

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

M Description	From Company	Beg Balance For March	Activity For March	YTD Ending March	End Balance For March
<b>PowerTax Subledger_DIT</b>					
<b>1901001 1901001 Accum Deferred FIT-Other</b>					
011C TAX CREDIT C/F - DEF TAX ASSET- MJE		\$217,928		\$0	\$217,928
380J INT EXP CAPITALIZED FOR TAX		\$10,691,007	\$182,498	\$611,249	\$10,873,505
380J-EFB EFB - INT EXP CAPD FOR TAX (TC)		(\$3,565,950)	(\$28,444)	(\$85,332)	(\$3,594,394)
390A CIAC - BOOK RECEIPTS		\$1,928,742	(\$4,047)	(\$21,895)	\$1,924,695
390F CUST ADV INC FOR TAX		(\$30,098)	\$703	\$542	(\$29,396)
410A DEFD FUEL EXP-CUR DEFL SET UP		\$1,257,892	(\$513,012)	(\$478,970)	\$744,880
410B DEFD FUEL ADJ-ACCRD UTIL REVS		\$299,852	\$413,410	\$256,014	\$713,262
410E DEFD FUEL ADJ-REG		\$1,367,947	\$0	(\$1,499,588)	\$1,367,947
520A PROVS POSS REV REFDS-A/L		\$287,254	\$0	\$0	\$287,254
576F MARK & SPREAD-DEFL-190-A/L		(\$763,092)	\$128,687	(\$47,678)	(\$634,404)
602A PROV WORKER'S COMP		\$889,335	\$190,099	\$373,002	\$1,079,434
605B ACCRUED BK PENSION EXPENSE		(\$17,396,423)	\$143,178	(\$370,920)	(\$17,253,244)
605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		\$47,470	(\$156)	\$21	\$47,314
605F ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		(\$47,290)	(\$4)	(\$4)	(\$47,294)
605I ACCRD BK SUP. SAVINGS PLAN EXP		\$65,508	\$1,165	(\$29,418)	\$66,672
605J EMPLOYER SAVINGS PLAN MATCH		(\$0)	\$0	\$0	(\$0)
605O ACCRUED PSI PLAN EXP		\$110,741	\$63,465	(\$25,274)	\$174,206
610A BK PROV UNCOLL ACCTS - ST		\$30,304	(\$8,387)	(\$5,230)	\$21,917
610U PROV-TRADING CREDIT RISK - A/L		\$32,083	(\$4,453)	(\$10,864)	\$27,630
610V PROV-FAS 157 - A/L		(\$4,427)	\$842	\$1,766	(\$3,585)
611B PREL SURVEY&INVEST RESERVE-BIG SANDY FGD		\$11,191,061	\$0	\$0	\$11,191,061
611G DEFD COMPENSATION-BOOK EXPENSE		(\$6)	\$0	\$0	\$0
612G ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN		\$1,139,000	(\$853,278)	(\$147,443)	\$285,722
612Y ACCRD COMPANYWIDE INCENTV PLAN		\$1,651,063	\$18,893	\$911,610	\$1,669,956
613E ACCRUED BOOK VACATION PAY		\$49,185	\$685	\$685	\$49,870
613K (ICDP)INCENTIVE COMP DEFERRAL PLAN		(\$0)	\$0	\$0	(\$0)
613Y ACCRUED BK SEVERANCE BENEFITS		\$163,100	\$20,388	\$20,388	\$183,488
614I ECONOMIC DEVEL FUND - CURRENT		\$652,400	(\$20,388)	(\$20,388)	\$632,013
614J ECONOMIC DEVEL FUND - NON-CURRENT		(\$5,193)	\$0	\$0	(\$5,193)
615A ACCRUED INTEREST EXP -STATE		(\$2,109)	\$0	\$0	(\$2,109)
615B ACCRUED INTEREST-LONG-TERM - FIN 48		(\$297,739)	\$763	\$763	(\$296,976)
615B-MJE ACCRD INTRST-TAX RES-LT-FIN 48-MJE		\$309,396	\$0	\$0	\$309,396

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Rpt # Tax Accrual - 51040A

Balances By GL Account  
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M Description	From Company	Beg Balance For March	Activity For March	YTD Ending March	End Balance For March
<b>PowerTax Subledger DIT</b>					
<b>1901001 1901001 Accum Deferred FIT-Other</b>					
615C	ACCURED INTEREST-SHORT-TERM - FIN 48	\$81,908	\$395	\$395	\$82,303
615C-MJE	ACCRD INTRST-TAX RES-S/T-FIN 48-MJE	(\$71,379)	\$0	\$0	(\$71,379)
615E	ACCURED STATE INCOME TAX EXP	(\$1,005,587)	\$0	\$0	(\$1,005,587)
615Q	ACCURED 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	\$0	(\$11,538)	\$86,150
630F	DEFD BK CONTRACT REVENUE	\$35,320	(\$395)	(\$1,186)	\$34,924
630J	DEFD STORM DAMAGE	(\$6,443,707)	\$137,038	\$411,114	(\$6,306,669)
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
6411	ADVANCE RENTAL INC (CUR MO)	\$41,568	\$27,073	\$36,851	\$68,641
652G	REG LIAB-UNREAL MTM GAIN-DEFL	\$1,735,371	(\$228,120)	\$366,807	\$1,507,251
668Q	REG ASSET-CCS FEED STUDY RESERVE	\$611,001	\$0	\$0	\$611,001
711N	CAPITALIZED SOFTWARE COSTS-TAX	(\$30,871)	(\$7)	\$817	(\$30,878)
906A	ACCRD SFAS 106 PST RETIRE EXP	\$118,226	(\$102,330)	(\$248,173)	\$15,896
906D	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	\$241,913	\$0	\$0	\$241,913
906F	ACCRD OPEB COSTS - SFAS 158	(\$3,370,825)	(\$447,105)	(\$447,105)	(\$3,817,930)
906K	ACCRD SFAS 112 PST EMPLOY BEN	\$2,188,557	(\$65,078)	\$128,895	\$2,123,479
906P	ACCRD BOOK ARO EXPENSE - SFAS 143	\$7,196,577	\$9,328	\$21,789	\$7,205,905
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)	\$0	\$0	(\$30,309)
911L-DSIT	DSIT ENTRY-WY POLLUTION CONTROL	\$2,197,499	(\$17,836)	(\$53,508)	\$2,179,663
911Q-DSIT	DSIT ENTRY - NORMALIZED	\$1,653,353	\$0	\$0	\$1,653,353
911S	ACCURED SALES & USE TAX RESERVE	\$161,245	(\$161,245)	(\$158,515)	\$0
911V	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(\$415,827)	\$0	\$0	(\$415,827)
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	\$0	\$0	\$28,230
940A	1977-1980 IRS AUDIT SETTLEMENT	\$0	\$0	\$0	\$0
940N	1991-1996 IRS AUDIT SETTLEMENT	\$58,025	\$0	\$0	\$58,025
940X	IRS CAPITALIZATION ADJUSTMENT	\$154,534	(\$19,467)	(\$22,325)	\$135,066

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<b>1901001 1901001 Accum Deferred FIT-Other</b>					
960E	AMT CREDIT - DEFERRED	\$14,108	\$0	\$0	\$14,108
Total For 1901001 1901001 Accum Deferred FIT-Other:		\$16,191,631	(\$1,135,138)	(\$1,129,163)	\$15,056,493
<b>1902001 1902001 Accum Deferred FIT-Oth I&amp;D</b>					
520V	PROV REV REF-D-WEST COAST ELECTRIC-B/L	\$195,377	\$0	\$0	\$195,377
610X	PROV-FAS 157 - B/L	\$0	(\$64)	(\$64)	(\$64)
639M	TAX > BOOK BASIS EMA - 190 (B/L)	\$152,221	\$0	\$0	\$152,221
913D	CHARITABLE CONTRIBUTION CARRYFRWD	\$439,179	(\$43,917)	(\$131,752)	\$395,262
Total For 1902001 1902001 Accum Deferred FIT-Oth I&D:		\$786,777	(\$43,982)	(\$131,816)	\$742,796
<b>1903001 1903001 Acc DFIT-FAS 109 Flow-Thru</b>					
012A	SEC ALLOC-ITC-10%	\$37,656	(\$2,169)	(\$6,507)	\$35,487
012S	SEC ALLOC-ITC - HRJ-10%	\$21,435	(\$2,140)	(\$6,421)	\$19,295
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)
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
906P	ACCRD BOOK ARO EXPENSE - SFAS 143	\$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	\$24,391,745	\$103,515	\$226,475	\$24,495,261

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<b>PowerTax Subledger DIT</b>					
<b>19030001 19030001 Acc DFIT-FAS 109 Flow-Thru</b>					
940X	IRS CAPITALIZATION ADJUSTMENT	\$0	\$0	\$0	\$0
Total For 19030001 19030001 Acc DFIT-FAS 109 Flow-Thru:		\$24,444,692	\$99,206	\$213,547	\$24,543,898
<b>19040001 19040001 Acc DFIT-FAS 109 Excess</b>					
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE	\$2,592	\$0	\$0	\$2,592
003I-XS	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA	\$10,974	\$0	\$0	\$10,974
210A-XS	EXCESS DIT - LIB DEPR - REG	\$14,319	(\$108)	(\$323)	\$14,211
220A-XS	EXCESS DIT - CLADR DEPR - REG	(\$3,166)	\$0	\$0	(\$3,166)
230A-XS	EXCESS DIT - ACRS NORM REVERSAL	\$35,813	\$26	(\$169)	\$35,839
232A-XS	EXCESS DIT - ACRS NORM HRJ REV	\$262,945	(\$775)	(\$2,325)	\$262,170
Total For 19040001 19040001 Acc DFIT-FAS 109 Excess:		\$323,477	(\$856)	(\$2,816)	\$322,621
<b>25500001 25500001 Accum Deferred ITC-Federal</b>					
012A	SEC ALLOC-ITC-10%	(\$69,932)	\$4,028	\$12,085	(\$65,904)
012S	SEC ALLOC-ITC - HRJ-10%	(\$39,808)	\$3,975	\$11,925	(\$35,833)
Total For 25500001 25500001 Accum Deferred ITC-Federal:		(\$109,740)	\$8,003	\$24,010	(\$101,737)
<b>28110001 28110001 Acc DFIT-Accel Amort Prop</b>					
533A	TX AMORT POLLUTION CONT EQPT	(\$86,331,219)	\$131,250	\$393,750	(\$86,199,969)
Total For 28110001 28110001 Acc DFIT-Accel Amort Prop:		(\$86,331,219)	\$131,250	\$393,750	(\$86,199,969)
<b>28210001 28210001 Accum Defrd FIT-Utill Prop</b>					
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)
003I-XS	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA	(\$20,380)	\$0	\$0	(\$20,380)
210A	LIBERALIZED DEPR-REG	(\$92,909)	\$700	\$2,100	(\$92,209)
210A-XS	EXCESS DIT - LIB DEPR - REG	(\$26,592)	\$200	\$600	(\$26,392)
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	(\$235,804,361)	\$1,427,650	\$1,072,050	(\$234,376,711)
230A-XS	EXCESS DIT - ACRS NORM REVERSAL	(\$66,510)	(\$49)	\$313	(\$66,559)
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	(\$48,568)	\$905	\$2,696	(\$47,663)

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<b>PowerTax Subledger DIT</b>					
<b>2821001 2821001 Accum Defid FIT-Util Prop</b>					
230X R & D DEDUCTION - SEC 174		(\$1,130,873)	\$0	\$0	(\$1,130,873)
232A ACRS NORM-HRJ		(\$5,842,123)	\$17,150	\$51,450	(\$5,824,973)
232A-XS EXCESS DIT - ACRS NORM HRJ REV		(\$488,327)	\$1,439	\$4,317	(\$486,888)
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		\$9,578,454	\$91,631	\$274,893	\$9,670,085
295C GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP		\$2,357,710	\$0	\$0	\$2,357,710
320A ABFUDC		(\$7,406,085)	(\$88,242)	(\$269,497)	(\$7,494,327)
320A-EFB EFB - ABFUDC (TC)		\$3,382,229	\$17,613	\$52,839	\$3,399,842
320I ABFUDC-HRJ POST IN-SERV		(\$357,446)	\$0	\$0	(\$357,446)
320J EFB - ABFUDC - HRJ POST IN SERV (TC)		\$217,817	\$620	\$1,860	\$218,437
320J-EFB EFB - ABFUDC - HRJ (TC)		(\$10,959,058)	\$0	\$0	(\$10,959,058)
350A TXS CAPD		\$10,959,058	\$0	\$0	\$10,959,058
350A-EFB EFB - TXS CAPD (TC)		(\$1,927,250)	\$0	\$0	(\$1,927,250)
360A PENS CAPD		\$1,918,998	\$510	\$1,530	\$1,919,508
360A-EFB EFB - PENS CAPD (TC)		(\$258,424)	\$0	\$0	(\$258,424)
360J SEC 481 PENS/OPEB ADJUSTMENT		\$258,418	\$18	\$54	\$258,436
370A SAV PLAN CAPD		\$0	\$0	(\$17)	\$0
370A-EFB EFB - SAVINGS PLAN CAPD (TC)		(\$122,531)	\$0	\$0	(\$122,531)
532A PERCENT REPAIR ALLOWANCE		\$121,257	\$78	\$234	\$121,335
532A-EFB EFB - PERCENT REPAIR ALLOW		(\$20,380,374)	\$0	\$0	(\$20,380,374)
532C BOOK/TAX UNIT OF PROPERTY ADJ		\$14,139,950	\$42,734	\$128,202	\$14,182,684
532D BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ		(\$5,808,153)	(\$1,090,855)	(\$1,256,850)	(\$6,899,008)
534A CAPITALIZED RELOCATION COSTS		(\$17,515,252)	\$81,550	\$244,650	(\$17,433,702)
534A-EFB EFB - CAPITALIZED RELOCATION COSTS		(\$388,393)	\$0	\$0	(\$388,393)
711R CAPITALIZED LEASES - A/C 1011 ASSETS		\$79,458	\$1,078	\$3,235	\$80,536
910W REMOVAL COSTS REV-SFAS 143-ARO		(\$164,485)	\$0	\$0	(\$164,485)
Total For 2821001 2821001 Accum Defid FIT-Util Prop:		(\$5,373,871)	\$0	\$0	(\$5,373,871)
2823001 2823001 Acc Defid FIT-FAS 109 F/T		(\$308,974,861)	\$504,730	\$290,320	(\$308,470,131)
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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<b>2823001 Acc Def FIT-FAS 109 F/T</b>					
280A	EXCESS TX VS S/L BK DEPR	\$33,816,709	\$308,350	\$887,250	\$34,125,059
280H	BK PLANT IN SERVICE - SFAS 143 - ARO	(\$0)	\$0	(\$0)	(\$0)
295A-EFB	EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY	(\$9,578,454)	(\$91,631)	(\$274,893)	(\$9,670,085)
310A	AOFUDC	(\$2,907,479)	(\$189,064)	(\$509,760)	(\$3,096,543)
310D	AOFUDC-HRJ POST IN-SERV	\$40,437	\$331	\$994	\$40,768
320A	ABFUDC	\$0	\$0	\$0	\$0
320A-EFB	EFB - ABFUDC (TC)	(\$3,382,229)	(\$17,613)	(\$52,839)	(\$3,399,842)
320I	ABFUDC-HRJ POST IN-SERV	\$78,440	\$643	\$1,929	\$79,083
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	(\$217,817)	(\$620)	(\$1,860)	(\$218,437)
320J-EFB	EFB - ABFUDC - HRJ (TC)	(\$10,959,058)	\$0	\$0	(\$10,959,058)
350A-EFB	EFB - TXS CAPD (TC)	(\$1,918,998)	(\$510)	(\$1,530)	(\$1,919,508)
360A-EFB	EFB - PENS CAPD (TC)	(\$258,418)	(\$18)	(\$54)	(\$258,436)
360J	SEC 481 PENS/OPEB ADJUSTMENT	(\$0)	\$0	\$0	(\$0)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	(\$121,257)	(\$78)	(\$234)	(\$121,335)
380J	INT EXP CAPITALIZED FOR TAX	\$0	\$0	(\$0)	(\$0)
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)	\$3,565,950	\$28,444	\$85,332	\$3,594,394
390A	CIAC - BOOK RECEIPTS	(\$0)	\$0	\$0	(\$0)
532A-EFB	EFB - PERCENT REPAIR ALLOW	(\$14,139,950)	(\$42,794)	(\$128,202)	(\$14,182,684)
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	(\$79,458)	(\$1,078)	(\$3,235)	(\$80,536)
562E	DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET	\$0	\$0	\$0	\$0
910K	REMOVAL CST	(\$20,591,402)	(\$278,950)	(\$589,050)	(\$20,870,352)
Total For 2823001 Acc Def FIT-FAS 109 F/T:		(\$56,365,225)	(\$284,527)	(\$586,152)	(\$56,649,752)
<b>2824001 Acc Def FIT-FAS 109 Excess</b>					
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE	\$4,813	\$0	\$0	\$4,813
003I-XS	EXCESS DIT - EXCESS LT DFIT TX RES-TRA	\$20,380	\$0	\$0	\$20,380
210A-XS	EXCESS DIT - LIB DEPR - REG	\$26,592	(\$200)	(\$600)	\$26,392
220A-XS	EXCESS DIT - CLADR DEPR - REG	(\$5,879)	\$0	\$0	(\$5,879)
230A-XS	EXCESS DIT - ACRS NORM REVERSAL	\$66,510	\$49	(\$313)	\$66,559
232A-XS	EXCESS DIT - ACRS NORM HRJ REV	\$488,327	(\$1,439)	(\$4,317)	\$486,888
Total For 2824001 Acc Def FIT-FAS 109 Excess:		\$600,743	(\$1,590)	(\$5,230)	\$599,153
<b>2831001 Accum Deferred FIT-Other</b>					
411A	DEFD FUEL CUR SET UP A/C 283	(\$3,037,843)	(\$1,134,757)	(\$2,581,151)	(\$4,172,600)

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<b>PowerTax Subledger DIT</b>					
<b>2831001 2831001 Accum Deferred FIT-Other</b>					
411B	DEFD FUEL ACC REVS A/C 283	(\$384,370)	\$84,518	\$0	(\$299,853)
411C	DEFD FUEL REG ADJ A/C 283	(\$1,484,693)	(\$576,718)	(\$401,804)	(\$2,061,411)
510I	PROP TX-STATE 2-OLD METHOD-TX	(\$660,593)	\$0	\$0	(\$660,593)
575E	MTM BK GAIN-A/L-TAX DEFL	(\$2,389,437)	\$191,177	(\$14,018)	(\$2,198,260)
576E	MARK & SPREAD-DEFL-283-A/L	\$119,996	(\$3,550)	(\$11,039)	\$116,445
605C	ACCRUED BK PENSION COSTS - SFAS 158	\$18,173,906	(\$322,933)	(\$322,933)	\$17,850,973
615R	REG ASSET-DEFERRED RTO COSTS	(\$210,802)	\$6,308	\$18,807	(\$204,494)
632U	BK DEFL-DEMAND SIDE MNGMT EXP	\$0	(\$30,593)	\$289,222	(\$30,593)
638A	BOOK > TAX BASIS - EMA-A/C 283	(\$6,673,796)	\$244,173	\$449,525	(\$6,429,623)
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	(\$18,173,906)	\$3,718,386	\$3,718,386	(\$14,455,520)
661S	REG ASSET-SFAS 158 - SERP	\$47,290	\$4	\$4	\$47,294
661T	REG ASSET-SFAS 158 - OPEB	\$3,370,825	(\$137,163)	(\$137,163)	\$3,233,662
664V	REG ASSET-NET CCS FEED STUDY COSTS	(\$305,500)	\$0	\$0	(\$305,500)
7110	BOOK LEASES CAPITALIZED FOR TAX	(\$461,466)	(\$6,965)	(\$25,095)	(\$468,431)
712K	CAPITALIZED SOFTWARE COST-BOOK	(\$1,986,111)	(\$26,834)	(\$57,855)	(\$2,012,945)
900A	LOSS ON REACQUIRED DEBT	(\$220,819)	\$981	\$2,944	(\$219,837)
906Z	SFAS 106 - (PPACA)-REG ASSET	(\$821,351)	\$0	\$12,636	(\$821,351)
913Y	BK DEFL - MERGER COSTS	(\$0)	\$0	\$0	(\$0)
914K	REG ASSET-ACCRUED SFAS 112	(\$1,615,116)	\$208,273	\$178,576	(\$1,406,843)
Total For 2831001 Accum Deferred FIT-Other:		(\$16,661,317)	\$2,214,307	\$1,119,044	(\$14,447,010)
<b>2831002 2831002 Accum Deferred SIT-Other</b>					
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)
<b>2831102 2831102 Acc Dfd SIT-WV Poll Cntrl</b>					
911L-DSIT	DSIT ENTRY-WV POLLUTION CONTROL	(\$6,278,569)	\$50,960	\$152,880	(\$6,227,609)
Total For 2831102 2831102 Acc Dfd SIT-WV Poll Cntrl:		(\$6,278,569)	\$50,960	\$152,880	(\$6,227,609)
<b>2832001 2832001 Accum Defrd FIT-Other I&amp;D</b>					
6390	BOOK > TAX BASIS EMA - 283 (B/L)	(\$159,270)	\$0	\$0	(\$159,270)
Total For 2832001 2832001 Accum Defrd FIT-Other I&D:		(\$159,270)	\$0	\$0	(\$159,270)

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<b>PowerTax Subledger DIT</b>					
<b>2832001 2832001 Accum Defd FIT-Other I&amp;D</b>					
660Z	REG ASSET-DEFERRED EQUITY CARRYING CHGS	\$28,571	(\$654)	(\$1,962)	\$27,916
Total For 2832001 2832001 Accum Defd FIT-Other I&D:		(\$130,700)	(\$654)	(\$1,962)	(\$131,354)
<b>2833001 2833001 Acc Defd FIT-FAS 109 FIT</b>					
007A	COMPOSITE SFAS 109 PROP A/C 282	(\$15,998,900)	\$0	\$0	(\$15,998,900)
230K	PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	(\$0)	\$0	\$0	\$0
280A	EXCESS TX VS S/L BK DEPR	\$18,208,997	\$166,035	\$477,750	\$18,375,032
295A-EFB	EFB - GAINLOSS ON ACRS/MACRS PROPERTY	(\$5,157,629)	(\$49,340)	(\$148,019)	(\$5,206,969)
310A	AOFUDC	(\$1,565,566)	(\$101,804)	(\$274,486)	(\$1,667,369)
310D	AOFUDC-HRJ POST IN-SERV	\$21,774	\$178	\$535	\$21,952
320A	ABFUDC	\$0	\$0	\$0	\$0
320A-EFB	EFB - ABFUDC (TC)	(\$1,821,200)	(\$9,484)	(\$28,452)	(\$1,830,684)
320I	ABFUDC-HRJ POST IN-SERV	\$42,237	\$346	\$1,039	\$42,583
320J-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	(\$117,286)	(\$334)	(\$1,002)	(\$117,620)
320J-EFB	EFB - ABFUDC - HRJ (TC)	(\$5,901,031)	\$0	\$0	(\$5,901,031)
350A-EFB	EFB - TXS CAPD (TC)	(\$1,033,307)	(\$275)	(\$824)	(\$1,033,581)
360A-EFB	EFB - PENS CAPD (TC)	(\$139,146)	(\$10)	(\$29)	(\$139,158)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	(\$65,292)	(\$42)	(\$126)	(\$65,334)
380J	INT EXP CAPITALIZED FOR TAX	\$0	(\$0)	\$0	(\$0)
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)	\$1,920,127	\$15,316	\$45,948	\$1,935,443
390A	CIAC - BOOK RECEIPTS	(\$0)	\$0	\$0	(\$0)
390F	CUST ADV INC FOR TAX	\$0	\$0	\$0	\$0
520A	PROVS POSS REV REFDS-AL	(\$0)	\$0	\$0	(\$0)
532A-EFB	EFB - PERCENT REPAIR ALLOW	(\$7,613,819)	(\$23,011)	(\$69,032)	(\$7,636,830)
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	(\$42,785)	(\$580)	(\$1,742)	(\$43,365)
562E	DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET	\$0	\$0	\$0	\$0
602A	PROV WORKER'S COMP	\$0	\$0	\$0	\$0
605B	ACCURED BK PENSION EXPENSE	\$0	\$0	\$0	\$0
605C	ACCURED 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
611G	DEFD COMPENSATION-BOOK EXPENSE	(\$0)	\$0	\$0	(\$0)

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<b>PowerTax Subledger DIT</b>					
<b>2833001 2833001 Acc Defd FIT-FAS 109 F/T</b>					
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)
615R	REG ASSET-DEFERRED RTO COSTS	\$0	(\$0)	(\$0)	(\$0)
641I	ADVANCE RENTAL INC (CUR MO)	(\$0)	\$0	\$0	(\$0)
661R	REG ASSET-SFAS 158 - PENSIONS	(\$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)
906Z	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	(\$3,308)	\$0	(\$3,308)	(\$3,308)
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	(\$11,087,678)	(\$150,204)	(\$317,181)	(\$11,237,882)
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	\$13,134,017	\$55,739	\$121,948	\$13,189,756
914B	REG ASSET-SFAS 109 DSIT LIAB	(\$37,525,762)	(\$159,254)	(\$348,423)	(\$37,685,016)
914K	REG ASSET-ACCRUED SFAS 112	(\$0)	(\$0)	\$0	(\$0)
Total For 2833001 2833001 Acc Defd FIT-FAS 109 F/T:		(\$54,745,560)	(\$256,722)	(\$542,095)	(\$55,002,282)
<b>2833002 2833002 Acc Defd SIT-FAS 108 F/T</b>					
914A-DSIT	DSIT ENTRY-FLOW-THROUGH	(\$69,690,701)	(\$295,758)	(\$647,072)	(\$69,986,459)
Total For 2833002 2833002 Acc Defd SIT-FAS 109 F/T:		(\$69,690,701)	(\$295,758)	(\$647,072)	(\$69,986,459)
Total For PowerTax Subledger DIT:		(\$561,664,435)	\$989,228	(\$852,757)	(\$560,675,208)

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M Description	From Company	Beg Balance For March	Activity For March	YTD Ending March	End Balance For March
<b>PowerTax Subledger REG</b>					
<b>1823301 1823301 SFAS 109 Flow-Thru DFIT</b>					
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	(\$52,025,706)	(\$474,385)	(\$1,365,000)	(\$52,500,091)
280H	BK PLANT IN SERVICE - SFAS 143 - ARO	\$0	\$0	\$0	\$0
295A-EFB	EFB - GAINLOSS ON ACRS/MACRS PROPERTY	\$14,736,083	\$140,971	\$422,912	\$14,877,054
310A	AOFUDC	\$4,473,045	\$290,867	\$784,246	\$4,763,912
310D	AOFUDC-HRJ POST IN-SERV	(\$62,211)	(\$510)	(\$1,530)	(\$62,721)
320A	ABFUDC	(\$0)	\$0	\$0	(\$0)
320A-EFB	EFB - ABFUDC (TC)	\$5,203,429	\$27,097	\$81,291	\$5,230,526
320I	ABFUDC-HRJ POST IN-SERV	(\$120,677)	(\$989)	(\$2,967)	(\$121,666)
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	\$335,104	\$954	\$2,862	\$336,058
320J-EFB	EFB - ABFUDC - HRJ (TC)	\$16,860,089	\$0	\$0	\$16,860,089
350A-EFB	EFB - TXS CAPD (TC)	\$2,952,305	\$785	\$2,354	\$2,953,090
360A-EFB	EFB - PENS CAPD (TC)	\$397,566	\$28	\$83	\$397,594
360J	SEC 481 PENS/OPEB ADJUSTMENT	\$0	\$0	\$0	\$0
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	\$186,549	\$120	\$360	\$186,669
380J	INT EXP CAPITALIZED FOR TAX	\$0	\$0	\$0	\$0
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)	(\$5,486,077)	(\$43,760)	(\$131,280)	(\$5,529,837)
390A	CIAC - BOOK RECEIPTS	\$0	\$0	\$0	\$0
390F	CUST ADV INC FOR TAX	(\$0)	\$0	\$0	(\$0)
520A	PROVS POSS REV REFDS-AVL	\$0	\$0	\$0	\$0
532A-EFB	EFB - PERCENT REPAIR ALLOW	\$21,753,769	\$65,745	\$197,234	\$21,819,513
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	\$122,243	\$1,658	\$4,977	\$123,901
562E	DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET	(\$1)	\$0	\$0	(\$1)
602A	PROV WORKER'S COMP	(\$0)	\$0	\$0	(\$0)
605B	ACCURED BK PENSION EXPENSE	(\$0)	(\$0)	\$0	(\$0)
605C	ACCURED BK PENSION COSTS - SFAS 158	\$0	(\$0)	(\$0)	(\$0)
605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	\$0	\$0	\$0	\$0
605I	ACCURD 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

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M Description	From Company	Beg Balance For March	Activity For March	YTD Ending March	End Balance For March
<b>PowerTax Subledger REG</b>					
<b>1823301 SFAS 109 Flow-Thru DFIT</b>					
612Y	ACCRD COMPANYWIDE INCENTV PLAN	\$0		(\$0)	\$0
613E	ACCRUED BOOK VACATION PAY	\$0		\$0	\$0
613Y	ACCRUED BK SEVERANCE BENEFITS	\$0		\$0	\$0
615R	REG ASSET-DEFERRED RTO COSTS	\$0		\$0	\$0
641I	ADVANCE RENTAL INC (CUR MO)	\$0		\$0	\$0
652G	REG LIAB-UNREAL MTM GAIN-DEFL	(\$0)		\$0	\$0
661R	REG ASSET-SFAS 158 - PENSIONS	\$0		\$0	\$0
712K	CAPITALIZED SOFTWARE COST-BOOK	\$0		\$0	\$0
900A	LOSS ON REACQUIRED DEBT	\$0		\$0	\$0
906A	ACCRD SFAS 106 PST RETIRE EXP	\$0		\$0	\$0
906K	ACCRD SFAS 112 PST EMPLOY BEN	(\$0)		\$0	(\$0)
906P	ACCRD BOOK ARO EXPENSE - SFAS 143	(\$0)		(\$0)	(\$0)
906Z	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	\$0		\$0	\$0
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	\$9,453		\$0	\$9,453
910K	REMOVAL CST	\$31,679,079	\$429,154	\$906,231	\$32,108,233
913Y	BK DEFL - MERGER COSTS	(\$0)		\$0	(\$0)
914A	SFAS 109 - DEFG SIT LIABILITY	(\$37,525,762)	(\$159,254)	(\$348,423)	(\$37,685,016)
914B	REG ASSET-SFAS 109 DSIT LIAB	\$37,525,762	\$159,254	\$348,423	\$37,685,016
914K	REG ASSET-ACCRUED SFAS 112	\$0		\$0	\$0
940X	IRS CAPITALIZATION ADJUSTMENT	(\$0)		\$0	(\$0)
Total For 1823301 SFAS 109 Flow-Thru DFIT:		\$86,725,183	\$437,735	\$901,772	\$87,162,918
<b>1823302 SFAS 109 Flow-Thru DSIT</b>					
914A-DSIT	DSIT ENTRY-FLOW-THROUGH	\$69,690,701	\$295,758	\$647,072	\$69,986,459
Total For 1823302 SFAS 109 Flow-Thru DSIT:		\$69,690,701	\$295,758	\$647,072	\$69,986,459
<b>2543001 SFAS 109 Flow-Thru DFIT</b>					
012A	SEC ALLOC-ITC-10%	(\$37,656)	\$2,169	\$6,507	(\$35,487)
012S	SEC ALLOC-ITC - HRJ-10%	(\$21,435)	\$2,140	\$6,421	(\$19,295)
Total For 2543001 SFAS 109 Flow-Thru DFIT:		(\$59,091)	\$4,309	\$12,928	(\$54,782)
<b>2544001 SFAS 109 Excess DFIT</b>					
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	(\$40,911)	\$308	\$923	(\$40,603)
Total For 2544001 SFAS 109 Excess DFIT:		(\$79,670)	\$308	\$923	(\$79,362)

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<b>PowerTax Subledger REG</b>					
2544001 2544001 SFAS 109 Excess DFIT					
220A-XS EXCESS DIT - CLADR DEPR - REG		\$9,045	\$0	\$0	\$9,045
230A-XS EXCESS DIT - ACRS NORM REVERSAL		(\$102,323)	(\$75)	\$482	(\$102,398)
232A-XS EXCESS DIT - ACRS NORM HRJ REV		(\$751,272)	\$2,214	\$6,642	(\$749,058)
Total For 2544001 2544001 SFAS 109 Excess DFIT:		(\$924,220)	\$2,446	\$8,046	(\$921,774)
<b>Total For PowerTax Subledger REG:</b>					
		\$155,432,574	\$740,248	\$1,569,819	\$156,172,822
<b>Total For Kentucky Power Corp Consol:</b>					
		(\$406,231,862)	\$1,729,476	\$717,061	(\$404,502,386)

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