

Balances By GL Account
 Account Balance Report - B/S
 2014 Actuals w/ State Tax Data
 Kentucky Power Corp Consol
 For the Month of: September

M Description	From Company	Beg Balance For September	Activity For September	YTD Ending September	End Balance For September
PowerTax Subledger D/T					
1901001 1901001 Accum Deferred FIT-Other					
011C TAX CREDIT C/F - DEF TAX ASSET- MJE		\$0		(\$217,928)	\$0
380J INT EXP CAPITALIZED FOR TAX		\$11,570,043	\$90,375	\$1,398,162	\$11,660,418
380J-EFB EFB - INT EXP CAPD FOR TAX (TC)		(\$3,736,614)	(\$28,444)	(\$255,996)	(\$3,765,058)
390A CIAC - BOOK RECEIPTS		\$1,932,565	\$15,718	\$1,693	\$1,948,283
390F CUST ADV INC FOR TAX		(\$27,485)	(\$571)	\$1,882	(\$28,055)
410A DEFD FUEL EXP-CUR DEFL SET UP		\$744,880	\$0	(\$478,970)	\$744,880
410B DEFD FUEL ADJ-ACCRD UTIL REVS		\$305,462	(\$150,859)	(\$302,645)	\$154,602
410E DEFD FUEL ADJ-REG		\$1,367,947	\$0	(\$1,499,588)	\$1,367,947
520A PROVS POSS REV REFDS-A/L		\$207,503	(\$557)	(\$80,309)	\$206,946
576F MARK & SPREAD-DEFL-190-A/L		(\$367,676)	(\$57,395)	\$161,655	(\$425,072)
602A PROV WORKER'S COMP		\$961,674	\$36,866	\$292,108	\$998,540
605B ACCRUED BK PENSION EXPENSE		(\$17,155,439)	\$120,340	(\$152,775)	(\$17,035,099)
605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		\$47,349	\$7	\$63	\$47,356
605F ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		(\$47,298)	(\$4)	(\$13)	(\$47,303)
605J ACCRD BK SUP. SAVINGS PLAN EXP		\$68,859	(\$19,326)	(\$46,558)	\$49,532
605O EMPLOYER SAVINGS PLAN MATCH		(\$0)	\$0	\$0	(\$0)
610A ACCRUED PSI PLAN EXP		\$165,064	\$27,714	(\$6,702)	\$192,778
610U BK PROV UNCOLL ACCTS - ST		\$8,550	\$0	(\$18,597)	\$8,550
610V PROV-TRADING CREDIT RISK - A/L		\$14,915	(\$2,927)	(\$26,506)	\$11,988
611B PROV-FAS 157 - A/L		(\$1,593)	(\$37)	\$3,721	(\$1,630)
611G PREL SURVEY&INVEST RESERVE-BIG SANDY FGD		\$11,191,061	\$0	\$0	\$11,191,061
612G DEFD COMPENSATION-BOOK EXPENSE		\$0	\$0	\$0	\$0
612Y ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN		\$0	\$0	(\$147,443)	\$0
613E ACCRD COMPANYWIDE INCENTV PLAN		\$1,491,387	\$18,978	\$638,125	\$1,510,365
613Y ACCRUED BOOK VACATION PAY		\$1,459,050	(\$28,973)	\$671,731	\$1,430,077
614I (ICDP)-INCENTIVE COMP DEFERRAL PLAN		\$25,369	\$24	(\$23,793)	\$25,393
614J ACCRUED BK SEVERANCE BENEFITS		(\$0)	\$0	\$0	(\$0)
615A ECONOMIC DEVEL FUND - CURRENT		\$122,325	\$20,388	(\$20,388)	\$142,713
615B ECONOMIC DEVEL FUND - NON-CURRENT		\$611,625	(\$20,388)	(\$61,163)	\$591,238
615C ACCRUED INTEREST EXP -STATE		(\$5,193)	\$0	\$0	(\$5,193)
615D ACCRUED INTEREST EXP -STATE - MJE		(\$2,109)	\$0	\$0	(\$2,109)
615E ACCRUED INTEREST-LONG-TERM - FIN 48		(\$321,135)	\$81	(\$23,315)	(\$321,055)
615B-MJE ACCRD INTRST-TAX RES-LT-FIN 48-MJE		\$309,396	\$0	\$0	\$309,396

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Rpt # Tax Accrual - 51040A

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M Description	From Company	Beg Balance For September	Activity For September	YTD Ending September	End Balance For September
PowerTax Subledger DIT					
1901001 1901001 Accrual Deferred FIT-Other					
615C ACCRUED INTEREST-SHORT-TERM - FIN 48		\$82,703	(\$11,328)	(\$10,534)	\$71,374
615C-MJE ACCRD INTRST-TAX RES-S/T-FIN 48-MJE		(\$71,379)	\$0	\$0	(\$71,379)
615E ACCRUED STATE INCOME TAX EXP		(\$1,005,587)	\$0	\$0	(\$1,005,587)
615Q ACCRUED RTO CARRYING CHARGES		\$0	\$0	\$0	\$0
615S PROV LOSS-CAR CHG-PURCHASD EMA		\$127,206	\$0	\$0	\$127,206
625A FEDERAL MITIGATION PROGRAMS		\$582,739	\$0	\$0	\$582,739
625B STATE MITIGATION PROGRAMS		\$86,150	(\$25,563)	(\$37,101)	\$60,586
630F DEFD BK CONTRACT REVENUE		\$32,948	(\$395)	(\$3,558)	\$32,552
630J DEFD STORM DAMAGE		(\$5,621,480)	\$137,038	\$1,233,342	(\$5,484,442)
638C TAX > BOOK BASIS - EMA-A/C 190		\$111,851	\$0	\$0	\$111,851
639S DEFD TX LOSS-INTERCO SALE-EMA		\$7,752	\$0	\$0	\$7,752
641I ADVANCE RENTAL INC (CUR MO)		\$94,895	(\$8,366)	\$54,740	\$86,529
642B DEFD REV-BONUS LEASE SHORT-TERM		\$151,047	\$0	\$151,047	\$151,047
642C DEFD REV-BONUS LEASE LONG-TERM		\$553,841	(\$12,587)	\$541,253	\$541,253
652G REG LIAB-UNREAL MTM GAIN-DEFL		\$1,008,097	\$37,739	(\$94,608)	\$1,045,836
668Q REG ASSET-CCS FEED STUDY RESERVE		\$611,001	\$0	\$0	\$611,001
711N CAPITALIZED SOFTWARE COSTS-TAX		(\$30,917)	(\$8)	\$771	(\$30,924)
906A ACCRD SFAS 106 PST RETIRE EXP		(\$484,695)	(\$100,118)	(\$848,883)	(\$584,814)
906D SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT		\$241,913	\$0	\$0	\$241,913
906F ACCRD OPEB COSTS - SFAS 158		(\$3,680,767)	\$137,163	(\$172,778)	(\$3,543,603)
906K ACCRD SFAS 112 PST EMPLOY BEN		\$2,259,237	\$16,970	\$281,623	\$2,276,206
906P ACCRD BOOK ARO EXPENSE - SFAS 143		\$7,444,262	\$93,025	\$353,171	\$7,537,286
907B SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA)		(\$580,407)	\$0	\$0	(\$580,407)
910M GROSS RECEIPTS- TAX EXPENSE		\$24,975	\$0	\$0	\$24,975
911F-FIN48 FIN 48 DSIT		(\$30,309)	\$30,334	\$30,334	\$25
911L-DSIT DSIT ENTRY-WV POLLUTION CONTROL		\$2,090,483	(\$17,836)	(\$160,524)	\$2,072,647
911Q-DSIT DSIT ENTRY - NORMALIZED		\$1,653,353	\$0	\$0	\$1,653,353
911S ACCRUED SALES & USE TAX RESERVE		\$0	\$0	(\$158,515)	\$0
911V ACCRD SIT TX RESERVE-LNG-TERM-FIN 48		(\$415,827)	\$2,334	\$2,334	(\$413,493)
911V-MJE ACCRD SIT TX RESERVE-LNG-TERM-FIN 48-MJE		\$413,494	\$0	\$0	\$413,494
911W ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48		\$28,230	(\$28,286)	(\$28,286)	(\$56)
940A 1977-1980 IRS AUDIT SETTLEMENT		\$0	\$0	\$0	\$0
940N 1991-1996 IRS AUDIT SETTLEMENT		\$58,025	\$0	\$0	\$58,025

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PowerTax Subledger DIT					
1901001 1901001 Accum Deferred FIT-Other					
940X	IRS CAPITALIZATION ADJUSTMENT	\$135,066	\$0	(\$22,325)	\$135,066
960E	AMT CREDIT - DEFERRED	\$0	\$0	(\$14,108)	\$0
Total For 1901001 1901001 Accum Deferred FIT-Other:		\$16,818,379	\$271,122	\$903,845	\$17,089,502
1902001 1902001 Accum Deferred FIT-Oth I&D					
520V	PROV REV REF-D-WEST COAST ELECTRIC-B/L	\$195,377	\$0	\$0	\$195,377
639M	TAX > BOOK BASIS EMA - 190 (B/L)	\$152,221	\$0	\$0	\$152,221
913D	CHARITABLE CONTRIBUTION CARRYFRWD	\$175,676	(\$43,917)	(\$395,256)	\$131,758
Total For 1902001 1902001 Accum Deferred FIT-Oth I&D:		\$523,273	(\$43,917)	(\$395,256)	\$479,356
1903001 1903001 Acc DFIT-FAS 109 Flow-Thru					
012A	SEC ALLOC-ITC-10%	\$24,642	(\$2,169)	(\$19,521)	\$22,473
012S	SEC ALLOC-ITC - HRJ-10%	\$8,593	(\$2,140)	(\$19,263)	\$6,452
390A	CIAC - BOOK RECEIPTS	\$0	\$0	\$0	\$0
390F	CUST ADV INC FOR TAX	\$0	\$0	\$0	\$0
520A	PROVS POSS REV REFDS-A/L	(\$0)	(\$0)	\$0	(\$0)
602A	PROV WORKER'S COMP	\$0	(\$0)	\$0	\$0
605B	ACCURED BK PENSION EXPENSE	\$0	(\$0)	\$0	\$0
605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(\$0)	\$0	(\$0)	(\$0)
605I	ACCRD BK SUP. SAVINGS PLAN EXP	(\$0)	\$0	\$0	(\$0)
605J	EMPLOYER SAVINGS PLAN MATCH	\$0	\$0	\$0	\$0
605O	ACCURED PSI PLAN EXP	\$0	\$0	\$0	\$0
610A	BK PROV UNCOLL ACCTS - ST	(\$0)	\$0	\$0	(\$0)
611G	DEFD COMPENSATION-BOOK EXPENSE	(\$0)	\$0	\$0	(\$0)
612Y	ACCRD COMPANYWIDE INCENTV PLAN	(\$0)	\$0	\$0	(\$0)
613E	ACCURED BOOK VACATION PAY	\$0	(\$0)	(\$0)	(\$0)
613Y	ACCURED BK SEVERANCE BENEFITS	(\$0)	\$0	\$0	(\$0)
641I	ADVANCE RENTAL INC (CUR MO)	(\$0)	\$0	\$0	(\$0)
652G	REG LIAB-UNREAL MTM GAIN-DEFL	\$0	\$0	\$0	\$0
906A	ACCRD SFAS 106 PST RETIRE EXP	(\$0)	(\$0)	(\$0)	(\$0)
906K	ACCRD SFAS 112 PST EMPLOY BEN	\$0	\$0	\$0	\$0
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	(\$6,144)	\$0	\$0	(\$6,144)
913D	CHARITABLE CONTRIBUTION CARRYFRWD	\$0	\$0	\$0	\$0
914A	SFAS 109 - DEFD SIT LIABILITY	\$24,369,552	(\$15,249)	\$85,517	\$24,354,302

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PowerTax Subledger DIT					
1903001 1903001 Acc DFIT-FAS 108 Flow-Thru		\$0	\$0	\$0	\$0
940X IRS CAPITALIZATION ADJUSTMENT		\$24,396,642	(\$19,559)	\$46,733	\$24,377,084
Total For 1903001 1903001 Acc DFIT-FAS 109 Flow-Thru:					
1904001 1904001 Acc DFIT-FAS 109 Excess					
003H-XS EXCESS DIT - EXCESS FIT % RATE CHANGE		\$2,592	\$0	\$0	\$2,592
003H-XS EXCESS DIT - EXCESS LT DFIT TX RES-TRA		\$10,974	\$0	\$0	\$10,974
210A-XS EXCESS DIT - LIB DEPR - REG		\$13,673	(\$108)	(\$969)	\$13,565
220A-XS EXCESS DIT - CLADR DEPR - REG		(\$3,166)	\$0	\$0	(\$3,166)
230A-XS EXCESS DIT - ACRS NORM REVERSAL		\$35,971	\$26	(\$10)	\$35,998
232A-XS EXCESS DIT - ACRS NORM HRJ REV		\$258,296	(\$775)	(\$6,974)	\$257,521
Total For 1904001 1904001 Acc DFIT-FAS 109 Excess:		\$318,340	(\$856)	(\$7,953)	\$317,484
2550001 2550001 Accum Deferred ITC-Federal					
012A SEC ALLOC-ITC-10%		(\$45,764)	\$4,028	\$36,253	(\$41,736)
012S SEC ALLOC-ITC - HRJ-10%		(\$15,958)	\$3,975	\$35,775	(\$11,983)
Total For 2550001 2550001 Accum Deferred ITC-Federal:		(\$61,722)	\$8,003	\$72,028	(\$53,719)
2811001 2811001 Acc DFIT-Accel Amort Prop					
533A TX AMORT POLLUTION CONT EQPT		(\$85,543,719)	\$131,250	\$1,181,250	(\$85,412,469)
Total For 2811001 2811001 Acc DFIT-Accel Amort Prop:		(\$85,543,719)	\$131,250	\$1,181,250	(\$85,412,469)
2821001 2821001 Accum Defrd FIT-Utl Prop					
003H EXCESS FIT % RATE CHANGE		\$1,146	\$0	\$0	\$1,146
003H-XS EXCESS DIT - EXCESS FIT % RATE CHANGE		(\$4,813)	\$0	\$0	(\$4,813)
003H-XS EXCESS DIT - EXCESS LT DFIT TX RES-TRA		(\$20,380)	\$0	\$0	(\$20,380)
210A LIBERALIZED DEPR-REG		(\$88,709)	\$700	\$6,300	(\$88,009)
210A-XS EXCESS DIT - LIB DEPR - REG		(\$25,392)	\$200	\$1,800	(\$25,192)
220A CLS LIFE DEPR (ADR)-REG		(\$1)	\$0	\$0	(\$1)
220A-XS EXCESS DIT - CLADR DEPR - REG		\$5,879	\$0	\$0	\$5,879
230A ACRS BENEFIT NORMALIZED		(\$232,589,961)	\$357,350	\$3,216,150	(\$232,232,611)
230A-XS EXCESS DIT - ACRS NORM REVERSAL		(\$66,804)	(\$49)	\$19	(\$66,853)
230E SEC 481 - LEAD/LAG TAX DEPREC		(\$536,703)	\$0	\$0	(\$536,703)
230I CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD		(\$4,005)	\$0	\$547	(\$4,005)
230J RELOCATION CST-SECTION 481(a)-CHANGE IN METHD		(\$36,896)	\$0	\$6,035	(\$36,896)
230K PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR		(\$43,051)	\$941	\$8,249	(\$42,110)

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PowerTax Subledger DIT					
2821001 2821001 Accum Dctd FIT-UHJ Prop					
230X R & D DEDUCTION - SEC 174		(\$1,130,873)	\$0	\$0	(\$1,130,873)
232A ACRS NORM-HRJ		(\$5,739,223)	\$17,150	\$154,350	(\$5,722,073)
232A-XS EXCESS DIT - ACRS NORM HRJ REV		(\$479,693)	\$1,439	\$12,951	(\$478,254)
280H BK PLANT IN SERVICE - SFAS 143 - ARO		(\$4,243,640)	\$0	(\$30,923)	(\$4,243,640)
295A GAIN/LOSS ON ACRS/MACRS PROPERTY		(\$32,987,214)	\$0	\$0	(\$32,987,214)
295A-EFB EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY		\$10,128,240	\$91,631	\$824,679	\$10,219,871
295C GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP		\$2,357,710	\$0	\$0	\$2,357,710
320A ABFUDC		(\$7,792,801)	(\$49,118)	(\$617,089)	(\$7,841,919)
320A-EFB EFB - ABFUDC (TC)		\$3,487,907	\$17,613	\$158,517	\$3,505,520
320I ABFUDC-HRJ POST IN-SERV		(\$357,446)	\$0	\$0	(\$357,446)
320I-EFB EFB - ABFUDC - HRJ POST IN SERV (TC)		\$221,537	\$620	\$5,580	\$222,157
320J ABFUDC-HRJ		(\$10,959,058)	\$0	\$0	(\$10,959,058)
320J-EFB EFB - ABFUDC - HRJ (TC)		\$10,959,058	\$0	\$0	\$10,959,058
350A TXS CAPD		(\$1,927,250)	\$0	\$0	(\$1,927,250)
350A-EFB EFB - TXS CAPD (TC)		\$1,922,058	\$510	\$4,590	\$1,922,568
360A PENS CAPD		(\$258,424)	\$0	\$0	(\$258,424)
360A-EFB EFB - PENS CAPD (TC)		\$258,526	\$18	\$162	\$258,544
360J SEC 481 PENS/OPEB ADJUSTMENT		\$0	\$0	(\$17)	\$0
370A SAV PLAN CAPD		(\$122,531)	\$0	\$0	(\$122,531)
370A-EFB EFB - SAVINGS PLAN CAPD (TC)		\$121,725	\$78	\$702	\$121,803
532A PERCENT REPAIR ALLOWANCE		(\$20,380,374)	\$0	\$0	(\$20,380,374)
532A-EFB EFB - PERCENT REPAIR ALLOW		\$14,396,354	\$42,734	\$384,606	\$14,439,088
532C BOOK/TAX UNIT OF PROPERTY ADJ		(\$8,993,758)	(\$418,950)	(\$3,770,550)	(\$9,412,708)
532D BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ		(\$17,025,952)	\$81,550	\$733,950	(\$16,944,402)
534A CAPITALIZED RELOCATION COSTS		(\$388,393)	\$0	\$0	(\$388,393)
534A-EFB EFB - CAPITALIZED RELOCATION COSTS		\$85,926	\$1,079	\$9,704	\$87,005
711R CAPITALIZED LEASES - A/C 1011 ASSETS		(\$164,485)	\$0	\$0	(\$164,485)
910W REMOVAL COSTS REV-SFAS 143-ARO		(\$5,373,871)	\$0	\$0	(\$5,373,871)
Total For 2821001 2821001 Accum Dctd FIT-UHJ Prop:		(\$307,795,633)	\$145,496	\$1,110,313	(\$307,650,137)
2823001 2823001 Acc Dctd FIT-FAS 109 I/T					
007A COMPOSITE SFAS 109 PROP A/C 282		(\$29,712,242)	\$0	\$0	(\$29,712,242)
230K PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR		(\$0)	\$0	\$0	(\$0)

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2823001 2823001 Acc Def FIT-FAS 109 F/T					
280A	EXCESS TX VS S/L BK DEPR	\$35,603,809	\$295,750	\$2,661,750	\$35,899,559
280H	BK PLANT IN SERVICE - SFAS 143 - ARO	(\$0)	\$0	(\$0)	(\$0)
295A-EFB	EFB - GAINLOSS ON ACRS/MACRS PROPERTY	(\$10,128,240)	(\$91,631)	(\$824,679)	(\$10,219,871)
310A	AOFUDC	(\$3,712,504)	(\$94,304)	(\$1,220,025)	(\$3,806,808)
310D	AOFUDC-HRJ POST IN-SERV	\$42,426	\$331	\$2,983	\$42,757
320A	ABFUDC	\$0	\$0	\$0	\$0
320A-EFB	EFB - ABFUDC (TC)	(\$3,487,907)	(\$17,613)	(\$158,517)	(\$3,505,520)
320I	ABFUDC-HRJ POST IN-SERV	\$82,298	\$643	\$5,787	\$82,941
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	(\$221,537)	(\$620)	(\$5,580)	(\$222,157)
320J-EFB	EFB - ABFUDC - HRJ (TC)	(\$10,959,058)	\$0	\$0	(\$10,959,058)
350A-EFB	EFB - TXS CAPD (TC)	(\$1,922,058)	(\$510)	(\$4,590)	(\$1,922,568)
360A-EFB	EFB - PENS CAPD (TC)	(\$258,526)	(\$18)	(\$162)	(\$258,544)
360J	SEC 481 PENS/OPEB ADJUSTMENT	(\$0)	\$0	\$0	(\$0)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	(\$121,725)	(\$78)	(\$702)	(\$121,803)
380J	INT EXP CAPITALIZED FOR TAX	(\$0)	\$0	\$0	(\$0)
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)	\$3,736,614	\$28,444	\$255,996	\$3,765,058
390A	CIAC - BOOK RECEIPTS	(\$0)	\$0	\$0	(\$0)
532A-EFB	EFB - PERCENT REPAIR ALLOW	(\$14,396,354)	(\$42,734)	(\$384,606)	(\$14,439,088)
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	(\$85,926)	(\$1,079)	(\$9,704)	(\$87,005)
562E	DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET	\$0	\$0	\$0	\$0
910K	REMOVAL CST	(\$22,034,802)	(\$238,350)	(\$1,991,850)	(\$22,273,152)
Total For 2823001 2823001 Acc Def FIT-FAS 109 F/T:		(\$57,575,732)	(\$161,768)	(\$1,673,900)	(\$57,737,500)
2824001 2824001 Acc Def FIT-FAS 109 Excess					
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE	\$4,813	\$0	\$0	\$4,813
003I-XS	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA	\$20,380	\$0	\$0	\$20,380
210A-XS	EXCESS DIT - LIB DEPR - REG	\$25,392	(\$200)	(\$1,800)	\$25,192
220A-XS	EXCESS DIT - CLADR DEPR - REG	(\$5,879)	\$0	\$0	(\$5,879)
230A-XS	EXCESS DIT - ACRS NORM REVERSAL	\$66,804	\$49	(\$19)	\$66,853
232A-XS	EXCESS DIT - ACRS NORM HRJ REV	\$479,693	(\$1,439)	(\$12,951)	\$478,254
Total For 2824001 2824001 Acc Def FIT-FAS 109 Excess:		\$591,203	(\$1,590)	(\$14,770)	\$589,613
2631001 2631001 Accum Deferred FIT-Other					
411A	DEFD FUEL CUR SET UP A/C 283	(\$3,826,753)	(\$22,992)	(\$2,258,296)	(\$3,849,745)

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PowerTax Subledger DIT					
2831001 2831001 Accum Deferred FIT-Other					
411B	DEFD FUEL ACC REVS A/C 283	\$42,289	\$0	\$342,142	\$42,289
411C	DEFD FUEL REG ADJ A/C 283	(\$2,653,375)	\$1,046,871	\$53,103	(\$1,606,504)
510I	PROP TX-STATE 2-OLD METHOD-TX	(\$660,593)	\$0	\$0	(\$660,593)
575E	MTM BK GAIN-A/L-TAX DEFL	(\$1,495,702)	\$95,443	\$783,983	(\$1,400,259)
576E	MARK & SPREAD-DEFL-283-A/L	\$96,092	(\$7,128)	(\$38,521)	\$88,963
605C	ACCRUED BK PENSION COSTS - SFAS 158	\$17,528,040	(\$322,933)	(\$968,800)	\$17,205,106
615R	REG ASSET-DEFERRED RTO COSTS	(\$172,361)	\$6,547	\$57,487	(\$165,813)
632U	BK DEFL-DEMAND SIDE MNGMT EXP	\$0	\$0	\$319,815	\$0
638A	BOOK > TAX BASIS - EMA-A/C 283	(\$4,974,572)	\$189,594	\$2,094,170	(\$4,784,978)
639C	DEFD BK LOSS-NON-AFF SALE-EMA	(\$108,006)	\$0	\$0	(\$108,006)
639Q	DEFD TX GAIN-INTERCO SALE-EMA	\$239,418	\$0	\$0	\$239,418
640K	DEFD TAX GAIN-EPA AUCTION	\$8,302	\$0	\$0	\$8,302
640M	DEFD BOOK GAIN-EPA AUCTION	(\$87,244)	\$0	\$0	(\$87,244)
661R	REG ASSET-SFAS 158 - PENSIONS	(\$14,132,587)	\$322,933	\$4,364,253	(\$13,809,653)
661S	REG ASSET-SFAS 158 - SERP	\$47,298	\$4	\$13	\$47,303
661T	REG ASSET-SFAS 158 - OPEB	\$3,096,499	(\$137,163)	(\$411,490)	\$2,959,335
664V	REG ASSET-NET CCS FEED STUDY COSTS	(\$305,500)	\$0	\$0	(\$305,500)
668W	REG ASSET-ATR UNDER RECOVERY	(\$396,241)	(\$869,169)	(\$1,265,411)	(\$1,265,411)
711O	BOOK LEASES CAPITALIZED FOR TAX	(\$510,256)	(\$8,365)	(\$75,285)	(\$518,621)
712K	CAPITALIZED SOFTWARE COST-BOOK	(\$2,109,370)	(\$19,285)	(\$173,565)	(\$2,128,655)
900A	LOSS ON REACQUIRED DEBT	(\$214,930)	\$981	\$8,833	(\$213,949)
906Z	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	(\$783,442)	\$6,318	\$56,863	(\$777,124)
913Y	BK DEFL - MERGER COSTS	(\$0)	\$0	\$0	(\$0)
914K	REG ASSET-ACCRUED SFAS 112	(\$1,525,631)	(\$14,848)	\$44,940	(\$1,540,479)
Total For 2831001 2831001 Accum Deferred FIT-Other:		(\$12,898,626)	\$266,807	\$2,934,235	(\$12,631,818)
2831002 2831002 Accum Deferred SIT-Other					
911Q-DSIT	DSIT ENTRY - NORMALIZED	(\$4,723,865)	\$0	\$0	(\$4,723,865)
Total For 2831002 2831002 Accum Deferred SIT-Other:		(\$4,723,865)	\$0	\$0	(\$4,723,865)
2831102 2831102 Acc Dfd SIT-WV Poll Cntrl					
911L-DSIT	DSIT ENTRY-WV POLLUTION CONTROL	(\$5,972,809)	\$50,960	\$458,640	(\$5,921,849)
Total For 2831102 2831102 Acc Dfd SIT-WV Poll Cntrl:		(\$5,972,809)	\$50,960	\$458,640	(\$5,921,849)

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PowerTax Subledger DIT					
2832001 2832001 Accum DeId FIT-Other I&D					
6390 BOOK > TAX BASIS EMA - 283 (B/L)		(\$159,270)	\$0	\$0	(\$159,270)
660Z REG ASSET-DEFERRED EQUITY CARRYING CHGS		\$24,646	(\$654)	(\$5,887)	\$23,991
Total For 2832001 2832001 Accum DeId FIT-Other I&D:		(\$134,625)	(\$654)	(\$5,887)	(\$135,279)
2833001 2833001 Acc DeId FIT-FAS 109 F/T					
007A COMPOSITE SFAS 109 PROP A/C 282		(\$15,998,900)	\$0	\$0	(\$15,998,900)
280A EXCESS TX VS S/L BK DEPR		\$19,171,282	\$159,250	\$1,433,250	\$19,330,532
295A-EFB EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY		(\$5,453,668)	(\$49,340)	(\$444,058)	(\$5,503,007)
310A AOFUDC		(\$1,999,041)	(\$50,779)	(\$656,937)	(\$2,049,820)
310D AOFUDC-HRJ POST IN-SERV		\$22,845	\$178	\$1,606	\$23,023
320A ABFUDC		\$0	\$0	\$0	\$0
320A-EFB EFB - ABFUDC (TC)		(\$1,878,104)	(\$9,484)	(\$85,355)	(\$1,887,588)
320I ABFUDC-HRJ POST IN-SERV		\$44,314	\$346	\$3,116	\$44,660
320I-EFB EFB - ABFUDC - HRJ POST IN SERV (TC)		(\$119,289)	(\$334)	(\$3,005)	(\$119,623)
320J-EFB EFB - ABFUDC - HRJ (TC)		(\$5,901,031)	\$0	\$0	(\$5,901,031)
350A-EFB EFB - TXS CAPD (TC)		(\$1,034,954)	(\$275)	(\$2,472)	(\$1,035,229)
360A-EFB EFB - PENS CAPD (TC)		(\$139,206)	(\$10)	(\$87)	(\$139,216)
370A-EFB EFB - SAVINGS PLAN CAPD (TC)		(\$65,544)	(\$42)	(\$378)	(\$65,586)
380J INT EXP CAPITALIZED FOR TAX		\$0	\$0	\$0	\$0
380J-EFB EFB - INT EXP CAPD FOR TAX (TC)		\$2,012,023	\$15,316	\$137,844	\$2,027,339
390A CIAC - BOOK RECEIPTS		\$0	\$0	\$0	\$0
390F CUST ADV INC FOR TAX		\$0	\$0	\$0	\$0
520A PROVS POSS REV REFDS-A/L		\$0	\$0	\$0	\$0
532A-EFB EFB - PERCENT REPAIR ALLOW		(\$7,751,883)	(\$23,011)	(\$207,096)	(\$7,774,893)
534A-EFB EFB - CAPITALIZED RELOCATION COSTS		(\$46,268)	(\$581)	(\$5,225)	(\$46,849)
562E DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET		\$0	\$0	\$0	\$0
602A PROV WORKER'S COMP		\$0	\$0	\$0	\$0
605B ACCRUED BK PENSION EXPENSE		\$0	\$0	(\$0)	\$0
605C ACCRUED BK PENSION COSTS - SFAS 158		\$0	\$0	\$0	\$0
605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		(\$0)	\$0	\$0	(\$0)
605I ACCRD BK SUP. SAVINGS PLAN EXP		(\$0)	\$0	\$0	(\$0)
605J EMPLOYER SAVINGS PLAN MATCH		\$0	\$0	\$0	\$0
610A BK PROV UNCOLL ACCTS - ST		(\$0)	\$0	(\$0)	(\$0)

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PowerTax Subledger DIT					
2833001 2833001 Acc Defd FIT-FAS 109 F/T					
611G	DEFD COMPENSATION-BOOK EXPENSE	(\$0)	\$0	\$0	(\$0)
612Y	ACCRD COMPANYWIDE INCENTV PLAN	(\$0)	\$0	\$0	\$0
613E	ACCRUED BOOK VACATION PAY	\$0	(\$0)	(\$0)	(\$0)
613Y	ACCRUED BK SEVERANCE BENEFITS	(\$0)	\$0	\$0	(\$0)
641I	ADVANCE RENTAL INC (CUR MO)	(\$0)	\$0	\$0	(\$0)
661R	REG ASSET-SFAS 158 - PENSIONS	(\$0)	\$0	\$0	(\$0)
661T	REG ASSET-SFAS 158 - OPEB	\$0	\$0	\$0	\$0
712K	CAPITALIZED SOFTWARE COST-BOOK	(\$0)	\$0	\$0	(\$0)
900A	LOSS ON REACQUIRED DEBT	(\$0)	(\$0)	(\$0)	(\$0)
906A	ACCRD SFAS 106 PST RETIRE EXP	(\$3,308)	\$0	\$0	(\$3,308)
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	(\$11,864,893)	(\$128,342)	(\$1,072,535)	(\$11,993,235)
910K	REMOVAL CST	(\$0)	\$0	\$0	(\$0)
913D	CHARITABLE CONTRIBUTION CARRYFRWD	\$0	\$0	\$0	\$0
913Y	BK DEFL - MERGER COSTS	\$0	\$0	\$0	\$0
914A	SFAS 109 - DEFD SIT LIABILITY	\$13,122,066	(\$8,211)	\$46,048	\$13,113,855
914B	REG ASSET-SFAS 109 DSIT LIAB	(\$37,491,618)	\$23,460	(\$131,564)	(\$37,468,158)
914K	REG ASSET-ACCRUED SFAS 112	(\$0)	(\$0)	(\$0)	(\$0)
Total For 2833001 2833001 Acc Defd FIT-FAS 109 F/T:		(\$55,375,177)	(\$71,857)	(\$986,847)	(\$55,447,034)
2833002 2833002 Acc Defd SIT-FAS 108 F/T					
914A-DSIT DSIT ENTRY-FLOW-THROUGH					
Total For 2833002 2833002 Acc Defd SIT-FAS 109 F/T:		(\$69,627,290)	\$43,569	(\$244,334)	(\$69,583,721)
Total For PowerTax Subledger DIT:		(\$69,627,290)	\$43,569	(\$244,334)	(\$69,583,721)
Total For PowerTax Subledger DIT:		(\$557,061,360)	\$617,006	\$3,378,097	(\$556,444,354)

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M Description	From Company	Beg Balance For September	Activity For September	YTD Ending September	End Balance For September
PowerTax Subledger REG					
1823301 1823301 SFAS 109 Flow-Thru DFIT					
007A COMPOSITE SFAS 109 PROP A/C 282		\$45,711,142	\$0	\$0	\$45,711,142
230K PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR		\$0	\$0	\$0	\$0
280A EXCESS TX VS S/L BK DEPR		(\$54,775,091)	(\$455,000)	(\$4,095,000)	(\$55,230,091)
280H BK PLANT IN SERVICE - SFAS 143 - ARO		\$0	\$0	\$0	\$0
295A-EFB EFB - GAINLOSS ON ACRS/MACRS PROPERTY		\$15,581,908	\$140,971	\$1,268,737	\$15,722,878
310A AOFUDC		\$5,711,545	\$145,083	\$1,876,962	\$5,856,628
310D AOFUDC-HRJ POST IN-SERV		(\$65,270)	(\$510)	(\$4,589)	(\$65,780)
320A ABFUDC		(\$0)	\$0	\$0	(\$0)
320A-EFB EFB - ABFUDC (TC)		\$5,366,010	\$27,097	\$243,872	\$5,393,107
320I ABFUDC-HRJ POST IN-SERV		(\$126,612)	(\$989)	(\$8,902)	(\$127,601)
320H-EFB EFB - ABFUDC - HRJ POST IN SERV (TC)		\$340,827	\$954	\$8,585	\$341,781
320J-EFB EFB - ABFUDC - HRJ (TC)		\$16,860,089	\$0	\$0	\$16,860,089
350A-EFB EFB - TXS CAPD (TC)		\$2,957,013	\$785	\$7,062	\$2,957,797
360A-EFB EFB - PENS CAPD (TC)		\$397,733	\$28	\$249	\$397,760
360J SEC 481 PENS/OPEB ADJUSTMENT		\$0	\$0	\$0	\$0
370A-EFB EFB - SAVINGS PLAN CAPD (TC)		\$187,269	\$120	\$1,080	\$187,389
380J INT EXP CAPITALIZED FOR TAX		\$0	(\$0)	\$0	\$0
380J-EFB EFB - INT EXP CAPD FOR TAX (TC)		(\$5,748,637)	(\$43,760)	(\$393,840)	(\$5,792,397)
390A CIAC - BOOK RECEIPTS		\$0	\$0	\$0	\$0
390F CUST ADV INC FOR TAX		(\$0)	\$0	\$0	(\$0)
520A PROVS POSS REV REFDS-A/L		\$0	\$0	\$0	\$0
532A-EFB EFB - PERCENT REPAIR ALLOW		\$22,148,236	\$65,745	\$591,702	\$22,213,981
534A-EFB EFB - CAPITALIZED RELOCATION COSTS		\$132,193	\$1,660	\$14,929	\$133,853
562E DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET		(\$1)	\$0	\$0	(\$1)
602A PROV WORKER'S COMP		(\$0)	\$0	\$0	(\$0)
605B ACCRUED BK PENSION EXPENSE		(\$0)	\$0	\$0	(\$0)
605C ACCRUED BK PENSION COSTS - SFAS 158		(\$0)	\$0	(\$0)	(\$0)
605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		\$0	\$0	\$0	\$0
605I ACCRD BK SUP. SAVINGS PLAN EXP		\$0	\$0	\$0	\$0
605J EMPLOYER SAVINGS PLAN MATCH		(\$0)	\$0	\$0	(\$0)
605O ACCRUED PSI PLAN EXP		(\$0)	\$0	\$0	(\$0)
610A BK PROV UNCOLL ACCTS - ST		\$0	\$0	\$0	\$0
611G DEFD COMPENSATION-BOOK EXPENSE		\$0	\$0	\$0	\$0

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M Description	From Company	Beg Balance For September	Activity For September	YTD Ending September	End Balance For September
PowerTax Subledger REG					
1823301 SFAS 109 Flow-Thru DFIT					
612Y	ACCRD COMPANYWIDE INCENTV PLAN	\$0	(\$0)	(\$0)	\$0
613E	ACCRUED BOOK VACATION PAY	(\$0)	\$0	\$0	\$0
613Y	ACCRUED BK SEVERANCE BENEFITS	\$0	\$0	\$0	\$0
641I	ADVANCE RENTAL INC (CUR MO)	\$0	(\$0)	\$0	\$0
652G	REG LIAB-UNREAL MTM GAIN-DEFL	(\$0)	\$0	\$0	(\$0)
661R	REG ASSET-SFAS 158 - PENSIONS	\$0	\$0	\$0	\$0
661T	REG ASSET-SFAS 158 - OPEB	\$0	(\$0)	(\$0)	(\$0)
712K	CAPITALIZED SOFTWARE COST-BOOK	\$0	\$0	\$0	\$0
900A	LOSS ON REACQUIRED DEBT	\$0	\$0	\$0	\$0
906A	ACCRD SFAS 106 PST RETIRE EXP	\$0	\$0	\$0	\$0
906K	ACCRD SFAS 112 PST EMPLOY BEN	\$0	(\$0)	(\$0)	(\$0)
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	\$9,453	\$0	\$0	\$9,453
910K	REMOVAL CST	\$33,899,695	\$366,692	\$3,064,385	\$34,266,387
913Y	BK DEFL - MERGER COSTS	(\$0)	\$0	\$0	(\$0)
914A	SFAS 109 - DEFD SIT LIABILITY	(\$37,491,618)	\$23,460	(\$131,564)	(\$37,468,158)
914B	REG ASSET-SFAS 109 DSIT LIAB	\$37,491,618	(\$23,460)	\$131,564	\$37,468,158
914K	REG ASSET-ACCRUED SFAS 112	\$0	\$0	\$0	\$0
940X	IRS CAPITALIZATION ADJUSTMENT	(\$0)	\$0	\$0	(\$0)
Total For 1823301 SFAS 109 Flow-Thru DFIT:		\$88,587,502	\$248,874	\$2,575,230	\$88,836,376
1823302 SFAS 109 Flow-Thru DSIT					
914A-DSIT	DSIT ENTRY-FLOW-THROUGH	\$69,627,290	(\$43,569)	\$244,334	\$69,583,721
Total For 1823302 SFAS 109 Flow-Thru DSIT:		\$69,627,290	(\$43,569)	\$244,334	\$69,583,721
2543001 SFAS 109 Flow-Thru DFIT					
012A	SEC ALLOC-ITC-10%	(\$24,642)	\$2,169	\$19,521	(\$22,473)
012S	SEC ALLOC-ITC - HRJ-10%	(\$8,593)	\$2,140	\$19,263	(\$6,452)
Total For 2543001 SFAS 109 Flow-Thru DFIT:		(\$33,235)	\$4,309	\$38,784	(\$28,926)
2544001 SFAS 109 Excess DFIT					
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE	(\$7,405)	\$0	\$0	(\$7,405)
003I-XS	EXCESS DIT - EXCESS LT DFIT TX RES-TRA	(\$31,354)	\$0	\$0	(\$31,354)
210A-XS	EXCESS DIT - LIB DEPR - REG	(\$39,065)	\$308	\$2,769	(\$38,757)
220A-XS	EXCESS DIT - CLADR DEPR - REG	\$9,045	\$0	\$0	\$9,045
230A-XS	EXCESS DIT - ACRS NORMI REVERSAL	(\$102,775)	(\$75)	\$29	(\$102,851)
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PowerTax Subledger REG					
2544001 2544001 SFAS 109 Excess DFIT					
232A-XS EXCESS DIT - ACRS NORM HRJ REV		(\$737,989)	\$2,214	\$19,925	(\$735,775)
Total For 2544001 SFAS 109 Excess DFIT:		(\$909,543)	\$2,446	\$22,723	(\$907,097)
Total For PowerTax Subledger REG:					
		\$157,272,014	\$212,061	\$2,881,072	\$157,484,075
Total For Kentucky Power Corp Consol:					
		(\$399,789,346)	\$829,067	\$6,259,169	(\$398,960,279)

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02/20/2015

Rpt # Tax Accrual - 51040A