

COMMONWEALTH OF KENTUCKY
BEFORE THE
PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF:

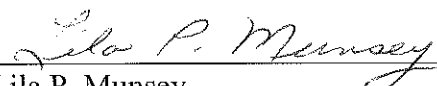
**AN EXAMINATION BY THE PUBLIC SERVICE)
COMMISSION OF THE ENVIRONMENTAL)
SURCHARGE MECHANISM OF KENTUCKY) CASE NO. 2013-00325
POWER COMPANY FOR THE TWO YEAR)
BILLING PERIOD ENDING JUNE 30, 2013)**

**KENTUCKY POWER COMPANY RESPONSE TO
COMMISSION STAFF'S FIRST SET OF DATA REQUESTS**

November 1, 2013

VERIFICATION


The undersigned, Lila P. Munsey, being duly sworn, deposes and says she is the Manager, Regulatory Services for Kentucky Power, that she has personal knowledge of the matters set forth in the forgoing responses for which she is the identified witness and that the information contained therein is true and correct to the best of her information, knowledge, and belief



Lila P. Munsey

COMMONWEALTH OF KENTUCKY)
) Case No. 2013-00325
COUNTY OF FRANKLIN)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Lila P. Munsey, this 24th day of October 2013.



Notary Public

My Commission Expires: January 23, 2017

Kentucky Power Company

REQUEST

Prepare a summary schedule showing the calculation of E(m) and the surcharge factor for the expense months covered by the billing period. Use ES Form 1.00 as a model for this summary. Include the two expense months subsequent to the billing period in order to show the over- and under-recovery adjustments for the months included in the billing period under review. Include a calculation of any additional over-or under-recovery amount Kentucky Power believes needs to be recognized for the two-year review. Include all supporting calculations and documentation for any such additional over- or under-recovery.

RESPONSE

Please see Attachment 1 to this response and the testimony of Company witness Munsey. The net adjustment is an under-recovery of \$3,518,900. A summary of the (over-) under-recovery adjustments follows:

- (\$9,008) PJM Load Serving Entity / Off System Sales reclassification
- \$3,527,908 allowances and gains on allowances not included in the monthly filings
- \$3,518,900 under-recovery should be applied for review period.
-

However, KPCCo would prefer to return the entire amount over-collected from its customers due to the PJM LSE/OSS reclassification that includes 2 additional months outside of the 2-year review period, namely expense months of May and June, 2013. If those months are included, the net under-recovery drops to \$3,516,473, with the additional refund of \$2,427.

WITNESS: Lila P Munsey

Kentucky Power Company

REQUEST

The net gain or loss from sulfur dioxide and nitrogen oxide emission allowance sales is reported on ES Form 3.00, Calculation of Current Period Revenue Requirement, Third Component. For the last six expense months of the billing period under review, explain how the gain or loss reported in the expense month was calculated and describe the transaction(s) that was the source of the gain or loss.

RESPONSE

The Company calculates the gain or loss on all allowance sales using this standard formula:

Sales Proceeds - Weighted Average Costs of Allowances Sold - Broker Fees + or - Option Premiums = Net Gain or Loss.

Any reported gain or loss is a result of selling SO₂ or NO_x allowances from the compliance inventory to external counter-parties.

Please see the testimony of Company Witness Munsey for additional descriptions of transactions that resulted in gains on allowances.

WITNESS: Lila P Munsey

REQUEST

In Case No. 1996-00489, the Commission ordered that Kentucky Power's rate of return on common equity for the environmental surcharge would be reviewed for reasonableness during the two-year review case. Currently, the rate of return on common equity is 10.5 percent.

- a. Does Kentucky Power believe that the 10.5 percent rate of return on common equity for the environmental surcharge is reasonable? Explain the response, and include any analyses or evaluations supporting its conclusions.
- b. If the response to part (a) is no, what rate of return on common equity does Kentucky Power propose for its environmental surcharge? Provide a detailed analysis and testimony supporting Kentucky Power's position.

RESPONSE

- a. Yes. In the Unanimous Settlement Agreement in Case No. 2009-00459, the Company's last completed base rate case, the parties agreed that the Company "shall be entitled to use a 10.5% return on equity". Please also see the direct testimony of Dr. William Avera in Case No. 2013-00197 where Dr. Avera recommended a return on equity of 10.65% for the Company's electric utility operations.
- b. N/A

WITNESS: Lila P Munsey

Kentucky Power Company

REQUEST

Provide the following information as of April 30, 2013: (In addition to the electronic filing, provide the information in Excel spreadsheet format with the formulas intact and unprotected.)

- a. The outstanding balances for long-term debt, short-term debt, accounts receivable financing, and common equity.
- b. The blended interest rates for long-term debt, short-term debt, and accounts receivable financing. Include all supporting calculations showing how these blended interest rates were determined
- c. Kentucky Power's calculation of its weighted average cost of capital for environmental surcharge purposes.
- d. The weighted average cost of capital reflecting the application of the income tax gross-up factor. Include all calculations and assumptions used in the determination.

RESPONSE

- a. Please refer to Attachment 1 Page 1 of 19 of the attached exhibit for the balances for long-term debt, short-term debt, accounts receivable financing and common equity as of April 30, 2013. Pages 2 through 19 demonstrate the supporting calculations.
- b. Please refer to Page 1 of 19 of the attached exhibit for the blended interest rates for long-term debt, short-term debt, and accounts receivable financing as of April 30, 2013.
- c. Kentucky Power's April 30, 2013 calculated weighted average cost of capital for environmental surcharge purposes is 8.08%. Please refer to Page 1 of 19 of the attached exhibit for support of the calculation.

KPSC Case No. 2013-00325
Commission Staff's First Set of Data Request
Order Dated September 11, 2013
Item No. 4
Page 2 of 2

d. Please see Page 17 of 19 for the weighted cost of capital reflecting the application of the income tax gross-up factor.

Please see enclosed CD for the file in electronic format with formulas intact and unprotected.

WITNESS: Lila P Munsey

**Kentucky Power Company
 Cost of Capital
 As of April 30, 2013**

<u>Ln No</u> (1)	<u>Description</u> (2)	<u>Capital</u> (3)		<u>Percent of Total</u> (4)	<u>Cost Percentage Rate</u> (5)	<u>Weighted Average Cost Percent</u> (6)=(4)x(5)
1	Long Term Debt	\$550,000,000	a	50.569%	6.48%	3.28%
2	Short Term Debt	\$0	a	0.000%	0.38% b	0.00%
3	Accts Receivable Financing	\$45,261,643		4.161%	1.13%	0.05%
4	Common Equity	<u>\$492,367,150</u>	a	<u>45.270%</u>	10.50%	<u>4.75%</u>
5	Total	\$1,087,628,793		100.000%		8.08%

a Book balance as of 4/30/2013

b Average borrowing costs for the 12 Months Ended April 30, 2013

KENTUCKY POWER COMPANY
 EFFECTIVE COST OF LONG-TERM DEBT
 AS OF April 30, 2013

SERIES	ISSUE DATE	DUE DATE	AVERAGE TERM IN YEARS	PRINCIPAL AMOUNT ISSUED	PREMIUM OR (DISCOUNT) AT ISSUANCE	COMPANY ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	EFFECTIVE COST RATE	CURRENT AMOUNT OUTSTANDING	ANNUALIZED COST	WEIGHTED COST RATE
Global Note												
5.25%	2/5/2004	6/1/2015	11.3	20,000,000	-	-	20,000,000	100.00	5.249	20,000,000	1,049,816	
Subtotal				<u>20,000,000</u>						<u>20,000,000</u>	<u>1,049,816</u>	
Senior Notes												
5.625%	6/13/2003	12/1/2032	29.45	75,000,000	(656,250)	736,575	73,607,175	98.14	5.756	75,000,000	4,317,337	
6.000%	9/1/2007	9/15/2017	10.01	325,000,000	(1,667,250)	2,277,883	321,054,867	98.79	6.164	325,000,000	20,033,514	
7.250%	6/18/2008	6/18/2021	11.99	40,000,000	-	217,919	39,782,081	99.46	7.319	40,000,000	2,927,597	
8.030%	6/18/2009	6/18/2029	19.99	30,000,000	-	163,439	29,836,561	99.46	8.085	30,000,000	2,425,620	
8.130%	6/18/2009	6/18/2039	29.98	60,000,000	-	326,879	59,673,121	99.46	8.179	60,000,000	4,907,388	
Subtotal				<u>530,000,000</u>						<u>530,000,000</u>	<u>34,611,457</u>	
Total				<u>550,000,000</u>								
	FMV of mark to market 133 hedge											
										550,000,000	35,661,273	6.484
	TOTAL LONG-TERM DEBT											

a Book balance as of 4/30/2013

Effective Cost Rate = Annualized Cost divided by the Current Amount Outstanding.

Kentucky Power Company
Schedule of Short Term Debt
Twelve Months Ended April 30, 2013

Line No. (1)	Month (2)	Year (3)	Notes Payable Outstanding at the End of the Month (4)
1	May	2012	0
2	June	2012	0
3	July	2012	0
4	August	2012	0
5	September	2012	0
6	October	2012	0
7	November	2012	0
8	December	2012	(13,358,855.63)
9	January	2013	(16,278,255.16)
10	February	2013	(7,643,550.21)
11	March	2013	(11,039,249.93)
12	April	2013	0

Kentucky Power Company
Short Term Debt Balance and Cost Calculation
Twelve Months Ended April 30, 2013

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	5/1/2012		0.00%	0.000000%
	5/2/2012		0.00%	0.000000%
	5/3/2012		0.00%	0.000000%
	5/4/2012		0.00%	0.000000%
	5/5/2012		0.00%	0.000000%
	5/6/2012		0.00%	0.000000%
	5/7/2012		0.00%	0.000000%
	5/8/2012		0.00%	0.000000%
	5/9/2012		0.00%	0.000000%
	5/10/2012		0.00%	0.000000%
	5/11/2012		0.00%	0.000000%
	5/12/2012		0.00%	0.000000%
	5/13/2012		0.00%	0.000000%
	5/14/2012		0.00%	0.000000%
	5/15/2012		0.00%	0.000000%
	5/16/2012		0.00%	0.000000%
	5/17/2012		0.00%	0.000000%
	5/18/2012		0.00%	0.000000%
	5/19/2012		0.00%	0.000000%
	5/20/2012		0.00%	0.000000%
	5/21/2012		0.00%	0.000000%
	5/22/2012		0.00%	0.000000%
	5/23/2012		0.00%	0.000000%
	5/24/2012		0.00%	0.000000%
	5/25/2012		0.00%	0.000000%
	5/26/2012		0.00%	0.000000%
	5/27/2012		0.00%	0.000000%
	5/28/2012		0.00%	0.000000%
	5/29/2012		0.00%	0.000000%
	5/30/2012		0.00%	0.000000%
Thursday	5/31/2012		0.00%	0.000000%
	6/1/2012		0.00%	0.000000%
	6/2/2012		0.00%	0.000000%
	6/3/2012		0.00%	0.000000%
	6/4/2012		0.00%	0.000000%
	6/5/2012		0.00%	0.000000%
	6/6/2012		0.00%	0.000000%
	6/7/2012		0.00%	0.000000%
	6/8/2012		0.00%	0.000000%
	6/9/2012		0.00%	0.000000%
	6/10/2012		0.00%	0.000000%
	6/11/2012		0.00%	0.000000%
	6/12/2012		0.00%	0.000000%
	6/13/2012		0.00%	0.000000%
	6/14/2012		0.00%	0.000000%
	6/15/2012		0.00%	0.000000%
	6/16/2012		0.00%	0.000000%
	6/17/2012		0.00%	0.000000%
	6/18/2012		0.00%	0.000000%
	6/19/2012		0.00%	0.000000%
	6/20/2012		0.00%	0.000000%

Kentucky Power Company
Short Term Debt Balance and Cost Calculation
Twelve Months Ended April 30, 2013

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	6/21/2012		0.00%	0.000000%
	6/22/2012		0.00%	0.000000%
	6/23/2012		0.00%	0.000000%
	6/24/2012		0.00%	0.000000%
	6/25/2012		0.00%	0.000000%
	6/26/2012		0.00%	0.000000%
	6/27/2012		0.00%	0.000000%
	6/28/2012		0.00%	0.000000%
Friday	6/29/2012		0.00%	0.000000%
	6/30/2012		0.00%	0.000000%
	7/1/2012		0.00%	0.000000%
	7/2/2012		0.00%	0.000000%
	7/3/2012		0.00%	0.000000%
	7/4/2012		0.00%	0.000000%
	7/5/2012		0.00%	0.000000%
	7/6/2012		0.00%	0.000000%
	7/7/2012		0.00%	0.000000%
	7/8/2012		0.00%	0.000000%
	7/9/2012		0.00%	0.000000%
	7/10/2012		0.00%	0.000000%
	7/11/2012		0.00%	0.000000%
	7/12/2012		0.00%	0.000000%
	7/13/2012		0.00%	0.000000%
	7/14/2012		0.00%	0.000000%
	7/15/2012		0.00%	0.000000%
	7/16/2012		0.00%	0.000000%
	7/17/2012		0.00%	0.000000%
	7/18/2012		0.00%	0.000000%
	7/19/2012		0.00%	0.000000%
	7/20/2012		0.00%	0.000000%
	7/21/2012		0.00%	0.000000%
	7/22/2012		0.00%	0.000000%
	7/23/2012		0.00%	0.000000%
	7/24/2012		0.00%	0.000000%
	7/25/2012		0.00%	0.000000%
	7/26/2012		0.00%	0.000000%
	7/27/2012		0.00%	0.000000%
	7/28/2012		0.00%	0.000000%
	7/29/2012		0.00%	0.000000%
	7/30/2012		0.00%	0.000000%
Tuesday	7/31/2012		0.00%	0.000000%
	8/1/2012		0.00%	0.000000%
	8/2/2012		0.00%	0.000000%
	8/3/2012		0.00%	0.000000%
	8/4/2012		0.00%	0.000000%
	8/5/2012		0.00%	0.000000%
	8/6/2012		0.00%	0.000000%
	8/7/2012		0.00%	0.000000%
	8/8/2012		0.00%	0.000000%
	8/9/2012		0.00%	0.000000%
	8/10/2012		0.00%	0.000000%

Kentucky Power Company
Short Term Debt Balance and Cost Calculation
Twelve Months Ended April 30, 2013

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	8/11/2012		0.00%	0.000000%
	8/12/2012		0.00%	0.000000%
	8/13/2012		0.00%	0.000000%
	8/14/2012		0.00%	0.000000%
	8/15/2012		0.00%	0.000000%
	8/16/2012		0.00%	0.000000%
	8/17/2012		0.00%	0.000000%
	8/18/2012		0.00%	0.000000%
	8/19/2012		0.00%	0.000000%
	8/20/2012		0.00%	0.000000%
	8/21/2012		0.00%	0.000000%
	8/22/2012		0.00%	0.000000%
	8/23/2012		0.00%	0.000000%
	8/24/2012		0.00%	0.000000%
	8/25/2012		0.00%	0.000000%
	8/26/2012		0.00%	0.000000%
	8/27/2012		0.00%	0.000000%
	8/28/2012		0.00%	0.000000%
	8/29/2012		0.00%	0.000000%
	8/30/2012		0.00%	0.000000%
Friday	8/31/2012		0.00%	0.000000%
	9/1/2012		0.00%	0.000000%
	9/2/2012		0.00%	0.000000%
	9/3/2012		0.00%	0.000000%
	9/4/2012		0.00%	0.000000%
	9/5/2012		0.00%	0.000000%
	9/6/2012		0.00%	0.000000%
	9/7/2012		0.00%	0.000000%
	9/8/2012		0.00%	0.000000%
	9/9/2012		0.00%	0.000000%
	9/10/2012		0.00%	0.000000%
	9/11/2012		0.00%	0.000000%
	9/12/2012		0.00%	0.000000%
	9/13/2012		0.00%	0.000000%
	9/14/2012		0.00%	0.000000%
	9/15/2012		0.00%	0.000000%
	9/16/2012		0.00%	0.000000%
	9/17/2012		0.00%	0.000000%
	9/18/2012		0.00%	0.000000%
	9/19/2012		0.00%	0.000000%
	9/20/2012		0.00%	0.000000%
	9/21/2012		0.00%	0.000000%
	9/22/2012		0.00%	0.000000%
	9/23/2012		0.00%	0.000000%
	9/24/2012		0.00%	0.000000%
	9/25/2012		0.00%	0.000000%
	9/26/2012		0.00%	0.000000%
	9/27/2012		0.00%	0.000000%
Friday	9/28/2012		0.00%	0.000000%
	9/29/2012		0.00%	0.000000%
	9/30/2012		0.00%	0.000000%

Kentucky Power Company
Short Term Debt Balance and Cost Calculation
Twelve Months Ended April 30, 2013

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	10/1/2012		0.00%	0.000000%
	10/2/2012		0.00%	0.000000%
	10/3/2012		0.00%	0.000000%
	10/4/2012		0.00%	0.000000%
	10/5/2012		0.00%	0.000000%
	10/6/2012		0.00%	0.000000%
	10/7/2012		0.00%	0.000000%
	10/8/2012		0.00%	0.000000%
	10/9/2012		0.00%	0.000000%
	10/10/2012		0.00%	0.000000%
	10/11/2012		0.00%	0.000000%
	10/12/2012		0.00%	0.000000%
	10/13/2012		0.00%	0.000000%
	10/14/2012		0.00%	0.000000%
	10/15/2012		0.00%	0.000000%
	10/16/2012		0.00%	0.000000%
	10/17/2012		0.00%	0.000000%
	10/18/2012		0.00%	0.000000%
	10/19/2012		0.00%	0.000000%
	10/20/2012		0.00%	0.000000%
	10/21/2012		0.00%	0.000000%
	10/22/2012		0.00%	0.000000%
	10/23/2012		0.00%	0.000000%
	10/24/2012		0.00%	0.000000%
	10/25/2012		0.00%	0.000000%
	10/26/2012		0.00%	0.000000%
	10/27/2012		0.00%	0.000000%
	10/28/2012		0.00%	0.000000%
	10/29/2012		0.00%	0.000000%
	10/30/2012		0.00%	0.000000%
Wednesday	10/31/2012		0.00%	0.000000%
	11/1/2012		0.00%	0.000000%
	11/2/2012		0.00%	0.000000%
	11/3/2012		0.00%	0.000000%
	11/4/2012		0.00%	0.000000%
	11/5/2012		0.00%	0.000000%
	11/6/2012		0.00%	0.000000%
	11/7/2012		0.00%	0.000000%
	11/8/2012		0.00%	0.000000%
	11/9/2012		0.00%	0.000000%
	11/10/2012		0.00%	0.000000%
	11/11/2012		0.00%	0.000000%
	11/12/2012		0.00%	0.000000%
	11/13/2012		0.00%	0.000000%
	11/14/2012		0.00%	0.000000%
	11/15/2012		0.00%	0.000000%
	11/16/2012		0.00%	0.000000%
	11/17/2012		0.00%	0.000000%
	11/18/2012		0.00%	0.000000%
	11/19/2012		0.00%	0.000000%
	11/20/2012		0.00%	0.000000%

Kentucky Power Company
Short Term Debt Balance and Cost Calculation
Twelve Months Ended April 30, 2013

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	11/21/2012		0.00%	0.000000%
	11/22/2012		0.00%	0.000000%
	11/23/2012		0.00%	0.000000%
	11/24/2012		0.00%	0.000000%
	11/25/2012		0.00%	0.000000%
	11/26/2012		0.00%	0.000000%
	11/27/2012		0.00%	0.000000%
	11/28/2012		0.00%	0.000000%
	11/29/2012		0.00%	0.000000%
Friday	11/30/2012		0.00%	0.000000%
	12/1/2012		0.00%	0.000000%
	12/2/2012		0.00%	0.000000%
	12/3/2012		0.00%	0.000000%
	12/4/2012		0.00%	0.000000%
	12/5/2012		0.00%	0.000000%
	12/6/2012		0.00%	0.000000%
	12/7/2012		0.00%	0.000000%
	12/8/2012		0.00%	0.000000%
	12/9/2012		0.00%	0.000000%
	12/10/2012		0.00%	0.000000%
	12/11/2012		0.00%	0.000000%
	12/12/2012		0.00%	0.000000%
	12/13/2012		0.00%	0.000000%
	12/14/2012		0.00%	0.000000%
	12/15/2012		0.00%	0.000000%
	12/16/2012		0.00%	0.000000%
	12/17/2012		0.00%	0.000000%
	12/18/2012		0.00%	0.000000%
	12/19/2012		0.00%	0.000000%
	12/20/2012	(1,501,775.59)	0.4211%	0.000511%
	12/21/2012	(7,820,711.44)	0.4211%	0.002661%
	12/22/2012	(7,820,802.92)	0.4211%	0.002661%
	12/23/2012	(7,820,894.40)	0.4211%	0.002661%
	12/24/2012	(8,788,690.79)	0.4211%	0.002991%
	12/25/2012	(8,788,793.59)	0.4211%	0.002991%
	12/26/2012	(6,876,878.23)	0.4211%	0.002340%
	12/27/2012	(11,254,876.91)	0.4211%	0.003830%
	12/28/2012	(12,123,669.68)	0.4194%	0.004109%
	12/29/2012	(12,123,810.93)	0.4194%	0.004109%
	12/30/2012	(12,123,952.19)	0.4194%	0.004109%
Monday	12/31/2012	(13,358,855.63)	0.4162%	0.004493%
	1/1/2013	(13,359,010.08)	0.4162%	0.004493%
	1/2/2013	(12,163,799.90)	0.4249%	0.004177%
	1/3/2013	(10,494,022.37)	0.4249%	0.003603%
	1/4/2013	(15,747,462.76)	0.4180%	0.005320%
	1/5/2013	(15,747,645.63)	0.4180%	0.005320%
	1/6/2013	(15,747,828.49)	0.4180%	0.005320%
	1/7/2013	(16,093,723.15)	0.4137%	0.005380%
	1/8/2013	(32,649,484.34)	0.4206%	0.011098%
	1/9/2013	(28,274,159.37)	0.4267%	0.009749%
	1/10/2013	(24,181,394.25)	0.4255%	0.008314%

Kentucky Power Company
Short Term Debt Balance and Cost Calculation
Twelve Months Ended April 30, 2013

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	1/11/2013	(24,589,984.48)	0.4057%	0.008061%
	1/12/2013	(24,590,261.58)	0.4057%	0.008061%
	1/13/2013	(24,590,538.68)	0.4057%	0.008061%
	1/14/2013	(24,136,559.22)	0.4046%	0.007892%
	1/15/2013	(21,006,362.19)	0.4046%	0.006869%
	1/16/2013	(19,582,020.88)	0.4046%	0.006403%
	1/17/2013	(12,498,147.33)	0.4043%	0.004084%
	1/18/2013	(13,047,174.72)	0.3877%	0.004087%
	1/19/2013	(13,047,315.22)	0.3877%	0.004087%
	1/20/2013	(13,047,455.72)	0.3877%	0.004087%
	1/21/2013	(13,047,596.22)	0.3877%	0.004087%
	1/22/2013	(20,145,650.44)	0.3805%	0.006195%
	1/23/2013	(16,988,980.34)	0.3738%	0.005132%
	1/24/2013	(21,371,252.22)	0.3750%	0.006476%
	1/25/2013	(21,713,950.08)	0.3750%	0.006580%
	1/26/2013	(21,714,176.26)	0.3750%	0.006580%
	1/27/2013	(21,714,402.45)	0.3750%	0.006580%
	1/28/2013	(20,772,759.62)	0.3728%	0.006258%
	1/29/2013	(18,922,651.74)	0.3748%	0.005731%
	1/30/2013	(19,160,452.72)	0.3743%	0.005796%
Thursday	1/31/2013	(16,278,255.16)	0.3705%	0.004874%
	2/1/2013	(15,736,437.31)	0.3601%	0.004580%
	2/2/2013	(15,736,594.74)	0.3601%	0.004580%
	2/3/2013	(15,736,752.17)	0.3601%	0.004580%
	2/4/2013	(19,706,169.30)	0.3593%	0.005722%
	2/5/2013	(15,956,346.37)	0.3593%	0.004633%
	2/6/2013	(14,428,134.23)	0.3595%	0.004192%
	2/7/2013	(7,854,653.09)	0.3597%	0.002283%
	2/8/2013	(17,398,472.14)	0.3546%	0.004986%
	2/9/2013	(17,398,643.53)	0.3546%	0.004986%
	2/10/2013	(17,398,814.92)	0.3546%	0.004986%
	2/11/2013	(15,695,827.54)	0.3542%	0.004493%
	2/12/2013	(12,225,254.48)	0.3577%	0.003534%
	2/13/2013	(6,544,977.29)	0.3515%	0.001859%
	2/14/2013	(5,534,557.95)	0.3600%	0.001610%
	2/15/2013	(4,900,754.34)	0.3562%	0.001411%
	2/16/2013	(4,900,802.83)	0.3562%	0.001411%
	2/17/2013	(4,900,851.32)	0.3562%	0.001411%
	2/18/2013	(4,900,899.81)	0.3562%	0.001411%
	2/19/2013	(3,157,825.58)	0.3583%	0.000914%
	2/20/2013	(2,474,601.85)	0.3588%	0.000717%
	2/21/2013	(4,333,310.92)	0.3588%	0.001256%
	2/22/2013	(2,758,572.37)	0.3599%	0.000802%
	2/23/2013	(2,758,599.94)	0.3599%	0.000802%
	2/24/2013	(2,758,627.51)	0.3599%	0.000802%
	2/25/2013	(2,056,514.23)	0.3599%	0.000598%
	2/26/2013			0.000000%
	2/27/2013	(5,689,386.56)	0.3589%	0.001650%
Thursday	2/28/2013	(7,643,550.21)	0.3638%	0.002247%
	3/1/2013	(7,410,125.61)	0.3483%	0.002086%
	3/2/2013	(7,410,197.30)	0.3483%	0.002086%

Kentucky Power Company
Short Term Debt Balance and Cost Calculation
Twelve Months Ended April 30, 2013

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	3/3/2013	(7,410,268.99)	0.3483%	0.002086%
	3/4/2013	(8,919,654.96)	0.3590%	0.002588%
	3/5/2013	(4,881,424.84)	0.3590%	0.001416%
	3/6/2013	(3,228,969.82)	0.3589%	0.000937%
	3/7/2013			0.000000%
	3/8/2013	(2,968,268.01)	0.3560%	0.000854%
	3/9/2013	(2,968,297.37)	0.3560%	0.000854%
	3/10/2013	(2,968,326.73)	0.3560%	0.000854%
	3/11/2013	(2,394,051.49)	0.3557%	0.000688%
	3/12/2013	(336,116.02)	0.3556%	0.000097%
	3/13/2013		0.0000%	0.000000%
	3/14/2013			0.000000%
	3/15/2013	(6,968,501.50)	0.3500%	0.001971%
	3/16/2013	(6,968,569.24)	0.3500%	0.001971%
	3/17/2013	(6,968,636.99)	0.3500%	0.001971%
	3/18/2013	(6,244,569.38)	0.3558%	0.001795%
	3/19/2013	(5,500,479.69)	0.3558%	0.001581%
	3/20/2013	(2,917,260.94)	0.3562%	0.000840%
	3/21/2013	(13,710,430.41)	0.3566%	0.003950%
	3/22/2013	(13,107,932.46)	0.3573%	0.003784%
	3/23/2013	(13,108,062.55)	0.3573%	0.003784%
	3/24/2013	(13,108,192.64)	0.3573%	0.003785%
	3/25/2013	(12,454,867.61)	0.3567%	0.003590%
	3/26/2013	(10,559,475.10)	0.3578%	0.003053%
	3/27/2013	(9,284,304.24)	0.3575%	0.002682%
	3/28/2013	(11,350,595.85)	0.3589%	0.003292%
Friday	3/29/2013	(11,039,249.93)	0.3589%	0.003202%
	3/30/2013	(11,039,359.99)	0.3589%	0.003202%
	3/31/2013	(11,039,470.05)	0.3589%	0.003202%
	4/1/2013	(10,881,389.65)	0.3589%	0.003156%
	4/2/2013	(11,010,076.72)	0.3589%	0.003193%
	4/3/2013	(8,847,974.68)	0.3589%	0.002566%
	4/4/2013	(2,954,909.08)	0.3579%	0.000855%
	4/5/2013	(3,362,532.65)	0.3581%	0.000973%
	4/6/2013	(3,362,566.10)	0.3581%	0.000973%
	4/7/2013	(3,362,599.55)	0.3581%	0.000973%
	4/8/2013	(11,690,274.30)	0.3573%	0.003375%
	4/9/2013	(9,916,730.94)	0.3582%	0.002870%
	4/10/2013	(7,016,713.52)	0.3577%	0.002028%
	4/11/2013	(778,067.54)	0.3572%	0.000225%
	4/12/2013	(210,446.34)	0.3560%	0.000061%
	4/13/2013	(210,448.42)	0.3560%	0.000061%
	4/14/2013	(210,450.50)	0.3560%	0.000061%
	4/15/2013			0.000000%
	4/16/2013			0.000000%
	4/17/2013			0.000000%
	4/18/2013			0.000000%
	4/19/2013			0.000000%
	4/20/2013			0.000000%
	4/21/2013			0.000000%
	4/22/2013			0.000000%

Kentucky Power Company
Short Term Debt Balance and Cost Calculation
Twelve Months Ended April 30, 2013

Day of Week	Date	S-T Borrowed Balance	Borrowed Interest Rate	Weighted Average Borrowed Interest Rate
	4/23/2013			0.000000%
	4/24/2013			0.000000%
	4/25/2013			0.000000%
	4/26/2013			0.000000%
	4/27/2013			0.000000%
	4/28/2013			0.000000%
	4/29/2013			0.000000%
Tuesday	4/30/2013			0.000000%
Sum Total All Daily Balances				0.3822%
		(\$1,237,494,962.14)		<u><u>0.3822%</u></u>
Divided By Number of Days in Year				
			<u><u>365</u></u>	
Average Daily Balance				
		<u><u>(\$3,390,397.16)</u></u>		

Kentucky Power Company
 Accounts Receivable Financing
 Thirteen Months Ending April 30, 2013

Date	AEP Credit - Internal Cost Incurred			KP - Actual Carrying Cost Incurred					
	A/R Balance (a)	Daily Cost of Capital (b)	AEP Credit - Internal Cost (c) = (a) x (b)	A/R Factored (d)	Daily Cost of Capital (e)	Previous Month's Average Days Outstanding (f)	Total Discount Factor (g) = (e) x (f)	KPCo Actual Carrying Cost Incurred (h) = (d) x (g)	Actual Cost of Capital as a % of Total A/R Balance (i) = (h) / (a)
03/23/2013	47,031,145.84	0.00003	1,410.93	0.00	0.00003	29.69	0.000000	0.00	0.000000
03/24/2013	47,031,145.84	0.00003	1,410.93	0.00	0.00003	29.69	0.000000	0.00	0.000000
03/25/2013	46,831,235.24	0.00003	1,404.94	1,142,631.68	0.00003	29.69	0.000891	1,018.08	0.000022
03/26/2013	45,220,194.34	0.00003	1,366.61	1,277,097.04	0.00003	29.69	0.000891	1,137.89	0.000025
03/27/2013	45,405,282.17	0.00003	1,362.16	1,776,814.54	0.00003	29.69	0.000891	1,583.14	0.000035
03/28/2013	44,688,969.49	0.00003	1,340.67	685,688.31	0.00003	29.69	0.000891	610.95	0.000014
03/29/2013	44,688,969.49	0.00003	1,340.67	0.00	0.00003	29.69	0.000000	0.00	0.000000
03/30/2013	44,688,969.49	0.00003	1,340.67	0.00	0.00003	29.69	0.000000	0.00	0.000000
03/31/2013	44,688,969.49	0.00003	1,340.67	0.00	0.00003	29.69	0.000000	0.00	0.000000
04/01/2013	45,901,172.46	0.00003	1,377.04	2,983,259.49	0.00003	29.69	0.000891	2,658.08	0.000058
04/02/2013	50,579,644.72	0.00003	1,517.39	7,893,438.44	0.00003	29.69	0.000891	7,033.05	0.000139
04/03/2013	50,548,363.40	0.00003	1,516.45	2,785,682.86	0.00003	29.69	0.000891	2,482.04	0.000049
04/04/2013	50,320,564.59	0.00003	1,509.62	1,788,527.53	0.00003	29.69	0.000891	1,593.58	0.000032
04/05/2013	50,440,085.58	0.00003	1,513.20	2,215,248.65	0.00003	39.22	0.001177	2,607.35	0.000052
04/06/2013	50,440,085.58	0.00003	1,513.20	0.00	0.00003	39.22	0.000000	0.00	0.000000
04/07/2013	50,440,085.58	0.00003	1,513.20	0.00	0.00003	39.22	0.000000	0.00	0.000000
04/08/2013	51,120,969.28	0.00003	1,533.63	2,004,371.43	0.00003	39.22	0.001177	2,359.15	0.000046
04/09/2013	50,979,326.05	0.00003	1,529.38	2,968,693.58	0.00003	39.22	0.001177	3,491.80	0.000068
04/10/2013	51,510,680.01	0.00003	1,545.32	1,907,083.53	0.00003	39.22	0.001177	2,244.64	0.000044
04/11/2013	49,222,703.90	0.00003	1,476.68	3,063,063.29	0.00003	39.22	0.001177	3,605.23	0.000073
04/12/2013	49,492,521.64	0.00003	1,484.78	1,835,537.23	0.00003	39.22	0.001177	2,160.43	0.000044
04/13/2013	49,492,521.64	0.00003	1,484.78	0.00	0.00003	39.22	0.000000	0.00	0.000000
04/14/2013	49,492,521.64	0.00003	1,484.78	0.00	0.00003	39.22	0.000000	0.00	0.000000
04/15/2013	48,381,265.96	0.00003	1,451.44	1,865,186.16	0.00003	39.22	0.001177	2,195.32	0.000045
04/16/2013	48,335,081.23	0.00003	1,450.05	2,105,672.77	0.00003	39.22	0.001177	2,478.26	0.000051
04/17/2013	48,739,477.36	0.00003	1,462.18	1,956,903.84	0.00003	39.22	0.001177	2,303.28	0.000047
04/18/2013	47,659,348.57	0.00003	1,429.78	1,384,875.94	0.00003	39.22	0.001177	1,630.00	0.000034
04/19/2013	47,153,346.08	0.00003	1,414.60	1,365,181.06	0.00003	39.22	0.001177	1,606.82	0.000034
04/20/2013	47,153,346.08	0.00003	1,414.60	0.00	0.00003	39.22	0.000000	0.00	0.000000
04/21/2013	47,153,346.08	0.00003	1,414.60	0.00	0.00003	39.22	0.000000	0.00	0.000000
04/22/2013	46,965,150.60	0.00003	1,408.95	1,577,430.04	0.00003	39.22	0.001177	1,856.64	0.000040
04/23/2013	46,577,903.19	0.00003	1,397.34	1,665,309.01	0.00003	39.22	0.001177	1,842.37	0.000040
04/24/2013	46,012,041.80	0.00003	1,380.36	1,324,892.30	0.00003	39.22	0.001177	1,559.40	0.000034
04/25/2013	45,181,811.50	0.00003	1,355.45	1,786,577.17	0.00003	39.22	0.001177	2,102.80	0.000047
04/26/2013	46,033,825.23	0.00003	1,381.01	2,278,437.16	0.00003	39.22	0.001177	2,681.72	0.000058
04/27/2013	46,033,825.23	0.00003	1,381.01	0.00	0.00003	39.22	0.000000	0.00	0.000000
04/28/2013	46,033,825.23	0.00003	1,381.01	0.00	0.00003	39.22	0.000000	0.00	0.000000
04/29/2013	46,413,225.73	0.00003	1,392.40	2,271,754.35	0.00003	39.22	0.001177	2,673.85	0.000058
04/30/2013	46,096,941.01	0.00003	1,382.91	1,751,576.03	0.00003	39.22	0.001177	2,061.60	0.000045

551,708.77

563,270.25

Average Daily Cost of Capital as a % of Total A/R Balance
 Annualized Cost of Capital as a % of Total A/R Balance
 1.1336%

Average A/R Balance 4/01/12 - 4/30/13

45,261,642.61

AEP Credit - Internal Cost of Capital 4/01/12 - 4/30/13

1.1081% Internal Cost Incurred / Average A/R Balance / 396 x 360

KP - Actual Cost of Capital 4/01/12 - 4/30/13

1.1313% Actual Carrying Cost Incurred / Average A/R Balance / 396 x 360

ES FORM 3.15

KENTUCKY POWER COMPANY - ENVIRONMENTAL SURCHARGE REPORT
 CURRENT PERIOD REVENUE REQUIREMENT
 BIG SANDY PLANT COST OF CAPITAL

For the Expense month of XXXXXXXX XX, 2013

LINE NO.	Component	Balances	Cap. Structure	Cost Rates		WACC (Net of Tax)	GRCF	WACC (PRE-TAX)	
		As of 4/30/13							
1	L/T DEBT	\$550,000,000	50.569%	6.48%		3.28%		3.28%	
2	S/T DEBT	\$0	0.000%	0.38%		0.00%		0.00%	
	ACCTS REC								
3	FINANCING	\$45,261,643	4.161%	1.13%		0.05%		0.05%	
4	C EQUITY	\$492,367,150	45.270%	10.50%	1/	4.75%	1.5489	7.362%	
5	TOTAL	\$1,087,628,793	100.000%			8.08%		10.69%	
1/	WACC = Weighted Average Cost of Capital Rate of Return on Common Equity per Case No. 2013 - 00325 dated - XXXXX XX, 2013								
2/	Gross Revenue Conversion Factor (GRCF) Calculation: Case No. 2013 - 00325 dated - XXXXX XX, 2013								
1	OPERATING REVENUE							100.0000	
2	UNCOLLECTIBLE ACCOUNTS EXPENSE (0.25%)							0.2500	
3	Kentucky Public Service Commission Assessment (0.18%)							0.1800	
4	STATE TAXABLE PRODUCTION INCOME BEFORE 199 DEDUCTION							99.5700	
5	STATE INCOME TAX EXPENSE, NET OF 199 DEDUCTION (SEE BELOW)							5.4660	
6	FEDERAL TAXABLE PRODUCTION INCOME BEFORE 199 DEDUCTION							94.1040	
7	199 DEDUCTION PHASE-IN							8.4694	
8	FEDERAL TAXABLE PRODUCTION INCOME							85.6346	
9	FEDERAL INCOME TAX EXPENSE AFTER 199 DEDUCTION (35%)							29.9721	
10	AFTER-TAX PRODUCTION INCOME							55.6625	
11	GROSS-UP FACTOR FOR PRODUCTION INCOME:								
12	AFTER-TAX PRODUCTION INCOME							55.6625	
13	199 DEDUCTION PHASE-IN							8.4694	
14	UNCOLLECTIBLE ACCOUNTS EXPENSE							0.2500	
15	Kentucky Public Service Commission Assessment (0.18%)							0.1800	
16	TOTAL GROSS-UP FACTOR FOR PRODUCTION INCOME (ROUNDED)							64.5619	
17	BLENDED FEDERAL AND STATE TAX RATE:								
18	FEDERAL (LINE 8)							29.9721	
19	STATE (LINE 4)							5.4660	
20	BLENDED TAX RATE							35.4381	
21	GROSS REVENUE CONVERSION FACTOR (100.0000 / Line 14)							1.5489	
	STATE INCOME TAX CALCULATION:								
1	PRE-TAX PRODUCTION INCOME							100.0000	
2	COLLECTIBLE ACCOUNTS EXPENSE (0.25%)							0.2500	
3	Kentucky Public Service Commission Assessment (0.18%)							0.1800	
4	STATE TAXABLE PRODUCTION INCOME BEFORE 199 DEDUCTION							99.5700	
5	LESS: STATE 199 DEDUCTION							8.4694	
6	STATE TAXABLE PRODUCTION INCOME BEFORE 199 DEDUCTION							91.1006	
7	STATE INCOME TAX RATE							6.0000	
8	STATE INCOME TAX EXPENSE (LINE 5 X LINE 6)							5.4660	

The WACC (PRE - TAX) value on Line 5 is to be recorded on ES FORM 3.10, Line 9.
 Weighted Average Cost of Capital Balances As of 4/30/2012 based on Case No. 2013-00325, dated XXXXX XX, 2013.

Kentucky Power Company

State Tax Expense - Kentucky		2013
1	Pre-tax production income	Input 100.0000
2	Uncollectible Accounts Expense (0.25%)	Input 0.2500
3	Kentucky Public Service Commission Assessment (0.15%)	Input <u>0.1800</u>
4	Income after Uncollectible accounts	Ln 1-2-3 99.5700
5	KY - State Income Tax Rate	Input <u>0.0600</u>
6	State income tax deduction	Ln 4 x 5 5.9742
7	Income after Uncollectible accounts and State income tax	Ln 4 - 6 93.5958
8	Section 199 Rate for Year 2013	Input <u>0.0900</u>
9	Section 199 deduction	Ln 7 x 8 8.4236
10	Income after Uncollectible accounts and Section 199 Deduction	Ln 4 - 9 91.1464
11	KY - State Income Tax Rate	Ln 5 <u>0.0600</u>
12	State income tax deduction	Ln 10 x 11 5.4688
13	Income after Uncollectible accounts and State income tax	Ln 4 - 12 94.1012
14	Section 199 Rate for Year 2013	Ln 8 <u>0.0900</u>
15	Section 199 deduction	Ln 13 x 14 8.4691
16	Income after Uncollectible accounts and Section 199 Deduction	Ln 4 - 15 91.1009
17	KY - State Income Tax Rate	Ln 5 <u>0.0600</u>
18	State income tax deduction	Ln 16 x 17 5.4661
19	Income after Uncollectible accounts and State income tax	Ln 4 - 18 94.1039
20	Section 199 Rate for Year 2013	Ln 8 <u>0.0900</u>
21	Section 199 deduction	Ln 19 x 20 8.4694
22	Income after Uncollectible accounts and Section 199 Deduction	Ln 4 - 21 91.1006
23	KY - State Income Tax Rate	Ln 5 <u>0.0600</u>
24	State income tax deduction/rate	Ln 22 x 23 <u>5.4660</u>
25	Income after Uncollectible accounts and State income tax	Ln 4 - 24 94.1040
26	Section 199 Rate for Year 2013	Ln 8 <u>0.0900</u>
27	Section 199 deduction	Ln 25 x 26 <u>8.4694</u>

Kentucky Power Company
 Uncollected Accounts

Line No. (1)	Description (2)	Electric Revenues (3)	Accounts - Net Charged Off (4)	Percent of Electric Revenues (5)
1	12 Months ended 4/30/2011	\$562,817,538	\$1,080,425	0.19%
2	12 Months ended 4/30/2012	\$539,745,914	\$1,892,575	0.35%
3	12 Months ended 4/30/2013	\$505,644,836	\$1,040,730	0.21%
4	Total	<u>\$1,608,208,288</u>	<u>\$4,013,730</u>	<u>0.75%</u>
5	Three Year Average	<u>=====</u> <u>\$536,069,429</u>	<u>=====</u> <u>\$1,337,910</u>	<u>=====</u> <u>0.25%</u>

Kentucky Power Company

REQUEST

KRS 278.183(3) provides that during the two-year review, the Commission shall, to the extent appropriate, incorporate surcharge amounts found just and reasonable into the existing base rates of the utility.

- a. Does Kentucky Power believe any additional surcharge amounts need to be incorporated into its base rates in conjunction with this two-year review?
- b. If the response to part (a) is yes, provide the additional surcharge amount that Kentucky Power believes should be incorporated into its existing base rates. Explain how the surcharge amount should be incorporated into the base rates. Include all supporting calculations, workpapers, and assumptions, as well as any analysis that Kentucky Power believes support its position.

RESPONSE

- a. No. Without regard to whether additional amounts of environmental costs are incorporated into base rates, there should be no effect on the ratepayers as a whole or the Company because the total revenue requirement should remain the same. Incorporation of these environmental costs outside of a rate case, however, can differentially affect customers because these environmental costs include investment costs, which are generally reflected in the demand charge, and energy costs, which are reflected in the energy charge. By contrast, fuel costs, which are periodically rolled into base rates, as a part of the fuel adjustment clause proceeding, include only energy costs. The best time to allocate the energy and investment component of the environmental charges is at the time of a general rate case.
- b. N/A

WITNESS: Lila P Munsey

Kentucky Power Company

REQUEST

Refer to ES Form 3.10, Costs Associated with Big Sandy, Line 16, Monthly Environmental AEP Pool Capacity Costs, from ES Form 3.14, Page 1 of 11, Column 5, Line 10. For the November 2012 through April 2013 expense months, explain the reason (s) for any change in the expense levels from month to month if that change is greater than plus or minus 10 percent.

RESPONSE

February 2013 is the only month during the review period of November 2012 through April 2013 that experienced a change greater than plus or minus 10 percent in the level of expenses.

- Amos and Cardinal experienced forced outages and routine maintenance in February. Both plants also experienced fluctuations in consumables' purchases and gypsum sales due to the timing of purchases and sales.
- Gavin had a significant decrease in maintenance expense during February, but as a result experienced increased run times and increased use of consumables which produced higher disposal costs.
- Mitchell went into an extended planned outage February 16 for repair work needed on the FGD resulting in a large increase to maintenance expense.

WITNESS: Lila P Munsey

Kentucky Power Company

REQUEST

Refer to ES Form 3.10, Costs Associated with Big Sandy, Line 17, Monthly 2003 Plan Non-Fuel O&M Expenses, from ES Form 3.13. For the November 2012 through April 2013 expense months, explain the reason (s) for any change in the expense levels from month to month if that change is greater than plus or minus 10 percent.

RESPONSE

The fluctuations in the O&M expenses for the expense review period November 2012 through April 2013 were a result of regular maintenance and a number of repairs due to wear on plant equipment. Those repairs include:

- November scheduled outage to repair the north side of expansion joint 10 and preventative maintenance on the stack right side dilution air probe.
- Equipment rental and expenses incurred for repairs to the north booster fan, NOx stack and opacity monitor.
- Control board replacement for Beck drive on south booster fan.
- February scheduled outage, contractor on site for rebuild work on the north booster fan hub.
- Scaffolding and support for SO3 testing. Dilution air probes were repaired.
- Urea expense fluctuated significantly from November to February due to the operations at the plant. The plant was out of service in November and the majority of December, only generating 5 days of December, in January and February Urea expense was up substantially as the plant was operational 20+ days those months.

WITNESS: Lila P Munsey

Kentucky Power Company

REQUEST

Refer to ES Form 3.10, Costs Associated with Big Sandy, Line 18, Monthly SO₂ Emission Allowances. For the November 2012 through April 2013 expense months, explain the reason(s) for any change in the expense levels from month to month if that change is greater than plus or minus 10 percent.

RESPONSE

Please see Attachment 1 to this response.

WITNESS: Lila P Munsey

Kentucky Power Company
 SO2 Consumption Expense Variance Analysis
 11/01/12 - 4/30/2013

SO2

Month	Allowances	Dollars	Change from.		Explanation *
			Prior Mo. - Dollars	Prior Mo. - Percentage	
Nov-12	1,608	\$ 125,259	\$ 14,956	3%	Emitted tons increased From 708 in October to 804 in November
Dec-12	3,640	\$ 435,263	\$ 310,004	247%	Emitted tons increased from 804 in November to 1,820 in December
Jan-13	6,440	\$ 1,240,550	\$ 805,287	185%	Emitted tons increased from 1,820 in December to 3,220 in January
Feb-13	6,388	\$ 574,506	\$ (666,044)	-54%	Emitted tons decreased From 3,220 in January to 3,194 in February
Mar-13	9,268	\$ 832,132	\$ 257,626	45%	Emitted tons increased From 3,194 in February to 4,634 in March
Apr-13	6,662	\$ 598,151	\$ (233,981)	-28%	Emitted tons decreased From 4,634 in March to 3,331 in April

* Note: Variance is primarily due to volume changes.
 The fluctuations in emission volumes were due primarily to variations in load and generation, as well as, forced and planned outages.
 In December, as a result of the IAA settlement, KYPCo purchased both current and banked Allowances. This Settlement results in an increase to the ave. unit cost of KYPCo's allowances
 The ave. unit cost of Current SO2 allowances changed from \$77.90 to \$119.58. Banked allowances were also purchased at an ave cost of \$636.04
 In January, an adjustment was made to true up accrued consumption to the actual submission to the EPA.
 As a result of consumption adjustments and the addition of the 2013 vintage allowances, the ave unit cost of the current vintage allowances became \$88.79 in January through April.

Kentucky Power Company

REQUEST

Reference ES Form 3.11 for the months in this review period.

- a. For each month in the two-year review period, provide the calculation that supports the total cost of allowances consumed that is then carried to ES Form 3.10.
- b. Provide an explanation and the reasons for the fluctuations in the monthly average cost of allowances determined in 10 a.

RESPONSE

- a. Please see Attachment 1 to this response on the enclosed CD for the calculation that supports the total cost of allowances consumed for each month in the 24-month review period.
- b. KPCo maintains its emission allowance inventory in account 158 as required by FERC. Consumption expense is recorded in account 509. Currently, KPCo maintains SO₂ inventory for use in consumption in two buckets. Allowances with vintage year of 2009 or prior are maintained in one bucket (currently KPCo has no 2009 or prior allowances), and allowances for 2010 thru the current vintage year in another bucket. Inventory is maintained at an average unit cost for each bucket. All issuances and consumption expenses are priced at the applicable average unit cost. The average cost of inventory changes with purchases, consumption adjustments, and EPA awarded allowances.

WITNESS: Lila P Munsey

Kentucky Power Company
 SO2 Inventory
 05/01/2011 - 04/30/2013

	<i>SO2 (2009 & prior vintage)</i>			<i>SO2 (2010 / 2011 vintage)</i>			Narratives
	Quantity	Amount	Avg Unit Cost	Quantity	Amount	Avg Unit Cost	
May-11							
Beginning Balance	6,919	\$ 3,047,425	\$ 440.44	77,756	\$ 1,514,716	\$ 19.48	
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -	
Subtotal	6,919	3,047,425	440.44	77,756	1,514,716	19.48	
Issuances	-	\$ -	\$ -	-	\$ -	\$ -	
Consumption	(4,025)	\$ (1,772,783)	\$ 440.44	-	\$ -	\$ -	
Ending Balance	2,894	1,274,642	440.44	77,756	1,514,716	19.48	
Jun-11							
Beginning Balance	2,894	\$ 1,274,642	\$ 440.44	77,756	\$ 1,514,716	\$ 19.48	
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -	
Subtotal	2,894	1,274,642	440.44	77,756	1,514,716	19.48	
Issuances	-	\$ -	\$ -	-	\$ -	\$ -	
Consumption	(2,894)	\$ (1,274,642)	\$ 440.44	(3,856)	\$ (75,116)	\$ 19.48	
Ending Balance	-	\$ -	\$ -	73,900	1,439,599	19.48	
Jul-11							
Beginning Balance	-	\$ -	\$ -	73,900	\$ 1,439,599	\$ 19.48	
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -	
Subtotal	-	\$ -	\$ -	73,900	1,439,599	19.48	
Issuances	-	\$ -	\$ -	-	\$ -	\$ -	
Consumption	-	\$ -	\$ -	(10,632)	\$ (207,115)	\$ 19.48	
Ending Balance	-	\$ -	\$ -	63,268	1,232,484	19.48	
Aug-11							
Beginning Balance	-	\$ -	\$ -	63,268	\$ 1,232,484	\$ 19.48	
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -	
Subtotal	-	\$ -	\$ -	63,268	1,232,484	19.48	
Issuances	-	\$ -	\$ -	-	\$ -	\$ -	
Consumption	-	\$ -	\$ -	(8,512)	\$ (165,817)	\$ 19.48	
Ending Balance	-	\$ -	\$ -	54,756	1,066,667	19.48	
Sep-11							
Beginning Balance	-	\$ -	\$ -	54,756	\$ 1,066,667	\$ 19.48	
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -	
Subtotal	-	\$ -	\$ -	54,756	1,066,667	19.48	
Issuances	-	\$ -	\$ -	-	\$ -	\$ -	
Consumption	-	\$ -	\$ -	(6,272)	\$ (122,181)	\$ 19.48	
Ending Balance	-	\$ -	\$ -	48,484	944,486	19.48	

	SO2 (2009 & prior vintage)			SO2 (2010 / 2011 vintage)		
	Quantity	Amount	Avg Unit Cost	Quantity	Amount	Avg Unit Cost
Oct-11						
Beginning Balance	-	\$ -	\$ -	48,484	\$ 944,485	\$ 19.48
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	48,484	\$ 944,486	\$ 19.48
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(7,526)	\$ (146,609)	\$ 19.48
Ending Balance	-	\$ -	\$ -	40,958	797,877	\$ 19.48
Nov-11						
Beginning Balance	-	\$ -	\$ -	40,958	\$ 797,877	\$ 19.48
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	40,958	\$ 797,877	\$ 19.48
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(7,134)	\$ (138,973)	\$ 19.48
Ending Balance	-	\$ -	\$ -	33,824	658,904	\$ 19.48
Dec-11						
Beginning Balance	-	\$ -	\$ -	33,824	\$ 658,904	\$ 19.48
Acquisitions	11,857	\$ 6,582,817	\$ 555.18	29,917	\$ 5,758,753	\$ 192.49
Subtotal	11,857	6,582,817	555.18	63,741	6,417,657	100.68
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(8,326)	\$ (838,290)	\$ 100.68
2012 Vintage Additions	-	\$ -	-	39,222	\$ 1,356,488	-
Ending Balance	11,857	6,582,817	555.18	94,637	6,935,855	73.29
Jan-12						
Beginning Balance	11,857	\$ 6,582,817	\$ 555.18	94,637	\$ 6,935,855	\$ 73.29
Year End Consumption Adjustments	(9,606)	\$ (5,333,098)	-	19,170	\$ 1,930,100	-
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	2,251	\$ 1,249,719	\$ 555.18	113,807	\$ 8,865,955	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	(622)	\$ (345,324)	\$ 555.18	(4,468)	\$ (348,073)	\$ 77.90
Ending Balance	1,629	\$ 904,395	\$ 555.18	109,339	\$ 8,517,883	\$ 77.90
Feb-12						
Beginning Balance	1,629	\$ 904,395	\$ 555.18	109,339	\$ 8,517,883	\$ 77.90
Year End Consumption Adjustments	-	\$ -	-	(28)	\$ (2,819)	-
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	1,629	904,395	555.18	109,311	8,515,064	77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	(1,414)	\$ (785,030)	\$ 555.18	-	\$ -	\$ -
Ending Balance	215	119,365	555.18	109,311	8,515,064	77.90

Interim Allowance Agreement Settlement

Rebucketing of yearly consumption for final submission

Adjustments to yearly EPA Submission

	SO2 (2009 & prior vintage)			SO2 (2010 / 2011 / 2012 vintage)		
	Quantity	Amount	Avg Unit Cost	Quantity	Amount	Avg Unit Cost
Mar-12						
Beginning Balance	215	\$ 119,365	\$ 555.18	109,311	\$ 8,515,064	\$ 77.90
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	215	119,365	\$ 555.18	109,311	\$ 8,515,064	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	(215)	\$ (119,365)	\$ 555.18	(3,774)	\$ (293,986)	\$ 77.90
Ending Balance	-	\$ -	\$ -	105,537	8,221,078	\$ 77.90
Apr-12						
Beginning Balance	-	\$ -	\$ -	105,537	\$ 8,221,078	\$ 77.90
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	105,537	\$ 8,221,078	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(7,430)	\$ (578,779)	\$ 77.90
Ending Balance	-	\$ -	\$ -	98,107	7,642,299	\$ 77.90
May-12						
Beginning Balance	-	\$ -	\$ -	98,107	\$ 7,642,299	\$ 77.90
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	98,107	\$ 7,642,299	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(2,776)	\$ (216,244)	\$ 77.90
Ending Balance	-	\$ -	\$ -	95,331	7,426,056	\$ 77.90
Jun-12						
Beginning Balance	-	\$ -	\$ -	95,331	\$ 7,426,056	\$ 77.90
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	95,331	\$ 7,426,056	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(7,178)	\$ (559,149)	\$ 77.90
Ending Balance	-	\$ -	\$ -	88,153	6,866,907	\$ 77.90
Jul-12						
Beginning Balance	-	\$ -	\$ -	88,153	\$ 6,866,907	\$ 77.90
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	88,153	\$ 6,866,907	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(9,464)	\$ (737,223)	\$ 77.90
Ending Balance	-	\$ -	\$ -	78,689	6,129,684	\$ 77.90

	SO2 (2009 & prior vintage)			SO2 (2010 / 2011 / 2012 vintage)		
	Quantity	Amount	Avg Unit Cost	Quantity	Amount	Avg Unit Cost
Aug-12						
Beginning Balance	-	\$ -	\$ -	78,689	\$ 6,129,684	\$ 77.90
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	78,689	\$ 6,129,684	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(7,812)	\$ (608,536)	\$ 77.90
Ending Balance	-	\$ -	\$ -	70,877	\$ 5,521,148	\$ 77.90
Sep-12						
Beginning Balance	-	\$ -	\$ -	70,877	\$ 5,521,148	\$ 77.90
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	70,877	\$ 5,521,148	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(1,642)	\$ (127,908)	\$ 77.90
Ending Balance	-	\$ -	\$ -	69,235	\$ 5,393,240	\$ 77.90
Oct-12						
Beginning Balance	-	\$ -	\$ -	69,235	\$ 5,393,240	\$ 77.90
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	69,235	\$ 5,393,240	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(1,416)	\$ (110,303)	\$ 77.90
Ending Balance	-	\$ -	\$ -	67,819	\$ 5,282,937	\$ 77.90
Nov-12						
Beginning Balance	-	\$ -	\$ -	67,819	\$ 5,282,937	\$ 77.90
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -
Subtotal	-	\$ -	\$ -	67,819	\$ 5,282,937	\$ 77.90
Issuances	-	\$ -	\$ -	-	\$ -	\$ -
Consumption	-	\$ -	\$ -	(1,608)	\$ (125,259)	\$ 77.90
Ending Balance	-	\$ -	\$ -	66,211	\$ 5,157,678	\$ 77.90
Dec-12						
Beginning Balance	-	\$ -	\$ -	66,211	\$ 5,157,678	\$ 77.90
Acquisitions	1,670	\$ 1,062,187	\$ 636.04	19,019	\$ 5,033,939	\$ 264.68 Interim Allowance Agreement Settlement
Subtotal	1,670	\$ 1,062,187	\$ 636.04	85,230	\$ 10,191,617	\$ 119.58
Issuances	-	\$ -	\$ -	(1,744)	\$ (208,544)	\$ - Interim Allowance Agreement Settlement
Consumption	-	\$ -	\$ -	(3,640)	\$ (435,263)	\$ 119.58
2012 Vintage Additions	-	\$ -	\$ -	40,573	\$ 1,164,696	
Ending Balance	1,670	\$ 1,062,187	\$ 636.04	120,419	\$ 10,712,506	\$ 88.96

	<u>SO2 (2009 & prior vintage)</u>			<u>SO2 (2010 / 2011 / 2012 / 2013 vintage)</u>			
	Quantity	Amount	Avg Unit Cost	Quantity	Amount	Avg Unit Cost	
Jan-13							
Beginning Balance	1,670	\$ 1,062,187	\$ 636.04	120,419	\$ 10,712,506	\$ 88.96	
Year End Consumption Adjustments	[1,670]	\$ (1,062,187)		3,344	\$ 399,868		Rebucketing of yearly consumption for final submission
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -	
Subtotal	-	\$ -	\$ -	123,763	\$ 11,112,374	\$ 89.79	
Issuances	-	\$ -	\$ -	-	\$ -	\$ -	
Consumption	-	\$ -	\$ -	[6,440]	\$ [578,232]	\$ 89.79	
Ending Balance	-	\$ -	\$ -	117,323	\$ 10,534,142	\$ 89.79	
Feb-13							
Beginning Balance	-	\$ -	\$ -	117,323	\$ 10,534,142	\$ 89.79	
Consumption Adjustments Prior Yr	-	\$ -	\$ -	(8)	\$ (957)		Adjustment to Final EPA Submission
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -	
Subtotal	-	\$ -	\$ -	117,315	\$ 10,533,185	\$ 89.79	
Issuances	-	\$ -	\$ -	-	\$ -	\$ -	
Consumption	-	\$ -	\$ -	[6,388]	\$ [573,550]	\$ 89.79	
Ending Balance	-	\$ -	\$ -	110,927	\$ 9,959,635	\$ 89.79	
Mar-13							
Beginning Balance	-	\$ -	\$ -	110,927	\$ 9,959,635	\$ 89.79	
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -	
Subtotal	-	\$ -	\$ -	110,927	\$ 9,959,635	\$ 89.79	
Issuances	-	\$ -	\$ -	-	\$ -	\$ -	
Consumption	-	\$ -	\$ -	[9,268]	\$ [832,132]	\$ 89.79	
Ending Balance	-	\$ -	\$ -	101,659	\$ 9,127,503	\$ 89.79	
Apr-13							
Beginning Balance	-	\$ -	\$ -	101,659	\$ 9,127,503	\$ 89.79	
Acquisitions	-	\$ -	\$ -	-	\$ -	\$ -	
Subtotal	-	\$ -	\$ -	101,659	\$ 9,127,503	\$ 89.79	
Issuances	-	\$ -	\$ -	-	\$ -	\$ -	
Consumption	-	\$ -	\$ -	[6,662]	\$ [598,151]	\$ 89.79	
Ending Balance	-	\$ -	\$ -	94,997	\$ 8,529,352	\$ 89.79	

**Kentucky Power Company
 Annual NOx Inventory
 05/01/2011 - 04/30/2013**

May-11		<i>AN (2011 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	4,387	\$ 127,987	\$ 29.17	
Acquisitions	-	\$ -	\$ -	
Subtotal	4,387	127,987	\$ 29.17	
Issuances	-	\$ -	\$ -	
Consumption	(677)	\$ (19,751)	\$ 29.17	
Ending Balance	3,710	108,236	\$ 29.17	

Jun-11		<i>AN (2011 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	3,710	\$ 108,236	\$ 29.17	
Acquisitions	-	\$ -	\$ -	
Subtotal	3,710	108,236	\$ 29.17	
Issuances	-	\$ -	\$ -	
Consumption	(826)	\$ (24,098)	\$ 29.17	
Ending Balance	2,884	84,138	\$ 29.17	

Jul-11		<i>AN (2011 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	2,884	\$ 84,138	\$ 29.17	
Acquisitions	-	\$ -	\$ -	
Subtotal	2,884	84,138	\$ 29.17	
Issuances	-	\$ -	\$ -	
Consumption	(956)	\$ (27,890)	\$ 29.17	
Ending Balance	1,928	56,248	\$ 29.17	

Aug-11		<i>AN (2011 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	1,928	\$ 56,248	\$ 29.17	
Acquisitions	-	\$ -	\$ -	
Subtotal	1,928	56,248	\$ 29.17	
Issuances	-	\$ -	\$ -	
Consumption	(794)	\$ (23,164)	\$ 29.17	
Ending Balance	1,134	33,083	\$ 29.17	

Sep-11		<i>AN (2011 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	1,134	\$ 33,083	\$ 29.17	
Acquisitions	-	\$ -	\$ -	
Subtotal	1,134	33,083	\$ 29.17	
Issuances	-	\$ -	\$ -	
Consumption	(725)	\$ (21,151)	\$ 29.17	
Ending Balance	409	11,932	\$ 29.17	
Oct-11		<i>AN (2011 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	409	\$ 11,932	\$ 29.17	
Acquisitions	2,100	\$ 940,100	\$ 447.67	Third Party Purchase
Subtotal	2,509	952,032	\$ 379.45	
Issuances	-	\$ -	\$ -	
Consumption	(832)	\$ (315,700)	\$ 379.45	
Ending Balance	1,677	636,332	\$ 379.45	
Nov-11		<i>AN (2011 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	1,677	\$ 636,332	\$ 379.45	
Acquisitions	400	\$ 23,000	\$ 57.50	Third Party Purchase
Subtotal	2,077	659,332	\$ 317.44	
Issuances	-	\$ -	\$ -	
Consumption	(752)	\$ (238,718)	\$ 317.44	
Ending Balance	1,325	420,614	\$ 317.44	
Dec-11		<i>AN (2011 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	1,325	\$ 420,614	\$ 317.44	
Acquisitions		\$ -		
Subtotal	1,325	420,614	\$ 317.44	
Issuances	(139)	\$ (44,125)	\$ -	Consent Decree Surrender
Consumption	(687)	\$ (218,084)	\$ 317.44	
2012 Vintage Additions	6,987	\$ -		
Ending Balance	7,486	158,405	\$ 21.16	

Jan-12		<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	7,486	\$ 158,405	\$ 21.16	
Year End Consumption Adjustments	(6)	\$ (1,905)		
Acquisitions	500	\$ 33,750	\$ 67.50	Third Party Purchase
Subtotal	7,980	\$ 190,250	\$ 23.84	
Issuances	-	\$ -	\$ -	
Consumption	(569)	\$ (13,565)	\$ 23.84	
Ending Balance	7,411	\$ 176,684	\$ 23.84	
Feb-12		<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	7,411	\$ 176,684	\$ 23.84	
Year End Consumption Adjustments	(2)	\$ (635)		
Acquisitions	(615)	\$ (86,548)	\$ 140.73	Reversal of third party purchase accruals
Subtotal	6,794	\$ 89,501	\$ 13.17	
Issuances	-	\$ -	\$ -	
Consumption	(476)	\$ (6,271)	\$ 13.17	
Ending Balance	6,318	\$ 83,231	\$ 13.17	
Mar-12		<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	6,318	\$ 83,231	\$ 13.17	
Acquisitions	-	\$ -	\$ -	
Subtotal	6,318	\$ 83,231	\$ 13.17	
Issuances	-	\$ -	\$ -	
Consumption	(342)	\$ (4,505)	\$ 13.17	
Ending Balance	5,976	\$ 78,725	\$ 13.17	
Apr-12		<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	5,976	\$ 78,725	\$ 13.17	
Acquisitions	7	\$ 2,222	\$ 317.43	Consent Decree Surrender Adjustment
Subtotal	5,983	\$ 80,947	\$ 13.53	
Issuances	-	\$ -	\$ -	
Consumption	(474)	\$ (6,413)	\$ 13.53	
Ending Balance	5,509	\$ 74,534	\$ 13.53	

	<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost
Beginning Balance	5,509	\$ 74,534	\$ 13.53
Acquisitions			\$ -
Subtotal	5,509	74,534	\$ 13.53
Issuances	-	\$ -	\$ -
Consumption	(248)	\$ (3,355)	\$ 13.53
Ending Balance	5,261	71,179	\$ 13.53

	<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost
Beginning Balance	5,261	\$ 71,179	\$ 13.53
Acquisitions			\$ -
Subtotal	5,261	71,179	\$ 13.53
Issuances	-	\$ -	\$ -
Consumption	(494)	\$ (6,684)	\$ 13.53
Ending Balance	4,767	64,495	\$ 13.53

	<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost
Beginning Balance	4,767	\$ 64,495	\$ 13.53
Acquisitions			\$ -
Subtotal	4,767	64,495	\$ 13.53
Issuances	-	\$ -	\$ -
Consumption	(740)	\$ (10,012)	\$ 13.53
Ending Balance	4,027	54,484	\$ 13.53

	<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost
Beginning Balance	4,027	\$ 54,484	\$ 13.53
Acquisitions			\$ -
Subtotal	4,027	54,484	\$ 13.53
Issuances	-	\$ -	\$ -
Consumption	(592)	\$ (8,010)	\$ 13.53
Ending Balance	3,435	46,474	\$ 13.53

Sep-12		<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	3,435	\$ 46,474	\$ 13.53	
Acquisitions			\$ -	
Subtotal	3,435	46,474	\$ 13.53	
Issuances	-	\$ -	\$ -	
Consumption	(305)	\$ (4,127)	\$ 13.53	
Ending Balance	3,130	42,348	\$ 13.53	
Oct-12		<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	3,130	\$ 42,348	\$ 13.53	
Acquisitions	89	\$ -	\$ -	EPA - NSSA Issuance
Subtotal	3,219	42,348	\$ 13.16	
Issuances	-	\$ -	\$ -	
Consumption	(280)	\$ (3,684)	\$ 13.16	
Ending Balance	2,939	38,664	\$ 13.16	
Nov-12		<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	2,939	\$ 38,664	\$ 13.16	
Acquisitions			\$ -	
Subtotal	2,939	38,664	\$ 13.16	
Issuances	-	\$ -	\$ -	
Consumption	(312)	\$ (4,105)	\$ 13.16	
Ending Balance	2,627	34,559	\$ 13.16	
Dec-12		<i>AN (2012 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	2,627	\$ 34,559	\$ 13.16	
Acquisitions			\$ -	
Subtotal	2,627	34,559	\$ 13.16	
Issuances	-	\$ -	\$ -	
Consumption	(478)	\$ (6,288)	\$ 13.16	
2013 Vintage Additions	7,044			
Ending Balance	9,193	28,271	\$ 3.08	

Jan-13		<i>AN (2013 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	9,193	\$ 28,271	\$ 3.08	
Year End Consumption Adjustments	(1)	\$ (13)		Adjustment to Yearly EPA Submission
Acquisitions				
Subtotal	9,192	\$ 28,258	\$ 3.07	
Issuances	(750)	\$ (2,306)	\$ -	Third Party Sales
Consumption	(528)	\$ (1,623)	\$ 3.07	
Ending Balance	7,914	\$ 24,329	\$ 3.07	
Feb-13		<i>AN (2013 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	7,914	\$ 24,329	\$ 3.07	
Acquisitions	(1)	\$ (13)	\$ 13.00	Adjustment to Yearly EPA Submission
Subtotal	7,913	24,316	\$ 3.07	
Issuances	(810)	\$ (2,489)	\$ -	Third Party Sales
Consumption	(434)	\$ (1,334)	\$ 3.07	
Ending Balance	6,669	20,494	\$ 3.07	
Mar-13		<i>AN (2013 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	6,669	\$ 20,494	\$ 3.07	
Acquisitions	57	\$ 4,505	\$ 79.04	Adjustment to Consent Decree Surrender Accrual
Subtotal	6,726	24,999	\$ 3.72	
Issuances	-	\$ -	\$ -	
Consumption	(599)	\$ (2,226)	\$ 3.72	
Ending Balance	6,127	22,772	\$ 3.72	
Apr-13		<i>AN (2013 & prior vintage)</i>		
	Quantity	Amount	Unit Cost	
Beginning Balance	6,127	\$ 22,772	\$ 3.72	
Acquisitions		\$ -		
Subtotal	6,127	22,772	\$ 3.72	
Issuances	-	\$ -	\$ -	
Consumption	(368)	\$ (1,368)	\$ 3.72	
Ending Balance	5,759	21,405	\$ 3.72	

Kentucky Power Company

REQUEST

Provide the actual average residential customer's monthly usage. Based on this usage amount, provide the dollar impact any over- or under-recovery will have on the average residential customer's bill for the requested recovery period. Provide all supporting calculations and documentation.

RESPONSE

The average residential customer's monthly usage for the period May 2011 through April 2013 was 1,349 kWh. Based on this usage, using the April 2013 surcharge factors, and assuming that the \$3,516,473 difference had been recovered through the April 2013 Environmental Surcharge, there would be a \$8.52 increase as compared to current April 2013 billing due to the under-recovery on an average residential customer's bill for this review period.

Please see Attachments 1 and 3 on the enclosed CD for the calculations.

Attachment 2 is being provided for the supporting documentation.

WITNESS: Lila P Munsey

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 06/11/2012 07:28:29 AM
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FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS			CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2012	2011	
	SALES OF ELECTRICITY											
4400 002	RESIDENTIAL											
4400 001	WITHOUT SPACE HEATING	4,704,183.87	4,930,956.13	4.60	51,524,564	46,989,324	9.55	55,380	56,375	9.13	10.49	
	WITH SPACE HEATING	9,093,730.84	8,981,567.14	2.39	102,751,698	86,842,955	16.32	85,410	85,303	8.95	10.23	
	TOTAL RESIDENTIAL	13,797,914.71	13,912,523.27	0.11	154,276,262	133,832,289	15.28	140,790	141,678	8.94	10.32	
	COMMERCIAL											
4420 001	OTHER THAN PUBLIC AUTHORITIES	7,477,224.14	8,416,914.78	11.16	83,293,122	82,822,177	0.57	26,392	26,291	8.98	10.16	
4420 006	PUBLIC AUTHS - SCHOOLS	1,371,467.72	1,590,743.78	13.78	15,391,190	15,822,235	2.72	741	760	8.91	10.05	
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	1,420,854.70	1,666,874.65	14.75	15,309,474	16,681,807	3.39	2,867	2,849	8.71	9.87	
	TOTAL COMMERCIAL	10,269,546.56	11,674,333.41	12.03	114,993,786	115,525,219	0.46	30,000	29,900	8.93	10.11	
	INDUSTRIAL											
4420 002	EXCLUDING MINE POWER	9,242,972.35	11,244,940.82	17.80	201,068,337	202,306,638	0.61	950	964	4.60	5.56	
4420 004	MINE POWER	4,685,786.46	6,168,528.73	24.04	70,551,316	83,961,142	15.97	422	451	6.64	7.35	
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL INDUSTRIAL	13,928,768.81	17,413,469.55	20.01	271,619,653	286,267,781	5.12	1,372	1,415	5.13	6.08	
	COMMERCIAL AND INDUSTRIAL	24,198,315.37	29,087,802.96	16.81	386,613,439	401,794,000	3.78	31,372	31,315	5.26	7.24	
4440 000	PUBLIC STREET & HIGHWAY LIGHT	124,200.21	199,137.00	10.74	732,872	744,185	1.52	401	413	16.95	18.70	
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	124,200.21	199,137.00	10.74	732,872	744,185	1.52	401	413	16.95	18.70	
	OTHER SALES TO PUBLIC AUTHS											
4450 001	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4470 XXX	ULTIMATE CUSTOMERS	38,120,430.29	43,039,463.23	11.43	541,822,573	536,370,475	0.98	172,563	173,407	7.04	8.02	
	SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES OF ELECTRICITY	38,120,430.29	43,039,463.23	11.43	541,822,573	536,370,475	0.98	172,563	173,407	7.04	8.02	
4481	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	PROVISION FOR REVENUE REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER OPERATING REVENUES											
4500	OPERATING REVENUE	203,389.54	126,460.25	60.93	0	0	100.00	0	0	0.00	0.00	
4510	FORFEITED DISCOUNTS	38,432.82	45,468.14	15.45	0	0	100.00	0	0	0.00	0.00	
4530	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4580	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUE	241,822.36	171,918.39	40.66	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER OPERATING REVENUES	241,822.36	171,918.39	40.66	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUES	38,362,252.65	43,211,381.62	11.22	541,822,573	536,370,475	0.98	172,563	173,407	7.08	8.06	

POLR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 07/11/2012 07:31:24 AM
 1 MONTH BILLED AND ACCRUED - MCSR0194 - FINAL Page: 1 of 1

FERC ACCT. NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES		KILOWATT-HOUR SALES		CUSTOMERS		CENTS PER KWH		
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	THIS YR	LAST YR	2012	2011
	SALES OF ELECTRICITY									
4400 002	RESIDENTIAL									
4400 001	WITHOUT SPACE HEATING	5,417,119.85	6,332,006.68	14.45-	57,620,167	80,736,575	55,298	56,237	9.40	10.43
	WITH SPACE HEATING	9,015,944.76	10,784,532.48	16.40-	96,709,554	104,678,553	85,313	85,226	9.32	10.30
	TOTAL RESIDENTIAL	14,432,464.61	17,116,539.16	15.68-	154,329,721	165,417,128	140,611	141,463	9.35	10.35
4420 001	COMMERCIAL									
4420 006	OTHER THAN PUBLIC AUTHORITIES	7,717,351.65	8,655,736.39	10.84-	83,684,201	83,302,222	26,424	26,329	9.22	10.39
4420 007	PUBLIC AUTHS - SCHOOLS	1,075,877.53	1,468,476.70	26.64-	11,346,048	13,976,416	741	756	9.48	10.49
	PUBLIC AUTHS-OTHER THAN SCHOOL	1,467,104.19	1,609,654.53	8.86-	16,222,458	15,820,090	2,892	2,851	9.04	10.11
	TOTAL COMMERCIAL	10,260,333.37	11,731,867.62	12.54-	111,252,747	113,200,728	30,057	29,936	9.22	10.36
4420 002	INDUSTRIAL									
4420 004	EXCLUDING MINE POWER	9,473,775.85	11,809,451.90	19.78-	190,636,320	196,345,390	946	962	4.97	6.01
4420 005	MINE POWER	4,308,086.03	5,799,625.64	25.72-	58,431,441	74,730,525	417	449	7.37	7.76
	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL INDUSTRIAL	13,781,861.98	17,609,077.54	21.73-	249,067,761	271,076,315	1,365	1,411	5.53	6.50
4440 000	COMMERCIAL AND INDUSTRIAL	24,042,195.55	29,340,945.16	18.06-	360,320,508	384,277,043	31,422	31,347	6.67	7.64
	PUBLIC STREET & HIGHWAY LIGHT									
	PUBLIC STREET & HIGHWAY LIGHT	124,594.52	133,694.94	6.81-	642,810	624,002	401	412	19.36	21.43
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	124,594.52	133,694.94	6.81-	642,810	624,002	401	412	19.36	21.43
4450 001	OTHER SALES TO PUBLIC AUTHS									
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	0	0	0.00	0.00
4470 XXX	ULTIMATE CUSTOMERS	38,599,254.48	46,591,179.26	17.15-	515,293,039	550,318,173	172,434	173,222	7.49	8.47
	SALES FOR RESALE									
	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL SALES FOR RESALE	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL SALES OF ELECTRICITY	38,599,254.48	46,591,179.26	17.15-	515,293,039	550,318,173	172,434	173,222	7.49	8.47
4481	PROVISION FOR REFUND									
	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	0	0	0.00	0.00
4500	OTHER OPERATING REVENUES									
4500	OPERATING REVENUE									
4510	FORFEITED DISCOUNTS	206,094.87	113,047.05	82.51	0	0	0	0	0.00	0.00
4530	MISCELLANEOUS SERVICE REVENUES	37,122.22	44,241.52	16.09-	0	0	0	0	0.00	0.00
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	0	0	0.00	0.00
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	0	0	0.00	0.00
4560	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL OPERATING REVENUE	243,217.09	157,288.57	54.63	0	0	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	243,217.09	157,288.57	54.63	0	0	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	38,842,471.57	46,748,467.83	16.91-	515,293,039	550,318,173	172,434	173,222	7.54	8.49

POLRR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe.

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 08/09/2012 07:35:44 AM
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FERC ACCT NO	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES		KILOWATT-HOUR SALES		CUSTOMERS		CENTS PER KWH		
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	THIS YR	LAST YR	2012	2011
	SALES OF ELECTRICITY									
	RESIDENTIAL									
4400 002	WITHOUT SPACE HEATING	7,134,752.96	7,483,540.86	4.66	80,506,846	76,478,741	55,326	56,173	8.66	9.79
4400 001	WITH SPACE HEATING	11,792,688.65	12,303,449.77	4.15	134,034,753	126,999,598	85,371	85,225	8.80	9.69
	TOTAL RESIDENTIAL	18,927,441.61	19,786,990.63	4.34	214,541,599	203,478,339	140,697	141,398	8.82	9.72
	COMMERCIAL									
4420 001	OTHER THAN PUBLIC AUTHORITIES	8,647,507.71	9,733,817.77	11.16	97,317,569	99,782,964	26,480	26,303	8.89	9.75
4420 006	PUBLIC AUTHS - SCHOOLS	1,168,239.42	1,308,521.60	10.72	13,170,774	13,339,698	742	753	8.87	9.81
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	1,570,319.87	1,802,284.13	12.87	18,242,955	19,123,635	2,874	2,852	8.51	9.42
	TOTAL COMMERCIAL	11,386,067.10	12,844,603.50	11.96	128,730,738	132,246,297	30,096	29,908	8.84	9.71
	INDUSTRIAL									
4420 002	EXCLUDING MINE POWER	9,622,102.15	11,412,422.53	15.69	179,227,642	201,200,656	950	958	5.37	5.67
4420 004	MINE POWER	3,823,662.80	5,848,425.94	32.31	48,648,249	75,839,711	416	439	7.70	7.44
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL INDUSTRIAL	13,445,764.95	17,060,848.47	21.15	228,875,891	277,140,367	1,366	1,397	5.87	6.16
4440 000	COMMERCIAL AND INDUSTRIAL	24,831,632.05	29,905,451.97	16.97	357,606,629	409,386,664	31,462	31,305	6.94	7.30
	PUBLIC STREET & HIGHWAY LIGHT									
	PUBLIC STREET & HIGHWAY LIGHT	121,960.84	128,664.93	5.21	679,883	645,976	399	411	17.94	19.92
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	121,960.84	128,664.93	5.21	679,883	645,976	399	411	17.94	19.92
	OTHER SALES TO PUBLIC AUTHS									
4450 001	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	0	0	0.00	0.00
4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	0	0	0.00	0.00
4470 XX	ULTIMATE CUSTOMERS	43,881,234.50	49,821,107.53	11.92	572,828,111	613,510,979	172,558	173,114	7.66	8.12
	SALES FOR RESALE									
	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL SALES FOR RESALE	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL SALES OF ELECTRICITY	43,881,234.50	49,821,107.53	11.92	572,828,111	613,510,979	172,558	173,114	7.66	8.12
4491	PROVISION FOR REFUND									
	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	OTHER OPERATING REVENUES									
4500	OPERATING REVENUE									
4510	FORFEITED DISCOUNTS	227,920.26	157,629.05	44.41	0	0	0	0	0.00	0.00
4530	MISCELLANEOUS SERVICE REVENUES	26,776.85	31,754.22	15.67	0	0	0	0	0.00	0.00
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	0	0	0.00	0.00
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	0	0	0.00	0.00
4550	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	0	0	0.00	0.00
	TOTAL OPERATING REVENUE	254,697.21	189,583.27	34.35	0	0	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	254,697.21	189,583.27	34.35	0	0	0	0	0.00	0.00
	TOTAL OPERATING REVENUES	44,135,931.71	50,010,690.80	11.75	572,828,111	613,510,979	172,558	173,114	7.70	8.15

POLRR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe.

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 09/12/2012 07:36:11 AM
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FERC ACCT. NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS			CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2012	2011	
	SALES OF ELECTRICITY											
4400 002	RESIDENTIAL											
4400 001	WITHOUT SPACE HEATING	6,659,282.54	7,599,298.22	12.37-	70,319,652	79,157,827	11.17-	55,198	56,139	9.47	9.80	
	WITH SPACE HEATING	11,089,259.48	12,274,740.36	9.90-	117,802,729	128,609,727	8.40-	95,447	95,392	9.39	9.54	
	TOTAL RESIDENTIAL	17,748,542.02	19,874,038.58	10.86-	188,122,381	207,767,554	9.46-	140,645	141,531	9.42	9.57	
	COMMERCIAL											
4420 001	OTHER THAN PUBLIC AUTHORITIES	8,223,440.67	9,621,957.19	6.78-	86,395,471	91,103,123	5.17-	26,503	26,452	9.52	9.88	
4420 006	PUBLIC AUTHS - SCHOOLS	1,422,986.30	1,563,486.07	10.14-	14,909,509	16,399,042	9.08-	739	755	9.54	9.65	
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	1,499,207.84	1,590,147.34	5.72-	15,067,450	16,886,061	4.85-	2,869	2,850	9.33	9.42	
	TOTAL COMMERCIAL	11,145,634.81	11,995,600.59	7.09-	117,372,430	124,388,226	5.64-	30,111	30,057	9.50	9.84	
	INDUSTRIAL											
4420 002	EXCLUDING MINE POWER	8,798,414.46	10,248,089.42	14.15-	180,073,244	185,567,085	2.43	982	955	4.63	5.52	
4420 004	MINE POWER	3,766,451.05	5,195,023.04	27.50-	52,201,186	70,105,602	25.54-	412	445	7.22	7.41	
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL INDUSTRIAL	12,564,865.51	15,443,112.45	18.64-	242,274,430	255,672,687	5.24-	1,374	1,400	5.19	6.04	
	COMMERCIAL AND INDUSTRIAL	23,710,480.32	27,438,713.05	13.59-	359,646,860	380,060,913	5.37-	31,485	31,457	6.59	7.22	
4440 000	PUBLIC STREET & HIGHWAY LIGHT	125,408.32	124,406.97	0.80	744,564	716,590	3.92	399	407	16.84	17.36	
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	125,408.32	124,406.97	0.80	744,564	716,590	3.92	399	407	16.84	17.36	
	OTHER SALES TO PUBLIC AUTHS											
4450 001	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4470 XXX	ULTIMATE CUSTOMERS	41,554,430.66	47,437,156.60	12.40-	548,513,905	588,545,057	6.80-	172,529	173,395	7.58	8.06	
	SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES OF ELECTRICITY	41,554,430.66	47,437,156.60	12.40-	548,513,905	588,545,057	6.80-	172,529	173,395	7.58	8.06	
4491	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	PROVISION FOR REVENUE REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER OPERATING REVENUES											
4500	OPERATING REVENUE	370,559.11	222,681.52	56.41	0	0	100.00	0	0	0.00	0.00	
4510	FORFEITED DISCOUNTS	45,657.53	52,557.25	13.13-	0	0	100.00	0	0	0.00	0.00	
4530	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4560	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUE	416,216.64	275,238.77	51.22	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER OPERATING REVENUES	416,216.64	275,238.77	51.22	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUES	41,970,647.30	47,712,395.37	12.03-	548,513,905	588,545,057	6.80-	172,529	173,395	7.65	8.11	

POLRR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe.

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 10/09/2012 07:36:45 AM
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FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES		% CHNG		KILOWATT-HOUR SALES			CUSTOMERS			CENTS PER KWH		
		THIS YR	LAST YR	THIS YR	LAST YR	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	THIS YR	LAST YR	2012	2011
	RESIDENTIAL													
4400 002	WITHOUT SPACE HEATING	4,763,428.74	4,796,445.84	0.57		48,117,187	49,150,359	2.10-	55,146	55,974	9.30	9.64		
4400 001	WITH SPACE HEATING	8,326,515.15	8,217,538.33	1.33		85,357,811	85,541,113	1.37-	85,495	85,312	9.75	9.50		
	TOTAL RESIDENTIAL	13,089,943.89	12,953,984.17	1.05		133,474,998	135,691,472	1.63-	140,641	141,286	9.81	9.55		
	COMMERCIAL													
4420 001	OTHER THAN PUBLIC AUTHORITIES	7,117,091.87	7,165,607.83	0.68-		73,663,788	75,129,475	1.96-	26,528	26,420	9.66	9.54		
4420 005	PUBLIC AUTHS - SCHOOLS	1,543,628.01	1,575,790.71	2.04-		16,291,166	16,801,553	3.10-	742	753	9.48	9.38		
4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	1,348,531.83	1,341,986.88	0.49		14,299,761	14,615,785	2.16-	2,876	2,858	9.43	9.18		
	TOTAL COMMERCIAL	10,009,251.51	10,083,385.42	0.74-		104,244,715	106,546,813	2.16-	30,146	30,031	9.60	9.46		
	INDUSTRIAL													
4420 002	EXCLUDING MINE POWER	8,647,294.83	9,878,848.55	13.34-		181,027,063	178,165,151	1.61	961	956	4.78	5.60		
4420 004	MINE POWER	3,921,796.50	5,019,082.04	21.86-		51,190,867	70,884,904	27.90-	408	444	7.66	7.08		
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
	TOTAL INDUSTRIAL	12,569,091.33	14,897,930.59	16.19-		232,207,930	249,049,955	6.78-	1,369	1,402	5.41	6.02		
	COMMERCIAL AND INDUSTRIAL	22,578,343.14	25,081,317.01	9.98-		335,452,645	355,595,768	5.98-	31,515	31,433	6.71	7.05		
	PUBLIC STREET & HIGHWAY LIGHT													
4440 000	PUBLIC STREET & HIGHWAY LIGHT	128,084.41	130,017.50	1.49-		826,407	824,594	0.21	398	407	15.50	15.77		
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	128,084.41	130,017.50	1.49-		826,407	824,594	0.21	398	407	15.50	15.77		
	OTHER SALES TO PUBLIC AUTHS													
4450 001	PUBLIC SCHOOLS	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
	ULTIMATE CUSTOMERS													
4470 XX	SALES FOR RESALE	35,796,371.44	38,165,318.68	6.21-		470,754,050	492,111,934	4.34-	172,554	173,126	7.60	7.76		
	OTHER ELEC UTILS	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
	TOTAL SALES FOR RESALE	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
	TOTAL SALES OF ELECTRICITY	35,796,371.44	38,165,318.68	6.21-		470,754,050	492,111,934	4.34-	172,554	173,126	7.60	7.76		
	PROVISION FOR REFUND													
4481	PROVISION FOR REFUND	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
	OTHER OPERATING REVENUES													
4500	OPERATING REVENUE	273,443.75	108,180.88	150.45		0	0	100.00	0	0	0.00	0.00		
4510	FORFEITED DISCOUNTS	33,749.76	53,459.73	36.87-		0	0	100.00	0	0	0.00	0.00		
4530	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00		0	0	100.00	0	0	0.00	0.00		
4550	OTHER ELECTRIC REVENUES	307,193.51	162,640.61	88.96		0	0	100.00	0	0	0.00	0.00		
	TOTAL OPERATING REVENUES	307,193.51	162,640.61	88.96		0	0	100.00	0	0	0.00	0.00		
	TOTAL OTHER OPERATING REVENUES	36,103,564.95	36,327,959.29	5.80-		470,754,050	492,111,934	4.34-	172,554	173,126	7.67	7.79		
	TOTAL OPERATING REVENUES	36,103,564.95	36,327,959.29	5.80-		470,754,050	492,111,934	4.34-	172,554	173,126	7.67	7.79		

POLR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 11/09/2012 07:50:04 AM
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FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS			CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	THIS YR	LAST YR	
4400 002	RESIDENTIAL	5,040,943.28	5,017,082.98	0.48	50,373,987	48,947,707	2.81	55,076	55,849	10.01	10.25	
4400 001	WITHOUT SPACE HEATING	9,607,822.11	9,565,786.62	0.44	96,723,986	96,444,653	2.36	65,495	65,331	9.73	9.92	
	WITH SPACE HEATING	14,648,765.39	14,592,851.80	0.45	149,037,953	145,392,360	2.55	140,571	141,180	9.82	10.03	
	TOTAL RESIDENTIAL	24,256,607.70	24,158,634.72	0.46	245,761,926	240,734,717	2.92	206,066	206,519	9.87	10.00	
4420 001	COMMERCIAL	8,487,442.32	8,617,753.05	3.76	86,989,156	88,897,372	3.27	26,462	26,412	9.87	9.92	
4420 006	OTHER THAN PUBLIC AUTHORITIES	1,631,912.63	1,751,171.81	8.81	16,760,658	17,764,091	5.65	744	768	9.74	9.86	
4420 007	PUBLIC AUTHS - SCHOOLS	1,685,308.79	1,700,965.89	2.10	17,600,009	17,870,662	0.40	2,861	2,867	9.45	9.63	
	PUBLIC AUTHS-OTHER THAN SCHOOL	11,784,863.74	12,289,890.75	3.95	120,349,823	124,332,125	3.20	30,067	30,047	9.79	9.87	
	TOTAL COMMERCIAL	22,509,523.28	22,859,770.49	3.95	224,719,540	229,036,879	3.20	69,114	69,126	9.87	10.00	
4420 002	INDUSTRIAL	10,405,225.24	10,975,280.93	5.18	206,145,914	197,103,733	4.59	954	956	5.05	5.57	
4420 004	EXCLUDING MINE POWER	4,620,543.67	5,300,866.38	26.67	60,637,363	84,174,061	27.72	408	441	7.60	7.49	
4420 005	MINE POWER	0.00	0.00	100.00	0.00	0.00	100.00	0	0	0.00	0.00	
	ASSOCIATED COMPANIES	15,026,869.91	17,276,167.31	13.02	266,953,277	281,277,794	5.08	1,362	1,397	5.53	6.14	
	TOTAL INDUSTRIAL	26,811,532.65	29,546,056.06	9.26	387,333,100	405,609,819	4.51	31,449	31,444	6.92	7.28	
4440 000	PUBLIC STREET & HIGHWAY LIGHT	138,133.87	154,175.48	10.40	1,008,992	1,115,103	9.52	399	420	13.69	13.83	
	PUBLIC STREET & HIGHWAY LIGHT	138,133.87	154,175.48	10.40	1,008,992	1,115,103	9.52	399	420	13.69	13.83	
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	138,133.87	154,175.48	10.40	1,008,992	1,115,103	9.52	399	420	13.69	13.83	
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4470 XX	ULTIMATE CUSTOMERS	41,588,431.91	44,283,085.34	6.06	537,440,045	552,117,382	2.66	172,419	173,044	7.74	8.02	
	SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES OF ELECTRICITY	41,588,431.91	44,283,085.34	6.06	537,440,045	552,117,382	2.66	172,419	173,044	7.74	8.02	
4481	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4500	OPERATING REVENUE	240,353.17	116,764.43	105.84	0	0	100.00	0	0	0.00	0.00	
4510	FORFEITED DISCOUNTS	40,568.21	43,042.40	5.75	0	0	100.00	0	0	0.00	0.00	
4530	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4560	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUE	280,921.38	159,806.83	75.79	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER OPERATING REVENUES	280,921.38	159,806.83	75.79	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUES	41,879,353.29	44,442,892.17	5.77	537,440,045	552,117,382	2.66	172,419	173,044	7.79	8.05	

PLRR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe.

American Electric Power OPERATING REVENUES, KILDWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 12/11/2012 07:44:09 AM
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FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS			CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2012	2011	
	SALES OF ELECTRICITY											
4400 002	RESIDENTIAL											
4400 001	WITHOUT SPACE HEATING	5,325,883.32	5,050,478.70	5.45	65,996,898	49,779,324	14.50	55,089	55,826	9.34	10.15	
	WITH SPACE HEATING	12,792,151.93	11,867,936.05	7.79	142,193,033	121,987,071	16.56	85,652	85,484	9.00	9.73	
	TOTAL RESIDENTIAL	18,118,035.25	16,918,416.75	7.09	199,189,931	171,766,395	15.97	140,781	141,320	9.10	9.85	
4420 001	COMMERCIAL											
4420 006	OTHER THAN PUBLIC AUTHORITIES	7,454,592.35	7,157,520.74	3.87	78,915,765	70,083,939	12.60	26,527	26,413	9.42	10.21	
4420 007	PUBLIC AUTHS - SCHOOLS	1,398,467.17	1,350,689.34	2.65	14,796,787	13,407,486	10.36	744	758	9.37	10.07	
	PUBLIC AUTHS-OTHER THAN SCHOOL	1,446,400.11	1,393,581.21	3.72	15,713,591	14,154,321	11.02	2,896	2,875	9.20	9.95	
	TOTAL COMMERCIAL	10,298,459.63	9,901,791.29	3.68	109,426,123	97,845,746	12.06	30,157	30,045	9.38	10.14	
4420 002	INDUSTRIAL											
4420 004	EXCLUDING MINE POWER	9,866,768.21	10,828,522.75	8.87	198,603,859	191,523,911	3.70	949	957	4.96	5.65	
4420 005	MINE POWER	4,466,869.24	6,348,764.04	29.65	62,281,210	97,479,553	28.80	404	440	7.17	7.26	
	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL INDUSTRIAL	14,333,637.45	17,178,286.79	16.82	260,885,069	279,003,464	6.49	1,353	1,397	5.49	6.16	
4440 000	COMMERCIAL AND INDUSTRIAL	24,590,097.09	27,090,088.08	9.19	370,311,792	376,849,210	1.68	31,510	31,443	6.64	7.19	
	PUBLIC STREET & HIGHWAY LIGHT											
	PUBLIC STREET & HIGHWAY LIGHT	131,774.31	136,737.97	3.63	1,049,346	1,025,722	2.30	399	407	12.56	13.33	
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	131,774.31	136,737.97	3.63	1,049,346	1,025,722	2.30	399	407	12.56	13.33	
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4470 XX	ULTIMATE CUSTOMERS	42,839,906.64	44,135,242.80	2.93	570,550,469	549,441,327	3.84	172,690	173,170	7.51	8.03	
	SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES OF ELECTRICITY	42,839,906.64	44,135,242.80	2.93	570,550,469	549,441,327	3.84	172,690	173,170	7.51	8.03	
4491	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	PROVISION FOR REVENUE REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4500	OPERATING REVENUE	258,282.27	219,874.31	17.47	570,550,469	549,441,327	3.84	172,690	173,170	7.55	8.07	
4510	FORFEITED DISCOUNTS	232,717.58	184,971.75	25.81	0	0	100.00	0	0	0.00	0.00	
4530	MISCELLANEOUS SERVICE REVENUES	25,564.69	34,902.56	26.75	0	0	100.00	0	0	0.00	0.00	
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4560	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4580	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUE	258,282.27	219,874.31	17.47	570,550,469	549,441,327	3.84	172,690	173,170	7.55	8.07	
	TOTAL OTHER OPERATING REVENUES	258,282.27	219,874.31	17.47	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUES	43,098,188.91	44,355,117.11	2.83	570,550,469	549,441,327	3.84	172,690	173,170	7.55	8.07	

POLRR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 01/09/2013 07:32:45 AM
 KENTUCKY POWER COMPANY 1 MONTH BILLED AND ACCRUED - MCSR0194 - FINAL Page: 1 of 1

FERC ACCT NO	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2012	2011
4400 002	RESIDENTIAL	6,015,393.20	8,564,934.43	8.37-	68,227,671	57,288,468	1.40	55,090	55,872	8.82	9.76
4400 001	WITHOUT SPACE HEATING	15,450,176.26	10,009,887.24	3.50-	180,317,459	168,815,809	6.75	85,819	85,628	8.57	9.48
	WITH SPACE HEATING	21,455,569.48	22,574,821.67	4.91-	248,545,130	236,204,377	5.22	140,909	141,500	8.64	9.56
	TOTAL RESIDENTIAL										
4420 001	COMMERCIAL	7,052,333.91	8,191,561.26	13.91-	78,488,653	83,125,529	5.57-	26,536	26,391	8.98	9.85
4420 006	OTHER THAN PUBLIC AUTHORITIES	1,359,867.37	1,547,606.89	12.13-	15,470,944	15,778,047	1.95-	745	756	8.79	9.81
4420 007	PUBLIC AUTHS - SCHOOLS	1,310,605.98	1,575,939.95	16.84-	15,420,389	16,583,504	7.01-	2,884	2,885	8.50	9.50
	PUBLIC AUTHS-OTHER THAN SCHOOL	9,722,807.26	11,315,110.10	14.07-	109,390,186	115,487,480	5.28-	30,165	30,032	8.89	9.80
	TOTAL COMMERCIAL										
4420 002	INDUSTRIAL	7,785,504.31	10,827,521.11	28.10-	182,953,874	193,767,259	5.56-	956	956	4.26	5.59
4420 004	EXCLUDING MINE POWER	4,008,147.59	5,879,282.29	31.83-	59,037,822	83,204,047	29.04-	400	434	6.79	7.07
4420 005	MINE POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	ASSOCIATED COMPANIES	11,793,651.90	16,706,813.40	29.41-	241,951,696	276,971,306	12.63-	1,356	1,390	4.87	6.03
	TOTAL INDUSTRIAL	21,516,459.16	28,021,923.50	23.22-	351,381,882	392,458,766	10.47-	31,521	31,422	6.12	7.14
4440 000	PUBLIC STREET & HIGHWAY LIGHT	127,241.41	139,222.23	8.61-	1,098,467	1,121,912	2.09-	395	405	11.58	12.41
	PUBLIC STREET & HIGHWAY LIGHT	127,241.41	139,222.23	8.61-	1,098,467	1,121,912	2.09-	395	405	11.58	12.41
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER SALES TO PUBLIC AUTHS	43,109,270.03	50,735,967.40	15.03-	601,025,479	629,785,075	4.57-	172,825	173,327	7.17	8.06
4470 XX	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL SALES FOR RESALE	43,109,270.03	50,735,967.40	15.03-	601,025,479	629,785,075	4.57-	172,825	173,327	7.17	8.06
4481	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	PROVISION FOR REVENUE REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4500	OPERATING REVENUE	251,853.55	298,761.25	15.70-	0	0	100.00	0	0	0.00	0.00
4510	FORFEITED DISCOUNTS	23,612.73	29,488.64	19.93-	0	0	100.00	0	0	0.00	0.00
4530	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
4560	OTHER ELECTRIC REVENUES	275,466.28	328,249.89	16.08-	0	0	100.00	0	0	0.00	0.00
	TOTAL OPERATING REVENUE	275,466.28	328,249.89	16.08-	0	0	100.00	0	0	0.00	0.00
	TOTAL OTHER OPERATING REVENUES	43,364,736.31	51,064,217.29	15.04-	601,025,479	629,785,075	4.57-	172,825	173,327	7.22	8.11
	TOTAL OPERATING REVENUES										

POLRR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe.

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 02/08/2013 07:28:41 AM
 1 MONTH BILLED AND ACCRUED - MCSRD194 - FINAL Page: 1 of 1

FERC ACCT. NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS			CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2013	2012	
	SALES OF ELECTRICITY											
4400 002	RESIDENTIAL											
4400 001	WITHOUT SPACE HEATING	6,895,502.16	7,169,359.53	3.82-	75,474,117	75,570,269	1.20	55,086	55,814	9.02	9.49	
	WITH SPACE HEATING	17,794,953.23	18,387,750.94	3.22-	203,551,367	199,615,508	1.97	86,007	85,751	8.74	9.21	
	TOTAL RESIDENTIAL	24,690,455.39	25,557,110.47	3.38-	280,025,484	275,185,777	1.76	141,093	141,565	8.82	9.29	
4420 001	COMMERCIAL											
4420 006	OTHER THAN PUBLIC AUTHORITIES	8,049,502.04	8,211,906.20	1.98-	88,321,754	85,888,391	2.83	26,553	26,390	9.11	9.56	
4420 007	PUBLIC AUTHS - SCHOOLS	1,511,560.60	1,533,471.72	2.70-	16,558,634	16,240,407	1.96	745	755	9.13	9.57	
	PUBLIC AUTHS-OTHER THAN SCHOOL	1,574,644.44	1,533,342.89	2.89	17,797,982	16,546,902	7.86	2,883	2,884	8.85	9.27	
	TOTAL COMMERCIAL	11,135,707.08	11,298,722.91	1.44-	122,678,580	118,675,600	3.37	30,181	30,029	9.08	9.52	
4420 002	INDUSTRIAL											
4420 004	EXCLUDING MINE POWER	8,950,423.43	10,644,684.61	15.92-	182,607,297	190,903,804	0.89	942	952	4.65	5.58	
4420 005	MINE POWER	4,128,729.77	5,511,029.08	25.08-	61,853,960	78,364,750	21.07-	412	428	6.67	7.03	
	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL INDUSTRIAL	13,079,153.20	16,155,713.69	19.04-	254,461,257	269,268,554	5.50-	1,354	1,380	5.14	6.00	
4440 000	COMMERCIAL AND INDUSTRIAL	24,214,860.28	27,454,406.60	11.80-	377,139,837	387,944,154	2.79-	31,535	31,409	6.42	7.08	
	PUBLIC STREET & HIGHWAY LIGHT											
	PUBLIC STREET & HIGHWAY LIGHT	126,282.45	136,681.34	7.51-	1,113,262	1,087,386	2.38	393	405	11.34	12.57	
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	126,282.45	136,681.34	7.51-	1,113,262	1,087,386	2.38	393	405	11.34	12.57	
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4470 XX	ULTIMATE CUSTOMERS	49,031,598.12	53,148,228.41	7.75-	556,278,583	664,217,317	0.89-	173,021	173,379	7.45	8.00	
	SALES FOR RESALE											
	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES OF ELECTRICITY	49,031,598.12	53,148,228.41	7.75-	556,278,583	664,217,317	0.89-	173,021	173,379	7.45	8.00	
4481	PROVISION FOR REFUND											
	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4500	OPERATING REVENUE											
4510	FORFEITED DISCOUNTS	323,348.04	320,826.44	0.79	0	0	100.00	0	0	0.00	0.00	
4530	MISCELLANEOUS SERVICE REVENUES	34,608.75	29,319.99	17.70	0	0	100.00	0	0	0.00	0.00	
4540	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4560	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUE	357,856.79	350,146.43	2.20	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER OPERATING REVENUES	357,856.79	350,146.43	2.20	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUES	49,389,454.91	53,498,374.84	7.68-	556,278,583	664,217,317	0.89-	173,021	173,379	7.50	8.05	

POLRR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 03/08/2013 07:21:17 AM
 1 MONTH BILLED AND ACCRUED - MCSR0194 - FINAL Page: 1 of 1

State · KY	FERC ACCT NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH	
			THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2013	2012
		SALES OF ELECTRICITY										
		RESIDENTIAL										
	4400 002	WITHOUT SPACE HEATING	6,083,881.96	5,786,358.01	5.51	64,919,858	60,959,271	6.46	54,888	55,784	9.37	9.46
	4400 001	WITH SPACE HEATING	16,313,870.72	14,575,087.90	11.93	180,628,982	160,534,335	12.52	85,925	85,923	9.03	9.08
		TOTAL RESIDENTIAL	22,397,752.68	20,361,445.91	10.11	245,548,840	221,517,606	10.85	140,913	141,707	9.12	9.18
		COMMERCIAL										
	4420 001	OTHER THAN PUBLIC AUTHORITIES	7,612,054.00	7,553,187.49	0.78	79,224,376	78,879,697	0.44	26,528	26,365	9.61	9.58
	4420 006	PUBLIC AUTHS - SCHOOLS	1,498,084.92	1,530,466.87	2.12	15,806,329	16,278,141	2.90	743	754	9.48	9.40
	4420 007	PUBLIC AUTHS-OTHER THAN SCHOOL	1,389,615.78	1,384,764.54	0.34	14,878,996	14,856,266	0.15	2,876	2,872	9.34	9.32
		TOTAL COMMERCIAL	10,499,654.70	10,468,418.90	0.30	109,909,701	110,014,104	0.09	30,147	29,991	9.55	9.52
		INDUSTRIAL										
	4420 002	EXCLUDING MINE POWER	9,889,232.35	9,314,921.32	6.17	162,210,483	184,371,962	12.02	953	952	6.10	5.05
	4420 004	MINE POWER	4,450,893.03	5,499,584.44	19.07	64,328,597	82,405,866	21.94	400	417	6.92	6.67
	4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		TOTAL INDUSTRIAL	14,340,125.38	14,814,505.76	3.20	226,539,080	266,777,828	15.08	1,353	1,369	6.33	5.55
		COMMERCIAL AND INDUSTRIAL	24,839,780.08	25,282,924.66	1.75	336,448,781	376,791,932	10.71	31,500	31,360	7.38	6.71
	4440 000	PUBLIC STREET & HIGHWAY LIGHT	132,058.27	130,600.86	1.12	918,981	927,862	0.95	392	404	14.37	14.08
		TOTAL PUBLIC STREET & HIGHWAY LIGHT	132,058.27	130,600.86	1.12	918,981	927,862	0.95	392	404	14.37	14.08
		OTHER SALES TO PUBLIC AUTHS										
	4450 001	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	4450 002	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		ULTIMATE CUSTOMERS	47,369,691.03	45,754,951.43	3.53	582,916,602	599,237,400	2.72	172,805	173,471	6.13	7.64
	4470 XX0	SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		OTHER ELEC UTILS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		TOTAL SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		TOTAL SALES OF ELECTRICITY	47,369,691.03	45,754,951.43	3.53	582,916,602	599,237,400	2.72	172,805	173,471	6.13	7.64
		PROVISION FOR REFUND										
	4491	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		OTHER OPERATING REVENUES										
		OPERATING REVENUE										
	4500	FORFEITED DISCOUNTS	344,062.48	352,107.36	2.28	0	0	100.00	0	0	0.00	0.00
	4510	MISCELLANEOUS SERVICE REVENUES	35,429.14	29,427.52	20.99	0	0	100.00	0	0	0.00	0.00
	4530	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
	4560	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00
		TOTAL OPERATING REVENUE	379,511.63	381,534.88	0.53	0	0	100.00	0	0	0.00	0.00
		TOTAL OTHER OPERATING REVENUES	379,511.63	381,534.88	0.53	0	0	100.00	0	0	0.00	0.00
		TOTAL OPERATING REVENUES	47,749,102.66	46,136,486.31	3.30	582,916,602	599,237,400	2.72	172,805	173,471	8.19	7.70

POLRR surcharge revenues are billed as Distribution line of business but reported as Generation line of business. Line of business changed in BO Universe.

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 04/08/2013 07:22:15 AM
 KENTUCKY POWER COMPANY 1 MONTH BILLED AND ACCRUED - MCSR0194 - FINAL Page: 1 of 1

FERC ACCT. NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS		CENTS PER KWH		
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2013	2012	
4400 002	RESIDENTIAL											
4400 001	SALES OF ELECTRICITY	6,182,737.82	4,885,956.79	26.54	67,490,051	52,649,480	28.19	54,914	55,638	9.16	9.28	
	WITHOUT SPACE HEATING	15,780,865.32	11,426,397.36	38.11	178,923,644	128,544,655	39.19	85,841	85,697	8.82	8.89	
	WITH SPACE HEATING	21,963,604.14	16,312,354.17	34.84	246,413,655	181,194,135	35.99	140,755	141,335	8.91	9.00	
	TOTAL RESIDENTIAL									0.00	0.00	
4420 001	COMMERCIAL											
4420 006	OTHER THAN PUBLIC AUTHORITIES	7,914,873.34	6,988,864.67	13.25	84,188,460	73,761,323	14.14	26,457	26,284	9.40	9.47	
4420 007	PUBLIC AUTHS - SCHOOLS	1,546,236.73	1,333,050.59	15.99	16,946,218	14,309,020	18.43	743	745	9.12	9.32	
	PUBLIC AUTHS-OTHER THAN SCHOOL	1,464,365.04	1,280,305.25	14.38	16,287,470	14,051,470	15.91	2,878	2,862	8.99	9.11	
	TOTAL COMMERCIAL	10,925,475.11	9,592,210.51	13.78	117,422,148	102,121,813	14.98	30,078	29,891	9.30	9.40	
4440 000	INDUSTRIAL											
4420 002	EXCLUDING MINE POWER	8,913,533.35	10,181,231.25	12.45	176,519,418	186,150,484	5.17	944	955	5.05	5.47	
4420 004	MINE POWER	4,315,997.80	5,211,255.86	17.16	65,859,317	75,248,859	12.48	391	424	6.55	6.93	
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL INDUSTRIAL	13,229,531.15	15,392,487.12	14.05	242,378,735	261,399,343	7.28	1,335	1,379	5.46	5.88	
	COMMERCIAL AND INDUSTRIAL	24,155,006.26	24,984,697.63	3.36	359,800,883	363,521,156	1.02	31,413	31,270	6.71	6.88	
4440 000	PUBLIC STREET & HIGHWAY LIGHT											
	PUBLIC STREET & HIGHWAY LIGHT	128,222.38	129,401.95	0.91	944,493	920,465	2.61	391	404	13.58	14.06	
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	128,222.38	129,401.95	0.91	944,493	920,465	2.61	391	404	13.58	14.06	
4460 001	OTHER SALES TO PUBLIC AUTHS											
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4470 XX	ULTIMATE CUSTOMERS											
	SALES FOR RESALE	46,246,632.78	41,436,453.78	11.61	607,199,071	545,635,756	11.28	172,559	173,009	7.62	7.59	
	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES FOR RESALE	46,246,632.78	41,436,453.78	11.61	607,199,071	545,635,756	11.28	172,559	173,009	7.62	7.59	
4491	TOTAL SALES OF ELECTRICITY											
	PROVISION FOR REFUND	46,246,632.78	41,436,453.78	11.61	607,199,071	545,635,756	11.28	172,559	173,009	7.62	7.59	
	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER OPERATING REVENUES											
	OPERATING REVENUE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4500	FORFEITED DISCOUNTS	342,437.60	342,230.75	0.06	0	0	100.00	0	0	0.00	0.00	
4510	MISCELLANEOUS SERVICE REVENUES	34,475.66	34,741.18	0.76	0	0	100.00	0	0	0.00	0.00	
4530	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4540	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4560	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUE	376,913.26	376,971.93	0.02	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER OPERATING REVENUES	376,913.26	376,971.93	0.02	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUES	46,623,746.04	41,813,425.71	11.50	607,199,071	545,635,756	11.28	172,559	173,009	7.68	7.65	

POLRR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe.

American Electric Power OPERATING REVENUES, KILOWATT HOUR SALES, CUSTOMER REALIZATION(CENTS PER KWH), AVG REV AND KWH USE Prepared: 05/09/2013 07:32:30 AM
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FERC ACCT. NO.	OPERATING REVENUE ACCOUNTS	OPERATING REVENUES			KILOWATT-HOUR SALES			CUSTOMERS			CENTS PER KWH	
		THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	% CHNG	THIS YR	LAST YR	2013	2012	
	SALES OF ELECTRICITY											
4400 002	RESIDENTIAL											
4400 001	WITHOUT SPACE HEATING	4,520,515.16	4,000,526.76	13.00	45,699,411	41,743,665	9.38	54,756	55,464	9.90	9.58	
	WITH SPACE HEATING	10,505,463.97	7,389,079.79	42.18	110,129,218	79,510,876	38.51	85,745	85,431	9.54	9.29	
	TOTAL RESIDENTIAL	15,025,979.13	11,389,606.55	31.93	155,788,629	121,254,551	28.48	140,501	140,895	9.65	9.39	
4420 001	COMMERCIAL											
4420 006	OTHER THAN PUBLIC AUTHORITIES	6,375,434.55	6,885,205.79	7.40-	64,540,918	74,226,772	13.05-	26,474	26,369	9.88	9.28	
4420 007	PUBLIC AUTHS - SCHOOLS	1,206,160.32	1,283,139.87	6.00-	12,172,142	13,918,636	12.55-	744	743	9.91	9.22	
	PUBLIC AUTHS-OTHER THAN SCHOOL	1,240,990.26	1,334,515.80	7.01-	12,903,760	14,930,236	13.57-	2,884	2,867	9.62	8.94	
	TOTAL COMMERCIAL	8,822,585.13	9,502,861.46	7.16-	89,616,620	103,077,644	13.06-	30,102	29,879	9.84	9.22	
4440 000	INDUSTRIAL											
4420 002	EXCLUDING MINE POWER	9,652,962.53	9,298,286.30	3.81	162,003,767	198,048,169	8.10-	942	953	5.30	4.69	
4420 004	MINE POWER	3,889,122.14	4,879,470.82	20.71-	53,565,043	70,352,413	23.86-	400	419	7.22	6.94	
4420 005	ASSOCIATED COMPANIES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL INDUSTRIAL	13,522,084.67	14,177,736.12	4.62-	235,568,810	268,400,602	12.23-	1,342	1,372	5.74	5.28	
4440 000	COMMERCIAL AND INDUSTRIAL	22,344,669.90	23,680,597.58	5.64-	325,185,630	371,478,446	12.46-	31,444	31,351	6.87	6.37	
4440 000	PUBLIC STREET & HIGHWAY LIGHT	126,834.81	127,591.70	0.59-	761,547	805,192	5.42-	389	402	16.65	15.85	
	TOTAL PUBLIC STREET & HIGHWAY LIGHT	126,834.81	127,591.70	0.59-	761,547	805,192	5.42-	389	402	16.65	15.85	
4450 001	OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4450 002	PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER THAN PUBLIC SCHOOLS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER SALES TO PUBLIC AUTHS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4470 XXX	ULTIMATE CUSTOMERS SALES FOR RESALE	37,497,483.74	35,197,795.83	6.53	481,735,806	493,638,199	2.39-	172,334	172,648	7.78	7.13	
	OTHER ELEC UTILS	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES FOR RESALE	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL SALES OF ELECTRICITY	37,497,483.74	35,197,795.83	6.53	481,735,806	493,638,199	2.39-	172,334	172,648	7.78	7.13	
4491	PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	PROVISION FOR REVENUE REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL PROVISION FOR REFUND	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4500	OTHER OPERATING REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4510	OPERATING REVENUE	281,367.10	246,736.51	18.09	0	0	100.00	0	0	0.00	0.00	
4530	FORFEITED DISCOUNTS	41,194.15	36,870.18	11.73	0	0	100.00	0	0	0.00	0.00	
4540	MISCELLANEOUS SERVICE REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4550	SALES OF WATER AND WATER POWER	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
4560	RENT FROM ELE PROP-NON ASSOC	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	OTHER ELECTRIC REVENUES	0.00	0.00	100.00	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUE	332,561.25	283,606.69	17.26	0	0	100.00	0	0	0.00	0.00	
	TOTAL OTHER OPERATING REVENUES	352,561.25	283,606.69	17.26	0	0	100.00	0	0	0.00	0.00	
	TOTAL OPERATING REVENUES	37,850,044.99	35,481,402.52	6.62	481,735,806	493,638,199	2.39-	172,334	172,648	7.85	7.19	

POLRR surcharge revenues are billed as Distribution line of business, but reported as Generation line of business. Line of business changed in BO Universe.

Kentucky Power Company

REQUEST

The Stipulation and Settlement Agreement in Case No. 2012-00578⁴ provides that effective January 1, 2014, the environmental surcharge factor will be fixed and maintained at zero percent until new base rates are set by the Commission. Assuming the Stipulation and Settlement Agreement is approved by the Commission, explain how Kentucky Power proposes to collect or refund any over- or under-collection of the environmental surcharge expenses for November and December 2013.

RESPONSE

Kentucky Power proposes to refund/bill only those environmental costs that have been over/(under) collected for the expense months of November and December 2013. Any refunds or credits would be applied to customers' bills in the billing months of January and February 2014, respectively.

WITNESS: Lila P Munsey

⁴Case No. 2012-00578, Application of Kentucky Power Company for (1) a Certificate of Public Convenience and Necessity Authorizing the Transfer to the Company of an Undivided Fifty Percent Interest in the Mitchell Generating Station and Associated Assets; (2) Approval of the Assumption by Kentucky Power Company of Certain Liabilities in Connection with the Transfer of the Mitchell Generating Station; (3) Declaratory Rulings; (4) Deferral of Costs Incurred in Connection with the Company/s Efforts to Meet Federal Clean Air Act and Related Requirements; and (5) all other Required Approvals and Relief (Ky. PSC filed Dec. 19, 2012).