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

			Bea Balance For	Activity For	YTD Ending	End Balance For
M Description	lon	From Company	September	September	September	September
PowerTax Subledger DIT	ubledger DIT					
1901001 190	1901001 1901001 Accum Deferred FIT-Other					
0110	TAX CREDIT C/F - DEF TAX ASSET- MJE		\$0	0\$	(\$217,928)	0\$
3807	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	25	\$63	\$47,356
605F	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		(\$47,298)	(\$4)	(\$13)	(\$47,303)
1909	ACCRD BK SUP. SAVINGS PLAN EXP		\$68,859	(\$19,326)	(\$46,558)	\$49,532
P09	EMPLOYER SAVINGS PLAN MATCH		(0\$)	\$0	0\$	(0\$)
6050	ACCRUED PSI PLAN EXP		\$165,064	\$27,714	(\$6,702)	\$192,778
610A	BK PROV UNCOLL ACCTS - ST		\$8,550	0\$	(\$18,597)	\$8,550
6100	PROV-TRADING CREDIT RISK - A/L		\$14,915	(\$2,927)	(\$26,506)	\$11,988
610V	PROV-FAS 157 - A/L		(\$1,593)	(237)	\$3,721	(\$1,630)
611B	PREL SURVEY&INVEST RESERVE-BIG SANDY FGD		\$11,191,061	\$0	\$0	\$11,191,061
611G	DEFD COMPENSATION-BOOK EXPENSE		\$0	\$0	\$0	0\$
612G	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN		\$0	\$0	(\$147,443)	0\$
612Y	ACCRD COMPANYWIDE INCENTY PLAN		\$1,491,387	\$18,978	\$638,125	\$1,510,365
613E	ACCRUED BOOK VACATION PAY		\$1,459,050	(\$28,973)	\$671,731	\$1,430,077
613K	(ICDP)-INCENTIVE COMP DEFERRAL PLAN		\$25,369	\$24	(\$23,793)	\$25,393
613Y	ACCRUED BK SEVERANCE BENEFITS		(0\$)	0\$	\$0	(0\$)
6141	ECONOMIC DEVEL FUND - CURRENT		\$122,325	\$20,388	(\$20,388)	\$142,713
614J	ECONOMIC DEVEL FUND - NON-CURRENT		\$611,625	(\$20,388)	(\$61,163)	\$591,238
615A	ACCRUED INTEREST EXP -STATE		(\$5,193)	\$0	\$0	(\$5,193)
615A	ACCRUED INTEREST EXP -STATE - MJE		(\$2,109)	80	0\$	(\$2,109)
615B	ACCRUED INTEREST-LONG-TERM - FIN 48		(\$321,135)	\$81	(\$23,315)	(\$321,055)
615B-MJE	ACCRD INTRST-TAX RES-L/T-FIN 48-MJE		\$309,396	90	0\$	\$309,396
Page 1 of 12	of 12	Rpt # Tax Accrual - 51040A	rual - 51040A		02/20/2015	10:55:05

02/20/2015

Rpt # Tax Accrual - 51040A

Page 2 of 12

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	LO	Beg Balance For September	Activity For September	YTD Ending September	End Balance For September
TIO rocholdus Variance	Figure 2017				
1901001 1901	1901001 1901001 Accum 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	80	(\$1,005,587)
6150	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	(\$332)	(\$3,558)	\$32,552
6307	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
6395	DEFD TX LOSS-INTERCO SALE-EMA	\$7,752	0\$	80	\$7,752
6411	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
6680	REG ASSET-CCS FEED STUDY RESERVE	\$611,001	\$0	\$0	\$611,001
711N	CAPITALIZED SOFTWARE COSTS-TAX	(\$30,917)	(88)	\$771	(\$30,924)
906A	ACCRD SFAS 106 PST RETIRE EXP	(\$484,695)	(\$100,118)	(\$848,883)	(\$584,814)
О906	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)
306K	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	(606,06\$)	\$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
9118	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 RES-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)	(\$26)
940 A	1977-1980 IRS AUDIT SETTLEMENT	0\$	0\$	0\$	0\$
940N	1991-1996 IRS AUDIT SETTLEMENT	\$58,025	\$0	0\$	\$58,025

02/20/2015

Rpt # Tax Accrual - 51040A

Page 3 of 12

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	don	From Company	Beg Balance For September	Activity For September	YTD Ending September	End Balance For September
Powerlax S	Power lax Subjected FDI					
940X	IRS CAPITALIZATION ADJUSTMENT		\$135,066	0\$	(\$22,325)	\$135,066
960E	AMT CREDIT - DEFERRED		\$0	0\$	(\$14,108)	0\$
Total For 19	Total For 1901001 1901001 Accum Deferred FIT-Other:		\$16,818,379	\$271,122	\$903,845	\$17,089,502
1902001 190	1902001 1902001 Accum Deferred FIT-Oth I&D					
520V	PROV REV REFD-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 19	Total For 1902001 1902001 Accum Deferred FIT-Oth I&D:		\$523,273	(\$43,917)	(\$395,256)	\$479,356
1903001 190	1903001 1903001 Acc DFIT-FAS 109 Flow-Thru					
012A	SEC ALLOC-ITC-10%		\$24,642	(\$2,169)	(\$19,521)	\$22,473
0128	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	ACCRUED BK PENSION EXPENSE		\$0	(0\$)	\$0	0\$
605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		(0\$)	0\$	(0\$)	(0\$)
9021	ACCRD BK SUP. SAVINGS PLAN EXP		(0\$)	\$0	0\$	(0\$)
605J	EMPLOYER SAVINGS PLAN MATCH		\$0	\$0	0\$	0\$
6050	ACCRUED PSI PLAN EXP		80	\$0	80	\$0
610A	BK PROV UNCOLL ACCTS - ST		(0\$)	\$0	0\$	(0\$)
611G	DEFD COMPENSATION-BOOK EXPENSE		(0\$)	0\$	\$0	(\$0)
612Y	ACCRD COMPANYWIDE INCENTY PLAN		(0\$)	0\$	\$0	(0\$)
613E	ACCRUED BOOK VACATION PAY		0\$	(0\$)	(0\$)	(0\$)
613Y	ACCRUED BK SEVERANCE BENEFITS		(0\$)	0\$	\$0	(0\$)
6411	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\$)
306K	ACCRD SFAS 112 PST EMPLOY BEN		80	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

02/20/2015

Rpt # Tax Accrual - 51040A

Page 4 of 12

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

			Beg Balance For	Activity For	YTD Ending	End Balance For
M Description	tion	From Company	September	September	September	September
PowerTax S	PowerTax Subledger DIT				Section State Committee Control of Committee Control	*
1903001 190	1903001 1903001 Acc DFIT-FAS 109 Flow-Thru	San State of the last				
940X	IRS CAPITALIZATION ADJUSTMENT		0\$	\$0	0\$	0\$
Total For 15	Total For 1903001 1903001 Acc DFIT-FAS 109 Flow-Thru:		\$24,396,642	(\$19,559)	\$46,733	\$24,377,084
1904001 190	1904001 1904001 Acc DFIT-FAS 109 Excess					
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE		\$2,592	\$0	\$0	\$2,592
SX-IE00	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA		\$10,974	0\$	0\$	\$10,974
210A-XS	EXCESS DIT - LIB DEPR - REG		\$13,673	(\$108)	(696\$)	\$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)	\$32,998
232A-XS	EXCESS DIT - ACRS NORM HRJ REV		\$258,296	(\$775)	(\$6,974)	\$257,521
Total For 15	Total For 1904001 1904001 Acc DFIT-FAS 109 Excess:		\$318,340	(\$856)	(\$7,953)	\$317,484
2550001 255	2550001 2550001 Accum Deferred ITC-Federal	i				
012A	SEC ALLOC-ITC-10%		(\$45,764)	\$4,028	\$36,253	(\$41,736)
0128	SEC ALLOC-ITC - HRJ-10%		(\$15,958)	\$3,975	\$35,775	(\$11,983)
Total For 25	Total For 2550001 2550001 Accum Deferred ITC-Federal:	1	(\$61,722)	\$8,003	\$72,028	(\$53,719)
2811001 281	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 28	Total For 2811001 2811001 Acc DFIT-Accel Amort Prop:		(\$85,543,719)	\$131,250	\$1,181,250	(\$85,412,469)
2821001 282	2821001 2821001 Accum Defd FIT-Util 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)
SX-IE00	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA		(\$20,380)	0\$	0\$	(\$20,380)
210A	LIBERALIZED DEPR-REG		(\$88,709)	\$200	\$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)
2301	CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD		(\$4,005)	0\$	\$547	(\$4,005)
2307	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)

02/20/2015

Rpt # Tax Accrual - 51040A

Page 5 of 12

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 DIT	PowerTax Subledger UII					
משני וממן במק	B & D DEDIICTION - SEC 174		(\$1,130,873)	0\$	0\$	(\$1,130,873)
2324	ACBS 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	80	\$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
3201	ABFUDC-HRJ POST IN-SERV		(\$357,446)	80	0\$	(\$357,446)
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)		\$221,537	\$620	\$5,580	\$222,157
3201	ABFUDC-HRJ		(\$10,959,058)	80	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
3607	SEC 481 PENS/OPEB ADJUSTMENT		80	\$0	(\$17)	\$0
370A	SAV PLAN CAPD		(\$122,531)	0\$	\$0	(\$122,531)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)		\$121,725	878	\$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 28	Total For 2821001 2821001 Accum Defd FIT-Util Prop:		(\$307,795,633)	\$145,496	\$1,110,313	(\$307,650,137)
2823001 282	2823001 2823001 Acc Def FIT-FAS 109 F/T					
007A	COMPOSITE SFAS 109 PROP A/C 282		(\$29,712,242)	\$0	80	(\$29,712,242)
230K	PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR		(0\$)	0\$	80	(0\$)

02/20/2015

Rpt # Tax Accrual - 51040A

Page 6 of 12

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

		Beg Balance For	Activity For	YTD Ending	End Balance For
M Description	ion	From Company September	September	September	September
PowerTax Su	PowerTax Subledger DIT				
2823001 282	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\$)	80	(0\$)	(0\$)
295A-EFB	EFB - GAIN/LOSS 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)
3201	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)
3607	SEC 481 PENS/OPEB ADJUSTMENT	(0\$)	\$0	0\$	(0\$)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	(\$121,725)	(\$28)	(\$702)	(\$121,803)
3807	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)	(\$82,005)
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 28	Total For 2823001 2823001 Acc Def FIT-FAS 109 F/T:	(\$57,575,732)	(\$161,768)	(\$1,673,900)	(\$57,737,500)
2824001 282	2824001 2824001 Acc Def FIT-FAS 109 Excess				
SX-HE00	EXCESS DIT - EXCESS FIT % RATE CHANGE	\$4,813	80	\$0	\$4,813
SX-IE00	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA	\$20,380	\$0	80	\$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	(\$2,879)
230A-XS	EXCESS DIT - ACRS NORM REVERSAL	\$66,804	\$49	(\$18)	\$66,853
232A-XS	EXCESS DIT - ACRS NORM HRJ REV	\$479,693	(\$1,439)	(\$12,951)	\$478,254
Total For 28	Total For 2824001 2824001 Acc Def FIT-FAS 109 Excess:	\$591,203	(\$1,590)	(\$14,770)	\$589,613
2831001 283	2831001 2831001 Accum Deferred FIT-Other	1			
411A	DEFD FUEL CUR SET UP A/C 283	(\$3,826,753)	(\$22,992)	(\$2,258,296)	(\$3,849,745)

02/20/2015

Rpt # Tax Accrual - 51040A

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

\$42,289 (\$2,653,375) (\$660,593) (\$1,495,702) \$96,092 (\$172,361) \$0 (\$172,361) \$0 (\$172,361) \$0 (\$172,361) \$0 (\$172,361) \$0 (\$172,361) \$0 (\$172,361) \$0 (\$172,361) \$0 (\$1,12,61) (\$1,132,61) (\$1,526,631) (\$1,536,631) (M Description		From Company	Beg Balance For September	Activity For September	YTD Ending September	End Balance For September
3 \$42,289 (\$2,653,375) \$1,0 DD-TX (\$660,593) \$1,0 \text{Coording} (\$1,495,702) \$5 \text{Souther} (\$17,528,040 (\$33) \text{Souther} (\$18,005) (\$1,132,587 (\$31) \text{Souther} (\$14,132,587 (\$31) \text{Souther} (\$12,109,370 (\$31) \text{Souther} (\$12,109,370 (\$31) \text{Souther} (\$12,1398,625) \$220 \text{Souther} (\$12,1308,625) \$220 \tex	PowerTax Subledger DIT						
\$44,289 \$(\$2,683,375)\$ \$(\$0.572,375)\$ \$(\$1.495,702)\$ \$(\$1.495,702)\$ \$(\$1.495,702)\$ \$(\$1.231)\$ \$(\$1.	2831001 2831001 Accum D	eferred FIT-Other					
(\$2,653,375) \$1,00 CD-TX (\$660,593) (\$2,663,375) \$1,00 NT EXP (\$1,495,702) \$5 COSTS MT EXP (\$1,495,702) \$1 SUBJUT COSTS NM T EXP (\$172,361) \$1 SUBJUT COSTS NUNS (\$1,405,702) \$1 SUBJUT COSTS NUNS (\$1,505,631) \$1 SUBJUT COSTS NUNS (\$1,505,631) \$1 SUBJUT COSTS NUNS (\$1,723,865) \$1 SUBJUT COSTS NUNS (\$2,104,300) \$1 SUBJUT COSTS NUNS (\$1,723,865) \$1 SUBJUT COSTS NUNS (\$2,723,865) \$1 SUBJUT COS		CC REVS A/C 283		\$42,289	0\$	\$342,142	\$42,289
(\$666,593) (\$1,495,702) \$\$ (\$1,495,702) \$\$ (\$1,495,702) \$\$ (\$28.202) \$\$ (\$2051S MT EXP \$1.283 E-EMA WITE EXP \$283 \$1.283		REG ADJ A/C 283		(\$2,653,375)	\$1,046,871	\$53,103	(\$1,606,504)
(\$1,495,702) \$ \text{Table 1} \text{Second 2} \text{Second 3} Se		TE 2-OLD METHOD-TX		(\$660,593)	\$0	0\$	(\$660,593)
Section		V-A/L-TAX DEFL		(\$1,495,702)	\$95,443	\$783,983	(\$1,400,259)
Section of the color of the c		EAD-DEFL-283-A/L		\$96,092	(\$7,128)	(\$38,521)	\$88,963
(\$172,361) MT EXP \$0 \$0 \$283 E-EMA \$239,418 \$4 \$8,302 ON (\$108,006) \$4 \$8,302 ON (\$81,132,587) \$33 \$47,298 \$47,298 \$47,298 \$47,298 \$47,298 \$5,096,499 (\$11,132,507) \$7 FOR TAX \$\$100,007 (\$214,330) OY - (PPACA)-REG ASSET (\$1,525,631) \$112 (\$1,525,631) \$117-Other: (\$4,723,865) \$2 \$200,700,700 \$2 \$30 \$30 \$30 \$4,723,865 \$30 \$4,723,865 \$30 \$4,723,865 \$30 \$4,723,865 \$30 \$4,723,865 \$30 \$4,723,865 \$4,723,8				\$17,528,040	(\$322,933)	(\$968,800)	\$17,205,106
\$0 E-EMA E-EMA E-EMA \$239,418 \$4 \$0 N (\$108,006) S-E-EMA \$8,302 ON (\$81,24,132,587) \$33 \$47,298 \$47,298 \$47,298 \$47,298 \$47,298 \$47,298 \$47,298 \$53,096,499 (\$15,205,500) OVERY FOR TAX \$\$10,256 (\$21,109,370) \$7 \$112 \$\$11,204,723,865 \$11-Other: (\$4,723,865) \$1 \$11-Other: \$\$11,204,723,865 \$20,007,100 \$12 \$13,000 \$20,0		DEFERRED RTO COSTS		(\$172,361)	\$6,547	\$57,487	(\$165,813)
### (\$4,974,572) \$1 E-EMA		MAND SIDE MNGMT EXP		0\$	0\$	\$319,815	0\$
(\$108,006) E-EMA \$239,418 \$4,302 ON (\$14,132,587) \$3 (\$14,132,587) \$3 (\$14,132,587) \$3 (\$14,132,587) \$3 (\$14,132,587) \$3 (\$11		BASIS - EMA-A/C 283		(\$4,974,572)	\$189,594	\$2,094,170	(\$4,784,978)
### \$239,418 ### \$8,302 ON		SS-NON-AFF SALE-EMA		(\$108,006)	0\$	\$0	(\$108,006)
\$8,302 ON (\$87,244) ONS (\$14,132,587) \$3 \$47,298 \$3,096,499 (\$11 \$3,096,499 (\$11 \$3,096,499 (\$11 \$3,096,499 (\$11 \$3,096,499 (\$11 \$3,096,499 (\$11 \$3,096,499 (\$11 \$3,096,499 (\$11 \$3,096,499 (\$11 \$3,096,499 (\$11,00000000000000000000000000000000000		N-INTERCO SALE-EMA		\$239,418	\$0	\$0	\$239,418
(\$87,244)		UN-EPA AUCTION		\$8,302	\$0	\$0	\$8,302
(\$14,132,587) \$3 \$47,298 \$47,298 \$3,096,499 (\$15 TUDY COSTS (\$305,500) (\$200,250) (\$210,256) (\$210,256) (\$214,930) (\$210,256)		GAIN-EPA AUCTION		(\$87,244)	0\$	\$0	(\$87,244)
\$47,298 \$1,096,499 \$11.00		SFAS 158 - PENSIONS		(\$14,132,587)	\$322,933	\$4,364,253	(\$13,809,653)
\$3,096,499 (\$15 COVERY COVERY S3-096,499 S005,500) (\$288 S1-BOOK (\$2,109,370) (\$2,109,370) (\$2,109,370) (\$2,109,370) (\$2,109,370) (\$2,109,370) (\$2,109,370) (\$2,109,370) (\$2,109,370) (\$3,109,370) (\$1,12 (\$1,125,631) (\$1,125,631) (\$1,120,100,100,100,100,100,100,100,100,10		SFAS 158 - SERP		\$47,298	\$4	\$13	\$47,303
TUDY COSTS (\$305,500) OVERY (\$396,241) (\$88 FOR TAX (\$10,256) (\$(\$2,109,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370) (\$(\$2,180,370,370) (\$(\$2,180,370) (\$(\$2,		SFAS 158 - OPEB		\$3,096,499	(\$137,163)	(\$411,490)	\$2,959,335
FOR TAX FOR TAX (\$510,256) (\$6 ST-BOOK (\$2,109,370) (\$7 (\$214,930) DY - (PPACA)-REG ASSET (\$733,442) (\$70) (\$7 (\$11,525,631) (\$7 (\$11,525,631) (\$7 (\$11,525,631) (\$7 (\$11,525,631) (\$7 (\$11,5396,625) (\$7 (\$11,53,865) (\$7 (\$11,53,865) (\$7 (\$11,53,865) (\$7 (\$11,53,865) (\$11,53,865		NET CCS FEED STUDY COSTS		(\$305,500)	\$0	0\$	(\$305,500)
FOR TAX (\$510,256) (\$ ST-BOOK (\$2,109,370) (\$ (\$214,930) DY - (PPACA)-REG ASSET (\$216,930) 112 (\$1,525,631) (\$ I FIT-Other: (\$1,525,631) (\$ SIT-Other: (\$4,723,865) CONTROL (\$5,972,809) (\$		ATR UNDER RECOVERY		(\$396,241)	(\$869,169)	(\$1,265,411)	(\$1,265,411)
ST-BOOK (\$2,109,370) (\$: (\$214,930) DY - (PPACA)-REG ASSET (\$783,442) (\$0) 112 (\$1,525,631) (\$: 1 FIT-Other: (\$4,723,865) ST-Other: (\$4,723,865) CONTROL (\$5,972,809) \$\$		ES CAPITALIZED FOR TAX		(\$510,256)	(\$8,365)	(\$75,285)	(\$518,621)
(\$214,930) DY - (PPACA)-REG ASSET (\$783,442) (\$0) (\$0) (\$10) (\$1,525,631) (\$1,525,631) (\$1,525,631) (\$1,525,631) (\$1,525,631) (\$1,525,631) (\$1,525,631) (\$1,525,631) (\$1,525,631) (\$1,525,631) (\$1,525,631) (\$2,622,630) (\$2,622,630) (\$2,622,630) (\$3,622,630) (\$3,622,630) (\$4,723,865) (\$4,723,		SOFTWARE COST-BOOK		(\$2,109,370)	(\$19,285)	(\$173,565)	(\$2,128,655)
(\$783,442) (\$0) (\$0) (\$0) (\$1.525,631)		ACQUIRED DEBT		(\$214,930)	\$981	\$8,833	(\$213,949)
(\$0) (\$14,8 (\$11,525,631) (\$14,8 (\$12,898,626) \$266,8 (\$4,723,865) SIT-Other: (\$4,723,865) CONTROL (\$5,972,809) \$50,6		EDICARE SUBSIDY - (PPACA)-REG ASSET		(\$783,442)	\$6,318	\$56,863	(\$777,124)
(\$12,598,626)		ERGER COSTS		(0\$)	0\$	0\$	(0\$)
FIT-Other:		ACCRUED SFAS 112	•	(\$1,525,631)	(\$14,848)	\$44,940	(\$1,540,479)
SIT-Other: (\$4,723,865) CONTROL (\$5,972,809) \$50,9	Total For 2831001 2831001	Accum Deferred FIT-Other:		(\$12,898,626)	\$266,807	\$2,934,235	(\$12,631,818)
SIT-Other: (\$4,723,865) CONTROL (\$5,972,809) \$50,9	2831002 2831002 Accum De	sferred SIT-Other		,			
SIT-Other: (\$4,723,865) CONTROL (\$5,972,809)		- NORMALIZED		(\$4,723,865)	0\$	\$0	(\$4,723,865)
CONTROL (\$5,972,809)	Total For 2831002 2831002	Accum Deferred SIT-Other:	•	(\$4,723,865)	0\$	0\$	(\$4,723,865)
DSIT ENTRY-WV POLLUTION CONTROL	2831102 2831102 Acc Dfd §	SIT-WV Poll Criti					
1000 000 341	1	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)

02/20/2015

Rpt # Tax Accrual - 51040A

Page 8 of 12

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

## Description PowerTax Subledger DIT	M Description	From Company	September	September	September	September
2932001 2832001 Accum 6390 BOOK > TA 660Z REG ASSE Total For 2832001 28320 2933001 2833001 Acc De 007A COMPOSII 295A-EFB EFB - GAIN 310A AOFUDC-H 320A-EFB EFB - ABFI 3201 ABFUDC-H 320A-EFB EFB - ABFI 3201 ABFUDC-H 320A-EFB EFB - ABFI 3204-EFB EFB - ABFI 3304-EFB EFB - ABFI 3404-EFB EFB - ABFI 3504-EFB EFB - ABFI 3604-EFB EFB	Derd FIT-Other I&D X BASIS EMA - 283 (B/L) T-DEFERRED EQUITY CARRYING CHGS 01 Accum Defd FIT-Other I&D: Id FIT-FAS 109 F/T E SFAS 109 PROP A/C 282 X VS S/L BK DEPR					
2832001 2832001 Accum 6390 BOOK > TA 660Z REG ASSE Total For 2832001 28320 2833001 2833001 Acc De 007A COMPOSII 280A EXCESS T 295A-EFB EFB - GAIN 310A AOFUDC-H 320A ABFUDC-H 320I ABFUDC-H 320I-EFB EFB - ABFI 320A-EFB EFB - ABFI 320A-EFB EFB - ABFI 350A-EFB EFB - FEN 360A-EFB EFB - FEN 380J-EFB EFB - FEN 390A CIAC - BO(390F CUST ADV 520A PROVS PC 532A-EFB EFB - PER	Detd FIT-Other I&D X BASIS EMA - 283 (B/L) T-DEFERRED EQUITY CARRYING CHGS 11 Accum Defd FIT-Other I&D: HA FIT-FAS 109 F/T E SFAS 109 PROP A/C 282 X VS S/L BK DEPR					CONTRACTOR OF STREET,
6990 BOOK > TA 660Z REG ASSE Total For 2832001 28320 2833001 2833001 Acc De 007A COMPOSIT 280A EXCESS T 295A-EFB EFB - GAIN 310A AOFUDC-H 320A ABFUDC-H 320I ABFUDC-H 320I ABFUDC-H 320I-EFB EFB - ABFI 320I-EFB EFB - ABFI 320I-EFB EFB - PEN 370A-EFB EFB - PEN 520I-EFB EFB - PER 520I-EFB EFB - PER 520I-EFB EFB - PER	X BASIS EMA - 283 (B/L) T-DEFERRED EQUITY CARRYING CHGS O1 Accum Defd FIT-Other I&D: Id FIT-FAS 109 F/T E SFAS 109 PROP A/C 282 X VS S/L BK DEPR			STATE STATE OF STREET, STATE OF		
660Z REG ASSE Total For 2832001 28320 2833001 Acc Del 2833001 2832001 28320 COMPOSIT 280A EXCESS T 295A-EFB EFB - GAIN 310A AOFUDC 320A-EFB EFB - ABFI 320I-EFB EFB - ABFI 320I-EFB EFB - ABFI 320A-EFB EFB - ABFI 320A-EFB EFB - ABFI 370A-EFB EFB - BFN 380J-EFB EFB - FRN 390A CIAC - BOI 390F CUST ADV 520A PROVS PC 532A-EFB EFB - PER	T-DEFERRED EQUITY CARRYING CHGS 01 Accum Defd FIT-Other I&D: 1d FIT-FAS 109 F/T E SFAS 109 PROP A/C 282 X VS S/L BK DEPR		(\$159,270)	\$0	0\$	(\$159,270)
2833001 2832001 283200 2833001 2833001 Acc Der 007A COMPOSIT 280A EXCESS T. 295A-EFB EFB - GAIN 310D AOFUDC-H 320A ABFUDC-H 3201 ABFUDC-H 3201-EFB EFB - ABFI 3201-EFB EFB - ABFI 3204-EFB EFB - ABFI 3304-EFB EFB - REN 3404-EFB EFB - REN 3404-EFB EFB - REN 350A-EFB EFB - REN 350A-EFB EFB - REN 350A-EFB EFB - REN 350A-EFB EFB - REN 360A-EFB EFB - REB	01 Accum Defd FIT-Other I&D: td FIT-FAS 109 F/T E SFAS 109 PROP A/C 282 X VS S/L BK DEPR		\$24,646	(\$654)	(\$5,887)	\$23,991
2833001 2833001 Acc Del 007A COMPOSIT 280A EXCESS TI 295A-EFB EFB - GAIN 310A AOFUDC-H 320A-EFB EFB - ABFI 320I-EFB EFB - ABFI 320I-EFB EFB - ABFI 320I-EFB EFB - ABFI 320I-EFB EFB - BFN 330A-EFB EFB - FEN 350A-EFB EFB - FEN 360A-EFB EFB - FEN 360A-EFB EFB - BEN 370A-EFB EFB - FEN 380J-EFB EFB - REN 520A-EFB EFB - RE	M FIT-FAS 109 F/T E SFAS 109 PROP A/C 282 K VS S/L BK DEPR		(\$134,625)	(\$654)	(\$5,887)	(\$135,279)
	E SFAS 109 PROP A/C 282 K VS S/L BK DEPR					
	K VS S/L BK DEPR		(\$15,998,900)	\$0	\$0	(\$15,998,900)
			\$19,171,282	\$159,250	\$1,433,250	\$19,330,532
FF	EFB - GAIN/LOSS ON ACRS/MACKS PROPERTY		(\$5,453,668)	(\$49,340)	(\$444,058)	(\$5,503,007)
			(\$1,999,041)	(\$20,779)	(\$656,937)	(\$2,049,820)
	AOFUDC-HRJ POST IN-SERV		\$22,845	\$178	\$1,606	\$23,023
			80	0\$	\$0	0\$
EFB -	JDC (TC)		(\$1,878,104)	(\$9,484)	(\$82,355)	(\$1,887,588)
	ABFUDC-HRJ POST IN-SERV		\$44,314	\$346	\$3,116	\$44,660
	EFB - ABFUDC - HRJ POST IN SERV (TC)		(\$119,289)	(\$334)	(\$3,005)	(\$119,623)
	EFB - ABFUDC - HRJ (TC)		(\$5,901,031)	\$0	\$0	(\$5,901,031)
EFB EFB EFB	CAPD (TC)		(\$1,034,954)	(\$275)	(\$2,472)	(\$1,035,229)
EFB EFB	EFB - PENS CAPD (TC)		(\$139,206)	(\$10)	(\$87)	(\$139,216)
E78 E78 E78	EFB - SAVINGS PLAN CAPD (TC)		(\$65,544)	(\$42)	(\$378)	(\$65,586)
EFB EFB	INT EXP CAPITALIZED FOR TAX		(0\$)	\$0	0\$	(0\$)
й й В В	EFB - INT EXP CAPD FOR TAX (TC)		\$2,012,023	\$15,316	\$137,844	\$2,027,339
# # # # # # # # # # # # # # # # # # #	CIAC - BOOK RECEIPTS		(0\$)	\$0	0\$	(0\$)
EFB	CUST ADV INC FOR TAX		0\$	0\$	\$0	0\$
	PROVS POSS REV REFDS-A/L		(0\$)	\$0	0\$	(0\$)
	EFB - PERCENT REPAIR ALLOW		(\$7,751,883)	(\$23,011)	(\$502,096)	(\$7,774,893)
	EFB - CAPITALIZED RELOCATION COSTS		(\$46,268)	(\$581)	(\$5,225)	(\$46,849)
562E DEFD TAX	DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET		\$0	0\$	\$0	\$0
602A PROV WOI	PROV WORKER'S COMP		\$0	0\$	0\$	\$0
	ACCRUED BK PENSION EXPENSE		\$0	0\$	(0\$)	\$0
605C ACCRUED	ACCRUED BK PENSION COSTS - SFAS 158		0\$	0\$	0\$	0\$
	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		(0\$)	0\$	\$0	(0\$)
	ACCRD BK SUP. SAVINGS PLAN EXP		(20)	0\$	0\$	(0\$)
605J EMPLOYE	EMPLOYER SAVINGS PLAN MATCH		\$0	\$0	\$0	0\$
610A BK PROV	BK PROV UNCOLL ACCTS - ST		(0\$)	0\$	(0\$)	(0\$)

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
	FIG sembolding					
Powerlax	Power lax Subjected Ui					
ZBSSMI Z	COSCOLI MCC Dela FILEMS TOP FILE			6	5	(08)
611G	DEFD COMPENSATION-BOOK EXPENSE		(0\$)	04	O#	(0¢)
612Y	ACCRD COMPANYWIDE INCENTY PLAN		(0\$)	0\$	\$0	0\$
613E	ACCRUED BOOK VACATION PAY		\$0	(0\$)	(0\$)	(0\$)
6137	ACCRUED BK SEVERANCE BENEFITS		(0\$)	\$0	\$0	(0\$)
6411	ADVANCE BENTAL INC (CUB MO)		(0\$)	\$0	0\$	(0\$)
. H	REG ASSET-SEAS 158 - PENSIONS		(0\$)	80	(0\$)	(0\$)
F641	REG ASSET-SFAS 158 - OPEB		80	0\$	\$0	0\$
712K	CAPITALIZED SOFTWARE COST-BOOK		(0\$)	\$0	0\$	(0\$)
900g	LOSS ON REACQUIRED DEBT		(0\$)	(0\$)	(0\$)	(0\$)
V 900	ACCED SEAS 106 PST BETIRE EXP		(0\$)	0\$	\$0	(0\$)
4200 007A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-PPACA)		(\$3,308)	\$0	\$0	(\$3,308)
910K	REMOVAL CST		(\$11,864,893)	(\$128,342)	(\$1,072,535)	(\$11,993,235)
913D	CHABITABLE CONTRIBUTION CARRYFRWD		(0\$)	0\$	\$0	(0\$)
913V	BK DEFL - MERGER COSTS		\$0	\$0	0\$	0\$
9144	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	Total For 2833001 2833001 Acc Defd FIT-FAS 109 F/T:		(\$55,375,177)	(\$71,857)	(\$986,847)	(\$55,447,034)
2833002 2	2833002 2833002 Acc Defd SIT-FAS 109 F/T					
914A-DSI	914A-DSIT DSIT ENTRY-FLOW-THROUGH		(\$69,627,290)	\$43,569	(\$244,334)	(\$69,583,721)
Total For	Total For 2833002 2833002 Acc Defd SIT-FAS 109 F/T:		(\$69,627,290)	\$43,569	(\$244,334)	(\$69,583,721)
Total For	Total For PowerTax Subledger DIT:		(\$557,061,360)	\$617,006	\$3,378,097	(\$556,444,354)

02/20/2015

02/20/2015

Rpt # Tax Accrual - 51040A

Page 10 of 12

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	lon	From Company	Beg Balance For September	Activity For September	YTD Ending September	End Balance For September
PowerTax Su	PowerTax Subledger REG					
1823301 182	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 - GAIN/LOSS 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
3201	ABFUDC-HRJ POST IN-SERV		(\$126,612)	(886\$)	(\$8,902)	(\$127,601)
320I-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
3607	SEC 481 PENS/OPEB ADJUSTMENT		0\$	\$0	0\$	0\$
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)		\$187,269	\$120	\$1,080	\$187,389
3807	INT EXP CAPITALIZED FOR TAX		80	(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\$	80	(0\$)
605B	ACCRUED BK PENSION EXPENSE		(0\$)	0\$	80	(0\$)
2909	ACCRUED BK PENSION COSTS - SFAS 158		(0\$)	0\$	(0\$)	(0\$)
605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		\$0	0\$	0\$	\$0
6051	ACCRD BK SUP. SAVINGS PLAN EXP		0\$	\$0	0\$	0\$
605J	EMPLOYER SAVINGS PLAN MATCH		(0\$)	\$0	0\$	(0\$)
6050	ACCRUED PSI PLAN EXP		(0\$)	\$0	0\$	(0\$)
610A	BK PROV UNCOLL ACCTS - ST		80	\$0	0\$	0\$
611G	DEFD COMPENSATION-BOOK EXPENSE		0\$	0\$	\$0	0\$

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	lion	From Company	Beg Balance For September	Activity For September	YTD Ending September	End Balance For September
PowerTax S	PowerTax Subledger REG					
1823301 185	1823301 1823301 SFAS 109 Flow-Thru DFIT					
612Y	ACCRD COMPANYWIDE INCENTY PLAN		0\$	(0\$)	(0\$)	0\$
613E	ACCRUED BOOK VACATION PAY		(0\$)	0\$	\$0	\$0
613Y	ACCRUED BK SEVERANCE BENEFITS		80	0\$	\$0	\$0
6411	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		80	0\$	0\$	0\$
661T	REG ASSET-SFAS 158 - OPEB		80	(0\$)	(0\$)	(0\$)
712K	CAPITALIZED SOFTWARE COST-BOOK		80	0\$	\$0	0\$
900A	LOSS ON REACQUIRED DEBT		\$0	0\$	0\$	0\$
906A	ACCRD SFAS 106 PST RETIRE EXP		\$0	80	\$0	\$0
306K	ACCRD SFAS 112 PST EMPLOY BEN		\$0	(0\$)	(0\$)	(0\$)
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	8	\$9,453	80	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 1	Total For 1823301 1823301 SFAS 109 Flow-Thru DFIT:		\$88,587,502	\$248,874	\$2,575,230	\$88,836,376
1823302 18:	1823302 1823302 SFAS 109 Flow-Thru DSIT				and the second s	
914A-DSIT	914A-DSIT DSIT ENTRY-FLOW-THROUGH		\$69,627,290	(\$43,569)	\$244,334	\$69,583,721
Total For 1	Total For 1823302 1823302 SFAS 109 Flow-Thru DSIT:		\$69,627,290	(\$43,569)	\$244,334	\$69,583,721
2543001 25	2543001 2543001 SFAS 109 Flow-Thru DFIT					
012A	SEC ALLOC-ITC-10%		(\$24,642)	\$2,169	\$19,521	(\$22,473)
0128	SEC ALLOC-ITC - HRJ-10%		(\$8,593)	\$2,140	\$19,263	(\$6,452)
Total For 2	Total For 2543001 2543001 SFAS 109 Flow-Thru DFIT:		(\$33,235)	\$4,309	\$38,784	(\$28,926)
2544001 25	2544001 2544001 SFAS 109 Excess DFIT					
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE		(\$7,405)	0\$	0\$	(\$7,405)
003I-XS	EXCESS DIT - EXCESS L/T 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 NORM REVERSAL		(\$102,775)	(\$75)	\$29	(\$102,851)
Page	Page 11 of 12	Rpt # Tax Accrual - 51040A	rual - 51040A		02/20/2015	10:55:05

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 REG					
2544001 2544001 SFAS 109 Excess DFIT					The Particular Control of the Particular Con
232A-XS EXCESS DIT - ACRS NORM HRJ REV		(\$737,989)	\$2,214	\$19,925	(\$735,775)
Total For 2544001 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)

Rpt # Tax Accrual - 51040A