End of Report

GATE AMERICAN Report 10: GLC7501 ELECTRIC	AEP Financials JOURNAL ENTRY DETAIL REPORT	Page No. Run Date Run Time	1 1/6/2014 4:43:27PM
Unit: RB181 Journal ID: SEP_PEN158 Date: 12/31/2013 Journal status V Description: To Transfer Pension FAS158 for Mitchell	Ledger Group: ACTUALS NAME/DATE Rate Type: Raversal: Reversal Date: Revers	USD CRRNT 12/31/2013 1.00 NONREC	

Bales Aground	7.00	-28,806,804.00 USD		19,402,589,00 USD		9,404,215,00 USD		7.00		28, 806, 804, 00 USD		uppler	menta Recei	I Set	of Da ebrua It	2014-0 ita Req ary 27, em No attachm Page	uests 2015 CS3 ent
Amount Sup-Cer	lits: 28,806,804.00	USD -28,8		USD 19,4		nso asu		dits: 28,806,804.00		USD 28,1		USD -19,		ie- asn			
Foreign Amoun	Total Base Credits:	-28,806,804.00		19,402,589.00		9,404,215.00		Total Base Credits:		28,806,804,00		-19,402,589.00		-9,404,215.00			
Radis Gost Comp.	28,806,804.00	1.00000000		1.00000000		1.00000000		00 700 200 00	40,000,000	1.00000000		1,00000000		1.00000000			
spect for Staff Pales Type Spect February Pales Type	Total Base Debits:	CRRNT	Open Item Key,	CRRNT	Open Item Kay.	CRRNT	Open Item Key:	4	Total Base Debits:	CRRNT	Open Item Key.	CRRNT	Open item Key	CRRNT	Open Item Key:		
used Product Affiliam Pr	Total Lines:	22	Reference:		Reference:		Reference		Total Lines: 3	0	Reference:		Reference:		Reference		
Account Department States Lufe		1650014 10894	FAS 158 Qual Contra Asset	1823165 10894	REG ASSET FAS 158 QUAL PLAN	1290000 10894	Pension Net Funded Position		#	1650014 10894	r: FAS 158 Qual Contra Asset	1823165 10894	TEG ASSET FAS 158 QUAL PLAN	1290000 10894	n: Pension Net Funded Position		
Line # Unit		4 RB117	Description:	5 RB117	Description:	6 RB117	Description		RB181	1 RB181	Description:	2 RB181	Description	3 RB181	Description		

As recorded in the General Ledger (Pension)

701 (181) Kentucky Power Co. - Mitchell Actives 702 (181) Kentucky Power Co. - Mitchell Inactives

	1650010	1650014	2190006	1823165	1900009	2283016	Attachment 1
							Page 2 of 3
١	15,361,624	(15,361,624.00)	-	9,573,284.00	-	-	5,788,340.00
ł	13,445,180	(13,445,180.00)	-	9,829,305.00		-	3,615,875.00
	28,806,804	(28,806,804)		19,402,589			9,404,215

As recorded in the General Ledger (OPEB)

701 (181) Kentucky Power Co. - Mitchell Actives 702 (181) Kentucky Power Co. - Mitchell Inactives

2190007	1823166	1900009	1290000
0	(1,288,397)	0	1,288,397
0	(2,050,278)	0	2,050,278
0	(3,338,674)	0	3,338,674

Original Journal E	intry for Pension:		
BU	RB181		
Journal ID	SEP_PEN158		
Journal Date	12/31/2013		
BU	Account	Amount	Line Descr
RB181	1650014	28,806,804.00	Transfer Pension FAS158
RB181	1823165	(19,402,589.00)	Transfer Pension FAS158
RB181	1290000	(9,404,215.00)	Transfer Pension FAS158
RB117	1650014	(28,806,804.00)	Transfer Pension FAS158
R8117	1823165	19,402,589.00	Transfer Pension FAS158
RB117	1290000	9,404,215.00	Transfer Pension FAS158
Original Journal E	Entry for OPEB:		
BU	RB181		
January at JD	CED DOWNER		

Original Journal E	intry for OPEB:	
BU	RB181	
Journal ID	SEP_PRW158	
Journal Date	12/31/2013	
BU	Account	Amount Line Descr
RB181	1823166	3,338,674.29 Transfer OPEB FAS158
RB181	1290000	(3,338,674.29) Transfer OPEB FAS158
RB117	1823166	(3,338,674.29) Transfer OPEB FAS158
RB117	1290000	3,338,674.29 Transfer OPEB FAS158

Reclassification to 50% AOCI:

ΒŲ

Journal ID	SEP_158	
Journal Date	12/31/2013	
BU	Account	Amount
RB117	1823165	(9,701,294.50) pension
RB117	1823166	1,669,337.14 OPEB
RB117	2190006	6,305,841.43 Pension
RB117	2190007	(1,085,069.14) OPEB
RB117	1900009	/3,395,453.07 pension
RB117	1900009	(584,268.00) OPEB
		1,811,185.07

RB117

FLECT	AMERICAN Report ID: GLC7501 FLECTRIC POWER			JOURNAL	AEP Financiais ENTRY DETAI	AEF Inanciais JOURNAL ENTRY DETAIL REPORT					Run Date	1/14/2014 11:41:11AM	2014 1AM
Unit: Journal ID: Date: Journal status Description:	RB117 SEP_158 12/31/2013 V To reclassify Mitchell benefits to 50% AOCI	5		Ledger Group: Source: Reversal: Reversal Date:	大王	TUA	NAMI ED (CST)	NAME/DATE PREPARED 487 1/14/19 REVIEWED 4 1/5 POSTED 4 C.> 1-14-1	Foreign Currency: Rate Type: Effective Date: Exchange Rate: // Trans Ref Num:		USD CRRNT 1231/2013 1.00 NONREC		
Line:# Unit	Account Department Risteluturadict	Product	Affiliate	Project Bu	Stat	Statistics Amt Rate Type Work Order	te Type	Rate Cost Comp	Foreign An ABM Activity	Foreign Amount M. Activity	Sub-Cart	Base Amount	Time Time
RB117		Total Lines:		va.		Total Base Debits:	•	10,786,363.64	Total Base Credits:	rediks:	10,786,363.64		
1 RB117	1823165 99900					ż	CRRNT	1,00000000	-9,701,294.50	OSU 0	-9,701	-9,701,294,50	OSD
Description	REG ASSET FAS 158 QUAL PLAN		Reference:	90	÷	Open Item Key	Ų						
2 RB117	1823166 99900					Ö	CRRNT	1.00000000	1,669,337,14	4 USD	1,669	1,669,337.14	OSD
Description	REG ASSET FAS 158 OPEB PLAN		Reference	9 2		Open Item Key.	Ų						
3 RB117	2190006 99900					ņ	CRRNT	1,00000000	6,305,841.43	a usp	6,305	6,305,841,43	OSD
Description.	OCI-Min Pen Liab FAS (158-Qual		Reference:	90		Open Item Key							
4 RB117	2190007 99900					ņ	CRRNT	1.00000000	-1,085,069.14	4 USD	-1,085	-1,085,069.14	OSD
Description:	OCI-Min Pen Liab FAS 158-OPEB		Reference	œ.		Open Item Key	ë						
5 RB117	1900009 99900					20	CRRNT	1.00000000	2,811,185.07	dsu 7	2,811,	2,811,185.07	OSD
Description	ADIT Federal - Pension OCI NAf		Reference	œ		Open Item Key:	ē						
													Received Feb
												Attachmen Page 3 o	Item No. C