

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

M Description	From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
Power Tax Subledger DIT					
1901001 1901001 Accum Deferred FIT-Other					
011C TAX CREDIT C/F - DEF TAX ASSET- MJJE		\$217,928	\$0	\$70,939	\$217,928
380J INT EXP CAPITALIZED FOR TAX		\$10,240,121	\$22,135	\$623,301	\$10,262,256
380J-EFB EFB - INT EXP CAPD FOR TAX (TC)		(\$3,488,367)	(\$20,695)	(\$324,832)	(\$3,509,062)
390A CIAC - BOOK RECEIPTS		\$1,957,228	(\$10,638)	(\$235,135)	\$1,946,590
390F CUST ADV INC FOR TAX		\$6,693	\$6,693	\$4,829	(\$29,838)
410A DEFD FUEL EXP-CUR DEFL SET UP		\$683,636	\$390,215	(\$776,596)	\$1,223,850
410B DEFD FUEL ADJ-ACCRD UTIL REVS		\$397,825	\$59,423	\$157,396	\$457,248
410E DEFD FUEL ADJ-REG		\$4,025,016	(\$1,157,480)	(\$1,942,473)	\$2,867,536
520A PROVS POSS REV REFDS-A/L		\$287,254	\$0	(\$847,238)	\$287,254
578F MARK & SPREAD-DEFL-190-A/L		(\$542,624)	(\$44,102)	(\$263,335)	(\$586,726)
602A PROV WORKER'S COMP		\$633,577	(\$139,794)	\$34,730	\$493,783
605B ACCRUED BK PENSION EXPENSE		(\$6,887,773)	\$87,830	\$1,067,126	(\$6,799,943)
605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		\$47,180	\$114	\$1,363	\$47,293
605F ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		(\$45,983)	(\$1,307)	(\$1,513)	(\$47,290)
605I ACCRD BK SUP. SAVINGS PLAN EXP		\$85,082	\$11,009	(\$24,480)	\$86,090
605J EMPLOYER SAVINGS PLAN MATCH		(\$0)	\$0	\$0	(\$0)
605O ACCRUED PSI PLAN EXP		\$170,983	\$28,497	(\$20,142)	\$199,480
610A BK PROV UNCOLL ACCTS - ST		\$27,147	\$0	(\$22,392)	\$27,147
610U PROV-TRADING CREDIT RISK - A/L		\$48,135	(\$9,642)	(\$83,275)	\$38,493
610V PROV-FAS 167 - A/L		(\$6,045)	\$694	\$8,811	(\$5,351)
611B PREL SURVEY&INVEST RESERVE-BIG SANDY FGD		\$11,191,061	\$0	\$11,191,061	\$11,191,061
611G DEFD COMPENSATION-BOOK EXPENSE		\$0	\$0	\$0	\$0
612G ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN		\$88,514	\$58,929	\$147,443	\$147,443
612Y ACCRD COMPANYWIDE INCENTV PLAN		\$700,355	\$171,885	(\$91,496)	\$872,240
613E ACCRUED BOOK VACATION PAY		\$787,152	(\$28,807)	(\$6,581)	\$758,346
613K (ICDP)INCENTIVE COMP DEFERRAL PLAN		\$49,074	\$112	(\$24,709)	\$49,185
613Y ACCRUED BK SEVERANCE BENEFITS		\$499	(\$499)	(\$174,076)	(\$0)
614I ECONOMIC DEVEL FUND - CURRENT		\$163,100	\$0	\$163,100	\$163,100
614J ECONOMIC DEVEL FUND - NON-CURRENT		\$652,400	\$0	\$652,400	\$652,400
615A ACCRUED INTEREST EXP -STATE		(\$5,193)	\$0	\$0	(\$5,193)
615A ACCRUED INTEREST EXP -STATE - MJJE		(\$2,109)	\$0	\$0	(\$2,109)
615B ACCRUED INTEREST-LONG-TERM - FIN 48		(\$235,096)	(\$62,643)	\$37,763	(\$297,739)
615B-MJJE ACCRD INTRST-TAX RES-L/T-FIN 48-MJJE		\$309,396	\$0	\$0	\$309,396

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PowerTax Subledger DIT					
1901001 1901001 Accum Deferred FIT-Other					
615C	ACCRUED INTEREST-SHORT-TERM - FIN 48	\$19,265	\$62,643	\$1,170	\$81,908
615C-MJE	ACCRD INTRST-TAX RES-SIT-FIN 48-MJE	(\$71,379)	\$0	\$0	(\$71,379)
615E	ACCRUED STATE INCOME TAX EXP	(\$1,005,587)	\$0	(\$1,010,410)	(\$1,005,587)
615Q	ACCRUED RTO CARRYING CHARGES	\$0	\$0	\$0	\$0
625A	FEDERAL MITIGATION PROGRAMS	\$396,107	\$0	\$0	\$396,107
625B	STATE MITIGATION PROGRAMS	\$118,518	(\$52,117)	(\$93,650)	\$66,401
630F	DEFD BK CONTRACT REVENUE	\$36,506	(\$395)	(\$4,745)	\$36,111
630J	DEFD STORM DAMAGE	(\$6,854,821)	\$137,038	\$1,644,455	(\$6,717,783)
641I	ADVANCE RENTAL INC (CUR MO)	\$49,809	(\$18,020)	\$4,161	\$31,790
652G	REG LIAB-UNREAL MTM GAIN-DEFL	\$1,120,340	\$20,105	(\$360,200)	\$1,140,445
668Q	REG ASSET-CCS FEED STUDY RESERVE	\$611,001	\$0	\$611,001	\$611,001
711N	CAPITALIZED SOFTWARE COSTS-TAX	(\$32,434)	\$739	\$809	(\$31,695)
906A	ACCRD SFAS 106 PST RETIRE EXP	(\$267,888)	(\$32,222)	(\$2,073,929)	(\$300,110)
906D	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	\$1,853,853	\$0	\$428,244	\$1,853,853
906F	ACCRD OPEB COSTS - SFAS 158	\$1,673,578	(\$4,460,135)	(\$4,371,707)	(\$2,786,557)
906K	ACCRD SFAS 112 PST EMPLOY BEN	\$1,571,842	\$13,576	(\$244,981)	\$1,585,418
906P	ACCRD BOOK ARO EXPENSE - SFAS 143	\$1,435,004	\$1,599	\$70,812	\$1,436,603
910M	GROSS RECEIPTS- TAX EXPENSE	\$24,975	\$0	\$24,975	\$24,975
911F-FIN48	FIN 48 DSIT	(\$30,309)	\$0	\$30,461	(\$30,309)
911S	ACCRUED SALES & USE TAX RESERVE	\$158,515	\$0	\$158,515	\$158,515
911V	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(\$419,365)	\$3,538	(\$28,819)	(\$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	\$31,767	(\$3,538)	(\$3,538)	\$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	\$157,391	\$0	(\$65,106)	\$157,391
960E	AMT CREDIT - DEFERRED	\$14,108	\$0	\$974	\$14,108
Total For 1901001 1901001 Accum Deferred FIT-Other:		\$22,725,157	(\$4,965,262)	\$4,040,481	\$17,759,894
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)	\$109,808	\$0	(\$3)	\$109,808

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PowerTax Subledger DIT					
1902001 1902001 Accum Deferred FIT-0th I&D					
913D CHARITABLE CONTRIBUTION CARRYFRWD		\$460,403	\$66,611	\$79,135	\$527,014
Total For 1902001 1902001 Accum Deferred FIT-0th I&D:		\$765,588	\$66,611	\$79,132	\$832,199
1903001 1903001 Acc DFIT-FAS 109 Flow-Thru					
012A SEC ALLOC-ITC-10%		\$47,032	(\$5,037)	(\$60,427)	\$41,994
012S SEC ALLOC-ITC - HRJ-10%		\$31,001	(\$5,285)	(\$63,425)	\$25,716
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)
602A PROV WORKER'S COMP		\$0	\$0	(\$0)	\$0
605B ACCRUED BK PENSION EXPENSE		(\$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)
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)
625A FEDERAL MITIGATION PROGRAMS		\$0	\$0	\$0	\$0
625B STATE MITIGATION PROGRAMS		\$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	\$1,683,492	(\$6,144)
913D CHARITABLE CONTRIBUTION CARRYFRWD		(\$0)	\$0	\$0	\$0
914A SFAS 109 - DEFD SIT LIABILITY		\$15,248,430	\$154,809	\$682,596	\$15,403,238
940X IRS CAPITALIZATION ADJUSTMENT		\$0	\$0	\$0	\$0
Total For 1903001 1903001 Acc DFIT-FAS 109 Flow-Thru:		\$15,320,318	\$144,486	\$2,142,236	\$15,464,804

1904001 1904001 Acc DFIT-FAS 106 Excess					
003H-XS EXCESS DIT - EXCESS FIT % RATE CHANGE		\$2,592	\$0	\$0	\$2,592
Rpt # Tax Accrual - 51040A				02/20/2015	10:57:49

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PowerTax Subledger DIT					
19040001 19040001 Acc DFIT-FAS 108 Excess					
003I-XS		\$10,974	\$0	\$0	\$10,974
210A-XS		\$14,642	(\$108)	(\$1,539)	\$14,534
220A-XS		(\$3,166)	\$0	\$0	(\$3,166)
230A-XS		\$36,101	(\$93)	(\$5,483)	\$36,008
232A-XS		\$265,270	(\$775)	(\$8,881)	\$264,495
Total For 19040001 19040001 Acc DFIT-FAS 108 Excess:		\$326,413	(\$976)	(\$15,903)	\$325,437
25500001 25500001 Accum Deferred ITC-Federal					
012A		(\$87,344)	\$9,355	\$112,222	(\$77,989)
012S		(\$57,573)	\$9,815	\$117,790	(\$47,758)
Total For 25500001 25500001 Accum Deferred ITC-Federal:		(\$144,917)	\$19,170	\$230,012	(\$125,747)
28110001 28110001 Acc DFIT-Accel Amort Prop					
533A		(\$25,190,958)	\$131,250	\$1,584,930	(\$25,059,708)
Total For 28110001 28110001 Acc DFIT-Accel Amort Prop:		(\$25,190,958)	\$131,250	\$1,584,930	(\$25,059,708)
28210001 28210001 Accum Defrd FIT-Julil Prop					
003H		\$1,146	\$0	\$0	\$1,146
003H-XS		(\$4,813)	\$0	\$0	(\$4,813)
003I-XS		(\$20,380)	\$0	\$0	(\$20,380)
210A		(\$95,009)	\$700	\$10,008	(\$94,309)
210A-XS		(\$27,192)	\$200	\$2,859	(\$26,992)
220A		(\$1)	\$0	\$0	(\$1)
220A-XS		\$5,879	\$0	\$0	\$5,879
230A		(\$149,406,617)	(\$1,039,150)	(\$14,296,130)	(\$150,445,767)
230A-XS		(\$67,045)	\$173	\$10,182	(\$66,872)
230E		(\$536,703)	\$0	\$0	(\$536,703)
230I		(\$4,733)	\$180	\$547	(\$4,553)
230J		(\$42,933)	\$2	\$6,038	(\$42,931)
230K		(\$51,247)	\$887	\$16,311	(\$50,360)
230X		(\$1,130,873)	\$0	(\$615,708)	(\$1,130,873)
232A		(\$5,893,573)	\$17,150	\$196,479	(\$5,876,423)
232A-XS		(\$492,644)	\$1,439	\$16,494	(\$491,205)
280H		(\$1,450,479)	(\$15,492)	(\$183,595)	(\$1,465,972)
295A		(\$32,987,214)	\$0	(\$3,397,168)	(\$32,987,214)
				02/20/2015	10:57:49

Rpt # Tax Accrual - 51040A

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PowerTax Subledger DIT					
2821001 2821001 Accum Defd FIT-Util Prop					
295A-EFB EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY		\$9,143,136	\$252,056	\$1,156,197	\$9,395,192
295C GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP		\$2,357,710	\$0	(\$216,067)	\$2,357,710
320A ABFUJDC		(\$7,211,665)	(\$13,165)	(\$332,756)	(\$7,224,830)
320A-EFB EFB - ABFUJDC (TC)		\$3,333,058	\$13,945	\$203,080	\$3,347,003
320 ABFUJDC-HRJ POST IN-SERV		(\$357,446)	\$0	\$0	(\$357,446)
320H-EFB EFB - ABFUJDC - HRJ POST IN SERV (TC)		\$215,956	\$621	\$7,447	\$216,577
320J ABFUJDC-HRJ		(\$10,959,058)	\$0	\$0	(\$10,959,058)
320J-EFB EFB - ABFUJDC - HRJ (TC)		\$10,953,038	\$6,020	\$72,249	\$10,959,058
350A TXS CAPD		(\$1,927,250)	\$0	\$0	(\$1,927,250)
350A-EFB EFB - TXS CAPD (TC)		\$1,916,880	\$1,098	\$13,178	\$1,917,978
360A PENS CAPD		(\$258,424)	\$0	\$0	(\$258,424)
360A-EFB EFB - PENS CAPD (TC)		\$258,285	\$97	\$1,168	\$258,382
360J SEC 481 PENS/OPEB ADJUSTMENT		(\$1,060)	\$1,077	\$1,366	\$17
370A SAV PLAN CAPD		(\$122,531)	\$0	\$0	(\$122,531)
370A-EFB EFB - SAVINGS PLAN CAPD (TC)		\$120,982	\$119	\$1,414	\$121,101
532A PERCENT REPAIR ALLOWANCE		(\$20,380,374)	\$0	\$0	(\$20,380,374)
532A-EFB EFB - PERCENT REPAIR ALLOW		\$14,008,842	\$45,640	\$547,765	\$14,054,482
532C BOOK/TAX UNIT OF PROPERTY ADJ		(\$6,306,811)	\$664,653	(\$1,503,998)	(\$5,642,158)
532D BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ		(\$17,736,802)	\$58,450	\$1,419,679	(\$17,678,352)
534A CAPITALIZED RELOCATION COSTS		(\$388,393)	\$0	(\$64,791)	(\$388,393)
534A-EFB EFB - CAPITALIZED RELOCATION COSTS		\$73,157	\$4,144	\$14,028	\$77,301
711R CAPITALIZED LEASES - A/C 1011 ASSETS		(\$164,485)	\$0	\$0	(\$164,485)
Total For 2821001 2821001 Accum Defd FIT-Util Prop:		(\$215,637,685)	\$845	(\$16,913,723)	(\$215,636,840)
2823001 2823001 Acc Defd FIT-FAS 109 FIT					
007A COMPOSITE SFAS 109 PROP AC 282		(\$29,712,242)	\$0	(\$1,637,461)	(\$29,712,242)
230K PJMI INTEGRATION-SEC 481(a)-INTANG-DFD LABOR		\$0	(\$0)	(\$0)	(\$0)
280A EXCESS TX VS S/L BK DEPR		\$32,651,209	\$586,600	\$4,701,879	\$33,237,809
280H BK PLANT IN SERVICE - SFAS 143 - ARO		\$0	\$0	\$0	\$0
295A-EFB EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY		(\$9,143,136)	(\$252,056)	(\$1,156,197)	(\$9,395,192)
310A AOFUJDC		(\$2,570,167)	(\$16,616)	(\$478,310)	(\$2,586,783)
310D AOFUJDC-HRJ POST IN-SERV		\$39,443	\$331	\$3,977	\$39,774
320A ABFUJDC		\$0	(\$0)	(\$0)	\$0

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2823001 2823001 Acc Def FIT-FAS 109 F/T					
320A-EFB		(\$3,333,058)	(\$13,945)	(\$203,080)	(\$3,347,003)
320I		\$76,511	\$643	\$7,715	\$77,154
320I-EFB		(\$215,956)	(\$621)	(\$7,447)	(\$216,577)
320J-EFB		(\$10,953,038)	(\$6,020)	(\$72,249)	(\$10,959,058)
350A-EFB		(\$1,916,880)	(\$1,098)	(\$13,178)	(\$1,917,978)
360A-EFB		(\$258,285)	(\$97)	(\$1,168)	(\$258,382)
360J		\$0	(\$0)	(\$0)	(\$0)
370A-EFB		(\$120,982)	(\$119)	(\$1,414)	(\$121,101)
380J		\$0	(\$0)	\$0	(\$0)
380J-EFB		\$3,488,367	\$20,695	\$324,832	\$3,509,062
390A		(\$0)	\$0	\$0	(\$0)
532A-EFB		(\$14,008,842)	(\$45,640)	(\$547,765)	(\$14,054,482)
534A-EFB		(\$73,157)	(\$4,144)	(\$14,028)	(\$77,301)
562E		\$0	\$0	\$0	\$0
910K		(\$20,140,252)	(\$141,050)	(\$2,557,172)	(\$20,281,302)
Total For 2823001 2823001 Acc Def FIT-FAS 109 F/T:		(\$56,190,464)	\$126,863	(\$1,651,066)	(\$56,063,601)
2824001 2824001 Acc Def FIT-FAS 109 Excess					
003H-XS		\$4,813	\$0	\$0	\$4,813
003I-XS		\$20,380	\$0	\$0	\$20,380
210A-XS		\$27,192	(\$200)	(\$2,859)	\$26,992
220A-XS		(\$5,879)	\$0	\$0	(\$5,879)
230A-XS		\$67,045	(\$173)	(\$10,182)	\$66,872
232A-XS		\$492,644	(\$1,439)	(\$16,494)	\$491,205
Total For 2824001 2824001 Acc Def FIT-FAS 109 Excess:		\$606,195	(\$1,812)	(\$29,535)	\$604,383
2831001 2831001 Accum Deferred FIT-Other					
411A		(\$1,734,936)	\$143,486	\$286,189	(\$1,591,450)
411B		(\$299,853)	\$0	\$498,295	(\$299,853)
411C		(\$1,659,607)	\$0	\$0	(\$1,659,607)
575E		(\$2,297,552)	\$113,310	\$1,327,389	(\$2,184,242)
576E		\$118,658	\$8,826	\$115,002	\$127,484
605C		\$15,493,197	(\$4,110,197)	(\$5,294,497)	\$11,383,000
615R		(\$229,492)	\$6,192	\$65,822	(\$223,301)

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2831001 2831001 Accum Deferred FIT-Other					
632U	BK DEFL-DEMAND SIDE MNGMT EXP	(\$287,828)	(\$31,987)	\$236,448	(\$319,815)
639A	BOOK > TAX BASIS - EMA-A/C 283	(\$2,858,601)	(\$2,789,378)	(\$1,831,319)	(\$5,647,978)
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	(\$15,493,197)	\$4,110,197	\$5,294,497	(\$11,383,000)
661S	REG ASSET-SFAS 158 - SERP	\$45,983	\$1,307	\$1,513	\$47,290
661T	REG ASSET-SFAS 158 - OPEB	(\$1,673,578)	\$4,460,135	\$4,371,707	\$2,786,557
664V	REG ASSET-NET CCS FEED STUDY COSTS	(\$305,500)	\$0	\$0	(\$305,500)
711O	BOOK LEASES CAPITALIZED FOR TAX	(\$377,221)	(\$66,115)	(\$106,798)	(\$443,336)
712K	CAPITALIZED SOFTWARE COST-BOOK	(\$1,951,480)	(\$3,610)	(\$144,029)	(\$1,955,090)
900A	LOSS ON REACQUIRED DEBT	(\$223,763)	\$981	\$11,777	(\$222,782)
906Z	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	(\$840,305)	\$6,318	(\$833,987)	(\$833,987)
913Y	BK DEFL - MERGER COSTS	\$0	\$0	\$0	\$0
914K	REG ASSET-ACCRUED SFAS 112	(\$1,571,843)	(\$13,576)	\$244,981	(\$1,585,419)
Total For 2831001 2831001 Accum Deferred FIT-Other:		(\$16,126,501)	\$1,835,890	\$4,242,991	(\$14,290,611)
2832001 2832001 Accum Defrd FIT-Other I&D					
639O	BOOK > TAX BASIS EMA - 283 (B/L)	(\$113,542)	\$0	\$0	(\$113,542)
660Z	REG ASSET-DEFERRED EQUITY CARRYING CHGS	\$30,533	(\$654)	(\$7,811)	\$29,879
Total For 2832001 2832001 Accum Defrd FIT-Other I&D:		(\$83,009)	(\$654)	(\$7,811)	(\$83,663)
2833001 2833001 Acc Defrd FIT-FAS 109 F/T					
007A	COMPOSITE SFAS 109 PROP A/C 282	(\$15,998,900)	\$0	(\$881,710)	(\$15,998,900)
280A	EXCESS TX VS S/L BK DEPR	\$17,581,420	\$315,862	\$2,531,781	\$17,897,282
280H	BK PLANT IN SERVICE - SFAS 143 - ARO	\$0	(\$0)	(\$0)	\$0
295A-EFB	EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY	(\$4,923,227)	(\$135,722)	(\$622,568)	(\$5,058,949)
310A	AOFUDC	(\$1,383,936)	(\$8,947)	(\$257,552)	(\$1,392,883)
310D	AOFUDC-HRJ POST IN-SERV	\$21,238	\$178	\$2,142	\$21,417
320A	ABFUDC	\$0	\$0	\$0	\$0
320A-EFB	EFB - ABFUDC (TC)	(\$1,794,723)	(\$7,509)	(\$109,351)	(\$1,802,232)
320I	ABFUDC-HRJ POST IN-SERV	\$41,198	\$346	\$4,154	\$41,544
320J-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	(\$116,284)	(\$334)	(\$4,010)	(\$116,619)
320J-EFB	EFB - ABFUDC - HRJ (TC)	(\$5,897,789)	(\$3,242)	(\$38,903)	(\$5,901,031)
350A-EFB	EFB - TXS CAPD (TC)	(\$1,032,166)	(\$591)	(\$7,096)	(\$1,032,757)

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 Kentucky Power Corp Consol
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M Description	From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
PowerTax Subledger DIT					
2833001 2833001 Acc Defd FIT-FAS 109 F/T					
360A-EFB EFB - PENS CAPD (TC)		(\$139,077)	(\$52)	(\$629)	(\$139,129)
370A-EFB EFB - SAVINGS PLAN CAPD (TC)		(\$65,144)	(\$64)	(\$762)	(\$65,208)
380J INT EXP CAPITALIZED FOR TAX		(\$0)	\$0	\$0	(\$0)
380J-EFB EFB - INT EXP CAPD FOR TAX (TC)		\$1,878,352	\$11,143	\$174,910	\$1,889,495
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		(\$7,543,222)	(\$24,575)	(\$294,951)	(\$7,567,798)
534A-EFB EFB - CAPITALIZED RELOCATION COSTS		(\$39,392)	(\$2,231)	(\$7,553)	(\$41,623)
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
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)
613Y ACCRUED 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
641I ADVANCE RENTAL INC (CUR MO)		(\$0)	\$0	\$0	(\$0)
652G REG LIAB-UNREAL MTM GAIN-DEFL		\$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	\$0	(\$0)
910K REMOVAL CST		(\$3,308)	\$0	\$906,496	(\$3,308)
913D CHARITABLE CONTRIBUTION CARRYFRWD		(\$10,844,751)	(\$75,950)	(\$1,376,939)	(\$10,920,701)
914A SFAS 109 - DEFD SIT LIABILITY		\$0	(\$0)	(\$0)	(\$0)
914B REG ASSET-SFAS 109 DSIT LIAB		\$8,210,693	\$83,358	\$313,706	\$8,294,051
		(\$23,459,123)	(\$238,167)	(\$896,302)	(\$23,697,290)

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M Description	From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
PowerTax Subledger DIT					
2833001 2833001 Acc Defd FIT-FAS 109 F/T					
914K REG ASSET-ACCRUED SFAS 112		(\$0)	\$0	\$0	(\$0)
Total For 2833001 2833001 Acc Defd FIT-FAS 109 F/T:		(\$45,508,142)	(\$86,497)	(\$565,136)	(\$45,594,640)
2833002 2833002 Acc Defd SIT-FAS 109 F/T					
914A-DSIT DSIT ENTRY-FLOW-THROUGH		(\$43,566,942)	(\$442,310)	(\$1,664,561)	(\$44,009,252)
Total For 2833002 2833002 Acc Defd SIT-FAS 109 F/T:		(\$43,566,942)	(\$442,310)	(\$1,664,561)	(\$44,009,252)
Total For PowerTax Subledger DIT:		(\$362,704,949)	(\$3,172,396)	(\$8,527,954)	(\$365,877,345)

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M Description	From Company	Req Balance For December	Activity For December	YTD Ending December	End Balance For December
PowerTax Subledger REG					
1823301 1823301 SFAS 109 Flow-Thru DFIT					
007A	COMPOSITE SFAS 109 PROP A/C 282	\$45,711,142	\$0	\$2,519,171	\$45,711,142
230K	PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	\$0	\$0	\$0	\$0
280A	EXCESS TX VS S/L BK DEPR	(\$50,232,629)	(\$902,462)	(\$7,233,661)	(\$51,135,091)
280H	BK PLANT IN SERVICE - SFAS 143 - ARO	(\$0)	\$0	\$0	(\$0)
295A-EFB	EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY	\$14,066,363	\$387,778	\$1,778,765	\$14,454,141
310A	AOFUDC	\$3,954,103	\$25,563	\$735,862	\$3,979,666
310D	AOFUDC-HRJ POST IN-SERV	(\$60,681)	(\$510)	(\$6,119)	(\$61,191)
320A	ABFUDC	(\$0)	\$0	\$0	(\$0)
320A-EFB	EFB - ABFUDC (TC)	\$5,127,781	\$21,454	\$312,431	\$5,149,235
320I	ABFUDC-HRJ POST IN-SERV	(\$117,709)	(\$989)	(\$11,870)	(\$118,698)
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	\$332,241	\$955	\$11,458	\$333,196
320J-EFB	EFB - ABFUDC - HRJ (TC)	\$16,850,827	\$9,262	\$111,153	\$16,860,089
350A-EFB	EFB - TXS CAPD (TC)	\$2,949,046	\$1,689	\$20,274	\$2,950,736
360A-EFB	EFB - PENS CAPD (TC)	\$397,362	\$149	\$1,796	\$397,511
360J	SEC 481 PENS/OPEB ADJUSTMENT	\$0	\$0	\$0	\$0
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	\$186,126	\$183	\$2,176	\$186,309
380J	INT EXP CAPITALIZED FOR TAX	\$0	\$0	\$0	\$0
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)	(\$5,366,719)	(\$31,838)	(\$499,742)	(\$5,398,557)
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	\$21,552,064	\$70,215	\$842,716	\$21,622,279
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	\$112,549	\$6,375	\$21,581	\$118,924
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)
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

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M Description	From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
PowerTax Subledger REG					
1823301 1823301 SFAS 109 Flow-Thru DFIT					
613E		\$0	\$0	\$0	\$0
613Y		\$0	\$0	\$0	\$0
615R		\$0	(\$0)	(\$0)	\$0
625A		(\$0)	\$0	\$0	(\$0)
625B		(\$0)	\$0	\$0	(\$0)
641I		\$0	\$0	\$0	\$0
652G		(\$0)	\$0	\$0	(\$0)
712K		\$0	\$0	\$0	\$0
900A		\$0	\$0	\$0	\$0
906A		\$0	\$0	\$0	\$0
906K		(\$0)	\$0	\$0	(\$0)
906P		\$0	\$0	\$0	\$0
907A		\$9,453	\$0	(\$2,589,988)	\$9,453
910K		\$30,985,002	\$217,000	\$3,934,111	\$31,202,002
913D		\$0	(\$0)	\$0	\$0
914A		(\$23,459,123)	(\$238,167)	(\$896,302)	(\$23,697,290)
914B		\$23,459,123	\$238,167	\$896,302	\$23,697,290
914K		\$0	(\$0)	\$0	\$0
940X		(\$0)	\$0	(\$0)	(\$0)
Total For 1823301 1823301 SFAS 109 Flow-Thru DFIT:		\$86,456,321	(\$195,174)	(\$49,886)	\$86,261,146
1823302 1823302 SFAS 109 Flow-Thru DSIT					
914A-DSIT		\$43,566,942	\$442,310	\$1,664,561	\$44,009,252
Total For 1823302 1823302 SFAS 109 Flow-Thru DSIT:		\$43,566,942	\$442,310	\$1,664,561	\$44,009,252
2543001 2543001 SFAS 109 Flow-Thru DFIT					
012A		(\$47,032)	\$5,037	\$60,427	(\$41,994)
012S		(\$31,001)	\$5,285	\$63,425	(\$25,716)
Total For 2543001 2543001 SFAS 109 Flow-Thru DFIT:		(\$78,032)	\$10,322	\$123,852	(\$67,710)
2544001 2544001 SFAS 109 Excess DFIT					
003H-XS		(\$7,405)	\$0	\$0	(\$7,405)
003I-XS		(\$31,354)	\$0	\$0	(\$31,354)
210A-XS		(\$41,834)	\$308	\$4,398	(\$41,526)
220A-XS		\$9,045	\$0	\$0	\$9,045
Rpt # Tax Accrual - 51040A				02/20/2015	10:57:49

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M Description	From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
PowerTax Subledger REG					
2544001 SFAS 109 Excess DFIT					
230A-XS	EXCESS DIT - ACRS NORM REVERSAL	(\$103,146)	\$266	\$15,665	(\$102,880)
232A-XS	EXCESS DIT - ACRS NORM HRJ REV	(\$757,914)	\$2,214	\$25,375	(\$755,700)
Total For 2544001 SFAS 109 Excess DFIT:		(\$932,608)	\$2,788	\$45,438	(\$929,820)
Total For PowerTax Subledger REG:					
		\$129,012,623	\$260,246	\$1,783,966	\$129,272,868
Total For Kentucky Power Corp Consol:					
		(\$233,692,326)	(\$2,912,150)	(\$6,743,988)	(\$236,604,476)

10:57:49

02/20/2015

Rpt # Tax Accrual - 51040A