

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

In the Matter of:

**Application Of Kentucky Power Company For)
A General Adjustment Of Its Rates For Electric)
Service; (2) An Order Approving Its 2014)
Environmental Compliance Plan; (3) An Order) Case No. 2014-00396
Approving Its Tariffs And Riders; And (4) An)
Order Granting All Other Required Approvals)
And Relief)**

**Kentucky Power Company Files Supplemental Response
To KIUC First Set of Data Requests Item No. 19 and
Supplemental Response to AG Initial Set of Data Requests Item No. 159**

May 15, 2015

VERIFICATION

The undersigned, Jason M. Yoder, being duly sworn, deposes and says he is Staff Accountant Accounting Policy and Research for American Electric Power Service Corporation and that he has personal knowledge of the set forth in the forgoing responses for which he is identified as the witness and the information contained therein is true and correct to the best of his information, knowledge and belief.



Jason M. Yoder

STATE OF OHIO

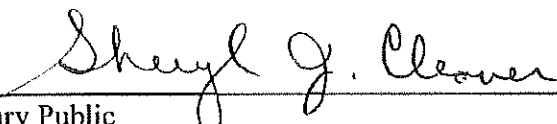
)

) Case No. 2014-00396

COUNTY OF FRANKLIN

)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Jason M. Yoder, this the 11th day of May, 2015.



Notary Public

SHERYL J. CLEAVER
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES _____

My Commission Expires: 6/13/2017

KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2015
Item No. 19
Page 1 of 1
Supplemental Response filed May 15, 2015

Kentucky Power Company

REQUEST

Please provide a trial balance of all income statement and balance sheet accounts for each month January 2013 through January 2015. Please provide a detailed description of the costs included in each account not specifically listed in the FERC Uniform System of Accounts (“USAOA”), including all subaccounts whether listed in the USOA or not.

RESPONSE

Attachment KIUC_1_19_Attachment1.pdf includes the monthly KPCo trial balances for the periods January 2013 through December 2014.

The December 2013 trial balance does not include KPCo's December 31, 2013 50% acquisition of Mitchell Plant. Attachment KIUC_1_19_Attachment2.pdf includes all balance sheet amounts related to KPCo's December 31, 2013 acquisition of Mitchell Plant.

When the books are closed for January 2015, the Company will supplement its response to include a January 2015 trial balance.

Supplemental response February 20, 2015

Please see KIUC_1_19_Attachment3.pdf for the January 2015 trial balances.

Supplemental response May 15, 2015

Please see KIUC_1_19_Attachment4.pdf for the March 2015 trial balances and KIUC_1_19_Attachment 5 for the April 2015 trial balances.

WITNESS: Jason M Yoder

| 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 |

| 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 |
| 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 |

| 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 |
| 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 |
| | TOTAL ASSETS AND OTHER DEBITS | 2,454,049,339.10 | (41,604,945.65) | 0.00 | (41,604,945.65) | 2,412,444,393.45 |
| 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 |
| | TOTAL CAPITALIZATION | (1,379,820,173.52) | (57,625,228.44) | 0.00 | (57,625,228.44) | (1,437,445,401.96) |
| 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-Assc 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 | Federal 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) |
| | LIABILITIES AND OTHER CREDITS | (1,035,850,942.42) | 71,849,589.57 | 71,849,589.57 | 0.00 | (964,001,352.85) |
| 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 |

KPSC Case No. 2014-00396
 KIUC's First Set of Data Requests
 Dated January 29, 2015
 Item No. 19
 Attachment 4
 11 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 |
| 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 |

KPSC Case No. 2014-00396
 KIUC's First Set of Data Requests
 Dated January 29, 2015
 Item No. 19
 Attachment 4
 12 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 |
| 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 |

| 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 |
| | NET INCOME - EARN FOR CMMN STK | (38,378,223.17) | 27,380,584.53 | 27,380,584.53 | 0.00 | (10,997,638.65) |
| | PREF STK DIVIDEND REQUIREMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------|----------------------|-----------------|---------------|-----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 1010001 | Plant in Service | 2,759,505,106.66 | 40,748,168.16 | 40,748,168.16 | 0.00 | 2,800,253,274.82 |
| 1011001 | Capital Leases | 6,622,811.91 | (804,888.74) | 0.00 | (804,888.74) | 5,817,923.17 |
| 1011006 | Prov-Leased Assets | (2,347,854.90) | 67,182.44 | 67,182.44 | 0.00 | (2,280,672.46) |
| 1011012 | Accrued Capital Leases | 13,674.94 | (11,166.09) | 0.00 | (11,166.09) | 2,508.85 |
| 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 | (23,856,296.79) | 0.00 | (23,856,296.79) | 164,830,751.03 |
| 1070001 | CWIP - Project | 39,194,443.08 | 14,364,930.54 | 14,364,930.54 | 0.00 | 53,559,373.62 |
| 1080001 | A/P for Deprec of Plt | (1,008,840,559.29) | (30,276,956.06) | 0.00 | (30,276,956.06) | (1,039,117,515.35) |
| 1080005 | RWIP - Project Detail | 6,876,128.15 | (3,431,213.51) | 0.00 | (3,431,213.51) | 3,444,914.64 |
| 1080011 | Cost of Removal Reserve | (20,948,359.84) | 394,239.63 | 394,239.63 | 0.00 | (20,554,120.21) |
| 1080013 | ARO Removal Deprec - Accretion | 4,180,290.91 | 210,798.89 | 210,798.89 | 0.00 | 4,391,089.80 |
| 1110001 | A/P for Amort of Plt | (21,677,787.37) | (1,306,375.92) | 0.00 | (1,306,375.92) | (22,984,163.29) |
| 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) | (2,223.24) | 0.00 | (2,223.24) | (223,848.71) |
| 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 | (2,449.00) | 0.00 | (2,449.00) | 148,023.00 |
| 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) | 1,181,998.05 | 1,181,998.05 | 0.00 | 1,181,998.04 |
| 1310000 | Cash | 795,138.92 | (195,430.64) | 0.00 | (195,430.64) | 599,708.28 |
| 1340018 | Spec Deposits - Elect Trading | 109.73 | 1,196,692.62 | 1,196,692.62 | 0.00 | 1,196,802.35 |
| 1340043 | Spec Deposit UBS Securities | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 1340048 | Spec Deposits-Trading Contra | 43,138.00 | (128,585.00) | 0.00 | (128,585.00) | (85,447.00) |
| 1340050 | Spec Deposit Mizuho Securities | 168,603.95 | 24,699.96 | 24,699.96 | 0.00 | 193,303.91 |
| 1340051 | Spec Deposit RBC | 1,867,364.90 | (652,773.43) | 0.00 | (652,773.43) | 1,214,591.47 |
| 1420001 | Customer A/R - Electric | 38,301,161.92 | (2,454,400.10) | 0.00 | (2,454,400.10) | 35,846,761.82 |
| 1420014 | Customer A/R-System Sales | 673,195.00 | (127,580.78) | 0.00 | (127,580.78) | 545,614.22 |
| 1420019 | Transmission Sales Receivable | 5,524.50 | (1,960.50) | 0.00 | (1,960.50) | 3,564.00 |
| 1420022 | Cust A/R - Factored | (30,344,977.35) | 2,029,441.66 | 2,029,441.66 | 0.00 | (28,315,535.69) |
| 1420023 | Cust A/R-System Sales - MLR | 1,907,181.58 | (190,111.45) | 0.00 | (190,111.45) | 1,717,070.13 |
| 1420024 | Cust A/R-Options & Swaps - MLR | 30,551.83 | (21,866.88) | 0.00 | (21,866.88) | 8,684.95 |
| 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 | 53.84 | 53.84 | 0.00 | 53.84 |
| 1420044 | Customer A/R - Estimated | 123,407.49 | 79,708.57 | 79,708.57 | 0.00 | 203,116.06 |
| 1420050 | PJM AR Accrual | 5,868,677.54 | (1,553,149.78) | 0.00 | (1,553,149.78) | 4,315,527.76 |
| 1420054 | Accrued Power Brokers | 38.50 | 67,744.01 | 67,744.01 | 0.00 | 67,782.51 |
| 1420101 | Other Accounts Rec - Cust | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 |
| 1420102 | AR Peoplesoft Billing - Cust | 649,688.70 | 328,859.84 | 328,859.84 | 0.00 | 978,548.54 |
| 1430002 | Allowances | 0.00 | 58.37 | 58.37 | 0.00 | 58.37 |
| 1430022 | 2001 Employee Biweekly Pay Cnv | 93,325.12 | (4,960.14) | 0.00 | (4,960.14) | 88,364.98 |
| 1430023 | A/R PeopleSoft Billing System | 0.00 | (21,461.24) | 0.00 | (21,461.24) | (21,461.24) |
| 1430081 | Damage Recovery - Third Party | 12,048.00 | (4,780.00) | 0.00 | (4,780.00) | 7,268.00 |
| 1430083 | Damage Recovery Offset Demand | (11,367.00) | 4,580.00 | 4,580.00 | 0.00 | (6,787.00) |
| 1430102 | AR Peoplesoft Billing - Misc | 36,603.55 | 8,598.53 | 8,598.53 | 0.00 | 45,202.08 |
| 1440002 | Uncoll Accts-Other Receivables | (86,488.84) | (170,560.71) | 0.00 | (170,560.71) | (257,049.55) |
| 1460001 | A/R Assoc Co - InterUnit G/L | 24,899,101.20 | (4,223,166.40) | 0.00 | (4,223,166.40) | 20,675,934.80 |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------|----------------------|-----------------|--------------|-----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 1460006 | A/R Assoc Co - Intercompany | 2,141,951.40 | (1,382,838.88) | 0.00 | (1,382,838.88) | 759,112.52 |
| 1460009 | A/R Assoc Co - InterUnit A/P | 84,190.92 | (82,907.26) | 0.00 | (82,907.26) | 1,283.66 |
| 1460011 | A/R Assoc Co - Multi Pmts | 2,362,707.98 | (1,536,826.55) | 0.00 | (1,536,826.55) | 825,881.43 |
| 1460025 | Fleet - M4 - A/R | 28,607.57 | 102,129.60 | 102,129.60 | 0.00 | 130,737.17 |
| 1510001 | Fuel Stock - Coal | 40,426,505.86 | (18,019,733.69) | 0.00 | (18,019,733.69) | 22,406,772.17 |
| 1510002 | Fuel Stock - Oil | 2,274,348.63 | (368,912.54) | 0.00 | (368,912.54) | 1,905,436.09 |
| 1510020 | Fuel Stock Coal - Intransit | 1,094,976.02 | (343,754.11) | 0.00 | (343,754.11) | 751,221.91 |
| 1520000 | Fuel Stock Exp Undistributed | 1,459,831.74 | (564,249.74) | 0.00 | (564,249.74) | 895,582.00 |
| 1540001 | M&S - Regular | 18,564,921.22 | (94,551.35) | 0.00 | (94,551.35) | 18,470,369.87 |
| 1540004 | M&S - Exempt Material | 126,624.69 | (1,672.62) | 0.00 | (1,672.62) | 124,952.07 |
| 1540006 | M&S - Lime and Limestone | 1,714,098.64 | (587,666.06) | 0.00 | (587,666.06) | 1,126,432.58 |
| 1540012 | Materials & Supplies - Urea | 313,194.25 | 188,966.37 | 188,966.37 | 0.00 | 502,160.62 |
| 1540013 | Transportation Inventory | 120,051.98 | 0.00 | 0.00 | 0.00 | 120,051.98 |
| 1540022 | M&S-Lime & Limestone Intransit | 0.00 | 177,113.01 | 177,113.01 | 0.00 | 177,113.01 |
| 1540023 | M&S Inv - Urea In-Transit | 1,284,546.25 | (581,636.42) | 0.00 | (581,636.42) | 702,909.83 |
| 1581000 | SO2 Allowance Inventory | 0.36 | 0.00 | 0.00 | 0.00 | 0.36 |
| 1581003 | SO2 Allowance Inventory - Curr | 12,025,950.09 | (1,264,528.69) | 0.00 | (1,264,528.69) | 10,761,421.40 |
| 1581009 | CSAPR Current SO2 Inv | 350,000.00 | (152,839.71) | 0.00 | (152,839.71) | 197,160.29 |
| 1650001 | Prepaid Insurance | 526,348.63 | (222,888.50) | 0.00 | (222,888.50) | 303,460.13 |
| 165000214 | Prepaid Taxes | 534,776.67 | (356,517.76) | 0.00 | (356,517.76) | 178,258.91 |
| 1650009 | Prepaid Carry Cost-Factored AR | 22,877.19 | (6,089.81) | 0.00 | (6,089.81) | 16,787.38 |
| 1650010 | Prepaid Pension Benefits | 52,412,388.73 | (1,286,170.67) | 0.00 | (1,286,170.67) | 51,126,218.06 |
| 165001114 | Prepaid Sales Taxes | 382,098.00 | (382,098.00) | 0.00 | (382,098.00) | 0.00 |
| 165001115 | Prepaid Sales Taxes | 0.00 | 382,744.00 | 382,744.00 | 0.00 | 382,744.00 |
| 165001214 | Prepaid Use Taxes | 55,187.00 | (55,187.00) | 0.00 | (55,187.00) | 0.00 |
| 165001215 | Prepaid Use Taxes | 0.00 | 36,958.00 | 36,958.00 | 0.00 | 36,958.00 |
| 1650014 | FAS 158 Qual Contra Asset | (52,412,388.73) | 1,286,170.67 | 1,286,170.67 | 0.00 | (51,126,218.06) |
| 1650021 | Prepaid Insurance - EIS | 301,201.31 | 217,868.72 | 217,868.72 | 0.00 | 519,070.03 |
| 1650031 | Prepaid OCIP Work Comp | 3,854.09 | 15,429.19 | 15,429.19 | 0.00 | 19,283.28 |
| 1650033 | Prepaid OCIP Work Comp - Aff | 19,600.33 | (2,304.64) | 0.00 | (2,304.64) | 17,295.69 |
| 1650035 | PRW Without MED-D Benefits | (2,055,971.13) | 1,331,747.99 | 1,331,747.99 | 0.00 | (724,223.14) |
| 1650036 | PRW for Med-D Benefits | 5,704,348.52 | (149,749.96) | 0.00 | (149,749.96) | 5,554,598.56 |
| 1650037 | FAS158 Contra-PRW Exclud Med-D | (3,648,377.39) | (1,181,998.03) | 0.00 | (1,181,998.03) | (4,830,375.42) |
| 1720000 | Rents Receivable | 2,918,733.09 | 919,840.88 | 919,840.88 | 0.00 | 3,838,573.97 |
| 1730000 | Accrued Utility Revenues | 17,662,691.35 | (11,181,357.41) | 0.00 | (11,181,357.41) | 6,481,333.94 |
| 1730002 | Acrd Utility Rev-Factored-Assc | (15,615,560.42) | 4,400,279.26 | 4,400,279.26 | 0.00 | (11,215,281.16) |
| 1740035 | Misc Current Assets - EIS | 0.00 | 176,614.23 | 176,614.23 | 0.00 | 176,614.23 |
| 1750001 | Curr. Unreal Gains - NonAffil | 6,423,653.48 | (3,456,390.14) | 0.00 | (3,456,390.14) | 2,967,263.34 |
| 1750002 | Long-Term Unreal Gns - Non Aff | 1,006,242.17 | (204,655.90) | 0.00 | (204,655.90) | 801,586.27 |
| 1750003 | Curr. Unrealized Gains Affil | 0.00 | 857,090.59 | 857,090.59 | 0.00 | 857,090.59 |
| 1750004 | Long-Term Unreal Gains - Affil | 0.00 | 146,625.90 | 146,625.90 | 0.00 | 146,625.90 |
| 1750021 | S/T Asset MTM Collateral | (65,676.00) | 65,676.00 | 65,676.00 | 0.00 | 0.00 |
| 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 | 6,009.09 | 6,009.09 | 0.00 | 636,599.05 |
| 1810003 | Unamort Debt Exp Notes Payable | 508,751.31 | (44,239.24) | 0.00 | (44,239.24) | 464,512.07 |
| 1810006 | Unamort Debt Exp - Sr Unsec Nt | 2,130,607.54 | 286,605.04 | 286,605.04 | 0.00 | 2,417,212.58 |
| 1823000 | Other Regulatory Assets | 0.00 | 211,334.77 | 211,334.77 | 0.00 | 211,334.77 |
| 1823007 | SFAS 112 Postemployment Benef | 4,526,998.10 | (267,352.00) | 0.00 | (267,352.00) | 4,259,646.10 |
| 1823009 | DSM Incentives | 2,877,218.00 | 142,132.00 | 142,132.00 | 0.00 | 3,019,350.00 |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------|----------------------|-----------------|--------------|----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 1823010 | Energy Efficiency Recovery | (32,896,053.00) | (1,676,399.00) | 0.00 | (1,676,399.00) | (34,572,452.00) |
| 1823011 | DSM Lost Revenues | 6,907,669.00 | 239,312.00 | 239,312.00 | 0.00 | 7,146,981.00 |
| 1823012 | DSM Program Costs | 23,468,588.03 | 1,373,326.44 | 1,373,326.44 | 0.00 | 24,841,914.47 |
| 1823022 | HRJ 765kV Post Service AFUDC | 598,824.00 | (11,136.00) | 0.00 | (11,136.00) | 587,688.00 |
| 1823054 | HRJ 765kV Depreciation Expense | 93,313.00 | (1,736.00) | 0.00 | (1,736.00) | 91,577.00 |
| 1823063 | Unrecovered Fuel Cost | 0.00 | 669,740.84 | 669,740.84 | 0.00 | 669,740.84 |
| 1823077 | Unreal Loss on Fwd Commitments | 1,835,356.00 | (544,117.61) | 0.00 | (544,117.61) | 1,291,238.39 |
| 1823078 | Deferred Storm Expense | 14,495,222.00 | (1,566,148.00) | 0.00 | (1,566,148.00) | 12,929,074.00 |
| 1823099 | Asset Retirement Obligations | 8,287,118.51 | 9,492,670.33 | 9,492,670.33 | 0.00 | 17,779,788.84 |
| 1823115 | Defd Equity Carry Chg-Non Fuel | (62,940.00) | 4,196.00 | 4,196.00 | 0.00 | (58,744.00) |
| 1823118 | BridgeCo TO Funding | 190,853.62 | (10,544.04) | 0.00 | (10,544.04) | 180,309.58 |
| 1823120 | Other PJM Integration | 201,636.41 | (11,139.75) | 0.00 | (11,139.75) | 190,496.66 |
| 1823121 | Carry Chgs-RTO Startup Costs | 126,187.93 | (6,971.48) | 0.00 | (6,971.48) | 119,216.45 |
| 1823122 | Alliance RTO Deferred Expense | 99,890.49 | (5,518.65) | 0.00 | (5,518.65) | 94,371.84 |
| 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 | (75,018.00) | 0.00 | (75,018.00) | 0.00 |
| 1823299 | SFAS 106 Medicare Subsidy | 2,166,200.19 | (72,206.72) | 0.00 | (72,206.72) | 2,093,993.47 |
| 1823301 | SFAS 109 Flow Thru Defd FIT | 86,494,449.70 | 302,458.10 | 302,458.10 | 0.00 | 86,796,907.80 |
| 1823302 | SFAS 109 Flow Thru Defrd SIT | 73,509,355.07 | 299,545.00 | 299,545.00 | 0.00 | 73,808,900.07 |
| 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 | 1,477,815.01 | 1,477,815.01 | 0.00 | 2,101,191.85 |
| 1830000 | Prelimin Surv&Investgtn Chrgs | 32,130,165.89 | (23,253.81) | 0.00 | (23,253.81) | 32,106,912.08 |
| 1830004 | Prelim Survey & Invstgtn Resrv | (31,975,870.51) | 0.00 | 0.00 | 0.00 | (31,975,870.51) |
| 1840002 | Accounts Pay Adj - Clearing | 0.00 | (1,057.53) | 0.00 | (1,057.53) | (1,057.53) |
| 1840029 | Transp-Assigned Vehicles | 0.00 | (5,250.32) | 0.00 | (5,250.32) | (5,250.32) |
| 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 | (3,375.82) | 0.00 | (3,375.82) | (2,951.18) |
| 186000313 | Deferred Property Taxes | 1,299,669.34 | (866,448.00) | 0.00 | (866,448.00) | 433,221.34 |
| 186000314 | Deferred Property Taxes | 14,621,494.00 | (3,980,116.00) | 0.00 | (3,980,116.00) | 10,641,378.00 |
| 1860005 | Unidentified Cash Receipts | 0.00 | (170.00) | 0.00 | (170.00) | (170.00) |
| 1860007 | Billings and Deferred Projects | 159,856.06 | (64,773.32) | 0.00 | (64,773.32) | 95,082.74 |
| 1860077 | Agency Fees - Factored A/R | 919,210.76 | (128,594.45) | 0.00 | (128,594.45) | 790,616.31 |
| 186008114 | Defd Property Tax - Cap Leases | 1,004.50 | (668.00) | 0.00 | (668.00) | 336.50 |
| 186008115 | Defd Property Tax - Cap Leases | 0.00 | 30,596.00 | 30,596.00 | 0.00 | 30,596.00 |
| 1860087 | Estimated Barging Bills | 0.00 | 25,785.77 | 25,785.77 | 0.00 | 25,785.77 |
| 1860153 | Unamortized Credit Line Fees | 518,417.29 | (70,768.87) | 0.00 | (70,768.87) | 447,648.42 |
| 1860160 | Deferred Expenses - Current | 0.00 | 251.08 | 251.08 | 0.00 | 251.08 |
| 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 | (11,190.56) | 0.00 | (11,190.56) | 591,692.64 |
| 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 | (10,844.88) | 0.00 | (10,844.88) | 75,914.16 |
| 1901001 | Accum Deferred FIT - Other | 49,636,195.35 | (5,800,607.78) | 0.00 | (5,800,607.78) | 43,835,587.57 |
| 1902001 | Accum Defd FIT - Oth Inc & Ded | 679,720.47 | (110,706.54) | 0.00 | (110,706.54) | 569,013.93 |
| 1903001 | Acc Dfd FIT - FAS109 Flow Thru | 25,738,125.68 | 100,235.90 | 100,235.90 | 0.00 | 25,838,361.58 |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------------|---------------------------|------------------------|---------------|------------------------|---------------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 1904001 | Accum Dfd FIT - FAS 109 Excess | 293,462.06 | 2,117.23 | 2,117.23 | 0.00 | 295,579.29 |
| | TOTAL ASSETS AND OTHER DEBITS | 2,454,049,339.10 | (42,276,057.07) | 0.00 | (42,276,057.07) | 2,411,773,282.03 |
| 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-Unstrictd | (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 | (20,140.52) | 0.00 | (20,140.52) | 140,983.64 |
| 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 | (55,575.00) | 0.00 | (55,575.00) | 389,025.00 |
| 4380001 | Div Declrd - Common Stk - Asso | 115,000,000.00 | (104,000,000.00) | 0.00 | (104,000,000.00) | 11,000,000.00 |
| | TOTAL CAPITALIZATION | (1,379,820,173.52) | (57,644,157.32) | 0.00 | (57,644,157.32) | (1,437,464,330.84) |
| 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) | 553,002.85 | 553,002.85 | 0.00 | (2,534,711.08) |
| 2270003 | Accrued Noncur Lease Oblig | (10,939.95) | 8,932.87 | 8,932.87 | 0.00 | (2,007.08) |
| 2282003 | Accm Prv I/D - Worker's Com | (102,408.61) | 48,145.79 | 48,145.79 | 0.00 | (54,262.82) |
| 2283000 | Accm Prv for Pensions&Benefits | (135,362.25) | (1,094.67) | 0.00 | (1,094.67) | (136,456.92) |
| 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) | (64,883.68) | 0.00 | (64,883.68) | (5,424,224.72) |
| 2283006 | SFAS 87 - Pensions | 0.00 | (1,286,170.67) | 0.00 | (1,286,170.67) | (1,286,170.67) |
| 2283007 | Perf Share Incentive Plan | (466,874.75) | 131,686.40 | 131,686.40 | 0.00 | (335,188.35) |
| 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) | 1,433,719.49 | 1,433,719.49 | 0.00 | (64,265,544.61) |
| 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) | 116,422.33 | 116,422.33 | 0.00 | (11,183,659.01) |
| 2320002 | Unvouchered Invoices | (13,196,972.95) | (3,300,928.72) | 0.00 | (3,300,928.72) | (16,497,901.67) |
| 2320003 | Retention | (1,280,939.93) | 37,337.67 | 37,337.67 | 0.00 | (1,243,602.26) |
| 2320008 | Miscellaneous Liabilities | 0.00 | (74,988.17) | 0.00 | (74,988.17) | (74,988.17) |
| 2320011 | Uninvoiced Fuel | (14,593,170.85) | 2,365,542.32 | 2,365,542.32 | 0.00 | (12,227,628.53) |
| 2320052 | Accounts Payable - Purch Power | (114,359.59) | (132,500.94) | 0.00 | (132,500.94) | (246,860.53) |
| 2320053 | Elect Trad-Options&Swaps | (182,609.43) | (2,818.12) | 0.00 | (2,818.12) | (185,427.55) |
| 2320056 | Gas Physicals | (0.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2320062 | Broker Fees Payable | (2,758.17) | (488.49) | 0.00 | (488.49) | (3,246.66) |
| 2320073 | A/P Misc Dedic. Power | (11,149.50) | (1,344.00) | 0.00 | (1,344.00) | (12,493.50) |
| 2320076 | Corporate Credit Card Liab | (31,522.43) | (26,977.43) | 0.00 | (26,977.43) | (58,499.86) |
| 2320077 | INDUS Unvouchered Liabilities | (1,464,635.04) | 417,143.91 | 417,143.91 | 0.00 | (1,047,491.13) |
| 2320079 | Broker Commisn Spark/Merch Gen | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2320086 | Accrued Broker - Power | (61,657.57) | 10,334.08 | 10,334.08 | 0.00 | (51,323.49) |
| 2320090 | MISO AP Accrual | (75,011.59) | (27,170.06) | 0.00 | (27,170.06) | (102,181.65) |
| 2320094 | Customer A/P - REC Activity | (0.08) | 29.97 | 29.97 | 0.00 | 29.89 |
| 2330000 | Corp Borrow Program (NP-Assoc) | (45,127,965.32) | 44,649,196.56 | 44,649,196.56 | 0.00 | (478,768.76) |
| 2340001 | A/P Assoc Co - InterUnit G/L | (21,444,937.24) | 3,817,063.46 | 3,817,063.46 | 0.00 | (17,627,873.78) |
| 2340011 | A/P-Assoc Co-AEPSC-Agent | (27,482.11) | 1,455.33 | 1,455.33 | 0.00 | (26,026.78) |
| 2340025 | A/P Assoc Co - CM Bills | (222,696.21) | 106,626.68 | 106,626.68 | 0.00 | (116,069.53) |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------|----------------------|-----------------|--------------|----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 2340027 | A/P Assoc Co - Intercompany | (165,652.11) | 27,714.13 | 27,714.13 | 0.00 | (137,937.98) |
| 2340029 | A/P Assoc Co - AEPSC Bills | (7,291,629.43) | 2,515,710.88 | 2,515,710.88 | 0.00 | (4,775,918.55) |
| 2340030 | A/P Assoc Co - InterUnit A/P | (88,650.96) | 63,663.45 | 63,663.45 | 0.00 | (24,987.51) |
| 2340032 | A/P Assoc Co - Multi Prmts | (479.76) | 72.76 | 72.76 | 0.00 | (407.00) |
| 2340035 | Fleet - M4 - A/P | (17,291.47) | (940.46) | 0.00 | (940.46) | (18,231.93) |
| 2350001 | Customer Deposits-Active | (26,036,261.16) | (285,473.34) | 0.00 | (285,473.34) | (26,321,734.50) |
| 2350003 | Deposits - Trading Activity | (307,091.75) | 250,775.09 | 250,775.09 | 0.00 | (56,316.66) |
| 2360001 | Federal Income Tax | 10,943,661.14 | 5,208,641.01 | 5,208,641.01 | 0.00 | 16,152,302.15 |
| 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) |
| 236000215 | State Income Taxes | 0.00 | 1,622,361.81 | 1,622,361.81 | 0.00 | 1,622,361.81 |
| 2360004 | FICA | (124,964.12) | (81,983.43) | 0.00 | (81,983.43) | (206,947.55) |
| 2360005 | Federal Unemployment Tax | (40,922.04) | 40,565.74 | 40,565.74 | 0.00 | (356.30) |
| 2360006 | State Unemployment Tax | (22,233.44) | 22,233.44 | 22,233.44 | 0.00 | 0.00 |
| 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 | (64,186.23) | 0.00 | (64,186.23) | (64,186.23) |
| 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) | 1,962,470.69 | 1,962,470.69 | 0.00 | (141,086.33) |
| 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 | (13,200.00) | 0.00 | (13,200.00) | (13,200.00) |
| 236003314 | Pers Prop Tax-Cap Leases | (20,516.54) | 2,673.18 | 2,673.18 | 0.00 | (17,843.36) |
| 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 | (8,500.00) | 0.00 | (8,500.00) | (8,500.00) |
| 2360037 | FICA - Incentive accrual | (512,280.46) | 410,280.56 | 410,280.56 | 0.00 | (101,999.90) |
| 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) | (261.18) | 0.00 | (261.18) | (2,884.93) |
| 2370005 | Interest Accrd-Other LT Debt | (68,875.00) | (73,333.33) | 0.00 | (73,333.33) | (142,208.33) |
| 2370006 | Interest Accrd-Sen Unsec Notes | (7,724,715.47) | (1,870,583.36) | 0.00 | (1,870,583.36) | (9,595,298.83) |
| 2370007 | Interest Accrd-Customer Depsts | (26,920.40) | 18,418.87 | 18,418.87 | 0.00 | (8,501.53) |
| 2370018 | Accrued Margin Interest | (587.66) | (96.53) | 0.00 | (96.53) | (684.19) |
| 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) | (2,435.09) | 0.00 | (2,435.09) | (141,973.91) |
| 2410003 | Local Income Tax Withheld | (23,149.96) | 16,306.24 | 16,306.24 | 0.00 | (6,843.72) |
| 2410004 | State Sales Tax Collected | (750,745.77) | 122,558.18 | 122,558.18 | 0.00 | (628,187.59) |
| 2410006 | School District Tax Withheld | (50.19) | 3.45 | 3.45 | 0.00 | (46.74) |
| 2410008 | Franchise Fee Collected | (460,761.17) | 305,784.63 | 305,784.63 | 0.00 | (154,976.54) |
| 2410009 | KY Utility Gr Receipts Lic Tax | (1,113,408.18) | 324,870.32 | 324,870.32 | 0.00 | (788,537.86) |
| 2420002 | P/R Ded - Medical Insurance | (157,122.52) | 9,366.35 | 9,366.35 | 0.00 | (147,756.17) |
| 2420003 | P/R Ded - Dental Insurance | (12,984.34) | 1,009.50 | 1,009.50 | 0.00 | (11,974.84) |
| 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) | (214.66) | 0.00 | (214.66) | (1,276.98) |
| 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 | (3,894,518.91) | 0.00 | (3,894,518.91) | (3,894,518.91) |

| Kentucky Power Company | | | | | | |
|------------------------------------|----------------------------------|----------------------|-----------------|--------------|--------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 2420021 | Vacation Pay - Next Year | (4,876,559.51) | 3,452,237.60 | 3,452,237.60 | 0.00 | (1,424,321.91) |
| 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) | (76,617.76) | 0.00 | (76,617.76) | (203,119.88) |
| 2420053 | Perf Share Incentive Plan | (254,214.35) | 254,214.35 | 254,214.35 | 0.00 | 0.00 |
| 2420071 | P/R Ded - Vision Plan | (5,797.09) | (0.78) | 0.00 | (0.78) | (5,797.87) |
| 2420076 | P/R Savings Plan - Incentive | (281,152.63) | 224,914.90 | 224,914.90 | 0.00 | (56,237.73) |
| 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) | 5,014.55 | 5,014.55 | 0.00 | 3,493.72 |
| 2420511 | Control Cash Disburse Account | (7,740,435.04) | 1,358,726.54 | 1,358,726.54 | 0.00 | (6,381,708.50) |
| 2420512 | Unclaimed Funds | (4,927.80) | (389.94) | 0.00 | (389.94) | (5,317.74) |
| 2420514 | Revenue Refunds Accrued | (32,172,539.63) | 9,878,520.26 | 9,878,520.26 | 0.00 | (22,294,019.37) |
| 2420532 | Adm Liab-Cur-S/Ins-W/C | (780,666.20) | 47,242.83 | 47,242.83 | 0.00 | (733,423.37) |
| 2420542 | Acc Cash Franchise Req | (78,866.51) | (7,438.48) | 0.00 | (7,438.48) | (86,304.99) |
| 2420558 | Admitted Liab NC-Self/Ins-W/C | (1,999,831.59) | (207,991.06) | 0.00 | (207,991.06) | (2,207,822.65) |
| 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) | (954,611.37) | 0.00 | (954,611.37) | (2,350,884.74) |
| 2420623 | Distr. Cust Ops & Reg Svcs ICP | (2,426,806.99) | 1,894,717.68 | 1,894,717.68 | 0.00 | (532,089.31) |
| 2420624 | Corp & Shrd Srv Incentive Plan | (369,029.12) | 288,577.95 | 288,577.95 | 0.00 | (80,451.17) |
| 2420635 | Generation Incentive Plan | (3,913,507.35) | 3,158,501.68 | 3,158,501.68 | 0.00 | (755,005.67) |
| 2420643 | Accrued Audit Fees | (765.01) | (145,663.78) | 0.00 | (145,663.78) | (146,428.79) |
| 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) | 184,703.45 | 184,703.45 | 0.00 | (1,002,539.63) |
| 2430003 | Accrued Cur Lease Oblig | (2,734.99) | 2,233.22 | 2,233.22 | 0.00 | (501.77) |
| 2440001 | Curr. Unreal Losses - NonAffil | (3,279,440.57) | 853,401.77 | 853,401.77 | 0.00 | (2,426,038.80) |
| 2440002 | LT Unreal Losses - Non Affil | (423,120.86) | 54,917.30 | 54,917.30 | 0.00 | (368,203.56) |
| 2440021 | S/T Liability MTM Collateral | 23,242.00 | 49,019.00 | 49,019.00 | 0.00 | 72,261.00 |
| 2440022 | L/T Liability MTM Collateral | 208.00 | 12,978.00 | 12,978.00 | 0.00 | 13,186.00 |
| 2520000 | Customer Adv for Construction | (121,843.94) | 1,459.18 | 1,459.18 | 0.00 | (120,384.76) |
| 2530000 | Other Deferred Credits | (2,336.23) | 1,869.04 | 1,869.04 | 0.00 | (467.19) |
| 2530022 | Customer Advance Receipts | (1,376,129.07) | (39,604.98) | 0.00 | (39,604.98) | (1,415,734.05) |
| 2530050 | Deferred Rev -Pole Attachments | (90,446.10) | (60,794.12) | 0.00 | (60,794.12) | (151,240.22) |
| 2530067 | IPP - System Upgrade Credits | (277,686.94) | (2,981.06) | 0.00 | (2,981.06) | (280,668.00) |
| 2530092 | Fbr Opt Lns-In Kind Sv-Dfd Gns | (150,472.00) | 2,449.00 | 2,449.00 | 0.00 | (148,023.00) |
| 2530101 | MACSS Unidentified EDI Cash | (389.94) | 389.94 | 389.94 | 0.00 | 0.00 |
| 2530112 | Other Deferred Credits-Curr | (237,602.39) | 15,986.22 | 15,986.22 | 0.00 | (221,616.17) |
| 2530114 | Federal 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) | 32,362.50 | 32,362.50 | 0.00 | (57,357.36) |
| 2530137 | Fbr Opt Lns-Sold-Defd Rev | (89,617.82) | 4,518.60 | 4,518.60 | 0.00 | (85,099.22) |
| 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) | 143,854.68 | 143,854.68 | 0.00 | (1,294,692.44) |
| 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) | 2,293,128.09 | 2,293,128.09 | 0.00 | (3,269,562.13) |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------------|---------------------------|----------------------|----------------------|-----------------|-------------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 2540105 | Home Energy Assist Prgm - KPSCO | (160,630.96) | 134,307.42 | 134,307.42 | 0.00 | (26,323.54) |
| 2540173 | Green Pricing Option | (746.00) | (8.00) | 0.00 | (8.00) | (754.00) |
| 2543001 | SFAS109 Flow Thru Def FIT Liab | (15,995.65) | 4,604.92 | 4,604.92 | 0.00 | (11,390.73) |
| 2544001 | SFAS 109 Exces Deferred FIT | (838,463.06) | (6,049.23) | 0.00 | (6,049.23) | (844,512.29) |
| 2550001 | Accum Deferred ITC - Federal | (29,706.20) | 8,552.00 | 8,552.00 | 0.00 | (21,154.20) |
| 2811001 | Acc Dfd FIT - Accel Amort Prop | (85,033,734.10) | 348,600.00 | 348,600.00 | 0.00 | (84,685,134.10) |
| 2821001 | Accum Defd FIT - Utility Prop | (351,449,784.79) | (3,884,363.86) | 0.00 | (3,884,363.86) | (355,334,148.65) |
| 2823001 | Acc Dfrd FIT FAS 109 Flow Thru | (56,215,247.99) | (196,597.81) | 0.00 | (196,597.81) | (56,411,845.80) |
| 2824001 | Acc Dfrd FIT - SFAS 109 Excess | 545,001.00 | 3,932.00 | 3,932.00 | 0.00 | 548,933.00 |
| 2831001 | Accum Deferred FIT - Other | (14,598,341.58) | (3,231,715.69) | 0.00 | (3,231,715.69) | (17,830,057.27) |
| 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) | 154,668.00 | 154,668.00 | 0.00 | (5,614,301.00) |
| 2832001 | Accum Dfrd FIT - Oth Inc & Ded | (137,505.00) | (1,468.60) | 0.00 | (1,468.60) | (138,973.60) |
| 2833001 | Acc Dfd FIT FAS 109 Flow Thru | (56,001,331.74) | (210,701.11) | 0.00 | (210,701.11) | (56,212,032.85) |
| 2833002 | Acc Dfrd SIT FAS 109 Flow Thru | (73,509,355.07) | (299,545.00) | 0.00 | (299,545.00) | (73,808,900.07) |
| | LIABILITIES AND OTHER CREDITS | (1,035,850,942.42) | 72,502,956.60 | 72,502,956.60 | 0.00 | (963,347,985.82) |
| 4010001 | Operation Exp - Nonassociated | (0.01) | 0.01 | 0.01 | 0.00 | 0.00 |
| 4030001 | Depreciation Exp | 90,656,236.53 | (59,169,237.76) | 0.00 | (59,169,237.76) | 31,486,998.77 |
| 4031001 | Depr - Asset Retirement Oblig | 487,270.17 | (324,449.05) | 0.00 | (324,449.05) | 162,821.12 |
| 4040001 | Amort. of Plant | 3,587,770.34 | (2,280,894.42) | 0.00 | (2,280,894.42) | 1,306,875.92 |
| 4060001 | Amort of Plt Acq Adj | 38,616.00 | (25,744.00) | 0.00 | (25,744.00) | 12,872.00 |
| 4073000 | Regulatory Debits | 289,086.72 | (243,339.24) | 0.00 | (243,339.24) | 45,747.48 |
| 4081002 | FICA | 3,993,984.06 | (2,906,921.25) | 0.00 | (2,906,921.25) | 1,087,062.81 |
| 4081003 | Federal Unemployment Tax | 59,128.60 | (47,740.36) | 0.00 | (47,740.36) | 11,388.24 |
| 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 | (10,774,918.01) | 0.00 | (10,774,918.01) | 1,072,872.91 |
| 408100514 | Real Personal Property Taxes | 0.00 | 3,802,821.48 | 3,802,821.48 | 0.00 | 3,802,821.48 |
| 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 | 13,200.00 | 13,200.00 | 0.00 | 13,200.00 |
| 4081007 | State Unemployment Tax | 87,966.67 | (45,862.90) | 0.00 | (45,862.90) | 42,103.77 |
| 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 |
| 408101415 | Federal Excise Taxes | 0.00 | 891.47 | 891.47 | 0.00 | 891.47 |
| 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 | (178,258.88) | 0.00 | (178,258.88) | 356,517.76 |
| 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 | 5,877.90 | 5,877.90 | 0.00 | 5,877.90 |
| 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 | 1,320,870.12 | 1,320,870.12 | 0.00 | 1,320,870.12 |
| 408102214 | Municipal License Fees | 445.00 | (445.00) | 0.00 | (445.00) | 0.00 |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------|----------------------|-----------------|---------------|-----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 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 | (21,834.50) | 0.00 | (21,834.50) | 668.00 |
| 408102915 | Real-Pers Prop Tax-Cap Leases | 0.00 | 15,304.00 | 15,304.00 | 0.00 | 15,304.00 |
| 4081033 | Fringe Benefit Loading - FICA | (1,284,431.97) | 969,806.05 | 969,806.05 | 0.00 | (314,625.92) |
| 4081034 | Fringe Benefit Loading - FUT | (9,270.01) | 7,027.23 | 7,027.23 | 0.00 | (2,242.78) |
| 4081035 | Fringe Benefit Loading - SUT | (26,464.31) | 19,747.32 | 19,747.32 | 0.00 | (6,716.99) |
| 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) |
| 408103615 | Real Prop Tax-Cap Leases | 0.00 | 8,500.00 | 8,500.00 | 0.00 | 8,500.00 |
| 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 | 8,792.00 | 8,792.00 | 0.00 | 8,792.00 |
| 4091001 | Income Taxes, UOI - Federal | 9,223,628.52 | (14,449,355.68) | 0.00 | (14,449,355.68) | (5,225,727.16) |
| 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 | (1,191,277.43) | 0.00 | (1,191,277.43) | (1,191,277.43) |
| 4092001 | Inc Tax, Oth Inc&Ded-Federal | (1,031,637.02) | 913,723.17 | 913,723.17 | 0.00 | (117,913.85) |
| 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 | (20,184.38) | 0.00 | (20,184.38) | (20,184.38) |
| 4101001 | Prov Def I/T Util Op Inc-Fed | 93,266,764.55 | (52,263,511.65) | 0.00 | (52,263,511.65) | 41,003,252.90 |
| 4102001 | Prov Def I/T Oth I&D - Federal | 1,444,217.47 | (1,311,654.83) | 0.00 | (1,311,654.83) | 132,562.64 |
| 4111001 | Prv Def I/T-Cr Util Op Inc-Fed | (84,495,829.04) | 56,060,663.82 | 56,060,663.82 | 0.00 | (28,435,165.22) |
| 4111002 | Prv Def I/T-Cr UtilOplnc-State | (611,520.00) | 456,852.00 | 456,852.00 | 0.00 | (154,668.00) |
| 4111005 | Accretion Expense | 978,500.43 | (640,527.07) | 0.00 | (640,527.07) | 337,973.36 |
| 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) | 87,489.00 | 87,489.00 | 0.00 | (8,552.00) |
| 4116000 | Gain From Disposition of Plant | (4,020.00) | 2,497.00 | 2,497.00 | 0.00 | (1,523.00) |
| 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) | 20,750.00 | 20,750.00 | 0.00 | (11,500.00) |
| 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 | (4,446.48) | 0.00 | (4,446.48) | 2,223.24 |
| 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) | 109,672.50 | 109,672.50 | 0.00 | (7,022.95) |
| 4190005 | Interest Income - Assoc CBP | (47,248.09) | 44,968.74 | 44,968.74 | 0.00 | (2,279.35) |
| 4191000 | Allw Oth Fnds Usd Drng Cnstr | (4,009,385.82) | 3,894,247.44 | 3,894,247.44 | 0.00 | (115,138.38) |
| 4210002 | Misc Non-Op Inc-NonAsc-Rents | (20,737.84) | 19,950.52 | 19,950.52 | 0.00 | (787.32) |
| 4210007 | Misc Non-Op Inc - NonAsc - Oth | (288,761.38) | 144,583.62 | 144,583.62 | 0.00 | (144,177.76) |
| 4210009 | Misc Non-Op Exp - NonAssoc | 2,574.20 | (448.37) | 0.00 | (448.37) | 2,125.83 |
| 4210031 | Pwr Sales Outside Svc Territy | (181,874.98) | 181,874.98 | 181,874.98 | 0.00 | 0.00 |
| 4210032 | Pwr Purch Outside Svc Territy | 884.29 | (884.29) | 0.00 | (884.29) | 0.00 |
| 4210039 | Carrying Charges | (58,708.52) | 42,938.96 | 42,938.96 | 0.00 | (15,769.56) |
| 4212000 | Loss on Dspstion of Property | 0.00 | 18,351.78 | 18,351.78 | 0.00 | 18,351.78 |
| 4261000 | Donations | 568,278.57 | (470,385.87) | 0.00 | (470,385.87) | 97,892.70 |
| 4263001 | Penalties | 62,550.91 | (57,456.77) | 0.00 | (57,456.77) | 5,094.14 |
| 4264000 | Civic & Political Activities | 268,485.90 | (152,846.42) | 0.00 | (152,846.42) | 115,639.48 |
| 4265002 | Other Deductions - Nonassoc | 109,177.17 | (107,431.71) | 0.00 | (107,431.71) | 1,745.46 |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------|----------------------|-----------------|---------------|-----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 4265004 | Social & Service Club Dues | 193,062.38 | (183,172.70) | 0.00 | (183,172.70) | 9,889.68 |
| 4265007 | Regulatory Expenses | 6,520.76 | (3,022.37) | 0.00 | (3,022.37) | 3,498.39 |
| 4265009 | Factored Cust A/R Exp - Affil | 958,575.74 | (668,398.71) | 0.00 | (668,398.71) | 290,177.03 |
| 4265010 | Fact Cust A/R-Bad Debts-Affil | 1,870,842.48 | (1,080,627.46) | 0.00 | (1,080,627.46) | 790,215.02 |
| 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 | (10,981.75) | 0.00 | (10,981.75) | 7,829.67 |
| 4270005 | Int on LTD - Other LTD | 2,533,180.56 | (2,348,680.56) | 0.00 | (2,348,680.56) | 184,500.00 |
| 4270006 | Int on LTD - Sen Unsec Notes | 35,262,328.46 | (21,102,759.70) | 0.00 | (21,102,759.70) | 14,159,568.76 |
| 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 | (2,107.39) | 0.00 | (2,107.39) | 10,018.30 |
| 4280003 | Amrtz Debt Dscnt&Exp-N/P | 20,340.32 | 23,898.92 | 23,898.92 | 0.00 | 44,239.24 |
| 4280006 | Amrtz Dscnt&Exp-Sn Unsec Note | 485,400.19 | (301,489.01) | 0.00 | (301,489.01) | 183,911.18 |
| 4281004 | Amrtz Loss Rquired Debt-Dbnt | 33,635.61 | (22,445.05) | 0.00 | (22,445.05) | 11,190.56 |
| 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 | (9,017.64) | 0.00 | (9,017.64) | 36,696.59 |
| 4310001 | Other Interest Expense | 73,282.42 | (70,204.83) | 0.00 | (70,204.83) | 3,077.59 |
| 4310002 | Interest on Customer Deposits | 29,653.25 | (19,815.94) | 0.00 | (19,815.94) | 9,837.31 |
| 4310007 | Lines Of Credit | 1,091,168.35 | (793,072.84) | 0.00 | (793,072.84) | 298,095.51 |
| 4310023 | Interest Expense - State Tax | (29,323.00) | 29,323.00 | 29,323.00 | 0.00 | 0.00 |
| 4320000 | Allw Brrwed Fnds Used Cnstr-Cr | (2,048,416.47) | 1,942,083.86 | 1,942,083.86 | 0.00 | (106,332.61) |
| 4400001 | Residential Sales-W/Space Htg | (117,732,109.20) | 70,978,151.95 | 70,978,151.95 | 0.00 | (46,753,957.25) |
| 4400002 | Residential Sales-W/O Space Ht | (54,622,006.86) | 34,562,213.32 | 34,562,213.32 | 0.00 | (20,059,793.54) |
| 4400005 | Residential Fuel Rev | (64,820,601.49) | 40,118,566.52 | 40,118,566.52 | 0.00 | (24,702,034.97) |
| 4420001 | Commercial Sales | (80,079,986.06) | 54,582,002.24 | 54,582,002.24 | 0.00 | (25,497,983.82) |
| 4420002 | Industrial Sales (Excl Mines) | (60,747,324.30) | 40,507,326.36 | 40,507,326.36 | 0.00 | (20,239,997.94) |
| 4420004 | Ind Sales-NonAffil(Incl Mines) | (29,079,099.35) | 19,155,808.65 | 19,155,808.65 | 0.00 | (9,923,290.70) |
| 4420006 | Sales to Pub Auth - Schools | (13,920,112.29) | 9,241,812.75 | 9,241,812.75 | 0.00 | (4,678,299.54) |
| 4420007 | Sales to Pub Auth - Ex Schools | (15,448,800.48) | 10,785,728.10 | 10,785,728.10 | 0.00 | (4,663,072.38) |
| 4420013 | Commercial Fuel Rev | (38,642,707.61) | 26,649,604.26 | 26,649,604.26 | 0.00 | (11,993,103.35) |
| 4420016 | Industrial Fuel Rev | (80,085,835.97) | 54,590,365.04 | 54,590,365.04 | 0.00 | (25,495,470.93) |
| 4440000 | Public Street/Highway Lighting | (954,075.16) | 470,324.23 | 470,324.23 | 0.00 | (483,750.93) |
| 4440002 | Public St & Hwy Light Fuel Rev | (301,417.78) | 202,776.06 | 202,776.06 | 0.00 | (98,641.72) |
| 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) | 12,476,010.47 | 12,476,010.47 | 0.00 | (3,427,544.78) |
| 4470010 | Sales for Resale-Bookout Purch | 14,708,615.93 | (12,411,954.53) | 0.00 | (12,411,954.53) | 2,296,661.40 |
| 4470027 | Whsal/Muni/Pb Ath Fuel Rev | (2,905,677.14) | 1,822,923.87 | 1,822,923.87 | 0.00 | (1,082,753.27) |
| 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) | 2,846,613.70 | 2,846,613.70 | 0.00 | (1,220,807.23) |
| 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) | 34,455.46 | 34,455.46 | 0.00 | (1,623.63) |
| 4470082 | Financial Electric Realized | (1,234,529.99) | 1,771,552.64 | 1,771,552.64 | 0.00 | 537,022.65 |
| 4470089 | PJM Energy Sales Margin | (114,223,015.30) | 86,745,426.04 | 86,745,426.04 | 0.00 | (27,477,589.26) |
| 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 | (2,542,438.22) | 0.00 | (2,542,438.22) | 496,181.16 |
| 4470099 | Capacity Cr. Net Sales | (600,777.74) | 375,798.65 | 375,798.65 | 0.00 | (224,979.09) |

| Kentucky Power Company | | | | | | |
|------------------------------------|---------------------------------|----------------------|-----------------|----------------|-----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 4470100 | PJM FTR Revenue-OSS | (885,349.79) | 705,700.88 | 705,700.88 | 0.00 | (179,648.91) |
| 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) | 115,352,523.05 | 115,352,523.05 | 0.00 | (39,095,675.71) |
| 4470106 | PJM Pt2Pt Trans.Purch-NonAff. | 27.39 | (27.39) | 0.00 | (27.39) | 0.00 |
| 4470107 | PJM NITS Purch-NonAff. | (8,659.12) | 16,205.72 | 16,205.72 | 0.00 | 7,546.60 |
| 4470109 | PJM FTR Revenue-Spec | 53,541.87 | (53,658.94) | 0.00 | (53,658.94) | (117.07) |
| 4470110 | PJM TO Admin. Exp.-NonAff. | (35,620.69) | 35,227.89 | 35,227.89 | 0.00 | (392.80) |
| 4470112 | Non-Trading Bookout Sales-OSS | (805,874.67) | (2,952,023.86) | 0.00 | (2,952,023.86) | (3,757,898.53) |
| 4470115 | PJM Meter Corrections-OSS | 18,527.99 | (27,888.13) | 0.00 | (27,888.13) | (9,360.14) |
| 4470116 | PJM Meter Corrections-LSE | (19,622.70) | 35,950.49 | 35,950.49 | 0.00 | 16,327.79 |
| 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 | (17,220,589.44) | 0.00 | (17,220,589.44) | 11,180,403.12 |
| 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 | 2,615,343.26 | 2,615,343.26 | 0.00 | 3,195,768.78 |
| 4470141 | PJM Contract Net Charge Credit | 13.90 | (13.90) | 0.00 | (13.90) | 0.00 |
| 4470143 | Financial Hedge Realized | (2,438,017.87) | 1,382,508.54 | 1,382,508.54 | 0.00 | (1,055,509.33) |
| 4470144 | Realiz.Sharing - 06 SIA | (69.00) | 69.00 | 69.00 | 0.00 | 0.00 |
| 4470150 | Transm. Rev.-Dedic. Whlsl/Muni | (43,561.52) | 4,449.52 | 4,449.52 | 0.00 | (39,112.00) |
| 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) | 1,385,700.67 | 1,385,700.67 | 0.00 | 1,210.36 |
| 4470174 | PJM Whlse FTR Rev - OSS | (80.78) | 80.78 | 80.78 | 0.00 | 0.00 |
| 4470175 | OSS Sharing Reclass - Retail | (289,024.13) | 236,077.75 | 236,077.75 | 0.00 | (52,946.38) |
| 4470176 | OSS Sharing Reclass-Reduction | 289,024.13 | (236,077.75) | 0.00 | (236,077.75) | 52,946.38 |
| 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) | 1,191,797.07 | 1,191,797.07 | 0.00 | (612,528.96) |
| 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 | (10,729,455.65) | 0.00 | (10,729,455.65) | 3,794,394.70 |
| 4470214 | PJM 30m Suppl Reserve CR OSS | (28,207.75) | (8,253.48) | 0.00 | (8,253.48) | (36,461.23) |
| 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) | 28,995.24 | 28,995.24 | 0.00 | (163,756.89) |
| 4470221 | PJM Spinning Reserve - OSS | (14,701.65) | (32,644.46) | 0.00 | (32,644.46) | (47,346.11) |
| 4470222 | PJM Reactive - OSS | (613,773.37) | 613,216.02 | 613,216.02 | 0.00 | (557.35) |
| 4500000 | Forfeited Discounts | (3,813,866.11) | 2,343,855.81 | 2,343,855.81 | 0.00 | (1,470,010.30) |
| 4510001 | Misc Service Rev - Nonaffil | (390,827.19) | 253,180.93 | 253,180.93 | 0.00 | (137,646.26) |
| 4540001 | Rent From Elect Property - Af | (260,747.34) | 170,557.98 | 170,557.98 | 0.00 | (90,189.36) |
| 4540002 | Rent From Elect Property-NAC | (105,977.90) | 68,283.95 | 68,283.95 | 0.00 | (37,693.95) |
| 4540004 | Rent From Elect Prop-ABD-Nonaf | (100,995.08) | 72,450.78 | 72,450.78 | 0.00 | (28,544.30) |
| 4540005 | Rent from Elec Prop-Pole Atttch | (5,114,046.31) | 3,108,530.32 | 3,108,530.32 | 0.00 | (2,005,515.99) |
| 4560001 | Oth Elect Rev - Affiliated | (47,434.51) | 29,074.14 | 29,074.14 | 0.00 | (18,360.37) |
| 4560007 | Oth Elect Rev - DSM Program | (5,060,471.77) | 3,501,143.03 | 3,501,143.03 | 0.00 | (1,559,328.74) |
| 4560015 | Other Electric Revenues - ABD | (232,193.92) | 149,231.37 | 149,231.37 | 0.00 | (82,962.55) |
| 4560017 | Oth Elect Rev-Trans-Affil | 0.00 | (682.39) | 0.00 | (682.39) | (682.39) |

| Kentucky Power Company | | | | | | |
|------------------------------------|---------------------------------|----------------------|------------------|---------------|------------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 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) | 1,366.51 | 1,366.51 | 0.00 | (3,145.16) |
| 4561003 | PJM Expansion Cost Recov | (81,487.52) | 55,567.42 | 55,567.42 | 0.00 | (25,920.10) |
| 4561005 | PJM Point to Point Trans Svc | (683,894.68) | 399,774.78 | 399,774.78 | 0.00 | (284,119.90) |
| 4561006 | PJM Trans Owner Admin Rev | (318,971.61) | 193,968.36 | 193,968.36 | 0.00 | (125,003.25) |
| 4561007 | PJM Network Integ Trans Svc | (15,895,100.79) | 10,487,054.29 | 10,487,054.29 | 0.00 | (5,408,046.50) |
| 4561019 | Oth Elec Rev Trans Non Affil | (57,910.50) | 36,354.00 | 36,354.00 | 0.00 | (21,556.50) |
| 4561028 | PJM Pow Fac Cre Rev Whsl Cu-NA | (5,759.66) | 4,834.08 | 4,834.08 | 0.00 | (925.58) |
| 4561029 | PJM NITS Revenue Whsl Cus-NAff | (2,910,460.96) | 2,003,625.86 | 2,003,625.86 | 0.00 | (906,835.10) |
| 4561030 | PJM TO Serv Rev Whls Cus-NAff | (49,088.53) | 29,850.78 | 29,850.78 | 0.00 | (19,237.75) |
| 4561033 | PJM NITS Revenue - Affiliated | (26,717,130.22) | 11,200,742.99 | 11,200,742.99 | 0.00 | (15,516,387.23) |
| 4561035 | PJM Affiliated Trans NITS Cost | 25,276,703.27 | (11,817,953.04) | 0.00 | (11,817,953.04) | 13,458,750.23 |
| 4561058 | NonAffil PJM Trans Enhncmt Rev | (613,147.04) | 328,270.51 | 328,270.51 | 0.00 | (284,876.53) |
| 4561059 | Affil PJM Trans Enhancmnt Rev | (515,960.22) | 185,363.90 | 185,363.90 | 0.00 | (330,596.32) |
| 4561060 | Affil PJM Trans Enhancmnt Cost | 484,228.40 | (197,546.80) | 0.00 | (197,546.80) | 286,681.60 |
| 4561061 | NAff PJM RTEP Rev for Whsl-FR | (46,814.24) | 27,491.77 | 27,491.77 | 0.00 | (19,322.47) |
| 4561062 | PROVISION RTO Cost - Affi | 1,012,569.29 | (1,432,743.64) | 0.00 | (1,432,743.64) | (420,174.35) |
| 4561063 | PROVISION RTO Rev Affiliated | (1,267,180.51) | 2,156,281.67 | 2,156,281.67 | 0.00 | 889,101.16 |
| 4561064 | PROVISION RTO Rev WhslCus-NAf | (97,338.87) | 171,400.43 | 171,400.43 | 0.00 | 74,061.56 |
| 4561065 | PROVISION RTO Rev - NonAff | (574,621.12) | 1,009,181.40 | 1,009,181.40 | 0.00 | 434,560.28 |
| 5000000 | Oper Supervision & Engineering | 3,857,189.87 | (2,734,670.50) | 0.00 | (2,734,670.50) | 1,122,519.37 |
| 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 | (1,373,524.49) | 0.00 | (1,373,524.49) | 1,214,021.49 |
| 5010001 | Fuel Consumed | 249,377,314.62 | (172,490,435.33) | 0.00 | (172,490,435.33) | 76,886,879.29 |
| 5010003 | Fuel - Procure Unload & Handle | 9,881,440.80 | (6,809,108.02) | 0.00 | (6,809,108.02) | 3,072,332.78 |
| 5010005 | Fuel - Deferred | (1,080,219.38) | (1,297,149.48) | 0.00 | (1,297,149.48) | (2,377,368.86) |
| 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 | (4,636,223.18) | 0.00 | (4,636,223.18) | 1,390,191.49 |
| 5010027 | Gypsum handling/disposal costs | 421,345.95 | (290,792.35) | 0.00 | (290,792.35) | 130,553.60 |
| 5010028 | Gypsum Sales Proceeds | (722,979.40) | 483,154.30 | 483,154.30 | 0.00 | (239,825.10) |
| 5010029 | Gypsum handling/dispil-Affiliat | 191,401.37 | (234,294.69) | 0.00 | (234,294.69) | (42,893.32) |
| 5020000 | Steam Expenses | 2,407,375.65 | (1,646,765.18) | 0.00 | (1,646,765.18) | 760,610.47 |
| 5020002 | Urea Expense | 4,810,637.30 | (2,940,136.96) | 0.00 | (2,940,136.96) | 1,870,500.34 |
| 5020003 | Trona Expense | 343,489.12 | (293,110.62) | 0.00 | (293,110.62) | 50,378.50 |
| 5020004 | Limestone Expense | 3,558,324.60 | (2,011,544.03) | 0.00 | (2,011,544.03) | 1,546,780.57 |
| 5020005 | Polymer expense | 97,626.64 | (61,790.43) | 0.00 | (61,790.43) | 35,836.21 |
| 5020007 | Lime Hydrate Expense | 18,887.09 | (13,376.70) | 0.00 | (13,376.70) | 5,510.39 |
| 5050000 | Electric Expenses | 494,138.47 | (376,349.71) | 0.00 | (376,349.71) | 117,788.76 |
| 5060000 | Misc Steam Power Expenses | 11,559,425.70 | (8,859,811.77) | 0.00 | (8,859,811.77) | 2,699,613.93 |
| 5060002 | Misc Steam Power Exp-Assoc | 56,095.22 | (25,729.80) | 0.00 | (25,729.80) | 30,365.42 |
| 5060003 | Removal Cost Expense - Steam | (826.90) | (670.42) | 0.00 | (670.42) | (1,497.32) |
| 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 | (6,901,936.11) | 0.00 | (6,901,936.11) | 1,264,528.69 |
| 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 | 191,339.71 | 191,339.71 | 0.00 | 191,339.71 |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------|----------------------|-----------------|--------------|-----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 510000 | Maint Supv & Engineering | 3,717,115.15 | (2,448,119.44) | 0.00 | (2,448,119.44) | 1,268,995.71 |
| 5110000 | Maintenance of Structures | 1,771,951.30 | (1,327,428.25) | 0.00 | (1,327,428.25) | 444,523.05 |
| 5120000 | Maintenance of Boiler Plant | 18,592,357.97 | (10,512,601.47) | 0.00 | (10,512,601.47) | 8,079,756.50 |
| 5130000 | Maintenance of Electric Plant | 3,316,482.17 | (1,494,311.06) | 0.00 | (1,494,311.06) | 1,822,171.11 |
| 5140000 | Maintenance of Misc Steam Plt | 1,655,855.97 | (1,099,525.09) | 0.00 | (1,099,525.09) | 556,330.88 |
| 5280000 | Maint Supv & Engineering | 0.00 | 31.26 | 31.26 | 0.00 | 31.26 |
| 5300000 | Maint of Reactor Plant Equip | 0.00 | 6,934.20 | 6,934.20 | 0.00 | 6,934.20 |
| 5470004 | Fuel - Gas Turb - Purch / Hand | 0.00 | (31.17) | 0.00 | (31.17) | (31.17) |
| 5490000 | Misc Other Pwer Generation Exp | 0.00 | (1,094.75) | 0.00 | (1,094.75) | (1,094.75) |
| 5530001 | Maint of Gen Plant - Gas Turb | 0.00 | (582.74) | 0.00 | (582.74) | (582.74) |
| 5550000 | Purchased Power | 113.89 | (50.04) | 0.00 | (50.04) | 63.85 |
| 5550001 | Purch Pwr-NonTrading-Nonassoc | 5,748,963.28 | (4,078,890.73) | 0.00 | (4,078,890.73) | 1,670,072.55 |
| 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 | (34,832,904.00) | 0.00 | (34,832,904.00) | 16,216,704.00 |
| 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) | 18,465.12 | 18,465.12 | 0.00 | 8,982.71 |
| 5550040 | PJM Inadvertent Mtr Res-LSE | (30,382.03) | 48,832.06 | 48,832.06 | 0.00 | 18,450.03 |
| 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 | (49,224,148.62) | 0.00 | (49,224,148.62) | 14,727,644.00 |
| 5550074 | PJM Reactive-Charge | (11,826.41) | 892,345.83 | 892,345.83 | 0.00 | 880,519.42 |
| 5550075 | PJM Reactive-Credit | 0.00 | (848,818.06) | 0.00 | (848,818.06) | (848,818.06) |
| 5550076 | PJM Black Start-Charge | 1,586,221.61 | (1,046,422.29) | 0.00 | (1,046,422.29) | 539,799.32 |
| 5550077 | PJM Black Start-Credit | (7.44) | 7.44 | 7.44 | 0.00 | 0.00 |
| 5550078 | PJM Regulation-Charge | 2,006,368.87 | (1,462,812.53) | 0.00 | (1,462,812.53) | 543,556.34 |
| 5550079 | PJM Regulation-Credit | (481,111.52) | 271,119.31 | 271,119.31 | 0.00 | (209,992.21) |
| 5550080 | PJM Hourly Net Purch.-FERC | 33,277,678.56 | (23,257,418.09) | 0.00 | (23,257,418.09) | 10,020,260.47 |
| 5550083 | PJM Spinning Reserve-Charge | 1,451,656.14 | (1,043,430.75) | 0.00 | (1,043,430.75) | 408,225.39 |
| 5550084 | PJM Spinning Reserve-Credit | (334,112.71) | 141,415.74 | 141,415.74 | 0.00 | (192,696.97) |
| 5550090 | PJM 30m Suppl Rserv Charge LSE | 386,662.95 | (343,431.46) | 0.00 | (343,431.46) | 43,231.49 |
| 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 | (1,447,595.22) | 0.00 | (1,447,595.22) | 69.90 |
| 5550100 | Capacity Purchases-Auction | 81,090.04 | (58,164.48) | 0.00 | (58,164.48) | 22,925.56 |
| 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 | (203,052.80) | 0.00 | (203,052.80) | 149,343.74 |
| 5550123 | PJM OpRes-LSE-Charge | 0.00 | 1,043,647.96 | 1,043,647.96 | 0.00 | 1,043,647.96 |
| 5550124 | PJM Implicit Congestion-LSE | 2,440,391.22 | 6,427,757.61 | 6,427,757.61 | 0.00 | 8,868,148.83 |
| 5550132 | PJM FTR Revenue-LSE | (1,788,482.60) | (2,274,044.63) | 0.00 | (2,274,044.63) | (4,062,527.23) |
| 5550137 | PJM OpRes-LSE-Credit | 0.00 | (49,993.96) | 0.00 | (49,993.96) | (49,993.96) |
| 5550326 | PJM Transm Loss Charges - LSE | 2,165,807.96 | 2,753,568.53 | 2,753,568.53 | 0.00 | 4,919,376.49 |
| 5550327 | PJM Transm Loss Credits-LSE | (574,737.87) | (394,040.22) | 0.00 | (394,040.22) | (968,778.09) |
| 5560000 | Sys Control & Load Dispatching | 507,759.13 | (291,989.89) | 0.00 | (291,989.89) | 215,769.24 |
| 5570000 | Other Expenses | 1,779,933.02 | (1,265,782.68) | 0.00 | (1,265,782.68) | 514,150.34 |
| 5570007 | Other Pwr Exp - Wholesale RECs | 71,697.85 | (44,894.80) | 0.00 | (44,894.80) | 26,803.05 |
| 5570008 | Other Pwr Exp - Voluntary RECs | 132.00 | (124.00) | 0.00 | (124.00) | 8.00 |
| 5600000 | Oper Supervision & Engineering | 1,151,778.89 | (861,186.55) | 0.00 | (861,186.55) | 290,592.34 |
| 5611000 | Load Dispatch - Reliability | 7,563.92 | (5,782.73) | 0.00 | (5,782.73) | 1,781.19 |

| Kentucky Power Company | | | | | | |
|------------------------------------|---------------------------------|----------------------|-----------------|-----------|-----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 5612000 | Load Dispatch-Mntr&Op TransSys | 877,641.05 | (619,672.86) | 0.00 | (619,672.86) | 257,968.19 |
| 5614000 | PJM Admin-SSC&DS-OSS | 468,025.25 | (314,347.19) | 0.00 | (314,347.19) | 153,678.06 |
| 5614001 | PJM Admin-SSC&DS-Internal | 720,273.14 | (421,533.92) | 0.00 | (421,533.92) | 298,739.22 |
| 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 | (85,710.72) | 0.00 | (85,710.72) | 30,376.57 |
| 5618000 | PJM Admin-RP&SDS-OSS | 111,309.56 | (66,878.70) | 0.00 | (66,878.70) | 44,430.86 |
| 5618001 | PJM Admin-RP&SDS- Internal | 168,666.43 | (84,669.49) | 0.00 | (84,669.49) | 83,996.94 |
| 5620001 | Station Expenses - Nonassoc | 420,573.91 | (348,151.23) | 0.00 | (348,151.23) | 72,422.68 |
| 5630000 | Overhead Line Expenses | 126,823.08 | (82,267.29) | 0.00 | (82,267.29) | 44,555.79 |
| 5640000 | Underground Line Expenses | 6.80 | (13.60) | 0.00 | (13.60) | (6.80) |
| 5650002 | Transmssn Elec by Others-NAC | 165,787.20 | (106,899.00) | 0.00 | (106,899.00) | 58,888.20 |
| 5650012 | PJM Trans Enhancement Charge | 4,364,735.50 | (2,527,824.36) | 0.00 | (2,527,824.36) | 1,836,911.14 |
| 5650015 | PJM TO Serv Exp - Aff | 48,839.10 | (11,766.67) | 0.00 | (11,766.67) | 37,072.43 |
| 5650016 | PJM NITS Expense - Affiliated | 6,412,281.79 | (3,288,115.81) | 0.00 | (3,288,115.81) | 3,124,165.98 |
| 5650019 | Affil PJM Trans Enhancement Exp | 516,617.60 | (236,947.24) | 0.00 | (236,947.24) | 279,670.36 |
| 5650020 | PROVISION RTO Affl Expense | 531,970.04 | (1,018,690.89) | 0.00 | (1,018,690.89) | (486,720.85) |
| 5660000 | Misc Transmission Expenses | 1,411,123.01 | (1,039,615.01) | 0.00 | (1,039,615.01) | 371,508.00 |
| 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 | (78,212.99) | 0.00 | (78,212.99) | 8,544.75 |
| 5690000 | Maintenance of Structures | 28,532.47 | (26,835.49) | 0.00 | (26,835.49) | 1,696.98 |
| 5691000 | Maint of Computer Hardware | 19,165.10 | (18,766.24) | 0.00 | (18,766.24) | 398.86 |
| 5692000 | Maint of Computer Software | 296,954.73 | (277,695.69) | 0.00 | (277,695.69) | 19,259.04 |
| 5693000 | Maint of Communication Equip | 15,528.02 | (12,580.31) | 0.00 | (12,580.31) | 2,947.71 |
| 5700000 | Maint of Station Equipment | 859,348.96 | (511,500.71) | 0.00 | (511,500.71) | 347,848.25 |
| 5710000 | Maintenance of Overhead Lines | 2,923,423.62 | (2,583,327.61) | 0.00 | (2,583,327.61) | 340,096.01 |
| 5720000 | Maint of Underground Lines | 80.50 | 85.50 | 85.50 | 0.00 | 166.00 |
| 5730000 | Maint of Misc Trmsmssion Plt | 209,414.55 | (94,004.96) | 0.00 | (94,004.96) | 115,409.59 |
| 5757000 | PJM Admin-MAM&SC- OSS | 497,209.82 | (350,066.44) | 0.00 | (350,066.44) | 147,143.38 |
| 5757001 | PJM Admin-MAM&SC- Internal | 765,794.22 | (468,831.26) | 0.00 | (468,831.26) | 296,962.96 |
| 5757002 | SPP Admin-MAM&SC | 0.01 | (0.01) | 0.00 | (0.01) | 0.00 |
| 5800000 | Oper Supervision & Engineering | 605,348.66 | (418,649.29) | 0.00 | (418,649.29) | 186,699.37 |
| 5810000 | Load Dispatching | 3,108.47 | (1,257.93) | 0.00 | (1,257.93) | 1,850.54 |
| 5820000 | Station Expenses | 181,103.28 | (143,208.28) | 0.00 | (143,208.28) | 37,895.00 |
| 5830000 | Overhead Line Expenses | 1,191,000.07 | (981,655.85) | 0.00 | (981,655.85) | 209,344.22 |
| 5840000 | Underground Line Expenses | 107,731.21 | (81,587.80) | 0.00 | (81,587.80) | 26,143.41 |
| 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 | (108,889.48) | 0.00 | (108,889.48) | 49,596.02 |
| 5860000 | Meter Expenses | 781,773.29 | (554,038.94) | 0.00 | (554,038.94) | 227,734.35 |
| 5870000 | Customer Installations Exp | 192,659.87 | (151,012.38) | 0.00 | (151,012.38) | 41,647.49 |
| 5880000 | Miscellaneous Distribution Exp | 3,764,859.77 | (2,424,363.86) | 0.00 | (2,424,363.86) | 1,340,495.91 |
| 5890001 | Rents - Nonassociated | 1,650,227.91 | (1,134,490.53) | 0.00 | (1,134,490.53) | 515,737.38 |
| 5890002 | Rents - Associated | 68,796.38 | (46,686.14) | 0.00 | (46,686.14) | 22,110.24 |
| 5900000 | Maint Supv & Engineering | 1,790.61 | (1,683.05) | 0.00 | (1,683.05) | 107.56 |
| 5910000 | Maintenance of Structures | 20,905.41 | (18,730.83) | 0.00 | (18,730.83) | 2,174.58 |
| 5920000 | Maint of Station Equipment | 648,410.92 | (553,231.17) | 0.00 | (553,231.17) | 95,179.75 |
| 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 | (19,979,111.74) | 0.00 | (19,979,111.74) | 10,107,825.78 |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------|----------------------|-----------------|------------|----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 5930001 | Tree and Brush Control | 362,869.24 | (265,198.88) | 0.00 | (265,198.88) | 97,670.36 |
| 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 | (3,132,296.00) | 0.00 | (3,132,296.00) | 1,566,148.00 |
| 5940000 | Maint of Underground Lines | 101,646.31 | (80,844.05) | 0.00 | (80,844.05) | 20,802.26 |
| 5950000 | Maint of Lne Trnf,Rglators&Dvi | 61,842.02 | (34,397.40) | 0.00 | (34,397.40) | 27,444.62 |
| 5960000 | Maint of Strt Lghtng & Sgnal S | 58,722.71 | (37,253.17) | 0.00 | (37,253.17) | 21,469.54 |
| 5970000 | Maintenance of Meters | 107,091.15 | (77,149.58) | 0.00 | (77,149.58) | 29,941.57 |
| 5980000 | Maint of Misc Distribution Plt | 193,759.12 | (158,338.75) | 0.00 | (158,338.75) | 35,420.37 |
| 9010000 | Supervision - Customer Accts | 287,038.93 | (201,742.38) | 0.00 | (201,742.38) | 85,296.55 |
| 9020000 | Meter Reading Expenses | 36,704.10 | (40,024.87) | 0.00 | (40,024.87) | (3,320.77) |
| 9020001 | Customer Card Reading | 324.72 | (324.72) | 0.00 | (324.72) | 0.00 |
| 9020002 | Meter Reading - Regular | 445,462.83 | (297,900.34) | 0.00 | (297,900.34) | 147,562.49 |
| 9020003 | Meter Reading - Large Power | 63,073.29 | (43,834.62) | 0.00 | (43,834.62) | 19,238.67 |
| 9020004 | Read-In & Read-Out Meters | 55,119.54 | (36,293.60) | 0.00 | (36,293.60) | 18,825.94 |
| 9030000 | Cust Records & Collection Exp | 331,802.39 | (225,997.80) | 0.00 | (225,997.80) | 105,804.59 |
| 9030001 | Customer Orders & Inquiries | 2,405,358.45 | (1,705,795.73) | 0.00 | (1,705,795.73) | 699,562.72 |
| 9030002 | Manual Billing | 39,170.46 | (29,925.66) | 0.00 | (29,925.66) | 9,244.80 |
| 9030003 | Postage - Customer Bills | 806,511.59 | (542,240.49) | 0.00 | (542,240.49) | 264,271.10 |
| 9030004 | Cashiering | 137,117.49 | (106,432.78) | 0.00 | (106,432.78) | 30,684.71 |
| 9030005 | Collection Agents Fees & Exp | 62,105.58 | (40,228.92) | 0.00 | (40,228.92) | 21,876.66 |
| 9030006 | Credit & Oth Collection Activi | 746,607.91 | (506,968.51) | 0.00 | (506,968.51) | 239,639.40 |
| 9030007 | Collectors | 596,368.21 | (441,086.95) | 0.00 | (441,086.95) | 155,281.26 |
| 9030009 | Data Processing | 174,212.03 | (122,166.00) | 0.00 | (122,166.00) | 52,046.03 |
| 9040007 | Uncoll Accts - Misc Receivable | (11,198.26) | 173,243.67 | 173,243.67 | 0.00 | 162,045.41 |
| 9050000 | Misc Customer Accounts Exp | 25,041.73 | (19,176.78) | 0.00 | (19,176.78) | 5,864.95 |
| 9070000 | Supervision - Customer Service | 162,298.60 | (127,025.83) | 0.00 | (127,025.83) | 35,272.77 |
| 9070001 | Supervision - DSM | (10.34) | 85.30 | 85.30 | 0.00 | 74.96 |
| 9080000 | Customer Assistance Expenses | 489,470.17 | (334,995.84) | 0.00 | (334,995.84) | 154,474.33 |
| 9080001 | DSM-Customer Advisory Grp | 923.73 | (795.18) | 0.00 | (795.18) | 128.55 |
| 9080009 | Cust Assistance Expense - DSM | 4,146,471.39 | (2,851,077.93) | 0.00 | (2,851,077.93) | 1,295,393.46 |
| 9090000 | Information & Instruct Advtis | 76,329.95 | (69,440.90) | 0.00 | (69,440.90) | 6,889.05 |
| 9100000 | Misc Cust Svc&Informational Ex | 62,616.64 | (11,736.86) | 0.00 | (11,736.86) | 50,879.78 |
| 9100001 | Misc Cust Svc & Info Exp - RCS | 0.00 | 4.73 | 4.73 | 0.00 | 4.73 |
| 9110002 | Supervision - Comm & Ind | 0.00 | 105.71 | 105.71 | 0.00 | 105.71 |
| 9120000 | Demonstrating & Selling Exp | 53,912.17 | (47,533.69) | 0.00 | (47,533.69) | 6,378.48 |
| 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 | (6,912,123.19) | 0.00 | (6,912,123.19) | 2,349,001.82 |
| 9210001 | Off Supl & Exp - Nonassociated | 603,206.10 | (316,211.42) | 0.00 | (316,211.42) | 286,994.68 |
| 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) | 401,263.75 | 401,263.75 | 0.00 | (204,645.33) |
| 9220001 | Admin Exp Trnsf to Cnstrction | (497,330.00) | 302,040.00 | 302,040.00 | 0.00 | (195,290.00) |
| 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 | (1,290,789.11) | 0.00 | (1,290,789.11) | 465,338.50 |
| 9230002 | Outside Svcs Empl - Assoc | (0.02) | 0.02 | 0.02 | 0.00 | 0.00 |
| 9230003 | AEPSC Billed to Client Co | 498,540.60 | (720,522.02) | 0.00 | (720,522.02) | (221,981.42) |
| 9240000 | Property Insurance | 534,909.07 | (334,399.92) | 0.00 | (334,399.92) | 200,509.15 |
| 9250000 | Injuries and Damages | 1,270,466.63 | (745,168.41) | 0.00 | (745,168.41) | 525,298.22 |

| Kentucky Power Company | | | | | | |
|------------------------------------|--------------------------------|----------------------|-----------------|--------------|----------------|--------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 9250001 | Safety Dinners and Awards | 3,126.31 | (1,178.93) | 0.00 | (1,178.93) | 1,947.38 |
| 9250002 | Emp Accident Prvntion-Adm Exp | 10,285.27 | (5,863.63) | 0.00 | (5,863.63) | 4,421.64 |
| 9250004 | Injuries to Employees | 6,810.95 | (2,683.27) | 0.00 | (2,683.27) | 4,127.68 |
| 9250006 | Wrkrs Cmpnstin Pre&Slf Ins Prv | 253,984.35 | 10,167.45 | 10,167.45 | 0.00 | 264,151.80 |
| 9250007 | Prsnal Injries&Prop Dmage-Pub | 95,308.03 | (56,831.95) | 0.00 | (56,831.95) | 38,476.08 |
| 9250010 | Frg Ben Loading - Workers Comp | (84,059.21) | 17,517.02 | 17,517.02 | 0.00 | (66,542.19) |
| 9260000 | Employee Pensions & Benefits | 4,507.19 | (2,843.94) | 0.00 | (2,843.94) | 1,663.25 |
| 9260001 | Edit & Print Empl Pub-Salaries | 29,015.49 | (21,023.76) | 0.00 | (21,023.76) | 7,991.73 |
| 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 | (3,419,255.22) | 0.00 | (3,419,255.22) | 1,140,057.21 |
| 9260004 | Group Life Insurance Premiums | 145,267.38 | (104,381.88) | 0.00 | (104,381.88) | 40,885.50 |
| 9260005 | Group Medical Ins Premiums | 5,335,456.90 | (3,498,172.35) | 0.00 | (3,498,172.35) | 1,837,284.55 |
| 9260006 | Physical Examinations | 1.39 | (0.96) | 0.00 | (0.96) | 0.43 |
| 9260007 | Group L-T Disability Ins Prem | 15,483.29 | (9,454.72) | 0.00 | (9,454.72) | 6,028.57 |
| 9260009 | Group Dental Insurance Prem | 168,359.95 | (75,717.03) | 0.00 | (75,717.03) | 92,642.92 |
| 9260010 | Training Administration Exp | 1,103.40 | (654.34) | 0.00 | (654.34) | 449.06 |
| 9260012 | Employee Activities | 4,995.01 | (3,923.40) | 0.00 | (3,923.40) | 1,071.61 |
| 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) | 2,140,190.76 | 2,140,190.76 | 0.00 | (1,182,744.32) |
| 9260027 | Savings Plan Contributions | 2,128,446.45 | (1,572,582.04) | 0.00 | (1,572,582.04) | 555,864.41 |
| 9260036 | Deferred Compensation | 23,565.35 | (22,613.27) | 0.00 | (22,613.27) | 952.08 |
| 9260037 | Supplemental Pension | 239.04 | 855.63 | 855.63 | 0.00 | 1,094.67 |
| 9260040 | SFAS 112 Postemployment Benef | 463,311.09 | (398,406.17) | 0.00 | (398,406.17) | 64,904.92 |
| 9260050 | Frg Ben Loading - Pension | (1,623,843.10) | 1,203,203.57 | 1,203,203.57 | 0.00 | (420,639.53) |
| 9260051 | Frg Ben Loading - Grp Ins | (1,943,183.82) | 1,330,512.01 | 1,330,512.01 | 0.00 | (612,671.81) |
| 9260052 | Frg Ben Loading - Savings | (723,152.99) | 550,568.04 | 550,568.04 | 0.00 | (172,584.95) |
| 9260053 | Frg Ben Loading - OPEB | 642,142.81 | (327,220.40) | 0.00 | (327,220.40) | 314,922.41 |
| 9260055 | IntercoFringeOffset- Don't Use | (1,820,492.23) | 1,402,591.37 | 1,402,591.37 | 0.00 | (417,900.86) |
| 9260057 | Postret Ben Medicare Subsidy | 535,487.78 | (414,226.45) | 0.00 | (414,226.45) | 121,261.33 |
| 9260058 | Frg Ben Loading - Accrual | (18,767.26) | (119,072.18) | 0.00 | (119,072.18) | (137,839.44) |
| 9260060 | Amort-Post Retirement Benefit | 216,620.16 | (144,413.44) | 0.00 | (144,413.44) | 72,206.72 |
| 9270000 | Franchise Requirements | 142,389.33 | (98,443.38) | 0.00 | (98,443.38) | 43,945.95 |
| 9280000 | Regulatory Commission Exp | 24,884.32 | (24,857.80) | 0.00 | (24,857.80) | 26.52 |
| 9280001 | Regulatory Commission Exp-Adm | (0.01) | 41.92 | 41.92 | 0.00 | 41.91 |
| 9280002 | Regulatory Commission Exp-Case | 789,282.56 | 471,828.24 | 471,828.24 | 0.00 | 1,261,110.80 |
| 9301000 | General Advertising Expenses | 847.88 | (470.75) | 0.00 | (470.75) | 377.13 |
| 9301001 | Newspaper Advertising Space | 9,642.75 | (7,676.02) | 0.00 | (7,676.02) | 1,966.73 |
| 9301002 | Radio Station Advertising Time | 4,460.07 | (4,460.07) | 0.00 | (4,460.07) | 0.00 |
| 9301010 | Publicity | 3,098.30 | (2,763.44) | 0.00 | (2,763.44) | 334.86 |
| 9301012 | Public Opinion Surveys | 49,309.94 | (47,299.58) | 0.00 | (47,299.58) | 2,010.36 |
| 9301015 | Other Corporate Comm Exp | 17,056.61 | (10,745.79) | 0.00 | (10,745.79) | 6,310.82 |
| 9302000 | Misc General Expenses | 253,347.16 | (158,101.95) | 0.00 | (158,101.95) | 95,245.21 |
| 9302003 | Corporate & Fiscal Expenses | 35,670.68 | (29,920.97) | 0.00 | (29,920.97) | 5,749.71 |
| 9302004 | Research, Develop&Demonstr Exp | 4,054.96 | (3,175.22) | 0.00 | (3,175.22) | 879.74 |
| 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 | (43,426.48) | 0.00 | (43,426.48) | 57,838.44 |
| 9302458 | AEPSC Non Affiliated expenses | (0.05) | 0.05 | 0.05 | 0.00 | 0.00 |
| 9310001 | Rents - Real Property | 102,219.42 | (63,030.23) | 0.00 | (63,030.23) | 39,189.19 |

| Kentucky Power Company | | | | | | |
|------------------------------------|---------------------------------------|------------------------|----------------------|----------------------|--------------|------------------------|
| Trial Balance | | | | | | |
| For The Month Ended APRIL 30, 2015 | | | | | | |
| Account Number | Description | Pr Yr Ending Balance | Yearly Activity | Debits | Credit | Current Yr Balance |
| 9310002 | Rents - Personal Property | 273,544.40 | (182,023.76) | 0.00 | (182,023.76) | 91,520.64 |
| 9350000 | Maintenance of General Plant | 148.51 | (148.51) | 0.00 | (148.51) | 0.00 |
| 9350001 | Maint of Structures - Owned | 394,771.42 | (287,349.15) | 0.00 | (287,349.15) | 107,422.27 |
| 9350002 | Maint of Structures - Leased | 63,170.59 | (45,500.85) | 0.00 | (45,500.85) | 17,669.74 |
| 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 | 80,682.52 | 80,682.52 | 0.00 | 81,028.35 |
| 9350013 | Maint of Cmmncation Eq-Unall | 740,656.55 | (420,022.94) | 0.00 | (420,022.94) | 320,633.61 |
| 9350015 | Maint of Office Furniture & Eq | 759,980.78 | (566,541.28) | 0.00 | (566,541.28) | 193,439.50 |
| 9350016 | Maintenance of Video Equipment | 119.90 | (119.90) | 0.00 | (119.90) | 0.00 |
| 9350019 | Maint of Gen Plant-SCADA Equ | 498.31 | (354.86) | 0.00 | (354.86) | 143.45 |
| 9350023 | Site Communications Services | 286.39 | (286.39) | 0.00 | (286.39) | 0.00 |
| 9350024 | Maint of DA-AMI Comm Equip | 14,970.48 | (12,313.01) | 0.00 | (12,313.01) | 2,657.47 |
| | NET INCOME - EARN FOR CMMN STK | (38,378,223.17) | 27,417,257.79 | 27,417,257.79 | 0.00 | (10,960,965.38) |
| | PREF STK DIVIDEND REQUIREMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Kentucky Power Company

REQUEST

Customer Advances.

- a. What is the ratemaking treatment for customer advances proposed by the Company in its filing? Where is such proposal found in the filing?
- b. Provide the monthly level of customer advances for the period December 2012 thru December 2014 and also provide monthly updates when available.
- c. Provide the monthly interest expense paid by the Company on customer advances for the same period.

RESPONSE

- a. The Company includes customer advances as a reduction to rate base as shown on Section V, Exhibit 1, Schedule 4, page 19, line 241.
- b. See the Company's response to AG_1_56.
- c. There is no interest expense paid on customer advances.

May 15th, 2015 Supplemental Response

Please see AG_1_56_Supplemental_Response_Attachment1.xls for the response

WITNESS: John A Rogness