kentucky Power Company
 Account No. 1520 - Billed from AEPSC

AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
Prevent Maint-Telecom Sys/Eqp						507.47	507.47
Print/Package/Deliver Bills	3.40						3.40
Prod Eng/Des Drwngs-Plt Mods	41.30	79.62			7.31		128.23
Produce Eng Design Docs	183.94				40.09		224.03
Prov It Application Solutions						24.39	24.39
Prov Printng/Reprodtn/Typstng		24.23					24.23
Prov Tech Economic Evaluatn	89,385.65	2,052.18	290.47	542.92	38,707.72	1,780.73	132,759.67
Prov Tech Supp-Plant Mods	2,503.40	43.15	115.38		505.74	0.86	3,168.53
Provide By-Product Disposal	52.89				8.06		60.95
Provide Engineering Svcs	24.19			0.20	2.40		26.79
Provide Fossil Plant Services	3,478.89		4.09	50.99	503.63		4,037.60
Provide Fuel Handling	4,645.87	5.36	155.63	144.01	2,400.77	0.22	7,351.86
Provide It Technical Support	0.97	(0.35)					0.62
Purchase Property	826.46	243.59			104.98		1,175.03
Review/Eval Emp Performance	38.02				8.47		46.49
SO2 Allowance Trading	392.23				144.83		537.06
Supp/Part-Ind/Prof/Trade Assn	578.08	17.64	(11.61)	2.88	124.02	51.19	762.20
Reconciling Item						376.75	376.75
Internal Support Costs					14,099.17		14,099.17
Total	373,438.37	9,264.85	4,119.69	3,359.94	149,016.68	4,109.89	543,309.42

Kentucky Power Company
Account No. 1630 - Billed from AEPSC

AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
Admin Matl Reqsts- Rfq Process	3,046.64			(0.02)	0.01		3,046.63
Bid/Award/Mge Cntrcts/Svc Ords	28,698.21	953.57	33.81		74.26	41.10	29,800.95
Construct Dist Ln Facilities			831.39				831.39
Construct New Gen Facil	5.11						5.11
Coordinate Fuel Delivery	488.22				0.02		488.24
Deliver Training/Learning	732.06	242.21	121.02		1.75		1,097.04
Des/Dev/Intro New Sys/Appcltns	7,171.80	15,571.57	(113.00)		7.95		22,638.32
Design/Dev Training/Learning	340.08	9.15	348.46	4.23	20.75		722.67
Dev Adm Lng Range Bus Plans	9,183.26	391.60	330.40		0.07	335.08	10,240.41
Dev/Deploy It Infrastructure		7.43	20.78			28.31	56.52
Dev/Meas/Analyze Org Perfmc	40,593.54	37.35	412.43	71.56	329.58	40.19	41,484.65
Dev/Mge/Admin Employee Comp	888.44				(0.11)		888.33
Dev/Mge/Administer Staffing	3,061.17			(0.18)	(0.01)		3,060.98
Dev/Mge/Adminstr Safety Progs	1,545.99		6.65	10.18	25.16		1,587.98
Dev/Mge/Part In Reloc Effort	221.77						221.77
Dev/Monitr/Anlyze Bdgts	17,648.85	0.26	37.30	355.77	0.08		18,042.26
Expedite Orders	4,219.67		4.90	33.49	26.77		4,284.83
Handle/Deliver Mail	54.95	110.55	0.17				165.67
Interview/Evaluate Vendors	10,382.16	96.46	2.52	(0.04)	0.05	302.47	10,783.62
Intervw/Eval Cntrctrs/Cnsltnts	5.54						5.54
Issue/Transfer Supplies/Tools	2,872.38	1,238.83	87.79	39.81	66.04		4,304.85
Maintain Distn Tools/Equip			361.21				361.21
Manage Fleet	606.62			(0.02)	0.00		606.60
Mge Mtls/Supplies Transpnt	2,792.61	18.16	2,507.26		(0.01)	16.79	5,334.81
Mge/Dev/Prom Positiv Emp Relns	794.97		1,179.73				1,974.70
Mge/Part Community Relations	435.51			1.35	3.99		440.85
Mge/Part Emp Communications	1.97						1.97
Misc Employ Ben-Ident Users	643.52						643.52
N/A Aepsc Support Loading			(5,017.41)				(5,017.41)
Order Mats/Equipmt/Supplies	70,174.82	4,597.25	889.69	63.28	192.58	38.93	75,956.55
Participate In Proc Imprvmt	66,558.72	591.90	836.63	19.22	491.08	2,395.41	70,892.96
Participate In Trng/Learning	8,741.09	131.84	164.99	64.47	250.28	51.82	9,404.49
Perf Asset Rep Not Assoc W/Ins			3.25				3.25
Perf Crrctve Maint-Plant Equip			390.71				390.71
Perf Inventory Control	196,485.99	2,996.12	3,760.52	1,563.81	4,844.76	1,796.48	211,447.68
Perf Nuc Surveillance Testing		0.64					0.64
Perf Pricing Analyses	127.46						127.46

Kentucky Power Company
Account No. 1630 - Billed from AEPSC

<u>AEPSC Activity/Service</u>	<u>Employee Labor & Expenses</u>	<u>Outside Services</u>	<u>Materials & Supplies</u>	<u>Transportation</u>	<u>Overheads</u>	<u>Other</u>	<u>Total</u>
Perf Prvntve Maint-Plant Eqp			5.93				5.93
Perf Strategic Plng Analysis	450.56		5.05		4.32	18.18	478.11
Perform Stores Accounting	10,178.66			0.74	3,680.59		13,859.99
Plan/Mge/Adminstr Labor Relns	411.38			9.30	9.48		430.16
Prep Lng Term Financial Plans	267.29			1.09	4.45		272.83
Prepare/Mge Blanket Orders	22,013.83		0.80	(1.08)	0.20	18.36	22,032.11
Proc Oth Accts Receivables						61.88	61.88
Proc/Sell Scrp/Salvg/Recycl	544.72	0.85	12.86		60.85		619.28
Process Invoices	701.80	128.39	3.11		0.99	0.40	834.69
Promote Reg Products/Svcs	240.99				3.01		244.00
Prov It Application Solutions	3,383.59	2,046.16	54.50		2.35	18.19	5,504.79
Prov Office/Station Supplies			5.63				5.63
Prov Printng/Reprodtn/Typstng	0.63	0.25	0.02				0.90
Prov Steam/H2O To Electric Con	87.86		1.11				88.97
Prov Tech Economic Evaluatn	3,118.56				0.03		3,118.59
Provide Fossil Plant Services						176.00	176.00
Receive/Inspect/Store Matls	4,132.98		1.02	37.80	68.93		4,240.73
Supp/Part-Ind/Prof/Trade Assn	139.71	21.36	0.00		(0.01)	60.03	221.09
Internal Support Costs					15,422.64		15,422.64
Total	<u>524,195.68</u>	<u>29,191.90</u>	<u>7,291.23</u>	<u>2,274.76</u>	<u>25,592.88</u>	<u>5,399.62</u>	<u>593,946.07</u>

Kentucky Power Company
 Account No. 1880 - Billed from AEPSC

<u>AEPSC Activity/Service</u>	<u>Employee Labor & Expenses</u>	<u>Outside Services</u>	<u>Materials & Supplies</u>	<u>Transportation</u>	<u>Overheads</u>	<u>Other</u>	<u>Total</u>
Bid/Award/Mge Cntrcts/Svc Ords	11.60				7.74		19.34
Compile/Verify/Enter Time Shts	708.94	145.27		9.70	345.60		1,209.51
Conduct Research/Development	96,322.80	339,894.78	12,686.24	396.68	35,878.44	7,559.57	492,738.51
Construct Transn Ln Facilities	2,006.65	293.56	23.74	21.81	414.71		2,760.47
Construct Trnsn Sta Facilities	89.88						89.88
Deliver Training/Learning	2.13	5.09	21.83	0.26	0.68		29.99
Dev Adm Lng Range Bus Plans	13.25				19.93		33.18
Dev/Deploy It Infrastructure		16.72					16.72
Dev/Meas/Analyze Org Perfmc	1,889.70			14.15	669.80		2,573.65
Dev/Mge Workforce Capability	1,758.69	41.12		10.45	810.22		2,620.48
Dev/Mge/Administer Staffing			4.36				4.36
Dev/Mge/Adminstr lh Programs	11.13			0.19	4.51		15.83
Dev/Mge/Adminstr Safety Progs	3,722.97	1,199.78	708.20	55.03	1,707.21	0.38	7,393.57
Eng/Design Trans Ln Facilities	37.72	8.72			7.93		54.37
Eng/Design Trns Sta Facil	174.50				28.04		202.54
Ensure Safety Cmpinc For Dams	11.56			0.18	2.67		14.41
Eval/Plan/Sch Eng Des Projs	2.86						2.86
Eval/Plan/Sch Eng/Design Projs	434.23				140.89		575.12
Eval/Supp Distn Eqp/Material	91.87						91.87
Evaluate M/A Opportunities	69.63				14.79		84.42
Handle/Deliver Mail	38.29		1.72	0.93	17.35		58.29
Interview/Evaluate Vendors	212.79	10.93		8.01	97.73		329.46
Investigate Distn Pwr Quality	27.99						27.99
Manage Fleet	51.40			0.81	23.37		75.58
Manage Forest Resources		2,137.32					2,137.32
Manage Project-New Plant		125.38					125.38
Mge/Part Community Relations	57.79			0.06	18.89		76.74
Mge/Part Emp Communications	458.29	359.43		13.03	214.17		1,044.92
Mge/Part Env Pub Policy Issues	61.86				9.43		71.29
Mge/Part Public Relations			3.35				3.35
Operate Transn Sys Facilities	219.84				0.76		220.60
Order Matls/Eqprmt/Supplies	221.52	2.17	5.95	4.15	113.33		347.12
Participate In Proc Imprvmt	113.23				649.59		762.82
Participate In Trng/Learning	640.25	128.78		10.56	254.89		1,034.48
Perf Permt Reg Compliance-Air	9,160.45	1,907.93	659.30	174.55	2,774.28	4.14	14,680.65
Perf Permt Reg Compliance-Wste	161.70				44.61		206.31
Perf Permt Reg Compliance-Wtr	43.96				14.11		58.07

Kentucky Power Company
Account No. 1880 - Billed from AEPSC

<u>AEPSC Activity/Service</u>	<u>Employee Labor & Expenses</u>	<u>Outside Services</u>	<u>Materials & Supplies</u>	<u>Transportation</u>	<u>Overheads</u>	<u>Other</u>	<u>Total</u>
Perf Prvntve Maint-Plant Eqp		180.83					180.83
Perf Strategic Plng Analysis	701.43		0.41		91.63		793.47
Perf Transn Planning Studies	684.01		0.89		118.29		803.19
Perf Unreg Engy Tradng Actvts	150.78				22.98		173.76
Plan/Sch/Coord Maint/Mods	3,061.06	897.32	333.37	60.70	1,507.14	0.70	5,860.29
Process Invoices	654.22	23.34	33.87	12.10	324.41		1,047.94
Prod Eng/Des Drwngs-Plt Mods	4.33				1.17		5.50
Prod Eng/Desgn Docs-Plant Mods	93.54				22.91		116.45
Prov Pay/Gen Bldgs Fixed Costs	27.81						27.81
Prov Tech Economic Evaluatn	88.45				33.56		122.01
Prov Tech Supp-Plant Mods	1,401.48		2.13	0.23	285.45	0.25	1,689.54
Provide End User Support	968.28			20.10	472.88		1,461.26
Provide Engineering Svcs	1,512.46	70.75		1.53	393.45		1,978.19
Provide Fossil Plant Services	166.49				16.05		182.54
Provide Records Document Mgmt	1,500.67			18.94	715.66		2,235.27
Provide Steam			1,477.00				1,477.00
Provide Tech Supp-New Plant	3.27				0.86		4.13
Review/Eval Emp Performance	226.68			2.84	99.76		329.28
Supp/Part-Ind/Prof/Trade Assn	1,367.84	2.58	0.07	2.90	335.91	20.15	1,729.45
Internal Support Costs					14,717.11		14,717.11
Total	131,442.27	347,451.80	15,962.43	839.89	63,444.89	7,585.19	566,726.47

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
5000	Adm Leases/Rental Agreemts						184.70	184.70
	Bid/Award/Mge Cntrcts/Svc Ords	10,408.72	762.10	2.96		5,772.01	352.30	17,298.09
	Compile/Verify/Enter Time Shts	56.45			0.75	14.34		71.54
	Conduct Unreg Business Dvlpmt	20.97						20.97
	Conduct Research/Development	692.23		3.15		242.74		938.12
	Construct New Gen Facil	1,731.28	3.01	1.11		1,523.44		3,258.84
	Construct Transn Ln Facilities	3,713.45		113.55	12.60	523.71		4,363.31
	Deliver Training/Learning	1,179.11			36.68	279.36		1,495.15
	Dept Overheads	1.40		53.38			4.38	59.16
	Design/Dev Training/Learning	3,214.36	578.67	48.59	43.88	709.72		4,595.22
	Dev Adm Lng Range Bus Plans	2,307.58		30.09	2.82	1,722.49	(0.94)	4,062.04
	Dev/Deploy It Infrastructure						10.21	10.21
	Dev/Meas/Analyze Org Perfmcce	7,080.83				3,355.93		10,436.76
	Dev/Mge Workforce Capability	320.52				527.22		847.74
	Dev/Mge/Adm Eeo/Aa Prog/Plans			21.22				21.22
	Dev/Mge/Administer Staffing	768.94	10.26	0.69		409.71	1.04	1,190.64
	Dev/Mge/Adminstr Ih Programs	4,461.79	455.12	1,516.34	92.02	1,401.10	342.10	8,268.47
	Dev/Mge/Adminstr Safety Progs	2,701.54	222.42	1,102.16	59.52	518.48	5.19	4,609.31
	Dev/Mge/Part In Reloc Effort	9,548.06				48.95	125.62	9,722.63
	Dev/Monitr/Anlyze Bdgts	11,975.68		0.51		6,509.09	10.05	18,495.33
	Dev/Update/Adm Acct Policies	582.60				472.31		1,054.91
	Ensure Safety Cmplnc For Dams						0.38	0.38
	Eval/Dev Supply Resources/Plns	57.15				47.83		104.98
	Eval/Plan/Sch Eng Des Projs	197.35				50.52		247.87
	Eval/Plan/Sch Eng/Design Projs	6,462.48	576.28	190.64	(3.68)	2,512.51	8.42	9,746.65
	Interview/Evaluate Vendors	192.64				47.32		239.96
	Manage Financial Risk	25.55				2.94		28.49
	Manage Liability Claims	102.11						102.11
	Manage Project-New Plant	109.89	1,923.09	10.16		13.38		2,056.52
	Mge/Dev/Prom Positiv Emp Relns	124.15	232.17	45.65	15.65	2.96		420.58
	Mge/Part Community Relations	714.27	169.33	0.12	0.31	588.98	320.86	1,793.87
	Mge/Part Emp Communications	6,049.55	80.21	6.54	42.88	3,285.30	8.66	9,473.14
	Mge/Part Env Pub Policy Issues	301.93				55.95		357.88
	Mge/Part In Regulatory Affrs	10,683.78	20.72	0.31		8,418.84		19,123.65
	Mge/Part Public Relations	33.69				16.02		49.71
	Mge/Part Public Policy Issues			1.44				1.44
	Mge/Part Video/Photo/Des Svcs	447.73		5.69		47.48		500.90
	Mkt Coal Combustn By Products	906.18		73.43	19.66	308.44		1,307.71
	Oper Gas Pipeln/Storage Facs						78.74	78.74
	Order Matis/Eqpmt/Supplies	7.52	8.41	0.98			77.26	94.17
	Participate In Proc Imprvmt	66,083.38	6,347.60	203.00	412.60	8,422.05	52.75	81,521.38
	Participate In Trng/Learning	37,287.40	550.72	434.00	(46.42)	10,332.81	24.19	48,582.70
	Perf Crctve Maint-Plant Eqp	5,666.03	957.11	389.48	84.36	1,601.76		8,698.74
	Perf Environmental Assessment	161.59						161.59
	Perf Internal Audits	3,692.51		0.93	0.65	1,311.13		5,005.22

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Perf It Preventv Maintenance	293.34			3.37	64.05		360.76
	Perf Permt Reg Compliance-Air	48,901.10	145.57	512.15	88.73	14,552.90	255.90	64,456.35
	Perf Permt Reg Compliance-Wste	6,407.81	32.16	27.40	12.28	1,760.34	136.23	8,376.22
	Perf Permt Reg Compliance-Wtr	62,162.68	1,063.18	4,369.25	397.47	17,966.68	623.88	86,583.14
	Perf Predictive Maint	468.22		29.50	19.55	133.97	445.63	1,096.87
	Perf Pricing Analyses	44.17				15.49		59.66
	Perf Prvntve Maint-Plant Eqp	17,646.05	3,327.09	3,661.66	529.56	5,281.97	788.34	31,234.67
	Perf Strategic Plng Analysis	16,396.39	(6.90)	24.15		5,537.50	31.09	21,982.23
	Perform Owned Asset Accounting	158.16			2.00	59.40	5.42	224.98
	Plan/Mge/Adminstr Labor Relns	79.53			0.73	9.52		89.78
	Plan/Sch/Coord Maint/Mods	153.61		11.82		14.15		179.58
	Prep Int Fin Rpts Studies	2,809.76				1,571.51		4,381.27
	Prep Lng Term Financial Plans	835.74	14.45	0.97		320.50		1,171.66
	Prevent Maint-Telecom Sys/Eqp						7.05	7.05
	Process Invoices	438.41		115.46		43.94	2.19	600.00
	Prod Eng/Des Drwns-New Plt	453.37				83.28		536.65
	Prod Eng/Des Drwns-Plt Mods	2,872.24	609.94			797.30		4,279.48
	Prod Eng/Desgn Docs-Plant Mods	1,095.12				236.71		1,331.83
	Prov It Application Solutions	1,648.97	697.89	59.27		670.32		3,076.45
	Prov Office/Station Supplies	89.70		91.93			2.34	183.97
	Prov Printing/Reprodtn/Typstng		11.76					11.76
	Prov Steam/H2O To Electric Con	14.62		9.19	0.68	0.82		25.31
	Prov Tech Economic Evaluatn	7,321.91		9.38		1,408.20		8,739.49
	Prov Tech Supp-Plant Mods	220,249.31	13,778.78	976.09	139.88	63,963.14	(1,777.06)	297,330.14
	Provide Boiler H2O Feed		826.00					826.00
	Provide Building Utilities	0.22						0.22
	Provide Engineering Svcs	40,071.68	4.17	37.85	278.03	6,625.62	2.29	47,019.64
	Provide Fossil Plant Services	81,085.64	18,434.77	9,407.88	517.84	12,999.81	13,146.00	135,591.94
	Provide Fuel/Air Feed						135.27	135.27
	Provide Housekeeping Support	37.14						37.14
	Provide Sorbent Handling						192.68	192.68
	Provide Steam	691.36		90.05		183.04	1.96	966.41
	Provide Tech Supp-New Plant	31.86				6.31		38.17
	Repair And Maintain Buildings	61.57						61.57
	Review/Eval Emp Performance	90.48		0.91	0.73	11.50		103.62
	Supp/Part-Ind/Prof/Trade Assn	6,847.69	5.17	3.77	9.52	2,357.01	1,790.71	11,013.87
	Internal Support Costs					25,874.33		25,874.33
5000 Total		719,530.24	51,841.25	23,694.80	2,774.65	223,646.13	17,395.83	1,038,882.90
5800	Adm/Part In Labor Grievances	631.00		61.58				692.58
	Assemble/Dev Sys Data/Models	(10.87)						(10.87)
	Bid/Award/Mge Cntrcts/Svc Ords	180.93	0.70	1.84	0.29	10.44	4.85	199.05
	Conduct Research/Development	228.51			9.56	114.54		352.61
	Construct Dist Ln Facilities	3,736.18		289.84	87.12	1,588.46		5,701.60

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Deliver Training/Learning	13,817.04	0.21	77.12	202.01	6,352.60	23.49	20,472.47
	Des/Dev/Intro New Sys/Applctns	2,721.96		23.85	38.96	912.59	1.99	3,699.35
	Design/Dev Training/Learning	10,872.00	1,133.48	75.98	201.24	6,214.32		18,497.02
	Dev Adm Lng Range Bus Plans	7,398.49			11.94	2,233.69		9,644.12
	Dev/Deploy It Infrastructure			6.54				6.54
	Dev/Meas/Analyze Org Perfmcce	22,915.89	158.34	35.38	157.05	12,824.85	1,252.06	37,343.57
	Dev/Mge Workforce Capability	41.70				21.85		63.55
	Dev/Mge/Admin Employee Comp	75.56				37.36		112.92
	Dev/Mge/Administer Staffing	204.53		5.63	22.39	65.78		298.33
	Dev/Mge/Adminstr Safety Progs	6,008.45		1,878.02	92.95	3,436.79		11,416.21
	Dev/Mge/Part In Reloc Effort	(9.24)			1.74	34.49		26.99
	Dev/Monitr/Anlyze Bdgts	15,318.86		31.86	33.21	7,659.86	4.25	23,048.04
	Eng/Design Distn Ln Facilities	14,618.32	370.43	26.06	37.34	7,166.53	10.08	22,228.76
	Eng/Design Trans Ln Facilities	1,705.93		(62.82)	0.68	250.75		1,894.54
	Eval Diversification Oppors	212.22				83.99		296.21
	Eval/Supp Distn Eqp/Material	10,540.63	862.35	19.51	65.90	5,457.50	12.24	16,958.13
	Handle/Deliver Mail	857.28			1.75	180.70		1,039.73
	Interview/Evaluate Vendors	19.65				13.10		32.75
	Investigate Distn Pwr Quality	34.00			0.65	17.12		51.77
	Manage Fleet	81.84						81.84
	Manage Joint Facility	5,352.69		21.96	106.45	3,229.44		8,710.54
	Mge/Dev/Prom Positv Emp Relns	289.86		78.44		5,078.15	1.21	5,447.66
	Mge/Monitor/Dispatch Distn Sys	105,242.05	2,272.50	903.87	1,681.93	58,812.27	1.80	168,914.42
	Mge/Part Community Relations	2,671.98			20.66	1,461.41		4,154.05
	Mge/Part Emp Communications	331.93		26.95		181.28		540.16
	Mge/Part In Legislatve Affrs	235.50			14.96	97.48		347.94
	Mge/Part In Regulatory Affrs	21,881.87	305.98	1.39	6.86	8,506.18		30,702.28
	Operate Distn Sys Facilities	7,267.44		60.25	62.37	2,665.50	46.92	10,102.48
	Order Matis/Eqpmt/Supplies	9.92		4.26	0.15	6.61		20.94
	Participate In Proc Imprvmt	13,206.90	994.43	522.39	68.27	7,473.50	18.12	22,283.61
	Participate In Trng/Learning	5,120.79	127.46	59.18	5.70	2,403.15		7,716.28
	Perf Asset Rep Not Assoc W/Ins	16,361.49	2,228.70	1,138.18	583.06	9,227.95		29,539.38
	Perf Internal Audits	98.12			2.81	34.34		135.27
	Perf Permt Reg Compliance-Air	4.03				1.05		5.08
	Perf Permt Reg Compliance-Wste	25,373.13	14.71	45.16	363.25	8,353.03	95.46	34,244.74
	Perf Permt Reg Compliance-Wtr	4,829.70	9.17	29.30	12.01	1,681.94	24.30	6,586.42
	Perf Spill Cleanup/Remediation	1,088.13			7.90	348.75		1,444.78
	Perf Sta Correctv Maint-Distn	6.51						6.51
	Perf Strategic Plng Analysis	53,184.46	25.73	429.73	219.94	20,948.81	19.27	74,827.94
	Plan Dist System Facilities	13,808.37	1,366.73	95.41	71.93	8,032.92		23,375.36
	Plan/Mge Emp Career Developmt	4.53					12.70	17.23
	Prep Int Fin Rpts Studies	2,171.71				1,369.83		3,541.54
	Prep Oth Non-Rate Case Filngs	164.47				92.39		256.86
	Prep/File Ext/Reg Reports	362.88				254.46		617.34
	Proc Oth Accts Receivables	121.37				49.35		170.72

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Proc Payroll-Exempt/Non-Exempt	28.39			0.33	15.03		43.75
	Process Invoices	45.56				5.53		51.09
	Prov Enhancemnts/Modificatns	67.51				47.68		115.19
	Prov It Application Solutions	36,907.72	6,432.43	721.78	639.51	20,876.88	148.98	65,727.30
	Prov Travel And Event Planning	102.71			0.50	57.54		160.75
	Provide End User Support	982.37		3.36	3.18	513.63	2.42	1,504.96
	Provide Engineering Svcs	23.88				8.12		32.00
	Provide It Technical Support	25.18			(0.60)	12.86		37.44
	Purchase Property	62.31			0.85	21.67		84.83
	Receive/Inspect/Store Matls	470.34	1.71	2.42	7.00	265.27		746.74
	Review/Eval Emp Performance	2,655.07			25.41	1,303.13		3,983.61
	Secure Distn R/W And Permits	195.44			2.14	134.31		331.89
	Supp/Part-Ind/Prof/Trade Assn	2,350.25		1.14	6.81	737.94	122.29	3,218.43
	Support Cust Inquiries/Reqsts	17.22	6,138.01	414.33		14.32		6,583.88
	Internal Support Costs					18,178.96		18,178.96
5800 Total		435,324.64	22,443.07	7,029.89	4,878.16	237,179.97	1,802.43	708,658.16
5880	Bid/Award/Mge Cntrcts/Svc Ords	3,093.42	5.08	3.83	67.86	1,518.79	67.88	4,756.86
	Conduct Research/Development	0.24	8.08	147.74	0.82		3.25	160.13
	Construct Dist Ln Facilities						9,851.77	9,851.77
	Construct Transn Ln Facilities		0.31					0.31
	Deliver Training/Learning	4,399.22	64.97	51.83	54.36	2,739.87	3.59	7,313.84
	Des/Dev/Intro New Sys/Applctns	6,017.36	1,907.53	13.04	36.26	732.99		8,707.18
	Design/Dev Training/Learning	4,746.39	2.40		78.86	4,240.31	11.11	9,079.07
	Dev Adm Lng Range Bus Plans	37.19				19.89		57.08
	Dev/Deploy It Infrastructure		2,540.61	366.79				2,907.40
	Dev/Meas/Analyze Org Perfmc	8,016.70	886.22	18.05	123.20	3,043.12		12,087.29
	Dev/Mge/Admin Employee Comp	13,442.16		(558.49)	55.26	646.21		13,585.14
	Dev/Mge/Administer Staffing	116.46				79.35	6.65	202.46
	Dev/Mge/Adminstr Safety Progs	2,331.58		4.65	34.07	1,582.67		3,952.97
	Dev/Mge/Part In Reioc Effort	2,404.28			58.08	262.26		2,724.62
	Dev/Monitr/Anlyze Bdgts	2,173.80	4.00	0.27	28.79	1,462.02		3,668.88
	Eng/Design Distn Ln Facilities	4,702.01	2,332.56	118.24	53.58	2,465.96	1.67	9,674.02
	Eval Supp Trans Equip Mtl	671.37				317.25		988.62
	Eval/Supp Distn Eqp/Material	131.00	16.09	1.09		71.42	7.85	227.45
	Handle/Deliver Mail	128.88		0.09	1.51	77.46		207.94
	Intervw/Eval Cntrctrs/Cnsltnts	304.60			4.16	174.94		483.70
	Investigate Distn Pwr Quality	1,056.14			(13.51)	539.88		1,582.51
	Maintain Distn Tools/Equip			193.41				193.41
	Manage Joint Facility	5,918.43	23.10	45.92	99.54	2,543.53	18.70	8,649.22
	Mge/Dev/Prom Positiv Emp Relns	684.73		27.53	42.64	259.59		1,014.49
	Mge/Monitor/Dispatch Distn Sys	392.79	380.84	7.80	9.25	178.58		969.26
	Mge/Part Community Relations	840.34			8.68	406.56		1,255.58
	Mge/Part Emp Communications	1,092.23			11.19	647.08		1,750.50

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	N/A Aepsc Support Loading					3,315.66		3,315.66
	N/A Process Sla Bills					(0.22)		(0.22)
	Operate Distn Sys Facilities	39,025.49	12,981.21	3,312.32	454.35	21,433.96	35.69	77,243.02
	Operate It	129.83	2.62	0.00				132.45
	Participate In Proc Imprvmt	9,105.95	1,315.05	289.01	83.20	4,636.79		15,430.00
	Participate In Trng/Learning	4,851.88	457.71	57.79	80.12	2,118.88	3.14	7,569.52
	Perf Asset Rep Not Assoc W/Ins	379,952.41	(21,764.64)	25.83	7,373.07	226,091.34		591,678.01
	Perf Sta Preventv Maint-Distn	7,479.54		31.54	140.95	1,719.02		9,371.05
	Perf Strategic Plng Analysis	8,970.58	841.65	4.92	159.39	5,202.98	(8.65)	15,170.87
	Plan/Mge Emp Career Developmt	12.17				15.14		27.31
	Proc Outage Cils/Comm Status	37,939.98	2,326.06	97.67	493.64	25,178.97	32.07	66,068.39
	Process Invoices			3.89				3.89
	Prov Enhancemnts/Modificatns	260.57	2.20	0.62				263.39
	Prov It Application Solutions	21,906.92	1.02	3.84	378.79	12,389.16	0.55	34,680.28
	Prov Tech Economic Evaluatn	28.55				15.15		43.70
	Prov Tech Supp-Plant Mods	265.36				48.54		313.90
	Prov Travel And Event Planning	8.56			0.01	4.23		12.80
	Provide End User Support	4,960.34		7.90	69.64	2,745.42	3.85	7,787.15
	Provide It Engr/Design Svcs	31.57						31.57
	Provide It Planning	398.70	157.79	(0.06)	6.02	231.44		793.89
	Provide It Technical Support	15.56						15.56
	Receive/Inspect/Store Matls	2,902.73			74.01	1,528.06		4,504.80
	Review/Eval Emp Performance	70.53			0.51	45.19		116.23
	Secure Distn R/W And Permits	735.35				374.69		1,110.04
	Supp/Part-Ind/Prof/Trade Assn	53.07		1.40			2.31	56.78
	Support Cust Inquiries/Reqsts	20.92	2,017.42	(3.05)		15.61		2,050.90
	Telecom Technical Supp		121.85					121.85
	Reconciling Item						0.82	0.82
	Internal Support Costs					23,791.98		23,791.98
Total 5880		581,827.88	6,631.73	4,275.41	10,068.30	354,911.72	10,042.25	967,757.29
9030	Adm/Part In Labor Grievances	137.54			(2.75)	91.03		225.82
	Analyze Customer Choice Info	2,352.93				1,546.57		3,899.50
	Compile/Verify/Enter Time Shts	2,238.62				1,362.83		3,601.45
	Conduct Research/Development		77.19	5.21				82.40
	Construct Dist Ln Facilities	(30.59)			(0.43)	(20.31)		(51.33)
	Coord/Perf Undergrnd Locates	181.31			1.88	125.59		308.78
	Deliver Training/Learning	7,024.59		1.81	109.66	4,487.70	0.86	11,624.62
	Design/Dev Training/Learning	12,826.37	11.90	21.77	221.23	8,539.61	12.77	21,633.65
	Dev Adm Lng Range Bus Plans	5,307.28		2.14	0.64	3,310.96	880.23	9,501.25
	Dev/Deploy It Infrastructure	4,330.72		76.45		2,778.42		7,185.59
	Dev/Facilitate Chg Mgt-Divrsty	377.22			3.76	272.66		653.64
	Dev/Meas/Analyze Org Perfmcce	25,759.39	315.59	963.85	205.22	16,578.94	1.33	43,824.32
	Dev/Mge Workforce Capability	31,711.41			499.69	21,078.65		53,289.75

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Dev/Mge/Admin Employee Comp	584.11			5.95	393.60		983.66
	Dev/Mge/Administer Staffing	1,517.00	153.65	197.58	22.54	1,039.41		2,930.18
	Dev/Mge/Adminstr Safety Progs	691.84	6.15	92.02	4.05	302.54		1,096.60
	Dev/Mge/Adminstr Srv Agreemts	21.53				16.31		37.84
	Dev/Mge/Part In Reloc Effort	26.03				13.00		39.03
	Dev/Monitr/Anlyze Bdgts	2,263.57		21.99	5.39	1,550.53		3,841.48
	Forecast Call Vol/Sch Wk Force	19,455.71	93.23	11.72	6.80	12,232.07		31,799.53
	Handle/Deliver Mail	1,249.96			2.31	829.70	6.56	2,088.53
	Interview/Evaluate Vendors	214.14			1.15	132.89		348.18
	Maintain Dist Right-Of-Way	32.88				30.37		63.25
	Maintn General Ledger	828.34			4.74	336.10		1,169.18
	Manage Fleet		0.36				0.37	0.73
	Mge Resolve Acct Exceptions	210,888.62	497.75	1,419.23	45.85	139,009.18	876.18	352,736.81
	Mge Unauthorized Use Of Energy	20,344.09	1.74	2.80	510.99	14,716.26	13.55	35,589.43
	Mge/Dev/Prom Positiv Emp Relns	8,008.28	299.73	77.94	12.91	2,749.84		11,148.70
	Mge/Part Community Relations	602.20			9.00	365.05		976.25
	Mge/Part Educational Svcs	53.79			0.78	39.27		93.84
	Mge/Part Emp Communications	8,785.64	1.54	83.09	103.20	5,742.41		14,715.88
	Mge/Part In Cust Asst Progs	6,766.19	242.79	0.54		4,450.80		11,460.32
	Mge/Part In Regulatory Affrs						4.37	4.37
	Mge/Part Public Relations	24.81						24.81
	Mge/Prov Cust Communications	573.65				376.21		949.86
	Mge/Supp Clctns-Actv Delinqs	132,797.57	31,168.11	697.86	629.10	86,174.20	(2,968.59)	248,498.25
	Mge/Supp Clctns-Inactv Delinq	32,943.40	48,065.63	(54.55)	18.22	22,225.80		103,198.50
	Misc Employ Ben-Ident Users	0.04						0.04
	N/A Process Sla Bills					(79.16)		(79.16)
	Operate Telecom System	9,304.32	9.71	65.90		6,172.22		15,552.15
	Order Matls/Eqpmt/Supplies	16.23		7.97		10.58		34.78
	Participate In Proc Imprvmt	24,977.42	21.97	16.66	203.70	14,672.68		39,892.43
	Participate In Trng/Learning	29,958.54	209.56	22.52	162.60	18,575.81	11.74	48,940.77
	Perf Strategic Plng Analysis	5,248.71	350.69	114.30	24.28	3,263.23		9,001.21
	Perform Owned Asset Accounting	137.31				48.96		186.27
	Plan/Dev Acct Mgmt-Assgnd Cust	279.06		1,870.37		159.03		2,308.46
	Plan/Mge Emp Career Developmt	415.85			(6.16)	283.59		693.28
	Print/Package/Deliver Bills	72,943.35	14,299.45	34,720.87	13.73	46,001.32	522,678.30	690,657.02
	Proc Discon/Recon-Non Pymt	26,705.70	363.71	237.39		13,998.37		41,305.17
	Proc Oth Accts Receivables	5,098.30	29.74	30.23		3,314.53		8,472.80
	Proc Outage Clls/Comm Status	586.55	1,656.86	157.40		382.24		2,783.05
	Proc Payrl-Exempt/Non-Exempt	201.59				132.40		333.99
	Process Customer Payments	101,878.32	154,396.89	4,541.38	79.49	42,168.04	17,984.48	321,048.60
	Process Invoices	743.93			(0.26)	494.65		1,238.32
	Promote Reg Products/Svcs	29.76				20.95		50.71
	Prov It Application Solutions	16,355.77	0.14	30.66	62.34	10,393.36		26,842.27
	Provide End User Support	24,079.56		46.40	86.52	15,627.92	7.53	39,847.93
	Provide It Technical Support	4,643.09				3,098.46		7,741.55

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Provide Records Document Mgmt	3,986.90			54.17	2,642.42		6,683.49
	Read Billing Meters	3,307.98	843.64	59.31		1,896.27		6,107.20
	Resp Psc/Legsltv Cust Complnts	14,701.09			106.19	9,572.36		24,379.64
	Respond To Cust Inquiries	(0.43)						(0.43)
	Review/Eval Emp Performance	18,913.44	19.87	182.92	125.87	11,110.44		30,352.54
	Supp/Part-Ind/Prof/Trade Assn	499.57	0.35			166.08	159.34	825.34
	Support Cust Inquiries/Reqsts	1,213,708.59	172,400.13	10,981.75	9,462.37	807,540.59	109,028.22	2,323,121.65
	Reconciling Item						15,247.90	15,247.90
	Internal Support Costs					123,821.06		123,821.06
9030 Total		2,119,610.68	425,538.07	56,707.48	12,796.72	1,488,366.59	663,945.14	4,766,964.68
9200	Adm Leases/Rental Agreemts	18,212.22			321.98	7,376.03		25,910.23
	Adm/Part In Labor Grievances	7,512.27				1,117.34		8,629.61
	Anlyze/Assess Interreg Transn	7,570.27				1,189.25		8,759.52
	Assemble/Dev Sys Data/Models	441.79						441.79
	Bid/Award/Mge Cntrcts/Svc Ords	20,524.84	3,833.06		(1.68)	5,074.62		29,430.84
	Cndct Code Of Conduct Invest	25,805.88	0.00	0.00		3,712.05		29,517.93
	Compile/Verify/Enter Time Shts	49.46			0.26	15.80		65.52
	Conduct Cmmnty Econ Dvlp Evals	9,610.52			73.11	2,788.48		12,472.11
	Conduct Research/Development	25,612.97				16,173.89		41,786.86
	Construct Transn Ln Facilities	3,046.87			0.48	344.21		3,391.56
	Coord Tax Acctng/Reg Supp	42,115.34				13,351.64		55,466.98
	Coord Tax Compliance	145,363.03				49,454.22		194,817.25
	Coordinate Fuel Delivery	100.35			0.11	39.53		139.99
	Coordinate Tax Plng/Analysis	25,396.56				6,691.13		32,087.69
	Deliver Training/Learning	1,474.31	4.13		13.07	685.55		2,177.06
	Des/Dev/Intro New Sys/Applctns	4,831.06			0.46	1,455.99		6,287.51
	Design And Manage Forms	4.53				0.84		5.37
	Design/Dev Training/Learning	10,944.34			178.96	5,231.92		16,355.22
	Dev Adm Lng Range Bus Plans	18,907.40			15.26	22,590.64		41,513.30
	Dev Gen Fuel Consump Forecst	13,367.48				2,923.44		16,290.92
	Dev Load Forecast-Short Term	41,178.03				8,621.05		49,799.08
	Dev/Facilitate Chg Mgt-Divrsty	49.36		0.00	0.13	15.84	0.00	65.33
	Dev/Meas/Analyze Org Perfmc	20,412.63				3,950.84		24,363.47
	Dev/Mge Workforce Capability	7,253.12			27.30	1,425.85		8,706.27
	Dev/Mge/Admin Benefit Plans	44,417.19			0.08	2,270.32		46,687.59
	Dev/Mge/Admin Employee Comp	11,931.81			41.75	470.88		12,444.44
	Dev/Mge/Administer Staffing	12,401.21			7.48	1,719.33		14,128.02
	Dev/Mge/Adminstr lh Programs	46.67			1.51	12.03		60.21
	Dev/Mge/Adminstr Safety Progs	3,299.23			2.77	1,590.79		4,892.79
	Dev/Mge/Adminstr Srv Agreemts	39.97				6.83		46.80
	Dev/Mge/Part In Reloc Effort	2,178.34				94.59		2,272.93
	Dev/Monitr/Anlyze Bdgts	189,196.18			1,139.65	39,144.52		229,480.35
	Dev/Update/Adm Acct Policies	125,180.86			280.28	51,542.09		177,003.23

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Dvlp Targtd Coml/Indus Rcrultm	12,786.79			11.47	4,398.01		17,196.27
	Ensure Safety Cmplnc For Dams		37.98	(38.36)				(0.38)
	Eval Diversification Oppors	1,765.29		0.00		377.73		2,143.02
	Eval/Dev Demand Side Progs	618.46				178.04		796.50
	Eval/Dev Supply Resources/Plns	52,930.70			8.63	11,331.25		64,270.58
	Eval/Plan/Sch Eng/Design Projs	444.67	322.84			131.71		899.22
	Expedite Orders	3,294.18				483.29		3,777.47
	Handle/Deliver Mail	79.67				12.30		91.97
	interview/Evaluate Vendors	250.23				83.64		333.87
	Maintn Corp Exist Aep Sys Cos	8,054.05				1,167.97		9,222.02
	Maintn General Ledger	954,301.71			66.94	117,733.61		1,072,102.26
	Manage And Provide Branding	128.31				0.09		128.40
	Manage Cash	46,185.47				15,718.85		61,904.32
	Manage Financial Risk	10,879.02				3,037.62		13,916.64
	Manage Fleet	385.05			6.14			391.19
	Manage Forest Resources	1,291.52				139.06		1,430.58
	Manage Joint Facility	918.58				131.17		1,049.75
	Manage Liability Claims	61,674.91				8,520.28		70,195.19
	Manage Operational Risk	290,104.48		0.00		64,526.98		354,631.46
	Manage Project-New Plant	26.20	3,646.75			5.94		3,678.89
	Manage Short Term Funding	31,813.16				10,225.33		42,038.49
	Mge Coal Operations	227.92				49.45		277.37
	Mge Disability/Absence	96.17			1.78			97.95
	Mge Mtls/Supplies Transpntn	2,896.10				379.69		3,275.79
	Mge Trust/Investments	10,927.23				3,919.83		14,847.06
	Mge/Dev/Prom Positiv Emp Relns	233.50			0.16	73.15		306.81
	Mge/Part Community Relations	55,604.63			404.87	17,413.23		73,422.73
	Mge/Part Educational Svcs	7,462.27				1,652.88		9,115.15
	Mge/Part Emp Communications	38,883.09			1.73	8,561.15		47,445.97
	Mge/Part Env Pub Policy Issues	17,586.89			(3.62)	2,074.36		19,657.63
	Mge/Part In Legislative Affrs	35,294.36			(9.32)	6,148.56		41,433.60
	Mge/Part In Regulatory Affrs	118,992.44		0.00		21,932.12		140,924.56
	Mge/Part Public Relations	24,139.76			4.74	4,557.98		28,702.48
	Mge/Part Public Policy Issues	20,954.73			1.71	3,619.37		24,575.81
	Mge/Part Video/Photo/Des Svcs	92,477.19			1,170.61	20,249.00		113,896.80
	Mge/Participate Corp Financing	159,498.81				27,663.33		187,162.14
	Mge/Prov Cust Communications	7,992.61				1,739.70		9,732.31
	Mge/Supp Clctns-Actv Delinqs	3,422.23				453.65		3,875.88
	Mkt Coal Combustn By Products				0.82			0.82
	Mkt Trans/Ancil Svcs	30,047.60				5,161.25		35,208.85
	Obtain/Mge Plant Licenses	20.43				2.76		23.19
	Operate It	84,289.08				18,944.95		103,234.03
	Participate In Proc Imprvmt	82,236.27	1,447.17		82.72	20,482.21		104,248.37
	Participate In Trng/Learning	51,417.66	0.00		71.07	12,815.74		64,304.47
	Perf Coal Trading Activities	7,089.92			0.53	13.15		7,103.60

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Perf Coord External Audits	9,716.01				3,115.72		12,831.73
	Perf Crctve Maint-Plant Eqp	132.59				23.57		156.16
	Perf Environmental Assessment	32,092.71				4,083.73		36,176.44
	Perf Info Retrieval Svcs	382.40				57.13		439.53
	Perf Internal Audits	190,702.34				24,720.09		215,422.43
	Perf Inventory Control	410.08			10.77	162.38		583.23
	Perf It Prevntv Maintenance	140.49			0.13	51.61		192.23
	Perf Permt Reg Compliance-Air	345.12				586.66	8.28	940.06
	Perf Permt Reg Compliance-Wste		16.49					16.49
	Perf Permt Reg Compliance-Wtr	463.05			14.91	191.89		669.85
	Perf Pricing Analyses	91,091.68			0.07	19,114.58		110,206.33
	Perf Prvntve Maint-Plant Eqp	4.13			0.12	1.73		5.98
	Perf Reg Engy Tradng Activities	435.88				460.95		896.83
	Perf Strategic Plng Analysis	496,596.70	0.00	0.00	(14.82)	235,733.75		732,315.63
	Perf Transn Planning Studies	43.91				9.05		52.96
	Perform Owned Asset Accounting	29,950.50			538.70	10,674.31		41,163.51
	Perform Stores Accounting	356.75				133.91		490.66
	Plan/Mge Emp Career Developmt	973.18				380.91		1,354.09
	Plan/Mge/Adminstr Labor Relns	14,704.53				2,149.54		16,854.07
	Plan/Sch/Coord Maint/Mods	3,238.53				368.55		3,607.08
	Pln/Dvip Reg Products/Svcs	3,695.93				1,538.45		5,234.38
	Prep Int Fin Rpts Studies	7,664.91			6.19	2,720.62		10,391.72
	Prep Lng Term Financial Plans	56,636.65			714.39	19,571.01		76,922.05
	Prep Oth Non-Rate Case Filngs	98,476.19				20,406.50		118,882.69
	Prep/File Ext/Reg Reports	114,039.64			1.17	41,845.79		155,886.60
	Prepare Fuel Filings	691.61			12.42	130.94		834.97
	Prepare Rate Case Filings	37,266.24			244.67	8,546.65		46,057.56
	Prevent Maint-Telecom Sys/Eqp	125.33				0.45		125.78
	Print/Package/Deliver Bills	1,956.57				1,255.33		3,211.90
	Proc Oth Accts Receivables	9,723.34			5.97	2,922.53		12,651.84
	Proc Payrli-Exempt/Non-Exempt	(759.34)			45.36	3,528.69		2,814.71
	Process Customer Payments	1,589.43			19.06	604.80		2,213.29
	Process Invoices	40,812.08			110.67	14,714.49		55,637.24
	Prod Eng/Des Drwngs-Plt Mods	418.36	96.88			92.70		607.94
	Prod Eng/Desgn Docs-Plant Mods	55.97				10.53		66.50
	Promote Reg Products/Svcs	3,160.14				1,147.76		4,307.90
	Prov Bd Of Directors Supp	8,605.19				1,407.74		10,012.93
	Prov Enhancemnts/Modificatns	612.43			1.60	41.35		655.38
	Prov Individl Shareholder Supp	3,624.68				606.50		4,231.18
	Prov It Application Solutions	8,313.26	47.47	3.44		1,693.41		10,057.58
	Prov Pay/Gen Bldgs Fixed Costs	90.55				6.17		96.72
	Prov Printng/Reprodtn/Typstng	2,494.86				378.73		2,873.59
	Prov Tech Economic Evaluatn	2,568.78			0.75	484.36		3,053.89
	Prov Tech Supp-Plant Mods	9,581.37	491.08	82.78	26.83	1,897.52	42.63	12,122.21
	Prov Travel And Event Planning	6.96				1.02		7.98

Kentucky Power Company
 Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Provide Continuity Planning	16,661.24			12.35	3,884.49		20,558.08
	Provide End User Support	3,208.02			0.04	156.30		3,364.36
	Provide Engineering Svcs	4,240.28				1,018.07		5,258.35
	Provide Fossil Plant Services	15,586.48			14.22	2,488.84		18,089.54
	Provide Institutional Support	26,460.00				6,144.98		32,604.98
	Provide It Engr/Design Svcs	91.38						91.38
	Provide It Planning	7,840.18			17.37	4,563.00		12,420.55
	Provide It Resources	84.78						84.78
	Provide It Technical Support	14.69						14.69
	Provide Records Document Mgmt	5,834.75				1,116.30		6,951.05
	Provide/Mge Security Services	23,543.68				4,935.81		28,479.49
	Purchase Property	5,805.08				901.04		6,706.12
	Repair And Maintain Buildings	5,928.02	10.14	1.05	68.27	6.09	4.22	6,017.79
	Resp To Rate Case Requests	46.83				5.54		52.37
	Review/Eval Emp Performance	1,365.02			0.70	295.66		1,661.38
	Secure Distn R/W And Permits	3,376.44			16.62	424.73		3,817.79
	Secure Trans R/W And Permits	3,958.00				596.31		4,554.31
	So2 Allowance Trading	1,609.81			0.56	836.51		2,446.88
	Supp/Part-Ind/Prof/Trade Assn	34,626.92				15,581.85		50,208.77
	Support Cust Inquiries/Reqsts	857.39				151.57		1,008.96
	Telecom Technical Supp	104.08						104.08
	Troubleshoot/Repair It Sys	13.85						13.85
	Reconciling Item						127.53	127.53
	Internal Support Costs					154,656.12		154,656.12
9200 Total		4,612,688.06	9,953.99	48.91	5,793.03	1,292,529.22	182.66	5,921,195.87
9230	Adm Leases/Rental Agreemts		1,673.25	108.78				1,782.03
	Adm/Part In Labor Grievances		93.84					93.84
	Bid/Award/Mge Cntrcts/Svc Ords		21.04					21.04
	Cndct Code Of Conduct Invest		2,321.38	5.50				2,326.88
	Conduct Unreg Business Dvlpmt		31.63					31.63
	Construct New Gen Facil		3,416.48					3,416.48
	Construct Transn Ln Facilities		470.24					470.24
	Coord Tax Acctng/Reg Supp	24.79						
	Coord Tax Compliance	388.74	11,027.30	83.58			(152,668.24)	(152,643.45)
	Coordinate Fuel Delivery		461.57				45,940.85	57,440.47
	Coordinate Tax Plng/Analysis		244.63					244.63
	Deliver Training/Learning		2,445.62	20.15				2,465.77
	Des/Dev/Intro New Sys/Appctns	313.35	3,607.54	166.92				4,087.81
	Design/Dev Training/Learning		4,060.53					4,060.53
	Dev Load Forecast-Short Term		1,362.23	62.61				1,424.84
	Dev/Deploy It Infrastructure		613.94	13.89				627.83
	Dev/Meas/Analyze Org Perfmcce		2.89					2.89
	Dev/Mge Workforce Capability		6.70	0.07				6.77

Kentucky Power Company
Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Dev/Mge/Admin Benefit Plans		5,764.32	4.92				5,769.24
	Dev/Mge/Administer Staffing	13.92	1,540.65	65.67				1,620.24
	Dev/Mge/Adminstr Safety Progs		51.22	73.89				125.11
	Dev/Mge/Part In Reloc Effort	(713.21)		2.70				(710.51)
	Dev/Monitr/Anlyze Bdgts		12,278.70	200.51				12,479.21
	Eval/Dev Demand Side Progs		4,006.20					4,006.20
	Eval/Plan/Sch Eng/Design Projs		45.12	1.25				46.37
	G/L Journal Exp-Ident Users						92,127.46	92,127.46
	Issue/Transfer Supplies/Tools		35,169.55					35,169.55
	Maintn Corp Exist Aep Sys Cos		6,660.73	(0.02)				6,660.71
	Maintn General Ledger		22,621.87	189.39			(115.84)	22,695.42
	Manage Cash		6,754.79				(34,781.16)	(28,026.37)
	Manage Financial Risk		47,946.89	67.84			(24.44)	47,990.29
	Manage Fleet						3,658.05	3,658.05
	Manage Joint Facility		258.56					258.56
	Manage Liability Claims	164.14	11,636.41	26.16			3,325.54	15,152.25
	Manage Operational Risk	1,438.71	55,494.90	1,535.53			2,393.99	60,863.13
	Manage Project-New Plant		8,424.15					8,424.15
	Mge Resolve Acct Exceptions	822.94				532.79		1,355.73
	Mge Trust/Investments		102.54	5.23				107.77
	Mge/Dev/Prom Positiv Emp Retns	250.79						250.79
	Mge/Part Community Relations		441.25	28.05				469.30
	Mge/Part Educational Svcs		26,283.74	19.52				26,303.26
	Mge/Part Emp Communications		17.24					17.24
	Mge/Part Env Pub Policy Issues		1,216.95	82.16				1,299.11
	Mge/Part In Legislatve Affrs		1,451.67					1,451.67
	Mge/Part In Regulatory Affrs		40,016.70					40,016.70
	Mge/Part Public Relations	3.11	3,474.17	3.14			1.82	3,482.24
	Mge/Part Video/Photo/Des Svcs	106.09	2,257.58	58.46			1.99	2,424.12
	Mge/Participate Corp Financing		8,608.28	19.85				8,628.13
	Mge/Prov Cust Communications		190.79					190.79
	Mge/Supp Clctns-Actv Delinqs		82.91					82.91
	N/A Process Sla Bills					3,979,341.60		3,979,341.60
	Operate It		846.76	49.83				896.59
	Order Matls/Eqpmt/Supplies		(8.63)					(8.63)
	Participate In Proc Imprvmt	62.41	111,255.27	1,102.41			(14,388.90)	98,031.19
	Participate In Trng/Learning	2,101.33	4,551.70	159.43			32.91	6,845.37
	Perf Coord External Audits		434.43					434.43
	Perf Environmental Assessment		1.44					1.44
	Perf Info Retrieval Svcs		1.47					1.47
	Perf Internal Audits		5,917.70	7.10				5,924.80
	Perf Inventory Control		23,718.53					23,718.53
	Perf It Prevntv Maintenance		18,798.02	354.64			0.51	19,153.17
	Perf Permt Reg Compliance-Wtr		253.79	12.97				266.76
	Perf Strategic Plng Analysis	4.96	10,317.81				(21.20)	10,301.57

Kentucky Power Company
Account Nos. 5000, 5800, 5880, 9030, 9200 & 9230 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Perform Owned Asset Accounting		1,017.37	66.11			40,941.16	42,024.64
	Plan/Mge/Adminstr Labor Relns		2,382.10				(0.82)	2,381.28
	Prep Int Fin Rpts Studies		456.10					456.10
	Prep Oth Non-Rate Case Filngs		34,065.96					34,065.96
	Prep/File Ext/Reg Reports	0.77	463.59	29.99				494.35
	Prepare Rate Case Filings	52.96						52.96
	Print/Package/Deliver Bills	12.90	5,234.17	351.23		6.28	237.70	5,842.28
	Proc Oth Accts Receivables	6.83	140.59	9.12		2.76		159.30
	Process Customer Payments	30.25	32.50	1.40		12.64		76.79
	Process Invoices	117.89	6,995.33	480.50				7,593.72
	Prod Eng/Des Drwngs-Plt Mods		163.29					163.29
	Promote Reg Products/Svcs	645.62	2.61	679.75		213.12	(15,981.49)	(14,440.39)
	Prov Documentation Solutions		84.40					84.40
	Prov Enhancemnts/Modificatns		107.14	3.86				111.00
	Prov Individl Sharehlder Supp		8,709.51	99.54				8,809.05
	Prov It Application Solutions		632.84	14.75				647.59
	Prov Office/Station Supplies			0.18				0.18
	Prov Printng/Reprodtn/Typstng		0.42	0.03				0.45
	Prov Tech Economic Evaluatn		2,093.53	10.56			4.48	2,108.57
	Prov Tech Supp-Plant Mods		3,129.50					3,129.50
	Prov Travel And Event Planning		10.36					10.36
	Provide End User Support		66.75					66.75
	Provide Fuel/Air Feed		73.04					73.04
	Provide It Planning		304.96					304.96
	Provide It Resources		421.46					421.46
	Provide Records Document Mgmt		4,554.62	222.26			2,347.87	7,124.75
	Provide/Mge Security Services	569.74	416.48				1,089.37	2,075.59
	Repair And Maintain Buildings		11.59					11.59
	Supp/Part-Ind/Prof/Trade Assn	104.36	53.47	5.98			46.02	209.83
	Reconciling Item						86,764.17	86,764.17
	Internal Support Costs					122,148.39		122,148.39
	9230 Total	6,523.39	582,370.66	6,507.39	0.00	4,102,257.58	60,931.80	4,758,590.82

Kentucky Power Company
 Account Nos. 5100 & 5120 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
5100	Adm Leases/Rental Agreemts						66.67	66.67
	Bid/Award/Mge Cntrcts/Svc Ords	311.26				173.75		485.01
	Compile/Verify/Enter Time Shts	101.51				22.93		124.44
	Construct Transn Ln Facilities	509.35			0.34	48.02	9.47	567.18
	Deliver Training/Learning	101.29				12.66	1.30	115.25
	Design/Dev Training/Learning	697.36		22.07	0.76	126.49	586.68	1,433.36
	Dev/Deploy It Infrastructure			10.99			2.56	13.55
	Dev/Mge/Administer Staffing	825.83				328.54		1,154.37
	Dev/Mge/Adminstr Ih Programs	447.00			2.30	139.20		588.50
	Dev/Mge/Adminstr Safety Progs	3,267.62	0.74	52.34	2.94	595.41		3,919.05
	Dev/Mge/Part In Reloc Effort	161.59						161.59
	Dev/Monitr/Anlyze Bdgts	47.90						47.90
	Eval/Plan/Sch Eng/Design Projs	17,691.20	31.12	1.51	0.73	3,268.19		20,992.75
	Interview/Evaluate Vendors	5.18						5.18
	Mge/Dev/Prom Positiv Emp Relns	45.63						45.63
	Mge/Part Emp Communications	619.63	4.75		7.00	68.87		700.25
	Mge/Part In Regulatory Affrs						16.21	16.21
	Order Matls/Eqpmt/Supplies	348.02		24.28			(681.62)	(309.32)
	Participate In Proc Imprvmt	268.39				18.26		286.65
	Participate In Trng/Learning	40,950.55	857.73	450.47	459.98	5,280.43	5.04	48,004.20
	Perf Crrctve Maint-Plant Eqp						1.94	1.94
	Perf Permt Reg Compliance-Air	2,254.80						2,254.80
	Perf Predictive Maint	11,447.82		2.55		1,226.15		12,676.52
	Perf Prvntve Maint-Plant Eqp	345.17		0.00		105.35	167.86	618.38
	Plan/Mge/Adminstr Labor Relns	999.33			13.63	174.28		1,187.24
	Plan/Sch/Coord Maint/Mods	5,829.02				681.04		6,510.06
	Prod Eng/Des Drwngs-Plt Mods	4,427.75				1,370.94		5,798.69
	Prod Eng/Desgn Docs-Plant Mods	22,328.60		42.78		4,714.91		27,086.29
	Prov Office/Station Supplies		5.55	0.37				5.92
	Prov Tech Supp-Plant Mods	284,683.08	851.45	2,171.52	1,943.85	35,653.61	127.36	325,430.87
	Provide Engineering Svcs	27,228.77				7,052.11		34,280.88
	Provide Fossil Plant Services	168,215.43	1,144.87	68.45	2,018.60	17,785.05	11.14	189,243.54
	Provide Fuel/Air Feed			186.65				186.65
	Provide Housekeeping Support		53.78	3.89				57.67
	Provide Steam			41.92				41.92
	Repair And Maintain Buildings	122.45						122.45
	Supp/Part-Ind/Prof/Trade Assn	260.28				33.91	22.01	316.20
	Internal Support Costs					18,635.92		18,635.92
5100 Total		594,541.81	2,949.99	3,079.79	4,450.13	97,516.02	336.62	702,874.36
5120	Dev/Mge/Adminstr Safety Progs	203.13	106.73	1.64	1.03		2.39	314.92

Kentucky Power Company
 Account Nos. 5100 & 5120 - Billed from AEPSC

FERC Account	AEPSC Activity/Service	Employee Labor & Expenses	Outside Services	Materials & Supplies	Transportation	Overheads	Other	Total
	Perf Permt Reg Compliance-Air	79,488.48	8,383.00	0.00	1,324.26	9,153.54		98,349.28
	Prov Tech Supp-Plant Mods	279.35		4.49				283.84
	Provide Boiler H2O Feed	23,773.40				4,636.19		28,409.59
	Provide By-Product Disposal	1,688.72			87.96	243.21		2,019.89
	Provide Engineering Svcs	160.98						160.98
	Provide Fossil Plant Services	542,202.03			7,302.00	61,772.40	22.78	611,299.21
	Provide Fuel Handling	60,495.85			86.97	16,011.04		76,593.86
	Provide Fuel/Air Feed	40,767.23			39.04	7,769.06		48,575.33
	Provide Heat Rejection	4,328.80				630.87		4,959.67
	Provide Steam	137,359.04			167.06	33,934.34		171,460.44
	Internal Support Costs					28,752.39		28,752.39
5120 Total		<u>890,747.01</u>	<u>8,489.73</u>	<u>6.13</u>	<u>9,008.32</u>	<u>162,903.04</u>	<u>25.17</u>	<u>1,071,179.40</u>

Kentucky Power Company

REQUEST

Refer to the response to the Staff's First Request, Item 31, pages 4 through 17 of 17. For each of the vendors listed below, provide a description of the services provided to Kentucky Power and indicate whether Kentucky Power expects to continue needing these services on a going-forward basis.

- a. *Deloitte and Touche LLP*, page 4 of 17.
- b. *FMSM Engineers*, page 4 of 17.
- c. *Sun Technical Services, Inc.*, pages 4 through 11 of 17.
- d. *Parsons E & C*, pages 11 and 12 of 17.
- e. *Combs and Combs PSC*, page 12 of 17.
- f. *Gray Woods & Cooper*, pages 12 and 13 of 17.
- g. *Huddleston Bolen LLP*, page 13 of 17.
- h. *Russell R. Johnson III*, page 13 of 17.
- i. *Kinner and Patton*, page 13 of 17.
- j. *Step toe and Johnson LLP*, page 13 of 17.
- k. *Stites and Harbison*, pages 13 and 14 of 17.
- l. *REV1 Power Services Inc.*, page 14 of 17.
- m. *Systems Control*, page 14 of 17.
- n. *Wackenhut Corp.*, pages 14 and 15 of 17.
- o. *Dewayne Rutherford*, page 16 of 17.

p. Area Land Surveys, page 16 of 17.

RESPONSE

Vendor	Description	On-Going?
a. Deloitte and Touche LLP	Professional External Audit Service Fees	Yes
b. FMSM Engineers	Contractor performing design and site investigation for a landfill at Big Sandy Plant.	Yes
c. Sun Technical Services, Inc.	Sun is a staff augmentation firm that provides construction assistance at Big Sandy Plant for plant outages and for preliminary FGD Scrubber work. The personnel ranges from construction assistance to project coordinators to accountants to cost analysts.	Yes
d. Parsons E&C	This is an engineering firm that is providing design work for the FGD Scrubbers to be installed at Big Sandy Plant.	Yes
e. Combs and Combs PSC	Legal counsel in Pikeville that handles right-of-way work.	Yes
f. Gray Woods & Cooper	Legal counsel in Ashland that handles right-of-way work.	Yes
g. Huddleston Bolen LLP	Legal counsel in Huntington, WV that handles litigation and right-of-way work for eastern Kentucky.	Yes
h. Russell R. Johnson III	Provides legal representation for bankruptcy proceedings against debtor commercial customers.	Yes
l. Kinner and Patton	Legal counsel in Prestonsburg that handles title and right-of-way work.	Yes
j. Steptoe and Johnson LLP	Outside regulatory counsel based in Washington D.C. for FERC matters.	Yes
k. Stites and Harbison	Outside regulatory counsel for Kentucky retail matters.	Yes
l. REV1 Power Services Inc.	They provided technicians for checkout and startup services for railcar unloaders and modifications.	No
m. Systems Control	To provide parts for the Sunoco Coke Plant Transmission Station.	Yes
n. Wackenhut Corp.	To provide security services at Big Sandy Plant.	Yes
o. Dewayne Rutherford	Contract agent for transmission rights of way including records research and easements for purchases for power lines.	Yes
p. Area Land Surveys	Survey of proposed telecom tower sight at Mouthgard, KY.	No

WITNESS – Ranie K. Wohnhas