

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
1010001	Plant in Service	2,759,505,106.66	36,877,666.30	36,877,666.30	0.00	2,796,382,772.96
1011001	Capital Leases	6,622,811.91	(890,722.58)	0.00	(890,722.58)	5,732,089.33
1011006	Prov-Leased Assets	(2,347,854.90)	151,266.86	151,266.86	0.00	(2,196,588.04)
1011012	Accrued Capital Leases	13,674.94	72,964.69	72,964.69	0.00	86,639.63
1050001	Held For Fut Use	7,736,102.92	0.00	0.00	0.00	7,736,102.92
1060001	Const Not Classifd	188,687,047.82	(22,320,246.37)	0.00	(22,320,246.37)	166,366,801.45
1070001	CWIP - Project	39,194,443.08	6,163,788.48	6,163,788.48	0.00	45,358,231.56
1080001	A/P for Deprec of Plt	(1,008,840,559.29)	(21,432,809.50)	0.00	(21,432,809.50)	(1,030,273,368.79)
1080005	RWIP - Project Detail	6,876,128.15	(3,652,060.48)	0.00	(3,652,060.48)	3,224,067.67
1080011	Cost of Removal Reserve	(20,948,359.84)	430,781.66	430,781.66	0.00	(20,517,578.18)
1080013	ARO Removal Deprec - Accretion	4,180,290.91	158,029.57	158,029.57	0.00	4,338,320.48
1110001	A/P for Amort of Plt	(21,677,787.37)	(967,256.36)	0.00	(967,256.36)	(22,645,043.73)
1210001	Nonutility Property - Owned	995,120.00	0.00	0.00	0.00	995,120.00
1220001	Depr&Amrt of Nonutl Prop-Ownd	(221,625.47)	(1,667.43)	0.00	(1,667.43)	(223,292.90)
1240002	Oth Investments-Nonassociated	806.00	0.00	0.00	0.00	806.00
1240007	Deferred Compensation Benefits	63,920.27	0.00	0.00	0.00	63,920.27
1240027	Other Property - RWIP	3,904.07	(77,564.07)	0.00	(77,564.07)	(73,660.00)
1240028	Other Property - RETIRE	0.00	73,660.00	73,660.00	0.00	73,660.00
1240029	Other Property - CPR	4,534,315.71	(2,707,483.08)	0.00	(2,707,483.08)	1,826,832.63
1240092	Fbr Opt Lns-In Kind Sv-Invest	150,472.00	(1,837.00)	0.00	(1,837.00)	148,635.00
1290001	Non-UMWA PRW Funded Position	12,809,589.02	(450,665.25)	0.00	(450,665.25)	12,358,923.77
1290002	SFAS 106 - Non-UMWA PRW	(0.01)	884,806.80	884,806.80	0.00	884,806.79
1310000	Cash	795,138.92	40,264.66	40,264.66	0.00	835,403.58
1340018	Spec Deposits - Elect Trading	109.73	706,504.15	706,504.15	0.00	706,613.88
1340043	Spec Deposit UBS Securities	(0.00)	0.00	0.00	0.00	0.00
1340048	Spec Deposits-Trading Contra	43,138.00	(202,974.00)	0.00	(202,974.00)	(159,836.00)
1340050	Spec Deposit Mizuho Securities	168,603.95	(8,220.92)	0.00	(8,220.92)	160,383.03
1340051	Spec Deposit RBC	1,867,364.90	(544,438.75)	0.00	(544,438.75)	1,322,926.15
1420001	Customer A/R - Electric	38,301,161.92	4,467,272.95	4,467,272.95	0.00	42,768,434.87
1420014	Customer A/R-System Sales	673,195.00	(162,665.23)	0.00	(162,665.23)	510,529.77
1420019	Transmission Sales Receivable	5,524.50	(645.00)	0.00	(645.00)	4,879.50
1420022	Cust A/R - Factored	(30,344,977.35)	(5,520,455.49)	0.00	(5,520,455.49)	(35,865,432.84)
1420023	Cust A/R-System Sales - MLR	1,907,181.58	(548,211.01)	0.00	(548,211.01)	1,358,970.57
1420024	Cust A/R-Options & Swaps - MLR	30,551.83	(30,551.83)	0.00	(30,551.83)	0.00
1420027	Low Inc Energy Asst Pr (LIEAP)	991,873.00	(991,873.00)	0.00	(991,873.00)	0.00
1420028	Emergency LIEAP	0.00	261,606.81	261,606.81	0.00	261,606.81
1420044	Customer A/R - Estimated	123,407.49	78,964.51	78,964.51	0.00	202,372.00
1420050	PJM AR Accrual	5,868,677.54	(4,197,291.39)	0.00	(4,197,291.39)	1,671,386.15
1420054	Accrued Power Brokers	38.50	50,423.54	50,423.54	0.00	50,462.04
1420057	Customer A/R - REC activity	0.00	148.91	148.91	0.00	148.91
1420102	AR Peoplesoft Billing - Cust	649,688.70	801,645.99	801,645.99	0.00	1,451,334.69
1430002	Allowances	0.00	109.51	109.51	0.00	109.51
1430022	2001 Employee Biweekly Pay Cnv	93,325.12	(3,863.84)	0.00	(3,863.84)	89,461.28
1430081	Damage Recovery - Third Party	12,048.00	62,291.00	62,291.00	0.00	74,339.00
1430083	Damage Recovery Offset Demand	(11,367.00)	(62,441.00)	0.00	(62,441.00)	(73,808.00)
1430102	AR Peoplesoft Billing - Misc	36,603.55	(31,324.63)	0.00	(31,324.63)	5,278.92
1440002	Uncoll Accts-Other Receivables	(86,488.84)	(117,052.58)	0.00	(117,052.58)	(203,541.42)
1460001	A/R Assoc Co - InterUnit G/L	24,899,101.20	(2,870,558.04)	0.00	(2,870,558.04)	22,028,543.17
1460006	A/R Assoc Co - Intercompany	2,141,951.40	(1,494,768.04)	0.00	(1,494,768.04)	647,183.36

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For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
1460009	A/R Assoc Co - InterUnit A/P	84,190.92	(29,758.74)	0.00	(29,758.74)	54,432.18
1460011	A/R Assoc Co - Multi Pmts	2,362,707.98	(793,590.51)	0.00	(793,590.51)	1,569,117.47
1460025	Fleet - M4 - A/R	28,607.57	58,325.58	58,325.58	0.00	86,933.15
1510001	Fuel Stock - Coal	40,426,505.86	(18,893,656.16)	0.00	(18,893,656.16)	21,532,849.70
1510002	Fuel Stock - Oil	2,274,348.63	(389,377.65)	0.00	(389,377.65)	1,884,970.98
1510020	Fuel Stock Coal - Intransit	1,094,976.02	691,404.71	691,404.71	0.00	1,786,380.73
1520000	Fuel Stock Exp Undistributed	1,459,831.74	(643,750.31)	0.00	(643,750.31)	816,081.43
1540001	M&S - Regular	18,564,921.22	(174,757.01)	0.00	(174,757.01)	18,390,164.21
1540004	M&S - Exempt Material	126,624.69	17,119.64	17,119.64	0.00	143,744.33
1540006	M&S - Lime and Limestone	1,714,098.64	(776,580.95)	0.00	(776,580.95)	937,517.69
1540012	Materials & Supplies - Urea	313,194.25	156,535.03	156,535.03	0.00	469,729.28
1540013	Transportation Inventory	120,051.98	0.00	0.00	0.00	120,051.98
1540023	M&S Inv - Urea In-Transit	1,284,546.25	(499,165.45)	0.00	(499,165.45)	785,380.80
1581000	SO2 Allowance Inventory	0.36	0.00	0.00	0.00	0.36
1581003	SO2 Allowance Inventory - Curr	12,025,950.09	(967,347.90)	0.00	(967,347.90)	11,058,602.19
1581009	CSAPR Current SO2 Inv	350,000.00	(104,194.08)	0.00	(104,194.08)	245,805.92
1650001	Prepaid Insurance	526,348.63	(98,827.84)	0.00	(98,827.84)	427,520.79
165000214	Prepaid Taxes	534,776.67	(267,388.32)	0.00	(267,388.32)	267,388.35
1650009	Prepaid Carry Cost-Factored AR	22,877.19	(4,179.38)	0.00	(4,179.38)	18,697.81
1650010	Prepaid Pension Benefits	52,412,388.73	(964,628.00)	0.00	(964,628.00)	51,447,760.73
165001114	Prepaid Sales Taxes	382,098.00	(382,098.00)	0.00	(382,098.00)	0.00
165001115	Prepaid Sales Taxes	0.00	345,005.00	345,005.00	0.00	345,005.00
165001214	Prepaid Use Taxes	55,187.00	(55,187.00)	0.00	(55,187.00)	0.00
165001215	Prepaid Use Taxes	0.00	32,957.00	32,957.00	0.00	32,957.00
1650014	FAS 158 Qual Contra Asset	(52,412,388.73)	964,628.00	964,628.00	0.00	(51,447,760.73)
1650021	Prepaid Insurance - EIS	301,201.31	320,402.62	320,402.62	0.00	621,603.93
1650031	Prepaid OCIP Work Comp	3,854.09	20,038.90	20,038.90	0.00	23,892.99
1650033	Prepaid OCIP Work Comp - Aff	19,600.33	(630.34)	0.00	(630.34)	18,969.99
1650035	PRW Without MED-D Benefits	(2,055,971.13)	998,810.99	998,810.99	0.00	(1,057,160.14)
1650036	PRW for Med-D Benefits	5,704,348.52	(114,004.21)	0.00	(114,004.21)	5,590,344.31
1650037	FAS158 Contra-PRW Exclud Med-D	(3,648,377.39)	(884,806.78)	0.00	(884,806.78)	(4,533,184.17)
1720000	Rents Receivable	2,918,733.09	689,880.67	689,880.67	0.00	3,608,613.76
1730000	Accrued Utility Revenues	17,662,691.35	(7,576,880.47)	0.00	(7,576,880.47)	10,085,810.88
1730002	Acrd Utility Rev-Factored-Assc	(15,615,560.42)	5,569,111.12	5,569,111.12	0.00	(10,046,449.30)
1740035	Misc Current Assets - EIS	0.00	223,584.29	223,584.29	0.00	223,584.29
1750001	Curr. Unreal Gains - NonAffil	6,423,653.48	(3,393,135.28)	0.00	(3,393,135.28)	3,030,518.20
1750002	Long-Term Unreal Gns - Non Aff	1,006,242.17	(151,778.43)	0.00	(151,778.43)	854,463.74
1750021	S/T Asset MTM Collateral	(65,676.00)	24,131.00	24,131.00	0.00	(41,545.00)
1750022	L/T Asset MTM Collateral	(912.00)	912.00	912.00	0.00	0.00
1810002	Unamort Debt Exp - Inst Pur Cn	630,589.96	8,545.34	8,545.34	0.00	639,135.30
1810003	Unamort Debt Exp Notes Payable	508,751.31	(33,179.43)	0.00	(33,179.43)	475,571.88
1810006	Unamort Debt Exp - Sr Unsec Nt	2,130,607.54	318,694.76	318,694.76	0.00	2,449,302.30
1823000	Other Regulatory Assets	0.00	331,926.65	331,926.65	0.00	331,926.65
1823007	SFAS 112 Postemployment Benef	4,526,998.10	(304,514.19)	0.00	(304,514.19)	4,222,483.91
1823009	DSM Incentives	2,877,218.00	106,599.00	106,599.00	0.00	2,983,817.00
1823010	Energy Efficiency Recovery	(32,896,053.00)	(1,467,159.00)	0.00	(1,467,159.00)	(34,363,212.00)
1823011	DSM Lost Revenues	6,907,669.00	179,484.00	179,484.00	0.00	7,087,153.00
1823012	DSM Program Costs	23,468,588.03	935,429.48	935,429.48	0.00	24,404,017.51
1823022	HRJ 765kV Post Service AFUDC	598,824.00	(8,352.00)	0.00	(8,352.00)	590,472.00

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Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
1823054	HRJ 765kV Depreciation Expense	93,313.00	(1,302.00)	0.00	(1,302.00)	92,011.00
1823063	Unrecovered Fuel Cost	0.00	4,222,126.10	4,222,126.10	0.00	4,222,126.10
1823077	Unreal Loss on Fwd Commitments	1,835,356.00	(621,813.01)	0.00	(621,813.01)	1,213,542.99
1823078	Deferred Storm Expense	14,495,222.00	(1,174,611.00)	0.00	(1,174,611.00)	13,320,611.00
1823099	Asset Retirement Obligations	8,287,118.51	7,118,777.86	7,118,777.86	0.00	15,405,896.37
1823115	Defd Equity Carry Chg-Non Fuel	(62,940.00)	3,147.00	3,147.00	0.00	(59,793.00)
1823118	BridgeCo TO Funding	190,853.62	(7,882.32)	0.00	(7,882.32)	182,971.30
1823120	Other PJM Integration	201,636.41	(8,327.66)	0.00	(8,327.66)	193,308.75
1823121	Carry Chgs-RTO Startup Costs	126,187.93	(5,211.62)	0.00	(5,211.62)	120,976.31
1823122	Alliance RTO Deferred Expense	99,890.49	(4,125.54)	0.00	(4,125.54)	95,764.95
1823165	REG ASSET FAS 158 QUAL PLAN	44,101,499.50	8,436,369.75	8,436,369.75	0.00	52,537,869.25
1823166	REG ASSET FAS 158 OPEB PLAN	(7,528,648.62)	(960,012.25)	0.00	(960,012.25)	(8,488,660.87)
1823167	REG Asset FAS 158 SERP Plan	(112,457.00)	(74.25)	0.00	(74.25)	(112,531.25)
1823188	Deferred Carbon Mgmt Research	75,018.00	(62,499.00)	0.00	(62,499.00)	12,519.00
1823299	SFAS 106 Medicare Subsidy	2,166,200.19	(54,155.04)	0.00	(54,155.04)	2,112,045.15
1823301	SFAS 109 Flow Thru Defd FIT	86,494,449.70	281,321.39	281,321.39	0.00	86,775,771.09
1823302	SFAS 109 Flow Thru Defrd SIT	73,509,355.07	(115,020.00)	0.00	(115,020.00)	73,394,335.07
1823306	Net CCS FEED Study Costs	872,858.31	0.00	0.00	0.00	872,858.31
1823325	CCS FEED Study Reserve	(872,858.31)	0.00	0.00	0.00	(872,858.31)
1823329	ATR Under-Recovery	623,376.84	(623,376.84)	0.00	(623,376.84)	0.00
1830000	Prelimin Surv&Investgtn Chrgs	32,130,165.89	1,301.30	1,301.30	0.00	32,131,467.19
1830004	Prelim Survey & Invstgtn Resrv	(31,975,870.51)	0.00	0.00	0.00	(31,975,870.51)
1840054	Insurance Clearing	0.00	446.57	446.57	0.00	446.57
1860001	Allowances	454.17	(454.17)	0.00	(454.17)	0.00
1860002	Deferred Expenses	424.64	(424.64)	0.00	(424.64)	0.00
186000313	Deferred Property Taxes	1,299,669.34	(649,836.00)	0.00	(649,836.00)	649,833.34
186000314	Deferred Property Taxes	14,621,494.00	(3,027,262.00)	0.00	(3,027,262.00)	11,594,232.00
1860007	Billings and Deferred Projects	159,856.06	(70,552.57)	0.00	(70,552.57)	89,303.49
1860077	Agency Fees - Factored A/R	919,210.76	(973.13)	0.00	(973.13)	918,237.63
186008114	Defd Property Tax - Cap Leases	1,004.50	(501.00)	0.00	(501.00)	503.50
186008115	Defd Property Tax - Cap Leases	0.00	34,422.00	34,422.00	0.00	34,422.00
1860153	Unamortized Credit Line Fees	518,417.29	(56,736.14)	0.00	(56,736.14)	461,681.15
1860166	Def Lease Assets - Non Taxable	216,492.11	(216,492.11)	0.00	(216,492.11)	0.00
1890004	Loss Rec Debt-Debentures	602,883.20	(8,386.34)	0.00	(8,386.34)	594,496.86
1900010	ADIT Federal - Pension OCI	4,434,578.22	(3,288,470.23)	0.00	(3,288,470.23)	1,146,107.99
1900011	ADIT Federal Non-UMWA PRW OCI	(571,397.04)	493,737.11	493,737.11	0.00	(77,659.93)
1900015	ADIT-Fed-Hdg-CF-Int Rate	86,759.04	(8,133.66)	0.00	(8,133.66)	78,625.38
1901001	Accum Deferred FIT - Other	49,636,195.35	(6,111,957.44)	0.00	(6,111,957.44)	43,524,237.91
1902001	Accum Defd FIT - Oth Inc & Ded	679,720.47	(83,029.90)	0.00	(83,029.90)	596,690.57
1903001	Acc Dfd FIT - FAS109 Flow Thru	25,738,125.68	(43,710.68)	0.00	(43,710.68)	25,694,415.00
1904001	Accum Dfd FIT - FAS 109 Excess	293,462.06	1,587.93	1,587.93	0.00	295,049.99
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,454,049,339.10</b>	<b>(41,604,945.65)</b>	<b>0.00</b>	<b>(41,604,945.65)</b>	<b>2,412,444,393.45</b>
2010001	Common Stock Issued-Affiliated	(50,450,000.00)	0.00	0.00	0.00	(50,450,000.00)
2080000	Donations Recvd from Stckhldrs	(514,648,267.92)	0.00	0.00	0.00	(514,648,267.92)
2110018	DSIT Apportionment Adj.	(2,811,185.08)	0.00	0.00	0.00	(2,811,185.08)
2160001	Unapprp Retnd Erngs-Unrstrictd	(179,690,924.00)	76,621,776.83	76,621,776.83	0.00	(103,069,147.17)
2190006	OCI-Min Pen Liab FAS 158-Qual	8,235,645.28	(6,107,159.02)	0.00	(6,107,159.02)	2,128,486.26
2190007	OCI-Min Pen Liab FAS 158-OPEB	(1,061,165.96)	916,940.39	916,940.39	0.00	(144,225.57)
2190015	Accum OCI-Hdg-CF-Int Rate	161,124.16	(15,105.39)	0.00	(15,105.39)	146,018.77

KPSC Case No. 2014-00396  
 KIUC's First Set of Data Requests  
 Dated January 29, 2015  
 Item No. 19  
 Attachment 4  
 3 of 15

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
2240005	Other Long Term Debt - Other	(25,000,000.00)	(25,000,000.00)	0.00	(25,000,000.00)	(50,000,000.00)
2240006	Senior Unsecured Notes	(730,000,000.00)	0.00	0.00	0.00	(730,000,000.00)
2260006	Unam Disc LTD-Dr-Sr Unsec Note	444,600.00	(41,681.25)	0.00	(41,681.25)	402,918.75
4380001	Div Declrd - Common Stk - Asso	115,000,000.00	(104,000,000.00)	0.00	(104,000,000.00)	11,000,000.00
	<b>TOTAL CAPITALIZATION</b>	<b>(1,379,820,173.52)</b>	<b>(57,625,228.44)</b>	<b>0.00</b>	<b>(57,625,228.44)</b>	<b>(1,437,445,401.96)</b>
2240502	Instl Purchase Contracts-Curr	(65,000,000.00)	0.00	0.00	0.00	(65,000,000.00)
2270001	Obligatns Undr Cap Lse-Noncurr	(3,087,713.93)	541,593.43	541,593.43	0.00	(2,546,120.50)
2270003	Accrued Noncur Lease Oblig	(10,939.95)	(53,450.03)	0.00	(53,450.03)	(64,389.98)
2282003	Accm Prv I/D - Worker's Com	(102,408.61)	56,657.35	56,657.35	0.00	(45,751.26)
2283000	Accm Prv for Pensions&Benefits	(135,362.25)	(821.00)	0.00	(821.00)	(136,183.25)
2283002	Supplemental Savings Plan	(146,432.20)	96,168.19	96,168.19	0.00	(50,264.01)
2283005	SFAS 112 Postemployment Benef	(5,359,341.04)	(21,258.50)	0.00	(21,258.50)	(5,380,599.54)
2283006	SFAS 87 - Pensions	0.00	(964,628.00)	0.00	(964,628.00)	(964,628.00)
2283007	Perf Share Incentive Plan	(466,874.75)	355,745.00	355,745.00	0.00	(111,129.75)
2283013	Incentive Comp Deferral Plan	(73,552.85)	(952.08)	0.00	(952.08)	(74,504.93)
2283015	FAS 158 SERP Payable Long Term	112,487.00	74.25	74.25	0.00	112,561.25
2283016	FAS 158 Qual Payable Long Term	(4,359,334.27)	959,259.50	959,259.50	0.00	(3,400,074.77)
2284027	Econ. Development Fund NonCurr	(699,000.00)	58,250.00	58,250.00	0.00	(640,750.00)
2300001	Asset Retirement Obligations	(65,699,264.10)	1,576,009.19	1,576,009.19	0.00	(64,123,254.91)
2300002	ARO - Current	0.00	(2,220,140.00)	0.00	(2,220,140.00)	(2,220,140.00)
2320001	Accounts Payable - Regular	(11,300,081.34)	(2,032,722.85)	0.00	(2,032,722.85)	(13,332,804.19)
2320002	Unvouchered Invoices	(13,196,972.95)	(1,160,201.78)	0.00	(1,160,201.78)	(14,357,174.73)
2320003	Retention	(1,280,939.93)	263,150.40	263,150.40	0.00	(1,017,789.53)
2320011	Uninvoiced Fuel	(14,593,170.85)	(234,437.21)	0.00	(234,437.21)	(14,827,608.06)
2320052	Accounts Payable - Purch Power	(114,359.59)	22,153.87	22,153.87	0.00	(92,205.72)
2320053	Elect Trad-Options&Swaps	(182,609.43)	52,858.90	52,858.90	0.00	(129,750.53)
2320056	Gas Physicals	(0.00)	0.00	0.00	0.00	0.00
2320062	Broker Fees Payable	(2,758.17)	(591.70)	0.00	(591.70)	(3,349.87)
2320073	A/P Misc Dedic. Power	(11,149.50)	(2,236.50)	0.00	(2,236.50)	(13,386.00)
2320076	Corporate Credit Card Liab	(31,522.43)	(50,282.55)	0.00	(50,282.55)	(81,804.98)
2320077	INDUS Unvouchered Liabilities	(1,464,635.04)	247,470.48	247,470.48	0.00	(1,217,164.56)
2320079	Broker Commisn Spark/Merch Gen	0.00	(7.24)	0.00	(7.24)	(7.24)
2320086	Accrued Broker - Power	(61,657.57)	14,981.35	14,981.35	0.00	(46,676.22)
2320090	MISO AP Accrual	(75,011.59)	28,629.37	28,629.37	0.00	(46,382.22)
2320094	Customer A/P - REC Activity	(0.08)	0.00	0.00	0.00	(0.08)
2330000	Corp Borrow Program (NP-Asso)	(45,127,965.32)	44,387,598.54	44,387,598.54	0.00	(740,366.78)
2340001	A/P Assoc Co - InterUnit G/L	(21,444,937.24)	1,741,628.05	1,741,628.05	0.00	(19,703,309.19)
2340011	A/P-Asso Co-AEPSC-Agent	(27,482.11)	(1,556.50)	0.00	(1,556.50)	(29,038.61)
2340025	A/P Assoc Co - CM Bills	(222,696.21)	165,307.96	165,307.96	0.00	(57,388.25)
2340027	A/P Assoc Co - Intercompany	(165,652.11)	(477,837.41)	0.00	(477,837.41)	(643,489.52)
2340029	A/P Assoc Co - AEPSC Bills	(7,291,629.43)	2,847,406.01	2,847,406.01	0.00	(4,444,223.42)
2340030	A/P Assoc Co - InterUnit A/P	(88,650.96)	34,755.08	34,755.08	0.00	(53,895.88)
2340032	A/P Assoc Co - Multi Prmts	(479.76)	(0.64)	0.00	(0.64)	(480.40)
2340035	Fleet - M4 - A/P	(17,291.47)	(9,244.59)	0.00	(9,244.59)	(26,536.06)
2350001	Customer Deposits-Active	(26,036,261.16)	17,377.53	17,377.53	0.00	(26,018,883.63)
2350003	Deposits - Trading Activity	(307,091.75)	775.09	775.09	0.00	(306,316.66)
2360001	Federal Income Tax	10,943,661.14	3,724,103.20	3,724,103.20	0.00	14,667,764.34
236000209	State Income Taxes	63,670.00	0.00	0.00	0.00	63,670.00
236000214	State Income Taxes	(611,197.62)	0.00	0.00	0.00	(611,197.62)

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
236000215	State Income Taxes	0.00	852,739.21	852,739.21	0.00	852,739.21
2360004	FICA	(124,964.12)	(52,644.56)	0.00	(52,644.56)	(177,608.68)
2360005	Federal Unemployment Tax	(40,922.04)	15,376.87	15,376.87	0.00	(25,545.17)
2360006	State Unemployment Tax	(22,233.44)	(60,711.28)	0.00	(60,711.28)	(82,944.72)
236000714	State Sales and Use Taxes	(123,233.75)	123,233.75	123,233.75	0.00	0.00
236000715	State Sales and Use Taxes	0.00	(68,178.21)	0.00	(68,178.21)	(68,178.21)
236000812	Real Personal Property Taxes	1,994.20	(1,994.20)	0.00	(1,994.20)	0.00
236000813	Real Personal Property Taxes	(2,103,557.02)	1,940,089.72	1,940,089.72	0.00	(163,467.30)
236000814	Real Personal Property Taxes	(14,772,896.52)	(197.48)	0.00	(197.48)	(14,773,094.00)
236001214	State Franchise Taxes	(9,765.00)	0.00	0.00	0.00	(9,765.00)
236001314	State Business Occupatn Taxes	(330,319.67)	330,319.67	330,319.67	0.00	0.00
236001315	State Business Occupatn Taxes	0.00	(330,217.53)	0.00	(330,217.53)	(330,217.53)
236001600	State Gross Receipts Tax	(71,358.33)	0.00	0.00	0.00	(71,358.33)
236001614	State Gross Receipts Tax	(15,000.00)	15,000.00	15,000.00	0.00	0.00
236001615	State Gross Receipts Tax	0.00	(9,900.00)	0.00	(9,900.00)	(9,900.00)
236003314	Pers Prop Tax-Cap Leases	(20,516.54)	2,139.66	2,139.66	0.00	(18,376.88)
236003315	Pers Prop Tax-Cap Leases	0.00	(45,900.00)	0.00	(45,900.00)	(45,900.00)
236003514	Real Prop Tax-Cap Leases	(255.57)	255.57	255.57	0.00	0.00
236003515	Real Prop Tax-Cap Leases	0.00	(6,375.00)	0.00	(6,375.00)	(6,375.00)
2360037	FICA - Incentive accrual	(512,280.46)	435,668.85	435,668.85	0.00	(76,611.61)
2360038	Reorg Payroll Tax Accrual	(180,276.28)	(3,312.79)	0.00	(3,312.79)	(183,589.07)
2370002	Interest Accrued-Inst Pur Con	(2,623.75)	1,021.01	1,021.01	0.00	(1,602.74)
2370005	Interest Accrd-Other LT Debt	(68,875.00)	(819.44)	0.00	(819.44)	(69,694.44)
2370006	Interest Accrd-Sen Unsec Notes	(7,724,715.47)	1,661,562.48	1,661,562.48	0.00	(6,063,152.99)
2370007	Interest Accrd-Customer Depsts	(26,920.40)	20,497.09	20,497.09	0.00	(6,423.31)
2370018	Accrued Margin Interest	(587.66)	(70.56)	0.00	(70.56)	(658.22)
2370048	Acrd Int.- FIT Reserve - LT	(84,201.00)	0.00	0.00	0.00	(84,201.00)
2410002	State Income Tax Withheld	(139,538.82)	(149,479.51)	0.00	(149,479.51)	(289,018.33)
2410003	Local Income Tax Withheld	(23,149.96)	(11,863.91)	0.00	(11,863.91)	(35,013.87)
2410004	State Sales Tax Collected	(750,745.77)	(14,741.44)	0.00	(14,741.44)	(765,487.21)
2410006	School District Tax Withheld	(50.19)	(57.61)	0.00	(57.61)	(107.80)
2410008	Franchise Fee Collected	(460,761.17)	(31,282.77)	0.00	(31,282.77)	(492,043.94)
2410009	KY Utility Gr Receipts Lic Tax	(1,113,408.18)	(68,214.45)	0.00	(68,214.45)	(1,181,622.63)
2420002	P/R Ded - Medical Insurance	(157,122.52)	9,857.68	9,857.68	0.00	(147,264.84)
2420003	P/R Ded - Dental Insurance	(12,984.34)	1,068.61	1,068.61	0.00	(11,915.73)
2420010	P/R Ded - Dependent Life Ins	(233.25)	233.25	233.25	0.00	0.00
2420013	P/R Ded - LTD Ins Premiums	(1,062.32)	(209.76)	0.00	(209.76)	(1,272.08)
2420018	P/R Ded-Reg&Spec Life Ins Prem	(923.35)	923.35	923.35	0.00	0.00
2420020	Vacation Pay - This Year	0.00	(4,121,596.38)	0.00	(4,121,596.38)	(4,121,596.38)
2420021	Vacation Pay - Next Year	(4,876,559.51)	3,807,230.23	3,807,230.23	0.00	(1,069,329.28)
2420027	FAS 112 CURRENT LIAB	(1,349,912.00)	267,097.00	267,097.00	0.00	(1,082,815.00)
2420046	FAS 158 SERP Payable - Current	(30.00)	0.00	0.00	0.00	(30.00)
2420051	Non-Productive Payroll	(126,502.12)	(104,348.36)	0.00	(104,348.36)	(230,850.48)
2420053	Perf Share Incentive Plan	(254,214.35)	47,855.80	47,855.80	0.00	(206,358.55)
2420071	P/R Ded - Vision Plan	(5,797.09)	37.00	37.00	0.00	(5,760.09)
2420076	P/R Savings Plan - Incentive	(281,152.63)	238,971.16	238,971.16	0.00	(42,181.47)
2420083	Active Med and Dental IBNR	(329,782.30)	329,782.30	329,782.30	0.00	0.00
2420088	Econ. Development Fund Curr	(233,000.00)	(58,250.00)	0.00	(58,250.00)	(291,250.00)
2420504	Accrued Lease Expense	(1,520.83)	(685.02)	0.00	(685.02)	(2,205.85)

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
2420511	Control Cash Disburse Account	(7,740,435.04)	3,926,385.94	3,926,385.94	0.00	(3,814,049.10)
2420512	Unclaimed Funds	(4,927.80)	(389.94)	0.00	(389.94)	(5,317.74)
2420514	Revenue Refunds Accrued	(32,172,539.63)	6,585,652.68	6,585,652.68	0.00	(25,586,886.95)
2420532	Adm Liab-Cur-S/Ins-W/C	(780,666.20)	62,573.38	62,573.38	0.00	(718,092.82)
2420542	Acc Cash Franchise Req	(78,866.51)	(14,525.67)	0.00	(14,525.67)	(93,392.18)
2420558	Admitted Liab NC-Self/Ins-W/C	(1,999,831.59)	(174,137.55)	0.00	(174,137.55)	(2,173,969.14)
242059214	Sales Use Tax - Lease Equip	(116.10)	116.10	116.10	0.00	0.00
242059215	Sales Use Tax - Leased Equip	0.00	(143.10)	0.00	(143.10)	(143.10)
2420618	Accrued Payroll	(1,396,273.37)	(553,623.87)	0.00	(553,623.87)	(1,949,897.24)
2420623	Distr, Cust Ops & Reg Svcs ICP	(2,426,806.99)	2,027,732.60	2,027,732.60	0.00	(399,074.39)
2420624	Corp & Shrd Srv Incentive Plan	(369,029.12)	308,689.96	308,689.96	0.00	(60,339.16)
2420635	Generation Incentive Plan	(3,913,507.35)	3,347,253.68	3,347,253.68	0.00	(566,253.67)
2420643	Accrued Audit Fees	(765.01)	(109,573.39)	0.00	(109,573.39)	(110,338.40)
2420651	Reorg Severance Accrual	(4,093,300.14)	(61,977.09)	0.00	(61,977.09)	(4,155,277.23)
2420653	Reorg Misc HR Exp Accrual	(265,710.99)	5,083.99	5,083.99	0.00	(260,627.00)
2420656	Federal Mitigation Accru (NSR)	(554,326.18)	0.00	0.00	0.00	(554,326.18)
2420660	AEP Transmission ICP	(302,285.57)	302,285.57	302,285.57	0.00	0.00
2420664	ST State Mitigation Def (NSR)	(165,114.25)	16,451.24	16,451.24	0.00	(148,663.01)
2430001	Oblig Under Cap Leases - Curr	(1,187,243.08)	197,862.29	197,862.29	0.00	(989,380.79)
2430003	Accrued Cur Lease Oblig	(2,734.99)	(19,514.66)	0.00	(19,514.66)	(22,249.65)
2440001	Curr. Unreal Losses - NonAffil	(3,279,440.57)	819,497.95	819,497.95	0.00	(2,459,942.62)
2440002	LT Unreal Losses - Non Affil	(423,120.86)	(10,356.10)	0.00	(10,356.10)	(433,476.96)
2440021	S/T Liability MTM Collateral	23,242.00	162,584.00	162,584.00	0.00	185,826.00
2440022	L/T Liability MTM Collateral	208.00	15,347.00	15,347.00	0.00	15,555.00
2520000	Customer Adv for Construction	(121,843.94)	1,559.48	1,559.48	0.00	(120,284.46)
2530000	Other Deferred Credits	(2,336.23)	1,487.89	1,487.89	0.00	(848.34)
2530022	Customer Advance Receipts	(1,376,129.07)	263,674.32	263,674.32	0.00	(1,112,454.75)
2530050	Deferred Rev -Pole Attachments	(90,446.10)	(113,753.25)	0.00	(113,753.25)	(204,199.35)
2530067	IPP - System Upgrade Credits	(277,686.94)	(2,225.30)	0.00	(2,225.30)	(279,912.24)
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	(150,472.00)	1,837.00	1,837.00	0.00	(148,635.00)
2530101	MACSS Unidentified EDI Cash	(389.94)	219.94	219.94	0.00	(170.00)
2530112	Other Deferred Credits-Curr	(237,602.39)	(102,223.01)	0.00	(102,223.01)	(339,825.40)
2530114	Federl Mitigation Deferral(NSR)	(1,110,643.65)	0.00	0.00	0.00	(1,110,643.65)
2530124	Contr In Aid of Constr Advance	(89,719.86)	19,365.99	19,365.99	0.00	(70,353.87)
2530137	Fbr Opt Lns-Sold-Defd Rev	(89,617.82)	3,388.95	3,388.95	0.00	(86,228.87)
2530177	Deferred Rev-Bonus Lease Curr	(431,564.12)	0.00	0.00	0.00	(431,564.12)
2530178	Deferred Rev-Bonus Lease NC	(1,438,547.12)	107,891.01	107,891.01	0.00	(1,330,656.11)
2540011	Over Recovered Fuel Cost	(1,770,418.59)	1,770,418.59	1,770,418.59	0.00	0.00
2540047	Unreal Gain on Fwd Commitments	(5,562,690.22)	3,357,584.87	3,357,584.87	0.00	(2,205,105.35)
2540105	Home Energy Assist Prgm - KPCCO	(160,630.96)	160,630.96	160,630.96	0.00	0.00
2540173	Green Pricing Option	(746.00)	(6.00)	0.00	(6.00)	(752.00)
2540185	ATR Over-Recovery	0.00	(891,110.33)	0.00	(891,110.33)	(891,110.33)
2543001	SFAS109 Flow Thru Def FIT Liab	(15,995.65)	3,453.68	3,453.68	0.00	(12,541.97)
2544001	SFAS 109 Exces Deferred FIT	(838,463.06)	(4,536.93)	0.00	(4,536.93)	(842,999.99)
2550001	Accum Deferred ITC - Federal	(29,706.20)	6,414.00	6,414.00	0.00	(23,292.20)
2811001	Acc Dfd FIT - Accel Amort Prop	(85,033,734.10)	261,450.00	261,450.00	0.00	(84,772,284.10)
2821001	Accum Dfd FIT - Utility Prop	(351,449,784.79)	(2,910,887.09)	0.00	(2,910,887.09)	(354,360,671.88)
2823001	Acc Dfrd FIT FAS 109 Flow Thru	(56,215,247.99)	(182,858.86)	0.00	(182,858.86)	(56,398,106.85)
2824001	Acc Dfrd FIT - SFAS 109 Excess	545,001.00	2,949.00	2,949.00	0.00	547,950.00

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
2831001	Accum Deferred FIT - Other	(14,598,341.58)	(1,831,618.53)	0.00	(1,831,618.53)	(16,429,960.11)
2831002	Accum Deferred SIT - Other	(4,723,865.00)	0.00	0.00	0.00	(4,723,865.00)
2831102	Acc Dfd SIT-WV Pollution Cntrl	(5,768,969.00)	116,001.00	116,001.00	0.00	(5,652,968.00)
2832001	Accum Dfrd FIT - Oth Inc & Ded	(137,505.00)	(1,101.45)	0.00	(1,101.45)	(138,606.45)
2833001	Acc Dfd FIT FAS 109 Flow Thru	(56,001,331.74)	(58,205.53)	0.00	(58,205.53)	(56,059,537.27)
2833002	Acc Dfrd SIT FAS 109 Flow Thru	(73,509,355.07)	115,020.00	115,020.00	0.00	(73,394,335.07)
	<b>LIABILITIES AND OTHER CREDITS</b>	<b>(1,035,850,942.42)</b>	<b>71,849,589.57</b>	<b>71,849,589.57</b>	<b>0.00</b>	<b>(964,001,352.85)</b>
4010001	Operation Exp - Nonassociated	(0.01)	0.01	0.01	0.00	0.00
4030001	Depreciation Exp	90,656,236.53	(67,049,427.55)	0.00	(67,049,427.55)	23,606,808.98
4031001	Depr - Asset Retirement Oblig	487,270.17	(365,154.35)	0.00	(365,154.35)	122,115.82
4040001	Amort. of Plant	3,587,770.34	(2,620,013.98)	0.00	(2,620,013.98)	967,756.36
4060001	Amort of Plt Acq Adj	38,616.00	(28,962.00)	0.00	(28,962.00)	9,654.00
4073000	Regulatory Debits	289,086.72	(254,776.11)	0.00	(254,776.11)	34,310.61
4081002	FICA	3,993,984.06	(3,200,766.96)	0.00	(3,200,766.96)	793,217.10
4081003	Federal Unemployment Tax	59,128.60	(47,912.49)	0.00	(47,912.49)	11,216.11
408100509	Real & Personal Property Taxes	3,975.21	(3,975.21)	0.00	(3,975.21)	0.00
408100510	Real Personal Property Taxes	130.89	(130.89)	0.00	(130.89)	0.00
408100512	Real Personal Property Taxes	1,593,619.80	(1,590,282.71)	0.00	(1,590,282.71)	3,337.09
408100513	Real Personal Property Taxes	11,847,790.92	(10,991,529.51)	0.00	(10,991,529.51)	856,261.41
408100514	Real Personal Property Taxes	0.00	2,852,165.48	2,852,165.48	0.00	2,852,165.48
408100613	State Gross Receipts Tax	(5,942.00)	5,942.00	5,942.00	0.00	0.00
408100614	State Gross Receipts Tax	45,869.00	(54,836.00)	0.00	(54,836.00)	(8,967.00)
408100615	State Gross Receipts Tax	0.00	9,900.00	9,900.00	0.00	9,900.00
4081007	State Unemployment Tax	87,966.67	(46,327.32)	0.00	(46,327.32)	41,639.35
408100813	State Franchise Taxes	4,784.00	(4,784.00)	0.00	(4,784.00)	0.00
408100814	State Franchise Taxes	9,765.00	(9,765.00)	0.00	(9,765.00)	0.00
408100815	State Franchise Taxes	0.00	100.00	100.00	0.00	100.00
408101414	Federal Excise Taxes	4,462.86	(2,484.54)	0.00	(2,484.54)	1,978.32
408101714	St Lic Rgstrtion Tax-Fees	240.00	(240.00)	0.00	(240.00)	0.00
408101813	St Publ Serv Comm Tax-Fees	473,122.09	(473,122.09)	0.00	(473,122.09)	0.00
408101814	St Publ Serv Comm Tax-Fees	534,776.64	(267,388.32)	0.00	(267,388.32)	267,388.32
408101900	State Sales and Use Taxes	(342,470.00)	342,470.00	342,470.00	0.00	0.00
408101912	State Sales and Use Taxes	218,038.95	(218,038.95)	0.00	(218,038.95)	0.00
408101913	State Sales and Use Taxes	1,294.90	(1,294.90)	0.00	(1,294.90)	0.00
408101914	State Sales and Use Taxes	15,296.78	(13,875.24)	0.00	(13,875.24)	1,421.54
408101915	State Sales and Use Taxes	0.00	3,759.38	3,759.38	0.00	3,759.38
408102014	State Business Occup Taxes	3,971,842.50	(3,981,842.50)	0.00	(3,981,842.50)	(10,000.00)
408102015	State Business Occup Taxes	0.00	990,652.59	990,652.59	0.00	990,652.59
408102214	Municipal License Fees	445.00	(445.00)	0.00	(445.00)	0.00
408102215	Municipal License Fees	0.00	500.00	500.00	0.00	500.00
408102910	Real-Pers Prop Tax-Cap Leases	12.36	(12.36)	0.00	(12.36)	0.00
408102913	Real-Pers Prop Tax-Cap Leases	2,944.64	(2,944.64)	0.00	(2,944.64)	0.00
408102914	Real-Pers Prop Tax-Cap Leases	22,502.50	(22,001.50)	0.00	(22,001.50)	501.00
408102915	Real-Pers Prop Tax-Cap Leases	0.00	11,478.00	11,478.00	0.00	11,478.00
4081033	Fringe Benefit Loading - FICA	(1,284,431.97)	1,056,409.39	1,056,409.39	0.00	(228,022.58)
4081034	Fringe Benefit Loading - FUT	(9,270.01)	7,604.16	7,604.16	0.00	(1,665.85)
4081035	Fringe Benefit Loading - SUT	(26,464.31)	21,887.99	21,887.99	0.00	(4,576.32)
408103613	Real Prop Tax-Cap Leases	(1,473.49)	1,473.49	1,473.49	0.00	0.00
408103614	Real Prop Tax-Cap Leases	25,500.00	(25,681.18)	0.00	(25,681.18)	(181.18)

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
408103615	Real Prop Tax-Cap Leases	0.00	6,375.00	6,375.00	0.00	6,375.00
408200513	Real Personal Property Taxes	58,798.54	(58,798.54)	0.00	(58,798.54)	0.00
408200514	Real Personal Property Taxes	0.00	6,594.00	6,594.00	0.00	6,594.00
4091001	Income Taxes, UOI - Federal	9,223,628.52	(12,856,896.89)	0.00	(12,856,896.89)	(3,633,268.37)
409100213	Income Taxes UOI - State	(377,402.98)	377,402.98	377,402.98	0.00	0.00
409100214	Income Taxes UOI - State	5,738,485.57	(5,738,485.57)	0.00	(5,738,485.57)	0.00
409100215	Income Taxes UOI - State	0.00	(833,190.21)	0.00	(833,190.21)	(833,190.21)
4092001	Inc Tax, Oth Inc&Ded-Federal	(1,031,637.02)	940,802.19	940,802.19	0.00	(90,834.83)
409200213	Inc Tax Oth Inc Ded - State	(137,858.42)	137,858.42	137,858.42	0.00	0.00
409200214	Inc Tax Oth Inc Ded - State	(38,609.95)	38,609.95	38,609.95	0.00	0.00
409200215	Inc Tax Oth Inc Ded - State	0.00	(15,549.00)	0.00	(15,549.00)	(15,549.00)
4101001	Prov Def I/T Util Op Inc-Fed	93,266,764.55	(57,714,240.89)	0.00	(57,714,240.89)	35,552,523.66
4102001	Prov Def I/T Oth I&D - Federal	1,444,217.47	(1,339,698.62)	0.00	(1,339,698.62)	104,518.85
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(84,495,829.04)	59,536,318.44	59,536,318.44	0.00	(24,959,510.60)
4111002	Prv Def I/T-Cr UtilOpInc-State	(611,520.00)	495,519.00	495,519.00	0.00	(116,001.00)
4111005	Accretion Expense	978,500.43	(725,623.69)	0.00	(725,623.69)	252,876.74
4112001	Prv Def I/T-Cr Oth I&D-Fed	(446,905.55)	426,518.05	426,518.05	0.00	(20,387.50)
4114001	ITC Adj, Utility Oper - Fed	(96,041.00)	89,627.00	89,627.00	0.00	(6,414.00)
4116000	Gain From Disposition of Plant	(4,020.00)	2,878.00	2,878.00	0.00	(1,142.00)
4118002	Comp. Allow Gains Title IV SO2	(383.33)	273.82	273.82	0.00	(109.51)
4118004	Comp. Allow. Gains-Ann NOx	(8,532.52)	8,532.52	8,532.52	0.00	0.00
4180001	Non-Operatng Rental Income	(32,250.00)	23,375.00	23,375.00	0.00	(8,875.00)
4180003	Non-Operatng Rntal Inc-Maint	15.60	(15.60)	0.00	(15.60)	0.00
4180005	Non-Operatng Rntal Inc-Depr	6,669.72	(5,002.29)	0.00	(5,002.29)	1,667.43
4190001	Interest Inc - Assoc Non CBP	(14,193.18)	14,193.18	14,193.18	0.00	0.00
4190002	Int & Dividend Inc - Nonassoc	(116,695.45)	111,433.90	111,433.90	0.00	(5,261.55)
4190005	Interest Income - Assoc CBP	(47,248.09)	45,893.36	45,893.36	0.00	(1,354.73)
4191000	Allw Oth Fnds Usd Drng Cnstr	(4,009,385.82)	3,943,105.60	3,943,105.60	0.00	(66,280.22)
4210002	Misc Non-Op Inc-NonAsc-Rents	(20,737.84)	20,209.87	20,209.87	0.00	(527.97)
4210007	Misc Non-Op Inc - NonAsc - Oth	(288,761.38)	180,627.31	180,627.31	0.00	(108,134.07)
4210009	Misc Non-Op Exp - NonAssoc	2,574.20	(1,003.82)	0.00	(1,003.82)	1,570.38
4210031	Pwr Sales Outside Svc Territry	(181,874.98)	181,874.98	181,874.98	0.00	0.00
4210032	Pwr Purch Outside Svc Territry	884.29	(884.29)	0.00	(884.29)	0.00
4210039	Carrying Charges	(58,708.52)	46,798.05	46,798.05	0.00	(11,910.47)
4212000	Loss on Dpsition of Property	0.00	18,351.78	18,351.78	0.00	18,351.78
4261000	Donations	568,278.57	(499,154.70)	0.00	(499,154.70)	69,123.87
4263001	Penalties	62,550.91	(57,456.77)	0.00	(57,456.77)	5,094.14
4264000	Civic & Political Activities	268,485.90	(159,313.21)	0.00	(159,313.21)	109,172.69
4265002	Other Deductions - Nonassoc	109,177.17	(109,045.29)	0.00	(109,045.29)	131.88
4265004	Social & Service Club Dues	193,062.38	(183,971.79)	0.00	(183,971.79)	9,090.59
4265007	Regulatory Expenses	6,520.76	(3,877.11)	0.00	(3,877.11)	2,643.65
4265009	Factored Cust A/R Exp - Affil	958,575.74	(735,796.86)	0.00	(735,796.86)	222,778.88
4265010	Fact Cust A/R-Bad Debts-Affil	1,870,842.48	(1,254,101.10)	0.00	(1,254,101.10)	616,741.38
4265033	Transition Costs	50,838.39	(50,682.19)	0.00	(50,682.19)	156.20
4265034	Transaction Costs	23,656.63	(23,656.63)	0.00	(23,656.63)	0.00
4265054	Specul. Allow Loss-Seas NOx	6.77	(6.77)	0.00	(6.77)	0.00
4270002	Int on LTD - Install Pur Contr	18,811.42	(13,866.68)	0.00	(13,866.68)	4,944.74
4270005	Int on LTD - Other LTD	2,533,180.56	(2,421,194.45)	0.00	(2,421,194.45)	111,986.11
4270006	Int on LTD - Sen Unsec Notes	35,262,328.46	(24,642,651.89)	0.00	(24,642,651.89)	10,619,676.57



Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
4270012	PCRB Interest Exp-Assoc	14,193.18	(14,193.18)	0.00	(14,193.18)	0.00
4280002	Amrtz Debt Dscnt&Exp-Instl Pur	12,125.69	(4,643.64)	0.00	(4,643.64)	7,482.05
4280003	Amrtz Debt Dscnt&Exp-N/P	20,340.32	12,839.11	12,839.11	0.00	33,179.43
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	485,400.19	(347,472.48)	0.00	(347,472.48)	137,927.71
4281004	Amrtz Loss Rquired Debt-Dbnt	33,635.61	(25,249.27)	0.00	(25,249.27)	8,386.34
4300001	Interest Exp - Assoc Non-CBP	813,750.09	(813,750.09)	0.00	(813,750.09)	0.00
4300003	Int to Assoc Co - CBP	45,714.23	(10,619.22)	0.00	(10,619.22)	35,095.01
4310001	Other Interest Expense	73,282.42	(70,986.56)	0.00	(70,986.56)	2,295.86
4310002	Interest on Customer Deposits	29,653.25	(22,019.50)	0.00	(22,019.50)	7,633.75
4310007	Lines Of Credit	1,091,168.35	(953,053.45)	0.00	(953,053.45)	138,114.90
4310023	Interest Expense - State Tax	(29,323.00)	29,323.00	29,323.00	0.00	0.00
4320000	Allw Brwrd Fnds Used Cnstr-Cr	(2,048,416.47)	1,979,243.34	1,979,243.34	0.00	(69,173.13)
4400001	Residential Sales-W/Space Htg	(117,732,109.20)	76,906,028.70	76,906,028.70	0.00	(40,826,080.50)
4400002	Residential Sales-W/O Space Ht	(54,622,006.86)	39,410,261.10	39,410,261.10	0.00	(15,211,745.76)
4400005	Residential Fuel Rev	(64,820,601.49)	44,587,775.43	44,587,775.43	0.00	(20,232,826.06)
4420001	Commercial Sales	(80,079,986.06)	60,027,793.17	60,027,793.17	0.00	(20,052,192.89)
4420002	Industrial Sales (Excl Mines)	(60,747,324.30)	45,949,718.52	45,949,718.52	0.00	(14,797,605.78)
4420004	Ind Sales-NonAffil(Incl Mines)	(29,079,099.35)	21,640,798.05	21,640,798.05	0.00	(7,438,301.30)
4420006	Sales to Pub Auth - Schools	(13,920,112.29)	10,335,114.60	10,335,114.60	0.00	(3,584,997.69)
4420007	Sales to Pub Auth - Ex Schools	(15,448,800.48)	11,770,386.21	11,770,386.21	0.00	(3,678,414.27)
4420013	Commercial Fuel Rev	(38,642,707.61)	29,814,588.56	29,814,588.56	0.00	(8,828,119.05)
4420016	Industrial Fuel Rev	(80,085,835.97)	62,302,143.99	62,302,143.99	0.00	(17,783,691.98)
4440000	Public Street/Highway Lighting	(954,075.16)	601,396.20	601,396.20	0.00	(352,678.96)
4440002	Public St & Hwy Light Fuel Rev	(301,417.78)	228,921.35	228,921.35	0.00	(72,496.43)
4470001	Sales for Resale - Assoc Cos	261.83	(261.83)	0.00	(261.83)	0.00
4470002	Sales for Resale - NonAssoc	(3,130.89)	3,130.89	3,130.89	0.00	0.00
4470006	Sales for Resale-Bookout Sales	(15,903,555.25)	13,365,355.88	13,365,355.88	0.00	(2,538,199.37)
4470010	Sales for Resale-Bookout Purch	14,708,615.93	(12,964,984.33)	0.00	(12,964,984.33)	1,743,631.60
4470027	Whsal/Muni/Pb Ath Fuel Rev	(2,905,677.14)	2,073,092.03	2,073,092.03	0.00	(832,585.11)
4470028	Sale/Resale - NA - Fuel Rev	(151,563.72)	151,563.72	151,563.72	0.00	0.00
4470033	Whsal/Muni/Pub Auth Base Rev	(4,067,420.93)	3,052,943.75	3,052,943.75	0.00	(1,014,477.18)
4470035	Sls for Rsl - Fuel Rev - Assoc	(261.82)	261.82	261.82	0.00	0.00
4470066	PWR Trding Trans Exp-NonAssoc	83.73	(83.73)	0.00	(83.73)	0.00
4470081	Financial Spark Gas - Realized	(36,079.09)	36,661.95	36,661.95	0.00	582.86
4470082	Financial Electric Realized	(1,234,529.99)	1,583,435.23	1,583,435.23	0.00	348,905.24
4470089	PJM Energy Sales Margin	(114,223,015.30)	89,309,751.87	89,309,751.87	0.00	(24,913,263.43)
4470093	PJM Implicit Congestion-LSE	18,754,199.28	(18,754,199.28)	0.00	(18,754,199.28)	0.00
4470098	PJM Oper.Reserve Rev-OSS	3,038,619.38	(2,580,254.15)	0.00	(2,580,254.15)	458,365.23
4470099	Capacity Cr. Net Sales	(600,777.74)	430,743.92	430,743.92	0.00	(170,033.82)
4470100	PJM FTR Revenue-OSS	(885,349.79)	747,624.72	747,624.72	0.00	(137,725.07)
4470101	PJM FTR Revenue-LSE	(8,824,171.83)	8,824,171.83	8,824,171.83	0.00	0.00
4470103	PJM Energy Sales Cost	(154,448,198.76)	122,938,468.49	122,938,468.49	0.00	(31,509,730.27)
4470106	PJM Pt2Pt Trans.Purch-NonAff.	27.39	(27.39)	0.00	(27.39)	0.00
4470107	PJM NITS Purch-NonAff.	(8,659.12)	16,205.66	16,205.66	0.00	7,546.54
4470109	PJM FTR Revenue-Spec	53,541.87	(53,674.27)	0.00	(53,674.27)	(132.40)
4470110	PJM TO Admin. Exp.-NonAff.	(35,620.69)	35,147.92	35,147.92	0.00	(472.77)
4470112	Non-Trading Bookout Sales-OSS	(805,874.67)	(1,944,568.36)	0.00	(1,944,568.36)	(2,750,443.03)
4470115	PJM Meter Corrections-OSS	18,527.99	(17,074.83)	0.00	(17,074.83)	1,453.16
4470116	PJM Meter Corrections-LSE	(19,622.70)	23,019.29	23,019.29	0.00	3,396.59

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
4470124	PJM Incremental Spot-OSS	(0.96)	0.96	0.96	0.00	0.00
4470126	PJM Incremental Imp Cong-OSS	28,400,992.56	(17,456,373.79)	0.00	(17,456,373.79)	10,944,618.77
4470128	Sales for Res-Aff. Pool Energy	(5,479,520.00)	5,479,520.00	5,479,520.00	0.00	0.00
4470131	Non-Trading Bookout Purch-OSS	580,425.52	1,878,164.99	1,878,164.99	0.00	2,458,590.51
4470141	PJM Contract Net Charge Credit	13.90	(13.90)	0.00	(13.90)	0.00
4470143	Financial Hedge Realized	(2,438,017.87)	1,457,855.79	1,457,855.79	0.00	(980,162.08)
4470144	Realiz.Sharing - 06 SIA	(69.00)	69.00	69.00	0.00	0.00
4470150	Transm. Rev.-Dedic. Whlsl/Muni	(43,561.52)	14,973.67	14,973.67	0.00	(28,587.85)
4470155	OSS Physical Margin Reclass	(175.40)	175.40	175.40	0.00	0.00
4470156	OSS Optim. Margin Reclass	175.40	(175.40)	0.00	(175.40)	0.00
4470168	Interest Rate Swaps-Power	15,100.57	(12,788.18)	0.00	(12,788.18)	2,312.39
4470170	Non-ECR Auction Sales-OSS	(1,384,490.31)	1,385,398.08	1,385,398.08	0.00	907.77
4470174	PJM Whlse FTR Rev - OSS	(80.78)	80.78	80.78	0.00	0.00
4470175	OSS Sharing Reclass - Retail	(289,024.13)	244,524.90	244,524.90	0.00	(44,499.23)
4470176	OSS Sharing Reclass-Reduction	289,024.13	(244,524.90)	0.00	(244,524.90)	44,499.23
4470180	Trading intra-book Reclass	119,770.30	(119,770.30)	0.00	(119,770.30)	0.00
4470181	Auction intra-book Reclass	(119,770.30)	119,770.30	119,770.30	0.00	0.00
4470202	PJM OpRes-LSE-Credit	(705,086.27)	705,086.27	705,086.27	0.00	0.00
4470203	PJM OpRes-LSE-Charge	5,097,795.14	(5,097,795.14)	0.00	(5,097,795.14)	0.00
4470204	PJM Spinning-Credit	0.04	(0.04)	0.00	(0.04)	0.00
4470206	PJM Trans loss credits-OSS	(1,804,326.03)	1,245,616.98	1,245,616.98	0.00	(558,709.05)
4470207	PJM transm loss charges - LSE	13,574,514.33	(13,574,514.33)	0.00	(13,574,514.33)	0.00
4470208	PJM Transm loss credits-LSE	(2,021,454.28)	2,021,454.28	2,021,454.28	0.00	0.00
4470209	PJM transm loss charges-OSS	14,523,850.35	(11,147,173.47)	0.00	(11,147,173.47)	3,376,676.88
4470214	PJM 30m Suppl Reserve CR OSS	(28,207.75)	(8,250.49)	0.00	(8,250.49)	(36,458.24)
4470215	PJM 30m Suppl Reserve CH OSS	0.00	32,459.41	32,459.41	0.00	32,459.41
4470220	PJM Regulation - OSS	(192,752.13)	88,219.64	88,219.64	0.00	(104,532.49)
4470221	PJM Spinning Reserve - OSS	(14,701.65)	(5,199.00)	0.00	(5,199.00)	(19,900.65)
4470222	PJM Reactive - OSS	(613,773.37)	613,224.67	613,224.67	0.00	(548.70)
4500000	Forfeited Discounts	(3,813,866.11)	2,694,344.34	2,694,344.34	0.00	(1,119,521.77)
4510001	Misc Service Rev - Nonaffil	(390,827.19)	294,594.99	294,594.99	0.00	(96,232.20)
4540001	Rent From Elect Property - Af	(260,747.34)	193,105.32	193,105.32	0.00	(67,642.02)
4540002	Rent From Elect Property-NAC	(105,977.90)	69,383.95	69,383.95	0.00	(36,593.95)
4540004	Rent From Elect Prop-ABD-Nonaf	(100,995.08)	80,095.78	80,095.78	0.00	(20,899.30)
4540005	Rent from Elec Prop-Pole Attch	(5,114,046.31)	3,455,247.23	3,455,247.23	0.00	(1,658,799.08)
4560001	Oth Elect Rev - Affiliated	(47,434.51)	32,135.87	32,135.87	0.00	(15,298.64)
4560007	Oth Elect Rev - DSM Program	(5,060,471.77)	3,764,914.69	3,764,914.69	0.00	(1,295,557.08)
4560015	Other Electric Revenues - ABD	(232,193.92)	176,849.82	176,849.82	0.00	(55,344.10)
4560017	Oth Elect Rev-Trans-Affil	0.00	(341.27)	0.00	(341.27)	(341.27)
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	10,447.86	(10,447.86)	0.00	(10,447.86)	0.00
4561002	RTO Formation Cost Recovery	(4,511.67)	2,435.96	2,435.96	0.00	(2,075.71)
4561003	PJM Expansion Cost Recov	(81,487.52)	62,241.74	62,241.74	0.00	(19,245.78)
4561005	PJM Point to Point Trans Svc	(683,894.68)	493,585.94	493,585.94	0.00	(190,308.74)
4561006	PJM Trans Owner Admin Rev	(318,971.61)	221,129.90	221,129.90	0.00	(97,841.71)
4561007	PJM Network Integ Trans Svc	(15,895,100.79)	11,835,891.43	11,835,891.43	0.00	(4,059,209.36)
4561019	Oth Elec Rev Trans Non Affil	(57,910.50)	39,918.00	39,918.00	0.00	(17,992.50)
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	(5,759.66)	5,288.52	5,288.52	0.00	(471.14)
4561029	PJM NITS Revenue Whsl Cus-NAff	(2,910,460.96)	2,228,586.70	2,228,586.70	0.00	(681,874.26)
4561030	PJM TO Serv Rev Whls Cus-NAff	(49,088.53)	34,135.90	34,135.90	0.00	(14,952.63)

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
4561033	PJM NITS Revenue - Affiliated	(26,717,130.22)	15,050,112.20	15,050,112.20	0.00	(11,667,018.02)
4561035	PJM Affiliated Trans NITS Cost	25,276,703.27	(15,182,640.60)	0.00	(15,182,640.60)	10,094,062.67
4561058	NonAffil PJM Trans Enhncmt Rev	(613,147.04)	399,130.30	399,130.30	0.00	(214,016.74)
4561059	Affil PJM Trans Enhancmnt Rev	(515,960.22)	267,358.39	267,358.39	0.00	(248,601.83)
4561060	Affil PJM Trans Enhancmnt Cost	484,228.40	(269,217.20)	0.00	(269,217.20)	215,011.20
4561061	NAff PJM RTEP Rev for Whsl-FR	(46,814.24)	32,283.61	32,283.61	0.00	(14,530.63)
4561062	PROVISION RTO Cost - Affi	1,012,569.29	(1,325,041.60)	0.00	(1,325,041.60)	(312,472.31)
4561063	PROVISION RTO Rev Affiliated	(1,267,180.51)	1,912,232.84	1,912,232.84	0.00	645,052.33
4561064	PROVISION RTO Rev WhslCus-NAf	(97,338.87)	156,060.24	156,060.24	0.00	58,721.37
4561065	PROVISION RTO Rev - NonAff	(574,621.12)	919,139.67	919,139.67	0.00	344,518.55
5000000	Oper Supervision & Engineering	3,857,189.87	(3,001,406.80)	0.00	(3,001,406.80)	855,783.07
5000001	Oper Super & Eng-RATA-Affil	64,962.24	(39,547.23)	0.00	(39,547.23)	25,415.01
5010000	Fuel	2,587,545.98	(1,498,884.33)	0.00	(1,498,884.33)	1,088,661.65
5010001	Fuel Consumed	249,377,314.62	(185,275,334.25)	0.00	(185,275,334.25)	64,101,980.37
5010003	Fuel - Procure Unload & Handle	9,881,440.80	(7,338,190.64)	0.00	(7,338,190.64)	2,543,250.16
5010005	Fuel - Deferred	(1,080,219.38)	(4,870,464.93)	0.00	(4,870,464.93)	(5,950,684.31)
5010012	Ash Sales Proceeds	(66,249.49)	66,249.49	66,249.49	0.00	0.00
5010013	Fuel Survey Activity	(77,281.66)	2,057,642.87	2,057,642.87	0.00	1,980,361.21
5010019	Fuel Oil Consumed	6,026,414.67	(4,673,594.24)	0.00	(4,673,594.24)	1,352,820.43
5010027	Gypsum handling/disposal costs	421,345.95	(316,125.28)	0.00	(316,125.28)	105,220.67
5010028	Gypsum Sales Proceeds	(722,979.40)	504,235.01	504,235.01	0.00	(218,744.39)
5010029	Gypsum handling/dspl-Affiliat	191,401.37	(234,294.69)	0.00	(234,294.69)	(42,893.32)
5020000	Steam Expenses	2,407,375.65	(1,810,032.90)	0.00	(1,810,032.90)	597,342.75
5020002	Urea Expense	4,810,637.30	(3,293,226.50)	0.00	(3,293,226.50)	1,517,410.80
5020003	Trona Expense	343,489.12	(296,306.01)	0.00	(296,306.01)	47,183.11
5020004	Limestone Expense	3,558,324.60	(2,023,895.44)	0.00	(2,023,895.44)	1,534,429.16
5020005	Polymer expense	97,626.64	(73,835.36)	0.00	(73,835.36)	23,791.28
5020007	Lime Hydrate Expense	18,887.09	(13,530.82)	0.00	(13,530.82)	5,356.27
5050000	Electric Expenses	494,138.47	(397,045.40)	0.00	(397,045.40)	97,093.07
5060000	Misc Steam Power Expenses	11,559,425.70	(9,549,668.88)	0.00	(9,549,668.88)	2,009,756.82
5060002	Misc Steam Power Exp-Assoc	56,095.22	(33,056.56)	0.00	(33,056.56)	23,038.66
5060003	Removal Cost Expense - Steam	(826.90)	(1,097.47)	0.00	(1,097.47)	(1,924.37)
5060004	NSR Settlement Expense	(8,025.24)	7,313.00	7,313.00	0.00	(712.24)
5060025	Misc Stm Pwr Exp Environmental	(10.92)	10.92	10.92	0.00	0.00
5090000	Allow Consum Title IV SO2	8,166,464.80	(7,199,116.90)	0.00	(7,199,116.90)	967,347.90
5090001	Allowance Consumption - NOx	49,892.00	(49,892.00)	0.00	(49,892.00)	0.00
5090002	Allowance Expenses	0.00	454.17	454.17	0.00	454.17
5090005	An. NOx Cons. Exp	167,154.52	(167,154.52)	0.00	(167,154.52)	0.00
5090009	Allow Consumpt CSAPR SO2	0.00	142,694.08	142,694.08	0.00	142,694.08
5100000	Maint Supv & Engineering	3,717,115.15	(2,800,598.41)	0.00	(2,800,598.41)	916,516.74
5110000	Maintenance of Structures	1,771,951.30	(1,439,992.81)	0.00	(1,439,992.81)	331,958.49
5120000	Maintenance of Boiler Plant	18,592,357.97	(13,450,530.51)	0.00	(13,450,530.51)	5,141,827.46
5130000	Maintenance of Electric Plant	3,316,482.17	(2,369,875.82)	0.00	(2,369,875.82)	946,606.35
5140000	Maintenance of Misc Steam Plt	1,655,855.97	(1,175,492.46)	0.00	(1,175,492.46)	480,363.51
5550000	Purchased Power	113.89	(35.32)	0.00	(35.32)	78.57
5550001	Purch Pwr-NonTrading-Nonassoc	5,748,963.28	(4,154,146.68)	0.00	(4,154,146.68)	1,594,816.60
5550004	Purchased Power-Pool Capacity	181,949.00	(181,949.00)	0.00	(181,949.00)	0.00
5550005	Purchased Power - Pool Energy	676,093.00	(676,093.00)	0.00	(676,093.00)	0.00
5550027	Purch Pwr-Non-Fuel Portion-Aff	51,049,608.00	(38,654,627.00)	0.00	(38,654,627.00)	12,394,981.00

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
5550032	Gas-Conversion-Mone Plant	13,854.94	(13,854.94)	0.00	(13,854.94)	0.00
5550039	PJM Inadvertent Mtr Res-OSS	(9,482.41)	18,839.77	18,839.77	0.00	9,357.36
5550040	PJM Inadvertent Mtr Res-LSE	(30,382.03)	49,355.48	49,355.48	0.00	18,973.45
5550041	PJM Ancillary Serv.-Sync	5,491.79	(5,491.79)	0.00	(5,491.79)	0.00
5550046	Purch Power-Fuel Portion-Affil	63,951,792.62	(52,790,328.62)	0.00	(52,790,328.62)	11,161,464.00
5550074	PJM Reactive-Charge	(11,826.41)	675,111.15	675,111.15	0.00	663,284.74
5550075	PJM Reactive-Credit	0.00	(641,789.32)	0.00	(641,789.32)	(641,789.32)
5550076	PJM Black Start-Charge	1,586,221.61	(1,124,230.82)	0.00	(1,124,230.82)	461,990.79
5550077	PJM Black Start-Credit	(7.44)	7.44	7.44	0.00	0.00
5550078	PJM Regulation-Charge	2,006,368.87	(1,507,867.51)	0.00	(1,507,867.51)	498,501.36
5550079	PJM Regulation-Credit	(481,111.52)	293,648.14	293,648.14	0.00	(187,463.38)
5550080	PJM Hourly Net Purch.-FERC	33,277,678.56	(24,985,721.45)	0.00	(24,985,721.45)	8,291,957.11
5550083	PJM Spinning Reserve-Charge	1,451,656.14	(1,079,586.45)	0.00	(1,079,586.45)	372,069.69
5550084	PJM Spinning Reserve-Credit	(334,112.71)	197,483.78	197,483.78	0.00	(136,628.93)
5550090	PJM 30m Suppl Rserv Charge LSE	386,662.95	(343,610.13)	0.00	(343,610.13)	43,052.82
5550093	Peak Hour Avail charge - LSE	(67,132.98)	67,132.98	67,132.98	0.00	0.00
5550094	Purchased Power - Fuel	(1,304.76)	1,304.76	1,304.76	0.00	0.00
5550099	PJM Purchases-non-ECR-Auction	1,447,665.12	(1,447,550.98)	0.00	(1,447,550.98)	114.14
5550100	Capacity Purchases-Auction	81,090.04	(63,895.87)	0.00	(63,895.87)	17,194.17
5550101	Purch Power-Pool Non-Fuel -Aff	168,508.00	(168,508.00)	0.00	(168,508.00)	0.00
5550102	Pur Power-Pool NonFuel-OSS-Aff	214,985.33	(214,985.33)	0.00	(214,985.33)	0.00
5550107	Capacity purchases - Trading	352,396.54	(240,388.70)	0.00	(240,388.70)	112,007.84
5550123	PJM OpRes-LSE-Charge	0.00	950,724.65	950,724.65	0.00	950,724.65
5550124	PJM Implicit Congestion-LSE	2,440,391.22	5,960,476.80	5,960,476.80	0.00	8,400,868.02
5550132	PJM FTR Revenue-LSE	(1,788,482.60)	(1,918,411.70)	0.00	(1,918,411.70)	(3,706,894.30)
5550137	PJM OpRes-LSE-Credit	0.00	(56,796.94)	0.00	(56,796.94)	(56,796.94)
5550326	PJM Transm Loss Charges - LSE	2,165,807.96	2,098,049.01	2,098,049.01	0.00	4,263,856.97
5550327	PJM Transm Loss Credits-LSE	(574,737.87)	(306,345.19)	0.00	(306,345.19)	(881,083.06)
5560000	Sys Control & Load Dispatching	507,759.13	(344,843.15)	0.00	(344,843.15)	162,915.98
5570000	Other Expenses	1,779,933.02	(1,391,803.20)	0.00	(1,391,803.20)	388,129.82
5570007	Other Pwr Exp - Wholesale RECs	71,697.85	(70,987.98)	0.00	(70,987.98)	709.87
5570008	Other Pwr Exp - Voluntary RECs	132.00	(126.00)	0.00	(126.00)	6.00
5600000	Oper Supervision & Engineering	1,151,778.89	(939,218.19)	0.00	(939,218.19)	212,560.70
5611000	Load Dispatch - Reliability	7,563.92	(5,966.39)	0.00	(5,966.39)	1,597.53
5612000	Load Dispatch-Mntr&Op TransSys	877,641.05	(682,743.81)	0.00	(682,743.81)	194,897.24
5614000	PJM Admin-SSC&DS-OSS	468,025.25	(351,321.34)	0.00	(351,321.34)	116,703.91
5614001	PJM Admin-SSC&DS-Internal	720,273.14	(482,118.55)	0.00	(482,118.55)	238,154.59
5614007	RTO Admin Default LSE.	3,200.50	(3,203.51)	0.00	(3,203.51)	(3.01)
5614008	PJM Admin Defaults OSS	2,417.32	(2,417.32)	0.00	(2,417.32)	0.00
5615000	Reliability,Plng&Stds Develop	116,087.29	(97,071.08)	0.00	(97,071.08)	19,016.21
5618000	PJM Admin-RP&SDS-OSS	111,309.56	(75,760.12)	0.00	(75,760.12)	35,549.44
5618001	PJM Admin-RP&SDS- Internal	168,666.43	(98,450.10)	0.00	(98,450.10)	70,216.33
5620001	Station Expenses - Nonassoc	420,573.91	(364,788.09)	0.00	(364,788.09)	55,785.82
5630000	Overhead Line Expenses	126,823.08	(90,232.79)	0.00	(90,232.79)	36,590.29
5640000	Underground Line Expenses	6.80	(13.60)	0.00	(13.60)	(6.80)
5650002	Transmssn Elec by Others-NAC	165,787.20	(119,392.50)	0.00	(119,392.50)	46,394.70
5650012	PJM Trans Enhancement Charge	4,364,735.50	(2,986,908.83)	0.00	(2,986,908.83)	1,377,826.67
5650015	PJM TO Serv Exp - Aff	48,839.10	(17,036.50)	0.00	(17,036.50)	31,802.60
5650016	PJM NITS Expense - Affiliated	6,412,281.79	(4,069,157.31)	0.00	(4,069,157.31)	2,343,124.48

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
5650019	Affil PJM Trans Enhncement Exp	516,617.60	(306,864.83)	0.00	(306,864.83)	209,752.77
5650020	PROVISION RTO Affl Expense	531,970.04	(898,406.99)	0.00	(898,406.99)	(366,436.95)
5660000	Misc Transmission Expenses	1,411,123.01	(1,142,271.34)	0.00	(1,142,271.34)	268,851.67
5660004	SPP FERC Assessment Fees	0.00	0.04	0.04	0.00	0.04
5670001	Rents - Nonassociated	250.00	13,113.19	13,113.19	0.00	13,363.19
5680000	Maint Supv & Engineering	86,757.74	(79,967.85)	0.00	(79,967.85)	6,789.89
5690000	Maintenance of Structures	28,532.47	(27,065.52)	0.00	(27,065.52)	1,466.95
5691000	Maint of Computer Hardware	19,165.10	(18,800.67)	0.00	(18,800.67)	364.43
5692000	Maint of Computer Software	296,954.73	(285,865.22)	0.00	(285,865.22)	11,089.51
5693000	Maint of Communication Equip	15,528.02	(13,177.03)	0.00	(13,177.03)	2,350.99
5700000	Maint of Station Equipment	859,348.96	(540,136.18)	0.00	(540,136.18)	319,212.78
5710000	Maintenance of Overhead Lines	2,923,423.62	(2,684,285.52)	0.00	(2,684,285.52)	239,138.10
5720000	Maint of Underground Lines	80.50	(16.85)	0.00	(16.85)	63.65
5730000	Maint of Misc Trnsmssion Plt	209,414.55	(116,283.20)	0.00	(116,283.20)	93,131.35
5757000	PJM Admin-MAM&SC- OSS	497,209.82	(384,458.47)	0.00	(384,458.47)	112,751.35
5757001	PJM Admin-MAM&SC- Internal	765,794.22	(524,002.08)	0.00	(524,002.08)	241,792.14
5757002	SPP Admin-MAM&SC	0.01	(0.01)	0.00	(0.01)	0.00
5800000	Oper Supervision & Engineering	605,348.66	(450,195.90)	0.00	(450,195.90)	155,152.76
5810000	Load Dispatching	3,108.47	(1,704.75)	0.00	(1,704.75)	1,403.72
5820000	Station Expenses	181,103.28	(155,398.13)	0.00	(155,398.13)	25,705.15
5830000	Overhead Line Expenses	1,191,000.07	(1,030,151.84)	0.00	(1,030,151.84)	160,848.23
5840000	Underground Line Expenses	107,731.21	(90,359.69)	0.00	(90,359.69)	17,371.52
5841000	Oper of Energy Storage Equip	0.02	(0.02)	0.00	(0.02)	0.00
5850000	Street Lighting & Signal Sys E	158,485.50	(119,180.09)	0.00	(119,180.09)	39,305.41
5860000	Meter Expenses	781,773.29	(641,178.70)	0.00	(641,178.70)	140,594.59
5870000	Customer Installations Exp	192,659.87	(165,341.92)	0.00	(165,341.92)	27,317.95
5880000	Miscellaneous Distribution Exp	3,764,859.77	(2,856,061.65)	0.00	(2,856,061.65)	908,798.12
5890001	Rents - Nonassociated	1,650,227.91	(1,265,259.76)	0.00	(1,265,259.76)	384,968.15
5890002	Rents - Associated	68,796.38	(52,213.70)	0.00	(52,213.70)	16,582.68
5900000	Maint Supv & Engineering	1,790.61	(1,681.16)	0.00	(1,681.16)	109.45
5910000	Maintenance of Structures	20,905.41	(20,377.17)	0.00	(20,377.17)	528.24
5920000	Maint of Station Equipment	648,410.92	(569,594.97)	0.00	(569,594.97)	78,815.95
5922000	Maint of Energy Storage Equip	(0.01)	0.01	0.01	0.00	0.00
5930000	Maintenance of Overhead Lines	30,086,937.52	(22,258,380.31)	0.00	(22,258,380.31)	7,828,557.21
5930001	Tree and Brush Control	362,869.24	(294,075.54)	0.00	(294,075.54)	68,793.70
5930008	Maint Ovh Lines Strm Exp-OvUnd	1,292.17	(1,292.17)	0.00	(1,292.17)	0.00
5930010	Storm Expense Amortization	4,698,444.00	(3,523,833.00)	0.00	(3,523,833.00)	1,174,611.00
5940000	Maint of Underground Lines	101,646.31	(91,554.06)	0.00	(91,554.06)	10,092.25
5950000	Maint of Lne Trnf,Rglators&Dvi	61,842.02	(42,100.44)	0.00	(42,100.44)	19,741.58
5960000	Maint of Strt Lghtng & Sgnal S	58,722.71	(42,415.85)	0.00	(42,415.85)	16,306.86
5970000	Maintenance of Meters	107,091.15	(81,772.42)	0.00	(81,772.42)	25,318.73
5980000	Maint of Misc Distribution Plt	193,759.12	(167,324.06)	0.00	(167,324.06)	26,435.06
9010000	Supervision - Customer Accts	287,038.93	(225,935.16)	0.00	(225,935.16)	61,103.77
9020000	Meter Reading Expenses	36,704.10	(36,605.00)	0.00	(36,605.00)	99.10
9020001	Customer Card Reading	324.72	(324.72)	0.00	(324.72)	0.00
9020002	Meter Reading - Regular	445,462.83	(324,759.66)	0.00	(324,759.66)	120,703.17
9020003	Meter Reading - Large Power	63,073.29	(46,361.82)	0.00	(46,361.82)	16,711.47
9020004	Read-In & Read-Out Meters	55,119.54	(37,802.23)	0.00	(37,802.23)	17,317.31
9030000	Cust Records & Collection Exp	331,802.39	(251,405.35)	0.00	(251,405.35)	80,397.04

KPSC Case No. 2014-00396  
 KIUC's First Set of Data Requests  
 Dated January 29, 2015  
 Item No. 19  
 Attachment 4  
 13 of 15

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
9030001	Customer Orders & Inquiries	2,405,358.45	(1,893,345.92)	0.00	(1,893,345.92)	512,012.53
9030002	Manual Billing	39,170.46	(32,478.57)	0.00	(32,478.57)	6,691.89
9030003	Postage - Customer Bills	806,511.59	(619,861.64)	0.00	(619,861.64)	186,649.95
9030004	Cashiering	137,117.49	(112,148.82)	0.00	(112,148.82)	24,968.67
9030005	Collection Agents Fees & Exp	62,105.58	(45,497.20)	0.00	(45,497.20)	16,608.38
9030006	Credit & Oth Collection Activi	746,607.91	(591,330.70)	0.00	(591,330.70)	155,277.21
9030007	Collectors	596,368.21	(486,560.67)	0.00	(486,560.67)	109,807.54
9030009	Data Processing	174,212.03	(137,116.33)	0.00	(137,116.33)	37,095.70
9040007	Uncoll Accts - Misc Receivable	(11,198.26)	119,735.24	119,735.24	0.00	108,536.98
9050000	Misc Customer Accounts Exp	25,041.73	(20,831.29)	0.00	(20,831.29)	4,210.44
9070000	Supervision - Customer Service	162,298.60	(134,739.46)	0.00	(134,739.46)	27,559.14
9070001	Supervision - DSM	(10.34)	12.32	12.32	0.00	1.98
9080000	Customer Assistance Expenses	489,470.17	(378,123.02)	0.00	(378,123.02)	111,347.15
9080001	DSM-Customer Advisory Grp	923.73	(923.73)	0.00	(923.73)	0.00
9080009	Cust Assistance Expense - DSM	4,146,471.39	(3,056,116.97)	0.00	(3,056,116.97)	1,090,354.42
9090000	Information & Instruct Advtis	76,329.95	(69,590.90)	0.00	(69,590.90)	6,739.05
9100000	Misc Cust Svc&Informational Ex	62,616.64	(25,035.57)	0.00	(25,035.57)	37,581.07
9120000	Demonstrating & Selling Exp	53,912.17	(48,652.46)	0.00	(48,652.46)	5,259.71
9120001	Demo & Selling Exp - Res	64.32	80.43	80.43	0.00	144.75
9120003	Demo & Selling Exp - Area Dev	(321.21)	321.21	321.21	0.00	0.00
9200000	Administrative & Gen Salaries	9,261,125.01	(7,658,679.37)	0.00	(7,658,679.37)	1,602,445.64
9210001	Off Supl & Exp - Nonassociated	603,206.10	(369,358.22)	0.00	(369,358.22)	233,847.88
9210003	Office Supplies & Exp - Trnsf	21.76	(21.76)	0.00	(21.76)	0.00
9210005	Cellular Phones and Pagers	2.06	(2.06)	0.00	(2.06)	0.00
9220000	Administrative Exp Trnsf - Cr	(605,909.08)	457,783.90	457,783.90	0.00	(148,125.18)
9220001	Admin Exp Trnsf to Cnstruction	(497,330.00)	353,053.00	353,053.00	0.00	(144,277.00)
9220004	Admin Exp Trnsf to ABD	(2,456.01)	2,113.96	2,113.96	0.00	(342.05)
9230001	Outside Svcs Empl - Nonassoc	1,756,127.61	(1,403,333.78)	0.00	(1,403,333.78)	352,793.83
9230002	Outside Svcs Empl - Assoc	(0.02)	0.02	0.02	0.00	0.00
9230003	AEPSC Billed to Client Co	498,540.60	(491,045.55)	0.00	(491,045.55)	7,495.05
9240000	Property Insurance	534,909.07	(384,142.40)	0.00	(384,142.40)	150,766.67
9250000	Injuries and Damages	1,270,466.63	(876,871.89)	0.00	(876,871.89)	393,594.74
9250001	Safety Dinners and Awards	3,126.31	(1,178.93)	0.00	(1,178.93)	1,947.38
9250002	Emp Accident Prvntn-Adm Exp	10,285.27	(6,775.56)	0.00	(6,775.56)	3,509.71
9250004	Injuries to Employees	6,810.95	(3,217.71)	0.00	(3,217.71)	3,593.24
9250006	Wrks Cmpnstn Pre&Slf Ins Prv	253,984.35	(114,127.85)	0.00	(114,127.85)	139,856.50
9250007	Prsnal Injries&Prop Dmage-Pub	95,308.03	(74,104.37)	0.00	(74,104.37)	21,203.66
9250010	Frg Ben Loading - Workers Comp	(84,059.21)	30,806.68	30,806.68	0.00	(53,252.53)
9260000	Employee Pensions & Benefits	4,507.19	(3,290.24)	0.00	(3,290.24)	1,216.95
9260001	Edit & Print Empl Pub-Salaries	29,015.49	(22,795.39)	0.00	(22,795.39)	6,220.10
9260002	Pension & Group Ins Admin	39,273.00	(30,434.00)	0.00	(30,434.00)	8,839.00
9260003	Pension Plan	4,559,312.43	(3,704,352.82)	0.00	(3,704,352.82)	854,959.61
9260004	Group Life Insurance Premiums	145,267.38	(114,791.36)	0.00	(114,791.36)	30,476.02
9260005	Group Medical Ins Premiums	5,335,456.90	(3,942,909.54)	0.00	(3,942,909.54)	1,392,547.36
9260006	Physical Examinations	1.39	(1.39)	0.00	(1.39)	0.00
9260007	Group L-T Disability Ins Prem	15,483.29	(10,955.76)	0.00	(10,955.76)	4,527.53
9260009	Group Dental Insurance Prem	168,359.95	(98,273.99)	0.00	(98,273.99)	70,085.96
9260010	Training Administration Exp	1,103.40	242.62	242.62	0.00	1,346.02
9260012	Employee Activities	4,995.01	(4,008.46)	0.00	(4,008.46)	986.55

KPSC Case No. 2014-00396  
 KIUC's First Set of Data Requests  
 Dated January 29, 2015  
 Item No. 19  
 Attachment 4  
 14 of 15

Kentucky Power Company						
Trial Balance						
For The Month Ended MARCH 31, 2015						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
9260014	Educational Assistance Pmts	3,817.37	(1,783.79)	0.00	(1,783.79)	2,033.58
9260019	Employee Benefit Exp - COLI	10,000.00	(10,000.00)	0.00	(10,000.00)	0.00
9260021	Postretirement Benefits - OPEB	(3,322,935.08)	2,431,963.75	2,431,963.75	0.00	(890,971.33)
9260027	Savings Plan Contributions	2,128,446.45	(1,721,916.31)	0.00	(1,721,916.31)	406,530.14
9260036	Deferred Compensation	23,565.35	(22,613.27)	0.00	(22,613.27)	952.08
9260037	Supplemental Pension	239.04	581.96	581.96	0.00	821.00
9260040	SFAS 112 Postemployment Benef	463,311.09	(406,507.62)	0.00	(406,507.62)	56,803.47
9260050	Frg Ben Loading - Pension	(1,623,843.10)	1,310,957.76	1,310,957.76	0.00	(312,885.34)
9260051	Frg Ben Loading - Grp Ins	(1,943,183.82)	1,506,101.00	1,506,101.00	0.00	(437,082.82)
9260052	Frg Ben Loading - Savings	(723,152.99)	598,122.35	598,122.35	0.00	(125,030.64)
9260053	Frg Ben Loading - OPEB	642,142.81	(390,957.08)	0.00	(390,957.08)	251,185.73
9260055	IntercoFringeOffset- Don't Use	(1,820,492.23)	1,519,797.87	1,519,797.87	0.00	(300,694.36)
9260057	Postret Ben Medicare Subsidy	535,487.78	(444,541.78)	0.00	(444,541.78)	90,946.00
9260058	Frg Ben Loading - Accrual	(18,767.26)	(38,262.25)	0.00	(38,262.25)	(57,029.51)
9260060	Amort-Post Retirement Benefit	216,620.16	(162,465.12)	0.00	(162,465.12)	54,155.04
9270000	Franchise Requirements	142,389.33	(109,664.46)	0.00	(109,664.46)	32,724.87
9280000	Regulatory Commission Exp	24,884.32	(24,911.01)	0.00	(24,911.01)	(26.69)
9280001	Regulatory Commission Exp-Adm	(0.01)	23.86	23.86	0.00	23.85
9280002	Regulatory Commission Exp-Case	789,282.56	232,302.00	232,302.00	0.00	1,021,584.56
9301000	General Advertising Expenses	847.88	(470.75)	0.00	(470.75)	377.13
9301001	Newspaper Advertising Space	9,642.75	(8,340.63)	0.00	(8,340.63)	1,302.12
9301002	Radio Station Advertising Time	4,460.07	(4,460.07)	0.00	(4,460.07)	0.00
9301010	Publicity	3,098.30	(2,791.11)	0.00	(2,791.11)	307.19
9301012	Public Opinion Surveys	49,309.94	(47,768.88)	0.00	(47,768.88)	1,541.06
9301015	Other Corporate Comm Exp	17,056.61	(12,496.13)	0.00	(12,496.13)	4,560.48
9302000	Misc General Expenses	253,347.16	(159,939.55)	0.00	(159,939.55)	93,407.61
9302003	Corporate & Fiscal Expenses	35,670.68	(29,527.50)	0.00	(29,527.50)	6,143.18
9302004	Research, Develop&Demonstr Exp	4,054.96	(3,234.39)	0.00	(3,234.39)	820.57
9302006	Assoc Bus Dev - Materials Sold	36,622.92	(32,346.21)	0.00	(32,346.21)	4,276.71
9302007	Assoc Business Development Exp	101,264.92	(55,019.00)	0.00	(55,019.00)	46,245.92
9302458	AEPSC Non Affiliated expenses	(0.05)	0.06	0.06	0.00	0.01
9310001	Rents - Real Property	102,219.42	(72,827.53)	0.00	(72,827.53)	29,391.89
9310002	Rents - Personal Property	273,544.40	(200,637.05)	0.00	(200,637.05)	72,907.35
9350000	Maintenance of General Plant	148.51	(148.51)	0.00	(148.51)	0.00
9350001	Maint of Structures - Owned	394,771.42	(316,156.55)	0.00	(316,156.55)	78,614.87
9350002	Maint of Structures - Leased	63,170.59	(56,233.23)	0.00	(56,233.23)	6,937.36
9350003	Maint of Prprty Held Fture Use	451.31	(451.31)	0.00	(451.31)	0.00
9350006	Maint of Carrier Equipment	233.12	(233.12)	0.00	(233.12)	0.00
9350012	Maint of Data Equipment	345.83	62,709.46	62,709.46	0.00	63,055.29
9350013	Maint of Cmmncation Eq-Unall	740,656.55	(508,616.35)	0.00	(508,616.35)	232,040.20
9350015	Maint of Office Furniture & Eq	759,980.78	(594,797.15)	0.00	(594,797.15)	165,183.63
9350016	Maintenance of Video Equipment	119.90	(119.90)	0.00	(119.90)	0.00
9350019	Maint of Gen Plant-SCADA Equ	498.31	(376.32)	0.00	(376.32)	121.99
9350023	Site Communications Services	286.39	(286.39)	0.00	(286.39)	0.00
9350024	Maint of DA-AMI Comm Equip	14,970.48	(12,496.91)	0.00	(12,496.91)	2,473.57
	<b>NET INCOME - EARN FOR CMMN STK</b>	<b>(38,378,223.17)</b>	<b>27,380,584.53</b>	<b>27,380,584.53</b>	<b>0.00</b>	<b>(10,997,638.65)</b>
	<b>PREF STK DIVIDEND REQUIREMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

KPSC Case No. 2014-00396  
 KIUC's First Set of Data Requests  
 Dated January 29, 2015  
 Item No. 19  
 Attachment 4  
 15 of 15