

RECEIVED

JAN 20 2010

PUBLIC SERVICE  
COMMISSION

421 West Main Street  
Post Office Box 634  
Frankfort, KY 40602-0634  
[502] 223-3477  
[502] 223-4124 Fax  
www.stites.com

January 20, 2010

**HAND DELIVERED**

Mark R. Overstreet  
(502) 209-1219  
(502) 223-4387 FAX  
moverstreet@stites.com

Jeff R. Derouen  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, KY 40602-0615

RE: Application of Kentucky Power For A General Adjustment Of Its Rates -- PSC  
Case No. 2009-00459

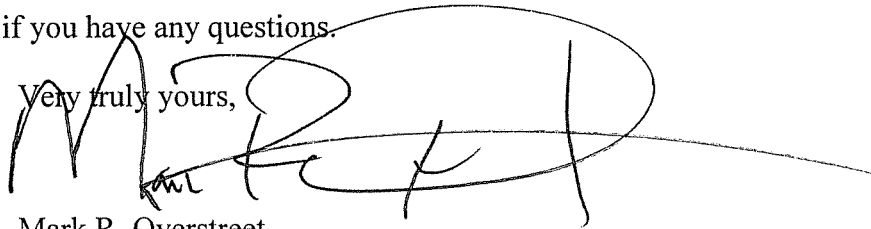
Dear Mr. Derouen:

Enclosed please find and accept for filing the original and ten copies of Kentucky Power Company's Responses to the Commission's Data Requests dated December 23, 2009.

A copy of the materials filed is being served on counsel for the Kentucky Industrial Utility Customers, Inc. and the Attorney General, Office for Rate Intervention.

Please do not hesitate to contact me if you have any questions.

Very truly yours,



Mark R. Overstreet

cc: Michael L. Kurtz  
Dennis G. Howard, II

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RE: Application of Kentucky Power For A General Adjustment Of Its Rates -- PSC  
Case No. 2009-00459

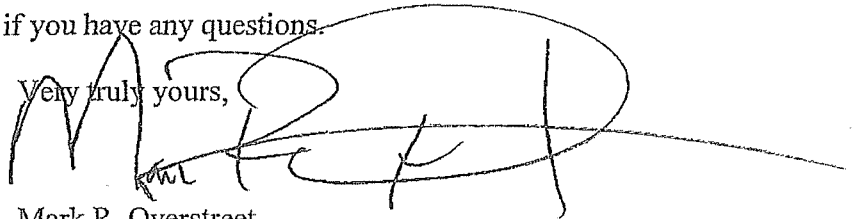
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Very truly yours,



Mark R. Overstreet

cc: Michael L. Kurtz  
Dennis G. Howard, II

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

**IN THE MATTER OF:**

**ADJUSTMENT OF RATES OF** )  
**KENTUCKY POWER COMPANY** ) **Case No. 2009-00459**

**KENTUCKY POWER RESPONSES TO COMMISSION STAFF'S**  
**FIRST SET OF DATA REQUEST**

**VOLUME 1 of 2**

**January 20, 2010**

**AFFIDAVIT**

Errol K. Wagner, upon first being duly sworn, hereby makes oath that if the foregoing questions were propounded to him at a hearing before the Public Service Commission of Kentucky, he would give the answers recorded following each of said questions and that said answers are true.

Errol K. Wagner  
Errol K. Wagner

Commonwealth of Kentucky     )  
                                                                   ) Case No. 2009-00459  
County of Franklin                         )

Subscribed and sworn to before me, a Notary Public, by Errol K. Wagner this 19<sup>th</sup>  
day of January 2010.

Judy K Rosquist  
Notary Public

My Commission Expires January 23, 2013

**AFFIDAVIT**

Jeffrey B. Bartsch, upon first being duly sworn, hereby makes oath that if the foregoing questions were propounded to him at a hearing before the Public Service Commission of Kentucky, he would give the answers recorded following each of said questions and that said answers are true.

*Jeffrey B. Bartsch*  
\_\_\_\_\_  
Jeffrey B. Bartsch

State of Ohio                    )  
                                          )ss  
County of Franklin            )

Subscribed and sworn to before me, a Notary Public, by Jeffrey B. Bartsch this  
18th day of January 2010.

*Pauline A Lutz*  
\_\_\_\_\_  
Notary Public

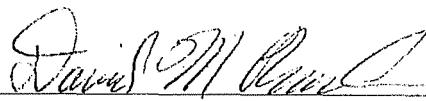
My Commission Expires \_\_\_\_\_



PAULINE A LUTZ  
NOTARY PUBLIC  
STATE OF OHIO  
MY COMM. EXP. 9-12-11

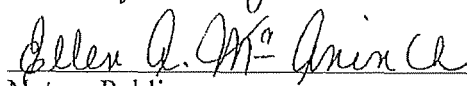
**AFFIDAVIT**

David M. Roush, upon first being duly sworn, hereby makes oath that if the foregoing questions were propounded to him at a hearing before the Public Service Commission of Kentucky, he would give the answers recorded following each of said questions and that said answers are true.

  
\_\_\_\_\_  
David M. Roush

State of Ohio                    )  
                                          )ss  
County of Franklin            )

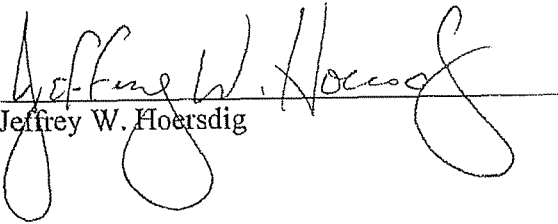
Subscribed and sworn to before me, a Notary Public, by David M. Roush this 18<sup>th</sup>  
day of January 2010.

  
\_\_\_\_\_  
Notary Public

My Commission Expires May 11<sup>th</sup>, 2011

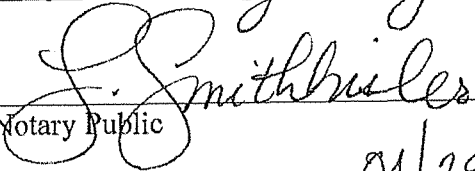
**AFFIDAVIT**

Jeffrey W. Hoersdig, upon first being duly sworn, hereby makes oath that if the foregoing questions were propounded to him at a hearing before the Public Service Commission of Kentucky, he would give the answers recorded following each of said questions and that said answers are true.

  
\_\_\_\_\_  
Jeffrey W. Hoersdig

State of Ohio                    )  
                                          )ss  
County of Franklin            )

Subscribed and sworn to before me, a Notary Public, by Jeffrey W. Hoersdig this  
18<sup>th</sup> day of January 2010.

  
\_\_\_\_\_  
Notary Public

My Commission Expires 04/29/14



SARAH SMITHHISLER  
NOTARY PUBLIC  
STATE OF OHIO  
Recorded in  
Franklin County  
My Comm. Exp. 4/29/14

**AFFIDAVIT**

Timothy C. Mosher, upon first being duly sworn, hereby makes oath that if the foregoing question(s) were propounded to him at a hearing before the Public Service Commission of Kentucky, he would give the answers recorded following each of said questions and that said answers are true.

\_\_\_\_\_  
Timothy C. Mosher

Commonwealth of Kentucky )

)ss

County of ~~Franklin~~ )

FLOYD

Subscribed and sworn to before me, a Notary Public, by Timothy C. Mosher this  
18<sup>th</sup> day of JANUARY 2010.

\_\_\_\_\_  
Notary Public

My Commission Expires AUG. 29<sup>th</sup> 2011

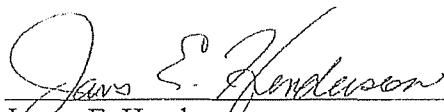






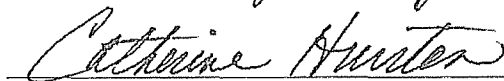
AFFIDAVIT

James E. Henderson, upon first being duly sworn, hereby makes oath that if the foregoing questions were propounded to him at a hearing before the Public Service Commission of Kentucky, he would give the answers recorded following each of said questions and that said answers are true.

  
\_\_\_\_\_  
James E. Henderson

State of Ohio                    )  
                                          )ss  
County of Franklin            )

Subscribed and sworn to before me, a Notary Public, by James E. Henderson this  
19<sup>th</sup> day of January 2010.

  
\_\_\_\_\_  
Notary Public



Catherine Hurston  
Notary Public, State of Ohio  
My Commission Expires 11-15-2014

My Commission Expires \_\_\_\_\_



**Kentucky Power Company**

**REQUEST**

Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the year utilized as the test year in Kentucky Power's last rate case.

**RESPONSE**

Attached is a current copy of KPCo's Bylaws. Since the test year utilized in the last rate case (Case No. 2005-00341) the Bylaws have not been amended.

**WITNESS:** Errol K. Wagner

**BYLAWS**  
**OF**  
**KENTUCKY POWER COMPANY**  
**(a Kentucky Corporation)**  
**(As Amended June 15, 2000)**

**KENTUCKY POWER COMPANY**

**BY-LAWS**

**SECTION 1**

**Annual Meeting**

The annual meeting of the stockholders of the Company shall be held at its office in the City of Ashland, County of Boyd, and State of Kentucky, on the second Monday in May in each year at such hour, stated in the notice of meeting, as the Directors may determine.

**SECTION II**

**Special Meetings**

Special meetings of the stockholders may be held upon call of the Board of Directors at such time and at such place within the State of Kentucky as may be stated in the call and notice.

**SECTION III**

**Notice of Meetings**

Notice of the time and place of every meeting of stockholders shall be mailed at least ten days previous thereto, to each stockholder of record entitled to vote thereat who shall have furnished a written address to the Secretary of the Company for the purpose. Such further notice shall be given as may be required by law. But meetings may be held without notice, if all stockholders entitled to vote are present, or if notice is waived by those not present.

**SECTION IV**

**Quorum**

The holders of a majority of the shares of the capital stock of the Company issued and outstanding entitled to vote, present in person or by proxy, shall constitute a quorum at all meetings of the stockholders; if there be no such quorum, the holders of a majority of such stock so present or represented may adjourn the meeting from time to time.

**SECTION V**

### **Conduct of Stockholders' Meetings**

Meetings of the stockholders shall be presided over by the Chairman of the Board, or, if he is not present, by the President, or, if neither is present, by a Vice President, or, if none of such officers is present, by a Chairman to be elected at the meeting. The Secretary of the Company shall act as Secretary of such meetings, if present. (As amended 2/1/80)

### **SECTION VI**

#### **Board of Directors**

The Board of Directors shall consist of such number, not less than three nor more than fifteen members, as shall be fixed from time to time by the Board of Directors or by the shareholders at the annual or a special meeting. The directors need not be stockholders. A majority of the directors shall constitute a quorum for the transaction of business. (As amended 6/15/00)

A Director may be a resident and citizen of any State. (As amended 6/24/82)

### **SECTION VII**

#### **Vacancies**

Whenever any vacancy shall have occurred in the board, by death, resignation, or otherwise, it shall be filled by the Board at any meeting, and the person so chosen shall hold office for the unexpired term of the Director whom he succeeds.

### **SECTION VIII**

#### **Meetings of the Board**

Regular meetings of the Board of Directors shall be held at such time and at such places as may from time to time be fixed by resolution of the Board, and special meetings may be held at any time and at any place upon the call of the Chairman of the Board, by oral, telegraphic or written notice duly served on or sent or mailed to each Director, not less than two days before such meeting. A meeting of the Board may be held without notice immediately after the annual meeting of stockholders, at the same place at which such meeting was held. Notice need not be given of regular meetings of the Board held at times fixed by



resolution of the Board. Meetings may be held at any time without notice, if all the Directors are present or if those not present waive notice of the meeting in writing. (As amended 2/1/80)

## **SECTION IX**

### **Officers**

The Board of Directors, as soon as may be convenient after the election of directors in each year, shall elect from among their number a Chairman of the Board and shall also elect a President, one or more Vice Presidents, a Secretary and a Treasurer and shall, from time to time, elect such other officers as they may deem proper. The same person may be elected to more than one office. (As amended 12/19/90)

## **SECTION X**

### **Term of Office**

The term of office of all officers shall be one year or until their respective successors are elected, but any officer may be removed from office at any time by the Board of Directors.

## **SECTION XI**

### **Powers and Duties**

The officers of the Company shall have such powers and duties as generally pertain to their offices, respectively, as well as such powers and duties as from time to time shall be conferred by the Board of Directors.

## **SECTION XII**

### **Indemnification**

- (1) Definitions. In this Section XII:
  - (a) "expenses" includes, without limitation, counsel fees;
  - (b) "employee" shall include, without limitation, any employee, including any professionally licensed employee of the Company. Such term shall also include, without limitation, any employee,

- including any professionally licensed employee, of a subsidiary or affiliate of the Company who is acting on behalf of the Company;
- (c) "liability" means the obligation to pay a judgment, settlement, penalty, fine, including any excise tax assessed with respect to an employee benefit plan, or reasonable expenses incurred with respect to a proceeding;
  - (d) "official capacity" means, (i) when used with respect to a Director, the office of Director in the Company; or (ii) when used with respect to an individual other than a Director, the elective or appointive office in the Company held by the officer or the employment of agency relationship undertaken by the employee or agent on behalf of the Company. "Official capacity" does not include service, at the request of the Company or otherwise, for any other foreign or domestic corporation or any partnership, joint venture, trust, employee benefit plan, or other enterprise whether for profit or not;
  - (e) "party" includes a person who was, is, or is threatened to be made a named defendant or respondent in a proceeding;
  - (f) "proceeding" means any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative and whether formal or informal, including all appeals.

(2) Indemnification. The Company shall indemnify any person who was or is made a party to a proceeding because such person is or was a Director, officer or employee of the Company, or any subsidiary or affiliate of the Company, or is or was serving at the request of the Company as a director, trustee, partner, officer, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, whether for profit or not, against liability incurred by such person in connection with the proceeding and against all reasonable expenses incurred in successfully asserting a claim for indemnification pursuant to this Section XII if (i) such person conducted himself or herself in good faith; and (ii) such person reasonably believed, in the case of conduct in his or her official capacity with the Company,

that his or her conduct was in the best interests of the Company, and in all other cases that his or her conduct was at least not opposed to its best interests; and (iii) in the case of any criminal proceeding, such person had no reasonable cause to believe his or her conduct was unlawful. Indemnification required under this Section XII in connection with a proceeding by or in the right of the Company is limited to reasonable expenses incurred in connection with the proceeding. A person is considered to be serving an employee benefit plan at the Company's request if such person's duties to the Company also impose duties on, or otherwise involve services by, such person to the plan or to participants in or beneficiaries of the plan. A person's conduct with respect to an employee benefit plan for a purpose such person reasonably believed to be in the interests of the participants in and beneficiaries of the plan is conduct that satisfies the requirement of this Section XII. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent is not, of itself, determinative that the director, officer or employee did not meet the standard of conduct set forth in this subsection (2).

(3) Limitations upon Indemnification. Notwithstanding the provisions of subsection (2) of this Section XII, no indemnification shall be made in connection with: (a) any proceeding by or in the right of the Company in which the person seeking indemnification was adjudged liable to the Company; or (b) any proceeding charging any person with improper benefit to him or herself, whether or not involving action in such person's official capacity, in which such person was adjudged to be liable on the basis that personal benefit was improperly received by such person.

(4) Determination and Authorization of Indemnification. In any case in which a Director, officer or employee of the Company requests indemnification, upon such person's request, the Board of Directors shall meet within sixty (60) days thereof to determine whether such person is eligible for indemnification in accordance with the applicable standards of conduct set forth in subsection (2) of this Section XII or to cause such a determination to be made in a manner provided for in this subsection (4). Such determination shall be made as follows:

- (a) By the Board of Directors by a majority vote of a quorum consisting of Directors not at the time parties to the proceeding;

- (b) If a quorum cannot be obtained under paragraph (a) of this subsection (4), by majority vote of a committee of the Board, duly designated to act in the matter by a majority vote of the full Board of Directors (in which designation Directors who are parties to the proceeding may participate), consisting solely of two or more Directors not at the time parties to the proceeding;
- (c) By special legal counsel:
  - (i) Selected by the Board of Directors or its committee in the manner prescribed in paragraphs (a) or (b) of this subsection (4); or
  - (ii) If a quorum of the Board of Directors cannot be obtained under paragraph (a) of this subsection (4) and a committee cannot be designated under paragraph (b) of this subsection (4), selected by majority vote of the full Board of Directors, in which selection Directors who are parties to the proceeding may participate; or
- (d) By the stockholders, but shares owned by or voted under the control of Directors, officers or employees who are at the time parties to the proceeding may not be voted on the determination; or
- (e) By the Chairman of the Board if the person seeking indemnification is not a Director or officer of the Company.

Authorization of indemnification and evaluation as to reasonableness of expenses shall be made in the same manner as the determination that indemnification is permissible, except that if the determination that indemnification is permissible is made by special legal counsel, authorization of indemnification and evaluation as to reasonableness of expenses shall be made by those entitled under paragraph (c) of this subsection (4) to select counsel.

(5) Advancement of Expenses. To the fullest extent permitted by law, the Company shall promptly advance expenses as they are incurred by any person who is a party to any

proceeding, by reason of the fact that such person is or was a Director, officer or employee of the Company or of any subsidiary or affiliate of the Company, or is or was serving at the request of the Company as a director, trustee, partner, officer, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, whether for profit or not, upon request of such person and receipt of an undertaking by or on behalf of such person to repay amounts advanced to the extent that it is ultimately determined that such person was not eligible for indemnification in accordance with the standards set forth in subsection (2) of this Section XII.

(6) Contract Rights; Non-exclusivity of Indemnification; Contractual Indemnification. The foregoing provisions of this Section XII shall be deemed to be a contract between the Company and each Director, officer or employee of the Company, or its subsidiaries or affiliates, and any modification or repeal of this Section XII or any provisions of the Kentucky Business Corporation Act shall not diminish any rights or obligations existing prior to such modification or repeal with respect to any proceeding theretofore or thereafter brought; provided, however, that the right of indemnification provided in this Section XII shall not be deemed exclusive of any other rights to which any Director, officer or employee of the Company may now be or hereafter become entitled apart from this Section XII, under any applicable law including the Kentucky Business Corporation Act. Irrespective of the provisions of this Section XII, the Board of Directors may, at any time or from time to time, approve indemnification of Directors, officers, employees or agents of the Company to the full extent permitted by the Kentucky Business Corporation Act at the time in effect, whether on account of past or future actions or transactions.

Notwithstanding the foregoing, the Company shall enter into such additional contracts providing for indemnification and advancement of expenses with Directors, officers or employees of the Company or its subsidiaries or affiliates as the Board of Directors shall authorize, provided that the terms of any such contract shall be consistent with the provisions of the Kentucky Business Corporation Act.

(7) Miscellaneous Provisions. The indemnification provided by this Section XII shall be limited with respect to Directors, officers and controlling persons to the extent provided in any undertaking entered into by the Company or its subsidiaries or affiliates, as required by the Securities and Exchange Commission pursuant to any rule or regulation of the

Securities and Exchange Commission now or hereafter in effect.

If the Company indemnifies or advances expenses to a Director pursuant to this Section XII in connection with a proceeding by or in the right of the Company, then the Company shall report the indemnification or advance as required by the Kentucky Business Corporation Act.

The Company may purchase and maintain insurance on behalf of any person described in this Section XII against any liability which may be asserted against such person whether or not the Company would have the power to indemnify such person against such liability under the provisions of this Section XII.

Every reference in this Section XII to Directors, officers or employees shall include, unless the context requires otherwise, former Directors, officers and employees and their respective heirs, executors and administrators.

If any provision of this Section XII shall be found invalid or limited in application by reason of any law, regulation or proceeding, it shall not affect any other provision or the validity of the remaining provisions hereof.

The provisions of this Section XII shall be applicable to claims, actions, suits or proceedings made, commenced or pending after the adoption hereof, whether arising from acts or omissions to act occurring before or after the adoption hereof. (As amended 4/21/87)

### **SECTION XIII**

#### **Shares of Stock**

The stock of the Company shall be transferable or assignable only on the books of the Company by the holders, in person or by attorney, on the surrender of the certificate therefor. The Boards of Directors may appoint such Transfer Agents and Registrars of stock as to them may seem expedient.

### **SECTION XIV**

#### **Closing of Transfer Books**

The transfer books of the Company may, in the discretion

of the Board of Directors, be closed for such length of time before the annual meeting of the stockholders and in other cases, including the payment of any dividend, as may be determined by the Board from time to time.

#### **SECTION XV**

##### **Amendment of By-Laws**

These By-Laws may be amended or added to at any meeting of the Directors, by affirmative vote of a majority of all the Directors, if notice of the proposed change has been delivered or mailed to the Directors five days before the meeting, or if all the Directors are present, or if all not present assent in writing to such change.

## **Kentucky Power Company**

### **REQUEST**

Provide the current organizational chart, showing the relationship between Kentucky Power and its parent company, American Electric Power ("AEP"). Include any intermediate entities between AEP and Kentucky Power, as well as the relative positions of all AEP entities and affiliates with which Kentucky Power routinely has business transactions.

### **RESPONSE**

The attached is the current organization chart for all of the AEP companies. KPCo is a first tier company. The first tier subsidiaries KPCo routinely does business with include the five members of the AEP East Pool, the AEP Service Corporation, and AEP Generating.

**WITNESS:** Errol K Wagner



SYSTEM COMPANIES AND INVESTMENTS THEREIN AS OF December 31, 2009	
COMPANY NAME	
00. American Electric Power Company, Inc. [Note A]	
01. AEP C&I Company, LLC [Note W]	
02. AEP Retail Energy Partners LLC [Note I]	
02. AEP Texas Commercial & Industrial Retail GP, LLC [Note W]	
03. AEP Texas Commercial & Industrial Retail Limited Partnership [Note W]	
02. AEP Texas Commercial & Industrial Retail Limited Partnership [Note W]	
02. REP Holdco, LLC [Note W]	
03. Mutual Energy SWEPCO, LP [Note W]	
03. REP General Partner, LLC [Note W]	
04. Mutual Energy SWEPCO, LP [Note W]	
01. AEP Coal, Inc. [Note L]	
02. AEP Kentucky Coal, LLC [Note L]	
02. Snowcap Coal Company, Inc. [Note L]	
01. AEP Credit, Inc. [Note R]	
01. AEP Fiber Venture, LLC [Note C]	
02. AFN, LLC [Note C]	
01. AEP Generating Company [Note J]	
01. AEP Investments, Inc. [Note F]	
02. Amperion [Note DD]	
02. Intercontinental Exchange Inc. [Note W]	
02. Microcell Corporation [Note DD]	
02. Powerspan Corp [Note DD]	
02. Universal Supercapacitors, LLC [Note DD]	
01. AEP Nonutility Funding LLC [Note AA]	
01. AEP Pro Serv, Inc. [Note I]	
02. Diversified Energy Contractors Company, LLC [Note I]	
02. United Sciences Testing, Inc. [Note B]	
01. AEP Resources, Inc. [Note H]	
02. AEP Energy Services, Inc. [Note CC]	
03. AEP Energy Services Gas Holding Company [Note CC]	
02. AEP River Operations LLC [Note Y]	
03. AEP Elmwood LLC [Note Y]	
04. Conlease, Inc. [Note Y]	
04. International Marine Terminals Partnership [Note Y]	
05. IMT Land Corp [Note Y]	
01. AEP T&D Services, LLC [Note BB]	
01. AEP Transmission Holding Company, LLC [Note P]	
02. AEP Transmission Company, LLC [Note P]	
03. AEP Appalachian Transmission Company, Inc. [Note P]	
03. AEP Indiana Michigan Transmission Company Inc. [Note P]	
03. AEP Kentucky Transmission Company, Inc. [Note P]	
03. AEP Ohio Transmission Company Inc. [Note P]	
03. AEP Oklahoma Transmission Company, Inc. [Note P]	
03. AEP Southwestern Transmission Company, Inc. [Note P]	
03. AEP West Virginia Transmission Company, Inc. [Note P]	
02. Electric Transmission America, LLC [Note P]	
03. Prairie Wind Transmission, LLC [Note P]	

03. Tallgrass Transmission, LLC [Note P]
02. Ohio Series, Potomac-Appalachian Transmission Highline, LLC [Note N]
03. PATH Ohio Transmission Company, LLC [Note N]
02. Pioneer Transmission, LLC [Note P]
02. Potomac-Appalachian Transmission Highline, LLC [Note J]
02. West Virginia Series, Potomac-Appalachian Transmission Highline, LLC [Note P]
03. PATH West Virginia Transmission Company, LLC [Note P]
04. PATH - WV Land Acquisition Company [Note T]
01. AEP Utilities, Inc. [Note O]
02. AEP Texas Central Company [Note J]
03. AEP Texas Central Transition Funding II LLC [Note AA]
03. AEP Texas Central Transition Funding LLC [Note AA]
02. AEP Texas North Company [Note J]
03. AEP Texas North Generation Company, LLC [Note E]
02. CSW Energy Services, Inc. [Note I]
03. Nuvest, LLC [Note U]
04. ESG Manufacturing, LLC [Note U]
04. ESG, L.L.C. [Note U]
04. National Temporary Services, Inc. [Note U]
02. CSW Energy, Inc. [Note S]
03. AEP Desert Sky GP LLC [Note X]
04. Desert Sky Wind Farm LP [Note X]
03. AEP Desert Sky LP II, LLC [Note X]
04. Desert Sky Wind Farm LP [Note X]
03. AEP Energy Partners, Inc. [Note W]
03. AEP Wind Holding, LLC [Note X]
04. AEP Properties, LLC [Note X]
04. AEP Wind GP, LLC [Note X]
05. Trent Wind Farm, LP [Note X]
04. AEP Wind LP II, LLC [Note X]
05. Trent Wind Farm, LP [Note X]
02. Electric Transmission Texas, LLC [Note P]
01. AEP Utility Funding LLC [Note AA]
01. American Electric Power Service Corporation [Note B]
02. American Electric Power Foundation [Note FF]
01. Appalachian Power Company [Note J]
02. Cedar Coal Co. [Note K]
02. Central Appalachian Coal Company [Note K]
02. Central Coal Company [Note K]
02. Southern Appalachian Coal Company [Note K]
01. Columbus Southern Power Company [Note J]
02. Conesville Coal Preparation Company [Note M]
02. Distribution Vision 2010, LLC [Note DD]
02. Ohio Valley Electric Corporation [Note E]
03. Indiana-Kentucky Electric Corporation [Note E]
01. Franklin Real Estate Company [Note T]
02. Indiana Franklin Realty, Inc. [Note T]
01. Indiana Michigan Power Company [Note J]
02. Blackhawk Coal Company [Note K]
02. Price River Coal Company [Note K]

01. Kentucky Power Company [Note J]
01. Kingsport Power Company [Note J]
01. Ohio Power Company [Note J]
02. Cardinal Operating Company [Note E]
02. Central Coal Company [Note K]
02. OP Gavin, LLC
01. Ohio Valley Electric Corporation [Note E]
02. Indiana-Kentucky Electric Corporation [Note E]
01. PowerTree Carbon Company, LLC [Note DD]
01. Public Service Company of Oklahoma [Note J]
01. Southwestern Electric Power Company [Note J]
02. Dolet Hills Lignite Company, LLC [Note L]
02. Oxbow Lignite Company, LLC [Note L]
02. SWEPCo Capital Trust I [Note EE]
02. Southwest Arkansas Utilities Corporation [Note T]
02. The Arkklahoma Corporation [Note P]
01. Wheeling Power Company [Note J]
<b>Notes:</b>
A. Public utility holding company.
B. Management, professional and technical services.
C. Telecommunications.
D. Broker and market energy commodities.
E. Generation.
F. Investor in companies developing energy-related ideas, products and technologies.
G. Distributed generation products.
H. International energy-related investments, trading and other projects.
I. Non-regulated energy-related services and products.
J. Domestic electric utility.
K. Coal mining (inactive).
L. Coal mining (active).
M. Coal preparation.
N. Inactive.
O. Subsidiary public utility holding company.
P. Electric transmission.
Q. Leasing.
R. Accounts receivable factoring.
S. Independent power.
T. Real estate.
U. Staff augmentation to power plants.
V. Retail energy sales.
W. Marketing of natural gas, electricity or energy-related products.
X. Wind Power Generation.
Y. Barging Services
AA. Finance Subsidiary
BB. Energy services including operations, supply chain, transmission and distribution
CC. Gas pipeline and processing
DD. Domestic energy-related investments, trading and other projects
EE. Trust
FF. Nonprofit



**Kentucky Power Company**

**REQUEST**

Provide the capital structure at the end of each of the periods shown in Schedule 3.

**RESPONSE**

Please see attached Page 2, Schedule 1 which provides the capital structure at the end of each of the requested periods. Please see attached Page 3, Schedule 2 which provides supporting information for KPCo's average test-year capitalization.

**WITNESS:** Errol K. Wagner

Kentucky Power Company  
Case No. 2009-00459  
Comparative Capital Structures (Excluding JDIC)  
For the Periods as Shown  
"000 Omitted"

Line No.	Type of Capital	10th Year		9th Year		8th Year		7th Year		6th Year		5th Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-term Debt	365,782	53.65%	330,880	51.28%	346,093	51.78%	466,632	59.21%	487,602	60.59%	508,310	61.29%
2	Short-term Debt	39,665	5.82%	47,636	7.38%	66,200	9.90%	23,386	2.97%	-	0.00%	-	0.00%
3	Preferred & Preference Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	317,138	39.41%	320,980	38.71%
4	Common Equity	276,310	40.53%	266,713	41.34%	256,130	38.32%	298,018	37.82%	-	0.00%	-	0.00%
5	Other (Itemize by Type)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
6	Total Capitalization	681,757	100.00%	645,229	100.00%	668,423	100.00%	788,036	100.00%	804,740	100.00%	829,290	100.00%

Line No.	Type of Capital	4th Year		3rd Year		2nd Year		1st Year		Test Year <sup>(1)</sup>		Latest Available Quarter		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-term Debt	486,990	57.91%	446,968	52.75%	448,373	52.47%	418,555	44.15%	543,264	54.62%	548,680	56.00%	463,212	47.98%
2	Short-term Debt	6,040	0.72%	30,636	3.62%	19,153	2.24%	131,399	13.86%	(21,507)	-2.16%	-	0.00%	89,775	9.30%
3	Preferred & Preference Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Common Equity	347,841	41.37%	369,652	43.63%	386,970	45.29%	398,009	41.99%	426,787	42.91%	431,042	44.00%	412,359	42.72%
5	Other (Itemize by Type)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	Accts. Receivable Financing	-	-	-	-	-	-	-	-	46,147	4.64%	-	-	-	-
6	Total Capitalization	840,871	100.00%	847,256	100.00%	854,496	100.00%	947,962	100.00%	994,691	100.00%	979,722	100.00%	965,346	100.00%

(1) Includes adjustments as shown on Kentucky Power Company's Section V - Schedule 3

Kentucky Power Company  
Case No. 2009-00459  
Calculation of Average Test Year Capital Structure  
12-Months Ended September 30, 2009  
"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-term Debt (c)	Short-term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1	Balance Beginning of Test Year	922,673	448,512	65,092	-	50,450	150,243	409,068
2	1st Month	931,002	448,527	68,208	-	50,450	155,110	414,267
3	2nd Month	943,808	418,541	115,828	-	50,450	150,221	409,439
4	3rd Month	947,962	418,555	131,399	-	50,450	138,749	398,009
5	4th Month	973,430	418,569	151,602	-	50,450	143,985	403,259
6	5th Month	960,300	418,583	146,762	-	50,450	135,510	394,955
7	6th Month	976,848	418,597	157,290	-	50,450	141,453	400,961
8	7th Month	979,134	418,611	156,178	-	50,450	144,820	404,345
9	8th Month	986,682	418,625	168,665	-	50,450	139,981	399,393
10	9th Month	984,784	548,638	6,050	-	50,450	140,911	430,096
11	10th Month	981,285	548,652	-	-	50,450	143,658	432,633
12	11th Month	981,872	548,666	-	-	50,450	144,374	433,206
13	12th Month	979,722	548,680	-	-	50,450	142,220	431,042
14	total (L1 through L13)	12,549,502	6,021,756	1,167,073	-	655,850	1,871,237	5,360,673
15	Average Balance (L14/13)	965,346	463,212	89,775	-	50,450	143,941	412,359
16	Average Capitalization Ratios	100.00%	47.98%	9.30%	0.00%	5.23%	14.91%	42.72%
17	End-of-period Capitalization Ratios	100.00%	56.00%	0.00%	0.00%	5.15%	14.52%	44.00%

## **Kentucky Power Company**

### **REQUEST**

Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test year together with the related information as shown in Schedule 4a. Provide a separate schedule for each time period. Report in Column (k) of Schedule 4a, page 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Schedule 4a, page 2.
- b. An analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rate as shown in Schedule 4b.

### **RESPONSE**

- a. Please reference the Company's Application filing Volume 2, Section V, Workpaper S-3, Page 1 of 3 and the attached Page 2, Schedule 1 and Page 3, Schedule 2 for a list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test year, respectively.
- b. Please reference the Company's Application filing Volume 2, Section V, Workpaper S-3, Page 2 of 3, line 13. Kentucky Power Company did not have any outstanding short-term debt as of the end of the test period.

**WITNESS:** Errol K Wagner



Kentucky Power Company  
Case No. 2009-00459  
Schedule of Outstanding Long-Term Debt  
For the Year Ended December 31, 2008

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (000s) (d)	Coupon Interest Rate <sup>(1)</sup> (e)	Cost Rate at Issue <sup>(2)</sup> (f)	Cost Rate at Maturity <sup>(3)</sup> (g)	Bond Rating at time of Issue <sup>(4)</sup> (h)	Type of Obligation (i)	Annualized Cost Col.(000s) (d) x Col. (g); (j)
1	Global Note Payable to Parent Company (AEP)	2/5/2004	6/1/2015	\$20,000	5.250%	5.250%	5.250%	n/a	Note Payable to Parent	1,050
2	Senior Unsecured Notes - Series D	6/13/2003	12/1/2032	\$75,000	5.625%	5.686%	5.756%	Baa2/BBB/BBB	Senior Unsecured	4,317
3	Senior Unsecured Notes - Series E	9/11/2007	9/15/2017	\$325,000	6.000%	6.069%	6.164%	Baa2/BBB/BBB	Senior Unsecured	20,034
Total Long-term Debt and Annualized Cost				<u>\$420,000</u>						<u>25,401</u>
Annualized Cost Rate				<u>6.048%</u>						
[Total Col. (j) / Total Col. (d)]										

(1) Nominal Rate

(2) Nominal Rate plus Discount or Premium Amortization

(3) Nominal Rate plus Discount or Premium Amortization and Issuance Cost

(4) Standard and Poor's, Moody's, etc.

Kentucky Power Company  
Case No. 2009-00459  
Schedule of Outstanding Long-Term Debt  
For the Test Year Ended 9/30/09

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (000s) (d)	Coupon Interest Rate <sup>(1)</sup> (e)	Cost Rate at Issue <sup>(2)</sup> (f)	Cost Rate at Maturity <sup>(3)</sup> (g)	Bond Rating at time of Issue <sup>(4)</sup> (h)	Type of Obligation (i)	Annualized Cost Col. (000s) (d) x Col. (g); (j)	Actual Test Year Interest Cost (000s) <sup>(5)</sup> (k)
		2/5/2004	6/1/2015	\$20,000	5.25%	5.25%	5.250%	n/a	Note Payable to Parent	1,050	1,050
1	Global Note Payable to Parent Company (AEP)									4,317	4,317
2	Senior Unsecured Notes - Series D	6/13/2003	12/1/2032	\$75,000	5.625%	5.686%	5.756%	Baa2/BBB/BBB	Senior Unsecured	20,034	20,034
3	Senior Unsecured Notes - Series E	9/11/2007	9/15/2017	\$325,000	6.00%	6.069%	6.164%	Baa2/BBB/BBB	Senior Unsecured	2,928	834
4	Senior Unsecured Notes - Series F	6/18/2009	6/18/2021	\$40,000	7.250%	7.25%	7.319%	Baa2/BBB/BBB	Senior Unsecured	2,426	691
5	Senior Unsecured Notes - Series G	6/18/2009	6/18/2029	\$30,000	8.030%	8.03%	8.09%	Baa2/BBB/BBB	Senior Unsecured	4,907	1,398
6	Senior Unsecured Notes - Series H	6/18/2009	6/18/2039	\$60,000	8.130%	8.13%	8.18%	Baa2/BBB/BBB	Senior Unsecured		
	Total Long-term Debt and Annualized Cost			<u>\$550,000</u>						<u>35,661</u>	<u>28,324</u>
	Annualized Cost Rate [Total Col. (j) / Total Col. (d)]			<u>6.484%</u>							
	Actual Test Year Cost Rate [Total Col. (k) / Total Reported in Col. (c), Line 15 of Format 3, Schedule 2]			<u>6.115%</u>							

(1) Nominal Rate

(2) Nominal Rate plus Discount or Premium Amortization

(3) Nominal Rate plus Discount or Premium Amortization and Issuance Cost

(4) Standard and Poor's, Moody's, etc.

(5) Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost



## **Kentucky Power Company**

### **REQUEST**

Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test year as shown in Schedule 5. Provide a separate schedule for each time period. Compute the actual and annualized preferred stock rate and report the results in Column (g) of Schedule 5.

### **RESPONSE**

Kentucky Power Company did not have any outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test year. Please reference the Company's Application filing at Volume 2, Section V, Schedule 3.

**WITNESS:** Errol K. Wagner



## Kentucky Power Company

### REQUEST

Provide the following:

- a. List all issues of common stock in the primary market during the most recent 10-year period as shown in Schedule 6a.
- b. The common stock information on a quarterly and yearly basis for the most recent five calendar years available, and through the latest available quarter as shown in Schedule 6b.
- c. The market prices for common stock for each month during the most recent five-year period and for the months through the date the application is filed. List all stock splits and stock dividends by date and type.

### RESPONSE

- a. One hundred percent of KPCo's outstanding stock is owned by AEP. Accordingly, the information provided in response to this request relates to AEP common stock. Please refer to the attached Page 2 for a list of all issues of common stock in the primary market during the most recent 10-year period.
- b. The attached Page 3 is information relating to KPCo common stock on a quarterly and yearly basis for the most recent five calendar years available, and through the latest available quarter.
- c. The attached Page 4 is information relating to AEP for the market prices for common stock for each month during the most recent five-year period and for the months through the date the application was filed. All stock splits and stock dividends are listed by date and type.

**WITNESS:** Errol K Wagner

Kentucky Power Company  
Case No. 2009-00459  
Schedule of Common Stock Issue  
For the 10-Year Period Ended 9/30/09

Issue	Date of Announcement	Registration	Number of Shares Issued	Price Per Share to Public	Price Per Share (Net to Company)	Book Value Per Share at Date of Issue	Selling Expense as Percentage of Gross Issue	Net Proceeds to Company
6/11/2002	6/5/2002	5/17/2002	16,598,715	40.90	39.67	25.40	3.00%	658,520,820
3/4/2003	2/27/2003	2/26/2003	56,158,200	20.95	20.32	20.31	3.00%	1,141,218,861
4/7/2009	3/30/2009	12/22/2008	69,000,000	24.50	23.77	26.70	3.00%	1,639,785,000

Note: The aforementioned issues are for American Electric Power Company Inc., parent to Kentucky Power Company.

Kentucky Power Company Case No. 2009-00459 Quarterly and Annual Common Stock Information For the Periods as Shown					
Period Equity	Average No. of Shares Outstanding (000)	Book Value (\$ 000)	Earnings per Share (\$)	Dividend Rate per Share (\$)	Return on Average Common (%)
5th Calendar Year:					
1st Quarter	1,009	321,744	11.51	6.19	3.61
2nd Quarter	1,009	319,355	4.03	6.19	1.27
3rd Quarter	1,009	321,972	6.11	3.47	1.91
4th Quarter	1,009	320,980	4.03	3.47	1.27
Annual	1,009	320,980	25.67	19.33	8.07
4th Calendar Year:					
1st Quarter	1,009	328,238	9.80	-	3.01
2nd Quarter	1,009	331,354	2.42	-	0.74
3rd Quarter	1,009	338,190	7.66	-	2.28
4th Quarter	1,009	347,841	0.75	2.48	0.22
Annual	1,009	347,841	20.62	2.48	5.98
3rd Calendar Year:					
1st Quarter	1,009	356,792	9.74	2.48	2.75
2nd Quarter	1,009	360,466	5.01	2.48	1.40
3rd Quarter	1,009	364,034	9.78	4.96	2.71
4th Quarter	1,009	369,652	10.19	4.96	2.78
Annual	1,009	369,652	34.72	14.87	9.48
2nd Calendar Year:					
1st Quarter	1,009	377,034	15.07	4.96	4.03
2nd Quarter	1,009	379,572	1.22	3.96	0.32
3rd Quarter	1,009	379,041	6.43	1.98	1.71
4th Quarter	1,009	386,970	9.46	0.99	2.47
Annual	1,009	386,970	32.18	11.89	8.39
1st Calendar Year:					
1st Quarter	1,009	392,913	11.04	2.48	2.84
2nd Quarter	1,009	400,342	10.83	2.48	2.73
3rd Quarter	1,009	409,068	7.38	2.48	1.82
4th Quarter	1,009	398,009	(4.95)	6.44	(1.25)
Annual	1,009	398,009	24.31	13.88	6.16
Latest	1,009	431,042	1.30	5.95	0.30



Kentucky Power Company  
Case No. 2009-00459  
Monthly Market Price of Common Stock  
For the Periods as Shown

Date	Close	Cash Dividend	Date	Close	Cash Dividend	Date	Close	Cash Dividend
December-09	35.03		December-08	33.28		December-07	46.56	
November-09	32.19	\$ 0.41	November-08	31.29	\$ 0.41	November-07	47.67	\$ 0.41
October-09	30.22		October-08	32.63		October-07	48.21	
September-09	30.99		September-08	37.03		September-07	46.08	
August-09	31.43	\$ 0.41	August-08	39.04	\$ 0.41	August-07	44.48	\$ 0.39
July-09	30.96		July-08	39.50		July-07	43.49	
June-09	28.89		June-08	40.23		June-07	45.04	
May-09	26.34	\$ 0.41	May-08	42.33	\$ 0.41	May-07	47.63	\$ 0.39
April-09	26.38		April-08	44.63		April-07	50.22	
March-09	25.26		March-08	41.63		March-07	48.75	
February-09	28.05	\$ 0.41	February-08	40.92	\$ 0.41	February-07	44.90	\$ 0.39
January-09	31.35		January-08	42.73		January-07	43.53	
Date	Close	Cash Dividend	Date	Close	Cash Dividend			
December-06	42.58		December-05	37.09				
November-06	41.51	\$ 0.39	November-05	36.54	\$ 0.37			
October-06	41.43		October-05	37.96				
September-06	36.37		September-05	39.70				
August-06	36.48	\$ 0.37	August-05	37.18	\$ 0.35			
July-06	36.12		July-05	38.70				
June-06	34.25		June-05	36.87				
May-06	34.27	\$ 0.37	May-05	35.69	\$ 0.35			
April-06	33.46		April-05	35.22				
March-06	34.02		March-05	34.06				
February-06	36.50	\$ 0.37	February-05	33.40	\$ 0.35			
January-06	37.32		January-05	35.25				

Note: Market Price of Common Stock and Cash Dividend for American Electric Power Company, Inc.

**Kentucky Power Company**

**REQUEST**

Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Schedule 7.

**RESPONSE**

Please refer to the attached Page 2 for a computation of fixed charge coverage ratios for the ten most recent calendar years and for the test year.

**WITNESS:** Errol K. Wagner

Kentucky Power Company  
Case No. 2009-00459  
Computation fo Fixed Charge Coverage Ratios  
For the Periods as Shown  
\$ in (000's) where applicable

Line No.	Item	10th Calendar Year		9th Calendar Year		8th Calendar Year		7th Calendar Year		6th Calendar Year		5th Calendar Year	
		SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement
1	Net Income	25,430		20,763		21,565		20,567		33,464		25,905	
2	Additions (Itemized)												
	Federal Income Tax	12,993		17,884		9,556		9,235		9,764		8,974	
	State Income Tax	2,784		2,457		489		1,627		(89)		(303)	
	Fixed Charges	30,858		33,388		29,066		29,470		29,943		30,404	
3	Total Additions	46,635		53,729		39,111		40,332		39,618		39,075	
4	Deductions (Itemized)												
5	Total Deductions												
6	Income Available for Fixed Charge Coverage	72,065		74,492		60,676		60,899		73,082		64,980	
7	Fixed Charges	30,858		33,388		29,066		29,470		29,943		30,404	
8	Fixed Charge Coverage Ratio	2.34	2.0	2.23	2.0	2.09	2.0	2.07	n/a	2.44	n/a	2.14	n/a

Line No.	Item	4th Calendar Year		3rd Calendar Year		2nd Calendar Year		1st Calendar Year		Test Year	
		SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement	SEC Method	Bond or Mortgage Indenture Requirement
1	Net Income	20,809		35,035		32,470		24,531		11,977	
2	Additions (Itemized)										
	Federal Income Tax	10,939		16,990		14,855		6,246		5,634	
	State Income Tax	1,197		1,647		1,132		1,650		(1,028)	
	Fixed Charges	29,928		30,288		30,130		37,136		38,683	
3	Total Additions	42,064		48,925		46,117		45,032		43,289	
4	Deductions (Itemized)										
5	Total Deductions										
6	Income Available for Fixed Charge Coverage	62,873		83,960		78,586		69,563		55,266	
7	Fixed Charges	29,928		30,288		30,130		37,136		38,683	
8	Fixed Charge Coverage Ratio	2.10	n/a	2.77	n/a	2.60	n/a	1.87	n/a	1.42	n/a



## Kentucky Power Company

### REQUEST

Provide the following:

- a. A schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.
- b. A schedule showing the amount and percent of any proposed increase or decrease in revenue distributed to each rate schedule. This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.
- c. A schedule showing how the increase or decrease in (b) above was further distributed to each rate charge (i.e., customer or facility charge, KWH charge, etc.). This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the increase or decrease.
- d. A reconciliation of the Fuel Adjustment Clause revenue and expenses for the test year.

### RESPONSE

- a. Please see the Company's Application filing, Volume 2, Section III, pages 1 through 62.
- b. Please see the Company's Application filing, Volume 4, Direct Testimony of David M. Roush, pages 9 through 11 and 19 through 21, and Exhibits DMR-3 and DMR-4.
- c. Please see the Company's application filing, Volume 4, Direct Testimony of David M. Roush, pages 11 through 21; Volume 2, Section II, pages 36 through 62, and the attached pages 2 through 61 to this response for the detailed development of each proposed rate charge.
- d. Please see the Company's Application filing, Volume 2, Section V, Workpaper S-4, page 6 and Volume 4, Exhibit EKW-4.

**WITNESS:** David M Roush

**KENTUCKY POWER COMPANY**  
**Comparison of Current and Proposed Rates**

Tariff	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	% Change	Excess		Energy	% Change	Customer	% Change
		KVA/KVAR	Energy				KVAR	% Change				
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
<b>RS</b>			5.86							8.00	36.5%	
All kWh		7.191						10.044	39.7%			
Storage Water Htg. kWh												
80 gallons			3.853					5.015	30.2%			
100 gallons			3.853					5.015	30.2%			
120 gallons			3.853					5.015	30.2%			
Load Management Water Heating			3.853					5.015	30.2%			
<b>RS-LM-TOD</b>			8.36							10.65	27.4%	
On-Peak			11.366					16.436	44.6%			
Off-Peak			3.853					5.015	30.2%			
Conservation and Load Management Credit			0.745					0.745	0.0%			
Separate Metering			3.00							3.00	0.0%	
<b>RS-TOD</b>			8.36							10.65	27.4%	
On-Peak			11.366					16.436	44.6%			
Off-Peak			3.853					5.015	30.2%			
RS-TOD 2										11.55		
Summer								13.059				
Winter								15.645				
All Other								8.770				
<b>SGS</b>			11.50							11.50	0.0%	
First 500 kWh			10.013					13.170	31.5%			
Over 500 kWh			5.994					8.174	36.4%			
<b>SGS Non-Metered</b>			7.50							7.50	0.0%	
First 500 kWh			10.013					13.170	31.5%			
Over 500 kWh			5.994					8.174	36.4%			

**KENTUCKY POWER COMPANY**  
**Comparison of Current and Proposed Rates**

Tariff	CURRENT RATES				PROPOSED RATES							
	Excess				Excess							
	Demand	KVA/KVAR	Energy	Customer	Demand	% Change	KVAR	% Change	Energy	% Change	Customer	% Change
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
<b>SGS-LM-TOD</b>				15.10						15.10	0.0%	
On-Peak			13.416					16.473	22.8%			
Off-Peak			3.853					5.015	30.2%			
<b>SGS-TOD</b>										15.05		
Summer								14.202				
Winter								16.259				
All Other								9.258				
<b>MGS</b>				13.50	1.72	31.3%				13.50	0.0%	
<u>Secondary</u>	1.31							10.233	25.1%			
kWh equal to 200 times Kw of mo. billing dem.			8.177					8.778	25.1%			
kWh in excess of 200 times kW of mo. billing dem.			7.015							28.50	35.7%	
<u>Primary</u>	1.28			21.00	1.66	29.7%		9.394	25.1%			
kWh equal to 200 times Kw of mo. billing dem.			7.507					8.402	25.1%			
kWh in excess of 200 times kW of mo. billing dem.			6.715							209.00	36.6%	
<u>Subtransmission</u>	1.25			153.00	1.63	30.4%		8.676	25.1%			
kWh equal to 200 times Kw of mo. billing dem.			6.933					8.147	25.1%			
kWh in excess of 200 times kW of mo. billing dem.			6.510									
Minimum Charge	5.46				7.19	31.7%						
<b>MGS - Recreational Lighting</b>			7.708	13.50				9.334	21.1%	13.50	0.0%	
<b>MGS-LM-TOD</b>				3.00						3.00	0.0%	
On-Peak			12.580					15.537	23.5%			
Off-Peak			3.970					5.155	29.8%			
<b>MGS-TOD</b>				14.30						14.30	0.0%	
On-Peak			12.580					15.537	23.5%			
Off-Peak			3.970					5.155	29.8%			
<b>LGS</b>				85.00	4.29	24.3%	3.60	21.2%	8.109	28.5%	85.00	0.0%
Secondary	3.45	2.97	6.309	127.50	4.15	23.5%	3.60	21.2%	6.750	20.4%	127.50	0.0%
Primary	3.36	2.97	5.604	535.50	4.06	23.0%	3.60	21.2%	5.046	11.2%	535.50	0.0%
Subtransmission	3.30	2.97	4.539	535.50	4.02	24.1%	3.60	21.2%	4.678	12.7%	535.50	0.0%
Transmission	3.24	2.97	4.150									

**KENTUCKY POWER COMPANY**  
**Comparison of Current and Proposed Rates**

Tariff	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	% Change	Excess		Energy	% Change	Customer	% Change
		KVA/KVAR	Energy				KVAR	% Change				
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
<b>LGS-LM-TOD</b>				81.80						81.80	0.0%	
On-Peak		10.781						13.727	27.3%			
Off-Peak		3.942						5.145	30.5%			
<b>LGS-TOD</b>					8.30		3.60			85.00		
<u>Secondary</u>								10.174				
On-Peak								4.145				
Off-Peak					5.04		3.60			127.50		
<u>Primary</u>								8.198				
On-Peak								3.993				
Off-Peak					0.31		3.60			535.50		
<u>Subtransmission</u>								8.010				
On-Peak								3.918				
Off-Peak					0.20		3.60			535.50		
<u>Transmission</u>								7.934				
On-Peak								3.881				
Off-Peak												
<b>QP</b>		0.67	3.285	276.00			0.76	13.4%		276.00	0.0%	
<u>Secondary</u>					4.29	-67.7%						
On-Peak Billing Demand	13.28				9.39	96.0%						
Off-Peak Excess Billing Demand	4.79							8.220	150.2%			
kWh equal to 350 times Kw of mo. billing dem.								3.949	20.2%			
kWh in excess of 350 times kW of mo. billing dem.		0.67	3.233	276.00			0.76	13.4%		276.00	0.0%	
<u>Primary</u>					4.15	-64.0%						
On-Peak Billing Demand	11.53				6.09	84.0%						
Off-Peak Excess Billing Demand	3.31							7.324	126.5%			
kWh equal to 350 times Kw of mo. billing dem.								3.800	17.5%			
kWh in excess of 350 times kW of mo. billing dem.		0.67	3.201	662.00			0.76	13.4%		662.00	0.0%	
<u>Subtransmission</u>					4.06	-53.9%						
On-Peak Billing Demand	8.81				1.34	52.3%						
Off-Peak Excess Billing Demand	0.88							5.700	78.1%			
kWh equal to 350 times Kw of mo. billing dem.								3.729	16.5%			
kWh in excess of 350 times kW of mo. billing dem.												



**KENTUCKY POWER COMPANY**  
**Comparison of Current and Proposed Rates**

Tariff	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	% Change	Excess		Energy	% Change	Customer	% Change
		KVA/KVAR	Energy				KVAR	% Change				
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
<b>QP (continued)</b>												
<u>Transmission</u>		0.67	3.176	1,353.00			0.76	13.4%			1,353.00	0.0%
On-Peak Billing Demand	7.47				4.02	-46.2%						
Off-Peak Excess Billing Demand	0.77				1.22	58.4%						
kWh equal to 350 times Kw of mo. billing dem.								5.236	64.9%			
kWh in excess of 350 times kW of mo. billing dem.								3.692	16.2%			
<u>Minimum Demand Charge</u>												
Primary					19.24							
Primary					15.52							
Subtransmission					10.23							
Transmission					8.82							
<b>CIP-TOD</b>												
<u>Primary</u>		0.67	2.874	276.00			0.76	13.4%	3.052	6.2%	276.00	0.0%
On-Peak Billing Demand	13.79				19.41	40.8%						
Off-Peak Billing Demand	3.68				6.09	65.5%						
<u>Subtransmission</u>		0.67	2.849	662.00			0.76	13.4%	2.994	5.1%	794.00	19.9%
On-Peak Billing Demand	10.83				14.26	31.7%						
Off-Peak Billing Demand	0.98				1.34	36.7%						
<u>Transmission</u>		0.67	2.829	1,353.00			0.76	13.4%	2.967	4.9%	1,353.00	0.0%
On-Peak Billing Demand	9.35				12.88	37.8%						
Off-Peak Billing Demand	0.84				1.21	44.0%						
<u>Minimum Demand Charge</u>												
Primary	14.79				19.50	31.8%						
Subtransmission	11.80				14.35	21.6%						
Transmission	10.32				12.99	25.9%						
<b>MW</b>				22.90							22.90	0.0%
All kWh			6.866					8.380	22.1%			
Minimum Charge	3.65				4.57	25.2%						

**KENTUCKY POWER COMPANY**  
**Comparison of Current and Proposed Rates**

Tariff	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	% Change	Excess		Energy	% Change	Customer	% Change
		KVA/KVAR	Energy				KVAR	% Change				
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
<b>OL</b>												
High Pressure Sodium												
100 Watt			7.18	per lamp / mth						10.00	39.3%	
150 Watt			8.20	per lamp / mth						11.30	37.8%	
200 Watt			10.05	per lamp / mth						14.00	39.3%	
250 Watt										14.00		
400 Watt			16.33	per lamp / mth						22.15	35.6%	
100 Watt Shoebox				per lamp / mth						20.50		
250 Watt Shoebox				per lamp / mth						24.60		
400 Watt Shoebox				per lamp / mth						28.70		
Mercury Vapor												
175 Watt			7.81	per lamp / mth						11.60	48.5%	
400 Watt			13.48	per lamp / mth						20.00	48.4%	
Post Top												
100 Watt HPS			10.53	per lamp / mth						15.65	48.6%	
150 Watt HPS			17.15	per lamp / mth						25.45	48.4%	
175 Watt MV			8.96	per lamp / mth						13.25	47.9%	
Floodlights												
200 Watt HPS			11.30	per lamp / mth						15.65	38.5%	
400 Watt HPS			16.08	per lamp / mth						21.75	35.3%	
250 Watt MH			17.34	per lamp / mth						20.35	17.4%	
400 Watt MH			22.93	per lamp / mth						26.90	17.3%	
1000 Watt MH			49.70							58.35	17.4%	
250 Watt MH - Mongoose										22.35		
400 Watt MH - Mongoose										26.20		
Wood Pole			2.30	per pole / mth						3.40	47.8%	
Overhead Span			1.30	per span / mth						1.95	50.0%	
Underground Lateral			5.35	per lateral / mth						7.15	33.6%	

**KENTUCKY POWER COMPANY**  
**Comparison of Current and Proposed Rates**

Tariff	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	% Change	Excess		Energy	% Change	Customer	% Change
		KVA/KVAR	Energy				KVAR	% Change				
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
<b>SL</b>												
<u>Overhead Service on Existing Distribution Poles</u>												
100 Watt HPS			5.93	per lamp / mth						7.40	24.8%	
150 Watt HPS			6.85	per lamp / mth						8.55	24.8%	
200 Watt HPS			8.65	per lamp / mth						10.60	22.5%	
400 Watt HPS			12.88	per lamp / mth						16.95	31.6%	
<u>Service on New Wood Distribution Poles</u>												
100 Watt HPS			9.23	per lamp / mth						10.60	14.8%	
150 Watt HPS			10.20	per lamp / mth						11.75	15.2%	
200 Watt HPS			11.90	per lamp / mth						13.60	14.3%	
400 Watt HPS			16.13	per lamp / mth						19.00	17.8%	
<u>Service on New Metal or Concrete Poles</u>												
100 Watt HPS			15.13	per lamp / mth						22.45	48.4%	
150 Watt HPS			15.90	per lamp / mth						23.60	48.4%	
200 Watt HPS			20.20	per lamp / mth						30.00	48.5%	
400 Watt HPS			21.98	per lamp / mth						32.65	48.5%	
<b>CATV</b>												
Charge for attachments on a two-user pole			7.21	per pole / year						7.21	0.0%	
Charge for attachments on a three-user pole			4.47	per pole / year						4.47	0.0%	
<b>COGEN/SPP I &amp; II</b>												
Standard Measurement			6.75	Single Phase						7.10	5.2%	
			8.45	Polyhase						8.15	-3.6%	
TOD Measurement			7.55	Single Phase						7.50	-0.7%	
			8.85	Polyhase						8.50	-4.0%	
<b>Energy Credit</b>												
Standard Meter			2.81					2.90	3.2%			
TOD Meter								3.06	-13.6%			
On-Peak KWH			3.54					2.78	21.4%			
Off-Peak KWH			2.29									
<b>Capacity Credit</b>												
Standard Energy Meter			0.72	Per kW / Mo.	2.75	281.9%						
TOD Energy Meter			1.73	Per kW / Mo.	6.59	280.9%						

**KENTUCKY POWER COMPANY**  
**Comparison of Current and Proposed Rates**

Tariff	CURRENT RATES				PROPOSED RATES							
	Demand	Excess		Customer	Demand	% Change	Excess		Energy	% Change	Customer	% Change
		KVA/KVAR	Energy				KVAR	% Change				
(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
\$/kW	\$/kVAR	c/kWh	\$/mo	\$/kW		\$/kVAR		c/kWh		\$/mo		
<b>NUG</b>												
Subtransmission	4.16	0.67		4.74	13.9%	0.76	13.4%					
Transmission	2.31	0.67		3.00	29.9%	0.76	13.4%					
<b>AFS</b>												
Primary	4.04			4.72	16.8%							
Transfer Switch Maintenance										13.57		

**KENTUCKY POWER COMPANY**  
**Real Time Pricing Rate**  
**Comparison of Current and Proposed**

	Current (1)	Proposed (2)	% Change
<b>Capacity Charge:</b>			
RPM Auction (\$/kW)	3.404	5.301	55.7%
<b>Diversity Factor:</b>			
CIP	0.83	0.72	-13.3%
QP	0.68	0.72	5.9%
Reserve Margin	1.175	1.165	-0.9%
<b>Transmission Charge:</b>			
NITS (\$/kW)	1.7574	2.1116	20.2%
<b>Diversity Factor:</b>			
CIP	0.83	0.66	-20.5%
QP	0.67	0.63	-6.0%
<b>Other Market Services Charge:</b>			
Secondary (c/kWh)	0.2915	0.2499	-14.3%
Primary (c/kWh)	0.2842	0.2404	-15.4%
Subtransmission (c/kWh)	0.2800	0.2359	-15.8%
Transmission (c/kWh)	0.2765	0.2337	-15.5%
<b>Distribution Charge (\$/kW):</b>			
Secondary	4.46	7.97	78.7%
Primary	2.77	4.72	70.4%
Program Charge (\$/mo)	150	150	0.0%
<b>Losses (Demand):</b>			
Secondary	1.09752	1.10221	0.4%
Primary	1.06908	1.06570	-0.3%
Subtransmission	1.04605	1.04278	-0.3%
Transmission	1.03056	1.03211	0.2%
<b>Losses (Energy):</b>			
Secondary	1.05938	1.06938	0.9%
Primary	1.03361	1.02972	-0.4%
Subtransmission	1.01667	1.00954	-0.7%
Transmission	1.01310	1.00577	-0.7%

I. Proposed Revenue

	Billed & Accrued Revenue	Fuel Revenue	Base Revenue	Less: HEAP Revenue	Plus: Employee Discount	Adjusted Base Revenue
Total RS Revenue Requirement						
Demand	171,831,652	\$0	\$171,831,652	\$113,090	\$40,252	\$171,758,814
Energy	79,687,814	5,695,548	73,992,266	\$48,697	17,333	\$73,960,902
Customer	14,286,737	0	14,286,737	\$9,403	3,346	\$14,280,680
<b>Total</b>	<b>\$265,806,203</b>	<b>\$5,695,548</b>	<b>\$260,110,655</b>	<b>\$171,190</b>	<b>\$60,931</b>	<b>\$260,000,396</b>

II. Customer Charge

Full Cost Customer Revenue	\$14,280,680	/	1,711,903 Bills	=	\$8.34 /mo.
			Current charge	=	\$5.86 /mo.
			Proposed Customer Charge (1 1/2 times Overall Increase)	=	\$8.00 /mo.
Proposed Customer Charge	1,711,903	x	\$8.00	=	\$13,695,224

III. Off-Peak Energy Charge

Energy Revenue Requirement	\$73,960,902				
Total Energy (kWh)	2,453,166,874				
Total Secondary Energy Charge	\$0.03015 /kWh				
Fixed Cost Adder	\$0.02000 /kWh				
Proposed Off-Peak Energy Charge	\$0.05015 /kWh				
Off-Peak % Usage	56.00%				
Off-Peak kWh Energy	1,373,773,449				
Off-Peak Revenue	1,373,773,449	x	\$0.05015	=	\$68,894,738

IV. On-Peak Energy Charge

Total RS Base Revenue	\$260,000,396
Less: Customer Revenue	13,695,224
Less: Off-Peak Energy Revenue	68,894,738
<b>On-Peak Revenue</b>	<b>\$177,410,434</b>
Total RS Energy	2,453,166,874
Less: Off-Peak kWh Energy	1,373,773,449
<b>On-Peak kWh Energy</b>	<b>1,079,393,425</b>
Proposed On-Peak Energy Charge	\$0.16436 /kWh

V. Revenue Verification

	Units	Rate	Revenue	Difference
On-Peak	1,079,393,425 kWh	\$0.16436 /kWh	\$177,409,103	
Off-Peak	1,373,773,449 kWh	\$0.05015 /kWh	68,894,738	
Customer	1,711,903 Bills	\$8.00 /Mo.	13,695,224	
<b>Total</b>	<b>2,453,166,874 kWh</b>		<b>\$259,999,065</b>	<b>(1,331)</b>

VI. Time-of-Day Customer Charges

Current TOD Charge	\$8.36
Proposed Standard Charge	\$8.00
Actual Differential:	
TOD Meter Cost	\$355.04
Standard Meter Cost	\$116.67
Cost Differential	\$238.37
Carrying Cost	13.44%
Over 12 Months	12
Differential	\$2.67
Proposed RS-TOD/RS-LM-TOD	\$10.65
Separate Meter Customer Charge:	
Use: Current	\$3.00

VII. RS-TOD/RS-LM-TOD Proposed Revenue

	Units	Rate	Revenue
On-Peak	1,546,831 kWh	\$0.16436 /kWh	\$254,237
Off-Peak	3,680,077 kWh	\$0.05015 /kWh	184,556
Customer - Std TOD	2,202 Bills	\$10.65 /Mo.	23,451
Customer - Sep Meter	24 Bills	\$3.00 /Mo.	72
Total	5,226,908 kWh		\$462,316

VIII. Revenue

	Adjusted Base Revenue	Revised Revenue
Total RS Revenue Requirement		
Demand	\$171,758,814	\$171,453,404
Energy	\$73,960,902	73,829,389
Customer	\$14,280,680	14,255,287
Total	\$260,000,396	\$259,538,080
Less RS-TOD/RS-LM-TOD Revenue	\$462,316	
Revised RS Revenue	\$259,538,080	

IX. Customer Revenue

Customer Charge Revenue	1,709,677 Bills	x	\$8.00 /mo.	\$13,677,416
Residual Customer Revenue	\$14,255,287	-	\$13,677,416	= \$577,871

X. Standard Energy Rates

Storage Water Heating Revenue	444,814 kWh	x	\$0.05015 /kWh (Off-Pk)	\$22,307
Revised RS Revenue	259,538,080			
Less: Customer Revenue	13,677,416			
Less: Storage Water Htg Revenue	22,307			
Energy Charge Revenue - All Blocks	\$245,838,357			
All kWh	2,447,495,152			
Standard Energy Rate - All kWh	\$0.10044 /kWh			

XI. RS Revenue Verification

	Units	Rate	Revenue	Difference
All Standard kWh	2,447,495,152 kWh	\$0.10044 /kWh	245,826,413	
Storage Water Heating	444,814 kWh	\$0.05015 /kWh	22,307	
Customer	1,709,677 Bills	\$8.00 /mo.	13,677,416	
Total	2,447,939,966 kWh		\$259,526,136	(11,944)

\*Revised after revenue verification

**XII. Revenue Verification - Employee**

<u>Billed on Employee Rates:</u>	Units	Rate	Revenue	
All Standard kWh	14,600,321 kWh	\$0.10044 /kWh	\$1,466,456	
Customer	1,854 Bills	\$4.00 /mo.	7,416	
Storage Water Heating	32,600 kWh	\$0.05015 /kWh	<u>1,635</u>	
<b>Total</b>	<b>14,632,921 kWh</b>		<b>\$1,475,507</b>	
Time of Day:				
On-Peak kWh	110,592 kWh	\$0.16436 /kWh	\$18,177	
Off-Peak kWh	272,084 kWh	\$0.05015 /kWh	13,645	
Customer	170 Bills	\$0.00 /mo.	<u>0</u>	
<b>Total</b>	<b>382,676 kWh</b>		<b>\$31,822</b>	
<b>Total Employee</b>	<b>\$1,475,507</b>	<b>+</b>	<b>\$31,822 =</b>	<b>\$1,507,329</b>

**XIII. Revenue Verification - Employee Discount**

<u>Billed on Standard Rates:</u>	Units	Rate	Revenue	
All Standard kWh	14,600,321 kWh	\$0.10044 /kWh	1,466,456	
Customer	8,317 Bills	\$8.00 /mo.	66,536	
Storage Water Heating	32,600 kWh	\$0.05015 /kWh	<u>1,635</u>	
<b>Total</b>	<b>14,632,921 kWh</b>		<b>\$1,534,627</b>	
Time of Day:				
On-Peak kWh	110,592 kWh	\$0.16436 /kWh	\$18,177	
Off-Peak kWh	272,084 kWh	\$0.05015 /kWh	13,645	
Customer	170 Bills	\$10.65 /mo.	<u>1,811</u>	
<b>Total</b>	<b>382,676 kWh</b>		<b>\$33,633</b>	
<b>Total Employee</b>	<b>\$1,534,627</b>	<b>+</b>	<b>\$33,633 =</b>	<b>\$1,568,260</b>
<b>Total Employee Discount:</b>	<b>\$1,568,260</b>	<b>-</b>	<b>\$1,507,329 =</b>	<b>\$60,931</b>

**XIV. Residential Summary**

Schedule	Bills	kWh	Revenue	Difference
RS	1,709,677	2,447,939,966	\$259,526,136	
RS-TOD	2,226	5,226,908	462,316	
HEAP Revenue			171,190	
Employee Discount			<u>(60,931)</u>	
<b>Total Billed</b>	<b>1,711,903</b>	<b>2,453,166,874</b>	<b>\$260,098,711</b>	<b>(\$11,944)</b>



KENTUCKY POWER COMPANY  
 Experimental RS-TOD 2 Rate Design  
 Twelve Months Ended September 30, 2009  
 Rate Design

I. Per Books Revenue

	<u>Total</u> (1)	<u>Production</u> (2)	<u>All Other</u> (3) = (1) - (2)
Demand	\$171,831,652	\$90,129,684	\$81,701,968
Energy	\$79,687,814	\$79,687,814	\$0
Customer	<u>\$14,286,737</u>	<u>\$0</u>	<u>\$14,286,737</u>
Total	\$265,806,203	\$169,817,498	\$95,988,705

II. Incremental Meter Charge Rate Design

Annual Incremental Meter Charge	Months	Carrying Charge	Incremental Customer Charge	Plus Standard	Proposed Customer Charge
\$319.00	12	13.44%	\$3.55	\$8.00	\$11.55

III. Basic Energy Charge Rate Design

All Other Revenue	\$95,988,705
Less: Customer Charge Revenue - STD	\$13,677,416
Customer Charge Revenue - TOD	\$23,523
Add: Employee Discount Revenue	<u>(\$60,931)</u>
Basic Energy Revenue	\$82,348,697
Total kWh	2,453,166,874
Basic Energy Charge	\$0.033568

IV. Variable Energy Charge Rate Design

Market Generation (Excluding Losses)					
RT LMP (1)	Capacity (2)	Total (3) = (1) + (2)	Production Charge (4) on (3)	kWh (5)	Variable Energy Charge (6) = (4) / (5)
Summer	6,597,020	11,326,141	\$16,035,540	161,418,380	\$0.099341
Winter	20,035,321	11,360,427	\$44,450,071	354,973,247	\$0.125221
Other	<u>73,802,713</u>	<u>3,420,029</u>	<u>\$109,331,887</u>	<u>1,936,775,247</u>	<u>\$0.056450</u>
100,435,054	19,509,578	119,944,632	\$169,817,498	2,453,166,874	
			Percentage:	141.58%	

V. Energy Base Rate Total

	Basic Energy Charge (1)	Variable Energy Charge (2)	Subtotal (3) = (1) + (2)	Fuel Adjustment (4)	Base Rate (5) = (3) - (4)
Summer	\$0.033568	\$0.099341	\$0.132909	\$0.0023217	\$0.13059
Winter	\$0.033568	\$0.125221	\$0.158789	\$0.0023217	\$0.15647
Other	\$0.033568	\$0.056450	\$0.090018	\$0.0023217	\$0.08770

VI. Revenue Verification

	Units (1)	Rate (2)	Revenue (3) = (1) x (2)
Customer Charge - STD	1,709,677 Bills	\$8.00	\$13,677,416
Customer Charge - TOD	2,202 Bills	\$10.65	\$23,451
Customer Charge - TOD - Sep Meter	24 Bills	\$3.00	\$72
Summer	161,418,380 kWh	\$0.13059	\$21,079,626
Winter	354,973,247 kWh	\$0.15645 *	\$55,535,564
Other	1,936,775,247 kWh	\$0.08770	\$169,855,189
Fuel	2,453,166,874 kWh	\$0.0023217	\$5,695,548
Employee Discount			<u>(\$60,931)</u>
			\$265,805,935
			\$265,806,203
			(\$268)

\* Revised after revenue verification

KENTUCKY POWER COMPANY  
 Experimental RS-TOD 2 Rate Design  
 Twelve Months Ended September 30, 2009  
 Calculation of Market Capacity

<u>Date</u>	<u>Hour</u>	<u>kW</u>
8/10/2009	1700	495,731
8/18/2009	1600	355,053
8/17/2009	1700	467,434
8/11/2009	1700	454,230
8/20/2009	1700	487,059
		<hr/>
		2,259,507
Average MW		451.901
365 Days		365
Average RPM Clearing Price		<hr/>
		\$118.28
Total Capacity		<hr/>
		\$19,509,578

	<u>RPM Clearing Price</u>	<u>Reserve Margin</u>	<u>Weighted Average RPM Clearing Price</u>
2009 / 2010	\$102.04	1.178	120.20
2010 / 2011	174.29	1.165	203.05
2011 / 2012	110.04	1.181	129.96
2012 / 2013	16.46	1.209	19.90
	<hr/>		<hr/>
	\$402.83		473.11
Average	\$100.71	1.175	118.28

Allocation of Capacity Charge between Summer Peak and All Other Hours

	<u>Monthly Peak</u>	<u>Summer</u>	<u>Winter</u>	<u>Other</u>
October	453,838			453,838
November	626,010		626,010	
December	875,880		875,880	
January	896,322		896,322	
February	891,145		891,145	
March	923,442		923,442	
April	468,567			468,567
May	340,767	170,384		170,384 *
June	478,693	478,693		
July	433,914	433,914		
August	495,731	495,731		
September	350,292	175,146		175,146 *
	<hr/>			<hr/>
	7,234,601	1,753,868	4,212,799	1,267,935
	100.00%	24.24%	58.23%	17.53%
Capacity	\$19,509,578	4,729,121.62	11,360,427.05	3,420,028.96

\* 50% in Summer, 50% in Other

KENTUCKY POWER COMPANY  
SGS Rate Design  
Twelve Months Ended September 30, 2009

I. Proposed Revenue

	<u>Billed &amp; Accrued Revenue</u>	<u>Fuel Revenue</u>	<u>Base Revenue</u>
Demand	\$10,145,950	\$0	\$10,145,950
Energy	4,674,042	319,941	4,354,101
Customer	2,986,174	0	2,986,174
<b>Total</b>	<b>\$17,806,166</b>	<b>\$319,941</b>	<b>\$17,486,225</b>
Less: SGS-TOD	\$181	\$0	\$181
SGS - Excl. TOD			
Demand	\$10,145,950	\$0	\$10,145,950
Energy	4,674,042	319,941	4,354,101
Customer	2,985,993	0	2,985,993
<b>Total</b>	<b>\$17,805,985</b>	<b>\$319,941</b>	<b>\$17,486,044</b>

II. Non-Metered Customer Charge

Meter Plant (370)	\$5,340,111	Customer Base Revenue	\$2,986,174
Net Plant/Gross Plant Percentage	68.66%	Less: Meter Plant Revenue	800,445
Depreciated Meter Plant	3,666,682	Meter O&M Expense (586 & 597)	200,488
Return on Rate Base	13.25%	Meter Reading Expense (902)	94,411
Income	485,835	Adj. Customer Revenue	1,890,830
GRCF	1,647,564	/ Bills	276,017
Meter Plant Revenue	800,445	Proposed Non-Metered Customer Charge	6 85
		Use Current:	\$7 50

III. Standard Customer Charge

Customer Revenue	\$2,985,993		
Less: Non-Metered Customer Rev.	140,948		
Residual Customer Revenue	\$2,845,045	/	257,212 Bills = \$11 06 /mo.
			Use Current: \$11 50 /mo.
Standard	\$11 50	x	257,212 Bills = \$2,957,938
Non-Metered	\$7 50	x	18,793 Bills = \$140,948

IV. Energy Charges

	<u>Current Rate</u>		<u>1 5 Times Overall Increase</u>		<u>Proposed Rate</u>		<u>Units</u>	
Over 500 kWh Charge	0 05994	x (1+	36 38%	) =	0 08174	x	75,301,155	= \$6,155,116
Revenue Requirement	\$17,486,044							
Less: Standard Customer Revenue	2,957,938							
Less: Non-Metered Customer Revenue	140,948							
Less: Over 500 kWh Charge Revenue	6,155,116							
	\$8,232,042							
First 500 kWh Charge	\$8,232,042	/	62,502,806	=	\$0 13171			

V. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Difference</u>
Energy - First 500 kWh	62,502,806 kWh	\$0 13170 /kWh*	\$8,231,620	
- Over 500 kWh	75,301,155 kWh	\$0 08174 /kWh	\$6,155,116	
Standard Customer	257,212 Bills	\$11 50 /mo	2,957,938	
Non-Metered Customer	18,793 Bills	\$7 50 /mo	140,948	
Total Base Revenue			\$17,485,622	(\$422)

VI. Off-Peak Energy Charge

Energy Revenue Requirement	\$4,354,101 / 137,803,961 kwh	\$0.03160
Fixed Cost Adder		<u>0.02000</u>
Calculated Off-Peak Energy Charge		\$0.05160
Use: Residential Off-Peak Energy Charge		\$0.05015
Off-Peak % Usage		52.65%
Off-Peak kWh		72,558,304
Off-Peak Revenue		\$3,638,799

VII. On-Peak Energy Charge

Total SGS Base Revenue	\$17,486,225
Less: Standard Customer Revenue	2,957,938
Non-Metered Customer Revenue	140,948
Time-of-Day Customer Revenue	181
Time-of-Day Off-Peak Revenue	<u>3,638,799</u>
On-Peak Revenue	\$10,748,359
On-Peak kWh Energy	<u>65,245,657</u>
Proposed On-Peak Energy Charge	\$0.16474 /kWh

VIII. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Difference</u>
On-Peak	65,245,657 kWh	\$0.16473 *	\$10,747,917	
Off-Peak	72,558,304 kWh	\$0.05015	3,638,799	
Standard Customer	257,212 Bills	\$11.50	2,957,938	
Non-Metered Customer	18,793 Bills	\$7.50	140,948	
Time-of-Day Customer Charge	12 Bills	\$15.10	181	
Total Base Revenue			\$17,485,783	(\$442)

\*Revised after revenue verification.

IX. Revenue From Existing TOD Customers

	<u>Units</u>	<u>Rate</u>	<u>Proposed Revenue</u>
SGS-TOD			
On-Peak Energy	0	\$0.16473	0
Off-Peak Energy	0	\$0.05015	0
Customer	12	\$15.10 *	<u>181</u>
Total			\$181

\*Use current.

KENTUCKY POWER COMPANY - INDIANA  
Experimental SGS-TOD2 Rate Design  
Twelve Months Ended September 30, 2009  
Rate Design

I. Per Books Revenue

	<u>Total</u> (1)	<u>Production</u> (2)	<u>All Other</u> (3) = (1) - (2)
Demand	\$10,145,950	\$4,440,056	\$5,705,894
Energy	\$4,674,042	\$4,674,042	\$0
Customer	<u>\$2,986,174</u>	<u>\$0</u>	<u>\$2,986,174</u>
Total	\$17,806,166	\$9,114,098	\$8,692,068

II. Incremental Meter Charge Rate Design

Annual Incremental Meter Charge	/	Months	x	Carrying Charge	=	Incremental Customer Charge	+	Plus Standard	=	Proposed Customer Charge
\$319.00	/	12	x	13.44%	=	\$3.55	+	\$11.50	=	\$15.05

III. Basic Energy Charge Rate Design

All Other Revenue	\$8,692,068
Less: Customer Charge Revenue - STD	\$2,957,938
Customer Charge Revenue - TOD	\$181
Customer Charge Revenue - NM	<u>\$140,948</u>
Basic Energy Charge	\$5,593,001
 Total kWh	 137,803,961
Basic Energy Charge	\$0.040587

IV. Variable Energy Charge Rate Design

	<u>Market Generation (Excl. Losses)</u>		<u>Total</u> (3) = (1) + (2)	<u>Production Charge</u> (4) on (3)	<u>kWh</u> (5)	<u>Variable Energy Charge</u> (6) = (4) / (5)
	<u>RT LMP</u> (1)	<u>Capacity*</u> (2)				
Summer	397,541	322,326	719,867	\$1,028,080	9,908,105	\$0.103762
Winter	882,968	534,050	1,417,017	\$2,023,718	16,274,648	\$0.124348
Other	<u>4,035,581</u>	<u>209,272</u>	<u>4,244,853</u>	<u>\$6,062,300</u>	<u>111,621,208</u>	<u>\$0.054311</u>
	5,316,089	1,065,542	6,381,737	\$9,114,098	137,803,961	
			Percentage:	142.82%		

V. Energy Base Rate Total

	<u>Basic Energy Charge</u> (1)	<u>Variable Energy Charge</u> (2)	<u>Subtotal</u> (3) = (1) + (2)	<u>Fuel Adjustment</u> (4)	<u>Base Rate</u> (5) = (3) - (4)
Summer	\$0.040587	\$0.103762	\$0.144349	\$0.0023217	\$0.14203
Winter	\$0.040587	\$0.124348	\$0.164935	\$0.0023217	\$0.16261
Other	\$0.040587	\$0.054311	\$0.094898	\$0.0023217	\$0.09258

VI. Revenue Verification

	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Billing</u> (3) = (1) x (2)		
Customer Charge - STD	257,212 Bills	\$11.50	\$2,957,938		
Customer Charge - TOD	12 Bills	\$15.10	\$181		
Customer Charge - NM	18,793 Bills	\$7.50	\$140,948		
Summer	9,908,105 kWh	\$0.14202 *	\$1,407,149		
Winter	16,274,648 kWh	\$0.16259 *	\$2,646,095		
Other	111,621,208 kWh	\$0.09258	\$10,333,891		
Fuel	137,803,961 kWh	\$0.0023217	\$319,941		
			<u>\$17,806,143</u>	\$17,806,166	(\$23)

\* Revised after revenue verification

KENTUCKY POWER COMPANY  
 Experimental SGS-TOD2 Rate Design  
 Twelve Months Ended September 30, 2009  
 Calculation of Market Capacity

<u>Date</u>	<u>Hour</u>	<u>kWh</u>
8/10/2009	1700	25,981
8/18/2009	1600	24,200
8/17/2009	1700	25,099
8/11/2009	1700	25,515
8/20/2009	1700	22,611
		<hr/>
		123,406
Average MW		24.681
365 Days		365
Average RPM Clearing Price		\$118.28
Total Capacity		<hr/>
		\$1,065,542

	<u>RPM Clearing Price</u>	<u>Reserve Margin</u>	<u>Weighted Average RPM Clearing Price</u>
2009 / 2010	\$102.04	1.178	120.20
2010 / 2011	174.29	1.165	203.05
2011 / 2012	110.04	1.181	129.96
2012 / 2013	16.46	1.209	19.90
	<hr/>	<hr/>	<hr/>
	\$402.83		473.11
Average	\$100.71	1.175	118.28

Allocation of Capacity Charge between Summer Peak and All Other Hours

	<u>Monthly Peak</u>	<u>Summer</u>	<u>Winter</u>	<u>Other</u>
October	22,107			22,107
November	20,301		20,301	
December	33,887		33,887	
January	37,318		37,318	
February	29,636		29,636	
March	26,207		26,207	
April	16,131			16,131
May	19,629	9,815		9,815 *
June	23,086	23,086		
July	20,357	20,357		
August	25,981	25,981		
September	19,379	9,690		9,690 *
	<hr/>	<hr/>	<hr/>	<hr/>
	294,019	88,928	147,349	57,742
	100.00%	30.25%	50.12%	19.64%
Capacity	\$1,065,542	322,326.36	534,049.50	209,272.39

\* 50% in Summer, 50% in Other

KENTUCKY POWER COMPANY  
MGS Rate Design  
Twelve Months Ended September 30, 2009

I. Proposed Revenue

	<u>Billed &amp; Accrued Revenue</u>	<u>Fuel Revenue</u>	<u>Base Revenue</u>
<u>Secondary</u>			
Demand	\$40,000,097	\$0	\$40,000,097
Energy	18,620,699	1,276,024	17,344,675
Customer	1,126,412	0	1,126,412
<b>Total</b>	<b>\$59,747,208</b>	<b>\$1,276,024</b>	<b>\$58,471,184</b>
Secondary TOD	\$447,728	\$10,815	\$436,913
Secondary LM-TOD	\$121,330	\$3,184	\$118,146
Secondary AF	\$183,114	\$4,167	\$178,947
<u>Secondary - Excl. TOD, LM-TOD, and AF</u>			
Demand	\$39,496,526	\$0	\$39,496,526
Energy	18,386,279	1,257,858	17,128,421
Customer	1,112,231	0	1,112,231
<b>Total</b>	<b>\$58,995,036</b>	<b>\$1,257,858</b>	<b>\$57,737,178</b>
<u>Primary</u>			
Demand	\$1,303,709	\$0	\$1,303,709
Energy	696,360	49,840	646,520
Customer	120,417	0	120,417
<b>Total</b>	<b>\$2,120,486</b>	<b>\$49,840</b>	<b>\$2,070,646</b>
<u>Subtransmission</u>			
Demand	\$338,776	\$0	\$338,776
Energy	238,312	17,714	220,598
Customer	93,494	0	93,494
<b>Total</b>	<b>\$670,582</b>	<b>\$17,714</b>	<b>\$652,868</b>
<u>Total MGS - Excl. TOD, LM-TOD, AF</u>			
Demand	\$41,139,011	\$0	\$41,139,011
Energy	19,320,951	1,325,412	17,995,539
Customer	1,326,142	0	1,326,142
<b>Total</b>	<b>\$61,786,104</b>	<b>\$1,325,412</b>	<b>\$60,460,692</b>

II. Billing Determinant Summary

	<u>Secondary</u>	<u>Primary</u>	<u>Subtransmission</u>
Standard Billing Demand	2,205,103	75,839	26,015
Mining Minimum Billing Demand	0	8,334	1,835
First 200 kWh per kW	346,095,070	14,634,903	5,048,746
Over 200 kWh per kW	195,685,030	6,619,961	2,505,669
Bills	88,823	925	166

III. Proposed Customer Charges and Revenue

<u>Proposed Customer Charge</u>	<u>Customer Revenue</u>	<u>Bills</u>	<u>Full Cost Rate</u>	<u>Current Rate</u>	<u>Proposed Rate*</u>
Secondary	\$1,112,231	88,823	\$12.52	\$13.50	\$13.50
Primary	120,417	925	130.18	\$21.00	\$28.50
Subtransmission	93,494	166	563.22	\$153.00	\$209.00
<b>Total</b>	<b>\$1,326,142</b>	<b>89,914</b>			

\* Use current rate for Secondary. For Primary & Subtransmission limit to 1.5 x overall increase of 24.25%.

<u>Proposed Customer Revenue</u>	<u>Proposed Rate</u>	<u>Bills</u>	<u>Customer Revenue</u>
Secondary	\$13.50	88,823	\$1,199,111
Primary	\$28.50	925	26,363
Subtransmission	\$209.00	166	34,694
<b>Total</b>		<b>89,914</b>	<b>\$1,260,168</b>

IV. Proposed Demand Charges and Revenue

Proposed Demand Charge

	<u>Current Rate</u>	<u>1.5 x Class Incr. 31.65% Increase</u>	<u>Revised Proposed Rate</u>
Standard Demand	\$1.31	\$0.41	\$1.72
Mining Minimum Demand	\$5.46	\$1.73	\$7.19

	<u>Secondary Rate</u>	<u>Loss Factor</u>	<u>Proposed Rate</u>
Standard Demand			
Secondary	\$1.72	1.000	\$1.72
Primary	\$1.72	0.967	\$1.66
Subtransmission	\$1.72	0.946	\$1.63

Proposed Demand Revenue

	<u>Revised Proposed Rate</u>	<u>Units</u>	<u>Demand Revenue</u>
Secondary			
Standard Demand	\$1.72	2,205,103	\$3,792,777
Mining Minimum Demand	\$7.19	0	\$0
Primary			
Standard Demand	\$1.66	75,839	\$125,893
Mining Minimum Demand	\$7.19	8,334	\$59,921
Subtransmission			
Standard Demand	\$1.63	26,015	\$42,404
Mining Minimum Demand	\$7.19	1,835	\$13,194
			\$4,034,189

V. Proposed Energy Charges and Revenue

Total Base Revenue	\$60,460,692
Less: Customer Revenue	\$1,260,168
Demand Revenue	\$4,034,189
Proposed Energy Revenue	\$55,166,335

Proposed Energy Charges

	<u>Units</u>	<u>Current Charges</u>	<u>Current Energy Revenue</u>	<u>Proposed Energy Revenue</u>	<u>Proposed Charges</u>
<u>Secondary</u>					
<= 200 x Demand	346,095,070	\$0.08177	\$28,300,194	\$35,414,762	\$0.10233
> 200 x Demand	195,685,030	\$0.07015	\$13,727,305	\$17,178,301	\$0.08779
<u>Primary</u>					
<= 200 x Demand	14,634,903	\$0.07507	\$1,098,642	\$1,374,837	\$0.09394
> 200 x Demand	6,619,961	\$0.06715	\$444,530	\$556,283	\$0.08403
<u>Subtransmission</u>					
<= 200 x Demand	5,048,746	\$0.06933	\$350,030	\$438,026	\$0.08676
> 200 x Demand	2,505,669	\$0.06510	\$163,119	\$204,126	\$0.08147
Total Energy Revenue			\$44,083,820	\$55,166,335	



KENTUCKY POWER COMPANY  
MGS Rate Design  
Twelve Months Ended September 30, 2009

VI. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Target Revenue</u>	<u>Difference</u>
<u>Secondary</u>					
Demand - Standard	2,205,103 kW	\$1.72 /kW	\$3,792,777		
- Minimum	0 kW	\$7.19 /kW	\$0		
Energy - <= 200 x Demand	346,095,070 kWh	\$0.10233 /kWh	\$35,415,909		
- > 200 x Demand	195,685,030 kWh	\$0.08778 /kWh *	\$17,177,232		
Customer	88,823 bills	\$13.50 /bill	\$1,199,111		
<u>Primary</u>					
Demand - Standard	75,839 kW	\$1.66 /kW	\$125,893		
- Minimum	8,334 kW	\$7.19 /kW	\$59,921		
Energy - <= 200 x Demand	14,634,903 kWh	\$0.09394 /kWh	\$1,374,803		
- > 200 x Demand	6,619,981 kWh	\$0.08402 /kWh *	\$556,209		
Customer	925 bills	\$28.50 /bill	\$26,363		
<u>Subtransmission</u>					
Demand - Standard	26,015 kW	\$1.63 /kW	\$42,404		
- Minimum	1,835 kW	\$7.19 /kW	\$13,194		
Energy - <= 200 x Demand	5,048,746 kWh	\$0.08676 /kWh	\$438,029		
- > 200 x Demand	2,505,669 kWh	\$0.08147 /kWh	\$204,137		
Customer	166 bills	\$209.00 /bill	\$34,694		
Total Standard MGS Revenue			\$60,460,676	\$60,460,692	(16)

VII. Off-Peak Energy Charge

Energy Revenue Requirement	\$17,344,675 /	549,604,518 kwh =	\$0.03156
Fixed Cost Adder			<u>0.02000</u>
Calculated Off-Peak Energy Charge			\$0.05156
Use:			\$0.05156
Off-Peak % Usage			49.31%
Off-Peak kWh			271,009,988
Off-Peak Revenue			\$13,973,275

VIII. On-Peak Energy Charge

Total MGS Secondary Base Revenue	\$58,471,184
Less: Standard Customer Revenue	1,199,111
TOD Customer Revenue	12,656
LM-TOD Customer Revenue	1,752
Off-Peak Energy Revenue	<u>13,973,275</u>
On-Peak Revenue	\$43,284,390
On-Peak kWh Energy	<u>278,594,530</u>
Proposed On-Peak Energy Charge	\$0.15537 /kWh

IX. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Difference</u>
On-Peak	278,594,530 kWh	\$0.15537	\$43,285,232	
Off-Peak	271,009,988 kWh	\$0.05155 *	13,970,565	
Standard Customer	88,823 Bills	\$13.50	1,199,111	
TOD	885 Bills	\$14.30	12,656	
LM-TOD	584 Bills	\$3.00	1,752	
Total Base Revenue			\$58,469,316	(\$1,868)

\*Revised after revenue verification

X. Time-of-Day Customer Charges

	<u>Units</u>	<u>Use Current Charge</u>	<u>Revenue</u>
MGS-TOD	885 Bills	\$14.30	\$12,656
MGS-LM-TOD	584 Bills	\$3.00	1,752

XI. Revenue From Existing TOD Customers

	<u>Units</u>	<u>Rate</u>	<u>Proposed Revenue</u>
MGS-TOD			
On-Peak Energy	1,754,775 kWh	\$0.15537	\$272,639
Off-Peak Energy	2,903,465 kWh	\$0.05155	149,674
Customer	1,021 Bills	\$14.30	14,600
Total			\$436,913
MGS-LM-TOD			
On-Peak Energy	438,944 kWh	\$0.15537	\$68,199
Off-Peak Energy	932,596 kWh	\$0.05155	48,075
Customer	624 Bills	\$3.00	1,872
Total			\$118,146

XII. Recreational Lighting

Customer Charge	Use: Proposed MGS Secondary		\$13.50
Current Energy Charge		\$0.07708	
Overall MGS Class Proposed Increase		21.10%	
Proposed Energy Charge		\$0.09334	
<u>Revenue from Recreational Lighting</u>			
	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>
Energy	1,794,638 kWh	\$0.09334 /kWh	\$167,512
Customer	847 Bills	\$13.50 /mo	11,435
Total Base Revenue			\$178,947

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I. Proposed Revenue	Billed and Accrued Revenue	Fuel Revenue	Base Revenue
Secondary			
Demand	\$37,496,518	\$0	\$37,496,518
Energy	19,606,552	1,347,939	18,258,613
Customer	165,813	0	165,813
<b>Total</b>	<b>\$57,268,883</b>	<b>\$1,347,939</b>	<b>\$55,920,944</b>
Secondary LM-TOD	\$284,775	\$7,154	\$277,621
Secondary Excl. LM-TOD			
Demand	\$37,310,063	\$0	\$37,310,063
Energy	19,509,057	1,340,785	18,168,272
Customer	164,988	0	164,988
<b>Total</b>	<b>\$56,984,108</b>	<b>\$1,340,785</b>	<b>\$55,643,323</b>
Primary			
Demand	\$5,469,631	\$0	\$5,469,631
Energy	3,379,694	243,234	3,136,460
Customer	140,249	0	140,249
<b>Total</b>	<b>\$8,989,574</b>	<b>\$243,234</b>	<b>\$8,746,340</b>
Subtransmission			
Demand	\$2,554,065	\$0	\$2,554,065
Energy	2,581,621	182,915	2,398,706
Customer	182,043	0	182,043
<b>Total</b>	<b>\$5,317,729</b>	<b>\$182,915</b>	<b>\$5,134,814</b>
Transmission			
Demand	\$0	\$0	\$0
Energy	0	0	0
Customer	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total LGS			
Demand	\$45,333,759	\$0	\$45,333,759
Energy	25,470,372	1,766,934	23,703,438
Customer	487,280	0	487,280
<b>Total</b>	<b>\$71,291,411</b>	<b>\$1,766,934</b>	<b>\$69,524,477</b>

II. Billing Determinant Summary	Secondary	Primary	Subtransmission	Transmission
Billing Demand	1,606,539	432,390	271,247	0
Billing Reactive	50,257	70,343	63,743	0
Billing kWh	577,461,697	104,787,360	78,827,849	0
Bills	8,613	1,118	599	0

III. Proposed Customer Charges & Revenue

Proposed Customer Charge	Customer Revenue	Bills	Full Cost Rate	Use: Current Rate
Secondary	\$164,988	8,613	\$19.16	\$85.00
Primary	140,249	1,118	\$125.45	\$127.50
Subtransmission	182,043	599	\$303.91	\$535.50
Transmission	0	0	---	\$535.50
<b>Total</b>	<b>\$487,280</b>	<b>10,330</b>		

Proposed Customer Revenue	Proposed Rate	Bills	Customer Revenue
Secondary	\$85.00	8,613	\$732,105
Primary	\$127.50	1,118	142,545
Subtransmission	\$535.50	599	320,765
Transmission	\$535.50	0	0
<b>Total</b>		<b>10,330</b>	<b>\$1,195,415</b>

IV. Proposed Excess KVA Charges & Revenue

Current Rate: \$2.97 x Overall LGS Increase 21.32% = \$3.60

Proposed KVA Revenue	Proposed Rate	Excess KVA	Revenue
Secondary	\$3.60	50,257	\$180,925
Primary	\$3.60	70,343	253,235
Subtransmission	\$3.60	63,743	229,475
Transmission	\$3.60	0	0
<b>Total</b>		<b>184,343</b>	<b>\$663,635</b>

V. Proposed Demand Charges and Revenue

Current Secondary Charge: \$3.45 x Overall Increase of 24.25% = \$4.29

Demand Charges	Secondary Rate	Loss Factor	Proposed Demand Rate
Secondary	\$4.29	1.000	\$4.29
Primary	\$4.29	0.967	\$4.15
Subtransmission	\$4.29	0.946	\$4.06
Transmission	\$4.29	0.936	\$4.02

Proposed Demand Revenue	Billing Demand	Proposed Rate	Demand Revenue
Secondary	1,606,539	\$4.29	\$6,892,052
Primary	432,390	\$4.15	1,794,419
Subtransmission	271,247	\$4.06	1,101,263
Transmission	0	\$4.02	0
<b>Total</b>	<b>2,310,176</b>		<b>\$9,787,734</b>

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VI. Proposed Energy Charges and Revenue

Loss Adjusted Energy	Billing <u>Energy</u>	Loss <u>Factor</u>	Loss Adj <u>Energy</u>
Secondary	577,461,697	1.000	577,461,697
Primary	104,787,360	0.962	100,805,440
Subtransmission	78,827,849	0.944	74,413,489
Transmission	<u>0</u>	0.935	<u>0</u>
Total	761,076,906		752,680,626

Equipment Credit Revenue	Billing <u>Energy</u>	Equipment <u>Credit</u>	Credit <u>Revenue</u>
Secondary	577,461,697	--	0
Primary	104,787,360	(0.01051)	(1,101,315)
Subtransmission	78,827,849	(0.02609)	(2,056,619)
Transmission	<u>0</u>	(0.02904)	<u>0</u>
Total	761,076,906		(\$3,157,934)

Total Revenue	\$69,524,477
Less: Customer Revenue	1,195,415
Excess KVAR Revenue	663,635
Demand Revenue	9,787,734
Equipment Credit Revenue	<u>(3,157,934)</u>

Energy Revenue	\$61,035,627
Loss Adjusted Billing Energy	<u>752,680,626</u>

Secondary Energy Charge \$0.08109

	Secondary <u>Rate</u>	Loss <u>Factor</u>	Energy <u>Rate</u>	Equipment <u>Credit</u>	Proposed <u>Rate</u>
Secondary	\$0.08109	1.000	\$0.08109	0.00000	\$0.08109
Primary	0.08109	0.962	\$0.07801	(0.01051)	\$0.06750
Subtransmission	0.08109	0.944	\$0.07655	(0.02609)	\$0.05046
Transmission	0.08109	0.935	\$0.07582	(0.02904)	\$0.04678

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VII. Revenue Verification		Units	Rate	Revenue
Secondary	Demand	1,606,539 kW	\$4.29 /kW	\$6,892,052
	Excess KVA	50,257 KVA	3.60 /KVA	180,925
	Energy	577,461,697 kWh	0.08109 /kWh	46,826,369
	Customer	8,613 Bills	85.00 /Mo	<u>732,105</u>
	Total Billed			\$54,631,451
Primary	Demand	432,390 kW	\$4.15 /kW	\$1,794,419
	Excess KVA	70,343 KVA	3.60 /KVA	253,235
	Energy	104,787,360 kWh	0.06750 /kWh	7,073,147
	Customer	1,118 Bills	127.50 /Mo	<u>142,545</u>
	Total Billed			\$9,263,346
Subtran	Demand	271,247 kW	\$4.06 /kW	\$1,101,263
	Excess KVA	63,743 KVA	3.60 /KVA	229,475
	Energy	78,827,849 kWh	0.05046 /kWh	3,977,653
	Customer	599 Bills	535.50 /Mo	<u>320,765</u>
	Total Billed			\$5,629,156
Tran	Demand	0 kW	\$4.02 /kW	\$0
	Excess KVA	0 KVA	3.60 /KVA	0
	Energy	0 kWh	0.04678 /kWh	0
	Customer	0 Bills	535.50 /Mo	<u>0</u>
	Total Billed			\$0
Total Tariff LGS				\$69,523,953
Target				\$69,524,477
Difference				(\$524)

\*Revised after revenue verification

VIII. Off-Peak Energy Charge For LM-TOD

Secondary Energy Revenue Req	\$18,258,613	/	580,543,179 kwh	=	\$0.03145
Fixed Cost Adder					<u>0.02000</u>
Calculated Off-Peak Energy Charge					\$0.05145
Use:					\$0.05145
Off-Peak % Usage					49.20%
Off-Peak kWh					<u>285,627,244</u>
Off-Peak Revenue					\$14,695,522

KENTUCKY POWER COMPANY  
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IX. On-Peak Energy Charge

Total LGS Secondary Base Revenue	\$55,920,944
Less: Customer Revenue	732,105
Time-of-Day Customer Revenue	8,834
Off-Peak Energy Revenue	<u>14,695,522</u>
On-Peak Revenue	\$40,484,483
On-Peak kWh Energy	<u>294,915,935</u>
Proposed On-Peak Energy Charge	\$0.13727 /kWh

X. Revenue Verification

	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Difference</u>
On-Peak	294,915,935 kWh	\$0.13727 /kWh	\$40,483,110	
Off-Peak	285,627,244 kWh	\$0.05145 /kWh	14,695,522	
Customer - Standard	8,613 Bills	\$85.00 /Mo	732,105	
- Time-of-Day	108 Bills	\$81.80 /Mo	8,834	
Total Base Revenue			\$55,919,571	(\$1,373)

\*Revised after revenue verification

XI. Revenue From Existing TOD Customers

	<u>Units</u>	<u>Rate</u>	<u>Proposed Revenue</u>
LGS-LM-TOD			
On-Peak Energy	1,284,601 kWh	\$0.13727 /kWh	\$176,337
Off-Peak Energy	1,796,881 kWh	\$0.05145 /kWh	92,450
Customer	108 Bills	\$81.80 /Mo *	<u>8,834</u>
Total			\$277,621

\*Use Current

KENTUCKY POWER COMPANY  
LGS Time-of-Day Rate Design  
Twelve Months Ended September 30, 2009

I. Proposed Revenue

	<u>Secondary</u>	<u>Primary</u>	<u>Subtran</u>	<u>Trans</u>
<u>Proposed Base Revenue</u>				
Demand	\$37,496,518	\$5,469,631	\$2,554,065	\$0
Energy	18,258,613	3,136,460	2,398,706	0
Customer	165,813	140,249	182,043	0
Total Base Revenue	\$55,920,944	\$8,746,340	\$5,134,814	\$0

II. Customer Revenue

Full Cost Customer Revenue	\$165,813	\$140,249	\$182,043	
All Bills	8,721	1,118	599	
Calculated Customer Charge	\$19.01	\$125.45	\$303.91	
Proposed Customer Charge	\$85.00	\$127.50	\$535.50	\$535.50 *
All Bills	8,721	1,118	599	0
Proposed Customer Revenue	\$ 741,285	\$ 142,545	\$ 320,765	\$ -

III. Off-Peak Energy Charge

	<u>Secondary</u>	<u>Primary</u>	<u>Subtran</u>	<u>Trans</u>
Energy Revenue Requirement	\$18,258,613	\$3,136,460	\$2,398,706	
Total Billing kWh	580,543,179	104,787,360	78,827,849	
Total Energy Charge	\$0.03145	\$0.02993	\$0.03043	
Fixed Cost Adder	\$0.01000	\$0.01000	\$0.01000	
Calculated Off-Peak Energy Charge	\$0.04145	\$0.03993	\$0.04043	
Proposed Off-Peak Energy Charge	\$0.04145	\$0.03993	\$0.03918 *	\$0.03881 *
Off-Peak % Usage	49.20%	49.16%	49.11%	
Off-Peak kWh	285,627,244	51,513,466	38,712,357	
Proposed Off-Peak Charge	\$0.04145	\$0.03993	\$0.03918	
Off-Peak Revenue	\$11,839,249	\$2,056,933	\$1,516,750	

\* Use Primary value, adjusted for losses



KENTUCKY POWER COMPANY  
LGS Time-of-Day Rate Design  
Twelve Months Ended September 30, 2009

IV. Demand Charge

	<u>Billing Demand</u>	<u>Proposed Rate *</u>	<u>Demand Revenue</u>
LGS - Secondary	1,606,539	8.30	\$13,334,274
- Primary	432,390	5.04	2,179,246
- Subtransmission	271,247	0.31	84,087
- Transmission	0	0.20	<u>0</u>
Total			\$15,597,606

\* Full cost off-peak rates excluding production

V. On-Peak Energy Charge

	<u>Secondary</u>	<u>Primary</u>	<u>Subtran</u>	<u>Trans</u>
Total Revenue	\$55,920,944	\$8,746,340	\$5,134,814	
Less: Customer Revenue	741,285	142,545	320,765	
Demand Revenue	13,334,274	2,179,246	84,087	
Off-Peak Energy Revenue	<u>11,839,249</u>	<u>2,056,933</u>	<u>1,516,750</u>	
On-Peak Revenue	\$30,006,136	\$4,367,617	\$3,213,212	
On-Peak kWh	294,915,935	53,273,894	40,115,492	
Calculated On-Peak Energy Charge	\$0.10174	\$0.08198	\$0.08010	
Proposed On-Peak Energy Charge	\$0.10174	\$0.08198	\$0.08010	\$0.07934 *
On-Peak kWh	<u>294,915,935</u>	<u>53,273,894</u>	<u>40,115,492</u>	<u>0</u>
On-Peak Revenue	\$30,004,747	\$4,367,394	\$3,213,251	\$0

\* Use Subtran value, adjusted for losses

KENTUCKY POWER COMPANY  
QP Rate Design  
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I. Proposed Revenue	<u>Billed and Accrued Revenue</u>	<u>Fuel Revenue</u>	<u>Base Revenue</u>
Demand	\$35,056,095	\$0	\$35,056,095
Energy	28,794,488	2,084,078	26,710,410
Customer	288,197	0	288,197
<b>Total</b>	<b>\$64,138,780</b>	<b>\$2,084,078</b>	<b>\$62,054,702</b>

II. Billing Determinant Summary	<u>Secondary</u>	<u>Primary</u>	<u>Subtransmission</u>	<u>Transmission</u>
On-Peak Billing Demand	8,718	955,233	1,091,478	119,865
Off-Peak Excess Billing Demand	0	5,340	6,885	322
Billing Reactive	13	162,132	319,807	30,446
First 350 kWh per Billing kW	3,051,300	308,081,259	341,592,092	37,267,958
All Over 350 kWh per Billing kW	2,154,023	106,505,182	97,017,036	2,304,752
Total Billing kWh	5,205,323	414,586,441	438,609,128	39,572,710
Bills	12	588	396	48

III. Proposed Customer Charges & Revenue	<u>Customer Revenue</u>	<u>Bills</u>	<u>Full Cost Rate</u>	<u>Use: Current Rate</u>
Proposed Customer Charge				
Secondary	202	12	\$16.83	\$276
Primary	89,592	588	\$152.37	\$276
Subtransmission	157,885	396	\$398.70	\$662
Transmission	40,517	48	\$844.10	\$1,353
<b>Total</b>	<b>\$288,196</b>	<b>1,044</b>		
Proposed Customer Revenue		<u>Proposed Rate</u>	<u>Bills</u>	<u>Customer Revenue</u>
Secondary		\$276.00	12	3,312
Primary		\$276.00	588	162,288
Subtransmission		\$662.00	396	262,152
Transmission		\$1,353.00	48	64,944
<b>Total</b>			<b>1,044</b>	<b>\$492,696</b>

IV. Proposed Excess KVAR Charges & Revenue	<u>Use: CIP-TOD Proposed Rate</u>	<u>Excess KVAR</u>	<u>Revenue</u>
Proposed KVAR Revenue			
Secondary	\$0.76	13	10
Primary	\$0.76	162,132	123,220
Subtransmission	\$0.76	319,807	243,053
Transmission	\$0.76	30,446	23,139
<b>Total</b>		<b>512,398</b>	<b>\$389,422</b>

KENTUCKY POWER COMPANY  
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V. Proposed Off-Peak Excess Demand Charges and Revenue

	<u>Off-peak Excess Demand</u>	<u>Proposed Rate</u>	<u>Revenue</u>
Secondary	0	\$9.39	0
Primary	5,340	\$6.09	32,521
Subtransmission	6,885	\$1.34	9,226
Transmission	<u>322</u>	\$1.22	<u>393</u>
Total	12,547		\$42,140

VI. Proposed Energy Charges and Revenue

	<u>Billing Energy</u>	<u>Loss Factor</u>	<u>Loss Adj Energy</u>
Secondary	5,205,323	1.000	5,205,323
Primary	414,586,441	0.962	398,832,156
Subtransmission	438,609,128	0.944	414,047,017
Transmission	<u>39,572,710</u>	0.935	<u>37,000,484</u>
Total	897,973,602		855,084,980

Energy Revenue	26,710,410
Shortfall due to < Full Cost Demand	<u>7,054,334</u>

Energy Revenue	\$33,764,744
Loss Adjusted Billing Energy	<u>855,084,980</u>

Secondary Energy Charge                    \$0.03949

	<u>Secondary Rate</u>	<u>Loss Factor</u>	<u>Proposed Rate</u>
Secondary	0.03949	1.000	0.03949
Primary	0.03949	0.962	0.03799
Subtransmission	0.03949	0.944	0.03728
Transmission	0.03949	0.935	0.03692

Proposed Energy Revenue

	<u>Billing Energy</u>	<u>Proposed Rate</u>	<u>Revenue</u>
Secondary	5,205,323	\$0.03949	205,558
Primary	414,586,441	\$0.03799	15,750,139
Subtransmission	438,609,128	\$0.03728	16,351,348
Transmission	<u>39,572,710</u>	\$0.03692	<u>1,461,024</u>
Total	897,973,602		\$33,768,069

VII. Proposed Minimum Demand Charges

Calculation of Loss Adj Demand	<u>Billing Demand</u>	<u>Loss Factor</u>	<u>Loss Adj Demand</u>
Secondary	8,718	1.000	8,718
Primary	955,233	0.967	923,710
Subtransmission	1,091,478	0.946	1,032,538
Transmission	119,865	0.936	112,194
<b>Total</b>	<b>2,175,294</b>		<b>2,077,160</b>

Equipment Credit Revenue	<u>Billing Demand</u>	<u>Equipment Credit</u>	<u>Credit Revenue</u>
Secondary	8,718	0.00	\$0
Primary	955,233	(3.09)	-\$2,951,670
Subtransmission	1,091,478	(7.97)	-\$8,699,080
Transmission	119,865	(9.19)	-\$1,101,559
<b>Total</b>	<b>2,175,294</b>		<b>(\$12,752,309)</b>

Total Required Base Revenue	\$62,054,702
Less: Customer Revenue	\$492,696
Excess KVAR Revenue	389,422
Off-peak Excess Revenue	42,140
Alternate Feed Revenue	143,450
Energy Revenue	26,710,410
Equipment Credit Revenue	(12,752,309)

Demand Revenue	\$47,028,893
Loss Adjusted Billing Demand	<u>2,077,160</u>

Full Cost Demand Charge	\$22.64
% of Full Cost	85% \$19.24

Demand Charges	<u>Secondary Rate</u>	<u>Loss Factor</u>	<u>Demand Rate</u>	<u>Equipment Credit</u>	<u>Proposed Rate</u>
Secondary	\$19.24	1.000	\$19.24	0.00	\$19.24
Primary	\$19.24	0.967	\$18.61	(3.09)	\$15.52
Subtransmission	\$19.24	0.946	\$18.20	(7.97)	\$10.23
Transmission	\$19.24	0.936	\$18.01	(9.19)	\$8.82

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VIII. Proposed On-Peak Demand Charges & First Block Energy Charges

Proposed On-Peak Demand Revenue	On-Peak Demand	Proposed LGS Rate	Revenue
Secondary	8,718	\$4.29	\$37,400
Primary	955,233	\$4.15	\$3,964,217
Subtransmission	1,091,478	\$4.06	\$4,431,401
Transmission	<u>119,865</u>	\$4.02	<u>\$481,857</u>
Total	2,175,294		\$8,914,875

Incremental First Block Energy Charge	On-Peak Demand	Minimum Rate Less Proposed Rate	Revenue	First Block Energy	Incremental Rate
Secondary	8,718	\$14.95	\$130,334	3,051,300	\$0.04271
Primary	955,233	\$11.37	\$10,860,999	308,081,259	\$0.03525
Subtransmission	1,091,478	\$6.17	\$6,734,419	341,592,092	\$0.01971
Transmission	<u>119,865</u>	\$4.80	<u>\$575,352</u>	37,267,958	\$0.01544
Total	2,175,294		\$18,301,104		

Proposed Energy Charges	(All-Hour) Second Block Rate	Incremental Rate	Proposed First Block Rate
Secondary	\$0.03949	\$0.04271	\$0.08220
Primary	\$0.03799	\$0.03525	\$0.07324
Subtransmission	\$0.03728	\$0.01971	\$0.05699
Transmission	\$0.03692	\$0.01544	\$0.05236

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IX. Revenue Verification		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Target</u>	<u>Difference</u>
Secondary	On-Peak Demand	8,718 kW	\$4.29 /kW	\$37,400		
	Off-peak Excess	0 kW	9.39 /kW	0		
	Excess KVAR	13 KVAR	0.76 /KVAR	10		
	Energy - Block 1	3,051,300 kWh	0.08220 /kWh	250,817		
	Energy - Block 2	2,154,023 kWh	0.03949 /kWh	85,062		
	Customer	12 Bills	276.00 /Mo	3,312		
	<b>Total Billed</b>			<b>\$376,601</b>		
Primary	On-Peak Demand	955,233 kW	\$4.15 /kW	\$3,964,217		
	Off-peak Excess	5,340 kW	6.09 /kW	32,521		
	Alternate Feed	30,392 kW	4.72 /kW	143,450		
	Excess KVAR	162,132 KVAR	0.76 /KVAR	123,220		
	Energy - Block 1	308,081,259 kWh	0.07324 /kWh	22,563,871		
	Energy - Block 2	106,505,182 kWh	0.03800 /kWh *	4,047,197		
	Customer	588 Bills	276.00 /Mo	162,288		
<b>Total Billed</b>			<b>\$31,036,764</b>			
Subtran	On-Peak Demand	1,091,478 kW	\$4.06 /kW	\$4,431,401		
	Off-peak Excess	6,885 kW	1.34 /kW	9,226		
	Excess KVAR	319,807 KVAR	0.76 /KVAR	243,053		
	Energy - Block 1	341,592,092 kWh	0.05700 /kWh *	19,470,749		
	Energy - Block 2	97,017,036 kWh	0.03729 /kWh *	3,617,765		
	Customer	396 Bills	662.00 /Mo	262,152		
	<b>Total Billed</b>			<b>\$28,034,346</b>		
Tran	On-Peak Demand	119,865 kW	\$4.02 /kW	\$481,857		
	Off-peak Excess	322 kW	1.22 /kW	393		
	Excess KVAR	30,446 KVAR	0.76 /KVAR	23,139		
	Energy - Block 1	37,267,958 kWh	0.05236 /kWh	1,951,350		
	Energy - Block 2	2,304,752 kWh	0.03692 /kWh	85,091		
	Customer	48 Bills	1,353.00 /Mo	64,944		
	<b>Total Billed</b>			<b>\$2,606,774</b>		
<b>Total Tariff QP</b>				<b>\$62,054,485</b>	<b>\$62,054,702</b>	<b>(\$217)</b>

\* Revised after revenue verification

KENTUCKY POWER COMPANY  
CIP Rate Design  
Twelve Months Ended June 30, 2005

I. Proposed Revenue		Billed and Accrued Revenue	Fuel Revenue	Base Revenue
Demand		\$65,851,605	\$0	\$65,851,605
Energy	5378131	74,622,286	5,378,131	69,244,155
Customer		181,170	0	181,170
Total		\$140,655,061	\$5,378,131	\$135,276,930

II. Billing Determinant Summary	Primary	Subtransmission	Transmission
On-Peak Billing Demand	0	3,425,421	611,061
Off-Peak Billing Demand	0	3,416,326	660,653
Minimum Billing Demand	0	94,127	163,144
Billing Reactive	0	286,216	60,448
Billing kWh	0	1,930,765,109	385,684,996
Bills	0	168	48

III. Proposed Customer Charges & Revenue	Customer Revenue	Bills	Full Cost Rate	Proposed Rate
Primary	0	0	--	\$276 *
Subtransmission	133,463	168	\$794.42	\$794 *
Transmission	47,707	48	\$993.90	\$1,353 *
Total	\$181,170	216		

\*Use current rate for primary and transmission, full cost for subtransmission.

Proposed Customer Revenue	Proposed Rate	Bills	Customer Revenue
Primary	\$276	0	0
Subtransmission	\$794	168	133,392
Transmission	\$1,353	48	64,944
Total		216	\$198,336

IV. Proposed Excess KVAR Charges & Revenue	Current Rate	13.12% Increase	Proposed Rate	Excess KVAR	Revenue
Primary	\$0.67	0.09	\$0.76	0	0
Subtransmission	\$0.67	0.09	\$0.76	286,216	217,524
Transmission	\$0.67	0.09	\$0.76	60,448	45,940
Total				346,664	\$263,464

V. Proposed Off-Peak Demand Charges and Revenue	Off-peak Demand	Proposed Rate	Revenue
Primary	0	\$6.09	0
Subtransmission	3,416,326	\$1.34	4,577,877
Transmission	660,653	\$1.22	805,997
Total	4,076,979		\$5,383,874

VI. Proposed Minimum Demand Charges and Revenue

Calculation of Loss Adj Demand	<u>Maximum Demand</u>	<u>Loss Factor</u>	<u>Loss Adj Demand</u>
Primary	0	1.000	0
Subtransmission	3,570,102	0.978	3,491,560
Transmission	<u>916,253</u>	0.968	<u>886,933</u>
Total	4,486,355		4,378,493

Equipment Credit Revenue	<u>Billing Demand</u>	<u>Equipment Credit</u>	<u>Credit Revenue</u>
Primary	0	0.00	\$0
Subtransmission	3,425,421	(4.72)	(16,167,987)
Transmission	<u>611,061</u>	(5.90)	<u>(3,605,260)</u>
Total	4,036,482		(\$19,773,247)

Total Demand Revenue	\$65,851,605
Less: Excess KVAR Revenue	263,464
Equipment Credit Revenue	<u>(19,773,247)</u>
Demand Revenue	\$85,361,388
Loss Adjusted Demand	<u>4,378,493</u>

Full Cost Demand Charge	\$19.50
% of Full Cost	100% \$19.50

Demand Charges	<u>Primary Rate</u>	<u>Loss Factor</u>	<u>Demand Rate</u>	<u>Equipment Credit</u>	<u>Proposed Rate</u>
Primary	\$19.50	1.000	\$19.50	0.00	\$19.50
Subtransmission	\$19.50	0.978	\$19.07	(4.72)	\$14.35
Transmission	\$19.50	0.968	\$18.88	(5.90)	\$12.98

Proposed Minimum Demand Revenue	<u>Minimum Demand</u>	<u>Proposed Rate</u>	<u>Revenue</u>
Primary	0	\$19.50	0
Subtransmission	94,127	\$14.35	1,350,722
Transmission	<u>163,144</u>	\$12.98	<u>2,117,609</u>
Total	257,271		\$3,468,331

VII. Proposed On-Peak Demand Charges and Revenue

Calculation of Loss Adj Demand	<u>Billing Demand</u>	<u>Loss Factor</u>	<u>Loss Adj Demand</u>
Primary	0	1.000	0
Subtransmission	3,425,421	0.978	3,350,062
Transmission	<u>611,061</u>	0.968	<u>591,507</u>
Total	4,036,482		3,941,569

Equipment Credit Revenue	<u>Billing Demand</u>	<u>Equipment Credit</u>	<u>Credit Revenue</u>
Primary	0	0.00	\$0
Subtransmission	3,425,421	(4.72)	(16,167,987)
Transmission	<u>611,061</u>	(5.90)	<u>(3,605,260)</u>
Total	4,036,482		(\$19,773,247)



VII. Proposed On-Peak Demand Charges and Revenue (continued)

Total Demand Revenue	\$65,851,605
Less: Excess KVAR Revenue	263,464
Off-peak Demand Revenue	5,383,874
Minimum Demand Revenue	3,468,331
Equipment Credit Revenue	<u>(19,773,247)</u>
Demand Revenue	\$76,509,183
Loss Adjusted Billing Demand	<u>3,941,569</u>
Full Cost Demand Charge	\$19.41
% of Full Cost	100% \$19.41

Demand Charges	Primary Rate	Loss Factor	Demand Rate	Equipment Credit	Proposed Rate
Primary	\$19.41	1.000	\$19.41	0.00	\$19.41
Subtransmission	\$19.41	0.978	\$18.98	(4.72)	\$14.26
Transmission	\$19.41	0.968	\$18.79	(5.90)	\$12.89

Proposed On-Peak Demand Revenue	On-Peak Demand	Proposed Rate	Revenue
Primary	0	\$19.41	0
Subtransmission	3,425,421	\$14.26	48,846,503
Transmission	<u>611,061</u>	\$12.89	<u>7,876,576</u>
Total	4,036,482		\$56,723,079

VIII. Proposed Energy Charges and Revenue

Loss Adjusted Energy	Billing Energy	Loss Factor	Loss Adj Energy
Primary	0	1.000	0
Subtransmission	1,930,765,109	0.981	1,894,080,572
Transmission	<u>385,684,996</u>	0.972	<u>374,885,816</u>
Total	2,316,450,105		2,268,966,388

Total Required Base Revenue	\$135,276,930
Less: Customer Revenue	\$198,336
Excess KVAR Revenue	\$263,464
Off-peak Demand Revenue	\$5,383,874
Minimum Demand Revenue	\$3,468,331
On-peak Demand Revenue	<u>\$56,723,079</u>
Energy Revenue	\$69,239,846
Loss Adjusted Billing Energy	<u>2,268,966,388</u>
Primary Energy Charge	\$0.03052

	Primary Rate	Loss Factor	Proposed Rate
Primary	0.03052	1.000	0.03052
Subtransmission	0.03052	0.981	0.02994
Transmission	0.03052	0.972	0.02967

KENTUCKY POWER COMPANY  
CIP Rate Design  
Twelve Months Ended June 30, 2005

VIII. Revenue Verification		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Target</u>	<u>Difference</u>
Primary	On-Peak Demand	0 kW	\$19.41 /kW	\$0		
	Off-peak Demand	0 kW	6.09 /kW	0		
	Minimum Demand	0 kW	19.50 /kW	0		
	Excess KVAR	0 KVAR	0.76 /KVAR	0		
	Energy	0 kWh	0.03052 /kWh	0		
	Customer	0 Bills	276.00 /Mo	0		
	Total Billed				\$0	
Subtran	On-Peak Demand	3,425,421 kW	\$14.26 /kW	\$48,846,503		
	Off-peak Demand	3,416,326 kW	1.34 /kW	4,577,877		
	Minimum Demand	94,127 kW	14.35 /kW	1,350,722		
	Excess KVAR	286,216 KVAR	0.76 /KVAR	217,524		
	Energy	1,930,765,109 kWh	0.02994 /kWh	57,807,107		
	Customer	168 Bills	794.00 /Mo	133,392		
	Total Billed				\$112,933,125	
Tran	On-Peak Demand	611,061 kW	\$12.88 /kW *	\$7,870,466		
	Off-peak Demand	660,653 kW	1.21 /kW *	799,390		
	Minimum Demand	163,144 kW	12.99 /kW *	2,119,241		
	Excess KVAR	60,448 KVAR	0.76 /KVAR	45,940		
	Energy	385,684,996 kWh	0.02967 /kWh	11,443,274		
	Customer	48 Bills	1,353.00 /Mo	64,944		
	Total Billed				\$22,343,255	
Total Tariff CIP				\$135,276,380	\$135,276,930	(\$550)

\* Revised after revenue verification

KENTUCKY POWER COMPANY  
Equipment Credits Relative to Secondary  
Twelve Months Ended September 30, 2009

<u>Current Billing Demand Summary</u>					
	Secondary	Primary	Subtran	Bulk Tran	Production
MGS	2,236,949	84,173	27,850		
LGS	1,615,111	432,390	271,247		
QP	8,718	955,233	1,091,478	119,865	
CIP	0	0	3,519,548	774,205	
<b>Total</b>	<b>3,860,778</b>	<b>1,471,796</b>	<b>4,910,123</b>	<b>894,070</b>	
Relative Loss Factor	1.000	0.967	0.946	0.936	
Loss Adj Demand	3,860,778	1,423,227	4,644,976	836,850	
	78%	78%			
Demand Served by Subtran :	3,011,407	1,110,117	4,644,976		
Functional Demand Rev	11,937,297	25,788,967	10,653,394	22,546,806	117,144,031
Functional Demand	3,860,778	5,284,005	8,766,500	10,765,831	10,765,831
Functional Cost	3.09	4.88	1.22	2.09	10.88

Full Cost Equipment Credits (Relative to Secondary)

	Secondary	Primary	Subtran	Total
Primary	3.09			<b>3.09</b>
Subtransmission	3.09	4.88		<b>7.97</b>
Transmission	3.09	4.88	1.22	<b>9.19</b>

Full Cost Equipment Credits (Relative to Primary)

	Primary	Subtran	Total
Loss Factor Secondary to Primary	0.967	0.967	
Subtransmission	4.72		<b>4.72</b>
Transmission	4.72	1.18	<b>5.90</b>

TOD and AF Demands

	Standard		Other	
	Metered kWh	Billing Demand	Metered kWh	Billing Demand
MGS-Sec	541,780,100	2,205,103		
MGS-TOD			4,658,240	18,960
MGS-LM-TOD			1,371,540	5,582
MGS-AF			1,794,638	7,304
LGS-Sec	577,498,339	1,606,539		
LGS-LM-TOD			3,081,482	8,572

2009 Equipment Credit.xls  
 Energy Basis

KENTUCKY POWER COMPANY  
 Equipment Credits Relative to Secondary  
 Twelve Months Ended September 30, 2009

Current Metered Energy Summary

	Secondary	Primary	Subtran	Bulk Tran	Production
MGS	549,604,518	21,467,050	7,629,548		
LGS	580,579,821	104,764,868	78,784,565		
QP	5,205,323	414,535,768	438,496,012	39,409,890	
CIP	0	0	1,930,765,109	385,684,996	
Total	1,135,389,662	540,767,686	2,455,675,234	425,094,886	
Relative Loss Factor	1.000	0.962	0.944	0.935	
Loss Adj Energy	1,135,389,662	520,218,514	2,318,157,421	397,463,718	
	78%	78%			
Energy Served by Subtran	885,603,936	405,770,441	2,318,157,421		
Functional Demand Rev	11,937,297	25,788,967	10,653,394	22,546,806	117,144,031
Functional Energy	1,135,389,662	1,655,608,176	3,609,531,798	4,371,229,315	4,371,229,315
Functional Cost	0.01051	0.01558	0.00295	0.00516	0.02680

Full Cost Equipment Credits

	Secondary	Primary	Subtran	Total
Primary	0.01051			0.01051
Subtransmission	0.01051	0.01558		0.02609
Transmission	0.01051	0.01558	0.00295	0.02904

TOD and AF Energy

	Metered kWh
MGS-Sec	541,780,100
MGS-TOD	4,658,240
MGS-LM-TOD	1,371,540
MGS-AF	1,794,638
Total MGS-Sec	549,604,518
LGS-Sec	577,498,339
LGS-LM-TOD	3,081,482
Total LGS-Sec	580,579,821

2009 Equipment Credit.xls      KENTUCKY POWER COMPANY  
 Off Peak      Full Cost Off-Peak and Off-Peak Excess Demand Charges  
 Twelve Months Ended September 30, 2009

	Demand Loss Factors	Distribution		Subtran	Bulk Tran	Production	Full Cost Charges
		Secondary	Primary				
Functional Demand Cost		3.09	4.88	1.22	2.09	10.88	
Off-Peak Recovery %		100%	100%	10%	10%	10%	
Off Peak Demand Cost		3.09	4.88	0.12	0.21	1.09	
Secondary Charge	1.000	3.09	4.88	0.12	0.21	1.09	\$9.39
Primary Charge	0.967		4.72	0.12	0.20	1.05	\$6.09
Subtran Charge	0.946			0.11	0.20	1.03	\$1.34
Transmission Charge	0.936				0.20	1.02	\$1.22

KENTUCKY POWER COMPANY  
 TWELVE MONTHS ENDED SEPTEMBER 30, 2009  
 COMPOSITE LOSS FACTOR SUMMARY

VOLTAGE ----- (1)	----- METERED -----		----- AT GENERATION -----		- LOSS FACTOR - -	
	DEMAND ----- (2)	ENERGY ----- (3)	DEMAND ----- (4)	ENERGY ----- (5)	- TO GENERATION - -  DEMAND ----- (6)	ENERGY ----- (7)
SECONDARY	760,237	3,796,701,681	837,938	4,162,584,947	1.10221	1.09637
PRIMARY	72,191	516,437,193	76,934	544,651,924	1.06570	1.05463
SUBTRANSMISSION	304,788	2,431,440,317	317,826	2,516,208,580	1.04278	1.03486
TRANSMISSION	41,246	404,637,958	42,571	414,859,333	1.03211	1.02526

VOLTAGE ----- (1)	----- COMPOSITE LOSS FACTORS -----							
	- TO SECONDARY -		-- TO PRIMARY --		-- TO SUBTRAN --		--- TO TRAN ---	
	DEMAND ----- (2)	ENERGY ----- (3)	DEMAND ----- (4)	ENERGY ----- (5)	DEMAND ----- (6)	ENERGY ----- (7)	DEMAND ----- (8)	ENERGY ----- (9)
SECONDARY	1.00000	1.00000	1.03426	1.03958	1.05699	1.05944	1.06792	1.06936
PRIMARY	0.96688	0.96193	1.00000	1.00000	1.02198	1.01910	1.03254	1.02865
SUBTRANSMISSION	0.94608	0.94390	0.97849	0.98125	1.00000	1.00000	1.01034	1.00936
TRANSMISSION	0.93640	0.93514	0.96848	0.97215	0.98977	0.99072	1.00000	1.00000

KENTUCKY POWER COMPANY  
 TWELVE MONTHS ENDED SEPTEMBER 30, 2009  
 GENERATION ENERGY SUMMARY

CLASS (1)	METERED			LOSS FACTORS			LOSS ADJUSTED		
	PEAK (2)	OFFPEAK (3)	TOTAL (4)	PEAK (5)	OFFPEAK (6)	TOTAL (7)	PEAK (8)	OFFPEAK (9)	TOTAL (10)
RS - SECONDARY	1,083,432,429	1,379,097,027	2,462,529,456	1.09530	1.09661	1.09603	1,186,684,084	1,512,332,307	2,699,016,391
SGS - SECONDARY	65,036,040	72,325,194	137,361,234	1.09537	1.09814	1.09683	71,238,416	79,423,247	150,661,663
MGS - SECONDARY	279,168,222	271,564,762	550,732,984	1.09532	1.09801	1.09665	305,779,507	298,181,514	603,961,021
MGS - PRIMARY	11,099,198	11,285,846	22,385,044	1.05637	1.05451	1.05543	11,724,840	11,900,994	23,625,834
MGS - SUBTRAN	4,227,252	4,307,304	8,534,556	1.03724	1.03537	1.03630	4,384,689	4,459,671	8,844,360
LGS - SECONDARY	295,131,852	285,880,523	581,012,375	1.09548	1.09879	1.09711	323,310,515	314,122,699	637,433,214
LGS - PRIMARY	54,011,324	52,229,457	106,240,781	1.05571	1.05380	1.05477	57,020,523	55,039,148	112,059,671
LGS - SUBTRAN	29,332,082	28,309,601	57,641,683	1.03612	1.03397	1.03507	30,391,529	29,271,399	59,662,928
QP - SECONDARY	2,256,966	2,948,337	5,205,303	1.09534	1.09920	1.09752	2,472,139	3,240,805	5,712,944
QP - PRIMARY	188,552,537	199,258,831	387,811,368	1.05556	1.05359	1.05455	199,029,211	209,937,208	408,966,419
QP - SUBTRAN	246,676,273	228,880,748	475,557,021	1.03622	1.03411	1.03521	255,611,351	236,688,860	492,300,211
QP - TRAN	20,729,530	18,843,178	39,572,708	1.02663	1.02487	1.02579	21,281,555	19,311,740	40,593,295
CIP - SUBTRAN	834,385,371	1,055,321,686	1,889,707,057	1.03605	1.03375	1.03476	864,460,859	1,090,940,222	1,955,401,081
CIP - TRAN	141,057,861	224,007,389	365,065,250	1.02646	1.02441	1.02520	144,790,957	229,475,081	374,266,038
MW - SECONDARY	3,321,214	4,500,215	7,821,429	1.09539	1.09906	1.09750	3,638,010	4,946,000	8,584,010
OL - SECONDARY	6,973,729	36,547,561	43,521,290	1.09488	1.10037	1.09949	7,635,415	40,215,755	47,851,170
SL - SECONDARY	1,380,325	7,137,285	8,517,610	1.09477	1.10033	1.09943	1,511,134	7,853,400	9,364,534
TOTAL	3,266,772,205	3,882,444,944	7,149,217,149	1.06863	1.06823	1.06841	3,490,964,734	4,147,340,050	7,638,304,784

KPS Case No. 09-0043  
 Commission Staff 1st Set Data Request  
 Order Dated December 23, 2009  
 Item No. 8-c  
 Page 43 of 61

KENTUCKY POWER COMPANY  
Alternate Feed Service (AFS) Rate Design  
Twelve Months Ended September 30, 2009

**AFS Monthly Cost / Reservation Demand Charge**

Primary Demand Revenue Requirement		\$25,788,967
Functional Demand @ Secondary	/	5,284,005
<hr/>		
Monthly Cost @ Secondary	=	\$4.88
Loss Factor Secondary to Primary	x	0.967
<hr/>		
AFS Monthly Cost @ Primary	=	\$4.72

**AFS Transfer Switch Monthly Testing Rate**

Total Annual AFS Transfer Switch Testing Cost		\$162.87
Divided by 12	/	12
<hr/>		
Total Monthly AFS Transfer Switch Testing Rate	=	\$13.57



Kentucky Power Company  
MW Rate Design  
Twelve Months Ended September 30, 2009

I. Revenue		<u>Billed &amp; Accrued Revenue</u>	<u>Fuel</u>	<u>Base Revenue</u>	
	Demand	417,408	0	417,408	
	Energy	268,067	18,159	249,908	
	Customer	2,708	0	2,708	
	<u>Total</u>	<u>688,183</u>	<u>18,159</u>	<u>670,024</u>	
II. Customer Charge					
	Full Cost Customer Charge	\$ 2,708	/	240	bills
					\$ 11.28 /mo.
					Use current: \$ 22.90 /mo.
	Customer Revenue	240	Bills	X	\$22.90 /mo.
					\$ 5,496
III. Demand Charge					
	Demand Revenue Requirement	\$ 417,408			
	Monthly Demand (SNCP)	17,345			
	Full Cost Demand Charge	24.07			
	Current Minimum Demand Charges	3.65	X	<u>Overall Increase</u>	= \$ 4.55
	Use:	4.55			
	Minimum kW	2,338			
	Minimum Demand Charge Revenue	\$ 10,638			
IV. Energy Charge					
	Energy Revenue Requirement				
	Total MW Revenue Requirement	\$ 670,024			
	Less: Customer Revenue	5,496			
	Less: Minimum Demand Revenue	10,638			
	<u>Energy Charge Revenue</u>	<u>\$ 653,890</u>			
	Billing kWh	7,802,389			
	Proposed Energy Charge	0.08381			
V. Revenue Verification					
		<u>Units</u>	<u>Proposed Charges</u>	<u>Revenue</u>	<u>Target Revenue</u>
	Energy	7,802,389	\$0.08380 *	653,840	
	Demand	2,338	\$ 4.57 *	10,685	
	Customer	240	\$22.90	5,496	
	<u>Total MW Verified Revenues</u>			<u>670,021</u>	670,024
					(3)

\*Revised after revenue verification

Kentucky Power Company  
OL Rate Design  
Twelve Months Ended September 30, 2009

Lamp Type & Size (1)	Annual Number of Lamps (2)	Present		Cost Based Rate (5)	Proposed		Annual Increase (8)	Percent Increase (9)=(8/4)
		Rate (3)	Revenue (4)=(2*3)		Rate (6)	Revenue (7)=(2*6)		
<b>High Pressure Sodium</b>								
100 Watt	297,084	\$7.18	\$2,133,063	\$8.54	\$10.00	\$2,970,840	\$837,777	39.28%
150 Watt	243,900	\$8.20	\$1,999,980	\$9.64	\$11.30	\$2,756,070	\$756,090	37.80%
200 Watt	27,504	\$10.05	\$276,415	\$11.95	\$14.00	\$385,056	\$108,641	39.30%
250 Watt				\$13.71	\$14.00 **			
400 Watt	2,676	\$16.33	\$43,699	\$18.85	\$22.15	\$59,273	\$15,574	35.64%
100 Watt Post Top	9,996	\$10.53	\$105,258	\$21.03	\$15.65	\$156,437	\$51,179	48.62%
150 Watt Post Top	828	\$17.15	\$14,200	\$22.18	\$25.45	\$21,073	\$6,873	48.40%
200 Watt Floodlight	21,972	\$11.30	\$248,284	\$13.30	\$15.65 **	\$343,862	\$95,578	38.50%
400 Watt Floodlight	51,576	\$16.08	\$829,342	\$18.51	\$21.75	\$1,121,778	\$292,436	35.26%
100 Watt Shoebox				\$20.50	\$20.50			
250 Watt Shoebox				\$24.62	\$24.60			
400 Watt Shoebox				\$28.69	\$28.70			
<b>Metal Halide</b>								
250 Watt Floodlight	1,512	\$17.34	\$26,218	\$15.93	\$20.35	\$30,769	\$4,551	17.36%
400 Watt Floodlight	9,852	\$22.93	\$225,906	\$19.54	\$26.90	\$265,019	\$39,113	17.31%
1000 Watt Floodlight	936	\$49.70	\$46,519	\$33.75	\$58.35	\$54,616	\$8,097	17.40%
250 Watt Mongoose				\$22.36	\$22.35			
400 Watt Mongoose				\$26.20	\$26.20			
<b>Mercury Vapor *</b>								
175 Watt	19,980	\$7.81	\$156,044		\$11.60	\$231,768	\$75,724	48.53%
400 Watt	1,548	\$13.48	\$20,867		\$20.00	\$30,960	\$10,093	48.37%
175 Post Top	132	\$8.96	\$1,183		\$13.25 **	\$1,749	\$566	47.88%
<b>Facilities Charge</b>								
Pole	51,804	\$2.30	\$119,149	\$8.72	\$3.40	\$176,134	\$56,985	47.83%
Span	54,696	\$1.30	\$71,105	\$3.74	\$1.95	\$106,657	\$35,552	50.00%
Lateral	684	\$5.35	\$3,659	\$6.09	\$7.15	\$4,891	\$1,232	33.64%
Base Revenue						\$8,716,952	\$2,396,061	
Fuel Clause						\$101,727		
Total						\$8,818,679		
Revenue Target						\$8,818,681		
Difference							-\$2	
Scale Factor		1.1741						

\* In process of elimination (2x Overall Increase)

\*\* Revised after revenue verification

Lamp Type & Size (1)	Estimated Installed Cost (2)	Monthly Facility Cost (3)=(2)*FCCR	Annual Maintenance Cost (4)	Consumption in kWh		Energy Cost @ \$0.06041 per kWh (7)=(6)*EC	Estimated Monthly Maintenance (8)	Lighting Cost Estimate (9)=(3+7+8)
				Annual (5)	Monthly (6)			
<b>High Pressure Sodium (HPS)</b>								
100 Watt	\$272.61	\$4.42	\$20.24	484	40.3	\$2.43	\$1.69	\$8.54
150 Watt	\$273.06	\$4.42	\$20.07	704	58.7	\$3.55	\$1.67	\$9.64
200 Watt	\$319.63	\$5.18	\$20.10	1,012	84.3	\$5.09	\$1.68	\$11.95
250 Watt	\$359.62	\$5.83	\$19.96	1,236	103.0	\$6.22	\$1.66	\$13.71
400 Watt	\$436.30	\$7.07	\$20.54	2,000	166.7	\$10.07	\$1.71	\$18.85
100 Watt Post Top	\$1,045.85	\$16.94	\$19.86	484	40.3	\$2.43	\$1.66	\$21.03
150 Watt Post Top	\$1,046.91	\$16.96	\$20.07	704	58.7	\$3.55	\$1.67	\$22.18
200 Watt Floodlight	\$402.99	\$6.53	\$20.10	1,012	84.3	\$5.09	\$1.68	\$13.30
400 Watt Floodlight	\$415.68	\$6.73	\$20.54	2,000	166.7	\$10.07	\$1.71	\$18.51
100 Watt Shoebox	\$1,013.27	\$16.41	\$19.86	484	40.3	\$2.43	\$1.66	\$20.50
250 Watt Shoebox	\$1,033.17	\$16.74	\$19.96	1,236	103.0	\$6.22	\$1.66	\$24.62
400 Watt Shoebox	\$1,043.67	\$16.91	\$20.54	2,000	166.7	\$10.07	\$1.71	\$28.69
<b>Metal Halide</b>								
250 Watt Floodlight	\$486.62	\$7.88	\$23.82	1,204	100.3	\$6.06	\$1.99	\$15.93
400 Watt Floodlight	\$490.58	\$7.95	\$24.61	1,896	158.0	\$9.54	\$2.05	\$19.54
1000 Watt Floodlight	\$561.85	\$9.10	\$21.63	4,540	378.3	\$22.85	\$1.80	\$33.75
250 Watt Mongoose	\$903.89	\$14.64	\$19.96	1,204	100.3	\$6.06	\$1.66	\$22.36
400 Watt Mongoose	\$922.89	\$14.95	\$20.54	1,896	158.0	\$9.54	\$1.71	\$26.20

Fixed Cost CC Rate  
Using 10-Yr Inv Life

Return	8.52%
Depreciation	7.66%
F.I.T.	1.60%
Prop Taxes, Adm & Gen'l	1.64%
<b>Annual Total</b>	<b>19.42%</b>
Monthly Total FCCRR	1.62%

Outdoor Lighting (OL) Cost of Service

Demand Revenue Requirement	\$525,876
Energy Revenue Requirement	\$1,509,673
Cust. Related Revenue Req't.	
O&M Expenses (Excl. A&G)	\$996,922
Taxes Other	\$164,208
State Income Tax	-\$17,642
Less: Acct. 598	\$532,162
B&A Rev Excl Direct Ltg Costs	\$2,646,875
Class Metered Energy	43,815,427
Energy Rate (\$/kWh)	\$0.06041

Kentucky Power Company  
 OL Rate Design  
 Twelve Months Ended September 30, 2009

Facilities Charges

	Installed		
	Cost	Carrying Charge	
30ft Wood Pole	500.29	1.62%	8.10
35ft Wood Pole	576.53	1.62%	<u>9.34</u>
Average			8.72
OH Span - First 50 Feet, Incl. Terminals	145.33	1.62%	2.35
OH Span - Additional 100 Feet	86.00	1.62%	<u>1.39</u>
OH Span - Total			3.74
UG Lateral - 50 Feet	375.69	1.62%	6.09

Kentucky Power Company  
SL Rate Design  
Twelve Months Ended September 30, 2009

Lamp Type & Size (1)	Annual Number of Lamps (2)	Present		Cost Based		Proposed		Annual Increase (9)	Percent Increase (10)=(8/4)
		Rate (3)	Revenue (4)=(2*3)	Lamp (5)	Lamp w/pole (6)	Rate (7)	Revenue (8)=(2*5 or 6)		
<b><u>Service on Existing Wood Poles</u></b>									
9,500 Lumen HPS	93,468	5.93	554,265	7.46	n.a.	\$7.40 *	691,663	137,398	24.79%
16,000 Lumen HPS	960	6.85	6,576	8.58	n.a.	\$8.55	8,208	1,632	24.82%
22,000 Lumen HPS	28,488	8.65	246,421	10.67	n.a.	\$10.60	301,973	55,552	22.54%
50,000 Lumen HPS	5,568	12.88	71,716	17.03	n.a.	\$16.95	94,378	22,662	31.60%
<b><u>Service on New Wood Poles</u></b>									
9,500 Lumen HPS	6,108	9.23	56,377	7.46	10.66	\$10.60	64,745	8,368	14.84%
16,000 Lumen HPS	312	10.20	3,182	8.58	11.80	\$11.75	3,666	484	15.20%
22,000 Lumen HPS	6,348	11.90	75,541	10.67	13.65	\$13.60	86,333	10,792	14.29%
50,000 Lumen HPS	1,572	16.13	25,356	17.03	19.08	\$19.00	29,868	4,512	17.79%
<b><u>Service on New Metal or Concrete Poles</u></b>									
9,500 Lumen HPS	0	15.13	0	7.46	29.17	\$22.45	0	0	48.38%
16,000 Lumen HPS	0	15.90	0	8.58	30.29	\$23.60	0	0	48.43%
22,000 Lumen HPS	1,176	20.20	23,755	10.67	32.38	\$30.00	35,280	11,525	48.51%
50,000 Lumen HPS	852	21.98	18,727	17.03	38.73	\$32.65	27,818	9,091	48.54%
Subtotal							\$1,343,932	\$262,016	
Fuel							\$19,702		
Total							\$1,363,634		
Revenue Target							\$1,363,743		
Difference								-\$109	
Scale Factor	0.9948								

\* Revised after revenue verification

Lamp Type & Size (1)	Estimated Installed Cost (2)	Monthly Facility Cost (3)=(2)*FCCRR	Annual Maintenance Cost (4)	Consumption in kWh		Energy Cost @ \$0.05886 per kWh (7)=(6)*EC	Estimated Monthly Maintenance (8)	Lighting Cost Estimate (9)=(3+7+8)
				Annual (5)	Monthly (6)			
<b>High Pressure Sodium (HPS)</b>								
9,500 Lumen	\$272.61	\$3.44	\$19.86	484	40.3	\$2.37	\$1.66	\$7.46
16,000 Lumen	\$273.06	\$3.45	\$20.07	704	58.7	\$3.46	\$1.67	\$8.58
22,000 Lumen	\$319.63	\$4.03	\$20.10	1,012	84.3	\$4.96	\$1.68	\$10.67
50,000 Lumen	\$436.30	\$5.50	\$20.54	2,000	166.7	\$9.81	\$1.71	\$17.03

Lamp Type & Size (1)	Lamp Cost (2)	Pole Type (3)	Pole Cost (4)	Estimated Installed Cost (5)	Monthly Facility Cost (6)=(5)*FCCRR	Annual Maintenance Cost (7)	Consumption in kWh		Energy Cost @ \$0.05886 per kWh (10)=(6)*EC	Estimated Monthly Maintenance (11)	Lighting Cost Estimate (12)=(5+10+11)
							Annual (8)	Monthly (9)			
<b>High Pressure Sodium (HPS)</b>											
9,500 Lumen	\$526.09		0.00	\$526.09	\$6.64	\$19.86	484	40.3	\$2.37	\$1.66	\$10.66
16,000 Lumen	\$528.28		0.00	\$528.28	\$6.67	\$20.07	704	58.7	\$3.46	\$1.67	\$11.80
22,000 Lumen	\$556.00		0.00	\$556.00	\$7.01	\$20.10	1,012	84.3	\$4.96	\$1.68	\$13.65
50,000 Lumen	\$598.68		0.00	\$598.68	\$7.55	\$20.54	2,000	166.7	\$9.81	\$1.71	\$19.08
<b>High Pressure Sodium (HPS)</b>											
9,500 Lumen	\$272.61		1,720.58	\$1,993.19	\$25.15	\$19.86	484	40.3	\$2.37	\$1.66	\$29.17
16,000 Lumen	\$273.06		1,720.58	\$1,993.64	\$25.15	\$20.07	704	58.7	\$3.46	\$1.67	\$30.29
22,000 Lumen	\$319.63		1,720.58	\$2,040.21	\$25.74	\$20.10	1,012	84.3	\$4.96	\$1.68	\$32.38
50,000 Lumen	\$436.30		1,720.58	\$2,156.88	\$27.21	\$20.54	2,000	166.7	\$9.81	\$1.71	\$38.73

	FCCRR 20-Yr Inv Life
Return	8.52%
Depreciation	2.97%
F I T	2.01%
Prop Taxes, Adm & Gen'l	1.64%
Annual Total	15.14%
Monthly Total FCCRR	1.26%

Street Lighting (SL) Cost of Service  
Test Year Ended 6/30/2005

Demand-Related Revenue Reqmt	\$122,615
Energy-Related Revenue Reqmt	301,566
Customer-Related Revenue Requirement	
O&M Expenses (Excl A&G)	142,600
Taxes Other	19,831
State Income Tax	21,283
Less: Account 585	53,816
Account 596	54,605
B&A Rev Excl Direct Ltg Cost	\$499,474
Class Metered Energy	8,485,771
Energy Rate (\$/kWh)	\$0.05886

**Kentucky Power Company**  
**Tariff NUG Rate Design**  
**Twelve Months Ended September 30, 2009**

<u>Coincident Demands:</u>	<u>Secondary Demand</u>	<u>Primary Demand</u>	<u>Subtran Demand</u>	<u>Bulk Tran Demand</u>
<b>Metered</b>				
MGS	1,168,184	46,676	17,823	
LGS	1,108,690	203,157	110,339	
QP	7,577	616,458	803,218	69,137
CIP-TOD			2,726,071	425,818
<b>Total Metered</b>	<b>2,284,451</b>	<b>866,291</b>	<b>3,657,451</b>	<b>494,955</b>

**Composite Loss Factors to Generation** **1.04278** **1.03211**

<u>Loss Adjusted to Generation</u>				
MGS	1,285,668	49,836	18,636	
LGS	1,219,752	216,600	115,068	
QP	8,328	656,784	837,672	71,376
CIP-TOD			2,842,536	439,464
<b>Total Loss Adjusted</b>	<b>2,513,748</b>	<b>923,220</b>	<b>3,813,912</b>	<b>510,840</b>

**Functional Billing Demand @ Generation** **3,436,968** **6,494,747\*** **7,761,720**

\* Distribution Load Served by Subtransmission System: 78%

<u>Sales Revenue:</u>	<u>Generation, Distribution &amp; Customer Revenue</u>	<u>Subtransmission Revenue</u>	<u>Bulk Transmission Revenue</u>	<u>Total Revenue</u>
MGS	37,344,466	1,745,937	3,892,502	42,982,905
LGS	40,063,609	1,849,017	4,095,693	46,008,319
QP	28,668,513	2,192,839	4,482,940	35,344,292
CIP-TOD	51,091,503	4,865,600	10,075,671	66,032,774
<b>Total</b>	<b>\$157,168,091</b>	<b>\$10,653,393</b>	<b>\$22,546,806</b>	<b>\$190,368,290</b>

<u>Functional Rates:</u>		<u>Subtran</u>	<u>Bulk Tran</u>	<u>Total</u>
Sales Revenue		\$10,653,393	\$22,546,806	
Functional Demand		6,494,747	7,761,720	
Rate @ Generation		\$1.64	\$2.90	
Rate @ Subtransmission	(Rate @ Gen x 1.04278)	\$1.71	\$3.03	<b>\$4.74</b>
Rate @ Transmission	(Rate @ Gen x 1.03211)		\$3.00	<b>\$3.00</b>

KENTUCKY POWER COMPANY  
 RTP Rate Design  
 Twelve Months Ended September 30, 2009

RPM Auction Price (2010/2011 Planning Year)	174.29 /MW-Day	=	5.301 /kW-Month
RPM Clearing Price Reserve Margin (2010/2011 Planning Year)			1.165
Current NITS Rate (Effective: July 1, 2009)	2111.60 /MW-Month	=	2.1116 /kW-Month
Capacity Charge Diversity Factor (5CP from Diversity wp)			
CIP-TOD			0.72
QP			0.72
Transmission Charge Diversity Factor (1CP from Diversity wp)			
CIP-TOD			0.66
QP			0.63
Other Market Services Charge			
Secondary			0.002499 \$/kWh
Primary			0.002404 \$/kWh
Subtransmission			0.002359 \$/kWh
Transmission			0.002337 \$/kWh
Distribution Charge (Full Cost Off-peak Rates Excl. Production, Trans & Subtrans.):			
Secondary			7.97 /kW
Primary			4.72 /kW
Transformer and Line Losses			
Demand			
Secondary			1.10221
Primary			1.06570
Subtransmission			1.04278
Transmission			1.03211
Energy (Excl. Variable Transmission)			
Secondary			1.06938
Primary			1.02972
Subtransmission			1.00954
Transmission			1.00577



I. Assumptions

		<u>Variable</u>	<u>Value</u>
A)	Capital Cost per kW of Capacity	V	\$637 /kW
B)	Weighted Cost of Capital (Workpaper S-2)	R	8.67%
C)	Carrying Charge Rate	CCR	13.67%
D)	Operation & Maintenance Cost per Year (Fixed & Variable)	O	\$3.47 /kW
E)	Line Losses	L	8.00%
F)	Estimated Unit Life	N	30 years
G)	Present Value of Carrying Charge for \$1 Investment for N years	D	1.4465
H)	Fixed Operation and Maintenance Cost Escalation Rate	IO	1.20%
I)	Construction Cost Escalation Rate	IP	1.20%

II. Calculation of Present Value of Carrying Charge

$$D = CCR \times \frac{(1 + R)^N - 1}{R \times (1 + R)^N}$$

D = 13.67% x  $\frac{11.1141}{1.0503}$  = 1.4465

III. **Calculation of Unadjusted Monthly Avoided Cost of Capacity**

$$C = \left(\frac{1}{12}\right) \times \left[ \frac{(D \times V \times \frac{S1}{S2} \times S3) + (S4 \times S5)}{S6} \right]$$

Where:

$$S1 = 1 - \frac{1 + IP}{1 + R}$$

$$S2 = 1 - \left(\frac{1 + IP}{1 + R}\right)^N$$

$$S3 = (1 + IP)^{(T-1)}$$

$$S4 = O \times \left(\frac{1 + IO}{1 + R}\right)$$

$$S5 = (1 + IO)^{(T-1)}$$

$$S6 = 1 - \frac{L}{2}$$

**Calculation for First Year**

T =	1		
S1 =	0.0687	S4 =	3.2315
S2 =	0.8819	S5 =	1.0000
S3 =	1.0000	S6 =	0.9600

$$C = \left(\frac{1}{12}\right) \times \left[ \frac{(1.4219 \times 198 \times \frac{0.0532}{0.8062} \times 1) + (2.4711 \times 1)}{0.9570} \right]$$

C = \$6.51

**Calculation for Second Year**

T =	2		
S1 =	0.0687	S4 =	3.2315
S2 =	0.8819	S5 =	1.0120
S3 =	1.0120	S6 =	0.9600

C = \$6.59

**Calculation for Third Year**

T =	3		
S1 =	0.0687	S4 =	3.2315
S2 =	0.8819	S5 =	1.0241
S3 =	1.0241	S6 =	0.9600

C = \$6.67

Three Year Average Avoided Cost of Capacity = \$6.59  
TOD Measurement

Three Year Average Avoided Cost of Capacity = \$2.75  
Standard Measurement

Cost Calculations (Support Page 1, Assumptions A & D)

I. Fixed Operations & Maintenance Cost per kW (2009 Dollars)

Fixed Operations & Maintenance Cost		10.13 mills/kWh
Hours per Year	x	8,760 hours
Unit Size	x	171,000 kW
Planned Outage Rate	x	3.20%
Total Fixed O&M Cost		\$485,579 /year
Unit Size	/	171,000 kW
Per Unit Fixed O&M Cost		\$2.84 /kW

II. Variable Operations & Maintenance Cost per kW (2009 Dollars)

Variable Operations & Maintenance Cost		2.23 mills/kWh
Hours per Year	x	8,760 hours
Unit Size	x	171,000 kW
Planned Outage Rate	x	3.20%
Total Variable O&M Cost		\$106,894 /year
Unit Size	/	171,000 kW
Per Unit Variable O&M Cost		\$0.63 /kW

III. Total Operations & Maintenance Cost per kW (2009 Dollars)

Fixed O&M Cost		\$2.84 /kW
Variable O&M Cost	+	0.63 /kW
Total O&M Cost (Page 1, Assumption D)		\$3.47 /kW

I. Calculation of Annual Carrying Charge Rate (Page 1, Assumption C)

	<u>Variable</u>	<u>Value</u>
Weighted Cost of Capital	R	8.67%
Property Tax Rate:		
Account 4081005		9,232,168
Electric Plant in Service	/	1,582,377,480
Property Tax Rate	a	0.58%
Insurance Rate:		
Account 9240000		392,915
Electric Plant in Service	/	1,582,377,480
Insurance Rate	p	0.02%
Depreciation Rate	d	1.64%
Composite Tax Rate	ct	39.14%
Book Depreciation	bd	3.33%
Rate on Debt Capital	b	5.53%
Debt Ratio	dr	60.46%

$$CCR = R + a + p + d + \left[ \left( \frac{ct}{1-ct} \right) \times (R + d - bd) \times \left( \frac{R - (b \times dr)}{R} \right) \right]$$

CCR = 13.67%

<u>I. Energy Payment Calculation *</u>	<u>On-Peak</u>	<u>Off-Peak</u>	<u>Non-TOD</u>
<b>A. Potential Loss Savings</b>			
Primary Losses			5.80%
Divided by 2	/		<u>2</u>
Loss Adjustment (Potential Loss Savings)			2.90%
<b>B. Time-of-Day Energy Payments</b>			
Avoided Energy Costs (2010-2012 Average)	2.97	2.70	¢/kWh
Divided by (1 - Loss Savings)	/	0.9710	0.9710
Time-of-Day Energy Payments	<u>3.06</u>	<u>2.78</u>	¢/kWh
<b>C. Non-Time-of-Day Energy Payment</b>			
Time-of-Day Energy Payments	3.06	2.78	¢/kWh
Hours per Year	x	3,654	5,106 hours
Weighted Average of Hourly TOD Payments	11,181	14,195	25,376
Hours Per Year			<u>8,760</u>
Non-Time-of-Day Energy Payment			2.90 ¢/kWh

\* On-Peak Period is 7am - 9pm, Monday through Friday  
Off-Peak Period is all other hours

**II. Demand and Energy Loss Calculations \*\***

<u>System</u>	<u>Demand</u>	<u>Energy</u>
Transmission	3.9%	2.8%
Subtransmission	1.0%	0.8%
Primary	2.9%	2.1%
Compound Loss Factor	<b>8.0%</b>	<b>5.8%</b>

\*\* Assuming COGEN/SPP Service at Primary

I. <u>Annual Carrying Charge Rates</u>	<u>Variable</u>	<u>Value</u>
Fixed Costs		13.7%
O&M		3.8%
Carrying Costs	CC	17.4%

II. <u>Charges</u>		
Contingencies		5%
Stores Expense		17%
Total Charges on Material	MC	22%
Labor		69%
Transportation Expense		33%
Total Charges on Labor	LC	102%

III. <u>Overheads</u>		
Company Construction Overheads	OC	24%

IV. Monthly Charge on Incremental Material

IM = Incremental Material Cost  
 IL = Incremental Labor Cost (50% of Material) = 0.5 x IM

$$\text{Monthly Charge on IM} = (1 + OC) \times [(1 + MC) \times IM + (1 + LC) \times IL] \times \frac{CC}{12}$$

Monthly Charge on IM = 4.02% of Incremental Material Cost

V. Monthly Meter Charges

	Incremental Material (IM)	Monthly Charge 4.02%	Average Charge
<u>Standard Measurement</u>			
<u>Single Phase</u>			
Option 2 - Primary - Transformer Rated	266	\$10.69	
Option 2 - Secondary - Self-Contained	59	2.37	
Option 3 - Primary - Transformer Rated	266	10.69	
Option 3 - Secondary - Transformer Rated	266	10.69	
Option 3 - Secondary - Self Contained	27	1.09	
<b>Total</b>		\$ 35.53 / 5 =	\$7.11
		Use:	\$7.10
<u>Polyphase</u>			
Option 2 - Primary - Transformer Rated	266	\$10.69	
Option 2 - Secondary - Self-Contained	109	4.38	
Option 3 - Primary - Transformer Rated (or Sec. >200 Amps)	266	10.69	
Option 3 - Secondary - Transformer Rated (Below 200 Amps)	266	10.69	
Option 3 - Secondary - Self Contained (Below 200 Amps)	109	4.38	
<b>Total</b>		\$ 40.83 / 5 =	\$8.17
		Use:	\$8.15
<u>Time-of-Day Measurement</u>			
<u>Single Phase</u>			
Option 2 - Primary - Transformer Rated	275	\$11.06	
Option 2 - Secondary - Self-Contained	84	3.38	
Option 3 - Primary - Transformer Rated	275	11.06	
Option 3 - Secondary - Transformer Rated	275	11.06	
Option 3 - Secondary - Self Contained	25	1.01	
<b>Total</b>		\$ 37.57 / 5 =	\$7.51
		Use:	\$7.50
<u>Polyphase</u>			
Option 2 - Primary - Transformer Rated	275	\$11.06	
Option 2 - Secondary - Self-Contained	118	4.74	
Option 3 - Primary - Transformer Rated	275	11.06	
Option 3 - Secondary - Transformer Rated	275	11.06	
Option 3 - Secondary - Self Contained	116	4.66	
<b>Total</b>		\$ 42.58 / 5 =	\$8.52
		Use:	\$8.50

Section 292.302(b)(1)

AEP SYSTEM EASTERN ZONE  
 ESTIMATED "AVOIDED COSTS" OF ENERGY  
FOR ASSUMED LEVELS OF COGENERATION PURCHASES  
 2009 - 2014  
 (Cents Per Kilowatt-Hour)

	<u>ASSUMED COGENERATION PURCHASE LEVEL</u>			
	<u>First</u>		<u>Second</u>	
	<u>100-MW</u>		<u>100-MW</u>	
	<u>Block</u>		<u>Block</u>	
	<u>Peak</u>	<u>Off-Peak</u>	<u>Peak</u>	<u>Off-Peak</u>
2009	2.49	2.20	2.48	2.19
2010	2.89	2.60	2.88	2.59
2011	2.90	2.70	2.89	2.69
2012	3.11	2.79	3.10	2.78
2013	3.23	2.91	3.22	2.90
2014	3.47	3.03	3.46	3.02

Notes: A. The peak costing period is 0700 to 2100 local time Monday through Friday. All other hours comprise the off-peak costing period.

B. Energy costs are expressed in current-year dollars.



I. Calculation of Cost Escalation Rates \*

<u>Year</u>	<u>Rate</u>	<u>Cumulative Escalation Rates</u>
2010	1.3%	1.01300
2011	1.6%	1.02921
2012	1.4%	1.04362
2013	1.5%	1.05927
2014	1.5%	1.07516
2015	1.5%	1.09129
2016	1.5%	1.10766
2017	1.5%	1.12427
2018	1.5%	1.14114
2019	1.5%	1.15825
2020	1.5%	1.17563
2021	1.5%	1.19326
2022	1.5%	1.21116
2023	1.5%	1.22933
2024	1.5%	1.24777
2025	1.5%	1.26648
2026	1.5%	1.28548
2027	1.5%	1.30476
2028	1.5%	1.32433
2029	1.5%	1.34420
2030	1.5%	1.36436
2031	1.5%	1.38483
2032	1.5%	1.40560
2033	1.5%	1.42668
2034	1.5%	1.44808

Compound Escalation Rate:	2010 to 2034 =	1.34420
Number of Years		25
Average Rate (25th Root)		1.2%

\* Based upon Moody's Economy com, GDP Chain Price Deflator

II. Calculation of Meter O&M Expense as a % of Original Cost

Account 586 - Operation	822,179
Account 597 - Maintenance	53,816
<u>Total O&amp;M</u>	<u>875,995</u>
Account 370 - Meter Plant	23,288,486
O&M Percentage	3.8%



**Kentucky Power Company**

**REQUEST**

Provide the following information concerning fuel purchases:

- a. A schedule showing by month the dollar amount of fuel purchases from affiliated and non-affiliated suppliers for the test year.
- b. A calculation of the dollar amount paid for fuel purchases each month from affiliated suppliers for the test year.
- c. A calculation showing the average (13-month) number of days' supply of coal on hand for the test year and each of the three years preceding the test year. Include all workpapers used to determine the response. Also include a detailed explanation of the factors considered in determining what constitutes an average day's supply of coal.

**RESPONSE**

- a. Please see the attached Pages 2 through 13 for the requested information.
- b. There were no affiliated coal purchases during the test year.
- c. Please see the attached Pages 14 through 63 for the requested schedule and the supporting workpapers. The number of days supply of coal for each month end is calculated by dividing the number of tons on hand at the end of the month by the average number of tons consumed at Big Sandy Plant daily over the most recent 12 months.

**WITNESS:** Errol K Wagner

**KENTUCKY POWER COMPANY  
 OCTOBER 2008**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b>BIG SANDY PLANT</b>			
Appalachian Fuels, LLC	03-30-07-902	23,520.37	\$ 1,297,867.62
Argus Energy, LLC	03-30-07-903	7,950.51	\$ 417,513.70
Beech Fork Processing ICG, LLC	03-30-07-904	10,339.29	\$ 514,399.79
ICG, LLC	03-30-07-901	10,431.80	\$ 608,776.63
INR-WV Operating, LLC	03-30-08-900	29,040.90	\$ 2,219,677.54
MC Mining, LLC	03-30-07-908	9,703.20	\$ 575,544.66
Rhino Energy, LLC	03-30-07-909	10,306.40	\$ 556,279.86
Trinity Coal Marketing, LLC	03-30-07-900	-	\$ 30,652.17
Trinity Coal Marketing, LLC	03-30-07-905	10,202.40	\$ 540,236.19
Arch Coal Sales Company	03-30-07-011	10,139.03	\$ 506,145.38
Black Diamond Mining Co., LLC	03-30-08-005	45,623.25	\$ 6,937,400.99
C & R Holding Kentucky, LLC	03-30-08-014	582.04	\$ 71,009.00
INR-WV Operating, LLC	03-30-08-001	101.10	\$ 6,345.89
Kiva Coal Sales, LLC	03-30-06-009	-	\$ 67,346.91
Laurel Creek Company	03-30-07-013	14,023.85	\$ 624,179.39
Logan & Kanawha Coal Co.	03-30-08-008	-	\$ 21,059.34
Louis Dreyfus Highbridge Energy	03-30-08-016	7,367.97	\$ 696,273.00
Root Hog Coal, Inc.	03-30-07-017	41.01	\$ 2,256.00
United Coal Company	03-30-08-007	(19,860.80)	\$ (1,556,008.32)
United Coal Company	03-30-08-010	29,741.40	\$ 2,903,799.47
United Coal Company	03-30-08-013	29,499.80	\$ 4,366,107.88
Virginia Electric and Power Co.	03-30-08-009	19,079.80	\$ 2,794,575.86
Virginia Electric and Power Co.	03-30-08-011	(10,000.00)	\$ (69,927.69)
Virginia Power Energy Marketing	03-30-08-012	10,530.20	\$ (47,742.26)
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>248,363.52</b>	<b>\$ 24,083,769.00</b>

**KENTUCKY POWER COMPANY  
 NOVEMBER 2008**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b>BIG SANDY PLANT</b>			
Appalachian Fuels, LLC	03-30-07-902	12,691.38	\$ 708,479.17
Argus Energy, LLC	03-30-07-903	6,980.22	\$ 369,562.63
Beech Fork Processing	03-30-07-904	2,443.71	\$ 121,479.71
ICG, LLC	03-30-07-901	20,233.60	\$ 1,126,337.10
INR-WV Operating, LLC	03-30-08-900	20,842.97	\$ 1,680,206.84
MC Mining, LLC	03-30-07-908	9,914.40	\$ 592,767.07
Rhino Energy, LLC	03-30-07-909	10,276.60	\$ 547,671.16
Trinity Coal Marketing, LLC	03-30-07-900	20,324.80	\$ 1,093,079.36
Trinity Coal Marketing, LLC	03-30-07-905	10,202.00	\$ 526,375.99
Arch Coal Sales Company	03-30-07-011	20,371.20	\$ 1,011,088.47
Black Diamond Mining Co., LLC	03-30-08-005	44,759.29	\$ 6,764,805.85
C & R Holding Kentucky, LLC	03-30-08-014	19,966.31	\$ 2,443,059.99
INR-WV Operating, LLC	03-30-08-001	-	\$ (2.56)
Laurel Creek Company	03-30-07-013	9,585.83	\$ 447,001.36
Louis Dreyfus Highbridge Energy	03-30-08-016	28,160.14	\$ 2,641,220.56
New River Energy Resources, LLC	03-30-08-015	2,532.25	\$ 308,935.00
Root Hog Coal, Inc.	03-30-07-017	-	\$ (44.81)
United Coal Company	03-30-08-010	-	\$ (52,840.69)
United Coal Company	03-30-08-013	9,773.20	\$ 1,516,828.71
Virginia Electric and Power Co.	03-30-08-009	-	\$ 10,589.78
Virginia Power Energy Marketing	03-30-08-012	-	\$ 4,879.82
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>249,057.90</b>	<b>\$ 21,861,480.51</b>

**KENTUCKY POWER COMPANY  
 DECEMBER 2008**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b>BIG SANDY PLANT</b>			
Appalachian Fuels, LLC	03-30-07-902	13,957.27	\$ 773,489.51
Argus Energy, LLC	03-30-07-903	12,848.05	\$ 678,723.43
Beech Fork Processing	03-30-07-904	3,455.60	\$ 172,020.76
ICG, LLC	03-30-07-901	10,801.20	\$ 464,840.90
INR-WV Operating, LLC	03-30-08-900	20,289.40	\$ 1,482,910.53
MC Mining, LLC	03-30-07-908	10,098.60	\$ 603,955.98
Rhino Energy, LLC	03-30-07-909	-	\$ (28,801.13)
Trinity Coal Marketing, LLC	03-30-07-900	21,861.80	\$ 1,200,700.19
Trinity Coal Marketing, LLC	03-30-07-905	-	\$ 3,586.53
Arch Coal Sales Company	03-30-07-011	240.60	\$ 2,200.00
Black Diamond Mining Co., LLC	03-30-08-005	35,737.69	\$ 5,008,711.46
C & R Holding Kentucky, LLC	03-30-08-014	9,452.24	\$ 1,133,814.51
Laurel Creek Company	03-30-07-013	9,975.11	\$ 453,269.52
Louis Dreyfus Highbridge Energy	03-30-08-016	13,188.64	\$ 1,250,434.27
New River Energy Resources, LLC	03-30-08-015	6,267.73	\$ 777,548.21
United Coal Company	03-30-08-013	-	\$ 3,721.95
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>168,173.93</b>	<b>\$ 13,981,126.62</b>

**KENTUCKY POWER COMPANY  
 JANUARY 2009**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b>BIG SANDY PLANT</b>			
Appalachian Fuels, LLC	03-30-07-902	(5.09)	\$ 908.29
Argus Energy, LLC	03-30-07-903	24,193.04	\$ 1,322,741.78
Beech Fork Processing	03-30-07-904	19,937.54	\$ 1,029,220.64
Beech Fork Processing	03-30-08-901	15,667.05	\$ 1,242,975.00
ICG, LLC	03-30-07-901	21,932.18	\$ 1,221,887.30
INR-WV Operating, LLC	03-30-08-900	29,005.80	\$ 2,198,340.23
MC Mining, LLC	03-30-07-908	29,791.20	\$ 1,751,290.69
Rhino Energy, LLC	03-30-07-909	10,203.80	\$ 543,716.75
Trinity Coal Marketing, LLC	03-30-07-900	10,350.40	\$ 549,998.89
Trinity Coal Marketing, LLC	03-30-07-905	10,000.00	\$ 553,200.00
Black Diamond Mining Co., LLC	03-30-08-005	-	\$ (11,714.71)
C & R Holding Kentucky, LLC	03-30-08-014	478.42	\$ 44,370.36
Laurel Creek Company	03-30-07-013	5,243.24	\$ 242,504.66
Louis Dreyfus Highbridge Energy	03-30-08-016	6,858.48	\$ 647,089.68
New River Energy Resources, LLC	03-30-08-015	1,604.87	\$ 193,210.60
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>185,260.93</b>	<b>\$ 11,529,740.16</b>

**KENTUCKY POWER COMPANY  
 FEBRUARY 2009**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b>BIG SANDY PLANT</b>			
Argus Energy, LLC	03-30-07-903	14,421.35	\$ 728,531.41
Beech Fork Processing	03-30-07-904	26,268.84	\$ 1,267,555.46
Beech Fork Processing	03-30-08-901	64,254.48	\$ 5,381,696.00
ICG, LLC	03-30-07-901	19,611.60	\$ 1,133,078.65
INR-WV Operating, LLC	03-30-08-900	28,422.00	\$ 2,067,425.89
MC Mining, LLC	03-30-07-908	19,072.80	\$ 1,156,757.60
Rhino Energy, LLC	03-30-07-909	10,223.00	\$ 569,384.92
Trinity Coal Marketing, LLC	03-30-07-900	9,534.80	\$ 970,887.13
Trinity Coal Marketing, LLC	03-30-07-905	8,326.20	\$ 868,615.22
Arch Energy Resources	03-30-09-001	20,213.60	\$ 1,271,115.07
Laurel Creek Company	03-30-07-013	5,804.16	\$ 274,679.46
Louis Dreyfus Highbridge Energy	03-30-08-016	(2,633.35)	\$ (257,456.64)
Massey Coal Sales Company, Inc.	03-30-08-003	-	\$ (6,594.40)
Root Hog Coal, Inc.	03-30-07-017	3,410.08	\$ 189,195.00
United Coal Company	03-30-08-007	-	\$ 41,742.10
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>226,929.56</b>	<b>\$ 15,656,612.87</b>



**KENTUCKY POWER COMPANY  
 MARCH 2009**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b>BIG SANDY PLANT</b>			
Argus Energy, LLC	03-30-07-903	46,717.80	\$ 2,512,295.07
Beech Fork Processing	03-30-07-904	32,951.76	\$ 1,671,487.44
Beech Fork Processing	03-30-08-901	68,336.53	\$ 5,615,308.91
ICG, LLC	03-30-07-901	30,306.58	\$ 1,934,782.66
INR-WV Operating, LLC	03-30-08-900	38,280.35	\$ 2,787,463.44
MC Mining, LLC	03-30-07-908	30,574.14	\$ 1,883,502.60
Rhino Energy, LLC	03-30-07-909	10,592.00	\$ 606,249.81
Trinity Coal Marketing, LLC	03-30-07-900	39,864.72	\$ 1,713,496.79
Trinity Coal Marketing, LLC	03-30-07-905	20,812.13	\$ 847,123.48
Arch Coal Sales Company	03-30-07-011	-	\$ 15,877.08
Arch Energy Resources	03-30-09-001	12.37	\$ 11,422.66
Laurel Creek Company	03-30-07-013	5,667.09	\$ 268,078.23
Merrill Lynch Commodities, Inc.	03-30-09-002	9,337.00	\$ 562,032.37
Root Hog Coal, Inc.	03-30-07-017	406.38	\$ 25,528.64
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>333,858.85</b>	<b>\$ 20,454,649.18</b>

**KENTUCKY POWER COMPANY  
 APRIL 2009**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b>BIG SANDY PLANT</b>			
Argus Energy, LLC	03-30-07-903	16,865.08	\$ 880,806.18
Beech Fork Processing	03-30-07-904	29,080.95	\$ 1,532,518.63
Beech Fork Processing	03-30-08-901	44,839.22	\$ 3,701,831.81
ICG, LLC	03-30-07-901	20,800.20	\$ 1,150,508.69
INR-WV Operating, LLC	03-30-08-900	40,569.10	\$ 3,209,939.01
MC Mining, LLC	03-30-07-908	20,563.90	\$ 1,349,793.58
Rhino Energy, LLC	03-30-07-909	10,374.00	\$ 576,616.54
Trinity Coal Marketing, LLC	03-30-07-900	11,109.25	\$ 636,538.85
Trinity Coal Marketing, LLC	03-30-07-905	10,322.60	\$ 553,437.56
Arch Energy Resources	03-30-09-001	-	\$ 12,624.54
Laurel Creek Company	03-30-07-013	6,542.19	\$ 306,648.47
Merrill Lynch Commodities, Inc.	03-30-09-002	-	\$ 20,611.09
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>211,066.49</b>	<b>\$ 13,931,874.95</b>

**KENTUCKY POWER COMPANY  
 MAY 2009**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b><u>BIG SANDY PLANT</u></b>			
Argus Energy, LLC	03-30-07-903	16,834.75	\$ 927,128.16
Beech Fork Processing	03-30-07-904	26,945.07	\$ 1,390,448.16
Beech Fork Processing	03-30-08-901	46,764.00	\$ 3,735,269.53
ICG, LLC	03-30-07-901	20,748.90	\$ 1,162,128.44
INR-WV Operating, LLC	03-30-08-900	41,696.70	\$ 3,136,054.60
MC Mining, LLC	03-30-07-908	20,293.70	\$ 1,223,890.59
Rhino Energy, LLC	03-30-07-909	20,843.40	\$ 1,175,459.53
Trinity Coal Marketing, LLC	03-30-07-900	10,141.50	\$ 592,028.25
Trinity Coal Marketing, LLC	03-30-07-905	30,746.40	\$ 1,579,009.01
Laurel Creek Company	03-30-07-013	5,984.74	\$ 279,193.12
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>240,999.16</b>	<b>\$ 15,200,609.39</b>

**KENTUCKY POWER COMPANY  
 JUNE 2009**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b><u>BIG SANDY PLANT</u></b>			
Argus Energy, LLC	03-30-07-903	14,970.58	\$ 812,905.50
Beech Fork Processing	03-30-07-904	27,342.43	\$ 1,386,010.16
Beech Fork Processing	03-30-08-901	45,068.69	\$ 3,504,491.45
Coalsales, LLC	03-30-05-900	486.76	\$ 22,496.44
ICG, LLC	03-30-07-901	41,323.80	\$ 2,484,686.66
INR-WV Operating, LLC	03-30-08-900	51,920.30	\$ 4,097,669.45
MC Mining, LLC	03-30-07-908	20,108.00	\$ 1,231,207.97
Rhino Energy, LLC	03-30-07-909	20,797.30	\$ 1,135,804.83
Trinity Coal Marketing, LLC	03-30-07-900	20,202.00	\$ 1,129,996.83
Trinity Coal Marketing, LLC	03-30-07-905	10,364.10	\$ 583,774.51
Laurel Creek Company	03-30-07-013	-	\$ (36.74)
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>252,583.96</b>	<b>\$ 16,389,007.06</b>

**KENTUCKY POWER COMPANY  
 JULY 2009**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b><u>BIG SANDY PLANT</u></b>			
Argus Energy, LLC	03-30-07-903	15,148.58	\$ 820,781.89
Beech Fork Processing	03-30-07-904	26,157.76	\$ 1,332,818.53
Beech Fork Processing	03-30-08-901	61,678.35	\$ 4,918,983.96
Coalsales, LLC	03-30-05-900	5.12	\$ (156.44)
ICG, LLC	03-30-07-901	20,899.92	\$ 833,037.31
INR-WV Operating, LLC	03-30-08-900	20,955.31	\$ 1,542,620.63
MC Mining, LLC	03-30-07-908	20,726.10	\$ 1,285,364.19
Rhino Energy, LLC	03-30-07-909	294.01	\$ (48,675.38)
Trinity Coal Marketing, LLC	03-30-07-900	10,668.80	\$ 560,678.02
Trinity Coal Marketing, LLC	03-30-07-905	20,752.86	\$ 1,157,234.52
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>197,286.81</b>	<b>\$ 12,402,687.23</b>

**KENTUCKY POWER COMPANY  
AUGUST 2009**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b>BIG SANDY PLANT</b>			
Argus Energy, LLC	03-30-07-903	15,533.83	\$ 844,759.18
Beech Fork Processing	03-30-07-904	26,230.63	\$ 1,334,702.19
Beech Fork Processing	03-30-08-901	61,253.11	\$ 4,876,917.66
ICG, LLC	03-30-07-901	30,762.70	\$ 1,782,884.38
INR-WV Operating, LLC	03-30-08-900	62,249.03	\$ 4,859,077.26
MC Mining, LLC	03-30-07-908	20,072.00	\$ 1,164,149.75
Rhino Energy, LLC	03-30-07-909	20,642.80	\$ 1,152,062.62
Trinity Coal Marketing, LLC	03-30-07-900	20,115.50	\$ 1,068,227.58
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>256,859.60</b>	<b>\$ 17,082,780.62</b>

**KENTUCKY POWER COMPANY  
 SEPTEMBER 2009**

**NON-AFFILIATED COAL**

<b>Station and Supplier</b>	<b>FPO/CONTRACT</b>	<b>Tons Purchased</b>	<b>Total</b>
<b>BIG SANDY PLANT</b>			
Argus Energy, LLC	03-30-07-903	15,428.58	\$ 1,076,364.91
Beech Fork Processing	03-30-07-904	26,389.60	\$ 1,313,960.91
Beech Fork Processing	03-30-08-901	61,661.80	\$ 4,038,971.49
ICG, LLC	03-30-07-901	10,474.40	\$ 565,590.30
INR-WV Operating, LLC	03-30-08-900	20,737.00	\$ 1,579,420.65
MC Mining, LLC	03-30-07-908	20,079.30	\$ 1,363,164.69
Rhino Energy, LLC	03-30-07-909	-	\$ (30,945.64)
Trinity Coal Marketing, LLC	03-30-07-900	10,212.20	\$ 603,826.48
Trinity Coal Marketing, LLC	03-30-07-905	20,110.50	\$ 1,139,250.82
<b>TOTAL SYSTEM WEIGHTED AVERAGE</b>		<b>185,093.38</b>	<b>\$ 11,649,604.61</b>

Kentucky Power Company

Test Year	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	13 mo avg
Number of Days Supply based on actual burn at the station*	20.2	31.0	46.1	57.6	46.5	47.3	62.1	57.7	66.9	72.2	85.6	91.2	103.5	60.6

\*Source: APPENDIX A - Total Plant Line 5a

2007-2008	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	13 mo avg
Number of Days Supply based on actual burn at the station*	30.6	36.3	29.4	19.1	19.0	33.2	28.6	11.9	23.7	23.4	12.9	20.8	20.2	23.8

\*Source: APPENDIX A - Total Plant Line 5a

2006-2007	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	13 mo avg
Number of Days Supply based on actual burn at the station*	26.8	38.6	39.1	38.5	28.2	28.9	30.8	37.8	46.3	44.4	36.8	36.4	30.6	35.7

\*Source: APPENDIX A - Total Plant Line 5a

2005-2006	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	13 mo avg
Number of Days Supply based on actual burn at the station*	30.8	24.6	22.1	19.0	20.2	22.5	25.7	36.3	52.2	39.0	23.0	22.4	26.8	28.0

\*Source: APPENDIX A - Total Plant Line 5a

The number of days supply of coal is calculated by dividing the number of tons on hand at the end of a month by the average number of tons consumed at Big Sandy Plant daily over the most recent 12 months.



## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT SEPTEMBER 2005

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	879.4
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	83.0
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,076.9
	b. Gross Generation (MWH)	665,878
	c. Net Generation (MWH)	633,143
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,598
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	30.8

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT OCTOBER 2005

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	891.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	84.1
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,326.4
	b. Gross Generation (MWH)	697,496
	c. Net Generation (MWH)	664,351
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,523
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	24.6

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT NOVEMBER 2005

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	865.5
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	74.3
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,423.4
	b. Gross Generation (MWH)	594,852
	c. Net Generation (MWH)	567,074
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,564
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	22.1

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT DECEMBER 2005

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	925.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	86.6
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,878.9
	b. Gross Generation (MWH)	716,766
	c. Net Generation (MWH)	682,596
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,674
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	19.0

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JANUARY 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	878.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	82.9
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	6,314.1
	b. Gross Generation (MWH)	687,458
	c. Net Generation (MWH)	653,419
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,663
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	20.2

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT FEBRUARY 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	939.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	86.5
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,945.7
	b. Gross Generation (MWH)	647,788
	c. Net Generation (MWH)	616,427
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,646
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	22.5

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MARCH 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	910.8
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	85.9
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,579.1
	b. Gross Generation (MWH)	713,003
	c. Net Generation (MWH)	677,631
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,709
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.0
	b. Net Generation - FAC Basis (Cents/KWH)	2.1
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	25.7

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT APRIL 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	835.5
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	68.0
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,065.0
	b. Gross Generation (MWH)	546,200
	c. Net Generation (MWH)	518,546
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,768
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.1
	b. Net Generation - FAC Basis (Cents/KWH)	2.2
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	36.3



## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MAY 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	757.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	33.3
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	2,712.1
	b. Gross Generation (MWH)	275,951
	c. Net Generation (MWH)	262,460
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,333
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.2
	b. Net Generation - FAC Basis (Cents/KWH)	2.3
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	52.2

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JUNE 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	867.2
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	80.9
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,991.5
	b. Gross Generation (MWH)	649,699
	c. Net Generation (MWH)	617,544
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,702
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	39.0

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JULY 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	915.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	82.0
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,296.7
	b. Gross Generation (MWH)	679,853
	c. Net Generation (MWH)	647,036
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,731
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	23.0

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT AUGUST 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	925.3
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	78.9
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,023.3
	b. Gross Generation (MWH)	653,919
	c. Net Generation (MWH)	622,228
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,680
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	22.4

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT SEPTEMBER 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	847.4
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	79.4
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,875.2
	b. Gross Generation (MWH)	638,299
	c. Net Generation (MWH)	606,069
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,694
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	26.8

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT OCTOBER 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	939.2
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	83.5
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,418.6
	b. Gross Generation (MWH)	692,057
	c. Net Generation (MWH)	659,388
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,516
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	38.6

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT NOVEMBER 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	938.4
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	85.9
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,295.4
	b. Gross Generation (MWH)	687,388
	c. Net Generation (MWH)	655,676
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,602
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	39.1

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT DECEMBER 2006

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	853.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	80.5
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,170.1
	b. Gross Generation (MWH)	667,916
	c. Net Generation (MWH)	635,081
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,715
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	39.5



## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JANUARY 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	892.8
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	84.2
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,452.1
	b. Gross Generation (MWH)	697,646
	c. Net Generation (MWH)	664,230
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,714
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	28.2

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT FEBRUARY 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	1,018.3
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	79.8
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	5,671.4
	b. Gross Generation (MWH)	595,636
	c. Net Generation (MWH)	568,637
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,974
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	28.9

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MARCH 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	943.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	89.0
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,733.9
	b. Gross Generation (MWH)	735,342
	c. Net Generation (MWH)	701,126
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,605
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	30.8

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT APRIL 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	946.3
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	70.5
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,986.6
	b. Gross Generation (MWH)	564,621
	c. Net Generation (MWH)	537,990
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,269
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.7
	b. Net Generation - FAC Basis (Cents/KWH)	1.8
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	37.8

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MAY 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	Unit Performance:	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	910.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	54.7
2.	Heat Rate:	
	a. Btu's Consumed (MMBTU)	4,382.4
	b. Gross Generation (MWH)	452,740
	c. Net Generation (MWH)	431,032
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,167
3.	Operating Availability:	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	Cost per KWH:	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.0
	b. Net Generation - FAC Basis (Cents/KWH)	2.1
5.	Inventory Analysis:	
	a. Number of Days Supply based on actual burn at the station	46.3

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JUNE 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	894.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (Lib divided by L1c) (%)	82.0
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,962.9
	b. Gross Generation (MWH)	657,759
	c. Net Generation (MWH)	625,420
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,534
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	44.4

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JULY 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	881.8
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	79.1
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,032.6
	b. Gross Generation (MWH)	656,252
	c. Net Generation (MWH)	623,710
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,672
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	36.8

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT AUGUST 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	989.1
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (Lib divided by L1c) (%)	93.3
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,543.5
	b. Gross Generation (MWH)	773,230
	c. Net Generation (MWH)	735,883
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,603
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	36.4



## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT SEPTEMBER 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	897.3
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	84.7
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,170.3
	b. Gross Generation (MWH)	679,787
	c. Net Generation (MWH)	646,081
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,550
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.8
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	30.6

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT OCTOBER 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	970.4
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (Lib divided by L1c) (%)	81.1
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,212.9
	b. Gross Generation (MWH)	670,583
	c. Net Generation (MWH)	639,467
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,716
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	36.3

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT NOVEMBER 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	951.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (Lib divided by L1c) (%)	88.9
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,616.0
	b. Gross Generation (MWH)	711,557
	c. Net Generation (MWH)	679,038
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,743
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	2.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	29.4

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT DECEMBER 2007

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	940.1
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	86.3
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,610.6
	b. Gross Generation (MWH)	712,886
	c. Net Generation (MWH)	680,609
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,713
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	1.9
	b. Net Generation - FAC Basis (Cents/KWH)	1.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	19.1

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JANUARY 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	981.4
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	91.0
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,948.7
	b. Gross Generation (MWH)	751,338
	c. Net Generation (MWH)	717,631
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,683
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.0
	b. Net Generation - FAC Basis (Cents/KWH)	2.1
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	19.0

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT FEBRUARY 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	969.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	68.4
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	4,961.2
	b. Gross Generation (MWH)	528,022
	c. Net Generation (MWH)	504,430
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,835
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.1
	b. Net Generation - FAC Basis (Cents/KWH)	2.2
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	33.2

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MARCH 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	1,006.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	95.0
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	7,175.7
	b. Gross Generation (MWH)	783,806
	c. Net Generation (MWH)	748,157
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,591
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.1
	b. Net Generation - FAC Basis (Cents/KWH)	2.2
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	28.8

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT APRIL 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	956.8
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	78.8
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,678.0
	b. Gross Generation (MWH)	630,803
	c. Net Generation (MWH)	601,202
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,444
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.0
	b. Net Generation - FAC Basis (Cents/KWH)	2.1
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	11.9



## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MAY 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	178.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	14.3
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	1,237.5
	b. Gross Generation (MWH)	118,630
	c. Net Generation (MWH)	113,120
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,940
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.4
	b. Net Generation - FAC Basis (Cents/KWH)	2.5
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	23.7

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JUNE 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	830.8
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	54.0
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	4,212.6
	b. Gross Generation (MWH)	433,329
	c. Net Generation (MWH)	411,785
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,230
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.6
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	23.4

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JULY 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	883.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	77.4
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,956.8
	b. Gross Generation (MWH)	641,880
	c. Net Generation (MWH)	610,361
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,759
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.3
	b. Net Generation - FAC Basis (Cents/KWH)	2.4
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	12.9

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT AUGUST 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	897.1
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	58.3
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	4,555.9
	b. Gross Generation (MWH)	483,827
	c. Net Generation (MWH)	460,032
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,904
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:-</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.5
	b. Net Generation - FAC Basis (Cents/KWH)	3.7
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	20.8

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT SEPTEMBER 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	856.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	74.1
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,342.4
	b. Gross Generation (MWH)	595,292
	c. Net Generation (MWH)	565,153
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,453
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.7
	b. Net Generation - FAC Basis (Cents/KWH)	3.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	20.2

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT OCTOBER 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	581.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	54.9
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	4,274.0
	b. Gross Generation (MWH)	457,722
	c. Net Generation (MWH)	432,728
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,877
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.8
	b. Net Generation - FAC Basis (Cents/KWH)	4.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	31.0

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT NOVEMBER 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	613.1
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	50.3
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	3,761.9
	b. Gross Generation (MWH)	405,694
	c. Net Generation (MWH)	384,078
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,795
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.6
	b. Net Generation - FAC Basis (Cents/KWH)	3.8
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	46.1

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT DECEMBER 2008

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	718.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	59.9
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	2,731.4
	b. Gross Generation (MWH)	499,115
	c. Net Generation (MWH)	472,505
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	10,002
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	3.1
	b. Net Generation - FAC Basis (Cents/KWH)	3.2
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	57.6



## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JANUARY 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	844.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	79.7
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	6,193.2
	b. Gross Generation (MWH)	661,736
	c. Net Generation (MWH)	628,407
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,855
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.8
	b. Net Generation - FAC Basis (Cents/KWH)	3.0
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	46.5

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT FEBRUARY 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	834.2
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	75.1
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,302.8
	b. Gross Generation (MWH)	564,154
	c. Net Generation (MWH)	535,188
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,908
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.8
	b. Net Generation - FAC Basis (Cents/KWH)	2.9
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	47.3

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MARCH 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	823.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	77.7
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,967.9
	b. Gross Generation (MWH)	645,235
	c. Net Generation (MWH)	612,194
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,749
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	62.1

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT APRIL 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	823.9
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	77.7
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,719.8
	b. Gross Generation (MWH)	625,203
	c. Net Generation (MWH)	593,205
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,642
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	57.7

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT MAY 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	726.6
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	53.2
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	3,992.0
	b. Gross Generation (MWH)	441,872
	c. Net Generation (MWH)	419,647
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,512
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a: Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.6
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	66.9

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JUNE 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	716.1
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	65.8
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,114.6
	b. Gross Generation (MWH)	530,100
	c. Net Generation (MWH)	501,927
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,952
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.7
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	72.2

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT JULY 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	501.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	41.1
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	3,232.1
	b. Gross Generation (MWH)	342,179
	c. Net Generation (MWH)	324,249
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,968
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.6
	b. Net Generation - FAC Basis (Cents/KWH)	2.8
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	85.8

## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT AUGUST 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	779.7
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	68.7
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	5,142.0
	b. Gross Generation (MWH)	572,170
	c. Net Generation (MWH)	542,007
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,487
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.6
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	91.2



## APPENDIX A

### KENTUCKY POWER COMPANY BIG SANDY - TOTAL PLANT SEPTEMBER 2009

<u>Line No.</u>	<u>Item Description</u>	
1.	<b>Unit Performance:</b>	
	a. Capacity (name plate rating) (MW)	1,096.8
	b. Capacity (average load) (MW)	691.0
	c. Net Demonstrated Capability (MW)	1,060.0
	d. Net Capability Factor (L1b divided by L1c) (%)	44.0
2.	<b>Heat Rate:</b>	
	a. Btu's Consumed (MMBTU)	3,220.3
	b. Gross Generation (MWH)	354,121
	c. Net Generation (MWH)	335,825
	d. Heat Rate (L2a divided by L2c) (BTU/KWH)	9,589
3.	<b>Operating Availability:</b>	
	a. Hours Unit Operated	Reported on Unit Basis Only
	b. Hours Available	Reported on Unit Basis Only
	c. Hours During the Period	Reported on Unit Basis Only
	d. Availability Factor (L3b divided by L3c) (%)	Reported on Unit Basis Only
4.	<b>Cost per KWH:</b>	
	a. Gross Generation - FAC Basis (Cents/KWH)	2.5
	b. Net Generation - FAC Basis (Cents/KWH)	2.6
5.	<b>Inventory Analysis:</b>	
	a. Number of Days Supply based on actual burn at the station	103.5



**Kentucky Power Company**

**REQUEST**

Provide the actual fuel costs for the test year. The costs should be given in total dollars, cents per kWh generated, and cents per MBTU for each type of fuel. Also provide the actual amounts of each type of fuel used, the numbers of BTUs obtained from each type of fuel, and the kWh generated by each type of fuel.

**RESPONSE**

Please see attached Page 2 of 2 for the requested information.

**WITNESS:** Errol K Wagner

KENTUCKY POWER COMPANY  
 RECORD OF FUEL COST  
 ACCOUNT 5010001 - COAL  
 ACCOUNT 5010019 - OIL  
 OCTOBER 1, 2008 - SEPTEMBER 30, 2009

FUEL	TOTAL TONS & GALS. CONSUMED	TOTAL 501 COST \$	AVG BTU PER LB./GAL. AS FIRED	TOTAL MMBTU	NET GEN- MWH	COST-CENTS PER MMBTU	COST-CENTS PER KWH
COAL	2,263,437	\$ 166,707,431.72	12,036	54,484,387	5,764,009	305.9729 \$	2.8922
OIL	1,230,214	\$ 2,637,969.63	137,932	169,686	17,951	1,554.6183 \$	14.6951
		\$ 169,345,401.35		54,654,073	5,781,960	309.8496 \$	2.9289



## Kentucky Power Company

### REQUEST

Provide the purchased power costs for the test year. These costs should be separated into demand and energy costs. The actual and estimated kW demands and kWh purchased should be included. Indicate any estimates used and explain the estimates in detail.

### RESPONSE

KPCo's actual purchase power during the test year ending September 30, 2009 separated into demand and energy costs was as follows:

	Dollar Amount	MWH
Energy	\$123,137,231	2,866,491
Demand	\$20,873	N/A
Total	\$123,158,104	2,866,491

The above amounts do not include the AEP Pool capacity charge which is shown on Section V, Workpaper S-4, Page 9.

WITNESS: Errol K Wagner



## **Kentucky Power Company**

### **REQUEST**

Provide the following information, in comparative form, for the test year and the 12-month period immediately preceding the test year:

- a. A Kentucky jurisdictional operations income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and balance sheet.
- b. A total company income statement, statement of changes in financial position, statement of cash flows, statement of changes in owner's equity, and balance sheet.

### **RESPONSE**

(a) The Company has calculated the September 30, 2009 and September 30, 2008 jurisdictional financial statements using the September 30, 2009 allocation factors because the retail allocation factors do not change materially from year to year (see attached pages under the column headings titled Jurisdictional). KPCo's retail jurisdictional allocation factors for the twelve months ending September 30, 2009 range from a low of 0.986 to a high of 0.999. The Company has not performed a retail jurisdictional cost allocation study for the twelve months ending September 30, 2008.

(b) KPCo's Total Income Statement, Statement of Changes in Financial Position along with the Statement of Cash Flow, Statement of Owner's Equity and Balance Sheet Statement are attached.

**WITNESS:** Errol K. Wagner/Ranie K. Wohnhas



KYP CORP CONSOLIDATED  
Comparative Income Statement  
September 30, 2009

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended September 30, 2009	Kentucky Jurisdictional	12 Months Ended September 30, 2008	Kentucky Jurisdictional
<b>OPERATING REVENUES</b>					
4118000	Gain Disposition of Allowances	(49.94)		1,309,495.29	
4118002	Comp. Allow. Gains SO2	322,600.81		277,912.07	
4118003	Comp. Allow. Gains-Seas NOx	118,500.00		0.00	
4119000	Loss Disposition of Allowances	0.00		(3.69)	
4400001	Residential Sales-W/Space Htg	84,656,728.91		80,393,395.19	
4400002	Residential Sales-W/O Space Ht	41,391,593.61		40,688,889.20	
4400005	Residential Fuel Rev	79,250,354.03		52,326,163.20	
4420001	Commercial Sales	55,735,964.07		55,267,833.14	
4420002	Industrial Sales (Excl Mines)	48,920,240.86		48,372,665.27	
4420004	Ind Sales-NonAffil(Incl Mines)	37,285,915.14		35,220,494.92	
4420006	Sales to Pub Auth - Schools	9,978,649.99		9,614,149.48	
4420007	Sales to Pub Auth - Ex Schools	9,546,508.44		9,064,235.88	
4420013	Commercial Fuel Rev	45,702,993.31		31,417,620.06	
4420016	Industrial Fuel Rev	103,622,467.39		70,114,578.25	
4440000	Public Street/Highway Lighting	1,026,704.62		1,006,971.41	
4440002	Public St & Hwy Light Fuel Rev	330,823.32		210,768.17	
4470002	Sales for Resale - NonAssoc	11,573,535.45		25,641,776.17	
4470004	Sales for Resale-Nonaff-Ancill	69,409.04		26,086.76	
4470005	Sales for Resale-Nonaff-Transm	760,169.91		738,241.82	
4470006	Sales for Resale-Bookout Sales	73,697,187.82		139,768,733.20	
4470010	Sales for Resale-Bookout Purch	(66,738,445.19)		(133,608,171.50)	
4470026	Sale for Resl - Real from East	0.00		(1,000.31)	
4470027	Whsal/Muni/Pb Ath Fuel Rev	2,854,516.67		2,134,062.59	
4470028	Sale/Resale - NA - Fuel Rev	31,911,329.75		30,620,204.15	
4470033	Whsal/Muni/Pub Auth Base Rev	3,301,778.88		2,358,004.68	
4470064	Purch Pwr PhysTrad - Non Assoc	(3,450,109.87)		(11,942,590.05)	
4470066	PWR Trding Trans Exp-NonAssoc	(116,216.67)		(60,506.40)	
4470081	Financial Spark Gas - Realized	(362,053.13)		(1,204,349.85)	
4470082	Financial Electric Realized	(10,093,809.29)		(979,419.69)	
4470089	PJM Energy Sales Margin	(1,705,496.71)		31,004,719.59	
4470090	PJM Spot Energy Purchases	0.00		12,112,614.10	
4470091	PJM Explicit Congestion OSS	22,986.66		(510,837.71)	
4470093	PJM Implicit Congestion-LSE	(7,166,538.48)		(8,749,287.04)	
4470098	PJM Oper. Reserve Rev-OSS	1,188,378.76		495,088.54	
4470099	Capacity Cr. Net Sales	1,874,847.01		2,231,923.40	
4470100	PJM FTR Revenue-OSS	2,577,156.93		6,119,416.34	
4470101	PJM FTR Revenue-LSE	7,620,773.43		8,448,914.80	
4470103	PJM Energy Sales Cost	23,737,605.72		67,269,400.72	
4470106	PJM Pt2Pt Trans. Purch-NonAff.	(5,751.54)		(20,078.15)	
4470107	PJM NITS Purch-NonAff.	8,824.42		151,832.21	
4470109	PJM FTR Revenue-Spec	(366,048.52)		804,288.30	
4470110	PJM TO Admin. Exp.-NonAff.	6,077.38		(31,925.15)	
4470112	Non-ECR Phys. Sales-OSS	6,345,982.83		20,280,892.72	
4470115	PJM Meter Corrections-OSS	(183,877.10)		296,062.89	
4470116	PJM Meter Corrections-LSE	(30,860.45)		12,009.93	
4470124	PJM Incremental Spot-OSS	(6,816.60)		(69,993.00)	
4470125	PJM Incremental Exp Cong-OSS	(91,553.03)		(43,779.13)	
4470126	PJM Incremental Imp Cong-OSS	(549,832.55)		(14,080,295.50)	
4470131	Non ECR Purchased Power OSS	(520,843.63)		(3,234,425.66)	
4470141	PJM Contract Net Charge Credit	12.83		(12.79)	
4470143	Financial Hedge Realized	2,885,619.01		(1,968,168.32)	
4470144	Realiz. Sharing - 06 SIA	(7,457.00)		12,968.00	
4470150	Transm. Rev.-Dedic. Whsl/Muni	621,801.97		527,193.55	
4470155	OSS Physical Margin Reclass	(9,932,835.72)		(342,627.41)	
4470156	OSS Optim. Margin Reclass	9,932,835.72		342,627.41	
4470166	Marginal Explicit Losses	3,583.85		(298,981.10)	
4470167	MISO FTR Revenues OSS	7,747.63		32,357.42	
4470168	Interest Rate Swaps-Power	(11,292.38)		(593.95)	
4470169	Capacity Sales Trading	(89,351.87)		64,086.20	
4470170	Non-ECR Auction Sales-OSS	14,849,736.72		0.00	
4470174	PJM Whlse FTR Rev - OSS	24,802.97		0.00	
4470202	PJM OpRes-LSE-Credit	2,692,643.16		293,479.50	
4470203	PJM OpRes-LSE-Charge	(3,138,016.35)		(2,398,129.65)	

KYP CORP CONSOLIDATED  
Comparative Income Statement  
September 30, 2009

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended September 30, 2009	Kentucky Jurisdictional	12 Months Ended September 30, 2008	Kentucky Jurisdictional
4470204	PJM Spinning-Credit	79,194.72		(819.46)	
4470205	PJM Spinning-Charge	(13,392.11)		0.00	
4470206	PJM Trans loss credits-OSS	1,415,681.34		4,530,806.68	
4470207	PJM transm loss charges - LSE	(14,632,644.64)		(24,798,901.34)	
4470208	PJM Transm loss credits-LSE	8,273,650.08		11,927,955.21	
4470209	PJM transm loss charges-OSS	(2,446,622.98)		(10,831,477.84)	
4470210	PJM ML OSS 3 Pct Rev	2,742,144.70		17,707,528.64	
4470211	PJM ML OSS 3 Pct Fuel	(1,871,743.17)		(6,549,792.75)	
4470212	PJM ML OSS 3 Pct NonFuel	(340,198.90)		(1,050,049.41)	
4470214	PJM 30m Suppl Reserve CR OSS	77,467.12		34,214.36	
4470215	PJM 30m Suppl Reserve CH OSS	(11,558.96)		0.00	
4470216	PJM Explicit Loss not in ECR	(440,418.54)		(400,560.37)	
4500000	Forfeited Discounts	1,809,068.04		1,669,864.92	
4510001	Misc Service Rev - Nonaffil	395,705.89		445,851.85	
4540002	Rent From Elect Property-NAC	4,776,989.86		10,347,367.59	
4540004	Rent From Elect Prop-ABD-Nonaf	81,331.10		80,784.50	
4560007	Oth Elect Rev - DSM Program	1,149,667.95		1,027,945.12	
4560012	Oth Elect Rev - Nonaffiliated	(45,532.57)		73,981.89	
4560013	Oth Elect Rev-Trans-Nonaffil	0.00		13,992.00	
4560015	Other Electric Revenues - ABD	3,006,371.40		433,609.04	
4560016	Financial Trading Rev-Unreal	140,522.74		0.00	
4560041	Miscellaneous Revenue-NonAffil	0.56		6.68	
4560049	Merch Generation Finan -Realzd	1,264.02		26,247.01	
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	685,787.01		(282,175.52)	
4560058	PJM NITS Revenue-NonAff.	0.00		675.98	
4560062	PJM TO Admin. Rev.-NonAff.	0.00		(2.08)	
4560068	SECA Transmission Revenue	0.00		(409,216.25)	
4560109	Interest Rate Swaps-Coal	(653.53)		(3.43)	
4560111	MTM Aff GL Coal Trading	(140,522.74)		0.00	
4560112	Realized GL Coal Trading-Affil	(208,389.40)		0.00	
4561002	RTO Formation Cost Recovery	13,648.10		16,173.22	
4561003	PJM Expansion Cost Recov	77,303.15		79,182.19	
4561005	PJM Point to Point Trans Svc	995,822.07		1,208,822.32	
4561006	PJM Trans Owner Admin Rev	160,808.27		211,498.46	
4561007	PJM Network Integ Trans Svc	3,757,983.22		3,550,513.05	
4561019	Oth Elec Rev Trans Non Affil	70,920.00		51,516.00	
	<b>SALES TO NON AFFILIATES</b>	<b>621,451,786.80</b>		<b>616,642,518.73</b>	
4470001	Sales for Resale - Assoc Cos	(120,938.21)		1,867,236.78	
4470035	Sls for Rsl - Fuel Rev - Assoc	412,583.53		2,459,287.94	
4470128	Sales for Res-Aff. Pool Energy	60,627,897.00		66,756,438.01	
4540001	Rent From Elect Property - Af	248,838.69		266,616.51	
	<b>SALES TO AFFILIATES</b>	<b>61,168,381.02</b>		<b>71,349,579.24</b>	
	<b>GROSS OPERATING REVENUES</b>	<b>682,620,167.81</b>		<b>687,992,097.97</b>	
4491003	Prov Rate Refund - Retail	(12,698,791.46)		0.00	
	<b>PROVISION FOR RATE REFUND</b>	<b>(12,698,791.46)</b>		<b>0.00</b>	
	<b>TOTAL OPERATING REVENUES, NET</b>	<b>669,921,376.35</b>	<b>514,513,803.00</b>	<b>687,992,097.97</b>	<b>528,392,500.00</b>
	<b>OPERATING EXPENSES</b>				
	<b>OPERATIONS</b>				
5010000	Fuel	498,444.70		265,038.34	
5010001	Fuel Consumed	167,448,185.07		157,559,439.61	
5010003	Fuel - Procure Unload & Handle	2,015,786.70		2,567,912.83	
5010005	Fuel - Deferred	21,616,808.92		(21,938,451.21)	
5010013	Fuel Survey Activity	0.00		0.00	
5010019	Fuel Oil Consumed	2,637,969.63		4,017,446.50	
5010200	PJM Fuel ML 3 Pct -DR	1,679,417.40		5,564,419.00	
5010201	PJM Fuel ML 3 Pct -CR	(1,679,417.40)		(5,564,419.00)	
	<b>FUEL</b>	<b>194,217,195.02</b>		<b>142,471,386.07</b>	
5550001	Purch Pwr-NonTrading-Nonassoc	7,858,180.84		177,929.88	
5550023	Purch Power Capacity -NA	273,624.00		0.00	
5550032	Gas-Conversion-Mone Plant	227,665.20		431,141.29	
5550035	Normal Purchases (non-ECR)	3,855,914.32		16,412,066.36	
5550036	PJM Emer Energy Purch.	34,157.72		10,867.24	
5550039	PJM Inadvertent Mtr Res-OSS	2,781.44		(6,256.24)	

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5550040	PJM Inadvertent Mtr Res-LSE	42,119.93		(139,144.72)	
5550041	PJM Ancillary Serv.-Sync	62,926.23		124,286.48	
5550074	PJM Reactive-Charge	2,331,123.29		2,027,366.89	
5550075	PJM Reactive-Credit	(2,205,578.70)		(1,801,002.94)	
5550076	PJM Black Start-Charge	53,800.40		53,133.31	
5550077	PJM Black Start-Credit	(23,366.45)		(22,941.21)	
5550078	PJM Regulation-Charge	3,209,973.55		6,205,447.33	
5550079	PJM Regulation-Credit	(934,409.73)		(2,395,100.57)	
5550080	PJM Hourly Net Purch.-FERC	15,617,345.13		37,725,423.84	
5550083	PJM Spinning Reserve-Charge	64,056.79		316,130.55	
5550084	PJM Spinning Reserve-Credit	(8,902.63)		(2,343.56)	
5550088	Normal Capacity Purchases	744,569.76		2,333,584.39	
5550090	PJM 30m Suppl Rserv Charge LSE	3,876.16		24.15	
5550093	Peak Hour Avail charge - LSE	840.06		1,053,418.57	
5550094	Purchased Power - Fuel	5,894,941.30		0.00	
5550099	PJM Purchases-non-ECR-Auction	9,217,530.55		0.00	
5550100	Capacity Purchases-Auction	1,076,014.48		0.00	
5550101	Purch Power-Pool Non-Fuel -Aff	667,127.00		0.00	
5550102	Pur Power-Pool NonFuel-OSS-Aff	21,925,738.00		0.00	
5550107	Capacity purchases - Trading	613,230.05		0.00	
	<b>PURCHASED POWER NON AFFIL</b>	<b>70,605,278.69</b>		<b>62,504,031.04</b>	
5550002	Purchased Power - Associated	142,066.51		467,610.91	
5550004	Purchased Power-Pool Capacity	56,723,940.00		45,824,380.00	
5550005	Purchased Power - Pool Energy	20,058,995.21		78,476,587.35	
5550027	Purch Pwr-Non-Fuel Portion-Aff	40,496,978.00		41,734,389.00	
5550046	Purch Power-Fuel Portion-Affil	66,739,156.88		62,395,432.00	
	<b>PURCHASE POWER AFFILIATED</b>	<b>184,161,136.60</b>		<b>228,898,399.26</b>	
4111005	Accretion Expense	0.00		0.00	
4116000	Gain From Disposition of Plant	(1,861.00)		(1,804.00)	
4265009	Factored Cust A/R Exp - Affil	1,427,709.11		2,036,990.92	
4265010	Fact Cust A/R-Bad Debts-Affil	1,239,602.72		1,254,194.69	
5000000	Oper Supervision & Engineering	5,262,765.64		5,162,660.40	
5000001	Oper Super & Eng-RATA-Affil	20,220.70		16,321.82	
5020000	Steam Expenses	1,615,030.93		1,678,261.92	
5020001	Lime Expense	62.99		0.00	
5020002	Urea Expense	2,704,321.72		2,208,950.42	
5020003	Trona Expense	73.57		0.00	
5020004	Limestone Expense	89.53		0.00	
5050000	Electric Expenses	105,313.99		66,869.55	
5060000	Misc Steam Power Expenses	3,418,765.01		1,214,737.68	
5060002	Misc Steam Power Exp-Assoc	5,519.00		10,112.00	
5060003	Removal Cost Expense - Steam	0.00		(1,125.61)	
5060004	NSR Settlement Expense	(65,065.94)		4,169,291.51	
5060006	Voluntary CO2 Compliance Exp	19,472.31		0.00	
5060025	Misc Stm Pwr Exp Environmental	13.09		0.00	
5090000	Allowance Consumption SO2	1,281,435.56		1,957,807.16	
5090003	CO2 Allowance Consumption	(5,088.00)		6,024.10	
5090005	An. NOx Cons. Exp	69,261.12		0.00	
5490000	Misc Other Pwer Generation Exp	0.00		(27.81)	
5560000	Sys Control & Load Dispatching	400,304.00		417,481.76	
5570000	Other Expenses	2,866,676.86		2,463,636.24	
5570007	Other Pwr Exp-RECs	8,487.43		4,058.23	
5570008	Other Pwr Exp-Green Power	436.18		0.00	
5600000	Oper Supervision & Engineering	549,401.52		561,491.31	
5610000	Load Dispatching	1,193.96		1,828.88	
5611000	Load Dispatch - Reliability	11,120.42		9,762.42	
5612000	Load Dispatch-Mntr&Op TransSys	756,459.04		829,532.30	
5613000	Load Dispatch-Trans Srv&Sched	1,909.76		58.65	
5614000	PJM Admin-SSC&DS-OSS	86,412.65		126,409.39	
5614001	PJM Admin-SSC&DS-Internal	1,039,717.95		1,055,195.43	
5614007	PJM Admin Defaults LSE	11,075.39		287,490.03	
5614008	PJM Admin Defaults OSS	3,972.06		48,160.95	
5615000	Reliability,Plng&Stds Develop	36,182.06		13,898.80	
5618000	PJM Admin-RP&SDS-OSS	16,444.01		21,949.31	

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5618001	PJM Admin-RP&SDS- Internal	194,003.52		187,759.69	
5620001	Station Expenses - Nonassoc	221,214.98		204,924.28	
5630000	Overhead Line Expenses	245,649.72		354,943.60	
5650002	Transmsn Elec by Others-NAC	117,169.50		115,810.50	
5650003	AEP Trans Equalization Agmt	(7,463,087.00)		(2,058,228.00)	
5650012	PJM Trans Enhancement Charge	801,835.34		247,966.96	
5650018	PJM Trans Enhancement Credits	(76,108.64)		0.00	
5660000	Misc Transmission Expenses	696,978.50		1,012,764.65	
5670001	Rents - Nonassociated	8,963.43		2,044.47	
5757000	PJM Admin-MAM&SC- OSS	90,426.16		121,755.47	
5757001	PJM Admin-MAM&SC- Internal	1,100,472.23		1,000,458.71	
5800000	Oper Supervision & Engineering	915,295.56		1,067,373.97	
5810000	Load Dispatching	2,437.27		8,367.83	
5820000	Station Expenses	233,874.92		260,150.14	
5830000	Overhead Line Expenses	1,139,937.97		606,676.22	
5840000	Underground Line Expenses	84,148.12		93,601.96	
5850000	Street Lighting & Signal Sys E	53,924.38		61,995.86	
5860000	Meter Expenses	822,179.40		406,847.65	
5870000	Customer Installations Exp	135,926.73		328,433.12	
5880000	Miscellaneous Distribution Exp	2,780,650.62		3,829,439.78	
5890001	Rents - Nonassociated	1,512,404.15		1,404,717.78	
5890002	Rents - Associated	66,069.48		61,990.13	
9010000	Supervision - Customer Accts	413,377.90		408,748.46	
9020000	Meter Reading Expenses	29,696.82		29,790.72	
9020001	Customer Card Reading	0.06		0.00	
9020002	Meter Reading - Regular	640,436.55		844,139.71	
9020003	Meter Reading - Large Power	42,655.21		49,587.15	
9020004	Read-In & Read-Out Meters	41,560.59		122,633.22	
9030000	Cust Records & Collection Exp	526,470.92		540,883.33	
9030001	Customer Orders & Inquiries	2,834,149.71		3,025,225.82	
9030002	Manual Billing	42,642.72		44,566.44	
9030003	Postage - Customer Bills	750,042.29		698,502.72	
9030004	Cashiering	125,913.11		132,952.52	
9030005	Collection Agents Fees & Exp	109,195.57		129,524.12	
9030006	Credit & Oth Collection Activi	1,038,985.88		620,998.44	
9030007	Collectors	402,314.33		775,805.91	
9030009	Data Processing	179,994.61		202,030.82	
9040007	Uncoll Accts - Misc Receivable	(4,235,336.19)		4,275,167.83	
9050000	Misc Customer Accounts Exp	7,516.43		3,066.92	
9070000	Supervision - Customer Service	214,736.43		236,310.56	
9070001	Supervision - DSM	4,035.83		4,188.98	
9080000	Customer Assistance Expenses	447,330.31		455,662.58	
9080009	Cust Assistance Expense - DSM	908,237.22		856,298.86	
9090000	Information & Instruct Advrtis	186,091.98		217,393.75	
9100000	Misc Cust Svc&Informational Ex	41,622.17		52,652.86	
9100001	Misc Cust Svc & Info Exp - RCS	0.00		36.06	
9110002	Supervision - Comm & Ind	0.00		3.09	
9130001	Advertising Exp - Residential	76.80		0.00	
9200000	Administrative & Gen Salaries	6,014,942.36		6,359,823.53	
9200004	I C Adjustments	0.00		289.48	
9210001	Off Supl & Exp - Nonassociated	691,411.84		867,867.46	
9210003	Office Supplies & Exp - Trnsf	0.00		277.40	
9210005	Cellular Phones and Pagers	15.69		2.43	
9220000	Administrative Exp Trnsf - Cr	(90,147.45)		(2,500.55)	
9220001	Admin Exp Trnsf to Cnstrction	(401,218.33)		(404,767.15)	
9220004	Admin Exp Trnsf to ABD	(15,738.95)		(12,346.25)	
9220125	SSA Expense Transfers BL	(514,385.91)		(597,468.30)	
9220127	SSA Expense Transfers IT	(53.00)		0.00	
9230001	Outside Svcs Empl - Nonassoc	695,083.30		630,359.00	
9230003	AEPSC Billed to Client Co	3,999,836.85		5,253,996.92	
9240000	Property Insurance	392,914.78		368,655.11	
9250000	Injuries and Damages	1,021,311.23		967,466.40	
9250001	Safety Dinners and Awards	2,098.58		2,752.22	
9250002	Emp Accident Prvntion-Adm Exp	123,145.14		107,871.21	

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9250004	Injuries to Employees	117.77		5.19	
9250006	Wrkrs Cmpnsth Pre&Slf Ins Prv	388,767.27		410,633.03	
9250007	Prsnal Injries&Prop Dmage-Pub	369,911.26		22,697.84	
9250010	Frg Ben Loading - Workers Comp	(120,935.74)		(160,136.14)	
9260000	Employee Pensions & Benefits	9,912.65		9,025.99	
9260001	Edit & Print Empl Pub-Salaries	13,858.59		17,142.09	
9260002	Pension & Group Ins Admin	12,012.00		14,131.00	
9260003	Pension Plan	1,909,099.17		996,206.95	
9260004	Group Life Insurance Premiums	153,264.25		146,132.04	
9260005	Group Medical Ins Premiums	4,800,068.28		4,112,600.56	
9260006	Physical Examinations	125.00		357.47	
9260007	Group L-T Disability Ins Prem	15,638.40		150,212.45	
9260009	Group Dental Insurance Prem	183,172.78		268,669.56	
9260010	Training Administration Exp	9,215.18		4,128.78	
9260012	Employee Activities	741.95		2,948.29	
9260014	Educational Assistance Pmts	20,692.88		16,839.74	
9260021	Postretirement Benefits - OPEB	3,716,414.73		2,602,271.75	
9260027	Savings Plan Contributions	1,564,776.66		1,567,893.95	
9260036	Deferred Compensation	46,072.15		(1,941.22)	
9260037	Supplemental Pension	3,410.65		4,932.26	
9260050	Frg Ben Loading - Pension	(491,021.05)		(349,179.87)	
9260051	Frg Ben Loading - Grp Ins	(1,828,685.25)		(1,647,364.10)	
9260052	Frg Ben Loading - Savings	(582,815.59)		(595,496.74)	
9260053	Frg Ben Loading - OPEB	(848,957.43)		(631,353.22)	
9260055	IntercoFringeOffset- Don't Use	(917,945.35)		(907,302.72)	
9260057	Postret Ben Medicare Subsidy	(900,086.12)		(957,992.21)	
9260058	Frg Ben Loading - Accrual	(21,294.20)		(39,187.91)	
9270000	Franchise Requirements	188,466.54		174,392.50	
9280000	Regulatory Commission Exp	39.41		0.00	
9280001	Regulatory Commission Exp-Adm	253.32		0.00	
9280002	Regulatory Commission Exp-Case	795.71		398.07	
9301000	General Advertising Expenses	0.00		77.60	
9301001	Newspaper Advertising Space	22,468.09		11,935.18	
9301002	Radio Station Advertising Time	1,500.00		2,072.50	
9301003	TV Station Advertising Time	0.00		74.38	
9301006	Spec Corporate Comm Info Proj	2.25		0.67	
9301007	Special Adv Space & Prod Exp	0.00		280.00	
9301008	Direct Mail and Handouts	561.79		704.89	
9301009	Fairs, Shows, and Exhibits	1,154.61		1,372.68	
9301010	Publicity	1,212.08		1,214.71	
9301011	Dedications, Tours, & Openings	1.97		7.34	
9301012	Public Opinion Surveys	34,419.10		10,358.12	
9301013	Movies Slide Films & Speeches	23,151.09		33,090.50	
9301014	Video Communications	61.69		255.87	
9301015	Other Corporate Comm Exp	81,327.69		71,060.80	
9302000	Misc General Expenses	160,405.88		360,160.58	
9302003	Corporate & Fiscal Expenses	26,171.58		27,901.36	
9302004	Research, Develop&Demonstr Exp	4,149.87		8,131.21	
9302007	Assoc Business Development Exp	1,489,707.69		810,479.67	
9310000	Rents	2,079.25		500.00	
9310001	Rents - Real Property	92,977.40		94,956.82	
9310002	Rents - Personal Property	263,243.66		286,665.41	
9310003	Rents - Real Property - Assoc	69,138.54		279,246.57	
	<b>OTHER OPERATION</b>	<b>53,211,585.16</b>		<b>69,440,675.25</b>	
5100000	Maint Supv & Engineering	467,182.01		609,544.48	
5110000	Maintenance of Structures	466,678.77		710,070.13	
5120000	Maintenance of Boiler Plant	7,935,853.15		14,559,769.85	
5130000	Maintenance of Electric Plant	4,431,709.11		4,341,543.83	
5140000	Maintenance of Misc Steam Plt	610,980.82		791,519.42	
5680000	Maint Supv & Engineering	119,876.22		181,745.20	
5690000	Maintenance of Structures	8,237.71		41,792.91	
5691000	Maint of Computer Hardware	45,129.71		35,036.32	
5692000	Maint of Computer Software	255,420.67		225,726.25	
5693000	Maint of Communication Equip	197,623.64		173,366.08	

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5700000	Maint of Station Equipment	722,205.58		965,181.78	
5710000	Maintenance of Overhead Lines	1,704,251.06		2,309,654.58	
5720000	Maint of Underground Lines	109.91		331.81	
5730000	Maint of Misc Trnsmssion Plt	749.20		3,466.63	
5900000	Maint Supv & Engineering	8,908.69		6,146.54	
5910000	Maintenance of Structures	5,215.02		28,578.02	
5920000	Maint of Station Equipment	513,051.37		1,067,329.49	
5930000	Maintenance of Overhead Lines	29,414,945.88		16,003,896.72	
5930001	Tree and Brush Control	165,452.19		127,931.64	
5940000	Maint of Underground Lines	186,535.72		292,698.87	
5950000	Maint of Lne Trnf,Rglators&Dvi	175,506.74		656,541.91	
5960000	Maint of Strt Lghtng & Sgnal S	54,714.36		55,203.56	
5970000	Maintenance of Meters	53,815.78		190,191.78	
5980000	Maint of Misc Distribution Plt	533,228.19		661,156.19	
9350000	Maintenance of General Plant	551.23		343.07	
9350001	Maint of Structures - Owned	310,476.42		378,284.40	
9350002	Maint of Structures - Leased	54,804.04		55,568.40	
9350003	Maint of Prprty Held Fture Use	0.00		3,572.50	
9350006	Maint of Carrier Equipment	867.18		0.00	
9350007	Maint of Radio Equip - Owned	55,623.08		0.00	
9350012	Maint of Data Equipment	159.04		308.56	
9350013	Maint of Cmmncation Eq-Unall	990,669.28		1,124,749.68	
9350015	Maint of Office Furniture & Eq	6,664.58		1,089.18	
9350016	Maintenance of Video Equipment	62.35		0.00	
	<b>MAINTENANCE</b>	<b>49,497,258.69</b>		<b>45,602,339.77</b>	
	<b>TOTAL OPER/MAINT EXPENSES</b>	<b>551,692,454.17</b>	<b>390,416,318.00</b>	<b>548,916,831.39</b>	<b>388,452,092.00</b>
4030001	Depreciation Exp	46,459,142.52		41,903,252.21	
4031002	Depr Exp - Removal Cost	0.00		1,352,005.73	
4040001	Amort. of Plant	4,240,862.34		3,812,331.17	
4060001	Amort of Plt Acq Adj	38,616.00		38,616.00	
4073000	Regulatory Debits	311,514.72		737,243.80	
	<b>DEPRECIATION AND AMORTIZATION</b>	<b>51,050,135.58</b>	<b>50,586,082.00</b>	<b>47,843,448.91</b>	<b>47,408,545.00</b>
4081002	FICA	2,873,829.38		3,009,598.78	
4081003	Federal Unemployment Tax	27,644.38		28,714.02	
408100504	Real & Personal Property Taxes	31.22		0.00	
408100505	Real & Personal Property Taxes	11,649.61		190,895.28	
408100506	Real & Personal Property Taxes	(80,256.03)		731,530.00	
408100507	Real & Personal Property Taxes	2,835,926.58		5,942,719.09	
408100508	Real & Personal Property Taxes	6,464,816.82		0.00	
408100607	State Gross Receipts Tax	0.00		740.00	
408100608	State Gross Receipts Tax	64,856.00		95,976.00	
408100609	State Gross Receipts Tax	157,315.00		0.00	
4081007	State Unemployment Tax	40,286.04		25,178.44	
408100806	State Franchise Taxes	0.00		32,455.00	
408100807	State Franchise Taxes	(57,439.00)		44,080.00	
408100808	State Franchise Taxes	(26,525.00)		117,900.00	
408100809	State Franchise Taxes	62,800.00		0.00	
408101407	Federal Excise Taxes	7,500.68		1,709.04	
408101408	Federal Excise Taxes	1,709.04		320.00	
408101409	Federal Excise Taxes	576.00		0.00	
408101707	St Lic/Rgstrtion Tax/Fees	0.00		100.00	
408101708	St Lic/Rgstrtion Tax/Fees	0.00		40.00	
408101709	St Lic/Rgstrtion Tax/Fees	210.00		0.00	
408101807	St Publ Serv Comm Tax/Fees	0.00		509,068.82	
408101808	St Publ Serv Comm Tax/Fees	502,774.24		167,591.40	
408101809	St Publ Serv Comm Tax/Fees	187,438.68		0.00	
408101900	State Sales and Use Taxes	(938,600.00)		334,500.00	
408101907	State Sales and Use Taxes	0.00		40,000.17	
408101908	State Sales and Use Taxes	356,436.14		19,372.79	
408101909	State Sales and Use Taxes	11,838.57		0.00	
408102208	Municipal License Fees	0.00		100.00	
408102209	Municipal License Fees	100.00		0.00	
408102906	Real/Pers Prop Tax-Cap Leases	134.82		4,313.98	
408102907	Real/Pers Prop Tax-Cap Leases	(12,366.91)		11,912.21	

KYP CORP CONSOLIDATED  
Comparative Income Statement  
September 30, 2009

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended September 30, 2009	Kentucky Jurisdictional	12 Months Ended September 30, 2008	Kentucky Jurisdictional
408102908	Real/Pers Prop Tax-Cap Leases	8,874.13		26,325.00	
408102909	Real/Pers Prop Tax-Cap Leases	24,750.00		0.00	
4081033	Fringe Benefit Loading - FICA	(1,118,255.01)		(1,128,955.67)	
4081034	Fringe Benefit Loading - FUT	(11,794.71)		(11,933.72)	
4081035	Fringe Benefit Loading - SUT	(12,572.84)		(10,506.71)	
408103606	Real Prop Tax-Cap Leases	0.00		1,748.07	
408103607	Real Prop Tax-Cap Leases	1,018.93		3,750.00	
408103608	Real Prop Tax-Cap Leases	2,137.57		9,018.00	
408103609	Real Prop Tax-Cap Leases	9,018.00		0.00	
	<b>TAXES OTHER THAN INCOME TAXES</b>	<b>11,395,862.34</b>	<b>11,253,631.00</b>	<b>10,198,259.99</b>	<b>10,070,976.00</b>
409100200	Income Taxes, UOI - State	37,246.00		(588.00)	
409100205	Income Taxes, UOI - State	0.00		29,977.00	
409100206	Income Taxes, UOI - State	0.00		(267,892.00)	
409100207	Income Taxes, UOI - State	(525,794.10)		250,519.00	
409100208	Income Taxes, UOI - State	505,173.18		1,555,357.96	
409100209	Income Taxes, UOI - State	(1,060,128.53)		0.00	
	<b>STATE, LOCAL &amp; FOREIGN INCOME TAXES</b>	<b>(1,043,503.45)</b>	<b>(422,075.00)</b>	<b>1,567,373.96</b>	<b>633,970.00</b>
4091001	Income Taxes, UOI - Federal	(14,032,973.29)	(9,857,062.00)	2,737,320.35	1,922,753.00
4101001	Prov Def I/T Util Op Inc-Fed	72,137,426.83	56,530,173.00	65,989,170.57	51,712,120.00
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(50,771,664.09)	(39,786,988.00)	(53,423,009.33)	(41,864,703.00)
4114001	ITC Adj, Utility Oper - Fed	(826,424.00)	(818,986.00)	(887,832.00)	(879,841.00)
	<b>FEDERAL INCOME TAXES</b>	<b>6,506,365.45</b>		<b>14,415,649.59</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>619,601,314.09</b>	<b>457,901,093.00</b>	<b>622,941,563.84</b>	<b>457,455,912.00</b>
	<b>NET OPERATING INCOME</b>	<b>50,320,062.27</b>	<b>56,612,710.00</b>	<b>65,050,534.13</b>	<b>70,936,588.00</b>
	<b>OTHER INCOME AND DEDUCTIONS</b>				
4180001	Non-Operatng Rental Income	54,300.00		51,675.00	
4180005	Non-Operatng Rntal Inc-Depr	(6,669.72)		(6,669.72)	
4190002	Int & Dividend Inc - Nonassoc	32,230.60		1,980,790.08	
4190005	Interest Income - Assoc CBP	22,852.23		1,119,828.10	
4191000	Allw Oth Fnds Usd Drng Cnstr	221,912.45		1,147,889.94	
4210002	Misc Non-Op Inc-NonAsc-Rents	65,356.90		61,486.90	
4210005	Misc Non-Op Inc-NonAsc-Timber	122,950.06		63,902.39	
4210006	Misc Non-Op Inc-NonAsc - Allow	0.00		8,301.77	
4210007	Misc Non-Op Inc - NonAsc - Oth	25,534.87		25,482.80	
4210009	Misc Non-Op Exp - NonAssoc	1.91		(36,056.34)	
4210017	MTM Power Trading Gain/Losses	0.00		(166,995.98)	
4210021	MTM Credit Reserve (B/L)	0.00		1,049.88	
4210025	B/L MTM Assignments	4,827,237.00		2,436,623.00	
4210026	B/L Affil MTM Assign	(4,173,685.00)		(1,667,459.00)	
4210027	Realized Financial Assignments	(826,941.94)		(4,324,936.13)	
4210028	Realized Affil Financial Assgn	173,389.94		3,555,772.13	
4210031	Pwr Sales Outside Svc Territry	3,498,652.82		6,178,411.66	
4210032	Pwr Purch Outside Svc Territry	(3,789,934.17)		(5,186,938.11)	
4210033	Mark to Mkt Out Svc Territory	(1,097,198.02)		(617,908.15)	
4210035	Gn/Ls MTM Emissions - Forwards	3,754.59		(1,325.53)	
4210038	Speculative Realized SO2	12.53		6,381.18	
4210039	Carrying Charges	163,304.05		175,610.77	
4210043	Realiz Sharing West Coast Pwr	(5,111.00)		(19,446.00)	
4210045	UnReal Aff Fin Assign SNWA	765,377.00		262,943.00	
4210046	Real Aff Fin Assign SNWA	(4,933.94)		(500,725.52)	
4210049	Interest Rate Swaps-BTL Power	(1,390.62)		(71.19)	
4210053	Specul. Allow. Gains-SO2	4,492.73		3,901.63	
4210056	Specul. Allow. Gains-CO2	13.79		8,591.77	
	<b>OTHER INCOME</b>	<b>75,509.06</b>		<b>4,560,110.33</b>	
408200508	Real & Personal Property Taxes	(41,247.00)		0.00	
4212000	Loss on Dspstion of Property	(1,233.75)		(176,780.03)	
4261000	Donations	(1,702,226.92)		(984,238.36)	
4263001	Penalties	(1,391.11)		1,017,902.84	
4263004	NSR Settlement Penalties	0.00		(943,552.00)	
4264000	Civic & Political Activities	(313,663.15)		(256,850.11)	
4265002	Other Deductions - Nonassoc	(36,827.41)		(23,861.71)	
4265003	Special Allowance Losses	(5.71)		(29,774.65)	

**KYP CORP CONSOLIDATED**  
**Comparative Income Statement**  
**September 30, 2009**

ACCOUNT NUMBER	DESCRIPTION	12 Months Ended September 30, 2009	Kentucky Jurisdictional	12 Months Ended September 30, 2008	Kentucky Jurisdictional
4265004	Social & Service Club Dues	(198,231.16)		(108,784.82)	
4265007	Regulatory Expenses	(8.23)		(67.81)	
4265053	Specul. Allow Loss-SO2	(2,933.28)		(17,950.30)	
4265054	Specul. Allow Loss-Seas NOx	(843.75)		0.00	
4265056	Specul. Allow Loss-CO2	(7,570.83)		(2,987.66)	
	OTHER INCOME DEDUCTIONS	(2,306,182.30)		(1,526,944.60)	
4092001	Inc Tax, Oth Inc&Ded-Federal	(114,195.35)		(839,482.83)	
409200207	Inc Tax, Oth Inc & Ded - State	(21,874.10)		0.00	
409200208	Inc Tax, Oth Inc & Ded - State	49,681.28		(106,232.71)	
409200209	Inc Tax, Oth Inc & Ded - State	(43,355.73)		0.00	
4102001	Prov Def I/T Oth I&D - Federal	(582,688.05)		(1,375,713.85)	
4112001	Prv Def I/T-Cr Oth I&D-Fed	1,569,168.37		1,649,200.70	
4115001	ITC Adj, Non-Util Oper - Fed	0.00		71,259.00	
	INC TAXES APPL TO OTH INC&DED	856,736.42		(600,969.69)	
	<b>NET OTHR INCOME AND DEDUCTIONS</b>	<b>(1,373,936.82)</b>		<b>2,432,196.04</b>	
	<b>INCOME BEFORE INTEREST CHARGES</b>	<b>48,946,125.45</b>		<b>67,482,730.16</b>	
	<b>INTEREST CHARGES</b>				
4270006	Int on LTD - Sen Unsec Notes	26,935,945.10		26,738,436.31	
4300001	Interest Exp - Assoc Non-CBP	6,936,121.83		1,050,000.00	
	INTEREST ON LONG-TERM DEBT	33,872,066.93		27,788,436.31	
4300003	Int to Assoc Co - CBP	1,923,535.08		1,015,972.78	
	INT SHORT TERM DEBT - AFFIL	1,923,535.08		1,015,972.78	
4310007	Lines Of Credit	133,159.71		203,161.43	
	INT SHORT TERM DEBT - NON-AFFL	133,159.71		203,161.43	
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	449,867.07		552,069.12	
	AMORT OF DEBT DISC, PREM & EXP	449,867.07		552,069.12	
4281004	Amrtz Loss Rquired Debt-Dbnt	33,648.60		33,648.64	
	AMORT LOSS ON REACQUIRED DEBT	33,648.60		33,648.64	
	AMORT GAIN ON REACQUIRED DEBT	0.00		0.00	
4310001	Other Interest Expense	401,523.69		(780,008.12)	
4310002	Interest on Customer Deposits	970,103.87		872,016.48	
	OTHER INTEREST EXPENSE	1,371,627.56		92,008.36	
	<b>TOTAL INTEREST CHARGES</b>	<b>37,783,904.95</b>		<b>29,685,296.64</b>	
4320000	Allw Brwed Fnds Used Cnstr-Cr	(814,744.31)		(1,271,904.51)	
	AFUDC BORROWED FUNDS - CR	(814,744.31)		(1,271,904.51)	
	<b>NET INTEREST CHARGES</b>	<b>36,969,160.64</b>		<b>28,413,392.13</b>	
	<b>NET EXTRAORDINARY ITEMS</b>	<b>0.00</b>		<b>0.00</b>	
	<b>NET INCOME BEFORE PEF DIV</b>	<b>11,976,964.81</b>		<b>39,069,338.03</b>	
	PREF STK DIVIDEND REQUIREMENT	0.00		0.00	
	<b>NET INCOME - EARN FOR CMMN STK</b>	<b>11,976,964.81</b>		<b>39,069,338.03</b>	

N.M. = Not Meaningful

**Notes:** Kentucky Jurisdictional amounts for 12 months ended September 30, 2009 per Section V Schedule 5.  
Kentucky Jurisdictional amounts for 12 months ended September 30, 2008 use same jurisdictional factors as Section V Schedule 5.  
Kentucky Jurisdictional factors were not applied to Other Income and Deductions and Interest Charges, per Section V Schedule 5.



**Kentucky Power Company**  
**CONDENSED STATEMENTS OF CASH FLOWS**  
For the Fiscal Years Ended September 30, 2009 and 2008  
(in thousands)  
(Unaudited)

	2009	Kentucky Jurisdictional	2008	Kentucky Jurisdictional
<b>OPERATING ACTIVITIES</b>				
<b>Net Income (Loss)</b>	<b>11,977</b>		<b>39,069</b>	
<b>Income Before Discontinued Operations</b>	<b>11,977</b>		<b>39,069</b>	
<b>Adjustments to Reconcile Net Income to Net Cash Flows from Operating Activities:</b>				
Depreciation & Amortization	51,050	50,586	47,843	47,408
Deferred Income Taxes	20,380	20,197	12,293	12,182
Allowance for Equity Funds Used During Construction	(221)	(218)	(1,149)	(1,135)
Mark-to-Market of Risk Management Contracts	(12,028)	(11,920)	863	855
Fuel Over/Under Recovery, Net	26,949	26,599	(21,170)	(20,895)
Change in Other Noncurrent Assets	(2,035)	(2,017)	(6,545)	(6,486)
Change in Other Noncurrent Liabilities	3,706	3,673	(2,490)	(2,468)
<b>Cash Flow from Operations Before Changes in Working Capital</b>	<b>99,778</b>	<b>86,900</b>	<b>68,714</b>	<b>29,461</b>
<b>Changes in Certain Components of Working Capital</b>				
Accounts Receivable, Net	4,998	4,953	1,559	1,545
Fuel, Materials and Supplies	(24,486)	(24,168)	(3,939)	(3,888)
Accounts Payable	(15,257)	(15,120)	17,950	17,788
Customer Deposits	(1,295)	(1,295)	(37)	(37)
Accrued Taxes, Net	(10,848)	(10,707)	(206)	(203)
Other Current Assets	(8,949)	(8,868)	(4,305)	(4,266)
Other Current Liabilities	4,024	3,988	(3,857)	(3,822)
<b>Total Changes in Working Capital</b>	<b>(51,813)</b>	<b>(51,217)</b>	<b>7,165</b>	<b>7,117</b>
<b>Net Cash Flows From Operating Activities</b>	<b>47,965</b>	<b>35,683</b>	<b>75,879</b>	<b>36,578</b>
<b>INVESTING ACTIVITIES</b>				
Construction Expenditures	(87,896)	(86,925)	(115,674)	(114,396)
Change in Advances to Affiliates, Net	(4,197)	(4,159)	181,329	179,697
Acquisition of Assets	(611)	(606)	-	-
Proceeds from Sale of Assets	992	983	718	712
<b>Net Cash Flows Used for Investing Activities</b>	<b>(91,712)</b>	<b>(90,707)</b>	<b>66,373</b>	<b>66,013</b>
<b>FINANCING ACTIVITIES</b>				
Capital Contribution from Parent	30,000	29,704	-	-
Issuance of Long-term Debt - NonAffiliated	129,292	128,016	(41)	(41)
Change in Advances from Affiliates, Net	(65,092)	(64,449)	65,092	64,449
Retirement of Long-Term Debt - Nonaffiliated	(30,000)	(29,704)	(197,964)	(196,010)
Principle Payments for Capital Lease Obligations	(749)	(742)	(822)	(815)
Dividends Paid on Common Stock	(20,000)	(19,803)	(8,501)	(8,417)
Other	386	383	-	-
<b>Net Cash Flows From (Used For) Financing Activities</b>	<b>43,837</b>	<b>43,405</b>	<b>(142,236)</b>	<b>(140,834)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>90</b>	<b>89</b>	<b>16</b>	<b>16</b>
Cash and Cash Equivalents at Beginning of Period	455	451	439	435
Cash and Cash Equivalents at End of Period	545	540	455	451

**KENTUCKY POWER COMPANY**  
**CONDENSED STATEMENTS OF CHANGES IN COMMON SHAREHOLDER'S**  
**EQUITY AND COMPREHENSIVE INCOME (LOSS)**  
For the Twelve Months Ended September 30, 2009 and 2008  
(in thousands)

	Common Stock	Paid-in Capital	Retained Earnings	Accumulated Other Comprehensive Income (Loss)	Total	KENTUCKY JURISDICTIONAL
September 30, 2007	\$ 50,450	\$ 208,750	\$ 120,040	\$ (199)	\$ 379,041	
EITF 06-10 Adoption			\$ (366)		\$ (366)	
Common Stock Dividends			(8,500)		(8,500)	
<b>TOTAL</b>					<u>370,175</u>	
<b>COMPREHENSIVE INCOME</b>						
<b>Other Comprehensive Loss, Net of Taxes:</b>						
Cash Flow Hedges				(176)	(176)	
<b>NET INCOME</b>			39,069		39,069	
<b>TOTAL COMPREHENSIVE INCOME</b>					<u>38,893</u>	
September 30, 2008	<u>\$ 50,450</u>	<u>\$ 208,750</u>	<u>\$ 150,243</u>	<u>\$ (375)</u>	<u>\$ 409,068</u>	
Capital Contribution from Parent		\$ 30,000			\$ 30,000	
Common Stock Dividends			(20,000)		(20,000)	
<b>TOTAL</b>					<u>\$419,068</u>	<u>\$414,931</u>
<b>COMPREHENSIVE INCOME</b>						
<b>Other Comprehensive Loss, Net of Taxes:</b>						
Cash Flow Hedges				(3)	(3)	
<b>NET INCOME</b>			11,977		11,977	
<b>TOTAL COMPREHENSIVE INCOME</b>					<u>11,974</u>	<u>\$11,856</u>
September 30, 2009	<u>\$ 50,450</u>	<u>\$ 238,750</u>	<u>\$ 142,220</u>	<u>\$ (378)</u>	<u>\$ 431,042</u>	<u>\$426,787</u>

KENTUCKY POWER COMPANY  
BALANCE SHEET  
September 30, 2009

ACCOUNT NUMBER	DESCRIPTION	AS OF September 30, 2009	KENTUCKY JURISDICTIONAL	AS OF September 30, 2008	KENTUCKY JURISDICTIONAL
	<b>ELECTRIC UTILITY PLANT</b>				
1010001	Plant in Service	1,522,919,581.81		1,440,419,776.15	
1011001	Capital Leases	3,880,458.76		4,574,955.94	
1050001	Held For Fut Use	6,808,947.00		6,808,947.00	
1060001	Const Not Classifd	66,659,891.44		45,834,537.38	
	PRODUCTION	1,600,268,879.01		1,497,638,216.47	
	TRANSMISSION				
	DISTRIBUTION				
1011012	Accrued Capital Leases	39,883.37		0.00	
	GENERAL	39,883.37		0.00	
1070000	Construction Work In Progress				
1070001	CWIP - Project	28,208,038.99		67,591,211.17	
	CONSTRUCTION WORK IN PROGRESS	28,208,038.99		67,591,211.17	
	<b>TOTAL ELECTRIC UTILITY PLANT</b>	<b>1,628,516,801.37</b>		<b>1,565,229,427.65</b>	
1011006	Prov-Leased Assets	(1,921,439.34)		(2,694,554.70)	
1080000	Accum Prov for Deprec of Plant				
1080001	A/P for Deprec of Plt	(484,770,237.69)		(456,426,301.52)	
1080005	RWIP - Project Detail	3,166,995.68		5,037,886.01	
1080011	Cost of Removal Reserve	(26,496,294.31)		(33,002,980.93)	
1080013	ARO Removal Accretion	1,444,703.97		1,098,718.84	
1110001	A/P for Amort of Plt	(20,862,821.74)		(19,609,995.13)	
	LESS ACCUM PRV-DEPR,DEPL,AMORT	(529,439,093.43)		(505,597,227.43)	
	<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,099,077,707.94</b>	<b>1,089,186,009.00</b>	<b>1,059,632,200.21</b>	<b>1,050,095,510.00</b>
	<b>OTHER PROPERTY AND INVESTMENT</b>				
1750002	Long-Term Unreal Gns - Non Aff	12,534,185.41		10,537,968.55	
1750004	Long-Term Unreal Gains - Affil	0.00		1,676,240.00	
1750022	L/T Asset MTM Collateral	(954,343.00)		(1,008,833.00)	
1760002	LT Unreal Gains - Hedge NonAff	0.00		0.00	
1760011	L/T Asset for Commodity Hedges	112,983.00		221,447.00	
	L/T ENERGY TRADING CONTRACTS	11,692,825.41		11,426,822.55	
1210001	Nonutility Property - Owned	957,608.00		957,608.00	
1220001	Depr&Amrt of Nonutl Prop-Ownd	(186,609.44)		(179,330.72)	
1220003	Depr&Amrt of Nonutl Prop-WIP	4,053.89		4,053.89	
1240029	Other Property - CPR	4,533,569.90		4,533,569.90	
	NET NONUTILITY PROPERTY	5,308,622.35		5,315,901.07	
1240001	Other Investments - Associated	0.00		0.00	
1240002	Oth Investments-Nonassociated	806.00		806.00	
1240007	Deferred Compensation Benefits	135,823.58		170,465.46	
1240037	Intang Assets - Amortizable	0.00		18,616.15	
1240092	Oth Inv-Fbr Opt Ln-In Kind Srv	177,028.21		180,018.21	
	TOTAL OTHER INVESTMENTS	313,657.79		369,905.82	
1290000	Pension Net Funded Position	0.00		11,529,725.39	
	TOTAL OTHER SPECIAL FUNDS	0.00		11,529,725.39	
1581000	SO2 Allowance Inventory	6,698,929.08		7,719,234.15	
1581002	CO2 Allowance Inventory	0.00		6,424.41	
	ALLOWANCES-NON CURRENT	6,698,929.08		7,725,658.56	
	<b>TOTAL OTHER PROP AND INVSTMNTS</b>	<b>24,014,034.63</b>	<b>23,797,908.00</b>	<b>36,368,013.39</b>	<b>36,040,701.00</b>
	<b>CURRENT AND ACCRUED ASSETS</b>				
1310000	Cash	539,815.48		450,180.49	
1340004	Worker's Comp Adv Premium	0.00		0.00	
1340050	Spec Deposit Mizuho Securities	37,481.45		0.00	
1350002	Petty Cash	4,999.72		4,999.72	
1350004	Cash Adv-Employee Expenses	0.00		0.00	
	CASH AND CASH EQUIVALENTS	582,296.65		455,180.21	
1450000	Corp Borrow Prg (NR-Assoc)	4,197,299.71		0.00	
	ADVANCES TO AFFILIATES	4,197,299.71		0.00	
1420001	Customer A/R - Electric	22,534,283.11		24,482,110.79	
1420003	Customer A/R - CMP	0.00		2,061.26	
1420005	Employee Loans - Current	1,721.17		12,393.88	
1420014	Customer A/R-System Sales	697,340.43		480,558.89	

KENTUCKY POWER COMPANY  
BALANCE SHEET  
September 30, 2009

ACCOUNT NUMBER	DESCRIPTION	AS OF September 30, 2009	KENTUCKY JURISDICTIONAL	AS OF September 30, 2008	KENTUCKY JURISDICTIONAL
1420019	Transmission Sales Receivable	18,072.00		8,880.00	
1420022	Cust A/R - Factored	(23,408,259.84)		(23,907,007.56)	
1420023	Cust A/R-System Sales - MLR	7,966,934.55		13,035,391.33	
1420024	Cust A/R-Options & Swaps - MLR	927,865.25		295,336.65	
1420027	Low Inc Energy Asst Pr (LIEAP)	252.00		0.00	
1420028	Emergency LIEAP	0.00		130.00	
1420044	Customer A/R - Estimated	4,008,580.00		37,698.00	
	ACCOUNTS RECEIVABLE-CUSTOMERS	12,746,788.66		14,447,553.23	
1430001	Other Accounts Rec-Regular	0.00		0.00	
1430018	Survivor Benefit Plan Premiums	0.00		0.00	
1430019	Coal Trading	386,040.32		541,678.87	
1430021	SO2 Allowance Trading - MLR	0.00		0.00	
1430022	2001 Employee Biweekly Pay Cnv	106,437.86		100,987.72	
1430023	A/R PeopleSoft Billing System	847,430.99		8,225,392.22	
1430081	Damage Recovery - Third Party	41,464.90		142,315.06	
1430082	Acct Rec Gas - AEP Sys Pool	0.00		0.00	
1430083	Damage Recovery Offset Demand	(50,228.90)		(158,105.74)	
1430085	Gas Accruals GDA Transactions	27,647.39		1,323.92	
1430086	AR Accrual NYMEX OTC Penults	10,212.50		29,029.36	
1430087	PJM AR Accrual	0.00		3,376,268.60	
1430089	A/R - Benefits Billing	(66.47)		(1,902.17)	
1430090	Accrued Broker - Power			304,750.71	
1430123	Accounts Receivable - LT	26,744.54		0.00	
1710048	Interest Receivable -FIT -LT	1,716,000.00		1,716,000.00	
1720000	Rents Receivable	1,609,080.27		1,206,458.04	
	ACCOUNTS RECEIVABLE - MISC	4,720,763.40		15,484,196.59	
1440002	Uncoll Accts-Other Receivables	(34,578.03)		(4,276,078.84)	
1440003	Uncoll Accts-Power Trading	(828,642.09)		(1,108,123.22)	
	A/P FOR UNCOLLECTIBLE ACCOUNTS	(863,220.12)		(5,384,202.06)	
1460001	A/R Assoc Co - InterUnit G/L	9,971,990.44		2,538,130.89	
1460002	A/R Assoc Co - Allowances	0.00		0.00	
1460006	A/R Assoc Co - Intercompany	241,411.05		496,812.65	
1460008	A/R Assoc Co - AEPSC Bills	0.00		19.06	
1460009	A/R Assoc Co - InterUnit A/P	3,797.66		7,905.74	
1460011	A/R Assoc Co - Multii Pmts	1,070,186.36		1,407,500.23	
1460012	A/R Assoc Co - Transmissn Agmt	713,077.00		178,443.00	
1460019	A/R-Assoc Co-AEPSC-Agent	0.00		0.00	
1460024	A/R Assoc Co - System Sales	26,700.82		54,634.71	
1460025	Fleet - M4 - A/R	14,525.76		30,903.82	
1460028	Factored-A/R Chg off Limit Fee	0.00		0.00	
1460042	A/R Assoc Co-Gas Trading	0.00		0.00	
1460045	A/R Assc Co-Realization Sharnq	0.00		3,490.00	
	ACCOUNTS RECEIVABLE- ASSOC COS	12,041,689.09		4,717,840.10	
1510001	Fuel Stock - Coal	41,524,413.85		14,748,656.72	
1510002	Fuel Stock - Oil	619,124.57		1,142,501.39	
1510020	Fuel Stock Coal - Intransit	570,728.40		2,777,853.16	
1520000	Fuel Stock Exp Undistributed	620,536.77		136,429.42	
	FUEL STOCK	43,334,803.59		18,805,440.69	
1540001	M&S - Regular	9,892,892.93		8,474,622.57	
1540004	M&S - Exempt Material	46,927.57		36,662.89	
1540012	Materials & Supplies - Urea	233,950.36		391,406.05	
1540013	Transportation Inventory	47,100.45		49,028.99	
1540014	Indus Direct Charge Clearing	0.00		0.00	
1540016	MMS - Truck Stock	0.00		4,167.80	
1540023	M&S Inv - Urea In-Transit	396,454.14		342,004.42	
1581003	SO2 Allowance Inventory - Curr	882,667.22		1,187,348.38	
1581005	CO2 Allowance Inventory - Curr	0.00		5,675.91	
1581006	An. NOx Comp Inv - Curr	55,009.88		0.00	
	MATERIALS & SUPPLIES	11,555,002.55		10,490,917.01	
1730000	Accrued Utility Revenues	13,966,784.17		16,100,104.79	
1730002	Acrd Utility Rev-Factored-Assc	(14,405,018.85)		(12,450,260.44)	
	ACCRUED UTILITY REVENUES	(438,234.68)		3,649,844.35	
1750001	Curr. Unreal Gains - NonAffil	17,196,168.50		13,314,028.42	
1750003	Curr. Unrealized Gains Affil	379,656.00		1,998,574.00	
1750005	Curr Assets - Deferred Futures	0.00		0.00	
1750009	S/T Option Premium Purchases	2,120.70		0.00	

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1750021	S/T Asset MTM Collateral	(995,826 00)		(754,708 00)	
1760001	Curr Unreal Gns - Hedge NonAff	0 00		0 00	
1760010	S/T Asset for Commodity Hedges	575,071 00		690,177 00	
1760517	Deriv-Hdg-Unreal Gn-FV-Int-Cur	0 00		0 00	
	ENERGY TRADING CONT CURR ASSET	17,157,190 20		15,248,071 42	
1650001	Prepaid Insurance	485,359 58		735,040 48	
165000208	Prepaid Taxes	0 00		502,774 24	
165000209	Prepaid Taxes	562,316 09		0 00	
1650004	Prepaid Interest	0 00		5,865 41	
1650005	Prepaid Employee Benefits	0 00		0 00	
1650006	Other Prepayments	0 00		80,678 68	
1650009	Prepaid Carry Cost-Factored AR	15,886 55		56,879 52	
1650010	Prepaid Pension Benefits	15,390,035 22		17,299,134 39	
165001209	Prepaid Sales/Use Taxes	398,943 86		0 00	
1650014	FAS 158 Qual Contra Asset	(15,390,035 22)		(17,299,134 39)	
1650016	FAS 112 ASSETS	122,026 11		415,842 00	
1650021	Prepaid Insurance - EIS	401,930 95		0 00	
	PREPAYMENTS	1,986,463 14		1,797,080 33	
1240005	Spec Allowance Inv NOx	221 61		695 20	
1240044	Spec Allowances Inv SO2	15,709 95		5,248 00	
1240050	Spec Allowance Inventory CO2	541 70		6,486 47	
1340017	Spec Deposits - Gas Options	0 00		0 00	
1340018	Spec Deposits - Elect Trading	679,690 95		21,282 45	
1340043	Special Deposits ABN Amro	12,724,888 38		3,922,390 93	
1340044	Spec Deposits - SO2 Trading	0 00		0 00	
1340048	Spec Deposits-Trading Contra	(6,611,833 00)		(115,521 00)	
1740000	Misc Current & Accrued Assets	244,612 90		0 00	
174001107	Non-Highway Fuel Tx Credit-2007	0 00		1,038 00	
174001108	Non-Highway Fuel Tx Credit-2008	1,234 00		0 00	
1740012	Pension Plan	0 00		0 00	
1740013	Liability Accts Debit Balance	0 00		0 00	
1860007	Billings and Deferred Projects	1,093,577 96		1,453,602 68	
1860136	NonTradition Option Premiums	43,420 63		0 00	
	OTHER CURRENT ASSETS	8,192,065 07		5,295,222 73	
	<b>TOTAL CURRENT ASSETS</b>	<b>115,212,907.26</b>	<b>114,175,991.00</b>	<b>85,007,144.59</b>	<b>84,242,080.00</b>
	<b>REGULATORY ASSETS</b>				
1823007	SFAS 112 Postemployment Benef	6,519,109 20		6,880,625 00	
1823009	DSM Incentives	953,738 00		789,693 00	
1823010	DSM Recovery	(14,476,392 00)		(13,270,728 00)	
1823011	DSM Lost Revenues	3,586,884 00		3,400,152 00	
1823012	DSM Program Costs	10,006,341 00		9,176,477 00	
1823022	HRJ 765kV Post Service AFUDC	774,216 00		807,624 00	
1823054	HRJ 765kV Depreciation Expense	120,655 00		125,863 00	
1823063	Unrecovered Fuel Cost	0 00		16,601,569 04	
1823077	Unreal Loss on Fwd Commitments	0 00		593,291 37	
1823080	Deregulation Consumer Educat	0 00		0 00	
1823105	Deferred Merger Cost - AEP/CSW	0 00		0 00	
1823115	Deferred Equity Carrying Chgs	(180,575 65)		(203,003 65)	
1823118	BridgeCo TO Funding	341,736 85		361,699 43	
1823119	PJM Integration Payments	641,584 53		738,221 65	
1823120	Other PJM Integration	361,044 24		382,134 76	
1823121	Carry Chgs-RTO Startup Costs	234,472 24		256,972 47	
1823122	Alliance RTO Deferred Expense	178,861 22		189,309 44	
1823165	REG ASSET FAS 158 QUAL PLAN	39,749,073 00		5,769,409 00	
1823166	REG ASSET FAS 158 OPEB PLAN	19,517,241 00		7,036,417 00	
1823167	REG Asset FAS 158 SERP Plan	(115,707 00)		(118,536 00)	
1823188	Deferred Carbon Mgmt Research	150,000 00		0 00	
1823301	SFAS 109 Flow Thru Defrd FIT	81,112,211 99		80,625,710 51	
1823302	SFAS 109 Flow Thru Defrd SIT	32,387,792 00		28,127,750 00	
1890001	Loss Recqd Debt - FMB	0 00		0 00	
1890004	Loss Rec Debt-Debentures	779,525 35		813,173 95	
	<b>TOTAL REGULATORY ASSETS</b>	<b>182,641,810.96</b>	<b>182,641,811.00</b>	<b>149,083,824.96</b>	<b>149,083,825.00</b>
	<b>DEFERRED CHARGES</b>				

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1810006	Unamort Debt Exp - Sr Unsec Nt	3,261,542.57		2,768,122.13	
1830000	Prelimin Surv&Investgtn Chrgs	21,052,202.12		20,906,891.71	
1840002	Accounts Pay Adj - Clearing	0.00		0.00	
1850000	Temporary Facilities	0.00		0.00	
1860001	Allowances	0.00		0.00	
1860002	Deferred Expenses	8,482.80		0.00	
186000303	Deferred Property Taxes	0.00		0.00	
186000304	Deferred Property Taxes	0.00		0.00	
186000307	Deferred Property Taxes	0.00		1,980,506.00	
186000308	Deferred Property Taxes	2,264,011.00		0.00	
1860005	Unidentified Cash Receipts	0.00		138.54	
1860077	Agency Fees - Factored A/R	756,265.57		727,145.43	
186008104	Defd Property Tax - Cap Leases	0.00		0.00	
186008105	Defd Property Tax - Cap Leases	0.00		0.00	
186008108	Defd Property Tax - Cap Leases	0.00		8,793.00	
186008109	Defd Property Tax - Cap Leases	8,250.00		0.00	
1860085	BridgeCo TO Funding	0.00		0.00	
1860087	Estimated Barging Bills	0.00		0.00	
1860091	BridgeCo RTO Deferred Exp	0.00		0.00	
1860094	Labor Accruals - Bal Sheet	0.00		495,906.09	
1860096	PJM Payments	0.00		0.00	
1860116	PJM Integration	0.00		0.00	
1860119	Carrying Chgs - Defd RTO Costs	0.00		0.00	
1860153	Unamortized Credit Line Fees	109,323.79		168,043.99	
1860160	Deferred Expenses - Current	6,959.10		1,028.80	
1860166	Def Lease Assets - Non Taxable	12,221.34			
1900006	ADIT Federal - SFAS 133 Nonaff	238,949.70		225,301.00	
1900009	ADIT Federal - Pension OCI NAF	0.00		0.00	
1900015	ADIT-Fed-Hdg-CF-Int Rate	257,565.90		290,100.54	
1901001	Accum Deferred FIT - Other	31,660,816.01		30,193,030.78	
1902001	Accum Defd FIT - Oth Inc & Ded	1,190,273.36		125,949.89	
1903001	Acc Dfd FIT - FAS109 Flow Thru	12,360,342.00		11,314,324.82	
1904001	Accum Dfd FIT - FAS 109 Excess	449,846.39		525,200.31	
	<b>TOTAL DEFERRED CHARGES</b>	<b>73,637,051.65</b>	<b>72,974,318.00</b>	<b>69,730,483.03</b>	<b>69,102,909.00</b>
	<b>TOTAL ASSETS</b>	<b>1,494,583,512.44</b>	<b>1,482,776,037.00</b>	<b>1,399,821,666.18</b>	<b>1,388,565,025.00</b>
	<b>CAPITALIZATION</b>				
	<b>COMMON STOCK</b>				
	Authorized: 2,000,000				
	Outstanding: 1,009,000				
2010001	Common Stock Issued-Affiliated	50,450,000.00		50,450,000.00	
	<b>COMMON STOCK</b>				
2080000	Donations Recvd from Stckhldrs	238,750,000.00		208,750,000.00	
2190001	OCI - FAS 133	0.00		0.00	
2190004	OCI - Minimum Pension Liab	0.00		0.00	
2190010	OCI for Commodity Hedges	100,219.60		163,963.39	
2190015	Accum OCI-Hdg-CF-Int Rate	(478,337.35)		(538,758.91)	
	<b>PAID-IN CAPITAL</b>	<b>238,371,882.25</b>		<b>208,375,204.48</b>	
	<b>RETAINED EARNINGS</b>	<b>142,220,208.14</b>		<b>150,243,243.33</b>	
	<b>COMMON SHAREHOLDERS' EQUITY</b>	<b>431,042,090.39</b>		<b>409,068,447.81</b>	
	<b>CUMULATIVE PREFERRED STOCK</b>				
	<b>TRUST PREFERRED SECURITIES</b>				
	<b>LT DEBT (LESS AMT DUE IN 1 YR)</b>				
2230000	Advances from Associated Co	20,000,000.00		20,000,000.00	
2240006	Senior Unsecured Notes	530,000,000.00		400,000,000.00	
2240007	MTM of LTD - FAS133 FV Hedge	0.00		0.00	
2240103	Notes Payable - Affiliated	0.00		0.00	
2260006	Unam Disc LTD-Dr-Sr Unsec Note	(1,319,906.25)		(1,488,193.76)	

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	LONG-TERM DEBT LESS AMT DUE 1 YR	548,680,093.75		418,511,806.24	
	<b>TOTAL CAPITALIZATION</b>	<b>979,722,184.14</b>	<b>970,904,684.00</b>	<b>827,580,254.05</b>	<b>820,132,032.00</b>
	<b>OTHER NONCURRENT LIABILITIES</b>				
2270001	Obligatns Undr Cap Lse-Noncurr	1,178,616.10		999,933.92	
2270003	Accrued Noncur Lease Oblig	21,327.00		0.00	
	<b>OBLIGATIONS UNDER CAP LEASE</b>	<b>1,199,943.10</b>		<b>999,933.92</b>	
2282003	Accm Prv I/D - Worker's Com	69,928.91		50,715.03	
2283000	Accm Prv for Pensions&Benefits	127,772.83		124,362.18	
2283002	Supplemental Savings Plan	590,271.00		490,781.43	
2283003	SFAS 106 Post Retirement Benef	4,799,537.51		4,145,882.18	
2283005	SFAS 112 Postemployment Benef	5,663,168.31		6,095,010.00	
2283006	SFAS 87 - Pensions	1,661,562.18		0.00	
2283007	Perf Share Incentive Plan	533,576.95		835,768.31	
2283013	Incentive Comp Deferral Plan	221,797.69		10,900.84	
2283015	FAS 158 SERP Payable Long Term	(115,830.00)		(118,536.00)	
2283016	FAS 158 Qual Payable Long Term	22,697,475.60		0.00	
2283017	FAS 158 OPEB Payable Long Term	19,517,241.00		7,036,417.00	
2283018	SFAS 106 Med Part-D	(4,783,225.54)		(4,122,894.73)	
2300001	Asset Retirement Obligations	3,455,005.55		576,758.75	
	<b>ACCUMULATED PROVISIONS - MISC</b>	<b>54,438,281.99</b>		<b>15,125,164.99</b>	
	<b>TOTAL OTH NONCURRENT LIAB'S</b>	<b>55,638,225.09</b>	<b>55,137,481.00</b>	<b>16,125,098.91</b>	<b>15,979,973.00</b>
	<b>CURRENT LIABILITIES</b>				
2240506	Senior Unsecured Notes-Current	0.00		30,000,000.00	
	<b>LONG-TERM DEBT DUE WITHIN 1 YR</b>	<b>0.00</b>		<b>30,000,000.00</b>	
2330000	Corp Borrow Program (NP-Assoc)			65,092,479.91	
	<b>ADVANCES FROM AFFILIATES</b>			<b>65,092,479.91</b>	
2320001	Accounts Payable - Regular	6,805,941.10		10,490,146.59	
2320002	Unvouchered Invoices	2,087,745.20		9,779,811.55	
2320003	Retention	171,486.23		1,368,654.19	
2320011	Uninvoiced Fuel	8,088,346.85		17,507,081.34	
2320050	Coal Trading	302,617.20		708,239.39	
2320052	Accts Payable - Bookouts - MLR	2,534,373.83		5,215,098.37	
2320053	Elect Trad-Options&Swaps-MLR	1,096,951.92		1,067,073.24	
2320054	SO2 Allowance Trading - MLR	2,409.49		123.30	
2320056	Gas Physicals	358,008.39		259,472.12	
2320062	Broker Fees Payable	9,839.48		5,768.78	
2320071	Gas Accruals GDA Trans-Payable	0.00		0.00	
2320074	A/P - FTL - SWITCH Rentals	0.00		0.00	
2320073	A/P Misc Dedic. Power	7,665.00		17,779.50	
2320076	Corporate Credit Card Liab	139,886.76		162,367.82	
2320077	INDUS Unvouchered Liabilities	327,049.00		929,334.38	
2320079	Broker Commisn Spark/Merch Gen	71.64		30.06	
2320081	AP Accrual NYMEX OTC & Penults	0.00		0.00	
2320082	PJM As Agent Accts Pay.	0.00		0.00	
2320083	PJM Net AP Accrual	230,791.54		0.00	
2320086	Accrued Broker - Power	377,961.86		(0.01)	
2320090	MISO AP Accrual	322,958.42		0.00	
	<b>A/P - GENERAL</b>	<b>22,864,103.91</b>		<b>47,510,980.62</b>	
2340001	A/P Assoc Co - InterUnit G/L	11,702,114.86		13,124,622.41	
2340011	A/P-Asoc Co-AEPSC-Agent	5,947,382.21		1,869,738.00	
2340025	A/P Assoc Co - CM Bills	28,485.29		53,280.26	
2340027	A/P Assoc Co - Intercompany	652,085.42		381,542.64	
2340029	A/P Assoc Co - AEPSC Bills	3,283,250.45		3,533,036.15	
2340030	A/P Assoc Co - InterUnit A/P	18,220.27		1,169.33	
2340032	A/P Assoc Co - Multi Pmts	533.45		1,497.94	
2340034	A/P Assoc Co - System Sales	1,815.34		62,250.96	
2340035	Fleet - M4 - A/P	9,396.74		25,464.60	
2340037	A/P Assoc-Global Borrowing Int	350,000.00		350,000.00	
2340049	A/P Assoc -Realization Sharing	0.00		0.00	

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	A/P- ASSOC. COS.	21,993,284.03		19,402,602.29	
2350001	Customer Deposits-Active	17,319,382.12		15,247,023.34	
2350003	Deposits - Trading Activity	2,391,655.85		2,233,553.94	
2350005	Deposits - Trading Contra	(1,950,169.00)		(1,763,541.00)	
	CUSTOMER DEPOSITS	17,760,868.97		15,717,036.28	
2360001	Federal Income Tax	(1,423,542.78)		5,933,774.16	
236000200	State Income Taxes	0.00		(37,246.00)	
236000203	State Income Taxes	0.00		0.00	
236000204	State Income Taxes	0.00		0.00	
236000205	State Income Taxes	0.00		0.00	
236000207	State Income Taxes	0.00		38,691.00	
236000208	State Income Taxes	(207,108.06)		713,784.04	
236000209	State Income Taxes	(1,842,419.80)		0.00	
2360004	FICA	73,159.94		74,891.62	
2360005	Federal Unemployment Tax	86.31		793.24	
2360006	State Unemployment Tax	113.77		663.04	
236000700	State Sales and Use Taxes	0.00		1,531,070.10	
236000704	State Sales and Use Taxes	0.00		0.00	
236000705	State Sales and Use Taxes	0.00		0.00	
236000708	State Sales and Use Taxes	0.00		(41,079.62)	
236000709	State Sales and Use Taxes	20,292.44		0.00	
236000802	Real & Personal Property Taxes	0.00		0.00	
236000803	Real & Personal Property Taxes	0.00		0.00	
236000804	Real & Personal Property Taxes	0.00		0.00	
236000806	Real & Personal Property Taxes	0.00		172,018.77	
236000807	Real & Personal Property Taxes	(1,051.49)		7,922,000.00	
236000808	Real & Personal Property Taxes	9,055,058.66		0.00	
236000809	Real & Personal Property Taxes	(0.92)		0.00	
236001203	State Franchise Taxes	0.00		0.00	
236001204	State Franchise Taxes	0.00		0.00	
236001205	State Franchise Taxes	0.00		0.00	
236001207	State Franchise Taxes	0.00		(41,232.00)	
236001208	State Franchise Taxes	(41,123.00)		77,800.00	
236001209	State Franchise Taxes	(34,200.00)		0.00	
236001608	State Gross Receipts Tax	0.00		30,000.00	
236001609	State Gross Receipts Tax	41,751.00		0.00	
236002204	State License/Registration Tax	0.00		0.00	
236002205	State License/Registration Tax	0.00		0.00	
236003304	Pers Prop Tax-Cap Leases	0.00		0.00	
236003305	Pers Prop Tax-Cap Leases	0.00		0.00	
236003307	Pers Prop Tax-Cap Leases	0.00		14,513.72	
236003308	Pers Prop Tax-Cap Leases	0.00		35,118.00	
236003309	Pers Prop Tax-Cap Leases	33,000.00		0.00	
236003504	Real Prop Tax-Cap Leases	0.00		0.00	
236003505	Real Prop Tax-Cap Leases	0.00		0.00	
236003507	Real Prop Tax-Cap Leases	0.00		(1,018.93)	
236003508	Real Prop Tax-Cap Leases	0.00		9,018.00	
236003509	Real Prop Tax-Cap Leases	9,018.00		0.00	
2360037	FICA - Incentive accrual	40,759.34		138,337.38	
2360601	Fed Inc Tax-Long Term FIN48	2,250,946.00		2,186,488.00	
2360602	State Inc Tax-Long Term FIN48	1,154,283.00		1,058,574.00	
2360701	SEC Accum Defd FIT-Util FIN 48	(1,840,134.00)		(1,812,408.00)	
2360702	SEC Accum Defd SIT - FIN 48	(292,353.00)		(248,717.00)	
	TAXES ACCRUED	6,996,535.41		17,755,833.52	
2370006	Interest Accrd-Sen Unsec Notes	5,187,530.56		3,240,416.66	
2370007	Interest Accrd-Customer Depsts	676,721.98		616,634.26	
2370009	Interest Accrued-Other	0.00		0.00	
2370016	Interest Accrued - COLI	0.00		0.00	
2370018	Accrued Margin Interest	2,483.55		7,577.80	
2370048	Acrd Int - FIT Reserve - LT	573,180.00		409,894.00	
2370348	Acrd Int. - SIT Reserve - LT	143,993.00		43,004.00	
	INTEREST ACCRUED	6,583,909.09		4,317,526.72	
	DIVIDENDS DECLARED				
2430001	Oblig Under Cap Leases - Curr	780,403.32		880,467.33	
2430003	Accrued Cur Lease Oblig	18,556.37		0.00	
	OBLIG UNDER CAP LEASES- CURR	798,959.69		880,467.33	



KENTUCKY POWER COMPANY  
 BALANCE SHEET  
 September 30, 2009

ACCOUNT NUMBER	DESCRIPTION	AS OF September 30, 2009	KENTUCKY JURISDICTIONAL	AS OF September 30, 2008	KENTUCKY JURISDICTIONAL
2440001	Curr. Unreal Losses - NonAffil	9,010,529.00		13,362,301.27	
2440003	Curr. Unreal Losses - Affil	124,224.32		0.00	
2440009	S/T Option Premium Receipts	16,503.77		19,193.34	
2440021	S/T Liability MTM Collateral	(3,260,009.00)		(104,732.00)	
2450001	Curr. Unreal Losses - Hedge	0.00		0.00	
2450010	S/T Liability-Commodity Hedges	482,867.02		640,680.09	
	ENERGY TRADING CONT CURR LIAB	6,374,115.11		13,917,442.70	
2410002	State Income Tax Withheld	68,217.78		82,999.41	
2410003	Local Income Tax Withheld	22,910.76		23,932.84	
2410004	State Sales Tax Collected	708,156.66		269,677.07	
2410006	School District Tax Withheld	780,429.81		721,303.25	
2410008	Franchise Fee Collected	163,980.04		151,747.27	
2420000	Misc Current & Accrued Liab	1,688.78		11,690.00	
2420002	P/R Ded - Medical Insurance	88,174.61		82,959.47	
2420003	P/R Ded - Dental Insurance	7,345.69		8,477.83	
2420009	Depend Care/Flex Medical Spend	440.00		0.00	
2420010	P/R Ded - Dependent Life Ins	0.00		0.00	
2420017	P/R Ded - AD&D and OAD&D Ins	0.00		0.00	
2420018	P/R Ded-Reg&Spec Life Ins Prem	0.00		0.00	
2420020	Vacation Pay - This Year	1,472,100.34		1,424,275.11	
2420021	Vacation Pay - Next Year	1,935,103.39		1,850,657.87	
2420027	FAS 112 CURRENT LIAB	977,963.00		1,201,453.00	
2420044	P/R Withholdings	29,255.73		27,570.47	
2420046	FAS 158 SERP Payable - Current	123.00		0.00	
2420051	Non-Productive Payroll	66,223.47		255,050.28	
2420053	Perf Share Incentive Plan	41,901.69		128,668.26	
2420057	Control Payroll Disburse Acct	0.00		0.00	
2420071	P/R Ded - Vision Plan	4,342.32		4,149.12	
2420076	P/R Savings Plan - Incentive	21,073.20		74,728.71	
2420083	Active Med and Dental IBNR	466,830.00		0.00	
2420504	Accrued Lease Expense	3,363.61		4,815.45	
2420511	Control Cash Disburse Account	524,080.82		571,776.99	
2420512	Unclaimed Funds	32,599.11		28,159.78	
2420514	Revenue Refunds Accrued	2,385,989.03		1,998,343.71	
2420520	Accr Defer Compensation Ben	0.00		0.00	
2420521	Interchange Power - Loop	0.00		0.00	
2420532	Adm Liab-Cur-S/Ins-W/C	1,502,552.49		1,459,588.23	
242053804	Federal Admin Fee	0.00		0.00	
2420542	Acc Cash Franchise Req	75,819.51		72,361.04	
2420558	Admitted Liab NC-Self/Ins-W/C	717,432.56		842,109.18	
242059208	Sales & Use Tax - Leased Equ	0.00		2,192.52	
242059209	Sales & Use Tax - Leased Equ	3,603.87		0.00	
2420598	Est Fin Cost - Sen Unsec Notes	66,763.17		0.00	
242059204	Sales & Use Tax - Leased Equ	0.00		0.00	
242059205	Sales & Use Tax - Leased Equ	0.00		0.00	
2420618	Accrued Payroll	922,433.73		826,684.73	
2420623	Energy Delivery Incentive Plan	288,067.13		986,245.23	
2420624	Corp & Shrd Srv Incentive Plan	34,060.00		120,556.84	
2420635	Fossil and Hydro Gen ICP	170,390.00		555,217.90	
2420643	Accrued Audit Fees	154,835.81		169,167.10	
2420656	Federal Mitigation Accru (NSR)	255,371.90		681,444.40	
2420658	Accrued Prof. Tax Services	11,448.56		9,448.56	
2420660	AEP Transmission ICP	50,880.00		195,008.11	
2420661	COO Other ICP	4,650.00		15,888.17	
2420664	ST State Mitigation Def (NSR)	21,078.33		325,920.00	
	OTHR CURR & ACCRUED LIAB	14,081,679.91		15,184,267.91	
	TOTAL CURRENT LIABILITIES	97,453,456.13	96,576,375.00	229,778,637.29	227,710,630.00
	DEF CREDITS & REGULATORY LIAB				
2811001	Acc Dfd FIT - Accel Amort Prop	31,617,428.85		32,581,763.90	
2821001	Accum Dfd FIT - Utility Prop	150,756,789.09		124,648,758.30	
2823001	Acc Dfd FIT FAS 109 Flow Thru	52,722,937.73		52,406,711.76	
2824001	Acc Dfd FIT - SFAS 109 Excess	(835,429.00)		(975,372.00)	
2830006	ADIT Federal - SFAS 133 Nonaff	292,913.08		313,589.52	
2830015	ADIT-Fed-Hdg-CF-Int Rate	0.00		0.00	
2831001	Accum Deferred FIT - Other	20,906,332.55		23,216,480.32	

KENTUCKY POWER COMPANY  
BALANCE SHEET  
September 30, 2009

ACCOUNT NUMBER	DESCRIPTION	AS OF September 30, 2009	KENTUCKY JURISDICTIONAL	AS OF September 30, 2008	KENTUCKY JURISDICTIONAL
2832001	Accum Dfrd FIT - Oth Inc & Ded	1,681,505.17		1,603,662.02	
2833001	Acc Dfd FIT FAS 109 Flow Thru	39,725,001.48		38,063,711.25	
2833002	Acc Dfrd SIT FAS 109 Flow Thru	32,387,792.00		28,127,750.00	
	DEFERRED INCOME TAXES	329,255,270.95		299,987,055.07	
2550001	Accum Deferred ITC - Federal	1,902,856.00		2,729,280.00	
	DEF INVESTMENT TAX CREDITS	1,902,856.00		2,729,280.00	
254001103	Over Recovered Fuel Cost	0.00		0.00	
254001104	Over Recovered Fuel Cost	0.00		0.00	
2540011	Over Recovered Fuel Cost	4,820,161.88		0.00	
2540047	Unreal Gain on Fwd Commitments	13,544,318.92		8,778,132.53	
2540105	Home Energy Assist Prgm - KPCO	0.00		30,967.80	
2540173	Green Pricing Option	436.00		0.00	
2543001	SFAS 109 Flow Thru Defd FIT	1,024,614.78		1,469,612.32	
2544001	SFAS 109 Exces Deferred FIT	1,285,275.39		1,500,572.31	
	REGULATORY LIABILITIES	20,674,806.97		11,779,284.96	
	DEFERRED CREDITS				
2440002	LT Unreal Losses - Non Affil	7,802,697.71		6,841,586.57	
2440004	LT Unreal Losses - Affil	129,448.42		0.00	
2440010	L/T Option Premium Receipts	7,348.76		0.00	
2450002	LT Unreal Losses - Hedge	0.00		0.00	
2440022	L/T Liability MTM Collateral	(3,351,824.00)		(10,789.00)	
2450011	L/T Liability-Commodity Hedges	200,833.00		0.00	
2450017	Deriv-Hdg-Unreal Ls-FV-Int-L/T	0.00		0.00	
	LT ENERGY TRADING CONTRACTS	4,788,503.89		6,830,797.57	
2520000	Customer Adv for Construction	59,441.61		66,746.53	
	CUSTOMER ADVANCES FOR CONSTR	59,441.61		66,746.53	
	DEF GAINS ON SALE/LEASEBACK				
	DEF GAINS-DISP OF UTILITY PLT				
2530000	Other Deferred Credits	292,995.30		0.00	
2530001	Deferred Revenues	0.00		0.00	
2530004	Allowances	0.00		5,137.50	
2530021	Unidentified Cash Receipts	0.00		0.00	
2530022	Customer Advance Receipts	1,072,926.02		671,989.43	
2530050	T.V. Pole Attachments	196,206.11		205,257.67	
2530067	IPP - System Upgrade Credits	234,274.25		225,391.83	
2530092	Defd Gain - Fiber Optic Leases	177,028.21		180,018.21	
2530093	Def Carry Chg - Defd RTO Costs	0.00		0.00	
2530101	MACSS Unidentified EDI Cash	72.66		0.00	
2530112	Other Deferred Credits-Curr	16,223.74		218,200.00	
2530113	State Mitigation Deferral (NSR)	977,760.00		1,303,680.00	
2530114	Federl Mitigation Deferral(NSR)	1,627,155.60		1,627,155.60	
2530137	Fbr Opt Lns-Sold-Defd Rev	160,785.77		174,341.57	
2530148	Accrued Penalties-Tax Reserves	333,340.00		333,340.00	
	OTHER DEFERRED CREDITS	5,088,767.66		4,944,511.81	
	TOTAL OTHER DEFERRED CREDITS	9,936,713.16		11,842,055.91	
	TOTAL DEF CREDITS & REG LIAB'S	361,769,647.08	358,513,720.00	326,337,675.94	323,400,637.00
	TOTAL CAPITAL & LIABILITIES	1,494,583,512.44	1,481,132,260.00	1,399,821,666.18	1,387,223,272.00

Note: The Kentucky Jurisdictional factor used Gross Plant - PTD (GP-PTD) of 0.991, except for Regulatory Assets, which used a factor of 1.00



## **Kentucky Power Company**

### **REQUEST**

Provide the following:

- a. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a Kentucky jurisdictional operations-only basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.
  
- b. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

### **RESPONSE**

- a. Please see the attached pages 2 through 16.
  
- b. See answer in 13a.

**WITNESS:** Errol K Wagner/Ranie K. Wohnhas

**Kentucky Power Company**  
**Trial Balance as of September 30, 2009 - Workpaper**

Account	Account Description	Total Company	Kentucky Jurisdictional	
1010001	Plant in Service	1,522,919,581.81	1,506,991,975.00	
1011001	Capital Leases	3,880,458.76	0.00	*
1011006	Prov-Leased Assets	(1,921,439.34)	0.00	*
1011012	Accrued Capital Leases	39,883.37	0.00	*
1050001	Held For Fut Use	6,808,947.00	30,164.00	
1060001	Const Not Classifd	66,659,891.44	65,962,722.00	
1070001	CWIP - Project	28,208,038.99	26,685,580.00	
1080001	A/P for Deprec of Plt	(484,770,237.69)	(480,249,673.00)	
1080005	RWIP - Project Detail	3,166,995.68	3,137,463.00	
1080011	Cost of Removal Reserve	(26,496,294.31)	(26,249,212.00)	
1080013	ARO Removal Accretion	1,444,703.97	0.00	*
1110001	A/P for Amort of Plt	(20,862,821.74)	(20,668,272.00)	
1210001	Nonutility Property - Owned	957,608.00	0.00	*
1220001	Depr&Amrt of Nonutl Prop-Ownd	(186,609.44)	0.00	*
1220003	Depr&Amrt of Nonutl Prop-WIP	4,053.89	0.00	*
1240002	Oth Investments-Nonassociated	806.00	0.00	*
1240005	Spec Allowance Inv NOx	221.61	0.00	*
1240007	Deferred Compensation Benefits	135,823.58	0.00	*
1240029	Other Property - CPR	4,533,569.90	0.00	*
1240044	Spec Allowances Inv SO2	15,709.95	0.00	*
1240050	Spec Allowance Inventory CO2	541.70	0.00	*
1240092	Fbr Opt Lns-In Kind Sv-Invest	177,028.21	0.00	*
1310000	Cash	539,815.48	0.00	*
1340018	Spec Deposits - Elect Trading	679,690.95	0.00	*
1340043	Spec Deposit UBS Securities	12,724,888.38	0.00	*
1340048	Spec Deposits-Trading Contra	(6,611,833.00)	0.00	*
1340050	Spec Deposit Mizuho Securities	37,481.45	0.00	*
1350002	Petty Cash	4,999.72	0.00	*
1420001	Customer A/R - Electric	22,534,283.11	0.00	*
1420005	Employee Loans - Current	1,721.17	0.00	*
1420014	Customer A/R-System Sales	697,340.43	0.00	*
1420019	Transmission Sales Receivable	18,072.00	0.00	*
1420022	Cust A/R - Factored	(23,408,259.84)	0.00	*
1420023	Cust A/R-System Sales - MLR	7,966,934.55	0.00	*
1420024	Cust A/R-Options & Swaps - MLR	927,865.25	0.00	*
1420027	Low Inc Energy Asst Pr (LIEAP)	252.00	0.00	*
1420044	Customer A/R - Estimated	4,008,580.00	0.00	*
1430019	Coal Trading	386,040.32	0.00	*
1430022	2001 Employee Biweekly Pay Cnv	106,437.86	0.00	*
1430023	A/R PeopleSoft Billing System	847,430.99	0.00	*
1430081	Damage Recovery - Third Party	41,464.90	0.00	*
1430083	Damage Recovery Offset Demand	(50,228.90)	0.00	*
1430085	Gas Accruals GDA Transactions	27,647.39	0.00	*
1430086	AR Accrual NYMEX OTC Penults	10,212.50	0.00	*
1430087	PJM AR Accrual	0.00	0.00	*
1430089	A/R - Benefits Billing	(66.47)	0.00	*
1430123	Accounts Receivable - LT	26,744.54	0.00	*
1440002	Uncoll Accts-Other Receivables	(34,578.03)	0.00	*

**Kentucky Power Company**  
**Trial Balance as of September 30, 2009 - Workpaper**

Account	Account Description	Total Company	Kentucky Jurisdictional	
1440003	Uncoll Accts-Power Trading	(828,642.09)	0.00	*
1450000	Corp Borrow Prg (NR-Assoc)	4,197,299.71	0.00	*
1460001	A/R Assoc Co - InterUnit G/L	9,971,990.44	0.00	*
1460006	A/R Assoc Co - Intercompany	241,411.05	0.00	*
1460009	A/R Assoc Co - InterUnit A/P	3,797.66	0.00	*
1460011	A/R Assoc Co - Multi Pmts	1,070,186.36	0.00	*
1460012	A/R Assoc Co - Transmissn Agmt	713,077.00	0.00	*
1460024	A/R Assoc Co - System Sales	26,700.82	0.00	*
1460025	Fleet - M4 - A/R	14,525.76	0.00	*
1510001	Fuel Stock - Coal	41,524,413.85	40,984,596.00	
1510002	Fuel Stock - Oil	619,124.57	611,076.00	
1510020	Fuel Stock Coal - Intransit	570,728.40	563,309.00	
1520000	Fuel Stock Exp Undistributed	620,536.77	612,470.00	
1540001	M&S - Regular	9,892,892.93	9,770,218.00	
1540004	M&S - Exempt Material	46,927.57	46,346.00	
1540012	Materials & Supplies - Urea	233,950.36	230,909.00	
1540013	Transportation Inventory	47,100.45	46,771.00	
1540023	M&S Inv - Urea In-Transit	396,454.14	391,300.00	
1581000	SO2 Allowance Inventory	6,698,929.08	6,611,843.00	
1581003	SO2 Allowance Inventory - Curr	882,667.22	871,193.00	
1581006	An. NOx Comp Inv - Curr	55,009.88	54,295.00	
1650001	Prepaid Insurance	485,359.58	480,991.00	
165000209	Prepaid Taxes	562,316.09	557,255.00	
1650009	Prepaid Carry Cost-Factored AR	15,886.55	15,744.00	
1650010	Prepaid Pension Benefits	15,390,035.22	15,251,525.00	
165001209	Prepaid Sales/Use Taxes	398,943.86	395,353.00	
1650014	FAS 158 Qual Contra Asset	(15,390,035.22)	(15,251,525.00)	
1650016	FAS 112 ASSETS	122,026.11	120,928.00	
1650021	Prepaid Insurance - EIS	401,930.95	398,314.00	
1710048	Interest Receivable -FIT -LT	1,716,000.00	0.00	*
1720000	Rents Receivable	1,609,080.27	0.00	*
1730000	Accrued Utility Revenues	13,966,784.17	0.00	*
1730002	Acrd Utility Rev-Factored-Assc	(14,405,018.85)	0.00	*
1740000	Misc Current & Accrued Assets	244,612.90	0.00	*
174001108	Non-Highway Fuel Tx Credit-2008	1,234.00	0.00	*
1750001	Curr. Unreal Gains - NonAffil	17,196,168.50	0.00	*
1750002	Long-Term Unreal Gns - Non Aff	12,534,185.41	0.00	*
1750003	Curr. Unrealized Gains Affil	379,656.00	0.00	*
1750009	S/T Option Premium Purchases	2,120.70	0.00	*
1750021	S/T Asset MTM Collateral	(995,826.00)	0.00	*
1750022	L/T Asset MTM Collateral	(954,343.00)	0.00	*
1760010	S/T Asset for Commodity Hedges	575,071.00	0.00	*
1760011	L/T Asset for Commodity Hedges	112,983.00	0.00	*
1810006	Unamort Debt Exp - Sr Unsec Nt	3,261,542.57	0.00	*
1823007	SFAS 112 Postemployment Benef	6,519,109.20	0.00	*
1823009	DSM Incentives	953,738.00	0.00	*
1823010	DSM Recovery	(14,476,392.00)	0.00	*
1823011	DSM Lost Revenues	3,586,884.00	0.00	*

**Kentucky Power Company**  
**Trial Balance as of September 30, 2009 - Workpaper**

Account	Account Description	Total Company	Kentucky Jurisdictional	
1823012	DSM Program Costs	10,006,341.00	0.00	*
1823022	HRJ 765kV Post Service AFUDC	774,216.00	763,377.00	
1823054	HRJ 765kV Depreciation Expense	120,655.00	118,966.00	
1823115	Deferred Equity Carrying Chgs	(180,575.65)	0.00	*
1823118	BridgeCo TO Funding	341,736.85	0.00	*
1823119	PJM Integration Payments	641,584.53	0.00	*
1823120	Other PJM Integration	361,044.24	0.00	*
1823121	Carry Chgs-RTO Startup Costs	234,472.24	0.00	*
1823122	Alliance RTO Deferred Expense	178,861.22	0.00	*
1823165	REG ASSET FAS 158 QUAL PLAN	39,749,073.00	0.00	*
1823166	REG ASSET FAS 158 OPEB PLAN	19,517,241.00	0.00	*
1823167	REG Asset FAS 158 SERP Plan	(115,707.00)	0.00	*
1823188	Deferred Carbon Mgmt Research	150,000.00	0.00	*
1823301	SFAS 109 Flow Thru Defrd FIT	81,112,211.99	0.00	*
1823302	SFAS 109 Flow Thru Defrd SIT	32,387,792.00	0.00	*
1830000	Prelimin Surv&Investgtn Chrgs	21,052,202.12	0.00	*
1860002	Deferred Expenses	8,482.80	0.00	*
186000308	Deferred Property Taxes	2,264,011.00	0.00	*
1860007	Billings and Deferred Projects	1,093,577.96	0.00	*
1860077	Agency Fees - Factored A/R	756,265.57	0.00	*
186008109	Defrd Property Tax - Cap Leases	8,250.00	0.00	*
1860136	NonTradition Option Premiums	43,420.63	0.00	*
1860153	Unamortized Credit Line Fees	109,323.79	0.00	*
1860160	Deferred Expenses - Current	6,959.10	0.00	*
1860166	Def Lease Assets - Non Taxable	12,221.34	0.00	*
1890004	Loss Rec Debt-Debentures	779,525.35	0.00	*
1900006	ADIT Federal - SFAS 133 Nonaff	238,949.70	0.00	*
1900015	ADIT-Fed-Hdg-CF-Int Rate	257,565.90	0.00	*
1901001	Accum Deferred FIT - Other	31,660,816.01	45,213,269.00	
1902001	Accum Defrd FIT - Oth Inc & Ded	1,190,273.36	0.00	*
1903001	Acc Dfd FIT - FAS109 Flow Thru	12,360,342.00	0.00	*
1904001	Accum Dfd FIT - FAS 109 Excess	449,846.39	0.00	*
2010001	Common Stock Issued-Affiliated	(50,450,000.00)	(49,951,956.00)	
2080000	Donations Recvd from Stckhldrs	(238,750,000.00)	(236,018,671.00)	
2160001	Unapprp Retnd Erngs-Unstrictd	(142,220,208.14)	(140,816,206.00)	
2190010	OCI for Commodity Hedges	(100,219.60)	0.00	*
2190015	Accum OCI-Hdg-CF-Int Rate	478,337.35	0.00	*
2230000	Advances from Associated Co	(20,000,000.00)	(19,802,560.00)	
2240006	Senior Unsecured Notes	(530,000,000.00)	(524,767,827.00)	
2260006	Unam Disc LTD-Dr-Sr Unsec Note	1,319,906.25	1,306,875.00	
2270001	Obligatns Undr Cap Lse-Noncurr	(1,178,616.10)	0.00	*
2270003	Accrued Noncur Lease Oblig	(21,327.00)	0.00	*
2282003	Accm Prv I/D - Worker's Com	(69,928.91)	0.00	*
2283000	Accm Prv for Pensions&Benefits	(127,772.83)	0.00	*
2283002	Supplemental Savings Plan	(590,271.00)	0.00	*
2283003	SFAS 106 Post Retirement Benef	(4,799,537.51)	0.00	*
2283005	SFAS 112 Postemployment Benef	(5,663,168.31)	0.00	*
2283006	SFAS 87 - Pensions	(1,661,562.18)	0.00	*

**Kentucky Power Company**  
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Account	Account Description	Total Company	Kentucky Jurisdictional	
2283007	Perf Share Incentive Plan	(533,576.95)	0.00	*
2283013	Incentive Comp Deferral Plan	(221,797.69)	0.00	*
2283015	FAS 158 SERP Payable Long Term	115,830.00	0.00	*
2283016	FAS 158 Qual Payable Long Term	(22,697,475.60)	0.00	*
2283017	FAS 158 OPEB Payable Long Term	(19,517,241.00)	0.00	*
2283018	SFAS 106 Med Part-D	4,783,225.54	0.00	*
2300001	Asset Retirement Obligations	(3,455,005.55)	0.00	*
2320001	Accounts Payable - Regular	(6,805,941.10)	0.00	*
2320002	Unvouchered Invoices	(2,087,745.20)	0.00	*
2320003	Retention	(171,486.23)	0.00	*
2320011	Uninvoiced Fuel	(8,088,346.85)	0.00	*
2320050	Coal Trading	(302,617.20)	0.00	*
2320052	Accounts Payable - Purch Power	(2,534,373.83)	0.00	*
2320053	Elect Trad-Options&Swaps-MLR	(1,096,951.92)	0.00	*
2320054	Emission Allowance Trading	(2,409.49)	0.00	*
2320056	Gas Physicals	(358,008.39)	0.00	*
2320062	Broker Fees Payable	(9,839.48)	0.00	*
2320073	A/P Misc Dedic. Power	(7,665.00)	0.00	*
2320076	Corporate Credit Card Liab	(139,886.76)	0.00	*
2320077	INDUS Unvouchered Liabilities	(327,049.00)	0.00	*
2320079	Broker Commisn Spark/Merch Gen	(71.64)	0.00	*
2320083	PJM Net AP Accrual	(230,791.54)	0.00	*
2320086	Accrued Broker - Power	(377,961.86)	0.00	*
2320090	MISO AP Accrual	(322,958.42)	0.00	*
2340001	A/P Assoc Co - InterUnit G/L	(11,702,114.86)	0.00	*
2340011	A/P-Assc Co-AEPSC-Agent	(5,947,382.21)	0.00	*
2340025	A/P Assoc Co - CM Bills	(28,485.29)	0.00	*
2340027	A/P Assoc Co - Intercompany	(652,085.42)	0.00	*
2340029	A/P Assoc Co - AEPSC Bills	(3,283,250.45)	0.00	*
2340030	A/P Assoc Co - InterUnit A/P	(18,220.27)	0.00	*
2340032	A/P Assoc Co - Multi Pmts	(533.45)	0.00	*
2340034	A/P Assoc Co - System Sales	(1,815.34)	0.00	*
2340035	Fleet - M4 - A/P	(9,396.74)	0.00	*
2340037	A/P Assoc-Global Borrowing Int	(350,000.00)	0.00	*
2350001	Customer Deposits-Active	(17,319,382.12)	17,319,382.00	
2350003	Deposits - Trading Activity	(2,391,655.85)	0.00	*
2350005	Deposits - Trading Contra	1,950,169.00	0.00	*
2360001	Federal Income Tax	1,423,542.78	0.00	*
236000208	State Income Taxes	207,108.06	0.00	*
236000209	State Income Taxes	1,842,419.80	0.00	*
2360004	FICA	(73,159.94)	0.00	*
2360005	Federal Unemployment Tax	(86.31)	0.00	*
2360006	State Unemployment Tax	(113.77)	0.00	*
236000709	State Sales and Use Taxes	(20,292.44)	0.00	*
236000807	Real & Personal Property Taxes	1,051.49	0.00	*
236000808	Real & Personal Property Taxes	(9,055,058.66)	0.00	*
236000809	Real & Personal Property Taxes	0.92	0.00	*
236001208	State Franchise Taxes	41,123.00	0.00	*



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Account	Account Description	Total Company	Kentucky Jurisdictional	
236001209	State Franchise Taxes	34,200.00	0.00	*
236001609	State Gross Receipts Tax	(41,751.00)	0.00	*
236003309	Pers Prop Tax-Cap Leases	(33,000.00)	0.00	*
236003509	Real Prop Tax-Cap Leases	(9,018.00)	0.00	*
2360037	FICA - Incentive accrual	(40,759.34)	0.00	*
2360601	Fed Inc Tax-Long Term FIN48	(2,250,946.00)	0.00	*
2360602	State Inc Tax-Long Term FIN48	(1,154,283.00)	0.00	*
2360701	SEC Accum Defd FIT-Util FIN 48	1,840,134.00	0.00	*
2360702	SEC Accum Defd SIT - FIN 48	292,353.00	0.00	*
2370006	Interest Accrd-Sen Unsec Notes	(5,187,530.56)	0.00	*
2370007	Interest Accrd-Customer Depsts	(676,721.98)	0.00	*
2370018	Accrued Margin Interest	(2,483.55)	0.00	*
2370048	Acrd Int.- FIT Reserve - LT	(573,180.00)	0.00	*
2370348	Acrd Int. - SIT Reserve - LT	(143,993.00)	0.00	*
2410002	State Income Tax Withheld	(68,217.78)	0.00	*
2410003	Local Income Tax Withheld	(22,910.76)	0.00	*
2410004	State Sales Tax Collected	(708,156.66)	0.00	*
2410006	School District Tax Withheld	(780,429.81)	0.00	*
2410008	Franchise Fee Collected	(163,980.04)	0.00	*
2420000	Misc Current & Accrued Liab	(1,688.78)	0.00	*
2420002	P/R Ded - Medical Insurance	(88,174.61)	0.00	*
2420003	P/R Ded - Dental Insurance	(7,345.69)	0.00	*
2420009	Depend Care/Flex Medical Spend	(440.00)	0.00	*
2420020	Vacation Pay - This Year	(1,472,100.34)	0.00	*
2420021	Vacation Pay - Next Year	(1,935,103.39)	0.00	*
2420027	FAS 112 CURRENT LIAB	(977,963.00)	0.00	*
2420044	P/R Withholdings	(29,255.73)	0.00	*
2420046	FAS 158 SERP Payable - Current	(123.00)	0.00	*
2420051	Non-Productive Payroll	(66,223.47)	0.00	*
2420053	Perf Share Incentive Plan	(41,901.69)	0.00	*
2420071	P/R Ded - Vision Plan	(4,342.32)	0.00	*
2420076	P/R Savings Plan - Incentive	(21,073.20)	0.00	*
2420083	Active Med and Dental IBNR	(466,830.00)	0.00	*
2420504	Accrued Lease Expense	(3,363.61)	0.00	*
2420511	Control Cash Disburse Account	(524,080.82)	0.00	*
2420512	Unclaimed Funds	(32,599.11)	0.00	*
2420514	Revenue Refunds Accrued	(2,385,989.03)	0.00	*
2420532	Adm Liab-Cur-S/Ins-W/C	(1,502,552.49)	0.00	*
2420542	Acc Cash Franchise Req	(75,819.51)	0.00	*
2420558	Admitted Liab NC-Self/Ins-W/C	(717,432.56)	0.00	*
242059209	Sales & Use Tax - Leased Equ	(3,603.87)	0.00	*
2420598	Est Fin Cost - Sen Unsec Notes	(66,763.17)	0.00	*
2420618	Accrued Payroll	(922,433.73)	0.00	*
2420623	Energy Delivery Incentive Plan	(288,067.13)	0.00	*
2420624	Corp & Shrd Srv Incentive Plan	(34,060.00)	0.00	*
2420635	Fossil and Hydro Gen ICP	(170,390.00)	0.00	*
2420643	Accrued Audit Fees	(154,835.81)	0.00	*
2420656	Federal Mitigation Accru (NSR)	(255,371.90)	0.00	*

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Account	Account Description	Total Company	Kentucky Jurisdictional	
2420658	Accrued Prof. Tax Services	(11,448.56)	0.00	*
2420660	AEP Transmission ICP	(50,880.00)	0.00	*
2420661	COO Other ICP	(4,650.00)	0.00	*
2420664	ST State Mitigation Def (NSR)	(21,078.33)	0.00	*
2430001	Oblig Under Cap Leases - Curr	(780,403.32)	0.00	*
2430003	Accrued Cur Lease Oblig	(18,556.37)	0.00	*
2440001	Curr. Unreal Losses - NonAffil	(9,010,529.00)	0.00	*
2440002	LT Unreal Losses - Non Affil	(7,802,697.71)	0.00	*
2440003	Curr. Unreal Losses - Affil	(124,224.32)	0.00	*
2440004	LT Unreal Losses - Affil	(129,448.42)	0.00	*
2440009	S/T Option Premium Receipts	(16,503.77)	0.00	*
2440010	L/T Option Premium Receipts	(7,348.76)	0.00	*
2440021	S/T Liability MTM Collateral	3,260,009.00	0.00	*
2440022	L/T Liability MTM Collateral	3,351,824.00	0.00	*
2450010	S/T Liability-Commodity Hedges	(482,867.02)	0.00	*
2450011	L/T Liability-Commodity Hedges	(200,833.00)	0.00	*
2520000	Customer Adv for Construction	(59,441.61)	59,442.00	
2530000	Other Deferred Credits	(292,995.30)	0.00	*
2530022	Customer Advance Receipts	(1,072,926.02)	0.00	*
2530050	Deferred Rev -Pole Attachments	(196,206.11)	0.00	*
2530067	IPP - System Upgrade Credits	(234,274.25)	0.00	*
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	(177,028.21)	0.00	*
2530101	MACSS Unidentified EDI Cash	(72.66)	0.00	*
2530112	Other Deferred Credits-Curr	(16,223.74)	0.00	*
2530113	State Mitigation Deferral (NSR)	(977,760.00)	0.00	*
2530114	Federal Mitigation Deferral(NSR)	(1,627,155.60)	0.00	*
2530137	Fbr Opt Lns-Sold-Defd Rev	(160,785.77)	0.00	*
2530148	Accrued Penalties-Tax Reserves	(333,340.00)	0.00	*
2540011	Over Recovered Fuel Cost	(4,820,161.88)	0.00	*
2540047	Unreal Gain on Fwd Commitments	(13,544,318.92)	0.00	*
2540173	Green Pricing Option	(436.00)	0.00	*
2543001	SFAS 109 Flow Thru Defd FIT	(1,024,614.78)	0.00	*
2544001	SFAS 109 Exces Deferred FIT	(1,285,275.39)	0.00	*
2550001	Accum Deferred ITC - Federal	(1,902,856.00)	0.00	*
2811001	Acc Dfd FIT - Accel Amort Prop	(31,617,428.85)	(45,151,310.00)	
2821001	Accum Defd FIT - Utility Prop	(150,756,789.09)	(215,288,425.00)	
2823001	Acc Dfrd FIT FAS 109 Flow Thru	(52,722,937.73)	0.00	*
2824001	Acc Dfrd FIT - SFAS 109 Excess	835,429.00	0.00	*
2830006	ADIT Federal - SFAS 133 Nonaff	(292,913.08)	0.00	*
2831001	Accum Deferred FIT - Other	(20,906,332.55)	(29,855,315.00)	
2832001	Accum Dfrd FIT - Oth Inc & Ded	(1,681,505.17)	0.00	*
2833001	Acc Dfd FIT FAS 109 Flow Thru	(39,725,001.48)	0.00	*
2833002	Acc Dfrd SIT FAS 109 Flow Thru	(32,387,792.00)	0.00	*
4030001	Depreciation Exp	46,459,142.52	46,036,820.00	
4040001	Amort. of Plant	4,240,862.34	4,202,312.00	
4060001	Amort of Plt Acq Adj	38,616.00	38,265.00	
4073000	Regulatory Debits	311,514.72	308,683.00	
4081002	FICA	2,873,829.38	2,856,586.00	

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Account	Account Description	Total Company	Kentucky Jurisdictional	
4081003	Federal Unemployment Tax	27,644.38	27,478.00	
4081007	State Unemployment Tax	40,286.04	40,054.00	
4081033	Fringe Benefit Loading - FICA	(1,118,255.01)	(1,111,545.00)	
4081034	Fringe Benefit Loading - FUT	(11,794.71)	(11,724.00)	
4081035	Fringe Benefit Loading - SUT	(12,572.84)	(12,498.00)	
4091001	Income Taxes, UOI - Federal	(14,032,973.29)	(9,857,062.00)	
4092001	Inc Tax, Oth Inc&Ded-Federal	114,195.35	0.00	*
4101001	Prov Def I/T Util Op Inc-Fed	72,137,426.83	56,530,177.00	
4102001	Prov Def I/T Oth I&D - Federal	582,688.05	0.00	*
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(50,771,664.09)	(39,786,991.00)	
4112001	Prv Def I/T-Cr Oth I&D-Fed	(1,569,168.37)	0.00	*
4114001	ITC Adj, Utility Oper - Fed	(826,424.00)	(818,986.00)	
4116000	Gain From Disposition of Plant	(1,861.00)	0.00	*
4118000	Gain Disposition of Allowances	49.94	49.00	
4118002	Comp. Allow. Gains SO2	(322,600.81)	(318,407.00)	
4118003	Comp. Allow. Gains-Seas NOx	(118,500.00)	(116,960.00)	
4180001	Non-Operatng Rental Income	(54,300.00)	0.00	*
4180005	Non-Opratrng Rntal Inc-Depr	6,669.72	0.00	*
4190002	Int & Dividend Inc - Nonassoc	(32,230.60)	0.00	*
4190005	Interest Income - Assoc CBP	(22,852.23)	0.00	*
4191000	Allw Oth Fnds Usd Drng Cnstr	(221,912.45)	(219,259.00)	
4210002	Misc Non-Op Inc-NonAsc-Rents	(65,356.90)		*
4210005	Misc Non-Op Inc-NonAsc-Timber	(122,950.06)		*
4210007	Misc Non-Op Inc - NonAsc - Oth	(25,534.87)		*
4210009	Misc Non-Op Exp - NonAssoc	(1.91)		*
4210025	B/L MTM Assignments	(4,827,237.00)		*
4210026	B/L Affl MTM Assign	4,173,685.00		*
4210027	Realized Financial Assignments	826,941.94		*
4210028	Realized Affil Financial Assgn	(173,389.94)		*
4210031	Pwr Sales Outside Svc Territory	(3,498,652.82)		*
4210032	Pwr Purch Outside Svc Territory	3,789,934.17		*
4210033	Mark to Mkt Out Svc Territory	1,097,198.02		*
4210035	Gn/Ls MTM Emissions - Forwards	(3,754.59)		*
4210038	Speculative Realized SO2	(12.53)		*
4210039	Carrying Charges	(163,304.05)		*
4210043	Realiz Sharing West Coast Pwr	5,111.00		*
4210045	UnReal Aff Fin Assign SNWA	(765,377.00)		*
4210046	Real Aff Fin Assign SNWA	4,933.94		*
4210049	Interest Rate Swaps-BTL Power	1,390.62		*
4210053	Specul. Allow. Gains-SO2	(4,492.73)		*
4210056	Specul. Allow. Gains-CO2	(13.79)		*
4212000	Loss on Dpsition of Property	1,233.75		*
4261000	Donations	1,702,226.92		*
4263001	Penalties	1,391.11		*
4264000	Civic & Political Activities	313,663.15		*
4265002	Other Deductions - Nonassoc	36,827.41		*
4265003	Special Allowance Losses	5.71		*
4265004	Social & Service Club Dues	198,231.16		*

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Account	Account Description	Total Company	Kentucky Jurisdictional	
4265007	Regulatory Expenses	8.23		*
4265009	Factored Cust A/R Exp - Affil	1,427,709.11		*
4265010	Fact Cust A/R-Bad Debts-Affil	1,239,602.72		*
4265053	Specul. Allow Loss-SO2	2,933.28		*
4265054	Specul. Allow Loss-Seas NOx	843.75		*
4265056	Specul. Allow Loss-CO2	7,570.83		*
4270006	Int on LTD - Sen Unsec Notes	26,935,945.10		*
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	449,867.07		*
4281004	Amrtz Loss Rquired Debt-Dbnt	33,648.60		*
4300001	Interest Exp - Assoc Non-CBP	6,936,121.83		*
4300003	Int to Assoc Co - CBP	1,923,535.08		*
4310001	Other Interest Expense	401,523.69		*
4310002	Interest on Customer Deposits	970,103.87		*
4310007	Lines Of Credit	133,159.71		*
4320000	Allw Brwed Fnds Used Cnstr-Cr	(814,744.31)	(805,002.00)	
4400001	Residential Sales-W/Space Htg	(84,656,728.91)	(82,335,916.00)	
4400002	Residential Sales-W/O Space Ht	(41,391,593.61)	(40,256,868.00)	
4400005	Residential Fuel Rev	(79,250,354.03)	(77,077,754.00)	
4420001	Commercial Sales	(55,735,964.07)	(54,207,997.00)	
4420002	Industrial Sales (Excl Mines)	(48,920,240.86)	(47,579,122.00)	
4420004	Ind Sales-NonAffil(Incl Mines)	(37,285,915.14)	(36,263,745.00)	
4420006	Sales to Pub Auth - Schools	(9,978,649.99)	(9,705,091.00)	
4420007	Sales to Pub Auth - Ex Schools	(9,546,508.44)	(9,284,797.00)	
4420013	Commercial Fuel Rev	(45,702,993.31)	(44,450,074.00)	
4420016	Industrial Fuel Rev	(103,622,467.39)	(100,781,721.00)	
4440000	Public Street/Highway Lighting	(1,026,704.62)	(998,558.00)	
4440002	Public St & Hwy Light Fuel Rev	(330,823.32)	(321,754.00)	
4470001	Sales for Resale - Assoc Cos	120,938.21	0.00	*
4470002	Sales for Resale - NonAssoc	(11,573,535.45)	0.00	*
4470004	Sales for Resale-Nonaff-Ancill	(69,409.04)	0.00	*
4470005	Sales for Resale-Nonaff-Transm	(760,169.91)	0.00	*
4470006	Sales for Resale-Bookout Sales	(73,697,187.82)	0.00	*
4470010	Sales for Resale-Bookout Purch	66,738,445.19	0.00	*
4470027	Whsal/Muni/Pb Ath Fuel Rev	(2,854,516.67)	0.00	*
4470028	Sale/Resale - NA - Fuel Rev	(31,911,329.75)	0.00	*
4470033	Whsal/Muni/Pub Auth Base Rev	(3,301,778.88)	0.00	*
4470035	Sls for Rsl - Fuel Rev - Assoc	(412,583.53)	0.00	*
4470064	Purch Pwr PhysTrad - Non Assoc	3,450,109.87	0.00	*
4470066	PWR Trding Trans Exp-NonAssoc	116,216.67	0.00	*
4470081	Financial Spark Gas - Realized	362,053.13	0.00	*
4470082	Financial Electric Realized	10,093,809.29	0.00	*
4470089	PJM Energy Sales Margin	1,705,496.71	0.00	*
4470091	PJM Explicit Congestion OSS	(22,986.66)	0.00	*
4470093	PJM Implicit Congestion-LSE	7,166,538.48	0.00	*
4470098	PJM Oper.Reserve Rev-OSS	(1,188,378.76)	0.00	*
4470099	Capacity Cr. Net Sales	(1,874,847.01)	0.00	*
4470100	PJM FTR Revenue-OSS	(2,577,156.93)	0.00	*
4470101	PJM FTR Revenue-LSE	(7,620,773.43)	0.00	*

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<u>Account</u>	<u>Account Description</u>	<u>Total Company</u>	<u>Kentucky Jurisdictional</u>	
4470103	PJM Energy Sales Cost	(23,737,605.72)	0.00	*
4470106	PJM Pt2Pt Trans.Purch-NonAff.	5,751.54	0.00	*
4470107	PJM NITS Purch-NonAff.	(8,824.42)	0.00	*
4470109	PJM FTR Revenue-Spec	366,048.52	0.00	*
4470110	PJM TO Admin. Exp.-NonAff.	(6,077.38)	0.00	*
4470112	Non-ECR Phys. Sales-OSS	(6,345,982.83)	0.00	*
4470115	PJM Meter Corrections-OSS	183,877.10	0.00	*
4470116	PJM Meter Corrections-LSE	30,860.45	0.00	*
4470124	PJM Incremental Spot-OSS	6,816.60	0.00	*
4470125	PJM Incremental Exp Cong-OSS	91,553.03	0.00	*
4470126	PJM Incremental Imp Cong-OSS	549,832.55	0.00	*
4470128	Sales for Res-Aff. Pool Energy	(60,627,897.00)	0.00	*
4470131	Non ECR Purchased Power OSS	520,843.63	0.00	*
4470141	PJM Contract Net Charge Credit	(12.83)	0.00	*
4470143	Financial Hedge Realized	(2,885,619.01)	0.00	*
4470144	Realiz.Sharing - 06 SIA	7,457.00	0.00	*
4470150	Transm. Rev.-Dedic. Whls/Muni	(621,801.97)	0.00	*
4470155	OSS Physical Margin Reclass	9,932,835.72	0.00	*
4470156	OSS Optim. Margin Reclass	(9,932,835.72)	0.00	*
4470166	Marginal Explicit Losses	(3,583.85)	0.00	*
4470167	MISO FTR Revenues OSS	(7,747.63)	0.00	*
4470168	Interest Rate Swaps-Power	11,292.38	0.00	*
4470169	Capacity Sales Trading	89,351.87	0.00	*
4470170	Non-ECR Auction Sales-OSS	(14,849,736.72)	0.00	*
4470174	PJM Whlse FTR Rev - OSS	(24,802.97)	0.00	*
4470202	PJM OpRes-LSE-Credit	(2,692,643.16)	0.00	*
4470203	PJM OpRes-LSE-Charge	3,138,016.35	0.00	*
4470204	PJM Spinning-Credit	(79,194.72)	0.00	*
4470205	PJM Spinning-Charge	13,392.11	0.00	*
4470206	PJM Trans loss credits-OSS	(1,415,681.34)	0.00	*
4470207	PJM transm loss charges - LSE	14,632,644.64	0.00	*
4470208	PJM Transm loss credits-LSE	(8,273,650.08)	0.00	*
4470209	PJM transm loss charges-OSS	2,446,622.98	0.00	*
4470210	PJM ML OSS 3 Pct Rev	(2,742,144.70)	0.00	*
4470211	PJM ML OSS 3 Pct Fuel	1,871,743.17	0.00	*
4470212	PJM ML OSS 3 Pct NonFuel	340,198.90	0.00	*
4470214	PJM 30m Suppl Reserve CR OSS	(77,467.12)	0.00	*
4470215	PJM 30m Suppl Reserve CH OSS	11,558.96	0.00	*
4470216	PJM Explicit Loss not in ECR	440,418.54	0.00	*
4491003	Prov Rate Refund - Retail	12,698,791.46	0.00	*
4500000	Forfeited Discounts	(1,809,068.04)	(1,809,068.00)	
4510001	Misc Service Rev - Nonaffil	(395,705.89)	(395,706.00)	
4540001	Rent From Elect Property - Af	(248,838.69)	(248,839.00)	
4540002	Rent From Elect Property-NAC	(4,776,989.86)	(4,776,990.00)	
4540004	Rent From Elect Prop-ABD-Nonaf	(81,331.10)	(81,331.00)	
4560007	Oth Elect Rev - DSM Program	(1,149,667.95)	0.00	*
4560012	Oth Elect Rev - Nonaffiliated	45,532.57	44,941.00	
4560015	Other Electric Revenues - ABD	(3,006,371.40)	(3,006,371.00)	

**Kentucky Power Company**  
**Trial Balance as of September 30, 2009 - Workpaper**

Account	Account Description	Total Company	Kentucky Jurisdictional	
4560016	Financial Trading Rev-Unreal	(140,522.74)	(138,696.00)	
4560041	Miscellaneous Revenue-NonAffil	(0.56)	(1.00)	
4560049	Merch Generation Finan -Realzd	(1,264.02)	(1,248.00)	
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	(685,787.01)	(676,872.00)	
4560109	Interest Rate Swaps-Coal	653.53	645.00	
4560111	MTM Aff GL Coal Trading	140,522.74	138,696.00	
4560112	Realized GL Coal Trading-Affil	208,389.40	205,680.00	
4561002	RTO Formation Cost Recovery	(13,648.10)	0.00	*
4561003	PJM Expansion Cost Recov	(77,303.15)	0.00	*
4561005	PJM Point to Point Trans Svc	(995,822.07)	0.00	*
4561006	PJM Trans Owner Admin Rev	(160,808.27)	0.00	*
4561007	PJM Network Integ Trans Svc	(3,757,983.22)	0.00	*
4561019	Oth Elec Rev Trans Non Affil	(70,920.00)	(69,927.00)	
5000000	Oper Supervision & Engineering	5,262,765.64	3,651,846.00	
5000001	Oper Super & Eng-RATA-Affil	20,220.70	14,031.00	
5010000	Fuel	498,444.70	345,872.00	
5010001	Fuel Consumed	167,448,185.07	116,192,723.00	
5010003	Fuel - Procure Unload & Handle	2,015,786.70	1,398,760.00	
5010005	Fuel - Deferred	21,616,808.92	14,999,959.00	
5010019	Fuel Oil Consumed	2,637,969.63	1,830,494.00	
5010200	PJM Fuel ML 3 Pct -DR	1,679,417.40	1,165,352.00	
5010201	PJM Fuel ML 3 Pct -CR	(1,679,417.40)	(1,165,352.00)	
5020000	Steam Expenses	1,615,030.93	1,120,674.00	
5020001	Lime Expense	62.99	44.00	
5020002	Urea Expense	2,704,321.72	1,876,536.00	
5020003	Trona Expense	73.57	51.00	
5020004	Limestone Expense	89.53	62.00	
5050000	Electric Expenses	105,313.99	73,078.00	
5060000	Misc Steam Power Expenses	3,418,765.01	2,372,290.00	
5060002	Misc Steam Power Exp-Assoc	5,519.00	3,830.00	
5060004	NSR Settlement Expense	(65,065.94)	(45,149.00)	
5060006	Voluntary CO2 Compliance Exp	19,472.31	13,512.00	
5060025	Misc Stm Pwr Exp Environmental	13.09	9.00	
5090000	Allowance Consumption SO2	1,281,435.56	889,191.00	
5090003	CO2 Allowance Consumption	(5,088.00)	(3,531.00)	
5090005	An. NOx Cons. Exp	69,261.12	48,060.00	
5100000	Maint Supv & Engineering	467,182.01	324,179.00	
5110000	Maintenance of Structures	466,678.77	323,830.00	
5120000	Maintenance of Boiler Plant	7,935,853.15	5,506,709.00	
5130000	Maintenance of Electric Plant	4,431,709.11	3,075,174.00	
5140000	Maintenance of Misc Steam Plt	610,980.82	423,961.00	
5550001	Purch Pwr-NonTrading-Nonassoc	7,858,180.84	5,452,812.00	
5550002	Purchased Power - Associated	142,066.51	98,580.00	
5550004	Purchased Power-Pool Capacity	56,723,940.00	39,360,887.00	
5550005	Purchased Power - Pool Energy	20,058,995.21	13,918,988.00	
5550023	Purch Power Capacity -NA	273,624.00	189,868.00	
5550027	Purch Pwr-Non-Fuel Portion-Aff	40,496,978.00	28,100,956.00	
5550032	Gas-Conversion-Mone Plant	227,665.20	157,977.00	

**Kentucky Power Company**  
**Trial Balance as of September 30, 2009 - Workpaper**

<u>Account</u>	<u>Account Description</u>	<u>Total Company</u>	<u>Kentucky Jurisdictional</u>
5550035	Normal Purchases (non-ECR)	3,855,914.32	2,675,629.00
5550036	PJM Emer.Energy Purch.	34,157.72	23,702.00
5550039	PJM Inadvertent Mtr Res-OSS	2,781.44	1,930.00
5550040	PJM Inadvertent Mtr Res-LSE	42,119.93	29,227.00
5550041	PJM Ancillary Serv.-Sync	62,926.23	43,665.00
5550046	Purch Power-Fuel Portion-Affil	66,739,156.88	46,310,471.00
5550074	PJM Reactive-Charge	2,331,123.29	1,617,572.00
5550075	PJM Reactive-Credit	(2,205,578.70)	(1,530,457.00)
5550076	PJM Black Start-Charge	53,800.40	37,332.00
5550077	PJM Black Start-Credit	(23,366.45)	(16,214.00)
5550078	PJM Regulation-Charge	3,209,973.55	2,227,409.00
5550079	PJM Regulation-Credit	(934,409.73)	(648,389.00)
5550080	PJM Hourly Net Purch.-FERC	15,617,345.13	10,836,916.00
5550083	PJM Spinning Reserve-Charge	64,056.79	44,449.00
5550084	PJM Spinning Reserve-Credit	(8,902.63)	(6,178.00)
5550088	Normal Capacity Purchases	744,569.76	516,659.00
5550090	PJM 30m Suppl Rserv Charge LSE	3,876.16	2,690.00
5550093	Peak Hour Avail charge - LSE	840.06	583.00
5550094	Purchased Power - Fuel	5,894,941.30	4,090,515.00
5550099	PJM Purchases-non-ECR-Auction	9,217,530.55	6,396,068.00
5550100	Capacity Purchases-Auction	1,076,014.48	746,649.00
5550101	Purch Power-Pool Non-Fuel -Aff	667,127.00	462,921.00
5550102	Pur Power-Pool NonFuel-OSS-Aff	21,925,738.00	15,214,326.00
5550107	Capacity purchases - Trading	613,230.05	425,522.00
5560000	Sys Control & Load Dispatching	400,304.00	277,772.00
5570000	Other Expenses	2,866,676.86	1,989,194.00
5570007	Other Pwr Exp-RECs	8,487.43	5,889.00
5570008	Other Pwr Exp-Green Power	436.18	303.00
5600000	Oper Supervision & Engineering	549,401.52	2,804,125.00
5610000	Load Dispatching	1,193.96	6,094.00
5611000	Load Dispatch - Reliability	11,120.42	56,758.00
5612000	Load Dispatch-Mntr&Op TransSys	756,459.04	3,860,939.00
5613000	Load Dispatch-Trans Srv&Sched	1,909.76	9,747.00
5614000	PJM Admin-SSC&DS-OSS	86,412.65	441,047.00
5614001	PJM Admin-SSC&DS-Internal	1,039,717.95	5,306,682.00
5614007	PJM Admin Defaults LSE	11,075.39	56,528.00
5614008	PJM Admin Defaults OSS	3,972.06	20,273.00
5615000	Reliability,Plng&Stds Develop	36,182.06	184,672.00
5618000	PJM Admin-RP&SDS-OSS	16,444.01	83,930.00
5618001	PJM Admin-RP&SDS- Internal	194,003.52	990,187.00
5620001	Station Expenses - Nonassoc	221,214.98	1,129,073.00
5630000	Overhead Line Expenses	245,649.72	1,253,787.00
5650002	Transmssn Elec by Others-NAC	117,169.50	598,029.00
5650003	AEP Trans Equalization Agmt	(7,463,087.00)	(38,091,319.00)
5650012	PJM Trans Enhancement Charge	801,835.34	4,092,538.00
5650018	PJM Trans Enhancement Credits	(76,108.64)	(388,456.00)
5660000	Misc Transmission Expenses	696,978.50	3,557,352.00
5670001	Rents - Nonassociated	8,963.43	45,749.00

**Kentucky Power Company**  
**Trial Balance as of September 30, 2009 - Workpaper**

Account	Account Description	Total Company	Kentucky Jurisdictional
5680000	Maint Supv & Engineering	119,876.22	611,844.00
5690000	Maintenance of Structures	8,237.71	42,045.00
5691000	Maint of Computer Hardware	45,129.71	230,340.00
5692000	Maint of Computer Software	255,420.67	1,303,658.00
5693000	Maint of Communication Equip	197,623.64	1,008,664.00
5700000	Maint of Station Equipment	722,205.58	3,686,110.00
5710000	Maintenance of Overhead Lines	1,704,251.06	8,698,434.00
5720000	Maint of Underground Lines	109.91	561.00
5730000	Maint of Misc Trnsmssion Plt	749.20	3,824.00
5757000	PJM Admin-MAM&SC- OSS	90,426.16	89,160.00
5757001	PJM Admin-MAM&SC- Internal	1,100,472.23	1,085,065.00
5800000	Oper Supervision & Engineering	915,295.56	1,118,553.00
5810000	Load Dispatching	2,437.27	2,979.00
5820000	Station Expenses	233,874.92	285,811.00
5830000	Overhead Line Expenses	1,139,937.97	1,393,082.00
5840000	Underground Line Expenses	84,148.12	102,835.00
5850000	Street Lighting & Signal Sys E	53,924.38	65,899.00
5860000	Meter Expenses	822,179.40	1,004,759.00
5870000	Customer Installations Exp	135,926.73	166,112.00
5880000	Miscellaneous Distribution Exp	2,780,650.62	3,398,144.00
5890001	Rents - Nonassociated	1,512,404.15	1,848,261.00
5890002	Rents - Associated	66,069.48	80,741.00
5900000	Maint Supv & Engineering	8,908.69	10,887.00
5910000	Maintenance of Structures	5,215.02	6,373.00
5920000	Maint of Station Equipment	513,051.37	626,984.00
5930000	Maintenance of Overhead Lines	29,414,945.88	35,947,064.00
5930001	Tree and Brush Control	165,452.19	202,194.00
5940000	Maint of Underground Lines	186,535.72	227,959.00
5950000	Maint of Lne Trnf,Rglators&Dvi	175,506.74	214,481.00
5960000	Maint of Strt Lghtng & Sgnal S	54,714.36	66,865.00
5970000	Maintenance of Meters	53,815.78	65,767.00
5980000	Maint of Misc Distribution Plt	533,228.19	651,641.00
9010000	Supervision - Customer Accts	413,377.90	579,210.00
9020000	Meter Reading Expenses	29,696.82	41,610.00
9020001	Customer Card Reading	0.06	0.00
9020002	Meter Reading - Regular	640,436.55	897,357.00
9020003	Meter Reading - Large Power	42,655.21	59,767.00
9020004	Read-In & Read-Out Meters	41,560.59	58,233.00
9030000	Cust Records & Collection Exp	526,470.92	737,672.00
9030001	Customer Orders & Inquiries	2,834,149.71	3,971,109.00
9030002	Manual Billing	42,642.72	59,749.00
9030003	Postage - Customer Bills	750,042.29	1,050,932.00
9030004	Cashiering	125,913.11	176,425.00
9030005	Collection Agents Fees & Exp	109,195.57	153,001.00
9030006	Credit & Oth Collection Activi	1,038,985.88	1,455,790.00
9030007	Collectors	402,314.33	563,708.00
9030009	Data Processing	179,994.61	252,202.00
9040007	Uncoll Accts - Misc Receivable	(4,235,336.19)	(5,934,401.00)



**Kentucky Power Company**  
**Trial Balance as of September 30, 2009 - Workpaper**

Account	Account Description	Total Company	Kentucky Jurisdictional	
9050000	Misc Customer Accounts Exp	7,516.43	10,532.00	
9070000	Supervision - Customer Service	214,736.43	300,881.00	
9070001	Supervision - DSM	4,035.83	5,655.00	
9080000	Customer Assistance Expenses	447,330.31	626,783.00	
9080009	Cust Assistance Expense - DSM	908,237.22	1,272,589.00	
9090000	Information & Instruct Advtis	186,091.98	260,745.00	
9100000	Misc Cust Svc&Informational Ex	41,622.17	58,319.00	
9130001	Advertising Exp - Residential	76.80	108.00	
9200000	Administrative & Gen Salaries	6,014,942.36	0.00	*
9210001	Off Supl & Exp - Nonassociated	691,411.84	0.00	*
9210005	Cellular Phones and Pagers	15.69	0.00	*
9220000	Administrative Exp Trnsf - Cr	(90,147.45)	0.00	*
9220001	Admin Exp Trnsf to Cnstrction	(401,218.33)	0.00	*
9220004	Admin Exp Trnsf to ABD	(15,738.95)	0.00	*
9220125	SSA Expense Transfers BL	(514,385.91)	0.00	*
9220127	SSA Expense Transfers IT	(53.00)	0.00	*
9230001	Outside Svcs Empl - Nonassoc	695,083.30	0.00	*
9230003	AEPSC Billed to Client Co	3,999,836.85	0.00	*
9240000	Property Insurance	392,914.78	0.00	*
9250000	Injuries and Damages	1,021,311.23	0.00	*
9250001	Safety Dinners and Awards	2,098.58	0.00	*
9250002	Emp Accdent Prvntion-Adm Exp	123,145.14	0.00	*
9250004	Injuries to Employees	117.77	0.00	*
9250006	Wrkrs Cmpnstin Pre&Slf Ins Prv	388,767.27	0.00	*
9250007	Prsnal Injries&Prop Dmage-Pub	369,911.26	0.00	*
9250010	Frg Ben Loading - Workers Comp	(120,935.74)	0.00	*
9260000	Employee Pensions & Benefits	9,912.65	0.00	*
9260001	Edit & Print Empl Pub-Salaries	13,858.59	0.00	*
9260002	Pension & Group Ins Admin	12,012.00	0.00	*
9260003	Pension Plan	1,909,099.17	0.00	*
9260004	Group Life Insurance Premiums	153,264.25	0.00	*
9260005	Group Medical Ins Premiums	4,800,068.28	0.00	*
9260006	Physical Examinations	125.00	0.00	*
9260007	Group L-T Disability Ins Prem	15,638.40	0.00	*
9260009	Group Dental Insurance Prem	183,172.78	0.00	*
9260010	Training Administration Exp	9,215.18	0.00	*
9260012	Employee Activities	741.95	0.00	*
9260014	Educational Assistance Pmts	20,692.88	0.00	*
9260021	Postretirement Benefits - OPEB	3,716,414.73	0.00	*
9260027	Savings Plan Contributions	1,564,776.66	0.00	*
9260036	Deferred Compensation	46,072.15	0.00	*
9260037	Supplemental Pension	3,410.65	0.00	*
9260050	Frg Ben Loading - Pension	(491,021.05)	0.00	*
9260051	Frg Ben Loading - Grp Ins	(1,828,685.25)	0.00	*
9260052	Frg Ben Loading - Savings	(582,815.59)	0.00	*
9260053	Frg Ben Loading - OPEB	(848,957.43)	0.00	*
9260055	IntercoFringeOffset- Don't Use	(917,945.35)	0.00	*
9260057	Postret Ben Medicare Subsidy	(900,086.12)	0.00	*

**Kentucky Power Company**  
**Trial Balance as of September 30, 2009 - Workpaper**

<u>Account</u>	<u>Account Description</u>	<u>Total Company</u>	<u>Kentucky Jurisdictional</u>	
9260058	Frg Ben Loading - Accrual	(21,294.20)	0.00	*
9270000	Franchise Requirements	188,466.54	0.00	*
9280000	Regulatory Commission Exp	39.41	39.00	
9280001	Regulatory Commission Exp-Adm	253.32	253.00	
9280002	Regulatory Commission Exp-Case	795.71	796.00	
9301001	Newspaper Advertising Space	22,468.09	0.00	*
9301002	Radio Station Advertising Time	1,500.00	0.00	*
9301006	Spec Corporate Comm Info Proj	2.25	0.00	*
9301008	Direct Mail and Handouts	561.79	0.00	*
9301009	Fairs, Shows, and Exhibits	1,154.61	0.00	*
9301010	Publicity	1,212.08	0.00	*
9301011	Dedications, Tours, & Openings	1.97	0.00	*
9301012	Public Opinion Surveys	34,419.10	0.00	*
9301013	Movies Slide Films & Speeches	23,151.09	0.00	*
9301014	Video Communications	61.69	0.00	*
9301015	Other Corporate Comm Exp	81,327.69	0.00	*
9302000	Misc General Expenses	160,405.88	0.00	*
9302003	Corporate & Fiscal Expenses	26,171.58	0.00	*
9302004	Research, Develop&Demonstr Exp	4,149.87	0.00	*
9302007	Assoc Business Development Exp	1,489,707.69	0.00	*
9310000	Rents	2,079.25	0.00	*
9310001	Rents - Real Property	92,977.40	0.00	*
9310002	Rents - Personal Property	263,243.66	0.00	*
9310003	Rents - Real Property - Assoc	69,138.54	0.00	*
9350000	Maintenance of General Plant	551.23	0.00	*
9350001	Maint of Structures - Owned	310,476.42	0.00	*
9350002	Maint of Structures - Leased	54,804.04	0.00	*
9350006	Maint of Carrier Equipment	867.18	0.00	*
9350007	Maint of Radio Equip - Owned	55,623.08	0.00	*
9350012	Maint of Data Equipment	159.04	0.00	*
9350013	Maint of Cmmncation Eq-Unall	990,669.28	0.00	*
9350015	Maint of Office Furniture & Eq	6,664.58	0.00	*
9350016	Maintenance of Video Equipment	62.35	0.00	*
408100504	Real & Personal Property Taxes	31.22	31.00	
408100505	Real & Personal Property Taxes	11,649.61	11,480.00	
408100506	Real & Personal Property Taxes	(80,256.03)	(79,086.00)	
408100507	Real & Personal Property Taxes	2,835,926.58	2,794,573.00	
408100508	Real & Personal Property Taxes	6,464,816.82	6,370,546.00	
408100608	State Gross Receipts Tax	64,856.00	64,856.00	
408100609	State Gross Receipts Tax	157,315.00	157,315.00	
408100807	State Franchise Taxes	(57,439.00)	(58,147.00)	
408100808	State Franchise Taxes	(26,525.00)	(26,852.00)	
408100809	State Franchise Taxes	62,800.00	63,574.00	
408101407	Federal Excise Taxes	7,500.68	7,455.00	
408101408	Federal Excise Taxes	1,709.04	1,699.00	
408101409	Federal Excise Taxes	576.00	573.00	
408101709	St Lic/Rgstrtion Tax/Fees	210.00	208.00	
408101808	St Publ Serv Comm Tax/Fees	502,774.24	502,774.00	

**Kentucky Power Company**  
**Trial Balance as of September 30, 2009 - Workpaper**

<u>Account</u>	<u>Account Description</u>	<u>Total Company</u>	<u>Kentucky Jurisdictional</u>
408101809	St Publ Serv Comm Tax/Fees	187,438.68	187,439.00
408101900	State Sales and Use Taxes	(938,600.00)	(932,030.00)
408101908	State Sales and Use Taxes	356,436.14	353,941.00
408101909	State Sales and Use Taxes	11,838.57	11,756.00
408102209	Municipal License Fees	100.00	99.00
408102906	Real/Pers Prop Tax-Cap Leases	134.82	133.00
408102907	Real/Pers Prop Tax-Cap Leases	(12,366.91)	(12,187.00)
408102908	Real/Pers Prop Tax-Cap Leases	8,874.13	8,745.00
408102909	Real/Pers Prop Tax-Cap Leases	24,750.00	24,389.00
408103607	Real Prop Tax-Cap Leases	1,018.93	1,004.00
408103608	Real Prop Tax-Cap Leases	2,137.57	2,106.00
408103609	Real Prop Tax-Cap Leases	9,018.00	8,886.00
408200508	Real & Personal Property Taxes	41,247.00	0.00 *
409100200	Income Taxes, UOI - State	37,246.00	15,065.00
409100207	Income Taxes, UOI - State	(525,794.10)	(212,673.00)
409100208	Income Taxes, UOI - State	505,173.18	204,332.00
409100209	Income Taxes, UOI - State	(1,060,128.53)	(428,800.00)
409200207	Inc Tax, Oth Inc & Ded - State	21,874.10	0.00 *
409200208	Inc Tax, Oth Inc & Ded - State	(49,681.28)	0.00 *
409200209	Inc Tax, Oth Inc & Ded - State	43,355.73	0.00 *

**Note:** Income Statement Account amounts are  
12 Months Ended September 30, 2009

\* Amounts not used in calculating rate base



## Kentucky Power Company

### REQUEST

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

### RESPONSE

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

**WITNESS:** Ranie K. Wohnhas

KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2009-0459

ACCOUNT NUMBER	DESCRIPTION	BALANCE Sep-08	BALANCE Oct-08	BALANCE Nov-08	BALANCE Dec-08	BALANCE Jan-09	BALANCE Feb-09	BALANCE Mar-09
<b>ASSETS:</b>								
<b>CURRENT AND ACCRUED ASSETS</b>								
1310000	Cash	450,180.49	425,546.17	157,779.29	641,031.29	733,164.42	849,905.94	670,922.38
1340050	Spec Deposit Mizuho Securities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1350002	Petty Cash	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72
1840043	Treasury Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH AND CASH EQUIVALENTS</b>								
1450000	Corp Borrow Prg (NR-Assoc)	455,180.21	430,545.89	162,779.01	646,031.01	738,164.14	854,905.66	675,922.10
	ADVANCES TO AFFILIATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1420001	Customer A/R - Electric	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1420003	Customer A/R - CMP	24,482,110.79	26,729,375.01	25,465,378.87	33,114,855.32	37,629,629.56	42,064,217.87	37,201,721.28
1420005	Employee Loans - Current	2,061.26	2,061.26	1,969.34	120.73	0.00	(446.19)	0.00
1420014	Customer A/R-System Sales	12,393.88	11,302.42	10,158.44	9,049.20	8,076.74	7,172.04	6,309.17
1420019	Transmission Sales Receivable	480,558.89	407,294.37	460,016.16	517,119.40	653,611.05	592,006.14	615,526.41
1420022	Cust A/R - Factored	8,880.00	14,952.00	16,560.00	16,824.00	17,112.00	18,312.00	21,168.00
1420023	Cust A/R-System Sales - MLR	(23,907,007.56)	(26,062,379.77)	(26,510,037.02)	(35,352,463.04)	(37,486,815.12)	(37,330,430.55)	(33,799,147.97)
1420024	Cust A/R-Options & Swaps - MLR	13,035,391.33	9,812,361.43	11,180,548.10	11,493,763.43	10,393,126.10	9,232,721.47	8,305,497.42
1420027	Low Inc Energy Asst Pr (LIEAP)	295,336.65	1,013,593.91	590,832.20	765,377.56	361,725.97	620,802.14	956,146.88
1420028	Emergency LIEAP	0.00	0.00	0.00	891,547.80	195,027.96	195,027.96	4,122.96
1420044	Customer A/R - Estimated	130.00	0.00	0.00	0.00	1,268,819.81	1,472,665.66	725,138.38
	ACCOUNTS RECEIVABLE-CUSTOMERS	37,698.00	0.00	4,935,018.00	5,789,039.00	5,115,099.00	439,443.83	350,954.00
1410002	P/R Ded - Misc Loan Repayments	14,447,553.23	11,928,560.62	17,106,277.11	17,245,233.40	18,155,413.07	17,311,492.36	14,387,436.52
1430001	Other Accounts Rec-Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1430002	Allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1430019	Coal Trading	541,678.87	1,181,818.18	1,268,214.51	1,013,672.08	315,199.04	210,365.68	163,552.15
1430021	Emission Allowance Trading	0.00	0.00	433,274.00	565.00	565.00	0.00	0.00
1430022	2001 Employee Biweekly Pay Cnv	100,987.72	99,858.89	99,858.89	99,858.89	99,858.89	99,858.89	104,924.46
1430023	A/R PeopleSoft Billing System	8,225,392.22	798,925.08	1,222,974.93	1,245,244.17	2,577,168.00	2,302,934.86	746,076.19
1430081	Damage Recovery - Third Party	142,315.06	101,261.38	144,140.70	66,170.90	81,220.55	57,367.87	63,103.90
1430082	Acct Rec Gas - AEP Sys Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1430083	Damage Recovery Offset Demand	(158,105.74)	(111,293.74)	(157,690.74)	(88,386.90)	(88,891.55)	(65,736.87)	(72,182.90)
1430085	Gas Accruals GDA Transactions	1,323.92	29,388.29	45,924.43	1,224.60	4,893.62	933.14	94.60
1430086	AR Accrual NYMEX OTC Penults	29,029.36	76,099.47	38,979.59	30,793.46	71,735.95	119,083.03	0.00
1430087	PJM AR Accrual	3,376,268.60	2,439,984.68	0.00	0.00	689,324.40	(0.00)	(0.00)
1430089	A/R - Benefits Billing	(1,902.17)	1,221.60	469.55	1,266.87	(730.71)	(2,222.94)	(1,394.88)
1430090	Accrued Broker - Power	304,750.71	4,111.67	3,396.60	3,932.90	343,299.08	13,603.62	0.00
1430123	Accounts Receivable - LT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1710048	Interest Receivable -FIT -LT	1,716,000.00	1,716,000.00	1,716,000.00	1,716,000.00	1,716,000.00	1,716,000.00	1,716,000.00
1720000	Rents Receivable	1,206,458.04	1,519,335.55	1,832,215.06	2,145,093.62	2,323,851.42	2,502,609.22	2,664,505.41
	ACCOUNTS RECEIVABLE - MISC	15,484,196.59	7,856,712.05	6,647,757.52	6,235,435.59	8,133,493.68	6,954,796.49	5,615,006.77
1440002	Uncoll Accts-Other Receivables	(4,276,078.84)	(29,552.37)	(29,552.37)	(100,660.66)	(100,660.66)	(37,090.29)	(37,991.50)
1440003	Uncoll Accts-Power Trading	(1,108,123.22)	(1,111,558.13)	(1,113,709.31)	(1,116,893.38)	(1,120,459.11)	(1,120,459.11)	(1,120,459.11)
	A/P FOR UNCOLLECTIBLE ACCOUNTS	(5,384,202.06)	(1,141,110.50)	(1,143,261.68)	(1,144,287.04)	(1,221,119.77)	(1,157,549.40)	(1,158,450.61)
1460001	A/R Assoc Co - InterUnit G/L	2,538,130.89	2,177,988.47	2,294,335.74	3,344,997.50	3,766,625.62	4,772,276.16	1,796,578.00
1460002	A/R Assoc Co - Allowances	0.00	0.00	0.00	52,234.85	0.00	0.00	0.00
1460006	A/R Assoc Co - Intercompany	496,812.65	425,884.23	127,353.53	302,566.38	386,758.16	351,072.92	286,415.70
1460008	A/R Assoc Co - AEPSC Bills	19.06	62.75	20.75	37.73	20.61	0.00	24.30
1460009	A/R Assoc Co - InterUnit A/P	7,905.74	5,042.66	73,725.86	10,084.78	719.58	162.99	234.15
1460011	A/R Assoc Co - Multi Pmts	1,407,500.23	1,033,719.69	1,200,764.67	1,652,813.58	1,110,707.33	1,358,380.92	1,240,300.07
1460012	A/R Assoc Co - Transmissn Agmt	178,443.00	178,443.00	178,443.00	178,443.00	178,443.00	1,343,913.00	1,896,791.00
1460019	A/R-Assoc Co-AEPSC-Agent	0.00	0.00	0.00	0.00	0.00	0.00	1,205,229.00
1460024	A/R Assoc Co - System Sales	54,634.71	22,966.96	10,456.41	46,276.44	4,345.53	6,801.76	20,132.10
1460025	Fleet - M4 - A/R	30,903.82	22,238.72	23,776.93	17,005.86	16,688.86	21,537.10	19,979.89
1460028	Factored-A/R Chg off Limit Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1460036	A/R Assoc Co - Payroll Ded	0.00	0.00	0.00	0.00	0.00	125.43	0.00
1460045	A/R Assoc Co-Realization Sharnq	3,490.00	1,856.00	0.00	0.00	0.00	0.00	0.00
	ACCOUNTS RECEIVABLE- ASSOC COS	4,717,840.10	3,868,202.48	3,908,876.89	5,604,460.12	5,464,308.69	7,854,270.28	6,465,684.21
1510001	Fuel Stock - Coal	14,748,656.72	21,779,477.63	29,257,551.87	28,228,486.98	21,134,387.06	21,320,894.55	25,508,280.44
1510002	Fuel Stock - Oil	1,142,501.39	1,144,081.83	1,022,497.83	841,709.17	865,072.45	693,306.36	620,917.60
1510020	Fuel Stock Coal - Intransit	2,777,853.16	817,776.00	0.00	0.00	434,502.60	1,005,276.20	704,452.00









KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2009-0459

ACCOUNT NUMBER	DESCRIPTION	BALANCE Sep-08	BALANCE Oct-08	BALANCE Nov-08	BALANCE Dec-08	BALANCE Jan-09	BALANCE Feb-09	BALANCE Mar-09
		0.00	0.00	0.00	0.00	40.96	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	(1,424,275.11)	(1,210,544.63)	(1,025,455.82)	(3,608,771.07)	(3,141,723.16)	(3,083,707.94)	(3,009,907.16)
2420020	Vacation Pay - This Year	(1,850,657.87)	(2,051,271.81)	(2,255,203.40)	(1,201,453.00)	(303,101.75)	(492,922.40)	(716,785.02)
2420021	Vacation Pay - Next Year	(1,201,453.00)	(1,201,453.00)	(1,201,453.00)	(1,201,453.00)	(1,201,453.00)	(1,201,453.00)	(977,963.00)
2420027	FAS 112 CURRENT LIAB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420028	ESP - Employer Contrib Accrued	(27,570.47)	(28,592.89)	(28,117.68)	(26,936.96)	(27,540.94)	(28,682.98)	(26,631.25)
2420044	P/R Withholdings	0.00	0.00	0.00	(123.00)	(123.00)	(123.00)	(123.00)
2420046	FAS 158 SERP Payable - Current	(255,050.28)	(413,530.62)	(581,907.03)	(318,011.59)	8,795.19	(38,339.83)	(124,171.35)
2420051	Non-Productive Payroll	(128,668.26)	0.00	0.00	(104,069.63)	0.00	0.00	(66,746.07)
2420053	Perf Share Incentive Plan	(4,149.12)	(4,156.56)	(4,193.20)	(4,174.32)	(4,407.53)	(4,498.15)	(4,469.71)
2420071	P/R Ded - Vision Plan	0.00	0.00	0.00	0.00	0.00	(2,435.22)	0.00
2420072	P/R - Payroll Adjustment	0.00	(83,905.18)	(93,066.48)	(151,499.58)	(153,161.64)	(154,895.07)	0.00
2420076	P/R Savings Plan - Incentive	(74,728.71)	0.00	0.00	0.00	0.00	0.00	0.00
2420083	Active Med and Dental IBNR	0.00	0.00	0.00	(475.00)	(2,569.12)	(4,652.61)	(1,878.74)
2420504	Accrued Lease Expense	(4,815.45)	(6,844.12)	(3,238.28)	(890.44)	(995,458.93)	(3,032,339.84)	(871,020.28)
2420511	Control Cash Disburse Account	(571,776.99)	(793,407.87)	(390,153.79)	(2,938,836.22)	(890.44)	(890.44)	(890.44)
2420512	Unclaimed Funds	(28,159.78)	(890.44)	(890.44)	(2,933,310.28)	(2,870,010.95)	(2,870,011.03)	(2,870,011.03)
2420514	Revenue Refunds Accrued	(1,998,343.71)	(1,999,602.68)	(1,999,602.68)	(2,933,310.28)	(2,870,010.95)	(1,429,461.73)	(1,445,296.79)
2420532	Adm Liab-Cur-S/Ins-W/C	(1,459,588.23)	(1,490,985.22)	(1,438,894.60)	(1,463,489.43)	(1,446,146.34)	(82,222.59)	(99,739.71)
2420542	Acc Cash Franchise Req	(72,361.04)	(52,201.31)	(65,859.78)	(84,460.60)	(67,694.97)	0.00	0.00
2420554	P/R Ded - Stock Purchase Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420558	Admitted Liab NC-Self/Ins-W/C	(842,109.18)	(830,067.70)	(830,787.28)	(827,582.92)	(825,913.48)	(812,118.49)	(791,384.92)
242059208	Sales & Use Tax - Leased Equ	(2,192.52)	(2,261.03)	(2,338.13)	(2,036.37)	0.00	0.00	0.00
242059209	Sales & Use Tax - Leased Equ	0.00	0.00	0.00	0.00	(4,092.47)	(4,006.86)	(4,866.39)
2420598	Est Fin Cost - Sen Unsec Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420618	Accrued Payroll	(826,684.73)	(1,164,229.90)	(1,162,472.20)	(1,491,680.82)	(853,290.34)	(574,522.58)	(822,603.27)
2420623	Energy Delivery Incentive Plan	(986,245.23)	(1,105,985.34)	(1,225,345.45)	(1,960,339.55)	(1,982,739.58)	(2,005,139.63)	0.00
2420624	Corp & Shrd Srv Incentive Plan	(120,556.84)	(135,096.84)	(149,636.84)	(229,818.84)	(232,618.84)	(235,268.84)	0.00
2420635	Fossil and Hydro Gen ICP	(555,217.90)	(623,237.90)	(691,257.90)	(1,233,726.90)	(1,246,726.90)	(1,259,546.77)	0.00
2420643	Accrued Audit Fees	(169,167.10)	(53,821.10)	(87,284.10)	(30,102.81)	(48,654.81)	(79,104.81)	(109,554.81)
2420656	Federal Mitigation Accru (NSR)	(681,444.40)	(560,921.90)	(560,921.90)	(560,921.90)	(560,921.90)	(560,921.90)	(289,321.90)
2420658	Accrued Prof. Tax Services	(9,448.56)	(9,448.56)	(9,448.56)	(11,448.56)	(11,448.56)	(11,448.56)	(11,448.56)
2420660	AEP Transmission ICP	(195,008.11)	(218,588.11)	(242,168.11)	(319,606.11)	(324,006.11)	(328,406.11)	0.00
2420661	COO Other ICP	(15,888.17)	(17,668.17)	(19,448.17)	(29,560.17)	(29,960.17)	(30,360.17)	0.00
2420664	ST State Mitigation Def (NSR)	(325,920.00)	(24,783.50)	(24,783.50)	(350,703.50)	(350,703.50)	(350,703.50)	(197,482.53)
	OTHR CURR & ACCRUED LIAB	(15,184,267.91)	(15,614,647.57)	(15,630,802.57)	(22,043,037.63)	(19,457,956.25)	(21,427,611.76)	(14,610,306.06)
	TOTAL CURRENT LIABILITIES	(229,778,637.29)	(228,862,318.30)	(250,515,840.04)	(277,955,261.18)	(264,006,159.54)	(275,409,102.34)	(264,443,000.72)
	NET CURRENT ASSETS AND LIABILITIES	(144,771,492.70)	(144,062,093.10)	(151,200,397.04)	(185,424,719.58)	(174,431,955.74)	(186,751,762.02)	(175,449,747.55)

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2009-0459

ACCOUNT NUMBER	DESCRIPTION	BALANCE Apr-09	BALANCE May-09	BALANCE Jun-09	BALANCE Jul-09	BALANCE Aug-09	BALANCE Sep-09	13 MONTH AVERAGE
<b>ASSETS:</b>								
<b>CURRENT AND ACCRUED ASSETS</b>								
1310000	Cash	544,746.05	534,516.83	425,661.01	860,312.98	719,403.78	539,815.48	580,998.93
1340050	Spec Deposit Mizuho Securities	0.00	4,322.28	5,112.03	67,257.52	77,801.93	37,481.45	14,767.32
1350002	Petty Cash	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72
1840043	Treasury Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH AND CASH EQUIVALENTS</b>		<b>549,745.77</b>	<b>543,838.83</b>	<b>435,772.76</b>	<b>932,570.22</b>	<b>802,205.43</b>	<b>582,296.65</b>	<b>600,765.98</b>
1450000	Corp Borrow Prg (NR-Assoc)	0.00	0.00	0.00	1,663,496.87	12,565,108.10	4,197,299.71	1,417,377.28
<b>ADVANCES TO AFFILIATES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,663,496.87</b>	<b>12,565,108.10</b>	<b>4,197,299.71</b>	<b>1,417,377.28</b>
1420001	Customer A/R - Electric	31,392,913.54	26,963,373.63	31,941,845.14	27,034,285.14	30,718,254.13	22,534,283.11	30,559,403.33
1420003	Customer A/R - CMP	0.00	0.00	0.00	0.00	0.00	0.00	443.57
1420005	Employee Loans - Current	5,444.86	4,580.38	3,784.95	2,991.42	2,356.33	1,721.17	6,564.69
1420014	Customer A/R-System Sales	423,674.45	876,831.29	912,489.67	847,581.67	841,300.56	697,340.43	640,411.58
1420019	Transmission Sales Receivable	27,900.00	15,720.00	13,476.00	13,524.00	13,632.00	18,072.00	16,625.54
1420022	Cust A/R - Factored	(30,775,455.63)	(24,804,999.73)	(27,018,203.19)	(29,287,886.64)	(28,712,771.42)	(23,408,259.84)	(29,573,527.50)
1420023	Cust A/R-System Sales - MLR	6,992,867.83	6,968,567.44	10,024,477.89	10,566,875.81	10,052,655.31	7,966,934.55	9,694,291.39
1420024	Cust A/R-Options & Swaps - MLR	956,668.69	813,397.11	771,570.55	1,154,129.45	970,281.33	927,865.25	784,440.59
1420027	Low Inc Energy Asst Pr (LIEAP)	4,430.96	252.00	252.00	252.00	252.00	252.00	172,865.44
1420028	Emergency LIEAP	87,732.46	(1,211.01)	0.00	(173.66)	(173.66)	0.00	273,302.15
1420044	Customer A/R - Estimated	4,104,499.00	5,420,723.29	0.00	5,567,424.50	150,125.00	4,008,580.00	2,762,969.51
<b>ACCOUNTS RECEIVABLE-CUSTOMERS</b>		<b>13,220,676.15</b>	<b>16,257,234.40</b>	<b>16,649,693.01</b>	<b>15,899,003.68</b>	<b>14,035,911.57</b>	<b>12,746,788.66</b>	<b>15,337,790.29</b>
1410002	P/R Ded - Misc Loan Repayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1430001	Other Accounts Rec-Regular	0.00	0.00	7,182.00	7,182.00	0.00	0.00	15,849.60
1430002	Allowances	(10,410.14)	(10,977.28)	0.00	0.00	0.00	0.00	1,327.66
1430019	Coal Trading	244,453.74	359,629.32	598,315.58	252,751.34	253,471.98	386,040.32	522,243.29
1430021	Emission Allowance Trading	0.00	0.00	0.00	0.00	0.00	0.00	33,415.69
1430022	2001 Employee Biweekly Pay Crv	104,924.46	103,647.54	103,647.54	103,647.54	106,437.86	106,437.86	102,611.49
1430023	A/R PeopleSoft Billing System	960,313.65	966,074.62	2,951,557.37	2,608,184.05	1,130,389.51	847,430.99	2,044,820.43
1430081	Damage Recovery - Third Party	104,973.90	89,732.90	86,576.90	86,721.90	55,580.90	41,464.90	86,202.44
1430082	Acct Rec Gas - AEP Sys Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1430083	Damage Recovery Offset Demand	(114,462.90)	(97,381.90)	(100,120.87)	(95,465.90)	(66,306.90)	(50,228.90)	(97,404.30)
1430085	Gas Accruals GDA Transactions	5,373.88	0.00	13,018.13	0.00	3,875.27	27,647.39	10,284.41
1430086	AR Accrual NYMEX OTC Penults	55,476.30	45,787.35	46,167.48	52,108.53	58,425.51	10,212.50	48,761.43
1430087	PJM AR Accrual	(0.00)	0.00	285,154.22	0.00	(1,686.73)	0.00	522,234.24
1430089	A/R - Benefits Billing	(1,271.13)	(1,270.07)	(963.74)	40.44	0.63	(66.47)	(524.85)
1430090	Accrued Broker - Power	16,736.75	165,275.57	0.00	8,439.44	0.00	0.00	66,426.64
1430123	Accounts Receivable - LT	0.00	0.00	26,744.54	26,744.54	26,744.54	26,744.54	8,229.09
1710048	Interest Receivable -FIT -LT	1,716,000.00	1,716,000.00	1,716,000.00	1,716,000.00	1,716,000.00	1,716,000.00	1,716,000.00
1720000	Rents Receivable	2,626,401.60	2,988,297.79	1,381,222.64	1,584,921.95	1,450,454.10	1,609,080.27	2,002,649.82
<b>ACCOUNTS RECEIVABLE - MISC</b>		<b>5,908,510.10</b>	<b>6,324,815.84</b>	<b>7,114,501.79</b>	<b>6,351,275.83</b>	<b>4,733,386.67</b>	<b>4,720,763.40</b>	<b>7,083,127.10</b>
1440002	Uncoll Accts-Other Receivables	(31,004.07)	(31,380.09)	(39,421.74)	(30,221.64)	(30,221.64)	(34,578.03)	(364,242.07)
1440003	Uncoll Accts-Power Trading	(1,120,459.11)	(1,120,459.11)	(1,121,346.15)	(1,121,346.15)	(828,642.09)	(828,642.09)	(1,073,273.54)
<b>A/P FOR UNCOLLECTIBLE ACCOUNTS</b>		<b>(1,151,463.18)</b>	<b>(1,151,839.20)</b>	<b>(1,160,767.89)</b>	<b>(1,151,567.79)</b>	<b>(858,863.73)</b>	<b>(863,220.12)</b>	<b>(1,437,515.61)</b>
1460001	A/R Assoc Co - InterUnit G/L	3,423,094.27	8,777,999.69	2,641,765.73	3,256,328.16	1,677,281.84	9,971,990.44	3,879,953.27
1460002	A/R Assoc Co - Allowances	10,427.42	480.29	0.00	0.00	0.00	0.00	4,857.12
1460006	A/R Assoc Co - Intercompany	277,181.88	280,167.46	372,656.72	448,975.64	353,522.29	241,411.05	334,675.28
1460008	A/R Assoc Co - AEPSC Bills	0.00	0.00	0.00	0.00	0.00	0.00	14.25
1460009	A/R Assoc Co - InterUnit A/P	16,580.37	275.96	2,962.72	7,269.31	9,935.87	3,797.66	10,669.05
1460011	A/R Assoc Co - Multi Pmts	746,683.68	660,453.56	700,316.33	1,712,946.35	1,551,745.75	1,070,186.36	1,188,193.73
1460012	A/R Assoc Co - Transmissn Agmt	799,954.00	799,954.00	799,954.00	775,815.00	716,694.00	713,077.00	672,182.08
1460019	A/R-Assoc Co-AEPSC-Agent	2,361,041.00	0.00	0.00	0.00	0.00	0.00	274,328.46
1460024	A/R Assoc Co - System Sales	4,908.04	22,818.65	18,104.99	98,305.43	22,772.71	26,700.82	27,632.66
1460025	Fleet - M4 - A/R	26,632.84	17,629.00	21,001.23	19,664.46	16,562.70	14,525.76	20,626.71
1460028	Factored-A/R Chg off Limit Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1460036	A/R Assoc Co - Payroll Ded	0.00	0.00	0.00	0.00	0.00	0.00	9.65
1460045	A/R Assoc Co-Realization Sharnq	48.00	0.00	0.00	375.00	2.00	0.00	443.92
<b>ACCOUNTS RECEIVABLE- ASSOC COS</b>		<b>7,666,551.50</b>	<b>10,559,778.61</b>	<b>4,556,761.72</b>	<b>6,319,679.35</b>	<b>4,348,517.16</b>	<b>12,041,689.09</b>	<b>6,413,586.17</b>
1510001	Fuel Stock - Coal	23,758,224.74	28,416,438.74	31,502,279.97	35,295,827.96	38,350,208.39	41,524,413.85	27,755,779.15
1510002	Fuel Stock - Oil	641,397.74	471,037.46	629,045.30	652,618.70	596,130.03	619,124.57	764,572.34
1510020	Fuel Stock Coal - Intransit	0.00	55,544.07	0.00	791,132.55	0.00	570,728.40	550,558.84

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2009-0459

ACCOUNT NUMBER	DESCRIPTION	BALANCE Apr-09	BALANCE May-09	BALANCE Jun-09	BALANCE Jul-09	BALANCE Aug-09	BALANCE Sep-09	13 MONTH AVERAGE
1520000	Fuel Stock Exp Undistributed	296,524.82	328,653.48	371,747.83	490,671.44	483,298.97	620,536.77	347,113.18
	FUEL STOCK	24,696,147.30	29,271,673.75	32,503,073.10	37,230,250.65	39,429,637.39	43,334,803.59	29,418,023.51
1540001	M&S - Regular	8,914,731.41	9,243,302.33	9,369,115.44	9,868,760.67	9,888,519.07	9,892,892.93	8,937,231.95
1540004	M&S - Exempt Material	44,228.88	43,498.66	46,776.97	46,819.89	47,003.53	46,927.57	41,567.79
1540005	Material Away for Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1540012	Materials & Supplies - Urea	227,223.10	217,053.78	237,887.59	198,377.62	212,111.55	233,950.36	258,668.10
1540013	Transportation Inventory	47,100.45	47,100.45	47,100.45	47,100.45	47,100.45	47,100.45	48,046.93
1540014	Indus Direct Charge Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1540016	MMS - Truck Stock	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1540023	M&S Inv - Urea In-Transit	569,730.15	596,510.90	574,827.54	455,948.28	427,837.22	396,454.14	464,355.80
1581003	SO2 Allowance Inventory - Curr	1,341,759.08	1,252,538.86	1,146,040.97	1,069,759.49	957,311.86	882,667.22	1,248,084.02
1581005	CO2 Allowance Inventory - Curr	0.00	0.00	0.00	0.00	0.00	0.00	961.50
1581006	An. NOx Comp Inv - Curr	0.00	0.00	0.00	0.00	0.00	0.00	24,833.51
1630001	Strs Exp-Canton Centrl Wrhse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630004	Strs Exp-T&D Satellite Storerm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630019	Stores Exp - Big Sandy Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630029	Stores Exp - Fossil & Hydro	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630032	Stores Exp - Power Gen General	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630033	Stores Exp - All Busin Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630109	Strs Exp - ACCT-COUNT-ADJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630111	Strs Exp - ACCT-INV-SCRAP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630112	Strs Exp - PRICE VARIANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630155	Stores Exp - Ceredo Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630156	Stores Exp - Darby Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630157	Stores Exp - Mattison Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630158	Stores Exp-Lawrenceburg Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATERIALS & SUPPLIES	11,144,773.07	11,400,004.98	11,527,732.79	11,777,104.27	11,651,387.74	11,555,002.55	11,024,070.19
1730000	Accrued Utility Revenues	10,606,439.36	12,532,185.80	17,725,964.51	16,556,696.89	18,498,496.64	13,966,784.17	17,241,618.54
1730002	Acrd Utility Rev-Factored-Assc	(15,218,402.41)	(14,505,198.51)	(16,282,128.99)	(17,468,571.51)	(16,962,673.74)	(14,405,018.85)	(16,268,318.33)
	ACCRUED UTILITY REVENUES	(4,611,963.05)	(1,973,012.71)	1,443,835.52	(911,874.62)	1,535,822.90	(438,234.66)	973,300.21
1750001	Curr. Unreal Gains - NonAffil	16,706,740.23	16,709,321.60	17,038,927.27	17,959,977.76	18,535,698.14	17,196,168.50	15,410,364.25
1750003	Curr. Unrealized Gains Affil	0.00	55,042.00	122,122.00	73,965.00	0.00	379,656.00	506,878.50
1750009	S/T Option Premium Purchases	0.00	0.00	0.00	0.00	0.00	2,120.70	163.13
1750021	S/T Asset MTM Collateral	(2,086,632.00)	(1,070,398.00)	(1,125,775.00)	(2,020,647.00)	(1,609,009.00)	(995,826.00)	(1,247,846.62)
1760010	S/T Asset for Commodity Hedges	1,177,115.00	900,704.00	772,939.00	777,624.00	707,863.00	575,071.00	956,977.15
	ENERGY TRADING CONT CURR ASSET	15,797,223.23	16,594,669.60	16,808,213.27	16,790,919.76	17,634,552.14	17,157,190.20	15,626,536.42
1650001	Prepaid Insurance	270,464.54	205,811.85	141,159.41	575,641.00	550,992.30	485,359.58	456,966.17
165000207	Prepaid Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165000208	Prepaid Taxes	111,727.64	55,863.84	0.00	687,275.21	624,795.65	562,316.09	201,857.06
165000209	Prepaid Taxes	0.00	0.00	0.00	0.00	0.00	0.00	1,579.16
1650004	Prepaid Interest	0.00	0.00	0.00	0.00	0.00	0.00	12,412.10
1650006	Other Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	40,375.57
1650009	Prepaid Carry Cost-Factored AR	31,039.29	20,865.09	35,143.53	29,913.79	17,148.85	15,886.55	15,886.55
1650010	Prepaid Pension Benefits	16,313,125.32	16,128,507.30	15,943,889.28	15,759,271.26	15,574,653.24	15,390,035.22	16,450,356.41
165001209	Prepaid Sales/Use Taxes	391,161.55	391,388.40	359,162.64	428,987.97	428,987.97	398,943.86	298,077.61
1650014	FAS 158 Qual Contra Asset	(16,497,743.34)	(16,497,743.34)	(15,943,889.28)	(15,943,889.28)	(15,943,889.28)	(15,390,035.22)	(16,597,471.42)
1650016	FAS 112 ASSETS	122,026.11	122,026.11	122,026.11	122,026.11	122,026.11	122,026.11	257,633.44
1650021	Prepaid Insurance - EIS	380,750.11	323,153.87	265,557.63	2,205,822.43	1,850,811.23	1,986,463.14	256,310.75
	PREPAYMENTS	1,122,551.22	749,873.12	1,672,804.09	383.55	383.55	221.61	1,571,471.58
1240005	Spec Allowance Inv NOX	895.63	895.63	383.84	383.55	6,903.70	15,709.95	7,040.79
1240044	Spec Allowances Inv SO2	5,572.32	5,572.32	5,572.32	5,548.45	5,548.45	5,548.45	5,726.28
1240050	Spec Allowance Inventory CO2	8,423.81	8,423.81	414,777.54	1,308,759.64	4,770.70	1,018,194.46	740,512.66
1340018	Spec Deposits - Elect Trading	351,074.13	620,824.24	15,246,661.90	17,171,743.77	15,115,501.15	12,724,888.38	10,931,894.15
1340043	Spec Deposit UBS Securities	12,632,582.32	12,159,201.36	(6,669,630.00)	(9,426,236.00)	(9,642,854.00)	(6,611,833.00)	(4,931,177.00)
1340048	Spec Deposits-Trading Contra	(6,873,716.00)	(4,748,327.00)	244,612.90	244,612.90	244,612.90	244,612.90	94,081.88
1740000	Misc Current & Accrued Assets	0.00	0.00	0.00	0.00	0.00	0.00	159.69
174001107	Non-Highway Fuel Tx Credit-2007	0.00	0.00	0.00	0.00	1,234.00	1,234.00	189.85
174001108	Non-Highway Fuel Tx Credit-2008	0.00	0.00	0.00	0.00	973,974.73	1,093,577.96	1,135,187.28
1860007	Billings and Deferred Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.83
1860114	ABD Major Construction Work	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1860136	NonTradition Option Premiums	65,408.61	65,408.61	53,952.66	50,523.72	47,210.88	43,420.63	25,071.16





KENTUCKY POWER COMPANY

CURRENT ASSETS AND LIABILITIES ACCOUNTS

Case No. 2009-0459

ACCOUNT NUMBER	DESCRIPTION	BALANCE Apr-09	BALANCE May-09	BALANCE Jun-09	BALANCE Jul-09	BALANCE Aug-09	BALANCE Sep-09	13 MONTH AVERAGE
							0.00	3.15
			0.00	0.00	0.00	0.00	(1,472,100.34)	(2,004,446.43)
2420018	P/R Ded-Reg&Spec Life Ins Prem	(2,860,951.02)	(2,690,703.19)	(2,462,094.01)	(1,971,856.10)	(1,704,485.09)	(1,935,103.39)	(1,527,234.01)
2420020	Vacation Pay - This Year	(928,507.88)	(1,123,597.79)	(1,330,116.83)	(1,533,187.79)	(1,724,815.07)	(977,963.00)	(1,081,112.23)
2420021	Vacation Pay - Next Year	(977,963.00)	(977,963.00)	(977,963.00)	(977,963.00)	(977,963.00)	0.00	0.00
2420027	FAS 112 CURRENT LIAB	0.00	0.00	0.00	0.00	(28,766.04)	(29,255.73)	(27,711.96)
2420028	ESP - Employer Contrib Accrued	(27,379.22)	(27,855.13)	(26,596.07)	(26,330.06)	(123.00)	(123.00)	(94.62)
2420044	P/R Withholdings	(123.00)	(123.00)	(123.00)	(123.00)	(123.00)	(66,223.47)	(169,219.71)
2420046	FAS 158 SERP Payable - Current	(92,339.07)	(161,578.31)	(120,727.31)	(31,323.11)	0.00	(41,901.69)	(28,990.61)
2420051	Non-Productive Payroll	0.00	0.00	(35,492.23)	0.00	0.00	(4,342.32)	(4,343.70)
2420053	Perf Share Incentive Plan	(4,443.06)	(4,428.98)	(4,403.46)	(4,403.46)	(4,362.70)	0.00	128.11
2420071	P/R Ded - Vision Plan	(399.32)	0.00	2,250.00	2,250.00	(28,833.45)	(21,073.20)	(61,656.02)
2420072	P/R - Payroll Adjustment	0.00	0.00	(17,299.80)	(23,065.09)	0.00	(466,830.00)	(35,910.00)
2420076	P/R Savings Plan - Incentive	0.00	0.00	0.00	0.00	0.00	(3,363.61)	(4,164.41)
2420083	Active Med and Dental IBNR	(3,994.12)	(6,086.49)	(3,307.44)	(5,401.57)	(7,510.80)	(524,080.82)	(1,046,727.06)
2420504	Accrued Lease Expense	(588,939.39)	(428,863.44)	(1,164,917.73)	(906,091.64)	(401,564.77)	(32,599.11)	(13,079.76)
2420511	Control Cash Disburse Account	(890.44)	(890.44)	(36,147.84)	(33,076.20)	(32,930.38)	(2,385,989.03)	(2,650,295.90)
2420512	Unclaimed Funds	(2,870,011.03)	(2,870,011.03)	(2,902,295.03)	(2,921,718.03)	(2,962,930.17)	(1,502,552.49)	(1,449,604.58)
2420514	Revenue Refunds Accrued	(1,470,244.28)	(1,434,540.21)	(1,417,670.48)	(1,419,004.55)	(1,426,985.19)	(75,819.51)	(74,527.55)
2420532	Adm Liab-Cur-S/Ins-W/C	(82,820.24)	(86,523.42)	(84,891.96)	(57,051.17)	0.00	0.00	(57.12)
2420542	Acc Cash Franchise Req	(742.50)	0.00	0.00	0.00	0.00	(717,432.56)	(800,462.78)
2420554	P/R Ded - Stock Purchase Plan	(753,657.81)	(774,112.76)	(745,483.14)	(833,055.12)	(822,310.82)	0.00	(679.08)
2420558	Admitted Liab NC-Self/Ins-W/C	0.00	0.00	0.00	0.00	(5,592.30)	(3,603.87)	(5,647.02)
242059208	Sales & Use Tax - Leased Equ	(3,965.47)	(3,863.34)	(39,602.55)	(3,818.05)	(66,763.17)	(66,763.17)	(20,542.51)
242059209	Sales & Use Tax - Leased Equ	0.00	0.00	(66,763.17)	(66,763.17)	(692,449.34)	(922,433.73)	(976,834.32)
2420598	Est Fin Cost - Sen Unsec Notes	(1,059,479.50)	(1,147,814.84)	(1,395,057.92)	(586,126.94)	(386,847.07)	(288,067.13)	(806,330.69)
2420618	Accrued Payroll	0.00	0.00	(232,110.00)	(309,480.02)	(45,930.00)	(34,060.00)	(95,943.62)
2420623	Energy Delivery Incentive Plan	0.00	0.00	(27,550.00)	(36,730.00)	(230,740.00)	(170,390.00)	(487,220.33)
2420624	Corp & Shrd Srv Incentive Plan	0.00	0.00	(138,440.00)	(184,580.00)	(128,436.81)	(154,835.81)	(88,235.88)
2420635	Fossil and Hydro Gen ICP	(28,254.81)	(58,704.81)	(66,372.81)	(112,771.81)	(255,371.90)	(255,371.90)	(418,723.63)
2420643	Accrued Audit Fees	(289,321.90)	(289,321.90)	(289,321.90)	(289,321.90)	(11,448.56)	(11,448.56)	(10,987.02)
2420656	Federal Mitigation Accru (NSR)	(11,448.56)	(11,448.56)	(11,448.56)	(11,448.56)	(69,060.00)	(50,880.00)	(141,877.13)
2420658	Accrued Prof. Tax Services	0.00	0.00	(41,440.00)	(55,240.00)	(6,200.00)	(4,650.00)	(12,494.23)
2420660	AEP Transmission ICP	0.00	0.00	(3,730.00)	(4,960.00)	(21,078.33)	(21,078.33)	(152,691.55)
2420661	COO Other ICP	(197,482.53)	(40,090.33)	(40,090.33)	(40,090.33)	(14,007,508.64)	(14,081,679.91)	(16,181,450.50)
2420664	ST State Mitigation Def (NSR)	(14,087,721.94)	(13,804,423.29)	(15,621,774.57)	(14,787,118.41)	(110,166,834.67)	(97,453,456.13)	(210,952,857.11)
	OTHER CURRENT LIAB	(253,525,067.77)	(270,390,942.62)	(111,089,079.00)	(108,791,442.83)			
	TOTAL CURRENT LIABILITIES							
		(171,940,949.81)	(172,427,588.64)	(9,191,112.85)	(1,334,018.02)	5,331,573.99	17,759,451.13	(114,914,985.53)
	NET CURRENT ASSETS AND LIABILITIES							





**Kentucky Power Company**

**REQUEST**

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

**RESPONSE**

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

**WITNESS:** Errol K Wagner

KENTUCKY POWER COMPANY  
 ACTIVITY IN GENERAL OFFICE EXPENSE ACCOUNTS  
 FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

LINE NO.	FERC	DESCRIPTION	TOTAL COMPANY	KENTUCKY JURISDICTION
<b>Customer Accounts and Services Expense:</b>				
1	901	SUPERVISION	\$413,378	\$579,210
2	902	METER READING EXPENSES	754,349	1,056,967
3	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	6,009,709	8,420,587
4	904	UNCOLLECTIBLE ACCOUNTS	(4,235,336)	(5,934,400)
5	905	MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSES	7,516	10,531
6	907	SUPERVISION	218,772	306,535
7	908	CUSTOMER ASSISTANCE EXPENSES	1,355,568	1,899,373
8	909	INFORMATIONAL AND INSTRUCTIONAL ADVERTISING EXPENSES	186,092	260,745
9	910	MISC CUSTOMER SERVICE AND INFORMATION EXP	41,622	58,319
10	911	SUPERVISION	0	0
11	913	ADVERTISING EXPENSES	77	108
		Sub Total	<u>4,751,747</u>	<u>6,657,975</u>
<b>Administrative and General:</b>				
12	920	ADMINISTRATIVE AND GENERAL SALARIES	\$6,014,942	\$0
13	921	OFFICE SUPPLIES AND EXPENSES	691,428	0
14	922	ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT	(1,021,544)	0
15	923	OUTSIDE SERVICES EMPLOYED	4,694,920	0
16	924	PROPERTY INSURANCE	392,915	0
17	925	INJURIES AND DAMAGES	1,784,416	0
18	926	EMPLOYEE PENSIONS AND BENEFITS	6,867,670	0
19	927	FRANCHISE REQUIREMENTS	188,467	0
20	928	REGULATORY COMMISSION EXPENSES	1,088	1,088
21	930.1	GENERAL ADVERTISING EXPENSES	165,860	0
22	930.2	MISCELLANEOUS GENERAL EXPENSES	1,680,435	0
23	931	RENTS	427,439	0
24	935	MAINTENANCE OF GENERAL PLANT	1,419,877	0
		Sub Total	<u>23,307,913</u>	<u>1,088</u>
25		TOTAL	<u>\$28,059,660</u>	<u>\$6,659,063</u>

Note: Please note of the \$23,307,913 of Administrative and General Expense, \$23,306,825 (\$23,307,913 - \$1,088) was allocated to Total Steam Power - Operations, Total Steam - Maintenance, Transmission Expense, Distribution Expense, Customer Account Expense and Customer Services Expense. Once the \$23,306,825 was allocated to the different functions based on payroll, the Administrative and General Expenses were jurisdictionalized on the different functions allocation factors. This resulted in \$1,906,228 (\$6,657,975 - \$4,751,747) being allocated to Customer Accounts Expense and the remaining \$21,400,597 being allocated to the rest of the accounts. The end result being approximately .999  $((\$21,400,597 + \$6,657,975) / \$28,059,660)$  of the total Office Expenses being allocated to the Kentucky Retail Jurisdiction.

KENTUCKY POWER COMPANY  
 GENERAL OFFICE ASSET & RESERVE ACCOUNT  
 AS OF SEPTEMBER 30, 2009

LINE NO.	GENERAL PLANT	TOTAL COMPANY GENERAL PLANT September 30, 2009	KENTUCKY RETAIL GENERAL PLANT SEPTEMBER 30, 2009	TOTAL COMPANY RESERVE FOR DEPRECIATION/ AMORTIZATION SEPTEMBER 30, 2009	KENTUCKY RETAIL RESERVE FOR DEPRECIATION/ AMORTIZATION SEPTEMBER 30, 2009
1	389 LAND AND LAND RIGHTS	\$1,853,550	\$1,836,868		
2	390 STRUCTURES AND IMPROVEMENTS	20,034,461	19,854,150		
3	391 OFFICE FURNITURE AND EQUIPMENT	1,312,821	1,301,006		
4	392 TRANSPORTATION EQUIPMENT	9,655	9,568		
5	393 STORES EQUIPMENT	150,002	148,652		
6	394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,724,946	2,700,421		
7	395 LABORATORY EQUIPMENT	262,379	260,017		
8	396 POWER OPERATED EQUIPMENT	5,931	5,878		
9	397 COMMUNICATION EQUIPMENT	6,807,266	6,746,001		
10	398 MISCELLANEOUS EQUIPMENT	978,603	969,796		
		-----	-----	-----	-----
11	TOTAL GENERAL PLANT	\$34,139,614	\$33,832,357	\$7,174,736	\$7,110,163
		=====	=====	=====	=====

Note: Kentucky Jurisdictional Factor used is Gross Plant - PTD (GP-PTD) 0.991 from Section V Jurisdictional Allocation Factors.



## Kentucky Power Company

### REQUEST

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

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

### RESPONSE

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

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

**WITNESS:** Errol K. Wagner/Ranie K. Wohnhas

KENTUCKY POWER COMPANY  
Account Balances

Description	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	13 Month Average	13 Month Kentucky Jurisdictional Amount
a. Plant in service (101)	1,442,300,177.39	1,449,857,350.86	1,455,173,310.74	1,464,493,649.64	1,466,381,446.53	1,468,880,952.01	1,483,063,243.92	1,497,078,070.17	1,501,480,378.21	1,509,725,715.99	1,515,133,503.90	1,525,241,843.48	1,524,918,484.60	1,484,902,163.65	1,471,538,044.00
b. Plant purchased or sold (102)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Property held for future use (105)	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	6,808,947.00	30,164.00
d. Construction work in progress (107)	67,591,211.17	73,139,562.93	81,282,155.05	46,649,955.00	43,839,911.47	41,396,497.29	35,579,638.97	35,893,250.47	34,377,904.32	32,705,709.99	32,094,530.26	28,683,189.96	28,208,038.99	44,741,658.15	44,247,316.00
e. Completed construction not classified (106)	45,834,537.38	42,289,098.27	39,701,858.42	81,082,511.16	82,974,518.27	88,114,847.33	81,841,711.88	72,175,214.09	72,733,768.82	69,789,360.09	66,582,212.02	62,110,100.41	66,659,891.44	67,068,433.04	66,464,817.00
f. Depreciation reserve (108)	(483,292,677.60)	(483,657,107.66)	(485,313,075.92)	(485,838,475.57)	(487,914,775.52)	(489,752,307.99)	(491,061,203.74)	(492,704,943.57)	(495,286,572.68)	(498,397,825.74)	(500,984,569.15)	(504,611,420.21)	(506,654,832.35)	(492,728,445.21)	(487,484,551.00)
g. Plant acquisition adjustment (114)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h. Amortization of utility plant acquisition adjustment (115)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i. Materials and supplies															
M&S Regular (1540001)	8,474,622.57	8,590,788.28	8,338,660.42	7,989,778.02	8,359,589.42	8,565,878.10	8,687,376.75	8,914,731.41	9,243,302.33	9,369,115.44	9,868,760.67	9,888,519.07	9,892,892.93	8,937,231.95	8,826,284.00
M&S - Exempt Materials (1540004)	36,662.89	37,335.20	36,767.51	34,657.78	38,634.35	36,634.53	42,433.51	44,228.88	43,498.66	46,776.97	46,819.89	47,003.53	46,927.57	41,567.79	41,052.00
Materials & Supplies - Urea (1540012)	391,406.05	359,902.54	335,794.61	333,699.81	157,564.86	232,158.46	225,554.92	227,223.10	217,053.78	237,887.59	198,377.62	212,111.55	233,950.36	258,668.10	255,457.00
Transportation Inventory (1540013)	49,028.99	49,028.99	48,789.87	48,789.87	48,789.87	48,789.87	48,789.87	47,100.45	47,100.45	47,100.45	47,100.45	47,100.45	47,100.45	48,046.93	47,711.00
Indus Direct Charge Clearing (1540014)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MMS - Truck Stock (1540016)	4,167.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.60	318.00
M&S Inv - Urea In-Transit (1540023)	342,004.42	462,360.42	560,117.31	407,999.62	468,889.31	479,282.44	294,663.60	569,730.15	596,510.90	574,827.54	455,948.28	427,837.22	396,454.14	464,355.80	458,319.00
j. Accounts Payable related to Materials and Supplies (154) *	(196,227.90)	(221,122.16)	(95,002.20)	(133,567.65)	(19,329.02)	(29,098.55)	(147,135.32)	(35,163.06)	(24,945.46)	(49,231.50)	(17,146.51)	(27,021.56)	(86,672.74)	(83,204.89)	(82,172.00)
k. Unamortized investment credit - Pre Revenue Act of 1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
l. Unamortized investment credit - Revenue Act of 1971	(2,729,280.00)	(2,655,366.00)	(2,581,452.00)	(2,519,320.00)	(2,450,824.00)	(2,362,328.00)	(2,313,832.00)	(2,245,336.00)	(2,176,840.00)	(2,108,344.00)	(2,039,848.00)	(1,971,352.00)	(1,902,856.00)	(2,313,613.69)	(2,292,791.00)
m. Accumulated Deferred Income Taxes	(257,313,147.73)	(261,209,057.76)	(268,516,820.45)	(258,104,328.08)	(266,891,616.68)	(268,565,163.28)	(270,773,988.07)	(273,143,668.08)	(273,885,214.89)	(272,673,550.09)	(272,369,281.02)	(271,859,097.44)	(283,097,477.59)	(269,107,877.78)	(163,138,940.00)
n. See Item # 16N															
o. Kentucky Power, as part of the AEP System, is a borrower under the corporate borrowing program, which is used to meet the short-term borrowing needs of its subsidiaries. As such, it relies on the liquidity available to the AEP System and does not have a minimum cash requirement.															
p. Accounts Payable applicable to Utility Plant in Service (101)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
q. Accounts Payable applicable to Prepayments (165) *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
r. Accounts Payable applicable to Plant under Constuction (107) *	(7,775,405.94)	(6,705,589.82)	(5,165,232.02)	(6,843,381.14)	(4,208,397.59)	(4,218,799.38)	(3,190,252.22)	(2,359,889.01)	(1,656,671.01)	(1,126,546.04)	(1,197,959.80)	(1,995,068.38)	(1,745,631.09)	(3,706,832.57)	(3,665,876.00)

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

**Kentucky Power Company**

**Summary of Customer Deposits - Test Year**

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1	Balance Beginning of Test Year September 30, 2008			(15,247,023.34)
2	1st Month-October	(377,919.48)	267,854.44	(15,357,088.38)
3	2nd Month-November	(300,258.85)	186,242.37	(15,471,104.86)
4	3rd Month-December	(313,028.53)	194,400.18	(15,589,733.21)
5	4th Month-January	(309,979.95)	239,068.33	(15,660,644.83)
6	5th Month-February	(371,588.22)	196,149.51	(15,836,083.54)
7	6th Month-March	(482,036.59)	305,212.22	(16,012,907.91)
8	7th Month-April	(533,404.36)	323,733.68	(16,222,578.59)
9	8th Month-May	(565,920.96)	339,351.22	(16,449,148.33)
10	9th Month-June	(707,197.29)	372,372.75	(16,783,972.87)
11	10th Month-July	(481,838.20)	329,368.84	(16,936,442.23)
12	11th Month-August	(477,690.89)	259,418.39	(17,154,714.73)
13	12th Month-September	(432,068.54)	267,401.15	(17,319,382.12)
14	Total L1 through L13	(5,352,931.86)	3,280,573.08	(210,040,824.94)
15	Average balance L14/13	(411,763.99)	252,351.78	(16,156,986.53)
16	Amount of deposits received during test year	(5,352,931.86)	-----	-----
17	Amount of deposits refunded during test year	-----	3,280,573.08	-----
18	Number of deposits on hand end of test year	-----	-----	263,870
19	Average amount of deposit (L15,Col.(d)/L18	-----	-----	(61.23)
20	Interest paid during test year	-----	-----	910,016.15





**Kentucky Power Company**

**REQUEST**

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

**RESPONSE**

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

**WITNESS:** Ranie K. Wohnhas

KENTUCKY POWER COMPANY

Case No. 2009-00459

Cash Account Balances for Test Year

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	
Test Year		Beginning Balance September 2008	Month Ended October 2008	Month Ended November 2008	Month Ended December 2008	Month Ended January 2009	Month Ended February 2009	Month Ended March 2009	Month Ended April 2009	Month Ended May 2009	Month Ended June 2009	Month Ended July 2009	Month Ended August 2009	Month Ended September 2009
1310000	Cash	450,180.49	425,546.17	157,779.29	641,031.29	733,164.42	849,905.94	670,922.38	544,746.05	534,516.83	425,661.01	860,312.98	719,403.78	539,815.48
1340050	Spec Deposit Mizuho Securities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,322.28	5,112.03	67,257.52	77,801.93	37,481.45
1350002	Petty Cash	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72	4,999.72
1840043	Treasury Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH AND CASH EQUIVALENTS</b>		<b>455,180.21</b>	<b>430,545.89</b>	<b>162,779.01</b>	<b>646,031.01</b>	<b>738,164.14</b>	<b>854,905.66</b>	<b>675,922.10</b>	<b>549,745.77</b>	<b>543,838.83</b>	<b>435,772.76</b>	<b>932,570.22</b>	<b>802,205.43</b>	<b>582,296.65</b>



## Kentucky Power Company

### REQUEST

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

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

### RESPONSE

(a) (c) (d) Please see attached schedule on Page 2.

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

The Carrs Site is located in Lewis County, 8 miles west of Vanceburg, and is expected to be the site of Kentucky Power's next generating facility; at the present time there is no estimated date of in-service. The new Coalton Site is located across the road from the existing Coalton Station in Boyd County and plans are to construct a new station with a 138/69 kV transformer; at present there is no estimated in-service date for the proposed station.

WITNESS: Errol K. Wagner

KENTUCKY POWER COMPANY  
 PLANT HELD FOR FUTURE USE  
 AS OF SEPTEMBER 30, 2009

Line No.	<u>GL Account</u>	<u>Plant Account</u>	<u>Property Description</u>	<u>Purchase Date</u>	<u>Cost</u>
1	1050001	31000 - Land	Carrs Site : KEP : 8500	1982	\$6,778,355.00
2	1050001	35000 - Land	New Coalton 138 KV Substation Site : KEP : 2033	1982	\$30,592.00
3			Total Plant Held for Future Use		<u>\$ 6,808,947.00</u>



**Kentucky Power Company**

**REQUEST**

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

**RESPONSE**

Please see attached Pages 2 through 5 for the total company balance in each electric plant reserve account or subaccount included in KPCo's chart of accounts shown in Format 19.

**WITNESS:** Ranie K Wohnhas

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

"000 Omitted"

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
		Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	(Sum Across Rows)
<b>Test Year</b>		October	November	December	January	February	March	April	May	June	July	August	September	
		2008	2008	2008	2009	2009	2009	2009	2009	2009	2009	2009	2009	
1010001	Plant in Service	1,448,044	1,453,427	1,462,672	1,464,786	1,467,324	1,481,373	1,495,438	1,499,436	1,507,670	1,513,099	1,523,216	1,522,919	17,839,404
1011001	Capital Leases	4,569	4,458	3,667	3,755	3,601	3,491	3,454	3,377	3,708	3,844	3,872	3,880	45,676
1011006	Prov-Leased Assets	(2,756)	(2,712)	(2,152)	(2,159)	(2,053)	(1,995)	(2,011)	(1,986)	(1,958)	(1,832)	(1,868)	(1,921)	(25,403)
1011012	Accrued Capital Leases	0	0	307	0	9	194	197	652	305	23	22	40	1,749
1050001	Held For Fut Use	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	81,708
1060001	Const Not Classifd	42,289	39,702	81,082	82,974	88,115	81,842	72,175	72,734	69,789	66,582	62,110	66,660	826,054
1070001	CWIP - Project	73,140	81,282	46,650	43,840	41,396	35,579	35,893	34,378	32,706	32,094	28,883	28,208	514,049
1080001	A/P for Deprec of Plt	(459,146)	(461,700)	(461,900)	(464,038)	(466,405)	(475,458)	(477,801)	(480,081)	(479,420)	(482,146)	(485,098)	(484,770)	(5,677,963)
1080005	RWIP - Project Detail	7,602	8,000	7,936	8,129	8,625	8,545	6,664	6,193	4,941	4,342	2,905	3,167	77,049
1080011	Cost of Removal Reserve	(33,217)	(32,720)	(32,985)	(33,153)	(33,153)	(25,364)	(22,818)	(22,684)	(25,243)	(24,545)	(23,823)	(26,496)	(336,201)
1080013	ARO Removal Accretion	1,104	1,107	1,111	1,147	1,181	1,251	1,286	1,325	1,365	1,405	1,445	1,445	14,943
1110001	A/P for Amort of Plt	(19,952)	(19,790)	(20,274)	(17,970)	(18,324)	(18,681)	(19,040)	(19,400)	(19,763)	(20,128)	(20,495)	(20,863)	(234,680)
	<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,068,486</b>	<b>1,077,863</b>	<b>1,092,923</b>	<b>1,094,120</b>	<b>1,097,125</b>	<b>1,097,551</b>	<b>1,100,211</b>	<b>1,100,714</b>	<b>1,100,869</b>	<b>1,099,507</b>	<b>1,097,938</b>	<b>1,099,078</b>	<b>13,126,385</b>

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
		Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	(Sum Across Rows)
<b>Prior Year</b>		October	November	December	January	February	March	April	May	June	July	August	September	
		2007	2007	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008	
1010001	Plant in Service	1,408,288	1,411,961	1,414,697	1,419,695	1,420,470	1,422,705	1,425,013	1,427,489	1,430,438	1,432,833	1,434,439	1,440,420	17,088,448
1011001	Capital Leases	5,485	5,495	5,159	4,980	4,891	4,742	4,741	4,738	4,518	4,518	4,681	4,575	58,523
1011006	Prov-Leased Assets	(3,246)	(3,309)	(3,039)	(2,806)	(2,736)	(2,642)	(2,697)	(2,733)	(2,649)	(2,649)	(2,762)	(2,695)	(33,914)
1011012	Accrued Capital Leases	-	-	124	-	-	11	-	-	14	-	-	-	149
1050001	Held For Fut Use	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	6,809	81,708
1060001	Const Not Classifd	17,201	16,189	16,784	15,801	18,062	18,247	19,126	19,009	18,394	36,654	38,842	45,834	280,143
1070001	CWIP - Project	28,634	33,335	46,438	47,154	51,031	55,350	64,630	71,595	78,064	67,598	77,063	67,591	688,483
1080001	A/P for Deprec of Plt	(434,006)	(436,560)	(438,323)	(440,323)	(442,222)	(443,803)	(446,198)	(448,124)	(452,742)	(454,353)	(455,588)	(456,426)	(5,348,873)
1080005	RWIP - Project Detail	1,618	1,440	1,459	1,530	1,810	1,425	1,589	3,138	3,171	3,126	3,532	5,038	28,876
1080011	Cost of Removal Reserve	(34,062)	(33,938)	(34,153)	(34,398)	(34,717)	(34,719)	(34,811)	(34,877)	(32,570)	(32,740)	(32,912)	(33,003)	(406,900)
1080013	ARO Removal Accretion	1,036	1,041	1,047	1,053	1,059	1,065	1,070	1,076	1,082	1,088	1,093	1,099	12,809
1110001	A/P for Amort of Plt	(16,113)	(16,429)	(16,749)	(17,070)	(17,402)	(17,739)	(18,046)	(18,357)	(18,663)	(18,973)	(19,286)	(19,610)	(214,437)
	<b>NET ELECTRIC UTILITY PLANT</b>	<b>981,644</b>	<b>986,034</b>	<b>1,000,048</b>	<b>1,002,425</b>	<b>1,007,055</b>	<b>1,011,451</b>	<b>1,021,226</b>	<b>1,029,763</b>	<b>1,035,915</b>	<b>1,043,911</b>	<b>1,055,911</b>	<b>1,059,632</b>	<b>12,235,015</b>

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
		Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	(Sum Across Rows)
<b>Increase/(Decrease)</b>		October	November	December	January	February	March	April	May	June	July	August	September	
1010001	Plant in Service	39,756	41,466	47,975	45,091	46,854	58,668	70,425	71,947	77,232	80,266	88,777	82,499	750,956
1011001	Capital Leases	(916)	(1,037)	(1,492)	(1,225)	(1,290)	(1,251)	(1,287)	(1,361)	(810)	(674)	(809)	(695)	(12,847)
1011006	Prov-Leased Assets	490	597	887	647	683	647	686	747	642	817	894	774	8,511
1011012	Accrued Capital Leases	-	-	183	-	9	183	197	652	291	23	22	40	1,600
1050001	Held For Fut Use	-	-	-	-	-	-	-	-	-	-	-	-	-
1060001	Const Not Classifd	25,088	23,513	64,298	67,173	70,053	63,595	53,049	53,725	51,395	29,928	23,268	20,826	545,911
1070001	CWIP - Project	44,506	47,947	212	(3,314)	(9,635)	(19,771)	(28,737)	(37,217)	(45,358)	(35,504)	(48,180)	(39,383)	(174,434)
1080001	A/P for Deprec of Plt	(25,140)	(25,140)	(23,372)	(23,715)	(24,183)	(31,655)	(31,603)	(31,957)	(26,678)	(27,793)	(29,510)	(28,344)	(329,090)
1080005	RWIP - Project Detail	5,984	6,560	6,477	6,599	6,815	7,120	5,075	3,055	1,770	1,216	(627)	(1,871)	48,173
1080011	Cost of Removal Reserve	845	1,218	1,168	1,245	1,564	9,355	11,993	12,193	7,327	8,195	9,089	6,507	70,699
1080013	ARO Removal Accretion	68	66	64	94	122	151	210	243	277	312	346	346	2,134
1110001	A/P for Amort of Plt	(3,839)	(3,361)	(3,525)	(900)	(922)	(942)	(994)	(1,043)	(1,100)	(1,155)	(1,209)	(1,253)	(20,243)
	<b>NET ELECTRIC UTILITY PLANT</b>	<b>86,842</b>	<b>91,829</b>	<b>92,875</b>	<b>91,695</b>	<b>90,070</b>	<b>86,100</b>	<b>78,985</b>	<b>70,951</b>	<b>64,954</b>	<b>55,596</b>	<b>42,027</b>	<b>39,446</b>	<b>891,370</b>



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

"000 Omitted"

Account Number and Account Title	1st Month Month Ended October 2008	2nd Month Month Ended November 2008	3rd Month Month Ended December 2008	4th Month Month Ended January 2009	5th Month Month Ended February 2009	6th Month Month Ended March 2009	7th Month Month Ended April 2009	8th Month Month Ended May 2009	9th Month Month Ended June 2009	10th Month Month Ended July 2009	11th Month Month Ended August 2009	12th Month Month Ended September 2009	Total (Sum Across Rows)
<b>Test Year</b>													
30200 - Franchises and Consents	53	53	53	53	53	53	53	53	53	53	53	53	636
30300 - Intangible Property	22,512	22,271	22,307	20,053	20,247	20,345	20,442	20,571	20,703	20,818	20,912	21,019	252,200
31000 - Land - Coal Fired	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	12,852
31010 - Land Rights - Coal Fired	5	5	5	5	5	5	5	5	5	5	5	5	60
31100 - Structures, Improvemnt-Coal	40,123	40,123	40,584	40,764	40,812	41,275	41,397	41,399	41,399	41,399	41,604	41,607	492,486
31200 - Boiler Plant Equip-Coal	344,479	344,684	355,238	355,889	356,582	358,289	358,779	358,750	358,773	358,857	358,855	360,150	4,269,325
31400 - Turbogenerator Units-Coal	75,860	75,917	104,507	105,175	105,783	106,270	106,830	108,242	109,464	108,971	109,704	109,808	1,226,531
31500 - Accessory Elect Equip-Coal	15,296	15,296	15,303	15,405	15,407	15,407	15,407	15,408	15,408	15,701	15,702	15,702	185,442
31600 - Misc Pwr Plant Equip-Coal	7,144	7,162	7,173	7,191	7,264	7,302	7,295	7,292	7,292	7,292	7,293	7,297	86,997
31700 - ARO Steam Production Plant	468	468	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	34,306
35000 - Land	3,467	3,467	3,193	3,193	3,195	3,195	3,195	3,195	3,195	2,669	2,669	2,669	37,302
35010 - Land Rights	23,482	23,482	23,482	23,482	23,677	23,677	23,677	23,658	23,658	24,184	24,189	24,363	285,011
35200 - Structures and Improvements	6,370	6,370	6,370	6,370	6,370	6,370	6,370	6,370	6,370	6,370	6,370	6,370	76,440
35300 - Station Equipment	146,413	146,422	146,458	146,745	146,914	146,919	146,962	147,597	147,706	148,202	148,295	148,189	1,766,822
35400 - Towers and Fixtures	92,386	92,386	94,723	94,742	94,763	94,968	94,961	94,966	94,989	94,996	94,996	95,017	1,133,893
35500 - Poles and Fixtures	48,028	48,062	48,385	48,403	49,209	49,251	49,985	50,009	50,052	50,095	50,116	50,114	591,709
35600 - Overhead Conductors, Device	101,985	101,996	103,487	103,494	104,136	104,236	103,507	103,519	103,641	103,670	103,671	103,673	1,241,015
35610 - ROW Clearing OVH Conductors	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	67,068
35700 - Underground Conduit	12	12	12	12	12	12	12	12	12	12	12	12	144
35800 - Undergrnd Conductors Device	106	106	106	106	106	106	106	106	106	106	106	106	1,272
36000 - Land	1,605	1,605	2,233	2,233	2,233	2,233	2,233	2,328	2,327	2,329	2,329	2,329	26,017
36010 - Land Rights	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	50,148
36100 - Structures and Improvements	4,257	4,270	4,273	4,273	4,273	4,277	4,283	4,283	4,284	4,279	4,279	4,274	51,305
36200 - Station Equipment	48,314	48,443	48,811	48,977	51,198	53,954	54,089	54,149	54,280	54,316	57,221	57,196	630,948
36400 - Poles, Towers and Fixtures	146,354	147,253	147,624	149,305	149,770	150,171	150,421	151,030	151,590	153,568	154,207	154,131	1,805,424
36500 - Overhead Conductors, Device	127,570	128,406	129,156	130,108	131,270	132,022	134,366	135,536	137,183	134,952	135,577	138,153	1,594,299
36600 - Underground Conduit	4,241	4,295	4,303	4,361	4,374	4,393	4,394	4,460	4,504	5,072	5,120	4,922	54,439
36700 - Undergrnd Conductors, Device	7,597	7,653	7,652	7,766	7,826	7,829	7,839	7,821	7,859	8,097	8,020	7,962	93,921
36800 - Line Transformers	96,813	97,072	98,415	98,913	99,044	99,377	99,695	99,995	100,296	100,861	100,979	101,022	1,192,482
36900 - Services	37,552	37,711	38,162	38,296	38,421	38,816	38,875	38,971	39,731	40,161	40,297	40,658	467,651
37000 - Meters	22,961	22,909	22,962	23,239	23,222	23,182	23,192	23,205	23,213	23,239	23,307	23,288	277,919
37100 - Installs Customer Premises	17,850	17,856	18,001	17,986	18,021	18,039	17,995	17,982	18,101	18,119	18,129	18,200	216,279
37300 - Street Lghtng & Signal Sys	2,939	2,945	2,940	2,951	2,967	2,955	2,962	2,972	2,968	2,977	2,991	2,975	35,542
38900 - Land	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	17,844
38910 - Land Rights	219	220	220	362	364	365	365	366	366	366	366	366	3,945
39000 - Structures and Improvements	19,910	19,910	19,910	20,033	20,033	20,033	20,033	20,034	20,034	20,034	20,034	20,034	240,032
39100 - Office Furniture, Equipment	1,309	1,309	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	15,748
39200 - Transportation Equipment	10	10	10	10	10	10	10	10	10	10	10	10	120
39300 - Stores Equipment	143	143	143	143	149	149	150	150	150	150	150	150	1,770
39400 - Tools	2,562	2,579	2,579	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	32,245
39500 - Laboratory Equipment	262	262	262	262	262	262	262	262	262	262	262	262	3,144
39600 - Power Operated Equipment	6	6	6	6	6	6	6	6	6	6	6	6	72
39700 - Communication Equipment	6,368	6,686	6,755	6,775	6,784	6,784	6,784	6,784	6,792	6,802	6,807	6,807	80,928
39800 - Miscellaneous Equipment	974	974	974	974	974	974	974	974	979	979	979	979	11,708
<b>Total Plant in Svc (including Const not Classified)</b>	<b>1,490,331</b>	<b>1,493,126</b>	<b>1,543,753</b>	<b>1,547,756</b>	<b>1,555,437</b>	<b>1,563,212</b>	<b>1,567,812</b>	<b>1,572,171</b>	<b>1,577,462</b>	<b>1,579,880</b>	<b>1,585,323</b>	<b>1,589,579</b>	<b>18,665,441</b>

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

"000 Omitted"

Prior Year	2007	2007	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008
30200 - Franchises and Consents	53	53	53	53	53	53	53	53	53	53	53	53	53	636
30300 - Intangible Property	18,906	19,125	19,305	19,768	19,967	20,259	20,407	20,177	20,409	20,612	21,213	22,318	22,318	242,466
31000 - Land - Coal Fired	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	12,852
31010 - Land Rights - Coal Fired	5	5	5	5	5	5	5	5	5	5	5	5	5	60
31100 - Structures, Improvemnt-Coal	39,249	39,280	39,399	39,636	39,728	39,728	39,738	39,725	39,726	39,725	39,760	40,124	40,124	475,818
31200 - Boiler Plant Equip-Coal	336,740	336,782	337,539	337,410	337,427	338,147	338,179	338,216	338,228	338,235	338,875	344,469	344,469	4,060,247
31400 - Turbogenerator Units-Coal	75,024	75,029	75,032	75,019	75,021	75,034	75,034	75,034	75,034	75,034	75,514	75,844	75,844	901,653
31500 - Accessory Elect Equip-Coal	15,216	15,216	15,216	15,216	15,216	15,216	15,226	15,230	15,230	15,230	15,296	15,296	15,296	182,804
31600 - Misc Pwr Plant Equip-Coal	7,121	7,121	7,121	7,135	7,135	7,141	7,141	7,144	7,144	7,144	7,144	7,144	7,144	85,635
31700 - ARO Steam Production Plant	468	468	468	468	468	468	468	468	468	468	468	468	468	5,616
35000 - Land	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	3,467	3,467	3,467	34,332
35010 - Land Rights	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,482	23,482	23,482	23,482	23,482	23,482	281,735
35200 - Structures and Improvements	6,233	6,233	6,237	6,237	6,237	6,237	6,237	6,234	6,234	6,234	6,234	6,234	6,234	67,957
35300 - Station Equipment	134,691	134,768	134,931	134,911	135,092	135,099	136,148	136,053	136,058	144,084	144,125	146,405	146,405	1,652,365
35400 - Towers and Fixtures	92,323	92,323	92,323	92,323	92,323	92,323	92,337	92,337	92,337	92,384	92,386	92,386	92,386	1,108,105
35500 - Poles and Fixtures	40,764	40,797	40,894	40,882	40,913	41,088	41,129	41,803	42,091	48,286	48,191	48,051	48,051	514,889
35600 - Overhead Conductors, Device	95,914	95,937	96,004	96,006	96,021	96,026	96,026	96,352	96,363	100,074	99,998	99,984	99,984	1,164,705
35610 - ROW Clearing OVH Conductors	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	67,068
35700 - Underground Conduit	12	12	12	12	12	12	12	12	12	12	12	12	12	144
35800 - Undergrnd Conductors Device	106	106	106	106	106	106	106	106	106	106	106	106	106	1,272
36000 - Land	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,381	1,605	1,605	1,605	1,605	17,244
36010 - Land Rights	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	50,148
36100 - Structures and Improvements	4,152	4,152	4,152	4,152	4,152	4,152	4,152	4,152	4,207	4,209	4,209	4,209	4,209	50,098
36200 - Station Equipment	47,598	47,780	47,782	47,830	47,880	47,882	47,920	48,044	48,051	48,056	48,264	48,264	48,264	575,385
36400 - Poles, Towers and Fixtures	140,194	140,685	140,991	141,577	142,007	142,502	142,941	143,309	143,838	144,380	145,129	145,718	145,718	1,713,271
36500 - Overhead Conductors, Device	120,361	120,958	122,052	123,026	123,983	124,430	125,207	125,613	126,117	126,510	126,888	127,066	127,066	1,492,211
36600 - Underground Conduit	3,912	3,958	3,971	4,012	4,063	4,084	4,102	4,120	4,161	4,190	4,207	4,234	4,234	49,014
36700 - Undergrnd Conductors, Device	7,073	7,142	7,127	7,206	7,241	7,254	7,326	7,362	7,416	7,485	7,575	7,575	7,575	87,783
36800 - Line Transformers	92,449	93,014	93,275	94,004	94,482	94,452	94,916	95,377	95,819	96,065	96,359	96,506	96,506	1,136,718
36900 - Services	35,731	35,855	36,068	36,317	36,399	36,559	36,659	36,794	36,818	36,871	37,061	37,442	37,442	438,574
37000 - Meters	20,912	21,009	21,022	21,130	21,073	21,069	21,071	21,064	21,053	21,222	21,183	22,565	22,565	254,373
37100 - Installs Customer Premises	17,491	17,541	17,592	17,766	17,780	17,835	17,831	17,836	17,890	17,803	17,778	17,869	17,869	213,012
37300 - Street Lghtng & Signal Sys	2,892	2,893	2,896	2,895	2,889	2,905	2,906	2,921	2,943	2,939	2,941	2,932	2,932	34,952
38900 - Land	1,519	1,519	1,519	1,519	1,519	1,519	1,487	1,487	1,487	1,487	1,487	1,487	1,487	18,036
38910 - Land Rights	37	37	37	215	218	219	219	219	219	219	219	219	219	2,077
39000 - Structures and Improvements	19,854	19,854	19,854	19,877	19,878	19,878	19,878	19,878	19,910	19,910	19,910	19,910	19,910	238,591
39100 - Office Furniture, Equipment	1,311	1,311	1,311	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	1,325	15,858
39200 - Transportation Equipment	10	10	10	10	10	10	10	10	10	10	10	10	10	120
39300 - Stores Equipment	121	121	121	121	121	121	121	121	121	121	157	157	157	1,524
39400 - Tools	2,030	2,030	2,030	2,030	2,540	2,545	2,541	2,628	2,628	2,628	2,637	2,637	2,637	28,895
39500 - Laboratory Equipment	282	282	282	282	282	282	282	282	282	282	282	282	282	3,384
39600 - Power Operated Equipment	6	6	6	6	6	6	6	6	6	6	6	6	6	72
39700 - Communication Equipment	5,442	5,450	5,451	5,664	5,670	5,670	5,680	5,680	5,710	5,713	5,912	6,354	6,354	68,396
39800 - Miscellaneous Equipment	934	934	934	992	934	956	957	961	961	976	976	976	976	11,491
Total Plant in Svc (including Const not Classified)	1,425,490	1,428,150	1,431,482	1,435,497	1,438,530	1,440,951	1,444,137	1,446,499	1,448,831	1,469,486	1,473,279	1,486,254	1,486,254	17,368,586

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

"000 Omitted"

Increase/(Decrease)															
30200 - Franchises and Consents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30300 - Intangible Property	3,606	3,146	3,002	285	280	86	35	394	294	206	(301)	(1,299)	9,734		
31000 - Land - Coal Fired	0	0	0	0	0	0	0	0	0	0	0	0	0		
31010 - Land Rights - Coal Fired	0	0	0	0	0	0	0	0	0	0	0	0	0		
31100 - Structures, Improvemnt-Coal	874	843	1,185	1,128	1,084	1,547	1,659	1,674	1,673	1,674	1,844	1,483	16,668		
31200 - Boiler Plant Equip-Coal	7,739	7,902	17,699	18,479	19,155	20,142	20,600	20,534	20,545	20,622	19,980	15,681	209,078		
31400 - Turbogenerator Units-Coal	836	888	29,475	30,156	30,762	31,236	31,796	33,208	34,430	33,937	34,190	33,964	324,878		
31500 - Accessory Elect Equip-Coal	80	80	87	189	191	191	181	178	178	471	406	406	2,638		
31600 - Misc Pwr Plant Equip-Coal	23	41	52	56	129	161	154	148	148	148	149	153	1,362		
31700 - ARO Steam Production Plant	0	0	2,869	2,869	2,869	2,869	2,869	2,869	2,869	2,869	2,869	2,869	28,690		
35000 - Land	808	808	534	534	536	536	536	536	536	(798)	(798)	(798)	2,970		
35010 - Land Rights	7	7	7	7	202	202	202	176	176	702	707	881	3,276		
35200 - Structures and Improvements	137	137	133	133	133	133	133	136	136	136	136	136	1,483		
35300 - Station Equipment	11,722	11,654	11,527	11,834	11,822	11,820	10,814	11,544	11,648	4,118	4,170	1,784	114,457		
35400 - Towers and Fixtures	63	63	2,400	2,419	2,440	2,645	2,624	2,629	2,652	2,612	2,610	2,631	25,788		
35500 - Poles and Fixtures	7,264	7,265	7,491	7,521	8,296	8,163	8,856	8,206	7,961	1,809	1,925	2,063	76,820		
35600 - Overhead Conductors, Device	6,071	6,059	7,483	7,488	8,115	8,210	7,481	7,167	7,278	3,596	3,673	3,689	76,310		
35610 - ROW Clearing OVH Conductors	0	0	0	0	0	0	0	0	0	0	0	0	0		
35700 - Underground Conduit	0	0	0	0	0	0	0	0	0	0	0	0	0		
35800 - Undergrnd Conductors Device	0	0	0	0	0	0	0	0	0	0	0	0	0		
36000 - Land	224	224	852	852	852	852	852	947	946	724	724	724	8,773		
36010 - Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0		
36100 - Structures and Improvements	105	118	121	121	121	125	131	131	77	70	70	17	1,207		
36200 - Station Equipment	716	663	1,029	1,147	3,318	6,072	6,169	6,105	6,229	6,260	8,957	8,898	55,563		
36400 - Poles, Towers and Fixtures	6,160	6,568	6,633	7,728	7,763	7,669	7,480	7,721	7,752	9,188	9,078	8,413	92,153		
36500 - Overhead Conductors, Device	7,209	7,448	7,104	7,082	7,287	7,592	9,159	9,923	11,066	8,442	8,689	11,087	102,088		
36600 - Underground Conduit	329	337	332	349	311	309	292	340	343	882	913	688	5,425		
36700 - Undergrnd Conductors, Device	524	511	525	560	585	575	513	459	443	612	445	386	6,138		
36800 - Line Transformers	4,364	4,058	5,140	4,909	4,562	4,925	4,779	4,618	4,477	4,796	4,620	4,516	55,764		
36900 - Services	1,821	1,856	2,094	1,979	2,022	2,257	2,216	2,177	2,913	3,290	3,236	3,216	29,077		
37000 - Meters	2,049	1,900	1,940	2,109	2,149	2,113	2,121	2,141	2,160	2,017	2,124	723	23,546		
37100 - Installs Customer Premises	359	315	409	220	241	204	164	146	211	316	351	331	3,267		
37300 - Street Lghtng & Signal Sys	47	52	44	56	78	50	56	51	25	38	50	43	590		
38900 - Land	(32)	(32)	(32)	(32)	(32)	(32)	0	0	0	0	0	0	(192)		
38910 - Land Rights	182	183	183	147	146	146	146	147	147	147	147	147	1,868		
39000 - Structures and Improvements	56	56	56	156	155	155	155	156	124	124	124	124	1,441		
39100 - Office Furniture, Equipment	(2)	(2)	2	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(110)		
39200 - Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0		
39300 - Stores Equipment	22	22	22	22	28	28	29	29	29	29	(7)	(7)	246		
39400 - Tools	532	549	549	695	185	180	184	97	97	97	97	86	3,350		
39500 - Laboratory Equipment	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(240)		
39600 - Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0		
39700 - Communication Equipment	926	1,236	1,304	1,111	1,114	1,114	1,104	1,104	1,082	1,089	895	453	12,532		
39800 - Miscellaneous Equipment	40	40	40	(18)	40	18	17	13	18	3	3	3	217		
Total Plant in Svc (including Const not Classified)	64,841	64,975	112,271	112,259	116,907	122,261	123,475	125,672	128,631	110,194	112,044	103,325	1,296,855		



## Kentucky Power Company

### REQUEST

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

### RESPONSE

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

**WITNESS:** Errol K Wagner



## **Kentucky Power Company**

### **REQUEST**

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

### **RESPONSE**

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

**WITNESS:** Errol K. Wagner/Ranie K. Wohnhas

KENTUCKY POWER COMPANY  
 Case No. 2009-00459

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

"000 Omitted"

Account Number and Account Title		1st Month Month Ended October 2008	2nd Month Month Ended November 2008	3rd Month Month Ended December 2008	4th Month Month Ended January 2009	5th Month Month Ended February 2009	6th Month Month Ended March 2009	7th Month Month Ended April 2009	8th Month Month Ended May 2009	9th Month Month Ended June 2009	10th Month Month Ended July 2009	11th Month Month Ended August 2009	12th Month Month Ended September 2009	Total (Sum Across Rows)	Kentucky Jurisdictional
Test Year															
4118000	Gain Disposition of Allowances													0	0
4118002	Comp. Allow. Gains SO2		284				39							323	318
4118003	Comp. Allow. Gains-Seas NOx		118											118	117
4119000	Loss Disposition of Allowances													0	0
4400001	Residential Sales-W/Space Htg	5,069	7,451	10,735	10,929	10,014	7,874	5,122	4,987	5,646	6,134	6,120	4,576	84,657	82,336
4400002	Residential Sales-W/O Space Ht	2,993	3,324	4,190	4,510	3,822	3,403	2,576	2,786	3,417	3,821	3,721	2,829	41,392	40,257
4400005	Residential Fuel Rev	5,105	7,822	11,297	10,170	7,212	6,568	4,529	4,411	5,915	6,610	5,788	3,823	79,250	77,078
4420001	Commercial Sales	4,910	4,671	4,414	5,114	4,582	4,547	3,897	4,505	5,103	4,946	5,142	3,905	55,736	54,208
4420002	Industrial Sales (Excl Mines)	4,607	4,189	3,845	3,706	3,904	4,179	3,420	4,726	4,486	4,240	4,447	3,171	48,920	47,579
4420004	Ind Sales-NonAffil(Incl Mines)	3,731	3,349	2,817	3,171	3,082	3,414	3,010	3,070	3,266	2,845	2,877	2,654	37,286	36,264
4420006	Sales to Pub Auth - Schools	915	866	826	885	866	866	709	813	897	664	837	834	9,978	9,705
4420007	Sales to Pub Auth - Ex Schools	823	779	707	840	716	770	691	810	954	878	897	682	9,547	9,285
4420013	Commercial Fuel Rev	4,223	4,352	4,293	4,292	2,989	3,292	3,064	3,439	4,623	4,255	4,056	2,825	45,703	44,450
4420016	Industrial Fuel Rev	10,423	10,765	9,570	9,012	6,559	7,864	8,463	7,772	8,964	9,131	8,618	6,482	103,623	100,782
4440000	Public Street/Highway Lighting	95	71	87	73	82	93	79	85	97	82	84	97	1,025	999
4440002	Public St & Hwy Light Fuel Rev	37	31	43	33	23	27	22	20	23	23	24	26	332	322
4470001	Sales for Resale - Assoc Cos	(1)	(10)	(23)	(4)	(2)	(11)	(5)	(16)	(3)	(26)	(9)	(11)	(121)	0
4470002	Sales for Resale - NonAssoc	1,084	524	145	(95)	765	1,062	1,052	771	1,603	1,627	1,667	1,369	11,574	0
4470004	Sales for Resale-Nonaff-Ancill	2	2	3	11	1	11	7	7	5	5	5	5	69	0
4470005	Sales for Resale-Nonaff-Transm	63	63	63	57	56	64	64	64	64	67	68	68	761	0
4470006	Sales for Resale-Bookout Sales	9,789	9,707	9,642	4,880	4,751	4,138	3,648	4,462	5,444	6,223	6,170	4,843	73,697	0
4470010	Sales for Resale-Bookout Purch	(9,256)	(9,171)	(8,965)	(4,513)	(4,385)	(3,795)	(3,311)	(4,054)	(4,551)	(5,194)	(5,138)	(4,405)	(66,738)	0
4470026	Sale for Resl - Real from East													0	0
4470027	Whsal/Muni/Pb Ath Fuel Rev	192	228	245	344	315	274	143	209	201	209	263	232	2,855	0
4470028	Sale/Resale - NA - Fuel Rev	2,139	3,221	4,076	3,770	2,337	2,493	2,576	2,143	2,170	2,378	2,261	2,347	31,911	0
4470033	Whsal/Muni/Pub Auth Base Rev	171	192	228	250	231	218	153	1,000	222	217	229	191	3,302	0
4470035	Sls for Rsl - Fuel Rev - Assoc	24	19	58	9	9	32	9	39	21	124	32	37	413	0
4470064	Purch Pwr PhysTrad - Non Assoc	(1,186)	(1,368)	(896)										(3,450)	0
4470066	PWR Trding Trans Exp-NonAssoc	(8)	(8)	(7)	(8)	(24)	(17)	(20)	(3)	(31)	20	(5)	(5)	(116)	0
4470081	Financial Spark Gas - Realized	(11)	(86)	(45)	(28)	(67)	71	41	(89)	(13)	(10)	(74)	(52)	(363)	0
4470082	Financial Electric Realized	(960)	(767)	(789)	(86)	(406)	(769)	(794)	(567)	(954)	(1,731)	(1,488)	(782)	(10,093)	0
4470089	PJM Energy Sales Margin	479	(184)	(96)	39	(210)	(201)	(330)	(240)	(307)	(207)	(89)	(360)	(1,706)	0
4470090	PJM Spot Energy Purchases													0	0
4470091	PJM Explicit Congestion OSS	1	1	5	(23)	11	28	10	(10)					23	0
4470093	PJM Implicit Congestion-LSE	(464)	(298)	(552)	(1,028)	(1,195)	(1,597)	(258)	(209)	(449)	(316)	(552)	(248)	(7,166)	0
4470098	PJM Oper.Reserve Rev-OSS	111	108	95	97	137	187	70	44	115	72	48	104	1,188	0
4470099	Capacity Cr. Net Sales	205	199	183	43	135	101	122	132	94	313	160	187	1,874	0
4470100	PJM FTR Revenue-OSS	419	176	263	434	309	198	(23)	54	309	269	237	(69)	2,576	0
4470101	PJM FTR Revenue-LSE	604	374	576	822	1,547	1,846	296	224	527	399	521	(115)	7,621	0
4470103	PJM Energy Sales Cost	4,797	1,741	1,183	1,378	1,701	1,536	1,486	1,168	2,615	1,674	2,824	1,635	23,738	0
4470106	PJM Pt2Pt Trans.Purch-NonAff.	(1)	(1)	(1)	(1)		(1)			(1)	(1)			(7)	0
4470107	PJM NITS Purch-NonAff.						1			2				8	0
4470109	PJM FTR Revenue-Spec	(42)	(105)	(5)	50	12	(54)	(66)	(84)	(9)	(2)	15	(77)	(367)	0
4470110	PJM TO Admin. Exp.-NonAff.	(1)	(2)		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	4	0
4470112	Non-ECR Phys. Sales-OSS	2,096	1,920	1,811	225	167	18	31	22	20	9	12	15	6,346	0
4470115	PJM Meter Corrections-OSS	(20)	11	(12)	(19)	(14)	(40)	(26)	(33)	(15)	(31)	12	1	(186)	0
4470116	PJM Meter Corrections-LSE	(6)	16	(27)				(1)	6	(5)	(2)		(13)	(31)	0
4470124	PJM Incremental Spot-OSS	(5)	70	(73)	84	(52)	(33)						5	(9)	0
4470125	PJM Incremental Exp Cong-OSS	31	(48)	(10)	(47)	(55)	(66)	93	12	(3)	(1)	(6)	8	(92)	0
4470126	PJM Incremental Imp Cong-OSS	(609)	134	78	390	(31)	69	(10)	3	(183)	(176)	(178)	(37)	(550)	0
4470128	Sales for Res-Aff. Pool Energy	7,062	1,657	2,879	5,371	4,202	7,283	8,744	6,318	5,251	2,342	5,830	3,689	60,628	0
4470131	Non ECR Purchased Power OSS	(60)	(97)	(82)	(159)	(98)	(13)	(10)	(1)	(2)				(522)	0
4470143	Financial Hedge Realized	172	171	130	191	182	187	212	198	259	432	420	331	2,885	0
4470144	Realiz.Sharing - 06 SIA	6	(6)			(5)	(2)							(7)	0
4470150	Transm. Rev.-Dedic. Whlsl/Muni	44	43	50	46	50	61	56	55	60	59	58	58	623	0
4470155	OSS Physical Margin Reclass	(838)	(470)	(513)	(374)	(765)	(720)	(797)	(804)	(1,001)	(1,299)	(1,055)	(1,296)	(9,932)	0
4470156	OSS Optim. Margin Reclass	838	470	513	374	765	720	797	804	1,001	1,299	1,055	1,296	9,932	0



KENTUCKY POWER COMPANY  
 Case No. 2009-00459

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

"000 Omitted"

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total	Kentucky Jurisdictional
	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended		
4470166 Marginal Explicit Losses	(13)		(1)	5	3	1	3	(3)					4	0
4470167 MISO FTR Revenues OSS	2	2	1			(1)	(1)		2	1	1		7	0
4470168 Interest Rate Swaps-Power	20	(3)	(4)	(1)	(3)	(3)	1	(4)	(4)	(2)	(4)	(4)	(11)	0
4470169 Capacity Sales Trading	(15)	(17)	(15)	(15)	(15)	(16)	(15)	(16)	9	9	9	9	(88)	0
4470170 Non-ECR Auction Sales-OSS				2,676	2,363	1,765	581	468	1,998	1,978	1,893	1,128	14,850	0
4470174 PJM Whlse FTR Rev - OSS											16	9	25	0
4470202 PJM OpRes-LSE-Credit	81	172	154	205	219	360	363	314	282	267	145	131	2,693	0
4470203 PJM OpRes-LSE-Charge	(140)	(144)	(184)	(212)	(236)	(351)	(447)	(365)	(327)	(312)	(197)	(223)	(3,138)	0
4470204 PJM Spinning-Credit									79				79	0
4470205 PJM Spinning-Charge									(13)				(13)	0
4470206 PJM Trans loss credits-OSS	252	102	70	74	90	103	142	76	118	125	148	117	1,417	0
4470207 PJM transm loss charges - LSE	(1,462)	(1,527)	(1,653)	(2,097)	(1,367)	(1,314)	(958)	(642)	(951)	(798)	(1,145)	(718)	(14,632)	0
4470208 PJM Transm loss credits-LSE	735	950	1,096	1,411	806	678	388	398	448	452	546	366	8,274	0
4470209 PJM transm loss charges-OSS	(509)	(168)	(106)	(111)	(154)	(177)	(139)	(99)	(223)	(197)	(364)	(198)	(2,445)	0
4470210 PJM ML OSS 3 Pct Rev	909	903	930										2,742	0
4470211 PJM ML OSS 3 Pct Fuel	(522)	(663)	(687)										(1,872)	0
4470212 PJM ML OSS 3 Pct NonFuel	(71)	(129)	(139)										(339)	0
4470214 PJM 30m Suppl Reserve CR OSS	2	10	(7)	1		46	(17)	26	1	5	11	1	79	0
4470215 PJM 30m Suppl Reserve CH OSS										(4)	(7)		(11)	0
4470216 PJM Explicit Loss not in ECR	(46)		(90)	(115)	(71)	(69)	120	(22)	(36)	(23)	(6)	6	(440)	0
4491003 Prov Rate Refund - Retail			(12,699)										(12,699)	0
4500000 Forfeited Discounts	116	111	176	257	202	187	105	127	52	133	189	154	1,809	1,809
4510001 Misc Service Rev - Nonaffil	27	29	24	23	33	39	39	39	37	33	37	36	396	396
4540001 Rent From Elect Property - Af	21	21	21	21	20	21	21	20	21	21	21	20	249	249
4540002 Rent From Elect Property-NAC	488	505	476	517	319	536	352	340	228	291	406	319	4,777	4,777
4540004 Rent From Elect Prop-ABD-Nonaf	15	2	13	2	2	12	2	3	13	2	2	13	81	81
4560007 Oth Elect Rev - DSM Program	51	55	70	162	161	139	113	97	86	77	65	74	1,150	0
4560012 Oth Elect Rev - Nonaffiliated			(10)	(34)	(4)	6	7	1	(7)	(5)	(1)	1	(46)	(45)
4560013 Oth Elect Rev-Trans-Nonaffil													0	0
4560015 Other Electric Revenues - ABD	266	117	588	1,540	7	150	43	8	67	48	106	66	3,006	3,006
4560016 Financial Trading Rev-Unreal		(35)	70	(12)	71	14	100	(99)	72	11	41	(92)	141	139
4560049 Merch Generation Finan -Realzld	1												1	1
4560050 Oth Elec Rev-Coal Trd Rlzd G-L	(113)	80	(48)	(35)	(47)	(67)	121	209	240	118	130	98	686	677
4560068 SECA Transmission Revenue													0	0
4560109 Interest Rate Swaps-Coal	1												1	1
4560111 MTM Aff GL Coal Trading		35	(70)	12	(71)	(14)	(100)	99	(72)	(11)	(41)	92	(141)	(139)
4560112 Realized GL Coal Trading-Affil									(128)	(27)	(27)	(27)	(209)	(206)
4561002 RTO Formation Cost Recovery	(6)	8	1	2	1	1	1	1	1	1	1	1	13	0
4561003 PJM Expansion Cost Recov	7	7	7	6	6	6	6	7	6	6	6	7	77	0
4561005 PJM Point to Point Trans Svc	104	85	116	111	85	85	87	76	66	64	62	55	996	0
4561006 PJM Trans Owner Admin Rev	14	13	16	17	12	13	11	10	11	17	14	11	160	0
4561007 PJM Network Integ Trans Svc	310	294	303	292	259	334	323	331	290	345	310	368	3,759	0
4561019 Oth Elec Rev Trans Non Affil	6	6	6	6	8	9	7	5	4	5	5	4	71	70
<b>TOTAL OPERATING REVENUES, NET</b>	<b>60,323</b>	<b>57,238</b>	<b>51,372</b>	<b>69,927</b>	<b>56,929</b>	<b>58,687</b>	<b>50,810</b>	<b>50,456</b>	<b>58,211</b>	<b>55,001</b>	<b>58,288</b>	<b>42,679</b>	<b>669,921</b>	<b>514,516</b>

KENTUCKY POWER COMPANY  
 Case No. 2009-00459

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

"000 Omitted"

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total Total (Sum Across Rows)
	Month Ended 2007	Month Ended 2007	Month Ended 2007	Month Ended 2008	Month Ended 2008	Month Ended 2008	Month Ended 2008	Month Ended 2008	Month Ended 2008	Month Ended 2008	Month Ended 2008	Month Ended 2008	
<b>Prior Year</b>													
4118000 Gain Disposition of Allowances	89	288	932			266	(266)						1,309
4118002 Comp. Allow. Gains SO2							266						278
4118003 Comp. Allow. Gains-Seas NOx								12					0
4119000 Loss Disposition of Allowances		(1)	1										0
4400001 Residential Sales-W/Space Htg	4,095	6,870	10,074	10,850	9,052	8,160	5,009	4,054	5,358	6,369	5,825	4,678	80,394
4400002 Residential Sales-W/O Space Ht	2,416	3,428	4,177	4,499	3,590	3,518	2,622	2,430	3,247	4,165	3,691	2,906	40,689
4400005 Residential Fuel Rev	1,857	3,634	4,911	6,514	5,504	4,810	2,914	3,067	4,913	5,552	4,122	4,527	52,325
4420001 Commercial Sales	4,200	5,108	4,623	4,964	4,489	4,465	4,037	4,265	4,901	5,300	4,793	4,122	55,267
4420002 Industrial Sales (Excl Mines)	3,869	3,584	4,800	3,205	3,752	3,992	3,762	4,047	4,391	4,520	4,282	4,169	48,373
4420004 Ind Sales-NonAffil(Incl Mines)	2,805	3,365	3,093	2,910	2,833	3,020	2,761	2,974	3,046	2,995	2,782	2,637	35,221
4420006 Sales to Pub Auth - Schools	770	926	879	890	870	816	705	759	763	654	740	842	9,614
4420007 Sales to Pub Auth - Ex Schools	676	879	742	827	668	729	677	716	837	877	761	676	9,065
4420013 Commercial Fuel Rev	1,632	2,350	2,020	2,701	2,419	2,344	2,030	2,626	3,718	3,584	2,701	3,293	31,418
4420016 Industrial Fuel Rev	3,934	3,927	4,948	5,863	5,476	5,633	5,389	5,985	7,995	8,175	6,630	6,159	70,114
4440000 Public Street/Highway Lighting	88	75	87	79	80	82	87	81	81	101	94	72	1,007
4440002 Public St & Hwy Light Fuel Rev	15	15	20	20	18	18	16	14	17	22	20	16	211
4470001 Sales for Resale - Assoc Cos	82	94	97	132	139	151	223	248	316	264	114	8	1,868
4470002 Sales for Resale - NonAssoc	(2,326)	2,326	1,529	2,528	2,200	1,134	1,007	1,924	2,559	6,591	3,915	2,255	25,642
4470004 Sales for Resale-Nonaff-Ancill	2	2	2	2	2	2	2	2	2	2	2	2	24
4470005 Sales for Resale-Nonaff-Transm	61	61	61	61	61	62	62	62	62	62	62	63	740
4470006 Sales for Resale-Bookout Sales	11,737	11,382	11,457	11,812	11,128	10,914	11,528	10,795	9,116	13,212	16,473	10,215	139,769
4470010 Sales for Resale-Bookout Purch	(11,527)	(11,415)	(11,215)	(11,282)	(10,619)	(10,577)	(11,269)	(10,128)	(8,753)	(12,793)	(14,288)	(9,742)	(133,608)
4470026 Sale for Resi - Real from East			(1)										(1)
4470027 Whsal/Muni/Pb Ath Fuel Rev	113	195	130	198	209	270	299	120	46	171	140	243	2,134
4470028 Sale/Resale - NA - Fuel Rev	3,601	1,774	2,847	2,153	1,987	2,807	1,622	1,615	2,894	4,003	2,835	2,482	30,620
4470033 Whsal/Muni/Pub Auth Base Rev	155	185	208	248	204	210	157	138	259	225	185	184	2,358
4470035 Sis for Rsl - Fuel Rev - Assoc	161	225	213	215	167	259	316	246	214	242	184	46	2,458
4470064 Purch Pwr PhysTrad - Non Assoc	(1,559)	(1,222)	(1,051)	(561)	(395)	(1,093)	(743)	(879)	(965)	(1,542)	(842)	(1,090)	(11,942)
4470066 PWR Trding Trans Exp-NonAssoc	35	(7)	(8)	(9)	(1)	(2)	(4)	(3)	(15)	(17)	(14)	(16)	(61)
4470081 Financial Spark Gas - Realized	115	135	42	(41)	(141)	(16)	(99)	(36)	(303)	(512)	(89)	(260)	(1,205)
4470082 Financial Electric Realized	548	315	189	(219)	327	524	66	(843)	652	(217)	(1,762)	(559)	(979)
4470089 PJM Energy Sales Margin	1,456	1,198	1,051	2,787	1,994	1,462	2,278	3,233	5,388	5,063	3,456	1,639	31,005
4470090 PJM Spot Energy Purchases			12,113										12,113
4470091 PJM Explicit Congestion OSS	(85)	(31)	(26)	(47)	(4)	(83)	(83)	(18)	(38)	(106)	(61)	(12)	(511)
4470093 PJM Implicit Congestion-LSE	(842)	(673)	(1,057)	(1,042)	(334)	(174)	(243)	(434)	(1,709)	(950)	(672)	(618)	(8,748)
4470098 PJM Oper.Reserve Rev-OSS	62	10	27	37	(19)	5	29	47	165	31	(29)	128	493
4470099 Capacity Cr. Net Sales	118	126	132	144	187	152	152	150	360	100	404	208	2,233
4470100 PJM FTR Revenue-OSS	757	310	454	523	127	96	164	406	1,186	1,094	441	560	6,118
4470101 PJM FTR Revenue-LSE	876	757	1,198	996	327	95	118	316	1,829	761	582	594	8,449
4470103 PJM Energy Sales Cost	4,807	4,195	4,884	6,404	4,504	4,701	5,234	6,570	6,764	7,186	6,041	5,979	67,269
4470106 PJM PI2PI Trans.Purch-NonAff.	(3)	1	(1)	(2)	(3)	(1)	(3)	(3)	(3)	(3)	(4)	2	(20)
4470107 PJM NITS Purch-NonAff.	(3)	(4)	(4)	80	8	67	8						152
4470109 PJM FTR Revenue-Spec	14	33	77	210	40	43	88	172	38	76	61	(47)	805
4470110 PJM TO Admin. Exp.-NonAff.	9	(1)	(1)	(22)	(2)	(1)	(1)	(1)	(1)	(9)	(1)	(1)	(32)
4470112 Non-ECR Phys. Sales-OSS	2,138	1,941	1,301	1,149	1,040	1,073	1,052	1,073	2,154	2,176	3,013	2,171	20,281
4470115 PJM Meter Corrections-OSS	28	27	(16)	16	(60)	113	(2)	(2)	(25)	65	112	37	295
4470116 PJM Meter Corrections-LSE	(1)	1	10	(1)	(1)	(1)	2				(1)	2	12
4470124 PJM Incremental Spot-OSS	(2)	8	(16)	3	3	(1)	(1)	(1)	(1)	(1)	(1)	(52)	(71)
4470125 PJM Incremental Exp Cong-OSS	(51)	7	(5)	12	(2)	(4)	18	(1)	(55)	8	7	23	(43)
4470126 PJM Incremental Imp Cong-OSS	(542)	(615)	(754)	(1,300)	(633)	(551)	(414)	(1,637)	(2,795)	(2,945)	(1,161)	(733)	(14,080)
4470128 Sales for Res-Aff. Pool Energy	6,109	4,883	4,720	5,244	4,617	6,185	7,442	1,917	4,020	7,109	5,714	8,796	66,756
4470131 Non ECR Purchased Power OSS	(307)	(294)	(338)	(175)	(181)	(221)	(164)	(119)	(248)	(133)	(2)	(1,051)	(3,233)
4470143 Financial Hedge Realized	(274)	10	(238)	202	(368)	(516)	(238)	(204)	(844)	(549)	378	266	(1,967)
4470144 Realiz.Sharing - 06 SIA		2		1	1	(1)		(1)	3	6	(3)	7	14
4470150 Transm. Rev.-Dedic. Whisl/Muni	42	41	67	44	40	41	41	43	41	43	42	42	527
4470155 OSS Physical Margin Reclass	184	(296)	93	(155)	180	552	12	(302)	659	(444)	(213)	(612)	(342)
4470156 OSS Optim. Margin Reclass	(184)	296	(93)	155	(180)	(552)	(12)	302	(659)	444	213	612	342
4470166 Marginal Explicit Losses	(57)	(37)	17	(28)	(19)	(26)	(23)	(20)	(37)	(38)	(2)	(8)	(299)
4470167 MISO FTR Revenues OSS				1	4		(1)	14	4	4	2	2	32

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

"000 Omitted"

Account Number and Account Title	1st Month Month Ended	2nd Month Month Ended	3rd Month Month Ended	4th Month Month Ended	5th Month Month Ended	6th Month Month Ended	7th Month Month Ended	8th Month Month Ended	9th Month Month Ended	10th Month Month Ended	11th Month Month Ended	12th Month Month Ended	Total	Kentucky Jurisdictional
4470168 Interest Rate Swaps-Power					1								1	
4470169 Capacity Sales Trading						109	33	(33)			(31)	(14)	64	
4470170 Non-ECR Auction Sales-OSS													0	
4470174 PJM Whise FTR Rev - OSS													0	
4470202 PJM OpRes-LSE-Credit	10	16	10	15	8	10	16	49	60	36	24	39	293	
4470203 PJM OpRes-LSE-Charge	(201)	(149)	(194)	(214)	(176)	(132)	(177)	(207)	(371)	(221)	(179)	(176)	(2,397)	
4470204 PJM Spinning-Credit													(1)	
4470205 PJM Spinning-Charge													0	
4470206 PJM Trans loss credits-OSS	(98)	303	337	366	354	351	317	416	593	738	508	345	4,530	
4470207 PJM transm loss charges - LSE	(1,490)	(1,396)	(1,886)	(2,397)	(2,100)	(1,877)	(1,684)	(1,394)	(3,207)	(3,423)	(2,181)	(1,764)	(24,799)	
4470208 PJM Transm loss credits-LSE	1,009	631	896	1,109	954	1,046	813	621	1,462	1,524	1,031	832	11,928	
4470209 PJM transm loss charges-OSS	(666)	(541)	(651)	(980)	(781)	(641)	(655)	(945)	(1,410)	(1,746)	(1,070)	(745)	(10,831)	
4470210 PJM ML OSS 3 Pct Rev	5,194	827	980	1,170	1,153	1,091	942	835	1,535	1,691	1,271	1,018	17,707	
4470211 PJM ML OSS 3 Pct Fuel	(1,941)	(320)	(421)	(429)	(402)	(404)	(341)	(352)	(473)	(506)	(486)	(475)	(6,550)	
4470212 PJM ML OSS 3 Pct NonFuel	(329)	(50)	(68)	(59)	(60)	(74)	(67)	(51)	(90)	(69)	(69)	(65)	(1,051)	
4470214 PJM 30m Suppl Reserve CR OSS													34	
4470215 PJM 30m Suppl Reserve CH OSS													0	
4470216 PJM Explicit Loss not in ECR			(38)	1	(1)	(6)	(2)	(8)	(159)	(75)	(61)	(52)	(401)	
4491003 Prov Rate Refund - Retail													0	
4500000 Forfeited Discounts	123	109	161	228	165	130	132	121	75	170	117	139	1,670	
4510001 Misc Service Rev - Nonaffil	38	33	19	32	34	41	54	47	40	36	35	37	446	
4540001 Rent From Elect Property - Af	25	25	26	21	21	21	22	21	21	21	22	21	267	
4540002 Rent From Elect Property-NAC	292	287	264	248	230	275	257	258	238	269	7,251	478	10,347	
4540004 Rent From Elect Prop-ABD-Nonaf	13	2	12	2	6	12	2	2	15	3	3	12	81	
4560007 Oth Elect Rev - DSM Program	90	94	127	153	147	88	58	50	52	56	57	56	1,028	
4560012 Oth Elect Rev - Nonaffiliated							(1)		24	38	13		74	
4560013 Oth Elect Rev-Trans-Nonaffil	3	5	6	6	8	9	6	5	4	5	4	(47)	14	
4560015 Other Electric Revenues - ABD	45	52	33	41	14	59	41	67	(4)	18	37	30	433	
4560016 Financial Trading Rev-Unreal											(1)		26	
4560049 Merch Generation Finan -Realzd	22	(6)	(6)	14	2		1						(282)	
4560050 Oth Elec Rev-Coal Trd Rlzd G-L	(67)	(56)	(48)	18	35	35	(71)	10	13	4	(101)	(54)	(409)	
4560068 SECA Transmission Revenue			(409)										0	
4560109 Interest Rate Swaps-Coal													0	
4560111 MTM Aff GL Coal Trading													0	
4560112 Realized GL Coal Trading-Affil													1	
4561002 RTO Formation Cost Recovery	1	1	2	1	1	1	2	2	1	2	1	1	16	
4561003 PJM Expansion Cost Recov	7	7	7	7	7	6	6	6	7	6	7	6	79	
4561005 PJM Point to Point Trans Svc	94	91	103	85	102	99	114	87	98	97	124	115	1,209	
4561006 PJM Trans Owner Admin Rev	20	12	14	18	23	13	15	17	20	21	17	21	211	
4561007 PJM Network Integ Trans Svc	248	314	317	313	254	303	295	306	293	308	304	296	3,551	
4561019 Oth Elec Rev Trans Non Affil													52	
<b>TOTAL OPERATING REVENUES, NET</b>	<b>44,338</b>	<b>50,670</b>	<b>69,012</b>	<b>63,555</b>	<b>55,255</b>	<b>55,601</b>	<b>48,752</b>	<b>46,132</b>	<b>60,392</b>	<b>69,994</b>	<b>68,300</b>	<b>55,991</b>	<b>687,992</b>	

KENTUCKY POWER COMPANY  
 Case No. 2009-00459

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

"000 Omitted"

Account Number and Account Title	1st Month Month Ended October	2nd Month Month Ended November	3rd Month Month Ended December	4th Month Month Ended January	5th Month Month Ended February	6th Month Month Ended March	7th Month Month Ended April	8th Month Month Ended May	9th Month Month Ended June	10th Month Month Ended July	11th Month Month Ended August	12th Month Month Ended September	Total Total
<b>Increase/(Decrease)</b>													
4118000 Gain Disposition of Allowances	(89)	(288)	(932)	0	0	(266)	266	0	0	0	0	0	(1,309)
4118002 Comp. Allow. Gains SO2	0	284	0	0	0	39	(266)	(12)	0	0	0	0	45
4118003 Comp. Allow. Gains-Seas NOx	0	118	0	0	0	0	0	0	0	0	0	0	118
4119000 Loss Disposition of Allowances	0	1	(1)	0	0	0	0	0	0	0	0	0	0
4400001 Residential Sales-VW/Space Htg	974	581	661	79	962	(286)	113	933	288	(235)	295	(102)	4,263
4400002 Residential Sales-VWO Space Ht	577	(104)	13	11	232	(115)	(46)	356	170	(344)	30	(77)	703
4400005 Residential Fuel Rev	3,248	4,188	6,386	3,656	1,708	1,758	1,615	1,344	1,002	1,058	1,666	(704)	26,925
4420001 Commercial Sales	710	(437)	(209)	150	93	82	(140)	240	202	(354)	349	(217)	469
4420002 Industrial Sales (Excl Mines)	738	605	(955)	501	152	187	(342)	679	95	(280)	165	(998)	547
4420004 Ind Sales-NonAffil(Incl Mines)	926	(16)	(276)	261	249	394	249	96	220	(150)	95	17	2,065
4420006 Sales to Pub Auth - Schools	145	(60)	(53)	(5)	(4)	50	4	54	134	10	97	(8)	364
4420007 Sales to Pub Auth - Ex Schools	147	(100)	(35)	13	48	41	14	94	117	1	136	6	482
4420013 Commercial Fuel Rev	2,591	2,002	2,273	1,591	570	948	1,034	813	905	671	1,355	(468)	14,285
4420016 Industrial Fuel Rev	6,489	6,838	4,622	3,149	1,083	2,231	3,074	1,787	969	966	1,988	323	33,509
4440000 Public Street/Highway Lighting	7	(4)	0	(6)	2	11	(8)	4	16	(19)	(10)	25	18
4440002 Public St & Hwy Light Fuel Rev	22	16	23	13	5	9	6	6	1	0	4	10	121
4470001 Sales for Resale - Assoc Cos	(83)	(104)	(120)	(136)	(141)	(162)	(228)	(264)	(319)	(290)	(123)	(19)	(1,989)
4470002 Sales for Resale - NonAssoc	3,410	(1,802)	(1,384)	(2,623)	(1,435)	(72)	45	(1,153)	(956)	(4,964)	(2,248)	(886)	(14,068)
4470004 Sales for Resale-Nonaff-Ancill	0	0	1	9	9	3	(1)	9	4	3	3	3	45
4470005 Sales for Resale-Nonaff-Transm	2	2	2	(4)	(5)	2	2	2	2	5	6	5	21
4470006 Sales for Resale-Bookout Sales	(1,948)	(1,675)	(1,815)	(6,932)	(6,377)	(6,776)	(7,880)	(6,333)	(3,672)	(6,989)	(10,303)	(5,372)	(66,072)
4470010 Sales for Resale-Bookout Purch	2,271	2,244	2,250	6,769	6,234	6,782	7,958	6,074	4,202	7,599	9,150	5,337	66,870
4470026 Sale for Resl - Real from East	0	0	1	0	0	0	0	0	0	0	0	0	1
4470027 Whsal/Muni/Pb Ath Fuel Rev	79	33	115	146	106	4	(156)	89	155	38	123	(11)	721
4470028 Sale/Resale - NA - Fuel Rev	(1,462)	1,447	1,229	1,617	350	(314)	954	528	(724)	(1,625)	(574)	(135)	1,291
4470033 Whsal/Muni/Pub Auth Base Rev	16	7	20	2	27	8	(4)	862	(37)	(8)	44	7	944
4470035 Sls for Resl - Fuel Rev - Assoc	(137)	(206)	(155)	(206)	(128)	(227)	(307)	(207)	(193)	(118)	(152)	(9)	(2,045)
4470064 Purch Pwr PhysTrad - Non Assoc	373	(146)	155	561	395	1,093	743	879	965	1,542	842	1,090	8,492
4470066 PWR Trding Trans Exp-NonAssoc	(43)	(1)	1	(23)	(15)	(16)	0	(16)	37	9	11	11	(55)
4470081 Financial Spark Gas - Realized	(126)	(221)	(87)	13	74	87	140	(53)	290	502	15	208	842
4470082 Financial Electric Realized	(1,508)	(1,082)	(978)	133	(733)	(1,293)	(860)	276	(1,606)	(1,514)	274	(223)	(9,114)
4470089 PJM Energy Sales Margin	(1,382)	(1,382)	(1,147)	(2,748)	(2,204)	(1,663)	(2,608)	(3,473)	(5,695)	(5,270)	(3,545)	(1,999)	(32,711)
4470090 PJM Spot Energy Purchases	0	0	(12,113)	0	0	0	0	0	0	0	0	0	(12,113)
4470091 PJM Explicit Congestion OSS	86	32	31	24	15	28	93	8	38	106	61	12	534
4470093 PJM Implicit Congestion-LSE	378	375	505	14	(861)	(1,423)	(15)	225	1,260	634	120	370	1,582
4470098 PJM Oper.Reserve Rev-OSS	49	98	68	60	155	182	41	(3)	(50)	41	77	(24)	695
4470099 Capacity Cr. Net Sales	87	73	51	(101)	(52)	(51)	(30)	(18)	(266)	213	(244)	(21)	(359)
4470100 PJM FTR Revenue-OSS	(338)	(134)	(191)	(89)	182	102	(187)	(352)	(877)	(825)	(204)	(629)	(3,542)
4470101 PJM FTR Revenue-LSE	(272)	(383)	(622)	(174)	1,220	1,751	178	(92)	(1,302)	(362)	(61)	(709)	(828)
4470103 PJM Energy Sales Cost	(10)	(2,454)	(3,701)	(5,026)	(2,603)	(3,165)	(3,748)	(5,402)	(4,149)	(5,512)	(3,217)	(4,344)	(43,531)
4470106 PJM Pt2Pt Trans.Purch-NonAff.	2	(2)	0	1	3	1	2	0	2	2	4	(2)	13
4470107 PJM NITS Purch-NonAff.	3	4	4	(79)	(8)	(66)	2	1	(6)	0	0	1	(144)
4470109 PJM FTR Revenue-Spec	(56)	(138)	(82)	(160)	(28)	(97)	(154)	(256)	(47)	(78)	(46)	(30)	(1,172)
4470110 PJM TO Admn. Exp.-NonAff.	(10)	(1)	1	21	1	(1)	0	1	0	8	16	0	36
4470112 Non-ECR Phys. Sales-OSS	(42)	(21)	510	(924)	(873)	(1,055)	(1,021)	(1,051)	(2,134)	(2,167)	(3,001)	(2,156)	(13,935)
4470115 PJM Meter Corrections-OSS	(48)	(16)	4	(35)	46	(153)	(26)	(31)	10	(96)	(100)	(36)	(481)
4470116 PJM Meter Corrections-LSE	(6)	17	(28)	(10)	0	1	(3)	6	(5)	(2)	2	(15)	(43)
4470124 PJM Incremental Spot-OSS	(5)	72	(81)	100	(55)	(33)	0	0	1	0	(4)	67	62
4470125 PJM Incremental Exp Cong-OSS	82	(55)	(5)	(59)	(53)	(62)	75	13	52	(9)	(13)	(15)	(49)
4470126 PJM Incremental Imp Cong-OSS	(67)	749	832	1,690	602	620	404	1,640	2,612	2,769	983	696	13,530
4470128 Sales for Res-Aff. Pool Energy	953	(3,226)	(1,841)	127	(415)	1,098	1,302	4,401	1,231	(4,767)	116	(5,107)	(6,128)
4470131 Non ECR Purchased Power OSS	247	197	256	16	83	208	154	118	246	133	2	1,051	2,711
4470143 Financial Hedge Realized	446	161	368	(11)	550	703	450	(6)	1,103	981	42	65	4,852
4470144 Realiz.Sharing - O6 SIA	6	(6)	(2)	0	(6)	(1)	0	1	(3)	(6)	3	(7)	(21)
4470150 Transm. Rev.-Dedic. Whlsl/Muni	2	0	(24)	6	6	9	20	13	14	17	16	16	96
4470155 OSS Physical Margin Reclass	(1,022)	(174)	(606)	(219)	(945)	(1,272)	(809)	(502)	(1,660)	(855)	(842)	(684)	(9,590)
4470156 OSS Optim. Margin Reclass	1,022	174	606	219	945	1,272	809	502	1,660	855	842	684	9,590
4470166 Marginal Explicit Losses	44	46	(18)	33	22	27	26	17	37	38	23	8	303
4470167 MISO FTR Revenues OSS	2	2	1	(1)	(4)	(1)	0	(14)	(2)	(3)	(3)	(2)	(25)

Kentucky  
 Jurisdictional

KENTUCKY POWER COMPANY  
 Case No. 2009-00459

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

"000 Omitted"

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total	Kentucky Jurisdictional
	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended		
4470168 Interest Rate Swaps-Power	20	(3)	(4)	(1)	(4)	(3)	1	(4)	(4)	(2)	(4)	(4)	(12)	
4470169 Capacity Sales Trading	(15)	(17)	(15)	(15)	(15)	(125)	(48)	17	9	9	40	23	(152)	
4470170 Non-ECR Auction Sales-OSS	0	0	0	2,676	2,363	1,765	581	468	1,998	1,978	1,893	1,128	14,850	
4470174 PJM Whlse FTR Rev - OSS	0	0	0	0	0	0	0	0	0	0	16	9	25	
4470202 PJM OpRes-LSE-Credit	71	156	144	190	211	350	347	265	222	231	121	92	2,400	
4470203 PJM OpRes-LSE-Charge	61	5	10	2	(60)	(219)	(270)	(158)	44	(91)	(18)	(47)	(741)	
4470204 PJM Spinning-Credit	0	0	0	0	0	0	0	0	79	0	0	1	80	
4470205 PJM Spinning-Charge	0	0	0	0	0	0	0	0	(13)	0	0	0	(13)	
4470206 PJM Trans loss credits-OSS	350	(201)	(267)	(292)	(264)	(248)	(175)	(340)	(475)	(613)	(360)	(228)	(3,113)	
4470207 PJM transm loss charges - LSE	28	(131)	233	300	733	563	726	752	2,256	2,625	1,036	1,046	10,167	
4470208 PJM Transm loss credits-LSE	(274)	319	200	302	(148)	(368)	(425)	(223)	(1,014)	(485)	(466)	(466)	(3,654)	
4470209 PJM transm loss charges-OSS	157	373	545	869	627	464	516	846	1,187	1,549	706	547	8,386	
4470210 PJM ML OSS 3 Pct Rev	(4,285)	76	(50)	(1,170)	(1,153)	(1,091)	(942)	(835)	(1,535)	(1,691)	(1,271)	(1,018)	(14,965)	
4470211 PJM ML OSS 3 Pct Fuel	1,419	(343)	(266)	429	402	404	341	352	473	506	486	475	4,678	
4470212 PJM ML OSS 3 Pct NonFuel	258	(79)	(71)	59	60	74	67	51	90	69	69	65	712	
4470214 PJM 30m Suppl Reserve CR OSS	2	10	(7)	1	0	46	(17)	26	1	5	11	(33)	45	
4470215 PJM 30m Suppl Reserve CH OSS	0	0	0	0	0	0	0	0	0	(4)	(7)	0	(11)	
4470216 PJM Explicit Loss not in ECR	(46)	(88)	(52)	(116)	(70)	(63)	122	(14)	123	52	55	58	(39)	
4491003 Prov Rate Refund - Retail	0	0	(12,699)	0	0	0	0	0	0	0	0	0	(12,699)	
4500000 Forfeited Discounts	(7)	2	15	29	37	57	(27)	6	(23)	(37)	72	15	139	
4510001 Misc Service Rev - Nonaffil	(11)	(4)	5	(9)	(1)	(2)	(15)	(8)	(3)	(3)	2	(1)	(50)	
4540001 Rent From Elect Property - Af	(4)	(4)	(5)	0	(1)	0	(1)	(1)	0	(1)	(1)	(1)	(18)	
4540002 Rent From Elect Property-NAC	196	218	212	269	89	261	95	82	(10)	22	(6,845)	(159)	(5,570)	
4540004 Rent From Elect Prop-ABD-Nonaf	2	0	1	0	(4)	0	0	1	(2)	2	(1)	1	0	
4560007 Oth Elect Rev - DSM Program	(39)	(39)	(57)	9	14	51	55	47	34	21	8	18	122	
4560012 Oth Elect Rev - Nonaffiliated	0	0	(10)	(34)	(4)	6	8	1	(31)	(43)	(14)	1	(120)	
4560013 Oth Elect Rev-Trans-Nonaffil	(3)	(5)	(6)	(6)	(8)	(9)	(6)	(5)	(4)	(5)	(4)	47	(14)	
4560015 Other Electric Revenues - ABD	221	65	555	1,499	(7)	91	2	(59)	71	30	69	36	2,573	
4560016 Financial Trading Rev-Unreal	0	(35)	70	(12)	71	14	100	(99)	72	11	41	(92)	141	
4560049 Merch Generation Finan -Realzd	(21)	6	(14)	(2)	(14)	0	(1)	0	0	0	1	0	(25)	
4560050 Oth Elec Rev-Coal Trd Rlzd G-L	(46)	136	0	(53)	(82)	(102)	192	199	227	114	231	152	968	
4560068 SECA Transmission Revenue	0	0	409	0	0	0	0	0	0	0	0	0	409	
4560109 Interest Rate Swaps-Coal	1	0	0	0	0	0	0	0	0	0	0	0	1	
4560111 MTM Aff GL Coal Trading	0	35	(70)	12	(71)	(14)	(100)	99	(72)	(11)	(41)	92	(141)	
4560112 Realized GL Coal Trading-Affil	0	0	0	0	0	0	0	0	(128)	(27)	(27)	(27)	(209)	
4561002 RTO Formation Cost Recovery	(7)	7	(1)	1	0	0	(1)	(1)	0	(1)	0	0	(3)	
4561003 PJM Expansion Cost Recov	0	0	0	(1)	(1)	0	0	1	(1)	0	(1)	1	(2)	
4561005 PJM Point to Point Trans Svc	10	(6)	13	26	(17)	(14)	(27)	(11)	(32)	(33)	(62)	(60)	(213)	
4561006 PJM Trans Owner Admin Rev	(6)	1	2	(1)	(11)	0	(3)	(6)	(10)	(4)	(3)	(10)	(51)	
4561007 PJM Network Integ Trans Svc	62	(20)	(14)	(21)	5	31	28	25	(3)	37	6	72	208	
4561019 Oth Elec Rev Trans Non Affil	6	6	6	6	8	9	7	5	4	5	5	(48)	19	
<b>TOTAL OPERATING REVENUES, NET</b>	<b>15,985</b>	<b>6,568</b>	<b>(17,640)</b>	<b>6,372</b>	<b>1,674</b>	<b>3,086</b>	<b>2,056</b>	<b>4,324</b>	<b>(2,181)</b>	<b>(14,993)</b>	<b>(10,012)</b>	<b>(13,312)</b>	<b>(18,071)</b>	

**Kentucky Power Company**

**REQUEST**

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

**RESPONSE**

KPCo does not have a predetermined capitalization rate. Instead, employees directly charge the costs associated with the different jobs either to expense or capital accounts based on the nature of the activity performed. The clearing account overheads are distributed between operating expense and capital based on the direct labor charged. The Company has filed a new depreciation study with this rate case filing in support of its changed depreciation expense.

**WITNESS:** Errol K Wagner



## Kentucky Power Company

### REQUEST

Provide the following:

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

### RESPONSE

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

- a. Please see attached pages 3 through 17.
- b. Please see attached pages 18 through 23.
- c. Please see attached pages 24 through 25.



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

<u>Year</u>	<u>Union and Non-Union Hourly</u>	<u>Salary</u>
Test Year	0.0%	0.0%
2008	3.1%	3.7%
2007	3.1%	3.6%
2006	3.0%	3.5%

WITNESS: Errol K. Wagner/Ranie K. Wohnhas

KENTUCKY POWER COMPANY

Case No. 2009-00459

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

"000 Omitted"

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total	Kentucky Jurisdictional Amount
		Month Ended October 2008	Month Ended November 2008	Month Ended December 2008	Month Ended January 2009	Month Ended February 2009	Month Ended March 2009	Month Ended April 2009	Month Ended May 2009	Month Ended June 2009	Month Ended July 2009	Month Ended August 2009	Month Ended September 2009		
	<b>Test Year</b>														
		3,684	3,693	3,707	3,842	3,860	3,958	3,902	3,915	3,985	3,942	3,948	4,023	46,459	46,036
4030001	Depreciation Exp													0	0
4031002	Depr Exp - Removal Cost													4,241	4,202
4040001	Amort. of Plant	342	345	313	347	354	357	359	361	363	365	367	368	39	39
4060001	Amort of Plt Acq Adj	3	3	3	4	3	3	3	4	3	3	3	4	312	309
4073000	Regulatory Debits	26	26	26	26	26	26	26	26	26	26	26	26	26	2,857
4081002	FICA	229	191	397	221	317	176	209	223	263	238	216	194	28	27
4081003	Federal Unemployment Tax			16	12									12	12
408100505	Real & Personal Property Taxes			10				2						(80)	(79)
408100506	Real & Personal Property Taxes		(141)	72					(11)				1	2,835	2,793
408100507	Real & Personal Property Taxes	660	660	660				855			(1)			6,465	6,369
408100508	Real & Personal Property Taxes				721	721	721	552	750	750	750	750	750	0	0
408100607	State Gross Receipts Tax					(17)								65	65
408100608	State Gross Receipts Tax	10	62	10										157	157
408100609	State Gross Receipts Tax				14	14	14	14	50	14	14	9	14	40	38
4081007	State Unemployment Tax			14	8	2	26	(10)						0	0
408100806	State Franchise Taxes													(57)	(57)
408100807	State Franchise Taxes		(57)											(27)	(27)
408100808	State Franchise Taxes	13	8	(48)							14			64	64
408100809	State Franchise Taxes				36			14						8	8
408101407	Federal Excise Taxes	8												2	2
408101408	Federal Excise Taxes	2						1						1	1
408101409	Federal Excise Taxes													0	0
408101807	St Publ Serv Comm Tax/Fees								56	56				504	504
408101808	St Publ Serv Comm Tax/Fees	56	56	56	56	56	56	56	56	56	62	62	63	187	187
408101809	St Publ Serv Comm Tax/Fees				(614)							(227)		(939)	(931)
408101900	State Sales and Use Taxes		(98)											0	0
408101907	State Sales and Use Taxes											165		356	353
408101908	State Sales and Use Taxes	1	110	2	78						2	2	1	12	12
408101909	State Sales and Use Taxes					2	2	1	1	2	2			0	0
408102906	Real/Pers Prop Tax-Cap Leases													(12)	(12)
408102907	Real/Pers Prop Tax-Cap Leases		(14)	2					(1)					1	9
408102908	Real/Pers Prop Tax-Cap Leases	3	3	3				3	3	3	2	3	3	25	25
408102909	Real/Pers Prop Tax-Cap Leases				3	3	2	3	3	3	2	3	3	25	25
4081033	Fringe Benefit Loading - FICA	(112)	(112)	(101)	(135)	(91)	(67)	(72)	(83)	(75)	(119)	(74)	(77)	(1,118)	(1,112)
4081034	Fringe Benefit Loading - FUT	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)	(12)
4081035	Fringe Benefit Loading - SUT	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)	(12)
408103606	Real Prop Tax-Cap Leases													1	1
408103607	Real Prop Tax-Cap Leases		1											2	2
408103608	Real Prop Tax-Cap Leases	1	1	1				(1)						9	9
408103609	Real Prop Tax-Cap Leases				1	1	1	1	1	1	1	1	1	9	9
4091001	Income Taxes, UOI - Federal	(914)	(3,178)	2,109	(4,353)	(1,505)	(700)	(479)	(104)	3,285	1,177	187	(9,558)	(14,033)	(9,857)
409100200	Income Taxes, UOI - State			37										37	0
409100205	Income Taxes, UOI - State													0	0

																		0	0	
409100206	Income Taxes, UOI - State																	(526)	0	
409100207	Income Taxes, UOI - State		(526)															505	0	
409100208	Income Taxes, UOI - State	(53)	152	406														(1,060)	0	
409100209	Income Taxes, UOI - State				(692)	(303)		423	(5)	133	380	293	153	(1,442)	(1,060)			72,138	56,530	
4101001	Prov Def I/T Util Op Inc-Fed	5,399	10,404	5,400	10,984	3,045	4,686	3,431	3,617	4,216	3,542	2,818	14,596	(4,750)	(50,771)	(39,787)				
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(3,378)	(5,883)	(12,791)	(3,397)	(1,935)	(2,672)	(1,691)	(2,838)	(5,134)	(3,564)	(2,738)						0	0	
4111005	Accretion Expense	(1)				1												0	0	
4114001	ITC Adj, Utility Oper - Fed	(74)	(74)	(62)	(69)	(68)	(69)	(68)	(68)	(69)	(68)	(68)	(69)	(69)	(826)	(819)				
4117000	Loss From Disposition of Plant	71	193	(265)														(1)	0	
4265009	Factored Cust A/R Exp - Affil	142	194	161	165	123	106	96	91	80	87	96	87	1,428				1,428	0	
4265010	Fact Cust A/R-Bad Debts-Affil	121	97	143	125	106	96	87	70	97	113	104	81	1,240				1,240	0	
5000000	Oper Supervision & Engineering	384	499	515	725	376	357	373	354	376	501	372	431	5,263	3,652			5,263	3,652	
5000001	Oper Super & Eng-RATA-Affil					20												20	14	
5010000	Fuel	15	17	43	32	22	22	32	19	56	201	24	16	499	346			499	346	
5010001	Fuel Consumed	17,053	14,384	15,010	18,624	15,470	16,267	15,682	10,542	13,303	8,609	14,029	8,475	167,448	116,192			167,448	116,192	
5010003	Fuel - Procure Unload & Handle	148	127	114	287	232	204	196	122	162	120	177	127	2,016	1,399			2,016	1,399	
5010005	Fuel - Deferred	1,650	1,346	3,848	944	(1,946)	1,015	502	1,343	3,955	4,053	3,800	1,107	21,617	15,000			21,617	15,000	
5010019	Fuel Oil Consumed	197	174	289	93	291	99	89	543	194	348	56	266	2,639	1,831			2,639	1,831	
5010200	PJM Fuel ML 3 Pct -DR	442	607	630	766	(766)								1,679	1,165			1,679	1,165	
5010201	PJM Fuel ML 3 Pct -CR	(442)	(607)	(630)	(766)	766								(1,679)	(1,165)			(1,679)	(1,165)	
5020000	Steam Expenses	140	154	149	190	123	136	133	83	126	173	73	1,615	1,121				1,615	1,121	
5020002	Urea Expense	21	6	235	419	311	304	329	198	273	201	247	160	2,704	1,876			2,704	1,876	
5050000	Electric Expenses	5	3	9	6	10	9	8	8	11	12	16	8	105	73			105	73	
5060000	Misc Steam Power Expenses	382	576	972	(462)	320	240	299	190	345	164	253	140	3,419	2,372			3,419	2,372	
5060002	Misc Steam Power Exp-Assoc					1	1	1						1	5	3			5	3
5060003	Removal Cost Expense - Steam														0	0			0	0
5060004	NSR Settlement Expense	2	(27)					(2)	(25)		(10)		(3)	(65)	(45)			(65)	(45)	
5060006	Voluntary CO2 Compliance Exp			17										2	19	13			2	19
5090000	Allowance Consumption SO2	142	129	78	134	101	117	122	89	106	76	112	75	1,281	889			1,281	889	
5090003	CO2 Allowance Consumption	2	1	(8)										(5)	(3)			(5)	(3)	
5090005	An. NOx Cons. Exp									18	16	19	16	69	48			69	48	
5100000	Maint Supv & Engineering	39	34	44	42	35	29	31	31	41	50	42	49	467	324			467	324	
5110000	Maintenance of Structures	39	42	41	47	54	30	34	75	27	20	28	30	467	324			467	324	
5120000	Maintenance of Boiler Plant	967	1,254	713	759	694	455	266	771	540	552	394	571	7,936	5,507			7,936	5,507	
5130000	Maintenance of Electric Plant	1,153	632	1,139	121	346	137	355	30	133	114	172	100	4,432	3,075			4,432	3,075	
5140000	Maintenance of Misc Steam Plt	36	58	28	56	93	66	47	74	19	51	49	34	611	424			611	424	
5550001	Purch Pwr-NonTrading-Nonassoc	92	86	88	1,026	288	1,310	926	1,900	400	434	297	1,011	7,858	5,453			7,858	5,453	
5550002	Purchased Power - Associated	28	40	74				45	6	(51)				142	99			142	99	
5550004	Purchased Power-Pool Capacity	4,978	4,816	4,783	5,638	4,010	4,271	4,328	4,541	5,193	4,278	5,510	4,378	56,724	39,361			56,724	39,361	
5550005	Purchased Power - Pool Energy	5,829	3,911	3,405	759	131	40	(9)	1,276	117				20,059	13,919			20,059	13,919	
5550023	Purch Power Capacity -NA									136	69	69	274	190				274	190	
5550027	Purch Pwr-Non-Fuel Portion-Aff	3,432	3,409	2,931	3,819	3,325	3,191	3,346	3,255	3,309	3,505	3,423	3,552	40,497	28,101			40,497	28,101	
5550032	Gas-Conversion-Mone Plant	10	22	38	26	13	29	24	16	30	6	8	6	228	158			228	158	
5550035	Normal Purchases (non-ECR)	1,270	1,324	1,369	(47)	(20)	1	(20)	(21)					3,856	2,676			3,856	2,676	
5550036	PJM Emer. Energy Purch.	7		10	3		4		3				4	34	24			34	24	
5550039	PJM Inadvertent Mtr Res-OSS	10	(8)				1			1		1	(2)	3	2			3	2	
5550040	PJM Inadvertent Mtr Res-LSE	1	7		(4)	2	4	5	6	13	13	7	(12)	42	29			42	29	
5550041	PJM Ancillary Serv.-Sync	10	9	12	17	11	1	1			2			63	44			63	44	
5550046	Purch Power-Fuel Portion-Affil	6,136	6,214	6,472	5,953	5,756	5,101	5,826	4,953	5,293	4,888	5,596	4,551	66,739	46,310			66,739	46,310	
5550074	PJM Reactive-Charge	182	179	231	130	196	197	199	204	201	202	204	206	2,331	1,617			2,331	1,617	
5550075	PJM Reactive-Credit	(154)	(154)	(235)	(129)	(190)	(191)	(191)	(191)	(191)	(192)	(194)	(194)	(2,206)	(1,531)			(2,206)	(1,531)	
5550076	PJM Black Start-Charge	5	5	5	5	4	4	5	5	4	4	4	4	54	37			54	37	
5550077	PJM Black Start-Credit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(23)	(16)			(23)	(16)	
5550078	PJM Regulation-Charge	279	365	333	358	276	220	154	228	318	238	256	185	3,210	2,227			3,210	2,227	

5550079	PJM Regulation-Credit	(73)	(73)	(79)	(41)	(38)	(67)	(45)	(83)	(135)	(101)	(119)	(80)	(934)	(648)
5550080	PJM Hourly Net Purch.-FERC	1,063	2,039	2,513	2,303	952	2,386	830	534	874	653	814	656	15,617	10,837
5550083	PJM Spinning Reserve-Charge	2	5	9	10	1	6	9	11	(19)	4	5	21	64	44
5550084	PJM Spinning Reserve-Credit		(2)		(1)		(6)	(47)	(31)	86	(2)	(3)	(3)	(9)	(6)
5550088	Normal Capacity Purchases	207	206	215	14	2	(9)	2	2	68	14	12	11	744	516
5550090	PJM 30m Suppl Rserv Charge LSE					4	(3)	3						4	3
5550093	Peak Hour Avail charge - LSE			842									(841)	1	1
5550094	Purchased Power - Fuel				234	196	1,003	766	597	789	736	860	714	5,895	4,091
5550095	Purchased Power - Non-Fuel				59	49	(108)							0	0
5550096	Purch Power-Non Trad-Non-Fuel				256	79	(336)							(1)	(1)
5550097	Purch Power - Mone - Non-Fuel				9	8	(16)							1	1
5550098	Purch Power - PJM - Non-Fuel				576	238	(814)							0	0
5550099	PJM Purchases-non-ECR-Auction				2,006	1,644	968	361	133	1,061	1,224	1,234	587	9,218	6,396
5550100	Capacity Purchases-Auction				245	213	130	93	95	32	136	93	39	1,076	747
5550101	Purch Power-Pool Non-Fuel -Aff				37	16	4	(1)	201	37	292	(87)	168	667	463
5550102	Pur Power-Pool NonFuel-OSS-Aff				1,854	2,519	1,763	2,064	2,110	3,011	2,685	3,357	2,563	21,926	15,214
5550107	Capacity purchases - Trading									113	248	166	86	613	425
5560000	Sys Control & Load Dispatching	28	27	38	38	31	28	26	27	56	(9)	68	42	400	278
5570000	Other Expenses	253	246	302	300	207	153	208	221	213	251	244	269	2,867	1,989
5570007	Other Pwr Exp-RECs		1				3			1		4		9	6
5600000	Oper Supervision & Engineering	47	43	37	55	44	37	43	42	47	51	50	53	549	2,802
5610000	Load Dispatching								1		26	(27)	1	1	5
5611000	Load Dispatch - Reliability	1	1	1	1	1	1	1		1	1	1	1	11	56
5612000	Load Dispatch-Mntr&Op TransSys	68	65	43	91	62	51	58	63	52	81	60	63	757	3,864
5613000	Load Dispatch-Trans Srvc&Sched				1			1						2	10
5614000	PJM Admin-SSC&DS-OSS	4	4	5	9	7	9	7	5	7	10	11	9	87	444
5614001	PJM Admin-SSC&DS-Internal	48	48	54	130	105	102	73	73	77	108	124	98	1,040	5,308
5614007	PJM Admin Defaults LSE	(2)	(12)	7						15	3			11	56
5614008	PJM Admin Defaults OSS	(2)	2	2						1	1			4	20
5615000	Reliability, Ping&Stds Develop	1	3	2	2	2	2	3	3	4	5	7	2	36	184
5618000	PJM Admin-RP&SDS-OSS	1	1	1	2	1	1	1	1	1	2	2	2	16	82
5618001	PJM Admin-RP&SDS- Internal	13	13	15	25	17	17	14	13	15	18	18	16	194	990
5620001	Station Expenses - Nonassoc	10	28	29	13	12	12	8	13	38	18	23	17	221	1,128
5630000	Overhead Line Expenses	2	42	15	66	12	8	17	32	26	9	17		246	1,256
5650002	Transmssn Elec by Others-NAC	8	12	11	13	12	12	8	7	9	8	9	8	117	597
5650003	AEP Trans Equalization Agmt	(178)	(178)	(179)	(178)	(1,344)	(800)	(800)	(800)	(800)	(776)	(717)	(713)	(7,463)	(38,091)
5650012	PJM Trans Enhancement Charge	40	42	42	2	111	55	57	56	89	102	103	103	802	4,093
5650018	PJM Trans Enhancement Credits							(10)	(5)	(5)	(5)	(32)	(19)	(76)	(388)
5660000	Misc Transmission Expenses	66	52	371	(219)	88	40	83	38	156	(45)	58	9	697	3,557
5670001	Rents - Nonassociated				2	1	2	4						9	46
5680000	Maint Supv & Engineering	13	13	8	16	9	9	8	8	8	10	8	10	120	612
5690000	Maintenance of Structures				2		1	1		1	1	1	1	8	41
5691000	Maint of Computer Hardware	3	3	3	4	4	4	4	4	4	4	4	4	45	230
5692000	Maint of Computer Software	20	20	21	29	21	26	19	23	18	21	20	17	255	1,302
5693000	Maint of Communication Equip	15	14	13	22	16	14	16	16	21	22	15	14	198	1,011
5700000	Maint of Station Equipment	48	48	56	78	70	32	92	54	44	40	105	55	722	3,685
5710000	Maintenance of Overhead Lines	302	15	91	70	202	117	109	110	155	274	151	108	1,704	8,697
5730000	Maint of Misc Trnsmssion Pit													0	0
5757000	PJM Admin-MAM&SC- OSS	5	5	6	8	7	8	8	6	7	10	10	10	90	89
5757001	PJM Admin-MAM&SC- Internal	64	65	70	124	103	101	80	79	86	105	119	104	1,100	1,085
5800000	Oper Supervision & Engineering	38	109	143	65	331	(229)	87	85		127	90	69	915	1,118
5810000	Load Dispatching				1						1			2	2
5820000	Station Expenses	17	22	11	24	14	23	12	20	16	25	27	23	234	286
5830000	Overhead Line Expenses	63	53	71	90	27	61	455	59	98	40	10	113	1,140	1,393

5840000	Underground Line Expenses	8	7	6	11	5	4	8	6	7	9	7	6	84	103
5850000	Street Lighting & Signal Sys E	9	4	4	3	3	3	5	4	4	4	6	5	54	66
5860000	Meter Expenses	71	90	90	112	20	35	40	46	63	89	83	83	822	1,005
5870000	Customer Installations Exp	14	13	17	16	5	10	5	8	9	13	10	16	136	166
5880000	Miscellaneous Distribution Exp	236	148	1,112	(633)	304	211	264	261	550	10	257	61	2,781	3,399
5890001	Rents - Nonassociated	113	113	113	118	118	152	152	153	(18)	200	185	113	1,512	1,848
5890002	Rents - Associated	6	6	6	5	5	6	5	5	6	5	5	6	66	81
5900000	Maint Supv & Engineering		1	1		5		1	1					9	11
5910000	Maintenance of Structures				1	1	1		1	1				5	6
5920000	Maint of Station Equipment	(15)	(23)	58	63	53	53	58	31	40	79	42	74	513	627
5930000	Maintenance of Overhead Lines	1,064	1,169	1,139	3,352	11,369	2,062	(3,217)	2,597	2,242	1,563	3,686	2,389	29,415	35,947
5930001	Tree and Brush Control	10	10	17	15	28	9	9	10	9	14	17	18	166	203
5940000	Maint of Underground Lines	25	9	15	9	22	13	23	4	13	9	35	10	187	229
5950000	Maint of Lne Trmf,Rglators&Dvr	11	16	65	25	6	30	31	(6)	4	7	(8)	(5)	176	215
5960000	Maint of Strt Lghtng & Sgnal S	7	7	6	5	1	5	4	1	2	4	6	7	55	67
5970000	Maintenance of Meters	9	4	5	7	2	5	3	3	5	3	4	4	54	66
5980000	Maint of Misc Distribution Plt	28	19	80	70	29	39	61	41	39	40	47	40	533	651
9010000	Supervision - Customer Accts	34	33	42	45	25	37	29	29	36	34	32	37	413	579
9020000	Meter Reading Expenses	2	1	6	4	1	1	1	10	1	1	1	1	30	42
9020002	Meter Reading - Regular	55	51	100	76	45	49	47	35	38	55	40	49	640	897
9020003	Meter Reading - Large Power	4	4	3	6	3	3	3	3	4	3	3	4	43	60
9020004	Read-In & Read-Out Meters	2	2	1	2	2	1	2	4	6	7	6	7	42	59
9030000	Cust Records & Collection Exp	39	39	47	48	42	34	50	39	45	51	48	44	526	737
9030001	Customer Orders & Inquires	240	222	230	344	232	197	227	241	208	278	212	203	2,834	3,971
9030002	Manual Billing	4	3	3	5	3	5	3	4	3	4	3	3	43	60
9030003	Postage - Customer Bills	32	85	111	51	51	58	51	67	66	71	52	55	750	1,051
9030004	Cashiering	8	8	9	14	7	5	8	8	8	22	9	20	126	177
9030005	Collection Agents Fees & Exp	11	12	9	9	9	9	8	8	9	8	9	8	109	153
9030006	Credit & Oth Collection Activi	96	90	87	94	70	79	73	91	88	92	90	89	1,039	1,456
9030007	Collectors	29	33	34	46	29	34	34	33	36	34	28	32	402	563
9030009	Data Processing	13	11	21	19	11	14	10	10	16	17	20	18	180	252
9040007	Uncoll Accts - Misc Receivable	(4,245)				10	2	(7)	1	9	(9)		4	(4,235)	(5,934)
9050000	Misc Customer Accounts Exp		1	1	2			1	1				1	7	10
9070000	Supervision - Customer Service	24	16	22	19	13	22	20	17	16	14	14	18	215	301
9070001	Supervision - DSM				1			1		1	1			4	6
9080000	Customer Assistance Expenses	32	34	38	44	32	38	36	34	36	41	38	44	447	626
9080009	Cust Assistance Expense - DSM	29	34	88	148	142	111	84	70	58	53	44	47	908	1,272
9090000	Information & Instruct Advtis	8	10	5	22	36	23	24	20	21	12	1	4	186	261
9100000	Misc Cust Svc&Informational Ex	4	1	10	1	3	1	3	2	6	3	7		41	58
9200000	Administrative & Gen Salaries	582	435	19	748	688	263	508	483	602	553	538	596	6,015	0
9210001	Off Supl & Exp - Nonassociated	27	102	(95)	149	182	(103)	106	63	62	68	78	53	692	0
9220000	Administrative Exp Trnsf - Cr	(9)	(75)								(6)			(90)	0
9220001	Admin Exp Trnsf to Cnstrction	(26)	(25)	(26)	(26)	(44)	(51)	(44)	(39)	(32)	(35)	(23)	(31)	(402)	0
9220004	Admin Exp Trnsf to ABD	(3)	(4)		(1)		(4)				(1)	(2)		(15)	0
9220125	SSA Expense Transfers BL	(46)	(54)	(48)	(50)	(38)	(38)	(41)	(39)	(41)	(38)	(39)	(43)	(515)	0
9230001	Outside Svcs Empl - Nonassoc	49	40	156	80	49	64	43	32	62	29	32	59	695	0
9230003	AEPSC Billed to Client Co	581	407	297	714	360	278	196	98	304	268	143	354	4,000	0
9240000	Property Insurance	31	31	32	31	32	30	32	32	31	32	35	40	389	0
9250000	Injuries and Damages	83	83	83	78	80	86	81	81	81	97	94	94	1,021	0
9250001	Safety Dinners and Awards			2										2	0
9250002	Emp Accdent Prvntion-Adm Exp	13	9	6	11	10	10	13	8	14	10	10	9	123	0
9250006	Wrkrs Cmpnstin Pre&Slf Ins Prv	53	(4)	51	(6)	6	1	42	13	(13)	190	58	(2)	389	0
9250007	Prsnl Injries&Prop Dmage-Pub		5	84	47	30	96	72	22	3	8	3		370	0
9250010	Frg Ben Loading - Workers Comp	(16)	(16)	(13)	(12)	(8)	(10)	(8)	(9)	(8)	(9)	(5)	(5)	(119)	0

9260000	Employee Pensions & Benefits	1	1	1	1	1	1	1	1	1	1	1	1	12	0
9260001	Edit & Print Empl Pub-Salaries	1	1		2	1	1	1	1	1	2	3	14	0	
9260002	Pension & Group Ins Admin	1		1	1	1	1	2	2	1	1		12	0	
9260003	Pension Plan	83	83	82	186	186	182	184	185	184	185	185	184	1,909	0
9260004	Group Life Insurance Premiums	12	12	13	13	13	13	13	13	13	13	12	13	153	0
9260005	Group Medical Ins Premiums	352	353	351	365	406	310	378	380	376	504	354	671	4,800	0
9260007	Group L-T Disability Ins Prem	6	6	3							19	19	19	183	0
9260009	Group Dental Insurance Prem	23	23	23	18	19	20							9	0
9260010	Training Administration Exp						3	5	1					0	0
9260012	Employee Activities														
9260014	Educational Assistance Pmts				4	1	3	1		2	3	1	6	21	0
9260021	Postretirement Benefits - OPEB	214	214	214	365	365	294	342	342	341	342	342	341	3,716	0
9260027	Savings Plan Contributions	121	119	122	172	155	62	103	113	171	170	113	144	1,565	0
9260036	Deferred Compensation			33			(1)			6			8	46	0
9260037	Supplemental Pension			1					1				1	3	0
9260050	Frg Ben Loading - Pension	(39)	(39)	(33)	(43)	(28)	(36)	(37)	(41)	(38)	(64)	(45)	(48)	(491)	0
9260051	Frg Ben Loading - Grp Ins	(172)	(174)	(145)	(191)	(119)	(155)	(137)	(147)	(136)	(191)	(127)	(135)	(1,829)	0
9260052	Frg Ben Loading - Savings	(58)	(58)	(53)	(76)	(51)	(38)	(35)	(41)	(37)	(60)	(37)	(39)	(583)	0
9260053	Frg Ben Loading - OPEB	(65)	(65)	(54)	(105)	(64)	(83)	(59)	(63)	(59)	(94)	(67)	(71)	(849)	0
9260055	IntercoFringeOffset- Don't Use	(60)	(70)	(57)	(103)	(83)	(79)	(75)	(73)	(67)	(105)	(78)	(67)	(917)	0
9260057	Postret Ben Medicare Subsidy	(80)	(80)	(80)	(78)	(78)	(62)	(81)	(72)	(72)	(72)	(72)	(72)	(899)	0
9260058	Frg Ben Loading - Accrual	(42)	(55)	51	82	23	(55)	(29)	7	(46)	115	(2)	(70)	(21)	0
9270000	Franchise Requirements	16	14	20	13	15	19	14	13	18	14	14	19	189	0
9280002	Regulatory Commission Exp-Case			2	(1)					1	(1)			1	1
9301001	Newspaper Advertising Space			3	3			9		3	1	1	1	22	0
9301002	Radio Station Advertising Time									2				2	0
9301008	Direct Mail and Handouts										1			1	0
9301009	Fairs, Shows, and Exhibits	1						6	1		7	1	6	34	0
9301012	Public Opinion Surveys	1		11										23	0
9301013	Movies Slide Films & Speeches				17			3		3				81	0
9301015	Other Corporate Comm Exp	7	11	14	7	8	5	2	9	8	3	7		160	0
9302000	Misc General Expenses	11	6	22	83	1	5	2	10	9	6	1	4	26	0
9302003	Corporate & Fiscal Expenses	5	2	1		2	1		4		2	1	8	4	0
9302004	Research, Develop&Demonstr Exp			1							1		2	4	0
9302007	Assoc Business Development Exp	387	800	8	18	31	107	66	54	(6)	7	15	3	1,490	0
9310000	Rents					1		1						2	0
9310001	Rents - Real Property	8	8	8	7	8	8	7	8	8	8	8	7	93	0
9310002	Rents - Personal Property	24	23	23	23	22	22	22	21	22	21	20	20	263	0
9310003	Rents - Real Property - Assoc	23	23	23										69	0
9350001	Maint of Structures - Owned	23	17	47	25	14	31	23	25	20	15	25	46	311	0
9350002	Maint of Structures - Leased	5	2	10	2	4	2	4	7	3	8	4	3	54	0
9350003	Maint of Prprty Held Fture Use													0	0
9350006	Maint of Carrier Equipment										1			1	0
9350007	Maint of Radio Equip - Owned					1	24	11	19	(1)		1		55	0
9350013	Maint of Cmmncation Eq-Unall	64	63	110	87	92	75	83	80	108	87	72	69	990	0
9350015	Maint of Office Furniture & Eq	2	2	3										7	0
	<b>TOTAL OPERATING EXPENSES</b>	<b>53,131</b>	<b>53,187</b>	<b>52,746</b>	<b>62,236</b>	<b>56,158</b>	<b>50,290</b>	<b>45,098</b>	<b>46,223</b>	<b>54,484</b>	<b>49,187</b>	<b>54,570</b>	<b>42,291</b>	<b>619,601</b>	<b>458,315</b>

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month+N517	Total	
		Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended	Month Ended		Month Ended
		October	November	December	January	February	March	April	May	June	July	August	September		
Prior Year		2007	2007	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008		
4030001	Depreciation Exp	3,096	3,224	3,112	3,119	3,129	3,151	4,945	3,600	3,608	3,612	3,642	3,665	41,903	
4031002	Depr Exp - Removal Cost	449	453	450	451	451	451	(1,352)						1,353	
4040001	Amort. of Plant	313	316	320	323	332	337	308	311	306	310	313	323	3,812	
4060001	Amort of Plt Acq Adj	3	3	3	4	3	3	3	4	3	3	3	4	39	
4073000	Regulatory Debits	68	69	68	69	68	69	68	69	68	69	26	26	737	
4081002	FICA	226	219	340	248	261	205	233	274	269	256	234	245	3,010	
4081003	Federal Unemployment Tax			13	14			1			1			29	
408100505	Real & Personal Property Taxes			71	1			(18)	90	47				191	
408100506	Real & Personal Property Taxes	744	744	744		(1,500)								732	
408100507	Real & Personal Property Taxes				660	660	661	660	660	660	661	660	661	5,943	
408100508	Real & Personal Property Taxes													0	
408100607	State Gross Receipts Tax	14	(2)	14		(26)			10	(10)				0	
408100608	State Gross Receipts Tax				10	10	10	10	10	20	10	6	10	96	
408100609	State Gross Receipts Tax													0	
4081007	State Unemployment Tax			10	13	1	3	(2)						25	
408100806	State Franchise Taxes	32												32	
408100807	State Franchise Taxes	15	14	15										44	
408100808	State Franchise Taxes				13	13	13	13						117	
408100809	State Franchise Taxes													0	
408101407	Federal Excise Taxes	2												2	
408101408	Federal Excise Taxes													0	
408101409	Federal Excise Taxes													0	
408101807	St Publ Serv Comm Tax/Fees	57	56	57	56	57	57	56	57	56				509	
408101808	St Publ Serv Comm Tax/Fees										56	56	56	168	
408101809	St Publ Serv Comm Tax/Fees													0	
408101900	State Sales and Use Taxes		10									325		335	
408101907	State Sales and Use Taxes	15	12	11	2									40	
408101908	State Sales and Use Taxes					3	2	3	2	2	3	1	2	18	
408101909	State Sales and Use Taxes													0	
408102906	Real/Pers Prop Tax-Cap Leases			5				(1)						4	
408102907	Real/Pers Prop Tax-Cap Leases	3	3	3									2	11	
408102908	Real/Pers Prop Tax-Cap Leases				3	3	3	3	3	3	3	3	3	27	
408102909	Real/Pers Prop Tax-Cap Leases													0	
4081033	Fringe Benefit Loading - FICA	(78)	(78)	(112)	(68)	(129)	(77)	(85)	(94)	(85)	(81)	(139)	(103)	(1,129)	
4081034	Fringe Benefit Loading - FUT	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)	
4081035	Fringe Benefit Loading - SUT	(1)	(1)	(1)		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(11)	
408103606	Real Prop Tax-Cap Leases			2										2	
408103607	Real Prop Tax-Cap Leases	1	1	1										3	
408103608	Real Prop Tax-Cap Leases				1	1	1	1	1	1	1	1	1	9	
408103609	Real Prop Tax-Cap Leases													0	
4091001	Income Taxes, UOI - Federal	(3,368)	364	1,273	2,733	2,196	624	(2,866)	(2,671)	586	1,971	1,267	628	2,737	
409100200	Income Taxes, UOI - State							(6)					5	(1)	
409100205	Income Taxes, UOI - State		30											30	
409100206	Income Taxes, UOI - State	(268)												(268)	
409100207	Income Taxes, UOI - State	(30)	65	215										250	
409100208	Income Taxes, UOI - State				470	31	14	(83)	247	183	368	145	180	1,555	
409100209	Income Taxes, UOI - State													0	
4101001	Prv Def I/T Util Op Inc-Fed	16,345	3,267	8,420	1,640	2,323	3,135	4,856	3,528	7,116	7,508	4,237	3,614	65,989	
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(13,776)	(1,517)	(6,053)	(2,339)	(3,530)	(2,381)	(1,246)	(2,632)	(2,993)	(7,285)	(3,840)	(5,830)	(53,422)	
4111005	Accretion Expense													0	

4114001	ITC Adj, Utility Oper - Fed	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(888)
4117000	Loss From Disposition of Plant													0
4265009	Factored Cust A/R Exp - Affil	194	185	212	225	241	179	138	142	131	142	137	111	2,037
4265010	Fact Cust A/R-Bad Debts-Affil	112	106	100	130	116	90	103	85	103	117	100	92	1,254
5000000	Oper Supervision & Engineering	333	405	366	347	564	382	340	436	466	374	678	472	5,163
5000001	Oper Super & Eng-RATA-Affil					15			1					16
5010000	Fuel	23	30	(25)	21	37	24	29	12	14	28	50	22	265
5010001	Fuel Consumed	12,270	13,138	13,086	14,818	10,803	16,121	12,849	2,729	9,242	14,476	16,363	21,665	157,560
5010003	Fuel - Procure Unload & Handle	191	217	288	208	181	232	259	75	211	308	198	200	2,568
5010005	Fuel - Deferred	(916)	(1,991)	(6,855)	2,906	3,522	(704)	(3,393)	(1,105)	(9,414)	4,186	(3,413)	(4,761)	(21,938)
5010019	Fuel Oil Consumed	254	156	104	13	444	7	21	92	1,940	322	465	198	4,016
5010200	PJM Fuel ML 3 Pct -DR	1,572	290	382	423	372	360	289	296	387	406	398	390	5,565
5010201	PJM Fuel ML 3 Pct -CR	(1,572)	(290)	(382)	(423)	(372)	(360)	(289)	(296)	(387)	(406)	(398)	(390)	(5,565)
5020000	Steam Expenses	129	104	141	73	178	125	132		79	116	180	181	240
5020002	Urea Expense	9									295	576	476	852
5050000	Electric Expenses	5	4	6	3	4	5	7	3	6	7	10	8	68
5060000	Misc Steam Power Expenses	(3,860)	672	243	353	232	310	386	302	297	413	158	1,709	1,215
5060002	Misc Steam Power Exp-Assoc	2	1	1	1	1	1	1		1	1			10
5060003	Removal Cost Expense - Steam	1	(2)											(1)
5060004	NSR Settlement Expense	4,230							(8)			(47)	(6)	4,169
5060006	Voluntary CO2 Compliance Exp													0
5090000	Allowance Consumption SO2	181	189	100	214	153	209	194	67	142	183	151	175	1,958
5090003	CO2 Allowance Consumption				1		1	1				1	2	6
5090005	An. NOx Cons. Exp													0
5100000	Maint Supv & Engineering	35	36	44	39	59	42	51	84	91	(12)	91	50	610
5110000	Maintenance of Structures	58	42	89	50	97	45	76	88	62	26	32	46	711
5120000	Maintenance of Boiler Plant	694	478	557	597	931	1,150	1,134	4,478	1,404	1,382	999	757	14,561
5130000	Maintenance of Electric Plant	120	102	140	80	202	92	96	1,334	1,427	223	339	187	4,342
5140000	Maintenance of Misc Steam Plt	41	54	109	44	79	67	58	44	74	53	69	100	792
5550001	Purch Pwr-NonTrading-Nonassoc												178	178
5550002	Purchased Power - Associated	8	3	144	67	34	24	1	17	55	39	15	61	468
5550004	Purchased Power-Pool Capacity	3,089	3,161	3,103	3,731	3,936	3,729	3,867	4,212	4,248	3,975	4,163	4,609	45,823
5550005	Purchased Power - Pool Energy	4,944	4,919	5,139	6,416	6,584	4,186	4,484	10,534	8,401	7,864	8,997	6,010	78,478
5550023	Purch Power Capacity -NA													0
5550027	Purch Pwr-Non-Fuel Portion-Aff	4,033	4,149	3,161	3,439	3,399	3,505	3,427	3,281	3,257	3,290	3,350	3,442	41,733
5550032	Gas-Conversion-Mone Plant	9	73	31	7	15	27	6	7	98	68	47	43	431
5550035	Normal Purchases (non-ECR)	1,523	1,162	730	819	742	766	786	742	2,333	2,743	3,448	617	16,411
5550036	PJM Emer.Energy Purch.		18	(17)		3			(1)				8	11
5550039	PJM Inadvertent Mtr Res-OSS			(4)	1	(12)		(2)	(1)		2	6	5	(5)
5550040	PJM Inadvertent Mtr Res-LSE	(14)	1	(27)	(16)	(102)	2	(21)	(7)	(9)	47	28	(20)	(138)
5550041	PJM Ancillary Serv.-Sync	39	52	34	(17)	(12)	5	2	(1)	3	6	9	4	124
5550046	Purch Power-Fuel Portion-Affil	2,771	3,840	8,513	5,478	5,346	4,315	4,965	5,009	4,504	5,936	6,123	5,596	62,396
5550074	PJM Reactive-Charge	176	166	171	165	153	186	170	174	164	175	161	167	2,028
5550075	PJM Reactive-Credit	(148)	(148)	(148)	(147)	(148)	(157)	(151)	(150)	(150)	(150)	(150)	(154)	(1,801)
5550076	PJM Black Start-Charge	3	6	5	4	4	5	5	5	4	5	4	4	54
5550077	PJM Black Start-Credit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(24)
5550078	PJM Regulation-Charge	379	337	509	527	324	423	344	559	909	837	591	467	6,206
5550079	PJM Regulation-Credit	(121)	(126)	(140)	(124)	(65)	(134)	(160)	(317)	(426)	(410)	(251)	(121)	(2,395)
5550080	PJM Hourly Net Purch.-FERC	1,178	1,248	14,263	2,960	2,009	2,433	2,683	2,713	2,938	2,318	1,476	1,508	37,727
5550083	PJM Spinning Reserve-Charge	1	11	20	36	43	38	27	22	60	31	17	11	317
5550084	PJM Spinning Reserve-Credit				(2)	2	(1)			(2)	3		(2)	(2)
5550088	Normal Capacity Purchases	318	290	108	149	127	135	137	138	415	16	260	240	2,333
5550090	PJM 30m Suppl Rserv Charge LSE													0
5550093	Peak Hour Avail charge - LSE												1,053	1,053



5550094	Purchased Power - Fuel																			0
5550095	Purchased Power - Non-Fuel																			0
5550096	Purch Power-Non Trad-Non-Fuel																			0
5550097	Purch Power - Mone - Non-Fuel																			0
5550098	Purch Power - PJM - Non-Fuel																			0
5550099	PJM Purchases-non-ECR-Auction																			0
5550100	Capacity Purchases-Auction																			0
5550101	Purch Power-Pool Non-Fuel -Aff																			0
5550102	Pur Power-Pool NonFuel-OSS-Aff																			0
5550107	Capacity purchases - Trading																			0
5560000	Sys Control & Load Dispatching	29	30	48	35	42	37	37	40	30	26	36	27	417						
5570000	Other Expenses	231	196	293	203	250	206	231	259	181	197	280	(63)	2,464						
5570007	Other Pwr Exp-RECs			2		1		1						1	5					
5600000	Oper Supervision & Engineering	35	39	51	47	59	42	50	50	42	45	63	39	562						
5610000	Load Dispatching		1											1	2					
5611000	Load Dispatch - Reliability		1	1	1	2	1	1	1	1		1	1	11						
5612000	Load Dispatch-Mntr&Op TransSys	56	64	82	69	94	65	64	72	59	54	87	64	830						
5613000	Load Dispatch-Trans Srvc&Sched													0						
5614000	PJM Admin-SSC&DS-OSS	11	11	17	16	15	14	3	5	5	9	13	7	126						
5614001	PJM Admin-SSC&DS-Internal	101	89	139	130	129	123	46	42	48	51	92	65	1,055						
5614007	PJM Admin Defaults LSE			111	(7)	(10)	162	(42)		10	5		58	287						
5614008	PJM Admin Defaults OSS			14	(1)	6	23	(2)		3	(1)		7	49						
5615000	Reliability, Png&Stds Develop	1	1			1	1	1	3	2	2	2	1	15						
5618000	PJM Admin-RP&SDS-OSS	1	(3)	1	9	2	2	1	1	1	2	2	2	21						
5618001	PJM Admin-RP&SDS- Internal	16	15	19	19	21	19	12	11	13	13	16	13	187						
5620001	Station Expenses - Nonassoc	15	32	26	10	19	10	9	13	12	17	17	25	205						
5630000	Overhead Line Expenses	16	44	57	48	20	11	32	19	17	30	43	19	356						
5650002	Transmssn Elec by Others-NAC	9	9	11	13	12	11	8	7	9	9	9	9	116						
5650003	AEP Trans Equalization Agmt	(190)	(190)	(191)	(208)	(184)	(145)	(145)	(145)	(118)	(97)	(266)	(178)	(2,057)						
5650012	PJM Trans Enhancement Charge	5	(3)	(2)	20	5	5	21	35	23	44	58	38	249						
5650018	PJM Trans Enhancement Credits													0						
5660000	Misc Transmission Expenses	57	72	163	84	39	71	112	82	59	134	43	97	1,013						
5670001	Rents - Nonassociated				1									1						
5680000	Maint Supv & Engineering	15	14	23	12	20	14	15	14	12	13	18	12	182						
5690000	Maintenance of Structures		4	19	2	5	4	1	1	1	1	3		41						
5691000	Maint of Computer Hardware	1	1	1	1	6	4	4	3	3	3	4	3	34						
5692000	Maint of Computer Software	12	11	20	16	28	20	19	22	15	16	27	20	226						
5693000	Maint of Communication Equip			1		38	24	18	19	18	14	23	17	172						
5700000	Maint of Station Equipment	83	189	47	106	77	48	88	58	101	58	85	27	967						
5710000	Maintenance of Overhead Lines	285	29	111	42	327	176	134	218	556	104	205	123	2,310						
5730000	Maint of Misc Trnsmssion Plt									3				3						
5757000	PJM Admin-MAM&SC- OSS	10	11	12	14	13	12	4	7	6	10	12	10	121						
5757001	PJM Admin-MAM&SC- Internal	91	89	98	118	111	102	53	51	56	61	86	83	999						
5800000	Oper Supervision & Engineering	131	61	109	18	142	36	128	43	99	136	81	83	1,067						
5810000	Load Dispatching	1	1	2	1	1								1	8					
5820000	Station Expenses	25	22	23	19	23	17	16	15	25	26	26	23	260						
5830000	Overhead Line Expenses	10	19	79	13	55	13	37	115	104	60	52	50	607						
5840000	Underground Line Expenses	10	8	15	8	6	6	9	8	6	8	6	5	95						
5850000	Street Lighting & Signal Sys E	5	4	5	6	5	5	5	5	3	7	6	7	63						
5860000	Meter Expenses	31	32	41	15	58	22	50		21	33	41	62	406						
5870000	Customer Installations Exp	28	25	55	28	45	28	20	22	19	15	26	17	328						
5880000	Miscellaneous Distribution Exp	386	298	522	395	43	321	386	330	213	547		388	3,829						
5890001	Rents - Nonassociated	126	121	124	121	121	121	121	121	120	128	67	113	1,404						
5890002	Rents - Associated	3	3	3	6	6	6	6	6	6	6	6	6	63						

5900000	Maint Supv & Engineering	1		1		1		1		1		1		6
5910000	Maintenance of Structures	1	7	12	2		5	1	2	2	(5)	2		29
5920000	Maint of Station Equipment	59	144	90	43	109	115	42	59	79	89	181	56	1,066
5930000	Maintenance of Overhead Lines	1,364	700	1,699	1,085	1,559	1,512	1,100	1,306	1,332	1,501	1,636	1,209	16,003
5930001	Tree and Brush Control	4	3	19	8	16	11	11	10	9	9	18	10	128
5940000	Maint of Underground Lines	20	35	50	19	38	24	4	25	26	17	28	9	295
5950000	Maint of Lne Trnf,Rglators&Dvr	63	47	84	40	42	56	45	71	83	63	48	15	657
5960000	Maint of Sirt Lghtng & Sgnal S	5	7	10	3	5	5	3	3	3	2	4	4	54
5970000	Maintenance of Meters	14	15	21	12	26	13	17	13	11	17	17	13	189
5980000	Maint of Misc Distribution Pft	61	54	145	67	82	105	57	48	61	32	(85)	35	662
9010000	Supervision - Customer Accts	33	31	52	27	41	32	36	31	25	26	45	29	408
9020000	Meter Reading Expenses	2	2	3	1	2	1	11	2	1	2	2	1	30
9020002	Meter Reading - Regular	71	62	93	59	118	59	59	70	58	53	89	53	844
9020003	Meter Reading - Large Power	4	4	6	4	5	4	4	4	3	4	5	4	51
9020004	Read-In & Read-Out Meters	10	11	17	7	14	8	18	10	12	10	5	1	123
9030000	Cust Records & Collection Exp	47	45	59	41	52	41	52	47	32	37	51	36	540
9030001	Customer Orders & Inquiries	244	233	388	218	290	221	246	277	198	206	293	212	3,026
9030002	Manual Billing	4	3	5	3	4	3	3	5	3	3	5	3	44
9030003	Postage - Customer Bills	73	54	90	3	10	53	64	68	60	61	85	77	698
9030004	Cashiering	9	9	15	11	11	8	8	9	6	18	21	8	133
9030005	Collection Agents Fees & Exp	9	11	10	9	10	14	11	11	12	10	11	11	129
9030006	Credit & Oth Collection Activi	29	66	60	28	47	43	46	45	44	36	88	88	620
9030007	Collectors	60	63	95	51	83	64	77	77	60	59	59	27	775
9030009	Data Processing	18	15	35	10	15	13	13	14	13	17	24	14	201
9040007	Uncoll Accts - Misc Receivable			(7)			4	(1)	(3)	7	(1)	4,240	35	4,274
9050000	Misc Customer Accounts Exp	1	1					1						3
9070000	Supervision - Customer Service	22	22	34	17	27	23	20	14	14	10	17	17	237
9070001	Supervision - DSM	1	1			1	1							4
9080000	Customer Assistance Expenses	39	36	44	27	42	35	38	44	35	36	49	31	456
9080009	Cust Assistance Expense - DSM	72	77	118	133	134	117	37	30	30	34	43	32	857
9090000	Information & Instruct Advtis	4	20	5	14	41	26	22	29	23	14	3	16	217
9100000	Misc Cust Svc&Informational Ex	8	2	3	1	8	3	4	2	2	5	8	6	52
9200000	Administrative & Gen Salaries	626	465	768	861	217	447	682	556	281	639	218	600	6,360
9210001	Off Supl & Exp - Nonassociated	57	57	(57)	161	111	58	48	171	32	130	81	19	868
9220000	Administrative Exp Trnsf - Cr	(3)												(3)
9220001	Admin Exp Trnsf to Cnstrction	(27)	(34)	(39)	(29)	(43)	(45)	(23)	(44)	(30)	(20)	(43)	(29)	(406)
9220004	Admin Exp Trnsf to ABD	(1)	(1)	(1)	(1)	(1)		(1)		(1)	(1)	(1)	(3)	(12)
9220125	SSA Expense Transfers BL	(37)	(40)	(41)	(71)	(48)	(51)	(47)	(58)	(47)	(55)	(49)	(53)	(597)
9230001	Outside Svcs Empl - Nonassoc	106	93	(14)	70	78	79	70	49	27	9	33	30	630
9230003	AEpsc Billed to Client Co	477	379	487	325	689	490	388	391	233	452	476	466	5,253
9240000	Property Insurance	32	32	32	31	31	27	30	30	30	31	31	31	368
9250000	Injuries and Damages	78	78	83	80	79	67	87	82	83	83	85	83	968
9250001	Safety Dinners and Awards			1	1									2
9250002	Emp Accdent Prvntion-Adm Exp	11	10	14	4	10	8	9	15	6	9	4	7	107
9250006	Wrkrs Cmpnstrn Pre&Sif Ins Prv	232	(15)	(58)	39	31	36	34	24	53	12	(4)	26	410
9250007	Prsnal Injries&Prop Dmage-Pub	8	2			11			1			1		23
9250010	Frg Ben Loading - Workers Comp	(10)	(17)	(15)	(10)	(20)	(12)	(11)	(12)	(10)	(10)	(20)	(13)	(160)
9260000	Employee Pensions & Benefits	1	1	1	1	1	1	1	1	1	1	1	1	9
9260001	Edit & Print Empl Pub-Salaries	2	2	3	2	1	1	1	2			2	1	17
9260002	Pension & Group Ins Admin		1	2	1	1	2	1	2		2	1	1	14
9260003	Pension Plan	84	84	84	50	50	149	83	83	83	83	83	83	999
9260004	Group Life Insurance Premiums	12	12	12	15	14	7	12	12	12	13	13	12	146
9260005	Group Medical Ins Premiums	317	316	316	352	347	349	350	352	352	353	354	355	4,113
9260007	Group L-T Disability Ins Prem	16	15	12	15	16	16	17	16	9	6	6	6	150

9260009	Group Dental Insurance Prem	22	22	22	23	22	22	22	23	23	23	23	23	270	
9260010	Training Administration Exp							4					2	4	
9260012	Employee Activities													2	
9260014	Educational Assistance Pmts			1	2	5	3	1		1		3	214	16	
9260021	Postretirement Benefits - OPEB	221	221	221	208	208	226	214	214	214	228	214	214	2,603	
9260027	Savings Plan Contributions	110	117	175	117	177	90	114	130	134	122	181	101	1,568	
9260036	Deferred Compensation												(2)	(2)	
9260037	Supplemental Pension			1			1		1		1		1	5	
9260050	Frg Ben Loading - Pension	(30)	(30)	(25)	(14)	(29)	(18)	(32)	(32)	(28)	(29)	(49)	(33)	(349)	
9260051	Frg Ben Loading - Grp Ins	(132)	(132)	(110)	(106)	(211)	(131)	(120)	(125)	(109)	(113)	(214)	(143)	(1,646)	
9260052	Frg Ben Loading - Savings	(41)	(42)	(60)	(36)	(68)	(41)	(45)	(50)	(45)	(42)	(72)	(54)	(596)	
9260053	Frg Ben Loading - OPEB	(53)	(53)	(44)	(36)	(70)	(43)	(50)	(52)	(46)	(48)	(82)	(55)	(632)	
9260055	IntercoFringeOffset- Don't Use	(68)	(75)	(87)	(55)	(103)	(59)	(56)	(66)	(108)	(55)	(99)	(78)	(909)	
9260057	Postret Ben Medicare Subsidy	(79)	(79)	(79)	(84)	(84)	(74)	(80)	(80)	(80)	(79)	(80)	(80)	(958)	
9260058	Frg Ben Loading - Accrual	(52)	(84)	(14)	(2)	168	(41)	(21)	(71)	13	(48)	144	(32)	(40)	
9270000	Franchise Requirements	14	11	15	14	14	15	16	13	14	17	16	15	174	
9280002	Regulatory Commission Exp-Case												2	13	
9301001	Newspaper Advertising Space	1	1	3	1	1	1	1	2				1	2	
9301002	Radio Station Advertising Time								2					1	
9301008	Direct Mail and Handouts												10	10	
9301009	Fairs, Shows, and Exhibits	1											4	34	
9301012	Public Opinion Surveys				15		4	4			4		1	72	
9301013	Movies Slide Films & Speeches	3			13	4	5	5	7	5	8	7	10	361	
9301015	Other Corporate Comm Exp	5	5	7	65	12	14	26	5	61	3		6	29	
9302000	Misc General Expenses	7	19	139	4	2	1	4	3	1		1		8	
9302003	Corporate & Fiscal Expenses	3	3	1					1	2	1	1			
9302004	Research, Develop&Demonstr Exp		2	1							40	141	294	810	
9302007	Assoc Business Development Exp	19	11	36	17	17	93	27	18	97			1	1	
9310000	Rents										7	8	7	95	
9310001	Rents - Real Property	8	8	9	8	8	8	8	8	8	7	8	24	287	
9310002	Rents - Personal Property	25	24	24	25	24	24	24	24	23	23	23	23	279	
9310003	Rents - Real Property - Assoc	24	24	24	22	11	36	23	23	23	23	33	19	379	
9350001	Maint of Structures - Owned	24	21	128	36	32	21	12	15	21	17	33	3	57	
9350002	Maint of Structures - Leased	3	2	3	2	4	4	11	3	12	5	5		4	
9350003	Maint of Prprty Held Fture Use				4									0	
9350006	Maint of Carrier Equipment													0	
9350007	Maint of Radio Equip - Owned													1,124	
9350013	Maint of Cmmncation Eq-Unall	102	75	137	74	119	78	77	85	115	66	120	76	1	
9350015	Maint of Office Furniture & Eq			1											
	TOTAL OPERATING REVENUES, NET	42,195	44,903	60,732	56,548	50,844	50,192	43,998	44,929	48,678	63,244	62,090	54,589	622,942	

	Increase/(Decrease)													Total
4030001	Depreciation Exp	588	469	595	723	731	807	(1,043)	315	377	330	306	358	4,556
4031002	Depr Exp - Removal Cost	(449)	(453)	(450)	(451)	(451)	(451)	1,352	0	0	0	0	0	(1,353)
4040001	Amort. of Plant	29	29	(7)	24	22	20	51	50	57	55	54	45	429
4060001	Amort of Plt Acq Adj	0	0	0	0	0	0	0	0	0	0	0	0	0
4073000	Regulatory Debits	(42)	(43)	(42)	(43)	(42)	(43)	(42)	(43)	(42)	(43)	(43)	0	(425)
4081002	FICA	3	(28)	57	(27)	56	(29)	(24)	(51)	(6)	(18)	(18)	(51)	(136)
4081003	Federal Unemployment Tax	0	0	3	(2)	0	0	(1)	0	0	(1)	0	0	(1)
408100505	Real & Personal Property Taxes	0	0	(61)	(1)	0	0	20	(90)	(47)	0	0	0	(179)
408100506	Real & Personal Property Taxes	(744)	(885)	(672)	0	1,500	0	0	(11)	0	0	0	0	(812)
408100507	Real & Personal Property Taxes	660	660	660	(660)	(660)	(661)	195	(660)	(660)	(662)	(660)	(660)	(3,108)
408100508	Real & Personal Property Taxes	0	0	0	721	721	721	552	750	750	750	750	750	6,465
408100607	State Gross Receipts Tax	(14)	2	(14)	0	26	0	0	(10)	10	0	0	0	0
408100608	State Gross Receipts Tax	10	62	10	(10)	(27)	(10)	(10)	(20)	(10)	(10)	(6)	(10)	(31)
408100609	State Gross Receipts Tax	0	0	0	14	14	14	14	50	14	14	9	14	157
4081007	State Unemployment Tax	0	0	4	(5)	1	23	(8)	0	0	0	0	0	15
408100806	State Franchise Taxes	(32)	0	0	0	0	0	0	0	0	0	0	0	(32)
408100807	State Franchise Taxes	(15)	(71)	(15)	0	0	0	0	0	0	0	0	0	(101)
408100808	State Franchise Taxes	13	8	(48)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(144)
408100809	State Franchise Taxes	0	0	0	36	0	0	14	0	0	14	0	0	64
408101407	Federal Excise Taxes	6	0	0	0	0	0	0	0	0	0	0	0	6
408101408	Federal Excise Taxes	2	0	0	0	0	0	0	0	0	0	0	0	2
408101409	Federal Excise Taxes	0	0	0	0	0	0	1	0	0	0	0	0	1
408101807	St Publ Serv Comm Tax/Fees	(57)	(56)	(57)	(56)	(57)	(57)	(56)	(57)	(56)	0	0	0	(509)
408101808	St Publ Serv Comm Tax/Fees	56	56	56	56	56	56	56	56	56	(56)	(56)	(56)	336
408101809	St Publ Serv Comm Tax/Fees	0	0	0	0	0	0	0	0	0	62	62	63	187
408101900	State Sales and Use Taxes	0	(108)	0	(614)	0	0	0	0	0	0	(552)	0	(1,274)
408101907	State Sales and Use Taxes	(15)	(12)	(11)	(2)	0	0	0	0	0	0	0	0	(40)
408101908	State Sales and Use Taxes	1	110	2	78	(3)	(2)	(3)	(2)	(2)	(3)	164	(2)	338
408101909	State Sales and Use Taxes	0	0	0	0	2	2	1	1	2	2	1	1	12
408102906	Real/Pers Prop Tax-Cap Leases	0	0	(5)	0	0	0	0	0	0	0	0	(2)	(23)
408102907	Real/Pers Prop Tax-Cap Leases	(3)	(17)	(1)	0	0	0	0	0	0	0	0	(3)	(18)
408102908	Real/Pers Prop Tax-Cap Leases	3	3	3	(3)	(3)	(3)	(4)	(3)	(3)	(3)	(3)	(2)	(18)
408102909	Real/Pers Prop Tax-Cap Leases	0	0	0	3	3	2	3	3	3	2	3	3	25
4081033	Fringe Benefit Loading - FICA	(34)	(34)	11	(67)	38	10	13	11	10	(38)	65	26	11
4081034	Fringe Benefit Loading - FUT	0	0	0	0	0	0	0	0	0	0	0	0	0
4081035	Fringe Benefit Loading - SUT	0	0	0	(1)	0	0	0	0	0	0	0	0	(1)
408103606	Real Prop Tax-Cap Leases	0	0	(2)	0	0	0	0	0	0	0	0	0	(2)
408103607	Real Prop Tax-Cap Leases	(1)	0	(1)	0	0	0	0	0	0	0	0	0	(2)
408103608	Real Prop Tax-Cap Leases	1	1	1	(1)	(1)	(1)	(2)	(1)	(1)	(1)	(1)	(1)	(7)
408103609	Real Prop Tax-Cap Leases	0	0	0	1	1	1	1	1	1	1	1	1	9
4091001	Income Taxes, UOI - Federal	2,454	(3,542)	836	(7,086)	(3,701)	(1,324)	2,387	2,567	2,699	(794)	(1,080)	(10,186)	(16,770)
409100200	Income Taxes, UOI - State	0	0	37	0	0	0	6	0	0	0	0	0	38
409100205	Income Taxes, UOI - State	0	(30)	0	0	0	0	0	0	0	0	0	0	(30)
409100206	Income Taxes, UOI - State	268	0	0	0	0	0	0	0	0	0	0	0	268
409100207	Income Taxes, UOI - State	30	(591)	(215)	0	0	0	0	0	0	0	0	0	(776)
409100208	Income Taxes, UOI - State	(53)	152	406	(470)	(31)	(14)	83	(247)	(183)	(368)	(145)	(180)	(1,050)
409100209	Income Taxes, UOI - State	0	0	0	(692)	(303)	423	(5)	133	380	293	153	(1,442)	(1,060)
4101001	Prov Def I/T Util Op Inc-Fed	(10,946)	7,137	(3,020)	9,344	722	1,551	(1,425)	89	(2,900)	(3,966)	(1,419)	10,982	6,149
4111001	Prv Def I/T-Cr Util Op Inc-Fed	10,398	(4,366)	(6,738)	(1,058)	1,595	(291)	(445)	(206)	(2,141)	3,721	1,102	1,080	2,651
4111005	Accretion Expense	(1)	0	0	0	1	0	0	0	0	0	0	0	0
41114001	ITC Adj, Utility Oper - Fed	0	0	12	5	6	5	6	6	5	6	6	5	62
4117000	Loss From Disposition of Plant	71	193	(265)	0	0	0	0	0	0	0	0	0	(1)
4265009	Factored Cust A/R Exp - Affil	(52)	9	(51)	(60)	(118)	(73)	(42)	(51)	(51)	(55)	(41)	(24)	(609)

4265010	Fact Cust A/R-Bad Debts-Affil	9	(9)	43	(5)	(10)	6	(16)	(15)	(6)	(4)	4	(11)	(14)
5000000	Oper Supervision & Engineering	51	94	149	378	(188)	(25)	33	(82)	(90)	127	(306)	(41)	100
5000001	Oper Super & Eng-RATA-Affil	0	0	0	0	5	0	0	(1)	0	0	0	0	4
5010000	Fuel	(8)	(13)	68	11	(15)	(2)	3	7	42	173	(26)	(6)	234
5010001	Fuel Consumed	4,783	1,246	1,924	3,806	4,667	146	2,833	7,813	4,061	(5,867)	(2,334)	(13,190)	9,888
5010003	Fuel - Procure Unload & Handle	(43)	(90)	(174)	79	51	(28)	(63)	47	(49)	(188)	(21)	(73)	(552)
5010005	Fuel - Deferred	2,566	3,337	10,703	(1,962)	(5,468)	1,719	3,895	2,448	13,369	(133)	7,213	5,868	43,555
5010019	Fuel Oil Consumed	(57)	18	185	80	(153)	92	68	451	(1,746)	26	(409)	68	(1,377)
5010200	PJM Fuel ML 3 Pct -DR	(1,130)	317	248	343	(1,138)	(360)	(289)	(296)	(387)	(406)	398	390	3,886
5010201	PJM Fuel ML 3 Pct -CR	1,130	(317)	(248)	(343)	1,138	360	289	296	387	406	398	390	3,886
5020000	Steam Expenses	11	50	8	117	(55)	10	4	54	(33)	(54)	(8)	(167)	(63)
5020002	Urea Expense	12	6	235	419	311	304	329	198	(22)	(375)	(229)	(692)	496
5050000	Electric Expenses	0	(1)	3	3	6	4	1	5	5	5	6	0	37
5060000	Misc Steam Power Expenses	4,242	(96)	729	(815)	88	(70)	(87)	(112)	48	(249)	95	(1,569)	2,204
5060002	Misc Steam Power Exp-Assoc	(2)	(1)	(1)	(1)	0	0	0	(1)	(1)	1	1	(5)	1
5060003	Removal Cost Expense - Steam	(1)	2	0	0	0	0	0	0	0	0	0	0	1
5060004	NSR Settlement Expense	(4,228)	(27)	0	0	0	(2)	(25)	8	(10)	0	47	3	(4,234)
5060006	Voluntary CO2 Compliance Exp	0	0	17	0	0	0	0	0	0	0	0	2	19
5090000	Allowance Consumption SO2	(39)	(60)	(22)	(80)	(52)	(92)	(72)	22	(36)	(107)	(39)	(100)	(677)
5090003	CO2 Allowance Consumption	2	1	(8)	(1)	0	(1)	(1)	0	0	0	(1)	(2)	(11)
5090005	An. NOx Cons. Exp	0	0	0	0	0	0	0	18	16	19	16	16	69
5100000	Maint Supv & Engineering	4	(2)	0	3	(24)	(13)	(20)	(53)	(50)	62	(49)	(1)	(143)
5110000	Maintenance of Structures	(19)	0	(48)	(3)	(43)	(15)	(42)	(13)	(35)	(6)	(4)	(16)	(244)
5120000	Maintenance of Boiler Plant	273	776	156	162	(237)	(695)	(868)	(3,707)	(864)	(830)	(605)	(186)	(6,625)
5130000	Maintenance of Electric Plant	1,033	530	999	41	144	45	259	(1,304)	(1,294)	(109)	(167)	(87)	90
5140000	Maintenance of Misc Steam Plt	(5)	4	(81)	12	14	(1)	(11)	30	(55)	(2)	(20)	(66)	(181)
5550001	Purch Pwr-NonTrading-Nonassoc	92	86	88	1,026	288	1,310	926	1,900	400	434	297	833	7,680
5550002	Purchased Power - Associated	20	37	(70)	(67)	(34)	(24)	44	(11)	(106)	(39)	(15)	(61)	(326)
5550004	Purchased Power-Pool Capacity	1,889	1,655	1,680	1,907	74	542	461	329	945	303	1,347	(231)	10,901
5550005	Purchased Power - Pool Energy	885	(1,008)	(1,734)	(5,657)	(6,453)	(4,146)	(4,493)	(9,258)	(8,284)	(5,657)	(9,019)	(3,595)	(58,419)
5550023	Purch Power Capacity -NA	0	0	0	0	0	0	0	0	0	136	69	69	274
5550027	Purch Pwr-Non-Fuel Portion-Aff	(601)	(740)	(230)	380	(74)	(314)	(81)	(26)	52	215	73	110	(1,236)
5550032	Gas-Conversion-Mone Plant	1	(51)	7	19	(2)	2	18	9	(68)	(62)	(39)	(37)	(203)
5550035	Normal Purchases (non-ECR)	(253)	162	639	(866)	(762)	(765)	(806)	(763)	(2,333)	(2,743)	(3,448)	(617)	(12,555)
5550036	PJM Emer.Energy Purch.	7	(18)	27	3	(3)	4	0	4	3	0	0	(4)	23
5550039	PJM Inadvertent Mtr Res-OSS	10	(8)	4	(1)	12	1	2	1	(2)	(5)	(7)	8	180
5550040	PJM Inadvertent Mtr Res-LSE	15	6	27	12	104	2	26	13	22	(34)	(21)	8	(61)
5550041	PJM Ancillary Serv.-Sync	(29)	(43)	(22)	34	23	(4)	(1)	1	(3)	(4)	(9)	(4)	(61)
5550046	Purch Power-Fuel Portion-Affil	3,365	2,374	(2,041)	475	410	786	861	(56)	789	(1,048)	(527)	(1,045)	4,343
5550074	PJM Reactive-Charge	6	13	60	(35)	43	11	29	30	37	27	43	39	303
5550075	PJM Reactive-Credit	(6)	(6)	(87)	18	(42)	(34)	(40)	(41)	(41)	(42)	(44)	(40)	(405)
5550076	PJM Black Start-Charge	2	(1)	0	1	0	(1)	0	0	0	(1)	0	0	0
5550077	PJM Black Start-Credit	0	0	0	0	0	0	0	0	0	0	0	1	1
5550078	PJM Regulation-Charge	(100)	28	(176)	(169)	(48)	(203)	(190)	(331)	(591)	(599)	(335)	(282)	(2,996)
5550079	PJM Regulation-Credit	48	53	61	83	27	67	115	234	291	309	132	41	1,461
5550080	PJM Hourly Net Purch.-FERC	(115)	791	(11,750)	(657)	(1,057)	(47)	(1,853)	(2,179)	(2,064)	(1,665)	(662)	(852)	(22,110)
5550083	PJM Spinning Reserve-Charge	1	(6)	(11)	(26)	(42)	(32)	(18)	(11)	(79)	(27)	(12)	10	(253)
5550084	PJM Spinning Reserve-Credit	0	(2)	0	1	(2)	(5)	(47)	(31)	88	(5)	(3)	(1)	(7)
5550088	Normal Capacity Purchases	(111)	(84)	107	(135)	(125)	(144)	(135)	(136)	(347)	(2)	(248)	(229)	(1,589)
5550090	PJM 30m Suppl Rserv Charge LSE	0	0	0	0	4	(3)	3	0	0	0	0	0	4
5550093	Peak Hour Avail charge - LSE	0	0	842	0	0	0	0	0	0	0	0	(1,894)	(1,052)
5550094	Purchased Power - Fuel	0	0	0	234	196	1,003	766	597	789	736	860	714	5,895
5550095	Purchased Power - Non-Fuel	0	0	0	59	49	(108)	0	0	0	0	0	0	0
5550096	Purch Power-Non Trad-Non-Fuel	0	0	0	256	79	(336)	0	0	0	0	0	0	(1)

5550097	Purch Power - Mone - Non-Fuel	0	0	0	9	8	(16)	0	0	0	0	0	0	1
5550098	Purch Power - PJM - Non-Fuel	0	0	0	576	238	(814)	0	0	0	0	0	0	0
5550099	PJM Purchases-non-ECR-Auction	0	0	0	2,006	1,644	968	361	133	1,061	1,224	1,234	587	9,218
5550100	Capacity Purchases-Auction	0	0	0	245	213	130	93	95	32	136	93	39	1,076
5550101	Purch Power-Pool Non-Fuel -Aff	0	0	0	37	16	4	(1)	201	37	292	(87)	168	667
5550102	Pur Power-Pool NonFuel-OSS-Aff	0	0	0	1,854	2,519	1,763	2,064	2,110	3,011	2,685	3,357	2,563	21,926
5550107	Capacity purchases - Trading	0	0	0	0	0	0	0	0	113	248	166	86	613
5560000	Sys Control & Load Dispatching	(1)	(3)	(10)	3	(11)	(9)	(11)	(13)	26	(35)	32	15	(17)
5570000	Other Expenses	22	50	9	97	(43)	(53)	(23)	(38)	32	54	(36)	332	403
5570007	Other Pwr Exp-RECs	0	1	(2)	0	(1)	3	(1)	0	1	0	4	(1)	4
5600000	Oper Supervision & Engineering	12	4	(14)	8	(15)	(5)	(7)	(8)	5	6	(13)	14	(13)
5610000	Load Dispatching	0	(1)	0	0	0	0	0	1	0	26	(27)	0	(1)
5611000	Load Dispatch - Reliability	1	0	0	0	(1)	0	0	(1)	0	1	0	0	0
5612000	Load Dispatch-Mntr&Op TransSys	12	1	(39)	22	(32)	(14)	(6)	(9)	(7)	27	(27)	(1)	(73)
5613000	Load Dispatch-Trans Srvc&Sched	0	0	0	1	0	0	1	0	0	0	0	0	2
5614000	PJM Admin-SSC&DS-OSS	(7)	(7)	(12)	(7)	(8)	(5)	4	0	2	1	(2)	2	(39)
5614001	PJM Admin-SSC&DS-Internal	(53)	(41)	(85)	0	(24)	(21)	27	31	29	57	32	33	(15)
5614007	PJM Admin Defaults LSE	(2)	(12)	(104)	7	10	(162)	42	0	5	(2)	0	(58)	(276)
5614008	PJM Admin Defaults OSS	(2)	2	(12)	1	(6)	(23)	2	0	(2)	2	0	(7)	(45)
5615000	Reliability,Plng&Stds Develop	0	2	2	2	1	1	2	0	2	3	5	1	21
5618000	PJM Admin-RP&SDS-OSS	0	4	0	(7)	(1)	(1)	0	0	0	0	0	0	(5)
5618001	PJM Admin-RP&SDS- Internal	(3)	(2)	(4)	6	(4)	(2)	2	2	2	5	2	3	7
5620001	Station Expenses - Nonassoc	(5)	(4)	3	3	(7)	2	(1)	0	26	1	6	(8)	16
5630000	Overhead Line Expenses	(14)	(2)	(42)	18	(8)	(3)	(15)	13	9	(21)	(26)	(19)	(110)
5650002	Transmssn Elec by Others-NAC	(1)	3	0	0	0	1	0	0	0	(1)	0	(1)	1
5650003	AEP Trans Equalization Agmt	12	12	12	30	(1,160)	(655)	(655)	(655)	(679)	(451)	(535)	(5,406)	
5650012	PJM Trans Enhancement Charge	35	45	44	(18)	106	50	36	21	66	58	45	65	553
5650018	PJM Trans Enhancement Credits	0	0	0	0	0	0	(10)	(5)	(5)	(5)	(32)	(19)	(76)
5660000	Misc Transmission Expenses	9	(20)	208	(303)	49	(31)	(29)	(44)	97	(179)	15	(88)	(316)
5670001	Rents - Nonassociated	0	0	0	1	1	2	4	0	0	0	0	0	8
5680000	Maint Supv & Engineering	(2)	(1)	(15)	4	(11)	(5)	(7)	(6)	(4)	(3)	(10)	(2)	(62)
5690000	Maintenance of Structures	0	(4)	(19)	0	(5)	(3)	0	(1)	0	0	(2)	1	(33)
5691000	Maint of Computer Hardware	2	2	2	3	(2)	0	0	1	1	1	0	1	11
5692000	Maint of Computer Software	8	9	1	13	(7)	6	0	1	3	5	(7)	(3)	29
5693000	Maint of Communication Equip	15	14	12	22	(22)	(10)	(2)	(3)	3	8	(8)	(3)	26
5700000	Maint of Station Equipment	(35)	(141)	9	(28)	(7)	(16)	4	(4)	(57)	(18)	20	28	(245)
5710000	Maintenance of Overhead Lines	17	(14)	(20)	28	(125)	(59)	(25)	(108)	(401)	170	(54)	(15)	(606)
5730000	Maint of Misc Trnsmssion Plt	0	0	0	0	0	0	0	0	(3)	0	0	0	(3)
5757000	PJM Admin-MAM&SC- OSS	(5)	(6)	(6)	(6)	(6)	(4)	(1)	4	(1)	1	0	(2)	(31)
5757001	PJM Admin-MAM&SC- Internal	(27)	(24)	(28)	6	(8)	(1)	27	28	30	44	33	21	101
5800000	Oper Supervision & Engineering	(93)	48	34	47	189	(265)	(41)	42	(99)	(9)	9	(14)	(152)
5810000	Load Dispatching	(1)	(1)	(2)	0	(1)	0	0	0	0	1	(1)	(1)	(6)
5820000	Station Expenses	(8)	0	(12)	5	(9)	(6)	(4)	5	(9)	(1)	1	0	(26)
5830000	Overhead Line Expenses	53	34	(8)	77	(28)	48	418	(56)	(6)	(20)	(42)	63	533
5840000	Underground Line Expenses	(2)	(1)	(9)	3	(1)	(2)	(1)	(2)	1	1	1	1	(11)
5850000	Street Lighting & Signal Sys E	4	0	(1)	(3)	(2)	(2)	0	(1)	1	(3)	0	(2)	(9)
5860000	Meter Expenses	40	58	49	97	(38)	13	(10)	46	42	56	42	21	416
5870000	Customer Installations Exp	(14)	(12)	(38)	(12)	(40)	(18)	(15)	(14)	(10)	(2)	(16)	(1)	(192)
5880000	Miscellaneous Distribution Exp	(150)	(150)	590	(1,028)	261	(110)	(122)	(69)	337	(537)	257	(327)	(1,048)
5890001	Rents - Nonassociated	(13)	(8)	(11)	(3)	(3)	31	31	32	(138)	72	118	0	108
5890002	Rents - Associated	3	3	3	(1)	(1)	0	(1)	(1)	0	(1)	(1)	0	3
5900000	Maint Supv & Engineering	(1)	1	0	0	4	0	0	1	(1)	0	(1)	0	3
5910000	Maintenance of Structures	(1)	(7)	(12)	(1)	1	(4)	(1)	(1)	(1)	5	(2)	0	(24)
5920000	Maint of Station Equipment	(74)	(167)	(32)	20	(56)	(62)	16	(28)	(39)	(10)	(139)	18	(553)

5930000	Maintenance of Overhead Lines	(300)	469	(560)	2,267	9,810	550	(4,317)	1,291	910	62	2,050	1,180	13,412
5930001	Tree and Brush Control	6	7	(2)	7	12	(2)	(2)	0	0	5	(1)	8	38
5940000	Maint of Underground Lines	5	(26)	(35)	(10)	(16)	(11)	19	(21)	(13)	(8)	7	1	(108)
5950000	Maint of Lne Trmf,Rglators&Dv	(52)	(31)	(19)	(15)	(36)	(26)	(14)	(77)	(79)	(56)	(56)	(20)	(481)
5960000	Maint of Strt Lghtng & Sgnal S	2	0	(4)	2	(4)	0	1	(2)	(1)	2	2	3	1
5970000	Maintenance of Meters	(5)	(11)	(16)	(5)	(24)	(8)	(14)	(10)	(6)	(14)	(13)	(9)	(135)
5980000	Maint of Misc Distribution Plt	(33)	(35)	(65)	3	(53)	(66)	4	(7)	(22)	8	132	5	(129)
9010000	Supervision - Customer Accts	1	2	(10)	18	(16)	5	(7)	(2)	11	8	(13)	8	5
9020000	Meter Reading Expenses	0	(1)	3	3	(1)	0	(10)	8	0	(1)	(1)	0	0
9020002	Meter Reading - Regular	(16)	(11)	7	17	(73)	(10)	(12)	(35)	(20)	2	(49)	(4)	(204)
9020003	Meter Reading - Large Power	0	0	(3)	2	(2)	(1)	(1)	(1)	1	(1)	(2)	0	(8)
9020004	Read-In & Read-Out Meters	(8)	(9)	(16)	(5)	(12)	(7)	(16)	(6)	(6)	(3)	1	6	(81)
9030000	Cust Records & Collection Exp	(8)	(6)	(12)	7	(10)	(7)	(2)	(8)	13	14	(3)	8	(14)
9030001	Customer Orders & Inquiries	(4)	(11)	(158)	126	(58)	(24)	(19)	(36)	10	72	(81)	(9)	(192)
9030002	Manual Billing	0	0	(2)	2	(1)	2	0	(1)	0	1	(2)	0	(1)
9030003	Postage - Customer Bills	(41)	31	21	48	41	5	(13)	(1)	6	10	(33)	(22)	52
9030004	Cashiering	(1)	(1)	(6)	3	(4)	(3)	0	(1)	2	4	(12)	12	(7)
9030005	Collection Agents Fees & Exp	2	1	(1)	0	(1)	(5)	(3)	(3)	(3)	(2)	(2)	(3)	(20)
9030006	Credit & Oth Collection Activi	67	24	27	66	23	36	27	46	44	56	2	1	419
9030007	Collectors	(31)	(30)	(61)	(5)	(54)	(30)	(43)	(44)	(24)	(25)	(31)	5	(373)
9030009	Data Processing	(5)	(4)	(14)	9	(4)	1	(3)	(4)	3	0	(4)	4	(21)
9040007	Uncoll Accts - Misc Receivable	(4,245)	0	7	0	10	(2)	(6)	4	2	(8)	(4,240)	(31)	(8,509)
9050000	Misc Customer Accounts Exp	(1)	0	1	2	0	0	1	0	0	0	0	1	4
9070000	Supervision - Customer Service	2	(6)	(12)	2	(14)	(1)	0	3	2	4	(3)	1	(22)
9070001	Supervision - DSM	(1)	(1)	0	1	(1)	(1)	1	0	1	1	0	0	0
9080000	Customer Assistance Expenses	(7)	(2)	(6)	17	(10)	3	(2)	(10)	1	5	(11)	13	(9)
9080009	Cust Assistance Expense - DSM	(43)	(43)	(30)	15	8	(6)	47	40	28	19	1	15	51
9090000	Information & Instruct Advtis	4	(10)	0	8	(5)	(3)	2	(9)	(2)	(2)	(2)	(12)	(31)
9100000	Misc Cust Svc&Informational Ex	(4)	(1)	7	0	(5)	(2)	(1)	0	4	(2)	(1)	(6)	(11)
9200000	Administrative & Gen Salaries	(44)	(30)	(749)	(113)	471	(184)	(174)	(73)	321	(86)	320	(4)	(345)
9210001	Off Supl & Exp - Nonassociated	(30)	45	(38)	(12)	71	(161)	58	(108)	30	(62)	(3)	34	(176)
9220000	Administrative Exp Trnsf - Cr	(6)	(75)	0	0	0	0	0	0	0	(6)	0	0	(87)
9220001	Admin Exp Trnsf to Cnstrction	1	9	13	3	(1)	(6)	(21)	5	(2)	(15)	20	(2)	4
9220004	Admin Exp Trnsf to ABD	(2)	(3)	1	0	1	(4)	1	0	1	0	(1)	3	(3)
9220125	SSA Expense Transfers BL	(9)	(14)	(7)	21	10	13	6	19	6	17	10	10	82
9230001	Outside Svcs Empl - Nonassoc	(57)	(53)	170	10	(29)	(15)	(27)	(17)	35	20	(1)	29	65
9230003	AEPSC Billed to Client Co	104	28	(190)	389	(329)	(212)	(192)	(293)	71	(184)	(333)	(112)	(1,253)
9240000	Property Insurance	(1)	(1)	0	0	1	3	2	2	1	1	4	9	21
9250000	Injuries and Damages	5	5	0	(2)	1	19	(6)	(1)	(2)	14	9	11	53
9250001	Safety Dinners and Awards	0	0	1	(1)	0	0	0	0	0	0	0	0	0
9250002	Emp Accident Prvntion-Adm Exp	2	(1)	(8)	7	0	2	4	(7)	8	1	6	2	16
9250006	Wrkrs Cmpnstn Pre&Slf Ins Prv	(179)	11	109	(45)	(25)	(35)	8	(11)	(66)	178	62	(28)	(21)
9250007	Prsnal Injries&Prop Dmage-Pub	(8)	3	84	47	19	96	72	21	3	8	2	0	347
9250010	Frg Ben Loading - Workers Comp	(6)	1	2	(2)	12	2	3	3	2	1	15	8	41
9260000	Employee Pensions & Benefits	0	1	0	1	0	0	0	0	1	0	0	0	3
9260001	Edit & Prnt Empl Pub-Salaries	(1)	(1)	(3)	0	0	(1)	0	(1)	1	1	0	2	(3)
9260002	Pension & Group Ins Admin	1	(1)	(1)	0	0	(1)	0	0	2	(1)	0	(1)	(2)
9260003	Pension Plan	(1)	(1)	(2)	136	136	33	101	102	101	102	102	101	910
9260004	Group Life Insurance Premiums	0	0	1	(2)	(1)	6	1	1	1	0	(1)	1	7
9260005	Group Medical Ins Premiums	35	37	35	13	59	(39)	28	28	24	151	0	316	687
9260007	Group L-T Disability Ins Prem	(10)	(9)	(9)	(15)	(16)	(16)	(17)	(16)	(9)	(6)	(6)	(6)	(135)
9260009	Group Dental Insurance Prem	1	1	1	(5)	(3)	(2)	(22)	(23)	(23)	(4)	(4)	(4)	(87)
9260010	Training Administration Exp	0	0	0	0	0	3	1	1	0	0	0	0	5
9260012	Employee Activities	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)

9260014	Educational Assistance Pmts	0	0	(1)	2	(4)	0	0	0	1	3	(2)	6	5
9260021	Postretirement Benefits - OPEB	(7)	(7)	(7)	157	157	68	128	128	127	114	128	127	1,113
9260027	Savings Plan Contributions	11	2	(53)	55	(22)	(28)	(11)	(17)	37	48	(68)	43	(3)
9260036	Deferred Compensation	0	0	33	0	0	(1)	0	0	6	0	0	10	48
9260037	Supplemental Pension	0	0	0	0	0	(1)	0	0	0	(1)	0	0	(2)
9260050	Frg Ben Loading - Pension	(9)	(9)	(8)	(29)	1	(18)	(5)	(9)	(10)	(35)	4	(15)	(142)
9260051	Frg Ben Loading - Grp Ins	(40)	(42)	(35)	(85)	92	(24)	(17)	(22)	(27)	(78)	87	8	(183)
9260052	Frg Ben Loading - Savings	(17)	(16)	7	(40)	17	3	10	9	8	(18)	35	15	13
9260053	Frg Ben Loading - OPEB	(12)	(12)	(10)	(69)	6	(40)	(9)	(11)	(13)	(46)	15	(16)	(217)
9260055	IntercoFringeOffset- Don't Use	8	5	30	(48)	20	(20)	(19)	(7)	41	(50)	21	11	(8)
9260057	Postret Ben Medicare Subsidy	(1)	(1)	(1)	6	6	12	(1)	8	8	7	8	8	59
9260058	Frg Ben Loading - Accrual	10	29	65	84	(145)	(14)	(8)	78	(59)	163	(146)	(38)	19
9270000	Franchise Requirements	2	3	5	(1)	1	4	(2)	0	4	(3)	(2)	4	15
9280002	Regulatory Commission Exp-Case	0	0	2	(1)	0	0	0	0	1	(1)	0	0	1
9301001	Newspaper Advertising Space	(1)	(1)	0	2	(1)	8	(1)	1	1	1	1	(1)	9
9301002	Radio Station Advertising Time	0	0	0	0	0	0	0	0	0	0	0	0	0
9301008	Direct Mail and Handouts	0	0	0	0	0	0	0	0	0	1	0	(1)	0
9301009	Fairs, Shows, and Exhibits	0	0	0	0	0	0	0	0	0	0	0	0	0
9301012	Public Opinion Surveys	1	0	11	0	0	6	1	0	7	1	1	(4)	24
9301013	Movies Slide Films & Speeches	(3)	0	0	2	0	(1)	(4)	3	0	(4)	0	(4)	(11)
9301015	Other Corporate Comm Exp	2	6	7	(6)	4	0	(3)	2	3	(5)	0	(1)	9
9302000	Misc General Expenses	4	(13)	(117)	18	(11)	(9)	(24)	5	(52)	3	1	(6)	(201)
9302003	Corporate & Fiscal Expenses	2	(1)	0	(4)	0	0	(4)	1	(1)	2	0	2	(3)
9302004	Research, Develop&Demonstr Exp	0	(2)	0	0	0	0	0	(1)	(2)	(1)	0	2	(4)
9302007	Assoc Business Development Exp	368	789	(28)	1	14	14	39	36	(103)	(33)	(126)	(291)	680
9310000	Rents	0	0	0	0	1	0	1	0	0	(1)	0	0	1
9310001	Rents - Real Property	0	0	(1)	(1)	0	0	0	(1)	0	1	0	0	(2)
9310002	Rents - Personal Property	(1)	(1)	(1)	(2)	(2)	(2)	(2)	(3)	(1)	(2)	(3)	(4)	(24)
9310003	Rents - Real Property - Assoc	(1)	(1)	(1)	(22)	(11)	(36)	(23)	(23)	(23)	(23)	(23)	(23)	(210)
9350001	Maint of Structures - Owned	(1)	(4)	(81)	(11)	(18)	10	11	10	(1)	(2)	(8)	27	(68)
9350002	Maint of Structures - Leased	2	0	7	0	0	(2)	(7)	4	(9)	3	(1)	0	(3)
9350003	Maint of Prprty Held Fture Use	0	0	0	(4)	0	0	0	0	0	0	0	0	(4)
9350006	Maint of Carrier Equipment	0	0	0	0	0	0	0	0	0	1	0	0	1
9350007	Maint of Radio Equip - Owned	0	0	0	0	1	24	11	19	(1)	0	1	0	55
9350013	Maint of Cmmncation Eq-Unall	(38)	(12)	(27)	13	(27)	(3)	6	(5)	(7)	21	(48)	(7)	(134)
9350015	Maint of Office Furniture & Eq	2	2	2	0	0	0	0	0	0	0	0	0	6
	<b>TOTAL OPERATING REVENUES, NET</b>	<b>10,936</b>	<b>8,284</b>	<b>(7,986)</b>	<b>5,688</b>	<b>5,314</b>	<b>98</b>	<b>1,100</b>	<b>1,294</b>	<b>5,806</b>	<b>(14,057)</b>	<b>(7,520)</b>	<b>(12,298)</b>	<b>(3,341)</b>



**KENTUCKY POWER COMPANY**

**Case No. 2009-00459**

		Operating Expenses for the Twelve Months Ending						Percent Increase (Decrease) Over Prior 12 Month Period				
Account	Descr	2004	2005	2006	2007	2008	Test Year	2005	2006	2007	2008	Test Year
5000000	Oper Supervision & Engineering	3,624,550.98	4,321,074.55	4,454,349.34	4,442,636.26	5,457,229.94	5,262,765.64	19.22	3.08	(0.26)	22.84	(3.56)
5000001	Oper Super & Eng-RATA-Affil					16,321.82	20,220.70					23.89
5010000	Fuel	264,333.46	400,582.90	548,335.55	369,250.37	312,402.87	498,444.70	51.54	36.88	(32.66)	(15.40)	59.55
5010001	Fuel Consumed	94,436,232.81	140,012,206.60	140,022,738.73	143,037,089.36	165,511,978.10	167,448,185.07	48.26	0.01	2.15	15.71	1.17
5010003	Fuel - Procure Unload & Handle	2,376,411.75	2,642,432.48	2,830,583.40	2,708,621.80	2,261,244.53	2,015,786.70	11.19	7.12	(4.31)	(16.52)	(10.85)
5010005	Fuel - Deferred	1,163,753.00	(5,667,913.00)	2,043,873.00	(3,578,285.00)	(5,332,622.24)	21,616,808.92	(587.04)	(136.06)	(275.07)	49.03	(505.37)
5010013	Fuel Survey Activity		1.00	1.00	(1.00)	(1.00)				(200.00)	0.00	(100.00)
5010019	Fuel Oil Consumed	1,215,181.03	780,758.89	2,432,234.72	1,578,027.10	4,162,227.00	2,637,969.63	(35.75)	211.52	(35.12)	163.76	(36.62)
5010200	PJM Fuel ML 3 Pct -DR				2,243,896.08	4,999,940.32	1,679,417.40				122.82	(66.41)
5010201	PJM Fuel ML 3 Pct -CR				(2,243,896.08)	(4,999,940.32)	(1,679,417.40)				122.82	(66.41)
5020000	Steam Expenses	1,144,813.66	1,214,109.73	1,101,075.51	1,331,516.91	1,748,150.17	1,615,030.93	6.05	(9.31)	20.93	31.29	(7.61)
5020001	Lime Expense						62.99					
5020002	Urea Expense	782,575.13	1,490,921.97	1,010,750.52	1,729,129.84	2,463,114.41	2,704,321.72	90.51	(32.21)	71.07	42.45	9.79
5020003	Trona Expense						73.57					
5020004	Limestone Expense					20.30	89.53					341.03
5050000	Electric Expenses	92,324.25	66,108.88	56,508.63	63,981.90	68,594.29	105,313.99	(28.39)	(14.52)	13.22	7.21	53.53
5060000	Misc Steam Power Expenses	2,548,334.94	3,350,725.74	3,123,851.92	3,666,251.73	6,090,941.33	3,418,765.01	31.49	(6.77)	17.36	66.14	(43.87)
5060002	Misc Steam Power Exp-Assoc	6,414.00	5,061.00	4,939.00	7,901.00	6,608.00	5,519.00	(21.09)	(2.41)	59.97	(16.37)	(16.48)
5060003	Removal Cost Expense - Steam		319.12	254.38							(102.02)	(23.89)
5060004	NSR Settlement Expense				4,230,170.00	(85,488.23)	(65,065.94)					13.29
5060006	Voluntary CO2 Compliance Exp					17,188.32	19,472.31					
5060025	Misc Stm Pwr Exp Environmental		90.29				13.09		(100.00)			
5090000	Allowance Consumption SO2	3,610,483.28	2,990,658.88	3,406,335.95	2,063,924.85	1,836,776.44	1,281,435.56	(17.17)	13.90	(39.41)	(11.01)	(30.23)
5090002	Allowance Expenses	31,468.86	482.17		0.52			(98.47)	(100.00)		(100.00)	
5090003	CO2 Allowance Consumption		22,130.01	40,223.66	3,728.19		(5,088.00)			81.76	(90.73)	(100.00)
5090005	An. NOx Cons. Exp					69,261.12						
5100000	Maint Supv & Engineering	1,353,936.62	1,254,520.06	941,477.30	645,603.85	612,731.53	467,182.01	(7.34)	(24.95)	(31.43)	(5.09)	(23.75)
5110000	Maintenance of Structures	210,818.69	512,916.96	842,221.10	632,135.34	643,318.60	466,678.77	143.30	64.20	(24.94)	1.77	(27.46)
5120000	Maintenance of Boiler Plant	9,180,356.27	7,846,964.30	7,822,527.66	10,067,794.54	15,764,360.01	7,935,853.15	(14.52)	(0.31)	28.70	56.58	(49.66)
5130000	Maintenance of Electric Plant	1,771,566.79	1,515,397.34	2,229,166.77	2,020,517.08	6,904,381.25	4,431,709.11	(14.46)	47.10	(9.36)	241.71	(35.81)
5140000	Maintenance of Misc Steam Pit	379,127.26	434,363.78	607,148.06	569,995.23	709,949.71	610,980.82	14.57	39.78	(6.12)	24.55	(13.94)
5490000	Misc Other Pwr Generation Exp			1,418.07	0.08					(99.99)	(100.00)	1,671.58
5500001	Purch Pwr-NonTrading-Nonassoc	20,032.34	20,314.65	14,561.76		443,570.10	7,858,180.84	1.41	(28.32)	(100.00)		(68.72)
5500002	Purchased Power - Associated	72,764,050.80		32,890.02	351,586.05	454,200.79	142,066.51	(100.00)			968.97	29.19
5500004	Purchased Power-Pool Capacity	19,698,033.00	35,712,918.00	39,594,362.00	39,864,133.00	51,048,375.00	56,723,940.00	81.30	10.87	0.68	28.06	11.12
5500005	Purchased Power - Pool Energy	47,823,103.41	56,265,406.00	57,468,668.00	57,132,730.06	76,620,222.00	20,058,995.21	17.65	2.14	(0.58)	34.11	(73.82)
5550010	Interchange In - Nonassociated	32,550.00	92,458.50					184.05	(100.00)			
5550011	Interchange Out-Nonassociated	(43,120.00)					273,624.00	(100.00)				
5550023	Purch Power Capacity -NA									0.37	7.62	(5.01)
5550027	Purch Pwr-Non-Fuel Portion-Aff		39,140,193.17	39,284,897.50	42,278,652.00	40,162,411.00	40,496,978.00				7.86	(62.54)
5550032	Gas-Conversion-Mone Plant	1,422,831.35	2,151,479.02	961,025.74	1,036,603.84	388,298.44	227,665.20	51.21	(55.33)			(41.37)
5550034	Pool Purch-Optimization-Affil	472,368.95	3,208,271.06	2,102,451.31				579.19	(34.47)	(100.00)		
5550035	Normal Purchases (non-ECR)	1,103,767.77	730,389.13	4,583,796.07	10,972,968.21	16,959,578.86	3,855,914.32	(33.83)	527.58	139.39	54.56	(77.26)
5550036	PJM Emer.Energy Purch.		2,305.04	1,644.34	1,920.20	27,072.18	34,157.72			(28.66)	16.78	1,309.86
5550038	Buckeye Excess Energy-OSS	658,087.14	2,901,600.57	685,301.42				340.91	(76.38)	(100.00)		
5550039	PJM Inadvertent Mtr Res-OSS	11,576.74	424,532.10	(5,903.41)	32,334.47	643.14	2,781.44	3,567.11	(101.39)	(647.73)	(98.01)	332.48
5550040	PJM Inadvertent Mtr Res-LSE	44,113.36	(1,346.90)	4,280.88	(9,077.62)	(91,121.07)	42,119.93	(103.05)	(417.83)	(312.05)	903.80	(146.22)
5550041	PJM Ancillary Serv.-Sync	118,433.68	317,315.19	142,914.03	505,899.75	29,515.36	62,926.23	167.93	(54.96)	253.99	(94.17)	113.20
5550042	PJM OATT Ancill.-Reactive	36,928.53	428,037.54	136,036.24				1,059.10	(68.22)	(100.00)		
5550043	PJM OATT Ancill. - Black	1,307.69	8,288.29	2,625.95				533.81	(68.32)	(100.00)		

**KENTUCKY POWER COMPANY**

**Case No. 2009-00459**

		Operating Expenses for the Twelve Months Ending						Percent Increase (Decrease) Over Prior 12 Month Period				
Account	Descr	2004	2005	2006	2007	2008	Test Year	2005	2006	2007	2008	Test Year
5550044	Realiz. Sharing-555 Optim.		(563,296.00)	(132,362.00)					(76.50)	(100.00)		
5550045	Realiz. Sharing-PJM OSS PP		(66,857.00)	(1.00)					(100.00)	(100.00)		
5550046	Purch Power-Fuel Portion-Affil		42,023,237.00	53,596,231.00	45,771,576.00	66,094,025.00	66,739,156.88		27.54	(14.60)	44.40	0.98
5550057	PJM Ancill. Regulation Purch.		768,213.50	1,077,478.93					40.26	(100.00)		
5550074	PJM Reactive-Charge			900,835.98	2,099,986.53	2,106,449.22	2,331,123.29			133.12	0.31	10.67
5550075	PJM Reactive-Credit			(789,179.59)	(1,835,072.61)	(1,901,865.32)	(2,205,578.70)			132.53	3.64	15.97
5550076	PJM Black Start-Charge			11,212.10	40,449.83	53,817.38	53,800.40			260.77	33.05	(0.03)
5550077	PJM Black Start-Credit			(9,931.32)	(23,251.94)	(23,134.02)	(23,366.45)			134.13	(0.51)	1.00
5550078	PJM Regulation-Charge			1,907,106.06	5,629,646.70	5,957,828.74	3,209,973.55			195.19	5.83	(46.12)
5550079	PJM Regulation-Credit			(767,835.51)	(1,993,357.51)	(2,232,053.76)	(934,409.73)			159.61	11.97	(58.14)
5550080	PJM Hourly Net Purch.-FERC			3,500,319.73	21,657,494.78	26,651,417.80	15,617,345.13			518.73	23.06	(41.40)
5550083	PJM Spinning Reserve-Charge			1,013.89	38,183.29	300,535.12	64,056.79			3,666.02	687.09	(78.69)
5550084	PJM Spinning Reserve-Credit			(879.32)	(4,452.56)	(3,614.49)	(8,902.63)			406.36	(18.82)	146.30
5550088	Normal Capacity Purchases				1,293,156.89	2,246,186.35	744,569.76				73.70	(66.85)
5550090	PJM 30m Suppl Rserv Charge LSE					169.86	3,876.16					2,181.97
5550093	Peak Hour Avail charge - LSE					1,894,984.96	840.06					(99.96)
5550094	Purchased Power - Fuel						5,894,941.30					
5550099	PJM Purchases-non-ECR-Auction						9,217,530.55					
5550100	Capacity Purchases-Auction						1,076,014.48					
5550101	Purch Power-Pool Non-Fuel -Aff						667,127.00					
5550102	Pur Power-Pool NonFuel-OSS-Aff						21,925,738.00					
5550107	Capacity purchases - Trading						613,230.05					
5560000	Sys Control & Load Dispatching	241,726.77	300,194.41	412,901.85	367,496.34	404,887.34	400,304.00	24.19	37.54	(11.00)	10.17	(1.13)
5560002	PJM Admin.Services-OSS	97,438.22	467,191.80	85,095.83				379.47	(81.79)	(100.00)		
5560003	PJM Admin.Services-LSE	700,678.71	2,808,495.03	781,262.53				300.82	(72.18)	(100.00)		
5560004	Realiz. Sharing-PJM OSS Admin		(81,481.00)	(9,866.00)					(87.89)	(100.00)		
5570000	Other Expenses	3,521,119.67	4,106,992.68	3,729,422.26	2,819,185.88	2,543,433.93	2,866,676.86	16.64	(9.19)	(24.41)	(9.78)	12.71
5570006	PJM Trans.Mkt Expan. Exp.	56,313.32	9,719.71		(453.53)			(82.74)	(100.00)		(100.00)	
5570007	Other Pwr Exp-RECs				1,793.36	3,031.65	8,487.43				69.05	179.96
5570008	Other Pwr Exp-Green Power					59.50	436.18					633.08
5600000	Oper Supervision & Engineering	356,556.74	391,232.59	388,850.97	398,807.89	564,838.83	549,401.52	9.73	(0.61)	2.56	41.63	(2.73)
5610000	Load Dispatching	438,787.91	599,413.16	177,213.35	5,887.16	1,506.06	1,193.96	36.61	(70.44)	(96.68)	(74.42)	(20.72)
5611000	Load Dispatch - Reliability			879.73	6,131.62	10,813.22	11,120.42				596.99	76.35
5612000	Load Dispatch-Mntr&Op TransSys			485,569.24	743,275.88	803,167.09	756,459.04				53.07	8.06
5613000	Load Dispatch-Trans Srv&Sched					226.78	1,909.67					742.08
5614000	PJM Admin-SSC&DS-OSS			198,231.78	202,272.86	99,170.06	86,412.65			2.04	(50.97)	(12.86)
5614001	PJM Admin-SSC&DS-Internal			1,058,960.43	1,445,853.63	877,002.02	1,039,717.95			36.54	(39.34)	18.55
5614007	PJM Admin Defaults LSE				110,919.30	169,299.67	11,075.39				52.63	(93.46)
5614008	PJM Admin Defaults OSS				13,527.35	35,696.06	3,972.06				163.88	(88.87)
5615000	Reliability,Plng&Stds Develop			1,542.49	8,488.32	16,926.42	36,182.06				450.30	99.41
5618000	PJM Admin-RP&SDS-OSS			10,633.55	24,257.54	26,356.33	16,444.01				128.12	8.65
5618001	PJM Admin-RP&SDS- Internal			60,855.60	217,946.43	178,676.90	194,003.52				258.14	(18.02)
5620001	Station Expenses - Nonassoc	143,601.76	191,492.58	197,643.91	177,271.20	199,410.03	221,214.98	33.35	3.21	(10.31)	12.49	10.93
5630000	Overhead Line Expenses	500,075.76	476,292.42	379,468.97	423,147.26	296,747.90	245,649.72	(4.76)	(20.33)	11.51	(29.87)	(17.22)
5640000	Underground Line Expenses	531.41	206.00					(61.24)	(100.00)			
5650002	Transmssn Elec by Others-NAC	111,203.90	130,264.50	105,988.50	115,756.50	118,954.50	117,169.50	17.14	(18.64)	9.22	2.76	(1.50)
5650003	AEP Trans Equalization Agmt	(6,075,045.00)	(3,535,509.00)	(1,985,626.00)	(815,830.00)	(2,022,570.00)	(7,463,087.00)	(41.80)	(43.84)	(58.91)		268.99
5650012	PJM Trans Enhancement Charge				20,294.43	371,998.06	801,835.34				1,733.01	115.55
5650018	PJM Trans Enhancement Credits						(76,108.64)					
5660000	Misc Transmission Expenses	1,042,822.34	866,968.84	731,901.91	808,106.50	1,210,552.81	696,978.50	(16.86)	(15.58)	10.41	49.80	(42.42)

**KENTUCKY POWER COMPANY**

Case No. 2009-00459

		Operating Expenses for the Twelve Months Ending						Percent Increase (Decrease) Over Prior 12 Month Period				
Account	Descr	2004	2005	2006	2007	2008	Test Year	2005	2006	2007	2008	Test Year
								(51.70)	17.45	3.13	10.63	338.42
5670001	Rents - Nonassociated	3,159.00	1,525.66	1,791.87	1,847.96	2,044.47	8,963.43	(3.50)	(24.38)	79.13	1.42	(26.90)
5680000	Maint Supv & Engineering	123,712.62	119,383.70	90,272.72	161,706.87	163,996.18	119,876.22	22.85	(11.89)	354.60	(64.06)	(57.09)
5690000	Maintenance of Structures	10,853.35	13,333.55		11,748.28	53,407.48	19,195.50			(70.68)	281.74	11.30
5691000	Maint of Computer Hardware			36,230.10	10,622.11	40,548.71	45,129.71			(0.32)	152.39	4.04
5692000	Maint of Computer Software			97,583.54	97,268.68	245,493.86	255,420.67			(93.45)	4,033.11	(7.38)
5693000	Maint of Communication Equip			78,766.50	5,162.62	213,376.53	197,623.64				4,033.11	(9.57)
5700000	Maint of Station Equipment	698,790.11	814,211.63	774,329.00	983,263.34	798,670.19	722,205.58	16.52	(4.90)	26.98	(18.77)	(25.67)
5710000	Maintenance of Overhead Lines	1,300,271.21	2,556,019.12	3,975,480.71	2,812,362.24	2,292,773.44	1,704,251.06	96.58		(29.26)	(18.48)	(25.67)
5720000	Maint of Underground Lines		(1.29)		979.45	6.83	109.91		(100.00)		(99.30)	1,509.22
5730000	Maint of Misc Trnsmssn Plt	1,983.59	14,870.61	5,294.04	5,882.41	3,472.16	749.20	649.68	(64.40)	11.11	(40.97)	(78.42)
5757000	PJM Admin-MAM&SC- OSS			178,939.35	175,368.11	104,687.01	90,426.16				21.77	(25.87)
5757001	PJM Admin-MAM&SC- Internal			1,021,078.60	1,243,330.33	921,699.31	1,100,472.23				21.77	(25.87)
5800000	Oper Supervision & Engineering	861,900.30	1,065,315.96	815,606.77	1,009,894.40	1,055,735.47	915,295.56	23.60	(23.44)	23.82	4.54	(13.30)
5810000	Load Dispatching	332,738.16	359,950.42	14,161.09	12,278.60	5,087.89	2,437.27	8.18	(96.07)	(13.29)	(58.56)	(52.10)
5820000	Station Expenses	236,890.73	219,082.59	220,489.51	226,308.39	240,604.88	233,874.92	(7.52)	0.64	2.64	6.32	(2.80)
5830000	Overhead Line Expenses	172,972.38	230,240.70	195,116.80	202,473.49	685,564.65	1,139,937.97	33.11	(15.26)	3.77	238.59	66.28
5840000	Underground Line Expenses	30,162.37	29,361.48	88,832.87	100,283.05	81,072.84	84,148.12	(2.66)	202.55	12.89	(19.16)	3.79
5850000	Street Lighting & Signal Sys E	14,090.92	4,071.49	8,574.43	91,986.80	64,845.39	53,924.38	(71.11)	110.60	972.80	(29.51)	(16.84)
5860000	Meter Expenses	518,466.21	647,746.70	598,878.95	260,408.53	553,551.98	822,179.40	24.94	(7.54)	(56.52)	112.57	48.53
5870000	Customer Installations Exp	197,029.64	362,081.15	358,080.79	375,546.33	262,870.42	135,926.73	83.77	(1.10)	4.88	(30.00)	(48.29)
5880000	Miscellaneous Distribution Exp	2,699,273.67	3,780,010.32	2,795,728.98	3,643,323.73	4,117,799.68	2,780,650.62	40.04	(26.04)	30.32	13.02	(32.47)
5890001	Rents - Nonassociated	1,300,910.73	1,304,918.71	1,548,425.83	1,512,458.80	1,371,980.27	1,512,404.15	0.31	18.66	(2.32)	(9.29)	10.24
5890002	Rents - Associated		87,925.20	60,403.08	37,634.52	70,108.67	66,069.48		(31.30)	(37.69)	86.29	(5.76)
5900000	Maint Supv & Engineering	19,928.00	9,924.30	7,272.39	8,801.86	5,936.22	8,908.69	(50.20)	(26.72)	21.03	(32.56)	50.07
5910000	Maintenance of Structures	10,277.07	9,153.39	41,717.14	33,185.69	9,815.26	5,215.02	(10.93)	355.76	(20.45)	(70.42)	(46.87)
5920000	Maint of Station Equipment	743,177.14	738,860.18	893,729.26	755,513.72	793,557.18	513,051.37	(0.58)	20.96	(15.47)	5.04	(35.35)
5930000	Maintenance of Overhead Lines	13,965,041.89	11,851,456.39	14,024,573.23	14,372,082.91	15,612,653.87	29,414,945.88	(15.13)	18.34	2.48	8.63	88.40
5930001	Tree and Brush Control		63,936.24	100,815.16	67,889.04	138,833.99	165,452.19		57.68	(32.66)	104.50	19.17
5940000	Maint of Underground Lines	108,486.84	162,497.30	235,019.49	303,307.49	236,612.63	186,535.72	49.79	44.63	29.06	(21.99)	(21.16)
5950000	Maint of Lne Trnf,Rglators&Dvi	800,198.44	458,457.04	566,482.59	772,125.91	555,405.33	175,506.74	(42.71)	23.56	36.30	(28.07)	(68.40)
5960000	Maint of Strt Lghtng & Sgnal S	71,655.17	61,543.52	38,858.40	64,928.33	53,424.94	54,714.36	(14.11)	(36.86)	67.09	(17.72)	2.41
5970000	Maintenance of Meters	65,099.62	80,811.36	152,261.86	131,766.07	158,120.62	53,815.78	24.13	88.42	(13.46)	20.00	(65.97)
5980000	Maint of Misc Distribution Plt	492,889.38	377,556.93	367,088.26	585,361.07	528,700.28	533,228.19	(23.40)	(2.77)	59.46	(9.68)	0.86
9010000	Supervision - Customer Accts	495,738.49	430,642.66	360,551.56	429,649.18	401,084.91	413,377.90	(13.13)	(16.28)	19.16	(6.65)	3.06
9020000	Meter Reading Expenses	127,276.76	59,286.76	55,510.77	53,427.41	32,580.07	29,696.82	(53.42)	(6.37)	(3.75)	(39.02)	(8.85)
9020001	Customer Card Reading		37.94	23.22		12.56	0.06		(38.80)	(100.00)		(99.52)
9020002	Meter Reading - Regular	1,983,022.80	1,524,943.53	1,077,801.60	846,635.42	825,287.20	640,436.55	(23.10)	(29.32)	(21.45)	(2.52)	(22.40)
9020003	Meter Reading - Large Power	35,577.61	39,074.24	40,089.59	49,050.73	46,313.66	42,655.21	9.83	2.60	22.35	(5.58)	(7.90)
9020004	Read-In & Read-Out Meters	148,037.34	101,362.11	75,202.71	124,564.69	89,776.92	41,560.59	(31.53)	(25.81)	65.64	(27.93)	(53.71)
9030000	Cust Records & Collection Exp	523,478.31	669,170.13	637,761.01	551,179.69	514,239.65	526,470.92	27.83	(4.69)	(13.58)	(6.70)	2.38
9030001	Customer Orders & Inquires	3,309,051.07	2,915,001.91	3,174,548.35	3,166,324.93	2,853,139.98	2,834,149.71	(11.91)	8.90	(0.26)	(9.89)	(0.67)
9030002	Manual Billing	27,585.04	32,286.65	38,479.73	43,502.58	42,452.98	42,642.72	17.04	19.18	13.05	(2.41)	0.45
9030003	Postage - Customer Bills	684,586.47	638,249.24	639,841.46	691,976.01	710,309.77	750,042.29	(6.77)	0.25	8.15	2.65	5.59
9030004	Cashiering	162,257.46	137,373.04	132,777.88	135,819.57	124,456.14	125,913.11	(15.34)	(3.35)	2.29	(8.37)	1.17
9030005	Collection Agents Fees & Exp	124,096.96	128,468.18	134,093.70	129,974.62	130,849.89	109,195.57	3.52	4.38	(3.07)	0.67	(16.55)
9030006	Credit & Oth Collection Activi	482,821.88	571,940.04	578,091.43	618,086.55	739,408.35	1,038,985.88	18.46	1.08	6.92	19.63	40.52
9030007	Collectors	657,056.45	471,370.68	485,945.31	697,779.77	654,550.83	402,314.33	(28.26)	3.09	43.59	(6.20)	(38.54)
9030009	Data Processing	140,306.19	105,638.57	126,076.15	170,716.20	178,801.46	179,994.61	(24.71)	19.35	35.41	4.74	0.67
9040000	Uncollectible Accounts	(26,812.48)						(100.00)			(100.00)	
9040003	Uncoll Accts-Power Trading	(3,234.75)	41,413.65	220.33	(1,341.53)			(1,380.27)	(99.47)	(708.87)	(100.00)	

**KENTUCKY POWER COMPANY**

Case No. 2009-00459

Operating Expenses for the Twelve Months Ending													Percent Increase (Decrease) Over Prior 12 Month Period				
Account	Descr	2004	2005	2006	2007	2008	Test Year	2005	2006	2007	2008	Test Year					
9040007	Uncoll Accts - Misc Receivable	48,517.53	6,379.24	17,602.70	1,237.60	37,058.71	(4,235,336.19)	(86.85)	175.94	(92.97)	2,894.40	(11,528.72)					
9050000	Misc Customer Accounts Exp	18,730.71	15,566.28	2,104.37	2,888.30	4,228.73	7,516.43	(16.89)	(86.48)	37.25	46.41	77.75					
9070000	Supervision - Customer Service	266,611.66	350,621.71	415,800.34	274,816.31	220,132.54	214,736.43	31.51	18.59	(33.91)	(19.90)	(2.45)					
9070001	Supervision - DSM	691.44	1,224.25	2,125.06	2,899.76	3,331.19	4,035.83	77.06	73.58	36.46	14.88	21.15					
9080000	Customer Assistance Expenses	281,741.05	529,698.27	818,480.13	512,293.92	441,146.28	447,330.31	88.01	54.52	(37.41)	(13.89)	1.40					
9080001	DSM-Customer Advisory Grp	1,988.38						(100.00)									
9080008	Cust Assistnce - M&CS Trning		103.85						(100.00)								
9080009	Cust Assistance Expense - DSM	670,352.63	631,654.26	754,154.14	841,236.81	740,732.97	908,237.22	(5.77)	19.39	11.55	(11.95)	22.61					
9090000	Information & Instruct Advertis	95,140.91	138,123.30	216,219.92	270,404.13	210,908.82	186,091.98	45.18	56.54	25.06	(22.00)	(11.77)					
9100000	Misc Cust Svc&Informational Ex	1,819.28	805.10	49,143.74	110,841.24	53,977.81	41,622.17	(55.75)	6,004.05	125.54	(51.30)	(22.89)					
9100001	Misc Cust Svc & Info Exp - RCS				66.62	1.38					(97.93)	(100.00)					
9110002	Supervision - Comm & Ind	25.40	13.04	24.83	22.62			(48.66)	90.38	(8.88)	(100.00)						
9120000	Demonstrating & Selling Exp	10,441.48	98.92					(99.05)	(100.00)								
9120001	Demo & Selling Exp - Res		1.99						(100.00)								
9120003	Demo & Selling Exp - Area Dev	703.33	510.99	(194.75)				(27.35)	(138.11)	(100.00)							
9130000	Advertising Expenses		458.16						(100.00)								
9130001	Advertising Exp - Residential		4,497.36				76.80		(100.00)								
9200000	Administrative & Gen Salaries	6,446,547.23	7,933,348.15	7,238,862.10	6,832,734.62	5,537,553.94	6,014,942.36	23.06	(8.75)	(5.61)	(18.96)	8.62					
9200003	Admin & Gen Salaries Trnsfr		31.46						(100.00)								
9200004	I C Adjustments				153.68	289.48					88.37	(100.00)					
9210001	Off Supl & Exp - Nonassociated	640,681.91	929,465.35	838,296.47	675,890.96	844,885.55	691,411.84	45.07	(9.81)	(19.37)	25.00	(18.17)					
9210002	Off Supl & Exp - Associated	27,960.00						(100.00)									
9210003	Office Supplies & Exp - Trnsf	1,064.34	745.78	993.92	493.24	115.93		(29.93)	33.27	(50.37)	(76.50)	(100.00)					
9210004	Office Utilities	38.05	(31.67)		0.69			(183.23)	(100.00)		(100.00)						
9210005	Cellular Phones and Pagers					2.43	15.69					545.68					
9220000	Administrative Exp Trnsf - Cr	(159,320.04)	(296,539.73)	(68.19)	(2,787.98)	(83,678.20)	(90,147.42)	86.13	(99.98)	3,988.55	2,901.39	7.73					
9220001	Admin Exp Trnsf to Cnstrction	(269,343.00)	(263,279.00)	(257,618.00)	(497,901.80)	(381,892.92)	(401,218.33)	(2.25)	(2.15)	93.27	(23.30)	5.06					
9220003	Admin Exp Trnsf Non-Utlty Acct	42.09		29.81				(100.00)		(100.00)							
9220004	Admin Exp Trnsf to ABD	(31,572.10)	(24,840.49)	(16,378.44)	(26,362.67)	(16,234.81)	(15,738.95)	(21.32)	(34.07)	60.96	(38.42)	(3.05)					
9220125	SSA Expense Transfers BL	(55,018.16)	(331,507.15)	(411,513.05)	(458,958.79)	(628,870.29)	(514,385.91)	502.54	24.13	11.53	37.02	(18.20)					
9220127	SSA Expense Transfers IT						(53.00)										
9220129	SLA Expense Transfers TC		(839.37)						(100.00)								
9230001	Outside Svcs Empl - Nonassoc	2,478,800.86	1,978,543.49	1,481,670.23	1,492,230.28	689,828.57	695,083.30	(20.18)	(25.11)	0.71	(53.77)	0.76					
9230002	Outside Svcs Empl - Assoc			322.23	(323.89)					(200.52)	(100.00)						
9230003	AEPSC Billed to Client Co	4,762,987.96	3,799,020.44	4,693,741.90	4,386,692.03	5,195,663.41	3,999,836.85	(20.24)	23.55	(6.54)	18.44	(23.02)					
9240000	Property Insurance	315,459.66	389,528.35	432,957.56	501,343.91	367,523.01	392,914.78	23.48	11.15	15.80	(26.69)	6.91					
9250000	Injures and Damages	889,060.62	742,931.02	947,628.50	935,670.33	977,636.85	1,021,311.23	(16.44)	27.55	(1.26)	4.49	4.47					
9250001	Safety Dinners and Awards	104.10	85.71	2,729.60	5,860.85	3,443.83	2,098.58	(17.67)	3,084.69	114.71	(41.24)	(39.06)					
9250002	Emp Accident Prvntion-Adm Exp	34,102.43	17,932.93	13,222.36	100,362.66	99,279.32	123,145.14	(47.41)	(26.27)	659.04	(1.08)	24.04					
9250004	Injuries to Employees	1,037.45		34.23	43.82		117.77	(100.00)		28.02	(100.00)						
9250006	Wrks Cmpnsth Pre&Sif Ins Prv	10,638.44	193,517.16	1,422,719.79	395,229.91	352,123.05	388,767.27	1,719.04	635.19	(72.22)	(10.91)	10.41					
9250007	Prsnal Injnes&Prop Dmage-Pub	27,421.45	24,392.21	31,757.56	79,567.29	100,672.85	369,911.26	(11.05)	30.20	150.55	26.53	267.44					
9250009	Directors Travel/Accident Ins				198.17						(100.00)						
9250010	Frg Ben Loading - Workers Comp			(50,969.76)	(123,441.04)	(162,960.12)	(120,935.74)			142.18	32.01	(25.79)					
9260000	Employee Pensions & Benefits	10,088.07	9,534.38	28,827.94	18,249.40	9,443.27	9,912.65	(5.49)	202.36	(36.70)	(48.25)	4.97					
9260001	Edit & Print Empl Pub-Salaries	16,856.38	25,884.36	16,318.49	20,059.02	11,983.85	13,858.59	53.56	(36.96)	22.92	(40.26)	15.64					
9260002	Pension & Group Ins Admin	15,438.68	31,912.19	13,859.96	16,776.55	13,985.00	12,012.00	106.70	(56.57)	21.04	(16.64)	(14.11)					
9260003	Pension Plan	554,616.00	1,486,993.42	1,427,412.97	1,014,051.91	990,243.97	1,909,099.17	168.11	(4.01)	(28.96)	(2.35)	92.79					
9260004	Group Life Insurance Premiums	140,339.46	82,188.56	130,149.55	146,634.10	147,359.08	153,264.25	(41.44)	58.35	12.67	0.49	4.01					
9260005	Group Medical Ins Premiums	2,958,521.46	3,154,963.66	3,413,086.65	3,789,829.16	4,218,849.93	4,800,068.28	6.64	8.18	11.04	11.32	13.78					

**KENTUCKY POWER COMPANY**

Case No. 2009-00459

Operating Expenses for the Twelve Months Ending												Percent Increase (Decrease) Over Prior 12 Month Period				
Account	Descr	2004	2005	2006	2007	2008	Test Year	2005	2006	2007	2008	Test Year				
9260006	Physical Examinations	1,873.94	2,325.22	310.42	80.45	323.20	125.00	24.08	(86.65)	(74.08)	301.75	(61.32)				
9260007	Group L-T Disability Ins Prem	143,843.50	137,693.40	106,192.19	180,535.84	122,937.53	15,638.40	(4.28)	(22.88)	70.01	(31.90)	(87.28)				
9260009	Group Dental Insurance Prem	174,203.74	200,523.77	245,716.81	262,006.37	270,667.00	183,172.78	15.11	22.54	6.63	3.31	(32.33)				
9260010	Training Administration Exp	124.14	458.75	3,430.01	895.93	4,218.82	9,215.18	269.55	647.68	(73.88)	370.89	118.43				
9260012	Employee Activities	50.50	1,575.64	441.53	3,023.70	741.95	(100.00)	(71.98)	584.82	(75.46)	28.01					
9260014	Educational Assistance Pmts	3,518.05	13,071.90	9,363.06	17,544.78	16,164.75	20,692.88	271.57	(28.37)	87.38	(7.87)	28.01				
9260019	Employee Benefit Exp - COLI	34,386.76	4,050.00	4,000.00				(88.22)	(1.23)	(100.00)						
9260021	Postretirement Benefits - OPEB	3,651,336.00	3,139,521.37	2,994,221.17	2,650,830.03	2,581,261.97	3,716,414.73	(14.02)	(4.63)	(11.47)	(2.62)	43.98				
9260026	Savings Plan Administration		85,343.26							(100.00)						
9260027	Savings Plan Contributions	1,050,296.92	1,342,184.02	1,314,423.69	1,472,043.69	1,527,571.98	1,564,776.66	27.79	(2.07)	11.99	3.77	2.44				
9260036	Deferred Compensation	(27,018.03)	(2,504.63)	(5,810.01)	(471.69)	31,262.90	46,072.15	(90.73)	131.97	(91.88)	(6,727.85)	47.37				
9260037	Supplemental Pension	16,188.00	18,997.00	6,883.94	4,124.97	5,243.03	3,410.65	17.35	(63.76)	(40.08)	27.10	(34.95)				
9260040	SFAS 112 Postemployment Benef	178,917.00	(178,921.00)					(200.00)	(100.00)							
9260050	Frg Ben Loading - Pension	(49,632.45)	(635,134.65)	(640,248.98)	(370,824.60)	(375,871.86)	(491,021.05)	1,179.68	0.81	(42.08)	1.36	30.64				
9260051	Frg Ben Loading - Grp Ins	(1,425,676.01)	(1,633,169.71)	(1,613,381.87)	(1,659,722.75)	(1,763,432.40)	(1,828,685.25)	14.55	(1.21)	2.87	6.25	3.70				
9260052	Frg Ben Loading - Savings	(340,825.60)	(541,554.48)	(530,598.67)	(573,964.15)	(621,432.54)	(582,815.59)	58.89	(2.02)	8.17	8.27	(6.21)				
9260053	Frg Ben Loading - OPEB	(1,501,905.63)	(1,138,365.68)	(867,418.14)	(676,432.74)	(665,428.83)	(848,957.43)	(24.21)	(23.80)	(22.02)	(1.63)	27.58				
9260055	IntercoFringeOffset- Don't Use	(1,066,410.28)	(950,776.21)	(1,047,520.08)	(919,641.13)	(865,051.99)	(917,945.35)	(10.84)	10.18	(12.21)	(5.94)	6.11				
9260056	Fidelity Stock Option Admin		(2.15)						(100.00)							
9260057	Postret Ben Medicare Subsidy	(689,957.74)	(935,509.00)	(944,069.26)	(945,299.00)	(962,845.94)	(900,086.12)	35.59	0.92	0.13	1.86	(6.52)				
9260058	Frg Ben Loading - Accrual			(263,378.60)	19,061.08	64,896.45	(21,294.20)			(107.24)	240.47	(132.81)				
9270000	Franchise Requirements	151,836.34	138,504.08	161,039.15	168,749.53	183,096.07	188,466.54	(8.78)	16.27	4.79	8.50	2.93				
9280000	Regulatory Commission Exp					3.11	39.41					1,167.20				
9280001	Regulatory Commission Exp-Adm	153,201.00	8,764.00			12.99	253.32	(94.28)	(100.00)			1,850.12				
9280002	Regulatory Commission Exp-Case	1,750.00	1,010.45	169,397.37	1,106.16	2,010.04	795.71	(42.26)	16,664.48	(99.35)	81.71	(60.41)				
9301000	General Advertising Expenses	16,811.02	4,812.78		985.13	77.60		(71.37)	(100.00)		(92.12)	(100.00)				
9301001	Newspaper Advertising Space	20,733.23	177,242.87	19,903.23	18,154.80	10,956.86	22,468.09	754.87	(88.77)	(8.78)	(39.65)	105.06				
9301002	Radio Station Advertising Time				35.00	2,072.50	1,500.00				5,821.43	(27.62)				
9301003	TV Station Advertising Time	1,000.00			74.38			(100.00)			(100.00)					
9301004	Newspaper Advertising Prod Exp	17.82						(100.00)								
9301005	Radio & TV Advertising Prod Exp	3.17	2.41					(23.97)	(100.00)							
9301006	Spec Corporate Comm Info Proj	1,169.19	1,478.31	2.20	13.14	2.36	2.25	26.44	(99.85)	497.27	(82.04)	(4.66)				
9301007	Special Adv Space & Prod Exp				250.00	30.00					(88.00)	(100.00)				
9301008	Direct Mail and Handouts	507.64	336.04	611.59	115.37	704.89	561.79	(33.80)	82.00	(81.14)	510.98	(20.30)				
9301009	Fairs, Shows, and Exhibits	2,570.96	(14.88)	344.70	1,964.48	837.97	1,154.61	(100.58)	(2,415.91)	469.91	(57.34)	37.79				
9301010	Publicity	14,462.16	893.97	1,290.12	1,020.44	1,181.62	1,212.08	(93.82)	44.31	(20.90)	15.79	2.58				
9301011	Dedications, Tours, & Openings	71.86		42.67	2.52	5.64	1.97	(100.00)		(94.09)	123.81	(65.07)				
9301012	Public Opinion Surveys				338.32	22,881.79	34,419.10				6,663.36	50.42				
9301013	Movies Slide Films & Speeches			27,917.58	30,191.53	29,634.24	23,151.09				(1.85)	(21.88)				
9301014	Video Communications	208.62	219.91	384.45	269.97	178.68	61.69	5.41	74.82	(29.78)	(33.81)	(65.47)				
9301015	Other Corporate Comm Exp	57,845.03	49,541.49	59,146.02	64,455.37	86,235.38	81,327.69	(14.35)	19.39	8.98	33.79	(5.69)				
9301016	Corporate Comm Exp Transferred				105.97						(100.00)					
9302000	Misc General Expenses	271,153.10	330,492.65	250,444.22	281,679.35	234,656.98	160,405.88	21.88	(24.22)	12.47	(16.69)	(31.64)				
9302003	Corporate & Fiscal Expenses	28,106.34	30,844.35	37,599.06	28,782.20	29,204.51	26,171.58	9.74	21.90	(23.45)	1.47	(10.39)				
9302004	Research, Develop&Demonstr Exp		799.33	6,397.39	3,983.69	6,120.38	4,149.87		700.34	(37.73)	53.64	(32.20)				
9302007	Assoc Business Development Exp	1,886,525.97	1,086,364.58	857,976.23	288,713.93	1,940,693.77	1,489,707.69	(42.41)	(21.02)	(66.35)	572.19	(23.24)				
9310000	Rents	14,133.15	5,712.65			900.00	2,079.25	(59.58)	(100.00)			131.03				
9310001	Rents - Real Property	106,072.68	101,138.24	94,311.24	96,036.24	93,517.11	92,977.40	(4.65)	(6.75)	1.83	(2.62)	(0.58)				
9310002	Rents - Personal Property	244,445.53	264,490.88	256,455.67	295,225.99	284,379.59	263,243.66	8.20	(3.04)	15.12	(3.67)	(7.43)				
9310003	Rents - Real Property - Assoc	489,507.96	524,671.44	653,542.63	287,323.80	276,554.16	69,138.54	7.18	24.56	(56.04)	(3.75)	(75.00)				

**KENTUCKY POWER COMPANY**

Case No. 2009-00459

		Operating Expenses for the Twelve Months Ending						Percent Increase (Decrease) Over Prior 12 Month Period				
Account	Descr	2004	2005	2006	2007	2008	Test Year	2005	2006	2007	2008	Test Year
9350000	Maintenance of General Plant	489.84	234.70	3,746.13	53.11	534.33	551.23	(52.09)	1,496.14	(98.58)	906.08	3.16
9350001	Maint of Structures - Owned	373,592.33	521,347.10	368,624.90	394,347.93	292,684.75	310,476.42	39.55	(29.29)	6.98	(25.78)	6.08
9350002	Maint of Structures - Leased	104,547.73	250,608.96	43,614.44	41,470.26	65,148.31	54,804.04	139.71	(82.60)	(4.92)	57.10	(15.88)
9350003	Maint of Prprty Held Fture Use					3,572.50						(100.00)
9350006	Maint of Carrier Equipment						867.18					
9350007	Maint of Radio Equip - Owned						55,623.08					
9350012	Maint of Data Equipment	(10.34)	70.29	88.36	304.56	151.18	159.04	(779.79)	25.71	244.68	(50.36)	5.20
9350013	Maint of Cmmncation Eq-Unall	1,015,067.59	980,307.23	1,073,187.15	1,259,061.26	1,046,391.55	990,669.28	(3.42)	9.47	17.32	(16.89)	(5.33)
9350015	Maint of Office Furniture & Eq	15.00	2,754.38	664.17	23,541.32	6,632.08	6,664.58	18,262.53	(75.89)	3,444.47	(71.83)	0.49
9350016	Maintenance of Video Equipment						62.35					
	Grand Total	328,465,828.01	411,668,603.95	448,214,452.45	469,420,909.44	565,011,972.04	549,027,003.28	25.33	8.88	4.73	20.36	(2.83)

Kentucky Power Company  
Case No. 2009-00459  
Analysis of Salaries and Wages  
For the Calendar Years 2006 through 2008 and the Test Year  
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year		Kentucky Jurisdictional Amount
		3rd = 2006		2nd = 2007		1st = 2008		Amount (h)	%	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)			
1.	Wages charged to expense									
2.	Power Production Expense	9,381		10,021	6.82	11,737	17.12	10,461	(10.87)	12,435
3.	Transmission Expense	1,580		1,744	10.38	1,715	(1.66)	1,342	(21.75)	1,433
4.	Distribution Expense	6,411		7,749	20.87	8,317	7.33	8,860	6.53	9,532
5.	Customer Accounts Expense	1,645		1,892	15.02	1,693	(10.52)	1,559	(7.91)	1,689
6.	Customer Service and Information	666		485	(27.18)	401	(17.32)	391	(2.49)	424
7.	Sales Expense									
8.	Administrative and General Expenses:									
	(a) Administrative and General Salaries	1,558		1,437	(7.77)	1,318	(8.28)	1,408	6.83	0
	(b) Office Supplies and Expense	1		0	(100.00)	2		0	(100.00)	0
	(c) Administrative Expense transferred - credit	(273)		(527)	93.04	(404)	(23.34)	(424)	4.95	0
	(d) Outside services employed									
	(e) Property insurance									
	(f) Injuries and damages	0		88		80	(9.09)	109	36.25	0
	(g) Employee pensions and benefits	0		0		(3)		13	(533.33)	
	(h) Franchise requirements									
	(i) Regulatory commission expense									
	(j) Duplicate charges - credit									
	(k) Miscellaneous general expense	90		129	43.33	80	(37.98)	54	(32.50)	0
	(l) Maintenance of general plant	855		931	8.89	794	(14.72)	821	3.40	0
8.	Total Administrative and General Expenses - L8(a) through L8(l)	2,231		2,058	(7.75)	1,867	(9.28)	1,981	6.11	0
9.	Total Salaries and Wages charged expense (L2 through L7 + L8)	21,914		23,949	9.29	25,730	7.44	24,594	(4.42)	25,513
10.	Wages Capitalized	11,490		13,129	14.26	14,686	11.86	13,509	(8.01)	13,387
11.	Other	1,520		1,328	(12.63)	1,434	7.98	1,296	(9.62)	0
12.	Total Salaries and Wages	34,924		38,406	9.97	41,850	8.97	39,399	(5.86)	38,900
13.	Ratio of Salaries and wages charged to expense to total wages (L9/L12)	0.6275		0.6236		0.6148		0.6242		0.6559
14.	Ratio of Salaries and wages capitalized to total wages (L10/L12)	0.3290		0.3418		0.3509		0.3429		0.3441
15.	Ratio of Other Salaries and wages to total wages (L11/L12)	0.0435		0.0346		0.0343		0.0329		0.0000

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i)

Kentucky Power Company  
Case No. 2005-00341  
Analysis of Salaries and Wages - Overtime  
For the Calendar Years 2006 through 2008 and the Test Year  
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year		Kentucky Jurisdictional Amount
		3rd = 2006		2nd = 2007		1st = 2008		Amount (h)	% (i)	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)			
1.	Wages charged to expense			2,428	16.96	2,922	20.35	1,839	(37.06)	1,842
2.	Power Production Expense	2,076		192	(12.73)	189	(1.56)	167	(11.64)	167
3.	Transmission Expense	220								
4.	Distribution Expense	2,114		2,064	(2.37)	2,387	15.65	3,756	57.35	3,754
5.	Customer Accounts Expense	73		82	12.33	98	19.51	99	1.02	100
6.	Customer Service and information	0		0		0		(2)		(2)
7.	Sales Expense									
8.	Administrative and General Expenses:									
	(a) Administrative and General Salaries	8		8	0.00	6	(25.00)	8	33.33	0
	(b) Office Supplies and Expense	0		0		0		0		0
	(c) Administrative Expense transferred - credit	0		0		0		0		0
	(d) Outside services employed									
	(e) Property insurance									
	(f) Injuries and damages	0		0		0		0		0
	(g) Employee pensions and benefits	0		0		0		0		
	(h) Franchise requirements									
	(i) Regulatory commission expense									
	(j) Duplicate charges - credit									
	(k) Miscellaneous general expense	20		42	110.00	23	(45.24)	26	13.04	0
	(l) Maintenance of general plant	39		54	38.46	34	(37.04)	46	35.29	0
8.	Total Administrative and General Expenses - L8(a) through L8(l)	67		104	55.22	63	(39.42)	80	26.98	0
9.	Total Salaries and Wages charged expense (L2 through L7 + L8)	4,550		4,870	7.03	5,659	16.20	5,939	4.95	5,860
10.	Wages Capitalized	1,129		885	(21.61)	1,832	107.01	1,896	3.49	1,879
11.	Other	239		281	17.57	476	69.40	328	(31.09)	0
12.	Total Salaries and Wages	5,918		6,036	1.99	7,967	31.99	8,163	2.46	7,739
13.	Ratio of Salaries and wages charged to expense to total wages (L9/L12)	0.7688		0.8068		0.7103		0.7276		0.7572
14.	Ratio of Salaries and wages capitalized to total wages (L10/L12)	0.1908		0.1466		0.2299		0.2323		0.2428
15.	Ratio of Other Salaries and wages to total wages (L11/L12)	0.0404		0.0466		0.0597		0.0402		0.0000

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i)





**Kentucky Power Company**

**REQUEST**

Provide the following payroll information for each employee classification or category:

- a. The actual regular hours worked during the test year;
- b. The actual overtime hours worked during the test year;
- c. The test-year-end wage rate for each employee classification or category and the date of the last increase; and
- d. A calculation of the percent of increase granted during the test year.

**RESPONSE**

(a) and (b) The actual regular and overtime hours worked during the test year is attached on Pages 2 through 4.

c. The average annual rate and date of last increase is attached on Pages 5 through 7.

d. The percent increased granted during the test year is attached on Pages 8 through 10.

**WITNESS:** Ranie K. Wohnhas

Title	Overtime Hours	Regular Hours	Item No. 24 a & b
Administrative Assistant II	0	1715	Page 2 of 10
Administrative Assistant III	0	1877.5	
Administrative Associate	1882.37	39339.5	
Administrative Associate I	34.5	3587.5	
Administrative Associate II	198.1	3632	
Administrative Supervisor	0	1745	
Building Maint Mechanic-A	227.5	5342	
Business Ops Suppt Analyst II	0	1828	
Chemist	282.5	3516.5	
Coal Equipment Operator	52	125.5	
Coal Equipment Operator-Sr	5931.5	16693.5	
Coal Handler	1916.5	3405.5	
Commission Liaison Assistant	0	1848.5	
Control Technician	807	4121	
Control Technician-Jr	2312	8586	
Control Technician-Sr	3716	16523	
Cust Svcs Acct Repr I	79.5	1648	
Cust Svcs Acct Repr II	43.5	1672	
Cust Svcs Acct Repr IV	109	1992	
Cust Svcs Acct Repr Sr	12	1424	
Customer Services Coord I	108.2	1760	
Customer Services Engineer II	2	1808	
Dir Business Opers Suppt	0	1764	
Dir Distr Region Opers	0	1792	
Dir Regulatory Svcs	0	1952	
Dispatch Supv I	38	1848	
Dist Dispatcher III	781	6492	
Dist Dispatcher IV	1	324	
Distr Dispatcher I	832	7116	
Distr Dispatcher II	327	3522	
Distr Dispatching Coord Sr	66	1768	
Distr Projects Coord	29	1853	
Distribution Line Coord Sr	281	3458	
Distribution Line Coordinator	327	3051	
Driver-Ground Worker	10	932.5	
DSM Project Mgr	19.5	1732	
Energy Production Supt II	41	1795	
Energy Production Supv II	1289	6430	
Energy Production Supv III	2934.5	12429.5	
Engineer I	566	12233	
Engineer III	174.3	3820	
Engineer IV	193	1916	
Engineering Technologist I	198.5	3585	
Engineering Technologist III	20.5	1879	
Environmental & Lab Supv	114	1781	
Environmental Specialist I	189	1860	
Equipment Operator	4374	21126	

Title	Overtime Hours	Regular Hours
Equipment Operator-Jr	1660.5	12233.5
Field Revenue Specialist	2986.6	18635.1
Fleet Supervisor	58	1788
Fleet Technician A	699	8402
Graphics Technician I	0	3703
Graphics Technician Supv-Ne	0	1890
Intern Student-Technical	16	347
IT Field Operations Supervisor	4	1721
IT Support Tech Specialist	89.5	1738
IT Support Technician I	290.5	3581.5
IT Support Technician III	71.5	1883
IT Support Technician Senior	434	10570
Lead Fleet Technician	180	6270
Line Crew Supervisor - NE	10803.7	34478.6
Line Mechanic-A	22098.99	73054.85
Line Mechanic-B	734.3	2593.45
Line Mechanic-C	6579.2	21137.85
Line Mechanic-D	20.45	376
Line Servicer	18933.9	44676.85
Long Range Planner	430	1688
Maintenance Machinist	152	2360
Maintenance Mechanic	1379	19902.5
Maintenance Mechanic-Junior	0	170
Maintenance Supt II	0	1728.5
Maintenance Supv II	229	1718
Maintenance Supv III	1590.5	8256.5
Maintenance Welder	3523	21133.5
Meter Electrician Supv-NE	146.7	1655.5
Meter Electrician-A	1296.6	9983
Meter Electrician-C	8.55	285
Meter Reader	1201.75	15968.5
Meter Servicer	689.4	5921
Meter Utility Tester	211.5	1802
Mgr Communications	11	1856
Mgr Customer & Distr Svcs	110.5	5339
Mgr External Affairs	8	1888
Mgr Region Support	0	1737
Mgr Safety & Health-River Ops	98	1798
Mgr Supply Chain Operations	17	1488
Outage Coordinator	153	1584.5
P&C Techn Specialist	180.5	1811.5
P&C Techn Specialist Sr	923.5	8555.5
P&C Technician I	59.5	1853
Performance & IH Technician	182.05	1862.5
Performance & IH Technician-Jr	4	264
Performance & IH Technician-Sr	995.15	6552.5
Plant Manager II	0	1791.5

Title	Overtime Hours	Regular Hours	Item No. 24 a & b
Plant System Owner Sr	191	1653.5	Page 4 of 10
President & COO - KY	0	1751	
Principal Regulatory Consultant	0	1714	
Process Supv II	1183	5297	
Production Services Leader	657.5	3611	
Regulatory Analyst II	0	1880	
Regulatory Specialist	7	1858	
Reliability Manager	0	1832	
Resource Analyst I	177	1800	
Revenue Protection Coord I	63	1708	
Right Of Way Agent-Distr	162	3647	
Safety & Health Supervisor I	0	1451.5	
Senior Engineer	78	3846	
Sr Equipment Specialist	1112.2	7013.5	
Sr Utility Forester	75.5	1762.8	
Station Crew Supervisor - NE	715.1	6312	
Station Electrician A	1539.2	14637.5	
Station Electrician B	45.5	392	
Station Electrician C	222	1498	
Station Manager II	0	389	
Station Servicer	1126.8	7158.6	
Station Supervisor	0	3589.5	
Storekeeper	199	1713	
Storeroom Supervisor -NE	510.5	5694.5	
Stores Attendant	161.2	1901	
Stores Attendant-A	1173.7	11811.5	
Stores Attendant-B	369	4246	
Stores Attendant-Senior	312.7	3591	
Stores Truck Driver	126	1767	
Strategic Initiatives Lead	0	72	
Supv Distribution Support	0	1848	
Supv Distribution System	375	5311	
Supv Field Services	238.7	5306	
Supv Meter Services	59	1822	
Supv SC Inventory Operations	60	1848.5	
Technician II	932.2	5297.5	
Technician Senior	3757.9	25075.7	
Technician Specialist	885.8	5149.5	
Transmission Line Crew Supv-NE	540	3925.5	
Transmission Line Mechanic-A	1948.5	15378.5	
Transmission Line Mechanic-B	17.5	362	
Transmission Line Mechanic-C	339.5	1526	
Unit Operator	5666.5	25148	
Utility Forester I	68	1581	
Utility Forester II	0	60	
Utility Forester III	284.5	3771	

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Title	AvgAnnRate	Last Increase Date
Administrative Assistant II	54000	4/1/2008
Administrative Assistant III	48000	N/A
Administrative Associate	42450.22	4/4/2009
Administrative Associate I	33910	8/11/2008
Administrative Associate II	27174	4/1/2008
Administrative Supervisor	76000	4/1/2008
Building Maint Mechanic-A	52790.4	5/1/2008
Business Ops Suppt Analyst II	78800	4/1/2008
Chemist	71250	4/1/2008
Coal Equipment Operator	51417.6	9/5/2009
Coal Equipment Operator-Sr	61360	5/1/2008
Coal Handler	46675.2	10/3/2009
Commission Liaison Assistant	44175	4/1/2008
Control Technician	54444	8/26/2009
Control Technician-Jr	48373.87	9/1/2009
Control Technician-Sr	63232	5/1/2008
Cust Svcs Acct Repr I	79300	4/1/2008
Cust Svcs Acct Repr II	65600	4/1/2008
Cust Svcs Acct Repr IV	50100	8/22/2009
Customer Services Coord I	76400	4/1/2008
Customer Services Engineer II	87900	4/1/2008
Dir Business Opers Suppt	121600	4/1/2008
Dir Distr Region Opers	143600	7/12/2008
Dir Regulatory Svcs	156000	4/1/2008
Dispatch Supv I	96000	4/1/2008
Dist Dispatcher III	58100	11/1/2008
Distr Dispatcher I	80350	4/1/2008
Distr Dispatcher II	68650	4/1/2008
Distr Dispatching Coord Sr	84000	4/1/2008
Distr Projects Coord	77400	4/1/2008
Distribution Line Coord Sr	73200	4/1/2008
Distribution Line Coordinator	67570.72	8/9/2008
Driver-Ground Worker	38875.2	5/1/2003
DSM Project Mgr	101100	4/1/2008
Energy Production Supt II	118200	4/1/2008
Energy Production Supv II	92375	4/1/2008
Energy Production Supv III	80628.57	9/6/2008
Engineer I	84762.5	4/1/2008
Engineer III	65800	4/1/2008
Engineer IV	51500	N/A
Engineering Technologist I	71950	4/1/2008
Engineering Technologist III	57300	4/1/2008
Environmental & Lab Supv	95600	4/1/2008
Environmental Specialist I	69000	3/22/2008
Equipment Operator	53350.51	10/4/2009

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Title	AvgAnnRate	Last Increase Date	Item No. 24 c
Equipment Operator-Jr	42182.4	9/11/2009	Page 6 of 10
Field Revenue Specialist	47070.4	5/1/2008	
Fleet Supervisor	73200	4/1/2008	
Fleet Technician A	58552	9/24/2008	
Graphics Technician I	48423	4/1/2008	
Graphics Technician Supv-Ne	50800	4/1/2008	
IT Field Operations Supervisor	90300	4/1/2008	
IT Support Tech Specialist	83462	4/1/2008	
IT Support Technician I	65729.5	4/1/2008	
IT Support Technician III	47476	4/1/2008	
IT Support Technician Senior	67817.67	4/1/2008	
Lead Fleet Technician	65016.33	4/1/2008	
Line Crew Supervisor - NE	69356.45	4/1/2008	
Line Mechanic-A	60756.8	5/1/2008	
Line Mechanic-B	47614.67	8/22/2009	
Line Mechanic-C	45063.2	10/3/2009	
Line Mechanic-D	32947.2	N/A	
Line Servicer	62129.6	11/17/2008	
Long Range Planner	88600	4/1/2008	
Maintenance Machinist	61380.8	5/1/2008	
Maintenance Mechanic	54308.8	10/8/2009	
Maintenance Mechanic-Junior	44527.6	10/2/2009	
Maintenance Supt II	110600	4/1/2008	
Maintenance Supv II	96700	4/1/2008	
Maintenance Supv III	80880	4/1/2008	
Maintenance Welder	63211.2	5/1/2008	
Meter Electrician Supv-NE	68569	4/1/2008	
Meter Electrician-A	60756.8	5/1/2008	
Meter Electrician-C	45323.2	1/29/2009	
Meter Reader	35682.4	5/1/2008	
Meter Servicer	40285.44	8/8/2009	
Meter Utility Tester	30035.2	5/1/2008	
Mgr Communications	98700	4/1/2008	
Mgr Customer & Distr Svcs	102200	7/25/2009	
Mgr External Affairs	93600	4/1/2008	
Mgr Region Support	118700	4/1/2008	
Mgr Safety & Health	89000	4/1/2008	
Mgr Supply Chain Operations	78500	5/2/2009	
Outage Coordinator	96300	4/1/2008	
P&C Techn Specialist	70825	8/23/2008	
P&C Techn Specialist Sr	71485.25	8/23/2008	
P&C Technician I	50323	4/1/2008	
Performance & IH Technician	53060.8	5/15/2009	
Performance & IH Technician-Sr	63211.2	11/15/2008	
Plant Manager II	147200	4/1/2008	

Title	AvgAnnRate	Last Increase Date
Plant System Owner Sr	89500	4/1/2008
President & COO - KY	220000	1/1/2008
Principal Regulatory Consltant	98800	4/1/2008
Process Supv II	94800	8/9/2008
Production Services Leader	81700	8/9/2008
Regulatory Analyst II	57000	N/A
Regulatory Specialist	110000	4/1/2008
Reliability Manager	112400	4/1/2008
Resource Analyst I	75000	4/1/2008
Revenue Protection Coord I	68800	4/1/2008
Right Of Way Agent-Distr	68700	4/1/2008
Safety & Health Supervisor I	81200	4/1/2008
Senior Engineer	99700	4/1/2008
Sr Equipment Specialist	75650	4/1/2008
Sr Utility Forester	73700	4/1/2008
Station Crew Supervisor - NE	68904	8/23/2008
Station Electrician A	60756.8	4/16/2009
Station Electrician B	47340.8	7/16/2009
Station Servicer	62129.6	5/1/2008
Station Supervisor	79950	4/1/2008
Storekeeper	53372.8	5/1/2008
Storeroom Supervisor -NE	62252.33	4/1/2008
Stores Attendant	46987.2	7/8/2009
Stores Attendant-A	49025.6	5/5/2008
Stores Attendant-B	39249.6	8/11/2009
Stores Attendant-Senior	51313.6	5/1/2008
Stores Truck Driver	53372.8	6/19/2008
Supv Distribution Support	80300	4/1/2008
Supv Distribution System	87733.33	4/1/2008
Supv Field Services	85360.27	7/12/2008
Supv Meter Services	81600	4/1/2008
Supv SC Inventory Operations	64300	4/1/2008
Technician II	40170.87	6/14/2008
Technician Senior	59760.4	4/1/2008
Technician Specialist	65943.73	8/9/2008
Transmission Line Crew Supv-NE	67867.33	9/19/2009
Transmission Line Mechanic-A	60756.8	5/1/2008
Transmission Line Mechanic-B	47340.8	7/27/2009
Unit Operator	62788.27	8/10/2009
Utility Forester I	70700	4/1/2008
Utility Forester III	50000	4/1/2008



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Title	Percent Increase	Item No. 24 d Page 8 of 10
Administrative Assistant II	0.00%	
Administrative Assistant III	0.00%	
Administrative Associate	0.00%	
Administrative Associate I	0.00%	
Administrative Associate II	0.00%	
Administrative Supervisor	0.00%	
Building Maint Mechanic-A	0.00%	
Business Ops Suppt Analyst II	0.00%	
Chemist	0.00%	
Coal Equipment Operator	12.62%	
Coal Equipment Operator-Sr	0.00%	
Coal Handler	7.06%	
Commission Liaison Assistant	0.00%	
Control Technician	11.08%	
Control Technician-Jr	8.24%	
Control Technician-Sr	-0.07%	
Cust Svcs Acct Repr I	0.00%	
Cust Svcs Acct Repr II	0.00%	
Cust Svcs Acct Repr IV	5.62%	
Customer Services Coord I	0.00%	
Customer Services Engineer II	0.00%	
Dir Business Opers Suppt	0.00%	
Dir Distr Region Opers	0.00%	
Dir Regulatory Svcs	0.00%	
Dispatch Supv I	0.00%	
Dist Dispatcher III	6.47%	
Distr Dispatcher I	0.00%	
Distr Dispatcher II	0.00%	
Distr Dispatching Coord Sr	0.00%	
Distr Projects Coord	0.00%	
Distribution Line Coord Sr	0.00%	
Distribution Line Coordinator	0.00%	
Driver-Ground Worker	0.00%	
DSM Project Mgr	0.00%	
Energy Production Supt II	0.00%	
Energy Production Supv II	0.00%	
Energy Production Supv III	0.00%	
Engineer I	0.00%	
Engineer III	0.00%	
Engineer IV	0.00%	
Engineering Technologist I	0.00%	
Engineering Technologist III	0.00%	
Environmental & Lab Supv	0.00%	
Environmental Specialist I	0.00%	
Equipment Operator	11.18%	

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Title	Percent Increase	Item No. 24 d
Equipment Operator-Jr	0.00%	Page 9 of 10
Field Revenue Specialist	0.00%	
Fleet Supervisor	0.00%	
Fleet Technician A	0.00%	
Graphics Technician I	0.00%	
Graphics Technician Supv-Ne	0.00%	
IT Field Operations Supervisor	0.00%	
IT Support Tech Specialist	0.00%	
IT Support Technician I	0.00%	
IT Support Technician III	0.00%	
IT Support Technician Senior	0.00%	
Lead Fleet Technician	0.00%	
Line Crew Supervisor - NE	0.00%	
Line Mechanic-A	0.00%	
Line Mechanic-B	8.16%	
Line Mechanic-C	4.80%	
Line Mechanic-D	0.00%	
Line Servicer	0.08%	
Long Range Planner	0.00%	
Maintenance Machinist	0.00%	
Maintenance Mechanic	0.90%	
Maintenance Mechanic-Junior	14.87%	
Maintenance Supt II	0.00%	
Maintenance Supv II	0.00%	
Maintenance Supv III	0.00%	
Maintenance Welder	0.00%	
Meter Electrician Supv-NE	0.00%	
Meter Electrician-A	0.00%	
Meter Electrician-C	3.56%	
Meter Reader	0.00%	
Meter Servicer	4.53%	
Meter Utility Tester	0.00%	
Mgr Communications	0.00%	
Mgr Customer & Distr Svcs	2.46%	
Mgr External Affairs	0.00%	
Mgr Region Support	0.00%	
Mgr Safety & Health-River Ops	0.00%	
Mgr Supply Chain Operations	34.94%	
Outage Coordinator	0.00%	
P&C Techn Specialist	0.00%	
P&C Techn Specialist Sr	0.00%	
P&C Technician I	0.00%	
Performance & IH Technician	10.00%	
Performance & IH Technician-Sr	3.07%	
Plant Manager II	0.00%	

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Title	Percent Increase	Item No. 24 d
Plant System Owner Sr	0.00%	Page 10 of 10
President & COO - KY	0.00%	
Principal Regulatory Constlant	0.00%	
Process Supv II	0.00%	
Production Services Leader	0.00%	
Regulatory Analyst II	0.00%	
Regulatory Specialist	0.00%	
Reliability Manager	0.00%	
Resource Analyst I	0.00%	
Revenue Protection Coord I	0.00%	
Right Of Way Agent-Distr	0.00%	
Safety & Health Supervisor I	0.00%	
Senior Engineer	0.00%	
Sr Equipment Specialist	0.00%	
Sr Utility Forester	0.00%	
Station Crew Supervisor - NE	0.00%	
Station Electrician A	1.21%	
Station Electrician B	8.17%	
Station Servicer	0.00%	
Station Supervisor	0.00%	
Storekeeper	0.00%	
Storeroom Supervisor -NE	0.00%	
Stores Attendant	10.25%	
Stores Attendant-A	0.00%	
Stores Attendant-B	5.12%	
Stores Attendant-Senior	0.00%	
Stores Truck Driver	0.00%	
Supv Distribution Support	0.00%	
Supv Distribution System	0.00%	
Supv Field Services	0.00%	
Supv Meter Services	0.00%	
Supv SC Inventory Operations	0.00%	
Technician II	0.00%	
Technician Senior	0.00%	
Technician Specialist	0.00%	
Transmission Line Crew Supv-NE	2.05%	
Transmission Line Mechanic-A	0.00%	
Transmission Line Mechanic-B	8.17%	
Unit Operator	4.51%	
Utility Forester I	0.00%	
Utility Forester III	0.00%	



## Kentucky Power Company

### REQUEST

Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

### RESPONSE

There is no excess deferred federal income tax resulting from the reduction in the corporate tax rate in 1979.

Per the Kentucky Settlement Agreement dated September 5 , 1991 and approved by the Commission on October 28, 1991 in Case No. 91-066, the unprotected portion of the excess deferred federal income tax associated with the 1986 reduction was flowed back over a 5 year period, commencing on April 1, 1991. Attached please find a copy of the 1991 Settlement Agreement.

WITNESS: Errol K Wagner/ J B Bartsch

SETTLEMENT AGREEMENT

This Settlement Agreement, made and entered into this 5th day of September, 1991, between and among Kentucky Power Company (Kentucky Power), the Kentucky Attorney General (Attorney General), Nola Scaggs, Gladys and Vernal Maynard, Debra and James Mollatte (collectively the Kentucky Low Income Residential Customers (LIRC)), Armco Steel Company, LP (Armco), and the Kentucky Industrial Utility Customers on behalf of Air Products & Chemicals, Inc., Ashland Oil, Inc. and Kentucky Electric Steel Corporation (collectively KIUC), and Kentucky Cable Television Association, Inc. (KCTA).

## W I T N E S S E T H:

That, WHEREAS, on March 27, 1991, Kentucky Power filed before the Kentucky Public Service Commission (Commission) an Application (Case No. 91-066) to reduce its base retail electric rates by approximately \$3.3 million annually, effective April 1, 1991; and

WHEREAS, in addition to the \$3.3 million annual base rate decrease, Kentucky Power sought approval from the Commission to implement a permanent System Sales Clause and further sought approval of a Depreciation Study as well as a proposed change to the Company's depreciation rates; and

WHEREAS, the Attorney General, the LIRC, Armco, and the KIUC each separately intervened in Kentucky Power's rate proceeding and took various positions in opposition to the rate application, as well as to the revenue allocation proposed by Kentucky Power among

the various customer classes served by Kentucky Power and represented by the various intervenors; and

WHEREAS, the Kentucky Cable Television Association, Inc. (KCTA) also intervened in Kentucky Power's rate proceeding and thereafter objected to Kentucky Power's proposed methodology for establishing pole attachment rates for cable television companies; and

WHEREAS, the parties hereto believe that a settlement of the rate application by Kentucky Power (except as hereinbelow set out) is in their best interest as well as the public interest.

NOW, THEREFORE, for and in consideration of the mutual covenants and premises set forth above, the parties hereto agree as follows:

(1) Upon approval of this Settlement Agreement by Order of the Commission, Kentucky Power shall reduce its base retail electric rates by \$11.5 million on an annual basis for electric service rendered on and after April 1, 1991. The difference between the rates in effect from April 1, 1991 and the new rates to be established pursuant to this Settlement Agreement and pursuant to such Commission Order shall be refunded to the Company's customers through its regular billing process within 60 days of such final order. The refund will be based on historical usage during the period new rates have been in effect. The refund will be in the form of a one-time credit to current customers with checks issued to customers who have left the Company. The refund

shall be paid with interest calculated in accordance with Commission practice.

(2) The System Sales Clause (Tariff P.S.C. Electric No. 6, Sheet Nos. 19-1 and 19-2) as filed by the Company on March 27, 1991 and made effective by Order of the Commission dated April 1, 1991 shall remain in effect and operational as filed.

(3) In addition to the refund referred to in Paragraph (1) above, Kentucky Power shall by a one-time credit to the System Sales Clause commence refunding the sum of \$600,000 within 60 days of the Order approving this Settlement Agreement.

(4) Kentucky Power shall flow back the unprotected portion of the excess deferred Federal income tax (DFIT) over a 5-year period commencing April 1, 1991.

(5) Kentucky Power's Depreciation Study and corresponding revised depreciation rates shall be approved as filed, effective April 1, 1991.

(6) The revenue allocation among the Company's various classes of customers, including the apportionment of the refund referred to in Paragraph (1) above, shall be as set forth and prescribed in the methodology which is attached hereto as Exhibit No. 1 and included as if fully set out herein.

(7) Kentucky Power shall not adjust or amend its miscellaneous service charges or late payment charges, but will instead retain such miscellaneous service charges and late payment charges at the levels that existed immediately prior to the March 27th Rate Application.



(8) This Settlement Agreement shall not be considered as precedent for any issue except:

- (a) The Depreciation Study and corresponding depreciation rates; and
- (b) The flowback of unprotected DFIT over a 5-year period.

However, this Settlement Agreement shall settle and resolve all issues in the current rate proceeding except those specifically set forth below:

- (a) The proposal of the LIRC for the LIRAR plan as set forth in LIRC's prefiled testimony;
- (b) The proposal of the KIUC to reduce the Interruptible (IRP) tariff minimum demand from 5,000 kw to 3,000 kw.

Issue (a) will be tried immediately and issue (b) may, at the request of the KIUC, or at the request of Kentucky Power, be submitted to the Commission for separate adjudication by Notice to all parties within 30 days of the date of this Settlement Agreement. Thereafter the Commission shall cause any such issue, if so requested, to be set for hearing and litigated separate and apart from the instant rate proceeding, but without otherwise affecting the terms of this Settlement Agreement or the unrelated tariffs to be filed pursuant thereto.

(9) The proposed tariff for pole attachments of CATV shall be withdrawn and the tariffs currently in effect shall not be amended until the Company's next general rate case.

(10) The tariffs, including the terms and conditions, as filed in this proceeding, except as modified by this Settlement Agreement, shall be approved as filed. Kentucky Power shall submit revised tariffs, terms and conditions to the Public Service Commission within 14 days from the date of the Commission's Order approving this Settlement Agreement to the extent that this Settlement Agreement calls for these revisions.

(11) This Settlement Agreement is conditioned upon and subject to the express approval by the Kentucky Public Service Commission. The terms of this Settlement Agreement are inseparable from one another, and accordingly are not severable by the Commission. In the event the Commission fails to approve this Settlement Agreement in its entirety, then this Agreement shall be deemed to be null and void ab initio and of no legal effect, and the parties shall be returned to the status quo existing at the time immediately prior to the execution of this Agreement; nor shall the Settlement Agreement be binding on the parties hereto, nor shall the Settlement Agreement, or any of its terms, be admissible in any court or administrative proceeding.

(12) The rates provided for in this Agreement are based upon the independent analysis of the parties and reflect a fair and reasonable resolution of the issues settled herein; and said rates as of the date of this Agreement are fair, just and reasonable as those terms are used in KRS 278.030.

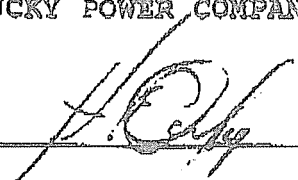
(13) This Settlement Agreement shall inure to the benefit of and be binding upon the parties hereto, their heirs, successors and assigns.

(14) This Settlement Agreement constitutes the complete agreement and understanding between the parties hereto, and any and all oral statements, representations and/or agreements made prior hereto or contemporaneous herewith shall be null and void and shall be deemed to have been merged into this Settlement Agreement.

IN WITNESS WHEREOF, the parties hereto, through counsel, execute this Settlement Agreement, with the signatories hereto hereby representing their authority to enter into this Settlement Agreement on behalf of their clients.

KENTUCKY POWER COMPANY

By: \_\_\_\_\_



KENTUCKY ATTORNEY GENERAL  
UTILITY & RATE INTERVENTION  
DIVISION

BY: *Paul E. Reinhold*

KENTUCKY INDUSTRIAL UTILITY  
CUSTOMERS

AIR PRODUCTS AND CHEMICALS, INC.  
ASHLAND OIL, INC.  
KENTUCKY ELECTRIC STEEL CORPORATION

By: *John Bruce Abel*

ARMCO STEEL COMPANY, LP

By: *David P. Boehm*

KENTUCKY LOW INCOME RESIDENTIAL  
CUSTOMERS

NOLA SCAGGS, GLADYS AND VERNAL  
MAYNARD, DEBRA AND JAMES MOLLETTE

By: *Anthony G. Smith*

KENTUCKY CABLE TELEVISION ASSOCIATION,  
INC.

By: *Charles F. Gilligan*

<u>Rate Class</u>	<u>Total %</u>	<u>Total Dollars</u>
RS	32.0819%	3,609,419
OL	.7672%	86,228
SL	.2513%	28,900
OS Fixed	1.8278%	210,197
OS Other	12.6400%	1,453,600
LGS	15.9467%	1,833,870
QP	11.8973%	1,360,189
CIP-TOD	22.5150%	2,589,225
MW	.2941%	33,821
IRP	<u>1.7787%</u>	<u>204,551</u>
Total		\$11,500,000

EXHIBIT 1