

Balances By GL Account
 Account Balance Report - B/S
 2013 Actuals w/ State Tax Data
 Kentucky Power Corp Consol
 For the Month of: July

M Description	From Company	Beg Balance For July	Activity For July	YTD Ending July	End Balance For July
PowerTax Subledger DIT					
1901001 1901001 Accum Deferred FIT-Other					
011C TAX CREDIT C/F - DEF TAX ASSET- MJE		\$146,989	\$0	\$0	\$146,989
380J INT EXP CAPITALIZED FOR TAX		\$9,980,625	\$71,124	\$412,794	\$10,051,749
380J-EFB EFB - INT EXP CAPD FOR TAX (TC)		(\$3,350,123)	(\$27,649)	(\$193,542)	(\$3,377,772)
390A CIAC - BOOK RECEIPTS		\$1,987,862	(\$10,788)	(\$204,651)	\$1,977,074
390F CUST ADV INC FOR TAX		(\$36,631)	\$0	(\$1,864)	(\$36,631)
410A DEFD FUEL EXP-CUR DEFL SET UP		\$865,020	\$494,534	(\$640,892)	\$1,359,554
410B DEFD FUEL ADJ-ACCRD UTIL REVS		\$690,814	(\$212,737)	\$178,225	\$478,077
410E DEFD FUEL ADJ-REG		\$3,790,003	(\$74,452)	(\$1,094,458)	\$3,715,551
520A PROVS POSS REV REFDS-A/L		\$614,589	\$0	(\$519,903)	\$614,589
576F MARK & SPREAD-DEFL-190-A/L		(\$575,753)	\$216,602	(\$35,760)	(\$359,151)
602A PROV WORKER'S COMP		\$668,091	(\$5,339)	\$203,699	\$662,753
605B ACCRUED BK PENSION EXPENSE		(\$7,340,090)	\$87,830	\$614,809	(\$7,252,260)
605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		\$46,612	\$114	\$795	\$46,725
605F ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		(\$45,914)	\$0	(\$138)	(\$45,914)
606I ACCRD BK SUP. SAVINGS PLAN EXP		\$98,625	\$0	(\$21,945)	\$98,625
606J EMPLOYER SAVINGS PLAN MATCH		(\$0)	\$0	\$0	(\$0)
606O ACCRUED PSI PLAN EXP		\$149,916	\$3,227	(\$66,478)	\$153,143
610A BK PROV UNCOLL ACCTS - ST		\$6,398	\$0	(\$43,141)	\$6,398
610U PROV-TRADING CREDIT RISK - A/L		\$61,893	\$4,925	(\$54,950)	\$66,818
610V PROV-FAS 157 - A/L		(\$6,212)	(\$1,250)	\$6,700	(\$7,462)
611G DEFD COMPENSATION-BOOK EXPENSE		\$0	\$0	\$0	\$0
612G ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN		\$0	\$14,856	\$14,856	\$14,856
612Y ACCRD COMPANYWIDE INCENTV PLAN		\$109,568	\$81,472	(\$772,696)	\$191,040
613E ACCRUED BOOK VACATION PAY		\$843,165	(\$30,988)	\$47,250	\$812,177
613K (ICDP)-INCENTIVE COMP DEFERRAL PLAN		\$48,658	(\$24,329)	(\$49,566)	\$24,329
613Y ACCRUED BK SEVERANCE BENEFITS		\$499	\$0	(\$173,577)	\$499
615A ACCRUED INTEREST EXP -STATE		(\$5,193)	\$0	\$0	(\$5,193)
615A ACCRUED INTEREST EXP -STATE - MJE		(\$2,109)	\$0	\$0	(\$2,109)
615B ACCRUED INTEREST-LONG-TERM - FIN 48		(\$333,807)	\$0	\$1,695	(\$333,807)
615B-MJE ACCRD INTRST-TAX RES-LT-FIN 48-MJE		\$309,396	\$0	\$0	\$309,396
615C ACCRUED INTEREST-SHORT-TERM - FIN 48		\$18,355	\$0	(\$62,383)	\$18,355
615C-MJE ACCRD INTRST-TAX RES-S/T-FIN 48-MJE		(\$71,379)	\$0	\$0	(\$71,379)
615E ACCRUED STATE INCOME TAX EXP		\$4,823	\$0	\$0	\$4,823

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M Description	From Company	Beg Balance For July	Activity For July	YTD Ending July	End Balance For July
PowerTax Subledger DIT					
1901001 1901001 Accum Deferred FIT-Other					
615Q	ACCURED RTO CARRYING CHARGES	\$0	\$0	\$0	\$0
625A	FEDERAL MITIGATION PROGRAMS	\$396,107	\$0	\$0	\$396,107
625B	STATE MITIGATION PROGRAMS	\$139,661	(\$789)	(\$21,178)	\$138,872
630F	DEFD BK CONTRACT REVENUE	\$38,483	(\$395)	(\$2,768)	\$38,087
630J	DEFD STORM DAMAGE	(\$7,540,011)	\$137,038	\$959,266	(\$7,402,973)
641I	ADVANCE RENTAL INC (CUR MO)	\$15,983	\$14,311	\$2,665	\$30,294
652G	REG LIAB-UNREAL MTM GAIN-DEFL	\$1,441,448	(\$96,465)	(\$155,661)	\$1,344,983
711N	CAPITALIZED SOFTWARE COSTS-TAX	(\$32,509)	\$2	(\$2)	(\$32,506)
906A	ACC RD SFAS 106 PST RETIRE EXP	(\$115,688)	(\$32,222)	(\$1,921,729)	(\$147,909)
906D	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	\$1,425,609	\$0	\$0	\$1,425,609
906F	ACC RD OPEB COSTS - SFAS 158	\$1,644,102	\$0	\$58,952	\$1,644,102
906K	ACC RD SFAS 112 PST EMPLOY BEN	\$2,667,022	\$13,576	\$850,199	\$2,680,597
906P	ACC RD BOOK ARO EXPENSE - SFAS 143	\$1,417,621	\$4,169	\$55,999	\$1,421,790
910M	GROSS RECEIPTS- TAX EXPENSE	\$24,975	\$0	\$24,975	\$24,975
911F-FIN48	FIN 48 DSIT	(\$60,770)	\$0	\$0	(\$60,770)
911V	ACC RD SIT TX RESERVE-LNG-TERM-FIN 48	(\$387,008)	\$0	\$0	(\$387,008)
911V-MJE	ACC RD SIT TX RES-LNG-TERM-FIN 48-MJE	\$413,494	\$0	\$0	\$413,494
911W	ACC RD SIT TX RESERVE-SHRT-TERM-FIN 48	\$31,767	\$0	\$0	\$31,767
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	\$198,439	\$0	(\$24,058)	\$198,439
960E	AMT CREDIT - DEFERRED	\$13,134	\$0	\$0	\$13,134
Total For 1901001 1901001 Accum Deferred FIT-Other:		\$10,464,577	\$626,378	(\$2,628,458)	\$11,090,955
1902001 1902001 Accum Deferred FIT-Oth I&D					
520V	PROV REV REFD-WEST COAST ELECTRIC-B/L	\$195,377	\$0	\$0	\$195,377
611Y	PROVISION FOR LITIGATION	\$0	\$0	\$0	\$0
639M	TAX > BOOK BASIS EMA - 190 (B/L)	\$109,811	\$0	\$0	\$109,811
913D	CHARITABLE CONTRIBUTION CARRYFRWD	\$447,879	\$0	\$0	\$447,879
Total For 1902001 1902001 Accum Deferred FIT-Oth I&D:		\$753,067	\$0	\$0	\$753,067
1903001 1903001 Acc DFTT-FAS 109 Flow-Thru					
012A	SEC ALLOC-ITC-10%	\$72,209	(\$5,035)	(\$35,248)	\$67,173
012S	SEC ALLOC-ITC - HRJ-10%	\$57,428	(\$5,285)	(\$36,998)	\$52,143

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PowerTax Subledger DIT					
1903001 1903001 Acc DFIT-FAS 108 Flow-Thru					
390A	CIAC - BOOK RECEIPTS	\$0		\$0	\$0
390F	CUST ADV INC FOR TAX	\$0		\$0	\$0
520A	PROVS POSS REV REFDS-A/L	(\$0)		\$0	(\$0)
602A	PROV WORKER'S COMP	\$0		\$0	\$0
605B	ACCURED BK PENSION EXPENSE	(\$0)		(\$0)	(\$0)
605I	ACCRD BK SUP. SAVINGS PLAN EXP	(\$0)		\$0	(\$0)
605J	EMPLOYER SAVINGS PLAN MATCH	\$0		\$0	\$0
605O	ACCURED PSI PLAN EXP	\$0	(\$0)	\$0	\$0
610A	BK PROV UNCOLL ACCTS - ST	(\$0)		\$0	(\$0)
611G	DEFD COMPENSATION-BOOK EXPENSE	(\$0)		\$0	(\$0)
612Y	ACCRD COMPANYWIDE INCENTV PLAN	(\$0)		\$0	(\$0)
613E	ACCURED BOOK VACATION PAY	\$0		\$0	\$0
613K	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	\$0		\$0	\$0
613Y	ACCURED BK SEVERANCE BENEFITS	(\$0)		\$0	(\$0)
625A	FEDERAL MITIGATION PROGRAMS	\$0		\$0	\$0
625B	STATE MITIGATION PROGRAMS	\$0	(\$0)	\$0	(\$0)
641I	ADVANCE RENTAL INC (CUR MO)	(\$0)		\$0	(\$0)
652G	REG LIAB-UNREAL MTM GAIN-DEFL	\$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)
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	\$0		\$1,689,636	\$0
913D	CHARITABLE CONTRIBUTION CARRYFRWD	\$0		\$0	\$0
914A	SFAS 109 - DEFD SIT LIABILITY	\$15,015,412	(\$93,485)	\$101,285	\$14,921,927
940X	IRS CAPITALIZATION ADJUSTMENT	\$0		\$0	\$0
Total For 1903001 1903001 Acc DFIT-FAS 109 Flow-Thru:		\$15,145,049	(\$103,806)	\$1,718,675	\$15,041,243
1904001 1904001 Acc DFIT-FAS 109 Excess					
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE	\$2,592		\$0	\$2,592
003I-XS	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA	\$10,974		\$0	\$10,974
210A-XS	EXCESS DIT - LIB DEPR - REG	\$15,427	(\$108)	(\$754)	\$15,320
220A-XS	EXCESS DIT - CLADR DEPR - REG	(\$3,166)		\$0	(\$3,166)
230A-XS	EXCESS DIT - ACRS NORM REVERSAL	\$39,962	(\$255)	(\$1,783)	\$39,708

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PowerTax Subledger DIT					
1904001 1904001 Acc DFIT-FAS 108 Excess					
232A-XS EXCESS DIT - ACRS NORM HRJ REV		\$268,727	(\$775)	(\$5,424)	\$267,952
Total For 1904001 1904001 Acc DFIT-FAS 108 Excess:		\$334,517	(\$1,137)	(\$7,961)	\$333,380
2550001 2550001 Accum Deferred ITC-Federal					
012A SEC ALLOC-ITC-10%		(\$134,102)	\$9,352	\$65,461	(\$124,750)
012S SEC ALLOC-ITC - HRJ-10%		(\$106,652)	\$9,816	\$68,711	(\$96,837)
Total For 2550001 2550001 Accum Deferred ITC-Federal:		(\$240,754)	\$19,167	\$134,172	(\$221,587)
2811001 2811001 Acc DFIT-Accel Amort Prop					
533A TX AMORT POLLUTION CONT EQPT		(\$25,857,138)	\$131,250	\$918,750	(\$25,725,888)
Total For 2811001 2811001 Acc DFIT-Accel Amort Prop:		(\$25,857,138)	\$131,250	\$918,750	(\$25,725,888)
2821001 2821001 Accum Defrd FIT-UJill 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)
003I-XS EXCESS DIT - EXCESS L/T DFIT TX RES-TRA		(\$20,380)	\$0	\$0	(\$20,380)
210A LIBERALIZED DEPR-REG		(\$100,117)	\$700	\$4,900	(\$99,417)
210A-XS EXCESS DIT - LIB DEPR - REG		(\$28,651)	\$200	\$1,400	(\$28,451)
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		(\$143,568,937)	(\$1,236,550)	(\$8,655,850)	(\$144,805,487)
230A-XS EXCESS DIT - ACRS NORM REVERSAL		(\$74,216)	\$473	\$3,311	(\$73,743)
230E SEC 481 - LEAD/LAG TAX DEPREC		(\$536,703)	\$0	\$0	(\$536,703)
230I CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD		(\$4,733)	\$0	\$367	(\$4,733)
230J RELOCATION CST-SECTION 481(a)-CHANGE IN METHD		(\$42,933)	\$0	\$6,035	(\$42,933)
230K PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR		(\$55,598)	\$859	\$11,932	(\$54,739)
230X R & D DEDUCTION - SEC 174		(\$515,165)	\$0	\$0	(\$515,165)
232A ACRS NORM-HRJ		(\$5,970,002)	\$17,150	\$120,050	(\$5,952,852)
232A-XS EXCESS DIT - ACRS NORM HRJ REV		(\$499,065)	\$1,439	\$10,073	(\$497,626)
280H BK PLANT IN SERVICE - SFAS 143 - ARO		(\$1,373,431)	(\$15,377)	(\$106,431)	(\$1,388,808)
295A GAIN/LOSS ON ACRS/MACRS PROPERTY		(\$29,590,046)	\$0	\$0	(\$29,590,046)
295A-EFB EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY		\$8,732,163	\$82,195	\$575,363	\$8,814,357
295C GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP		\$2,573,777	\$0	\$0	\$2,573,777
320A ABFUDC		(\$7,054,538)	(\$36,717)	(\$199,180)	(\$7,091,255)
320A-EFB EFB - ABFUDC (TC)		\$3,247,087	\$17,194	\$120,359	\$3,264,281
				02/20/2015	10:57:30

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PowerTax Subledger DIT					
2821001 2821001 Accum Defid FIT-Util Prop					
320I	ABFUDC-HRJ POST IN-SERV	(\$357,446)	\$0	\$0	(\$357,446)
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	\$212,853	\$621	\$4,344	\$213,474
320J	ABFUDC-HRJ	(\$10,959,058)	\$0	\$0	(\$10,959,058)
320J-EFB	EFB - ABFUDC - HRJ (TC)	\$10,922,933	\$6,021	\$42,146	\$10,928,954
350A	TXS CAPD	(\$1,927,250)	\$0	\$0	(\$1,927,250)
350A-EFB	EFB - TXS CAPD (TC)	\$1,911,389	\$1,098	\$7,687	\$1,912,488
360A	PENS CAPD	(\$258,424)	\$0	\$0	(\$258,424)
360A-EFB	EFB - PENS CAPD (TC)	\$257,798	\$97	\$681	\$257,896
360J	SEC 481 PENS/OPEB ADJUSTMENT	(\$1,060)	\$0	\$289	(\$1,060)
370A	SAV PLAN CAPD	(\$122,531)	\$0	\$0	(\$122,531)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	\$120,393	\$118	\$824	\$120,511
532A	PERCENT REPAIR ALLOWANCE	(\$20,380,374)	\$0	\$0	(\$20,380,374)
532A-EFB	EFB - PERCENT REPAIR ALLOW	\$13,780,603	\$45,648	\$319,534	\$13,826,251
532C	BOOK/TAX UNIT OF PROPERTY ADJ	(\$5,043,954)	(\$150,966)	(\$1,056,761)	(\$5,194,920)
532D	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	(\$18,596,131)	\$83,650	\$585,550	(\$18,512,481)
534A	CAPITALIZED RELOCATION COSTS	(\$323,602)	\$0	\$0	(\$323,602)
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	\$68,664	\$899	\$6,290	\$69,563
711R	CAPITALIZED LEASES - A/C 1011 ASSETS	(\$164,485)	\$0	\$0	(\$164,485)
Total For 2821001 2821001 Accum Defid FIT-Util Prop:		(\$205,738,955)	(\$1,181,249)	(\$8,197,087)	(\$206,920,204)
2828001 2823001 Acc Def FIT-FAS 109 F/T					
007A	COMPOSITE SFAS 109 PROP A/C 282	(\$28,074,781)	\$0	\$0	(\$28,074,781)
280K	PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	\$0	(\$0)	(\$0)	(\$0)
280A	EXCESS TX VS S/L BK DEPR	\$30,442,730	\$317,800	\$2,224,600	\$30,760,530
280H	BK PLANT IN SERVICE - SFAS 143 - ARO	\$0	\$0	\$0	\$0
295A-EFB	EFB - GAIN/LOSS ON ACRS/IMACRS PROPERTY	(\$8,732,163)	(\$82,195)	(\$575,363)	(\$8,814,357)
310A	AOFUDC	(\$2,341,216)	(\$53,819)	(\$286,563)	(\$2,395,035)
310D	AOFUDC-HRJ POST IN-SERV	\$37,785	\$331	\$2,320	\$38,117
320A	ABFUDC	\$0	(\$0)	(\$0)	\$0
320A-EFB	EFB - ABFUDC (TC)	(\$3,247,087)	(\$17,194)	(\$120,359)	(\$3,264,281)
320I	ABFUDC-HRJ POST IN-SERV	\$73,296	\$643	\$4,501	\$73,939
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	(\$212,853)	(\$621)	(\$4,344)	(\$213,474)
320J-EFB	EFB - ABFUDC - HRJ (TC)	(\$10,922,933)	(\$6,021)	(\$42,146)	(\$10,928,954)

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PowerTax Subledger DIT				
2823001 2823001 Acc Def FIT-FAS 109 F/T				
350A-EFB EFB - TXS CAPD (TC)	(\$1,911,389)	(\$1,098)	(\$7,687)	(\$1,912,488)
360A-EFB EFB - PENS CAPD (TC)	(\$257,798)	(\$97)	(\$681)	(\$257,896)
370A-EFB EFB - SAVINGS PLAN CAPD (TC)	(\$120,393)	(\$118)	(\$824)	(\$120,511)
380J INT EXP CAPITALIZED FOR TAX	(\$0)	\$0	(\$0)	(\$0)
380J-EFB EFB - INT EXP CAPD FOR TAX (TC)	\$3,350,123	\$27,649	\$193,542	\$3,377,772
390A CIAC - BOOK RECEIPTS	(\$0)	\$0	\$0	(\$0)
532A-EFB EFB - PERCENT REPAIR ALLOW	(\$13,780,603)	(\$45,648)	(\$319,534)	(\$13,826,251)
534A-EFB EFB - CAPITALIZED RELOCATION COSTS	(\$68,664)	(\$899)	(\$6,290)	(\$69,563)
562E DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET	\$0	\$0	\$0	\$0
910K REMOVAL CST	(\$18,695,029)	(\$181,300)	(\$1,152,200)	(\$18,876,329)
Total For 2823001 2823001 Acc Def FIT-FAS 109 F/T:	(\$54,460,976)	(\$42,586)	(\$91,028)	(\$54,503,562)
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	\$28,651	(\$200)	(\$1,400)	\$28,451
220A-XS EXCESS DIT - CLADR DEPR - REG	(\$5,879)	\$0	\$0	(\$5,879)
230A-XS EXCESS DIT - ACRS NORM REVERSAL	\$74,216	(\$473)	(\$3,311)	\$73,743
232A-XS EXCESS DIT - ACRS NORM HRJ REV	\$499,065	(\$1,439)	(\$10,073)	\$497,626
Total For 2824001 2824001 Acc Def FIT-FAS 109 Excess:	\$621,246	(\$2,112)	(\$14,784)	\$619,134
2831001 2831001 Accum Deferred FIT-Other				
411A DEFD FUEL CUR SET UP A/C 283	(\$2,835,785)	\$1,345,439	\$387,293	(\$1,490,346)
411B DEFD FUEL ACC REVS A/C 283	(\$299,853)	\$0	\$498,295	(\$299,853)
411C DEFD FUEL REG ADJ A/C 283	(\$1,659,607)	\$0	\$0	(\$1,659,607)
575E MTM BK GAIN-AL-TAX DEFL	(\$2,899,513)	(\$57,165)	\$554,953	(\$2,956,678)
576E MARK & SPREAD-DEFL-283-AL	\$72,531	\$9,347	\$69,396	\$81,878
605C ACCRUED BK PENSION COSTS - SFAS 158	\$15,887,964	\$0	(\$789,533)	\$15,887,964
615R REG ASSET-DEFERRED RTO COSTS	(\$259,880)	\$6,002	\$35,245	(\$253,878)
632U BK DEFL-DEMAND SIDE MNGMT EXP	(\$701,775)	\$214	(\$145,298)	(\$701,560)
638A BOOK > TAX BASIS - EMA-A/C 283	(\$2,951,220)	\$112,062	\$977,501	(\$2,839,159)
639Q DEFD TX GAIN-INTERCO SALE-EMA	\$20,417	\$0	\$0	\$20,417
640K DEFD TAX GAIN-EPA AUCTION	(\$0)	\$0	\$0	(\$0)
661R REG ASSET-SFAS 158 - PENSIONS	(\$15,887,964)	\$0	\$789,533	(\$15,887,964)
Rpt # Tax Accrual - 51040A			02/20/2015	10:57:30

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PowerTax Subledger DIT					
2831001 2831001 Accum Deferred FIT-Other					
661S	REG ASSET-SFAS 158 - SERP	\$45,914	\$0	\$138	\$45,914
661T	REG ASSET-SFAS 158 - OPEB	(\$1,644,102)	\$0	(\$58,952)	(\$1,644,102)
664V	REG ASSET-NET CCS FEED STUDY COSTS	(\$305,500)	\$0	\$0	(\$305,500)
7110	BOOK LEASES CAPITALIZED FOR TAX	(\$357,328)	(\$4,375)	(\$25,165)	(\$361,703)
712K	CAPITALIZED SOFTWARE COST-BOOK	(\$1,807,514)	\$591	\$4,138	(\$1,806,923)
900A	LOSS ON REACQUIRED DEBT	(\$228,670)	\$981	\$6,870	(\$227,689)
906Z	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	(\$871,896)	\$6,318	(\$865,578)	(\$865,578)
913Y	BK DEFL - MERGER COSTS	\$0	\$0	\$0	\$0
914K	REG ASSET-ACCRUED SFAS 112	(\$2,667,023)	(\$13,576)	(\$850,199)	(\$2,680,599)
Total For 2831001 2831001 Accum Deferred FIT-Other:		(\$19,350,806)	\$1,405,840	\$588,636	(\$17,944,966)
2832001 2832001 Accum Defrd FIT-Other I&D					
6390	BOOK > TAX BASIS EMA - 283 (B/L)	(\$113,542)	\$0	\$0	(\$113,542)
660Z	REG ASSET-DEFERRED EQUITY CARRYING CHGS	\$33,804	(\$654)	(\$4,540)	\$33,150
Total For 2832001 2832001 Accum Defrd FIT-Other I&D:		(\$79,738)	(\$654)	(\$4,540)	(\$80,393)
2833001 2833001 Acc Defrd FIT-FAS 109 F/T					
007A	COMPOSITE SFAS 109 PROP A/C 282	(\$15,117,190)	\$0	\$0	(\$15,117,190)
280A	EXCESS TX VS S/L BK DEPR	\$16,392,239	\$171,123	\$1,197,862	\$16,563,362
280H	BK PLANT IN SERVICE - SFAS 143 - ARO	\$0	\$0	(\$0)	\$0
295A-EFB	EFB - GAINLOSS ON ACRS/MACRS PROPERTY	(\$4,701,934)	(\$44,259)	(\$309,811)	(\$4,746,192)
310A	AOFUDC	(\$1,260,655)	(\$28,980)	(\$154,303)	(\$1,289,634)
310D	AOFUDC-HRJ POST IN-SERV	\$20,346	\$178	\$1,249	\$20,524
320A	ABFUDC	\$0	\$0	\$0	\$0
320A-EFB	EFB - ABFUDC (TC)	(\$1,748,432)	(\$9,258)	(\$64,808)	(\$1,757,690)
320I	ABFUDC-HRJ POST IN-SERV	\$39,467	\$346	\$2,423	\$39,813
320J-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	(\$114,613)	(\$334)	(\$2,339)	(\$114,948)
320J-EFB	EFB - ABFUDC - HRJ (TC)	(\$5,881,580)	(\$3,242)	(\$22,694)	(\$5,884,822)
350A-EFB	EFB - TXS CAPD (TC)	(\$1,029,210)	(\$591)	(\$4,139)	(\$1,029,801)
360A-EFB	EFB - PENS CAPD (TC)	(\$138,815)	(\$52)	(\$367)	(\$138,867)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	(\$64,827)	(\$63)	(\$444)	(\$64,891)
380J	INT EXP CAPITALIZED FOR TAX	(\$0)	\$0	\$0	(\$0)
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)	\$1,803,912	\$14,888	\$104,215	\$1,818,800
390A	CIAC - BOOK RECEIPTS	(\$0)	\$0	\$0	(\$0)

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Rpt # Tax Accrual - 51040A

Balances By GL Account
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 Kentucky Power Corp Consol
 For the Month of: July

M Description	From Company	Beg Balance For July	Activity For July	YTD Ending July	End Balance For July
PowerTax Subledger DIT					
2833001 2833001 Acc Defd FIT-FAS 109 F/T					
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	(\$7,420,325)	(\$24,580)	(\$172,057)	(\$7,444,904)
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	(\$36,973)	(\$484)	(\$3,387)	(\$37,457)
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)
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)
615R	REG ASSET-DEFERRED RTO COSTS	\$0	\$0	\$0	\$0
625B	STATE MITIGATION PROGRAMS	\$0	\$0	\$0	\$0
632U	BK DEFL-DEMAND SIDE MNGMT EXP	\$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)
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
906P	ACCRD BOOK ARO EXPENSE - SFAS 143	(\$0)	\$0	\$0	(\$0)
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	\$0	\$0	\$909,804	\$0
910K	REMOVAL CST	(\$10,066,554)	(\$97,623)	(\$620,415)	(\$10,164,177)
914A	SFAS 109 - DEFD SIT LIABILITY	\$8,085,222	(\$50,338)	\$54,538	\$8,034,884
914B	REG ASSET-SFAS 109 DSIT LIAB	(\$23,100,634)	\$143,824	(\$155,823)	(\$22,956,811)
914K	REG ASSET-ACCURED SFAS 112	(\$0)	(\$0)	(\$0)	(\$0)
Total For 2833001 2833001 Acc Defd FIT-FAS 109 F/T:		(\$44,340,553)	\$70,555	\$759,504	(\$44,269,999)

Balances By GL Account
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 Kentucky Power Corp Consol
 For the Month of: July

M Description	From Company	Beg Balance For July	Activity For July	YTD Ending July	End Balance For July
PowerTax Subledger DIT					
2833002 2833002 Acc Defd SIT-FAS 109 F/T					
914A-DSIT DSIT ENTRY-FLOW-THROUGH		(\$42,901,178)	\$267,101	(\$289,386)	(\$42,634,077)
Total For 2833002 2833002 Acc Defd SIT-FAS 109 F/T:		(\$42,901,178)	\$267,101	(\$289,386)	(\$42,634,077)
Total For PowerTax Subledger DIT:		(\$365,651,643)	\$1,188,746	(\$7,113,506)	(\$364,462,896)

Balances By GL Account
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 Kentucky Power Corp Consol
 For the Month of: July

M Description	From Company	Beg Balance For July	Activity For July	YTD Ending July	End Balance For July
PowerTax Subledger REG					
1823301 1823301 SFAS 108 Flow-Thru DFIT					
007A	COMPOSITE SFAS 109 PROP A/C 282	\$43,191,971	\$0	\$0	\$43,191,971
230K	PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	\$0	\$0	\$0	\$0
280A	EXCESS TX VS S/L BK DEPR	(\$46,834,969)	(\$488,923)	(\$3,422,462)	(\$47,323,892)
280H	BK PLANT IN SERVICE - SFAS 143 - ARO	(\$0)	\$0	\$0	(\$0)
295A-EFB	EFB - GAINLOSS ON ACRS/MACRS PROPERTY	\$13,434,096	\$126,453	\$885,173	\$13,560,550
310A	AOFUDC	\$3,601,870	\$82,799	\$440,865	\$3,684,669
310D	AOFUDC-HRJ POST IN-SERV	(\$58,131)	(\$510)	(\$3,569)	(\$58,641)
320A	ABFUDC	(\$0)	\$0	\$0	(\$0)
320A-EFB	EFB - ABFUDC (TC)	\$4,995,519	\$26,452	\$185,167	\$5,021,971
320I	ABFUDC-HRJ POST IN-SERV	(\$112,764)	(\$989)	(\$6,924)	(\$113,753)
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	\$327,467	\$955	\$6,683	\$328,422
320J-EFB	EFB - ABFUDC - HRJ (TC)	\$16,804,513	\$9,263	\$64,840	\$16,813,776
350A-EFB	EFB - TXS CAPD (TC)	\$2,940,599	\$1,690	\$11,826	\$2,942,289
360A-EFB	EFB - PENS CAPD (TC)	\$396,613	\$150	\$1,048	\$396,763
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	\$185,221	\$181	\$1,268	\$185,402
380J	INT EXP CAPITALIZED FOR TAX	\$0	\$0	\$0	\$0
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)	(\$5,154,035)	(\$42,537)	(\$297,757)	(\$5,196,572)
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	\$21,200,927	\$70,227	\$491,591	\$21,271,155
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	\$105,637	\$1,382	\$9,676	\$107,020
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	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 INCENTY PLAN	\$0	\$0	\$0	\$0

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Balances By GL Account
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 Kentucky Power Corp Consol
 For the Month of: July

M Description	From Company	Beg Balance For July	Activity For July	YTD Ending July	End Balance For July
PowerTax Subledger REG					
1823301 1823301 SFAS 109 Flow-Thru DFIT					
613E	ACCURED BOOK VACATION PAY	(\$0)	\$0	(\$0)	(\$0)
613K	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	\$0	(\$0)	(\$0)	(\$0)
613Y	ACCURED BK SEVERANCE BENEFITS	\$0	\$0	\$0	\$0
615R	REG ASSET-DEFERRED RTO COSTS	\$0	\$0	(\$0)	\$0
625A	FEDERAL MITIGATION PROGRAMS	(\$0)	\$0	\$0	(\$0)
625B	STATE MITIGATION PROGRAMS	(\$0)	\$0	\$0	(\$0)
632U	BK DEFL-DEMAND SIDE MNGMT EXP	(\$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
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)
906P	ACCRD BOOK ARO EXPENSE - SFAS 143	\$0	\$0	\$0	\$0
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	\$0	\$0	(\$2,599,440)	\$0
910K	REMOVAL CST	\$28,761,583	\$278,923	\$1,772,615	\$29,040,506
913D	CHARITABLE CONTRIBUTION CARRYFRWD	(\$0)	\$0	\$0	(\$0)
914A	SFAS 109 - DEFD SIT LIABILITY	(\$23,100,634)	\$143,824	(\$155,823)	(\$22,956,811)
914B	REG ASSET-SFAS 109 DSIT LIAB	\$23,100,634	(\$143,824)	\$155,823	\$22,956,811
914K	REG ASSET-ACCURED SFAS 112	\$0	\$0	\$0	\$0
940X	IRS CAPITALIZATION ADJUSTMENT	(\$0)	\$0	(\$0)	(\$0)
Total For 1823301 1823301 SFAS 109 Flow-Thru DFIT:		\$83,786,117	\$65,517	(\$2,459,398)	\$83,851,634
1823302 1823302 SFAS 109 Flow-Thru DSIT					
914A-DSIT	DSIT ENTRY-FLOW-THROUGH	\$42,901,178	(\$267,101)	\$289,386	\$42,634,077
Total For 1823302 1823302 SFAS 109 Flow-Thru DSIT:		\$42,901,178	(\$267,101)	\$289,386	\$42,634,077
2543001 2543001 SFAS 109 Flow-Thru DFIT					
012A	SEC ALLOC-ITC-10%	(\$72,209)	\$5,035	\$35,248	(\$67,173)
012S	SEC ALLOC-ITC - HRJ-10%	(\$57,428)	\$5,285	\$36,998	(\$52,143)
Total For 2543001 2543001 SFAS 109 Flow-Thru DFIT:		(\$129,637)	\$10,321	\$72,246	(\$119,316)
2544001 2544001 SFAS 109 Excess DFIT					
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE	(\$7,405)	\$0	\$0	(\$7,405)
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Balances By GL Account
 Account Balance Report - B/S
 2013 Actuals w/ State Tax Data
 Kentucky Power Corp Consol
 For the Month of: July

MI Description	From Company	Beg Balance For July	Activity For July	YTD Ending July	End Balance For July
PowerTax Subledger REG					
2544001 2544001 SFAS 109 Excess DFIT					
003I-XS		(\$31,354)	\$0	\$0	(\$31,354)
210A-XS		(\$44,078)	\$308	\$2,154	(\$43,771)
220A-XS		\$9,045	\$0	\$0	\$9,045
230A-XS		(\$114,178)	\$728	\$5,094	(\$113,451)
232A-XS		(\$767,792)	\$2,214	\$15,497	(\$765,578)
Total For 2544001 2544001 SFAS 109 Excess DFIT:		(\$955,763)	\$3,249	\$22,745	(\$952,514)
Total For PowerTax Subledger REG:					
		\$125,601,895	(\$188,014)	(\$2,075,021)	\$125,413,881
Total For Kentucky Power Corp Consol:					
		(\$240,049,747)	\$1,000,732	(\$9,188,527)	(\$239,049,015)