

EXHIBIT RCS-28

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

KPSC Case No. 2014-00396 of 48  
AG's Final Supplemental Data Requests  
Dated February 27, 2015  
Item No. 5CS (a)  
Attachment 1  
Page 993 of 1697

**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Nov-13**

**UNIT 1**  
**POWER BILL - - October, 2013**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF October, 2013  
KWH FOR THE MONTH 87,972,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	255,046 ✓
Return on Other Capital	61,230
	-----
Total Return	316,276
Fuel	2,411,414 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	485,457
Depreciation Expense	495,644
Taxes Other Than Federal Income Tax	56,160
Federal Income Tax	187,726
	-----

TOTAL CURRENT UNIT POWER BILL 3,950,052

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	(111,968)
	-----

TOTAL PRIOR MONTH'S ADJUSTMENTS (111,968)

TOTAL UNIT POWER BILL 3,838,084 ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - - November 21, 2013

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
 Dave Hillie - Ft. Wayne      Shannon Listebarger - Columbus  
 Mike Stout - Ft. Wayne  
 Mike Giardina - Columbus  
 Sid Lyons - Columbus      Michelle Howell - Columbus  
 Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

October, 2013

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	850,154	255,046	595,108
Return on Other Capital	204,101	61,230	142,871
<b>Total Return</b>	<b>1,054,255</b>	<b>316,276</b>	<b>737,979</b>
+ Fuel	8,038,046	2,411,414	5,626,632
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,618,190	485,457	1,132,733
+ Depreciation Expense	1,652,147	495,644	1,156,503
+ Taxes Other Than Federal Income Tax	187,201	56,160	131,041
+ Federal and State Income Tax	625,750	187,726	438,024
<b>= Total Unit 1 Monthly Power Bill</b>	<b>13,166,839</b>	<b>3,950,052</b>	<b>9,216,787</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	1,054,255	316,276	737,979
+ Unit 1 Schedule M Adjustments	(669,691)	(200,907)	(468,784)
+ Unit 1 Deferred Federal Income Taxes	343,576	103,073	240,502
- Unit 1 Interest Expense Deduction *	204,101	61,230	142,871
<b>= Subtotal</b>	<b>524,038</b>	<b>157,212</b>	<b>366,826</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>282,175</b>	<b>84,653</b>	<b>197,522</b>
+ Unit 1 Def Fed & State Income Taxes	343,576	103,073	240,502
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>625,750</b>	<b>187,726</b>	<b>438,024</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 1 Monthly Power Bill	13,166,839	3,950,052	9,216,787
- Operation and Maintenance Expenses	9,656,236	2,896,871	6,759,365
- Depreciation Expense	1,652,147	495,644	1,156,503
- Taxes Other Than Federal Income Tax	187,201	56,160	131,041
- Unit 1 Interest Expense Deduction *	204,101	61,230	142,871
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,475,904</b>	<b>442,772</b>	<b>1,033,132</b>
+ Unit 1 Schedule M Adjustments	(669,691)	(200,907)	(468,784)
<b>= Unit 1 Taxable Income</b>	<b>806,213</b>	<b>241,865</b>	<b>564,348</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>282,175</b>	<b>84,653</b>	<b>197,522</b>
+ Unit 1 Def Fed & State Income Taxes	343,576	103,073	240,502
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>625,750</b>	<b>187,726</b>	<b>438,024</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Nov-13**

**UNIT 2**  
**POWER BILL - - October, 2013**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF October, 2013  
KWH FOR THE MONTH 129,627,000

<u>SUMMARY</u>	<u>TOTAL</u>
Current Month Bill:	
Return on Common Equity	(38,227) ✓
Return on Other Capital	(9,177)
Total Return	----- (47,404)
Fuel	3,432,031 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	2,008,726
Depreciation Expense	290,802
Taxes Other Than Federal Income Tax	55,080
Federal Income Tax	(37)
<b>TOTAL CURRENT UNIT POWER BILL</b>	----- <b>5,736,573</b> =====
Prior Month's Adjustment:	
Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	31,591
<b>TOTAL PRIOR MONTH'S ADJUSTMENTS</b>	----- <b>31,591</b> -----
<b>TOTAL UNIT POWER BILL</b>	----- <b>5,768,164</b> ✓ =====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - November 21, 2013

Cc: Steve Hornyak - Columbus Kurt C Cooper - Ft Wayne  
Dave Hille - Ft. Wayne Shannon Listebarger - Columbus  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus Michelle Howell - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

October, 2013

	<u>TOTAL UNIT 2 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	(127,422)	(38,227)	(89,195)
Return on Other Capital	(30,591)	(9,177)	(21,414)
<b>Total Return</b>	<b>(158,013)</b>	<b>(47,404)</b>	<b>(110,609)</b>
+ Fuel	11,440,103	3,432,031	8,008,072
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,695,754	2,008,726	4,687,028
+ Depreciation Expense	969,341	290,802	678,539
+ Taxes Other Than Federal Income Tax	183,601	55,080	128,521
+ Federal and State Income Tax	(125)	(37)	(87)
<b>= Total Unit 2 Monthly Power Bill</b>	<b>19,121,912</b>	<b>5,736,573</b>	<b>13,385,340</b>
<b>Determination of Federal Income Tax :</b>			
Total Return ( Line 3 )	(158,013)	(47,404)	(110,609)
+ Unit 2 Schedule M Adjustments	(440,461)	(132,138)	(308,323)
+ Unit 2 Deferred Federal Income Taxes	198,678	59,603	139,074
- Unit 2 Interest Expense Deduction *	(30,591)	(9,177)	(21,414)
<b>= Subtotal</b>	<b>(369,205)</b>	<b>(110,762)</b>	<b>(258,443)</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>(198,803)</b>	<b>(59,641)</b>	<b>(139,162)</b>
+ Unit 2 Def Fed & State Income Taxes	198,678	59,603	139,074
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(125)</b>	<b>(37)</b>	<b>(87)</b>
<b>Proof of Federal Income Tax :</b>			
Total Unit 2 Monthly Power Bill	19,121,912	5,736,573	13,385,340
- Operation and Maintenance Expenses	18,135,857	5,440,757	12,695,100
- Depreciation Expense	969,341	290,802	678,539
- Taxes Other Than Federal Income Tax	183,601	55,080	128,521
- Unit 2 Interest Expense Deduction *	(30,591)	(9,177)	(21,414)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(127,547)</b>	<b>(38,264)</b>	<b>(89,282)</b>
+ Unit 2 Schedule M Adjustments	(440,461)	(132,138)	(308,323)
<b>= Unit 2 Taxable Income</b>	<b>(568,008)</b>	<b>(170,402)</b>	<b>(397,605)</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>(198,803)</b>	<b>(59,641)</b>	<b>(139,162)</b>
+ Unit 2 Def Fed & State Income Taxes	198,678	59,603	139,074
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(125)</b>	<b>(38)</b>	<b>(88)</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
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KPSC Case No. 2014-00396 of 48  
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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**06-Dec-13**

**UNIT 1**  
**POWER BILL - - November, 2013**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF November, 2013  
KWH FOR THE MONTH 113,852,850

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	259,107 ✓
Return on Other Capital	53,074
<b>Total Return</b>	<b>312,181</b>
Fuel	3,041,035 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	413,539
Depreciation Expense	495,270
Taxes Other Than Federal Income Tax	138,116
Federal Income Tax	579,323
<b>TOTAL CURRENT UNIT POWER BILL</b>	<b>4,976,839</b>

Prior Month's Adjustment:

Return on Common Equity & Other Capital	(740)
Fuel Expense	0
Other Expenses (Includes taxes & interest)	(19,283)
<b>TOTAL PRIOR MONTH'S ADJUSTMENTS</b>	<b>(20,023)</b>

**TOTAL UNIT POWER BILL**

**4,956,816** ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

**DUE DATE - - - December 20, 2013**

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
 Dave Hille - Ft. Wayne      Shannon Listebarger - Columbus  
 Mike Stout - Ft. Wayne  
 Mike Giardina - Columbus  
 Sid Lyons - Columbus      Michelle Howell - Columbus  
 Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

November, 2013

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	863,689	259,107	604,582
Return on Other Capital	176,914	53,074	123,840
<b>Total Return</b>	<b>1,040,603</b>	<b>312,181</b>	<b>728,422</b>
+ Fuel	10,136,784	3,041,035	7,095,749
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,378,465	413,539	964,926
+ Depreciation Expense	1,650,900	495,270	1,155,630
+ Taxes Other Than Federal Income Tax	460,386	138,116	322,270
+ Federal and State Income Tax	631,075	189,323	441,752
<b>= Total Unit 1 Monthly Power Bill</b>	<b>15,289,462</b>	<b>4,586,839</b>	<b>10,702,623</b>
<b>Determination of Federal Income Tax :</b>			
Total Return ( Line 3 )	1,040,603	312,181	728,422
+ Unit 1 Schedule M Adjustments	(653,845)	(196,153)	(457,692)
+ Unit 1 Deferred Federal Income Taxes	338,070	101,421	236,649
- Unit 1 Interest Expense Deduction *	180,676	54,203	126,473
<b>= Subtotal</b>	<b>544,152</b>	<b>163,246</b>	<b>380,906</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>293,005</b>	<b>87,902</b>	<b>205,103</b>
+ Unit 1 Def Fed & State Income Taxes	338,070	101,421	236,649
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>631,075</b>	<b>189,323</b>	<b>441,752</b>
<b>Proof of Federal Income Tax :</b>			
Total Unit 1 Monthly Power Bill	15,289,462	4,586,839	10,702,623
- Operation and Maintenance Expenses	11,515,249	3,454,574	8,060,674
- Depreciation Expense	1,650,900	495,270	1,155,630
- Taxes Other Than Federal Income Tax	460,386	138,116	322,270
- Unit 1 Interest Expense Deduction *	180,676	54,203	126,473
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,491,002</b>	<b>447,301</b>	<b>1,043,701</b>
+ Unit 1 Schedule M Adjustments	(653,845)	(196,153)	(457,692)
<b>= Unit 1 Taxable Income</b>	<b>837,157</b>	<b>251,148</b>	<b>586,009</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>293,005</b>	<b>87,902</b>	<b>205,103</b>
+ Unit 1 Def Fed & State Income Taxes	338,070	101,421	236,649
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>631,075</b>	<b>189,323</b>	<b>441,752</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

KPSC Case No. 2012-00097 of 48  
AG's Final Supplemental Data Requests  
Dated February 27, 2015  
Item No. 5CS (a)  
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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**06-Dec-13**

**UNIT 2**  
**POWER BILL - - November, 2013**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF November, 2013  
KWH FOR THE MONTH 126,399,450

<u>SUMMARY</u>	<u>TOTAL</u>
Current Month Bill:	
Return on Common Equity	(53,883) ✓
Return on Other Capital	(11,037)
Total Return	----- (64,920)
Fuel	3,332,736 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	1,976,007
Depreciation Expense	293,661
Taxes Other Than Federal Income Tax	137,036
Federal income Tax	(8,322)
<b>TOTAL CURRENT UNIT POWER BILL</b>	----- <b>5,663,573</b> =====
Prior Month's Adjustment:	
Return on Common Equity & Other Capital	895
Fuel Expense	0
Other Expenses (Includes taxes & interest)	(56,483)
<b>TOTAL PRIOR MONTH'S ADJUSTMENTS</b>	----- <b>(55,588)</b> -----
<b>TOTAL UNIT POWER BILL</b>	----- <b>5,607,985</b> ✓ =====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - December 20, 2013

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
      Dave Hille - Ft. Wayne         Shannon Listebarger - Columbus  
      Mike Stout - Ft. Wayne  
      Mike Giardina - Columbus  
      Sid Lyons - Columbus             Michelle Howell - Columbus



**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

November, 2013

	<b>TOTAL UNIT 2 POWER BILL</b>	<b>KPCO SHARE</b>	<b>I&amp;M SHARE</b>
Return on Common Equity	(179,609)	(53,883)	(125,726)
Return on Other Capital	(36,790)	(11,037)	(25,753)
<b>Total Return</b>	<b>(216,399)</b>	<b>(64,920)</b>	<b>(151,479)</b>
+ Fuel	11,109,121	3,332,736	7,776,385
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,586,688	1,976,007	4,610,681
+ Depreciation Expense	978,870	293,661	685,209
+ Taxes Other Than Federal Income Tax	456,786	137,036	319,750
+ Federal and State Income Tax	(27,741)	(8,322)	(19,419)
<b>= Total Unit 2 Monthly Power Bill</b>	<b>18,878,575</b>	<b>5,663,573</b>	<b>13,215,002</b>
<b>Determination of Federal Income Tax :</b>			
Total Return ( Line 3 )	(216,399)	(64,920)	(151,479)
+ Unit 2 Schedule M Adjustments	(429,649)	(128,895)	(300,754)
+ Unit 2 Deferred Federal Income Taxes	194,934	58,480	136,454
- Unit 2 Interest Expense Deduction *	(37,572)	(11,272)	(26,300)
<b>= Subtotal</b>	<b>(413,541)</b>	<b>(124,062)</b>	<b>(289,479)</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>(222,676)</b>	<b>(66,803)</b>	<b>(155,873)</b>
+ Unit 2 Def Fed & State Income Taxes	194,934	58,480	136,454
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(27,741)</b>	<b>(8,322)</b>	<b>(19,419)</b>
<b>Proof of Federal Income Tax :</b>			
Total Unit 2 Monthly Power Bill	18,878,575	5,663,573	13,215,002
- Operation and Maintenance Expenses	17,695,809	5,308,743	12,387,066
- Depreciation Expense	978,870	293,661	685,209
- Taxes Other Than Federal Income Tax	456,786	137,036	319,750
- Unit 2 Interest Expense Deduction *	(37,572)	(11,272)	(26,300)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(206,568)</b>	<b>(61,970)</b>	<b>(144,598)</b>
+ Unit 2 Schedule M Adjustments	(429,649)	(128,895)	(300,754)
<b>= Unit 2 Taxable Income</b>	<b>(636,217)</b>	<b>(190,865)</b>	<b>(445,352)</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>(222,676)</b>	<b>(66,803)</b>	<b>(155,873)</b>
+ Unit 2 Def Fed & State Income Taxes	194,934	58,480	136,454
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(27,742)</b>	<b>(8,323)</b>	<b>(19,419)</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Jan-14**

**UNIT 1**  
**POWER BILL -- December, 2013**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF December, 2013  
KWH FOR THE MONTH 137,910,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	260,055
Return on Other Capital	68,520
Total Return	328,575
Fuel	3,642,557 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	410,933
Depreciation Expense	492,334
Taxes Other Than Federal Income Tax	77,439
Federal Income Tax	(115,008)
<b>TOTAL CURRENT UNIT POWER BILL</b>	<b>4,834,205</b>

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	95,671
<b>TOTAL PRIOR MONTH'S ADJUSTMENTS</b>	<b>95,671</b>

**TOTAL UNIT POWER BILL**

**4,929,876** ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE --- January 20, 2014

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
 Dave Hille - Ft. Wayne      Shannon Listebarger - Columbus  
 Mike Stout - Ft. Wayne  
 Mike Giardina - Columbus  
 Sid Lyons - Columbus      Michelle Howell - Columbus  
 Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

December, 2013

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	866,851	260,055	606,796
Return on Other Capital	228,401	68,520	159,881
<b>Total Return</b>	<b>1,095,252</b>	<b>328,575</b>	<b>766,677</b>
+ Fuel	12,141,858	3,642,557	8,499,301
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,369,777	410,933	958,844
+ Depreciation Expense	1,641,115	492,334	1,148,781
+ Taxes Other Than Federal Income Tax	258,129	77,439	180,690
+ Federal and State Income Tax	(383,357)	(115,008)	(268,350)
<b>= Total Unit 1 Monthly Power Bill</b>	<b>16,114,023</b>	<b>4,834,205</b>	<b>11,279,817</b>
<b>Determination of Federal Income Tax :</b>			
Total Return ( Line 3 )	1,095,252	328,575	766,677
+ Unit 1 Schedule M Adjustments	1,250,939	375,282	875,657
+ Unit 1 Deferred Federal Income Taxes	(987,639)	(296,292)	(691,348)
- Unit 1 Interest Expense Deduction *	236,313	70,894	165,419
<b>= Subtotal</b>	<b>1,122,238</b>	<b>336,671</b>	<b>785,567</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
= Unit 1 Current Federal Income Tax	604,282	181,284	422,998
+ Unit 1 Def Fed & State Income Taxes	(987,639)	(296,292)	(691,348)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>(383,357)</b>	<b>(115,008)</b>	<b>(268,350)</b>
<b>Proof of Federal Income Tax :</b>			
Total Unit 1 Monthly Power Bill	16,114,023	4,834,205	11,279,817
- Operation and Maintenance Expenses	13,511,635	4,053,490	9,458,144
- Depreciation Expense	1,641,115	492,334	1,148,781
- Taxes Other Than Federal Income Tax	258,129	77,439	180,690
- Unit 1 Interest Expense Deduction *	236,313	70,894	165,419
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>475,582</b>	<b>142,673</b>	<b>332,908</b>
+ Unit 1 Schedule M Adjustments	1,250,939	375,282	875,657
<b>= Unit 1 Taxable Income</b>	<b>1,726,521</b>	<b>517,955</b>	<b>1,208,565</b>
x Current Federal Income Tax Rate	35%	35%	35%
= Unit 1 Current Federal Income Tax	604,282	181,284	422,998
+ Unit 1 Def Fed & State Income Taxes	(987,640)	(296,292)	(691,348)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>(383,358)</b>	<b>(115,008)</b>	<b>(268,350)</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Jan-14**

**UNIT 2**  
**POWER BILL - - December, 2013**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF December, 2013  
KWH FOR THE MONTH

135,072,150

SUMMARY

TOTAL

Current Month Bill:

Return on Common Equity	(64,027) ✓
Return on Other Capital	(16,870)
Total Return	(80,897)
Fuel	3,538,537 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	2,069,534
Depreciation Expense	304,132
Taxes Other Than Federal Income Tax	76,359
Federal Income Tax	220,645
<b>TOTAL CURRENT UNIT POWER BILL</b>	<b>6,125,685</b>

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	349,665

**TOTAL PRIOR MONTH'S ADJUSTMENTS**

**349,665**

**TOTAL UNIT POWER BILL**

**6,475,350** ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - January 20, 2014

Cc: Steve Hornyak - Columbus Kurt C Cooper - Ft Wayne  
Dave Hille - Ft. Wayne Shannon Listebarger - Columbus  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus Michelle Howell - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

December, 2014 07-Jan-14

	<u>TOTAL UNIT 2 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	(213,424)	(64,027)	(149,397)
Return on Other Capital	(56,234)	(16,870)	(39,364)
<b>Total Return</b>	<b>(269,658)</b>	<b>(80,897)</b>	<b>(188,761)</b>
+ Fuel	11,795,124	3,538,537	8,256,587
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,898,447	2,069,534	4,828,913
+ Depreciation Expense	1,013,774	304,132	709,642
+ Taxes Other Than Federal Income Tax	254,529	76,359	178,170
+ Federal and State Income Tax	735,484	220,645	514,839
<b>= Total Unit 2 Monthly Power Bill</b>	<b>20,418,950</b>	<b>6,125,685</b>	<b>14,293,265</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	(269,658)	(80,897)	(188,761)
+ Unit 2 Schedule M Adjustments	1,363,686	409,106	954,580
+ Unit 2 Deferred Federal Income Taxes	74,792	22,438	52,354
- Unit 2 Interest Expense Deduction *	(58,182)	(17,455)	(40,727)
<b>= Subtotal</b>	<b>1,227,001</b>	<b>368,101</b>	<b>858,900</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>660,693</b>	<b>198,208</b>	<b>462,485</b>
+ Unit 2 Def Fed & State Income Taxes	74,792	22,438	52,354
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>735,484</b>	<b>220,645</b>	<b>514,839</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 2 Monthly Power Bill	20,418,950	6,125,685	14,293,265
- Operation and Maintenance Expenses	18,693,571	5,608,071	13,085,500
- Depreciation Expense	1,013,774	304,132	709,642
- Taxes Other Than Federal Income Tax	254,529	76,359	178,170
- Unit 2 Interest Expense Deduction *	(58,182)	(17,455)	(40,727)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>524,008</b>	<b>157,203</b>	<b>366,805</b>
+ Unit 2 Schedule M Adjustments	1,363,686	409,106	954,580
<b>= Unit 2 Taxable Income</b>	<b>1,887,694</b>	<b>566,309</b>	<b>1,321,385</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>660,693</b>	<b>198,208</b>	<b>462,485</b>
+ Unit 2 Def Fed & State Income Taxes	74,792	22,438	52,354
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>735,485</b>	<b>220,646</b>	<b>514,839</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Feb-14**

**UNIT 1**  
**POWER BILL - - January, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF January, 2014  
KWH FOR THE MONTH 135,241,050

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	251,680	✓
Return on Other Capital	52,838	
Total Return	304,518	
Fuel	3,427,731	✓
Purchased Power	0	
Other Operating Revenues	(2,625)	
Other Operation and Maintenance Exp	344,820	
Depreciation Expense	493,955	
Taxes Other Than Federal Income Tax	62,056	
Federal Income Tax	155,476	
<b>TOTAL CURRENT UNIT POWER BILL</b>	<b>4,785,931</b>	

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	65,509
<b>TOTAL PRIOR MONTH'S ADJUSTMENTS</b>	<b>65,509</b>

**TOTAL UNIT POWER BILL** 4,851,440 ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - - February 21, 2014

Cc: Steve Hornyak - Columbus Kurt C Cooper - Ft Wayne  
Dave Hille - Ft. Wayne Shannon Listebarger - Columbus  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus Michelle Howell - Columbus  
Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

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07-Feb-14

January, 2014

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	838,934	251,680	587,254
Return on Other Capital	176,125	52,838	123,287
<b>Total Return</b>	<b>1,015,059</b>	<b>304,518</b>	<b>710,541</b>
+ Fuel	11,425,769	3,427,731	7,998,039
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,149,399	344,820	804,579
+ Depreciation Expense	1,646,515	493,955	1,152,560
+ Taxes Other Than Federal Income Tax	206,853	62,056	144,797
+ Federal and State Income Tax	518,249	155,476	362,774
<b>= Total Unit 1 Monthly Power Bill</b>	<b>15,953,094</b>	<b>4,785,931</b>	<b>11,167,164</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	1,015,059	304,518	710,541
+ Unit 1 Schedule M Adjustments	1,002,002	300,601	701,401
+ Unit 1 Deferred Federal Income Taxes	(307,466)	(92,239)	(215,226)
- Unit 1 Interest Expense Deduction *	176,125	52,838	123,287
<b>= Subtotal</b>	<b>1,533,470</b>	<b>460,042</b>	<b>1,073,429</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>825,715</b>	<b>247,715</b>	<b>578,000</b>
+ Unit 1 Def Fed & State Income Taxes	(307,466)	(92,239)	(215,226)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>518,249</b>	<b>155,476</b>	<b>362,774</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 1 Monthly Power Bill	15,953,094	4,785,931	11,167,164
- Operation and Maintenance Expenses	12,575,168	3,772,551	8,802,617
- Depreciation Expense	1,646,515	493,955	1,152,560
- Taxes Other Than Federal Income Tax	206,853	62,056	144,797
- Unit 1 Interest Expense Deduction *	176,125	52,838	123,287
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,357,183</b>	<b>407,156</b>	<b>950,028</b>
+ Unit 1 Schedule M Adjustments	1,002,002	300,601	701,401
<b>= Unit 1 Taxable Income</b>	<b>2,359,185</b>	<b>707,757</b>	<b>1,651,429</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>825,715</b>	<b>247,715</b>	<b>578,000</b>
+ Unit 1 Def Fed & State Income Taxes	(307,465)	(92,239)	(215,226)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>518,250</b>	<b>155,476</b>	<b>362,774</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Feb-14**

**UNIT 2**  
**POWER BILL - - January, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF January, 2014  
KWH FOR THE MONTH 128,673,450

<u>SUMMARY</u>	<u>TOTAL</u>
Current Month Bill:	
Return on Common Equity	(28,386) ✓
Return on Other Capital	(5,960)
Total Return	----- (34,346)
Fuel	3,221,395 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	2,076,667
Depreciation Expense	306,157
Taxes Other Than Federal Income Tax	60,976
Federal Income Tax	(126,580)
TOTAL CURRENT UNIT POWER BILL	----- 5,501,644 =====
Prior Month's Adjustment:	
Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	72,855
TOTAL PRIOR MONTH'S ADJUSTMENTS	----- 72,855 -----
TOTAL UNIT POWER BILL	===== 5,574,499 ✓ =====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - February 21, 2014

Cc: Steve Hornyak - Columbus Kurt C Cooper - Ft Wayne  
Dave Hille - Ft. Wayne Shannon Listebarger - Columbus  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus Michelle Howell - Columbus



**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

January, 2014

	<b>TOTAL UNIT 2 POWER BILL</b>	<b>KPCO SHARE</b>	<b>I&amp;M SHARE</b>
Return on Common Equity	(94,621)	(28,386)	(66,235)
Return on Other Capital	(19,865)	(5,960)	(13,905)
<b>Total Return</b>	<b>(114,486)</b>	<b>(34,346)</b>	<b>(80,140)</b>
+ Fuel	10,737,983	3,221,395	7,516,588
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,922,222	2,076,667	4,845,555
+ Depreciation Expense	1,020,523	306,157	714,366
+ Taxes Other Than Federal Income Tax	203,253	60,976	142,277
+ Federal and State Income Tax	(421,937)	(126,580)	(295,356)
<b>= Total Unit 2 Monthly Power Bill</b>	<b>18,338,808</b>	<b>5,501,644</b>	<b>12,837,165</b>
<b>Determination of Federal Income Tax :</b>			
Total Return ( Line 3 )	(114,486)	(34,346)	(80,140)
+ Unit 2 Schedule M Adjustments	(164,865)	(49,459)	(115,405)
+ Unit 2 Deferred Federal Income Taxes	(183,440)	(55,032)	(128,408)
- Unit 2 Interest Expense Deduction *	(19,865)	(5,960)	(13,905)
<b>= Subtotal</b>	<b>(442,925)</b>	<b>(132,877)</b>	<b>(310,048)</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>(238,498)</b>	<b>(71,549)</b>	<b>(166,949)</b>
+ Unit 2 Def Fed & State Income Taxes	(183,440)	(55,032)	(128,408)
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(421,937)</b>	<b>(126,580)</b>	<b>(295,356)</b>
<b>Proof of Federal Income Tax :</b>			
Total Unit 2 Monthly Power Bill	18,338,808	5,501,644	12,837,165
- Operation and Maintenance Expenses	17,660,205	5,298,062	12,362,143
- Depreciation Expense	1,020,523	306,157	714,366
- Taxes Other Than Federal Income Tax	203,253	60,976	142,277
- Unit 2 Interest Expense Deduction *	(19,865)	(5,960)	(13,905)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(516,558)</b>	<b>(154,966)</b>	<b>(361,591)</b>
+ Unit 2 Schedule M Adjustments	(164,865)	(49,459)	(115,405)
<b>= Unit 2 Taxable Income</b>	<b>(681,423)</b>	<b>(204,425)</b>	<b>(476,996)</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>(238,498)</b>	<b>(71,549)</b>	<b>(166,949)</b>
+ Unit 2 Def Fed & State Income Taxes	(183,440)	(55,032)	(128,408)
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(421,938)</b>	<b>(126,581)</b>	<b>(295,357)</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Mar-14**

**UNIT 1**  
**POWER BILL -- February, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
 ENERGY DELIVERED FOR THE MONTH OF February, 2014  
 KWH FOR THE MONTH 94,746,000

<u>SUMMARY</u>	<u>TOTAL</u>
Current Month Bill:	
Return on Common Equity	254,445 ✓
Return on Other Capital	48,457
Total Return	----- 302,902
Fuel	2,557,972 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	375,570
Depreciation Expense	494,430
Taxes Other Than Federal Income Tax	44,821
Federal Income Tax	301,544
TOTAL CURRENT UNIT POWER BILL	----- 4,074,614 -----

Prior Month's Adjustment:	
Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	291,196
TOTAL PRIOR MONTH'S ADJUSTMENTS	----- 291,196 -----

=====

TOTAL UNIT POWER BILL 4,365,810 ✓

=====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

**DUE DATE - - - March 21, 2014**

**Cc: Steve Hornyak - Columbus**      **Kurt C Cooper - Ft Wayne**  
**Dave Hille - Ft. Wayne**            **Shannon Listebarger - Columbus**  
**Mike Stout - Ft. Wayne**  
**Mike Giardina - Columbus**  
**Sid Lyons - Columbus**            **Michelle Howell - Columbus**  
**Diane Keegan - Columbus**

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

February, 2014

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	848,150	254,445	593,705
Return on Other Capital	161,523	48,457	113,066
<b>Total Return</b>	<b>1,009,673</b>	<b>302,902</b>	<b>706,771</b>
+ Fuel	8,526,574	2,557,972	5,968,602
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,251,900	375,570	876,330
+ Depreciation Expense	1,648,100	494,430	1,153,670
+ Taxes Other Than Federal Income Tax	149,403	44,821	104,582
+ Federal and State Income Tax	1,005,141	301,544	703,598
<b>= Total Unit 1 Monthly Power Bill</b>	<b>13,582,041</b>	<b>4,074,614</b>	<b>9,507,428</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	1,009,673	302,902	706,771
+ Unit 1 Schedule M Adjustments	264,777	79,433	185,344
+ Unit 1 Deferred Federal Income Taxes	264,973	79,493	185,481
- Unit 1 Interest Expense Deduction *	164,826	49,448	115,378
<b>= Subtotal</b>	<b>1,374,596</b>	<b>412,380</b>	<b>962,218</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>740,168</b>	<b>222,051</b>	<b>518,117</b>
+ Unit 1 Def Fed & State Income Taxes	264,973	79,493	185,481
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>1,005,141</b>	<b>301,544</b>	<b>703,598</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 1 Monthly Power Bill	13,582,041	4,074,614	9,507,428
- Operation and Maintenance Expenses	9,778,474	2,933,542	6,844,932
- Depreciation Expense	1,648,100	494,430	1,153,670
- Taxes Other Than Federal Income Tax	149,403	44,821	104,582
- Unit 1 Interest Expense Deduction *	164,826	49,448	115,378
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,849,988</b>	<b>554,998</b>	<b>1,294,991</b>
+ Unit 1 Schedule M Adjustments	264,777	79,433	185,344
<b>= Unit 1 Taxable Income</b>	<b>2,114,765</b>	<b>634,431</b>	<b>1,480,335</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>740,168</b>	<b>222,051</b>	<b>518,117</b>
+ Unit 1 Def Fed & State Income Taxes	264,974	79,493	185,481
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>1,005,142</b>	<b>301,544</b>	<b>703,598</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Mar-14**

**UNIT 2**  
**POWER BILL -- February, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF February, 2014  
KWH FOR THE MONTH

95,240,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	(42,480) ✓
Return on Other Capital	(8,090)
Total Return	----- (50,570)
Fuel	2,645,208 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	2,148,445
Depreciation Expense	306,190
Taxes Other Than Federal Income Tax	43,741
Federal Income Tax	34,984

TOTAL CURRENT UNIT POWER BILL

-----  
5,125,373  
=====

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (includes taxes & interest)	(114,066)

TOTAL PRIOR MONTH'S ADJUSTMENTS

-----  
(114,066)  
-----

TOTAL UNIT POWER BILL

-----  
5,011,307 ✓  
=====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - March 21, 2014

Cc: Steve Hornyak - Columbus  
Dave Hille - Ft. Wayne  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus

Kurt C Cooper - Ft Wayne  
Shannon Listebarger - Columbus

Michelle Howell - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

February, 2014

	<b>TOTAL UNIT 2 POWER BILL</b>	<b>KPCO SHARE</b>	<b>I&amp;M SHARE</b>
Return on Common Equity	(141,600)	(42,480)	(99,120)
Return on Other Capital	(26,967)	(8,090)	(18,877)
<b>Total Return</b>	<b>(168,567)</b>	<b>(50,570)</b>	<b>(117,997)</b>
+ Fuel	8,817,359	2,645,208	6,172,151
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	7,161,484	2,148,445	5,013,039
+ Depreciation Expense	1,020,635	306,190	714,445
+ Taxes Other Than Federal Income Tax	145,803	43,741	102,062
+ Federal and State Income Tax	116,616	34,984	81,631
<b>= Total Unit 2 Monthly Power Bill</b>	<b>17,084,579</b>	<b>5,125,373</b>	<b>11,959,205</b>
<b>Determination of Federal Income Tax :</b>			
Total Return ( Line 3 )	(168,567)	(50,570)	(117,997)
+ Unit 2 Schedule M Adjustments	109,483	32,845	76,638
+ Unit 2 Deferred Federal Income Taxes	86,850	26,055	60,795
- Unit 2 Interest Expense Deduction *	(27,518)	(8,255)	(19,263)
<b>= Subtotal</b>	<b>55,283</b>	<b>16,584</b>	<b>38,698</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>29,767</b>	<b>8,930</b>	<b>20,837</b>
+ Unit 2 Def Fed & State Income Taxes	86,850	26,055	60,795
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>116,616</b>	<b>34,984</b>	<b>81,631</b>
<b>Proof of Federal Income Tax :</b>			
Total Unit 2 Monthly Power Bill	17,084,579	5,125,373	11,959,205
- Operation and Maintenance Expenses	15,978,842	4,793,653	11,185,190
- Depreciation Expense	1,020,635	306,190	714,445
- Taxes Other Than Federal Income Tax	145,803	43,741	102,062
- Unit 2 Interest Expense Deduction *	(27,518)	(8,255)	(19,263)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(24,433)</b>	<b>(7,331)</b>	<b>(17,103)</b>
+ Unit 2 Schedule M Adjustments	109,483	32,845	76,638
<b>= Unit 2 Taxable Income</b>	<b>85,050</b>	<b>25,514</b>	<b>59,535</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>29,767</b>	<b>8,930</b>	<b>20,837</b>
+ Unit 2 Def Fed & State Income Taxes	86,850	26,055	60,795
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>116,617</b>	<b>34,985</b>	<b>81,632</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

KPSC Case No. 2014-00396 of 48  
AG's Final Supplemental Data Requests  
Dated February 27, 2015  
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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**05-Apr-14**

**UNIT 1**  
**POWER BILL - - March, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF March, 2014  
KWH FOR THE MONTH 143,800,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	252,800	✓
Return on Other Capital	119,135	
	-----	
Total Return	371,935	
Fuel	3,345,188	✓
Purchased Power	0	
Other Operating Revenues	(2,625)	
Other Operation and Maintenance Exp	420,658	
Depreciation Expense	495,114	
Taxes Other Than Federal Income Tax	44,111	
Federal Income Tax	211,152	
	-----	

TOTAL CURRENT UNIT POWER BILL 4,885,533

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0	
Fuel Expense	0	
Other Expenses (Includes taxes & interest)	(53,000)	
	-----	

TOTAL PRIOR MONTH'S ADJUSTMENTS (53,000)

TOTAL UNIT POWER BILL 4,832,533 ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE --- April 18, 2014

Cc: Steve Hornyak - Columbus Kurt C Cooper - Ft Wayne  
 Dave Hille - Ft. Wayne Shannon Listebarger - Columbus  
 Mike Stout - Ft. Wayne  
 Mike Giardina - Columbus  
 Sid Lyons - Columbus Michelle Howell - Columbus  
 Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

March, 2014

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	842,666	252,800	589,866
Return on Other Capital	397,115	119,135	277,980
<b>Total Return</b>	<b>1,239,781</b>	<b>371,935</b>	<b>867,846</b>
+ Fuel	11,150,628	3,345,188	7,805,440
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,402,193	420,658	981,535
+ Depreciation Expense	1,650,378	495,114	1,155,264
+ Taxes Other Than Federal Income Tax	147,037	44,111	102,926
+ Federal and State Income Tax	703,835	211,152	492,682
<b>= Total Unit 1 Monthly Power Bill</b>	<b>16,285,102</b>	<b>4,885,533</b>	<b>11,399,568</b>
<b>Determination of Federal Income Tax :</b>			
Total Return ( Line 3 )	1,239,781	371,935	867,846
+ Unit 1 Schedule M Adjustments	636,203	190,861	445,342
+ Unit 1 Deferred Federal Income Taxes	(56,768)	(17,030)	(39,739)
- Unit 1 Interest Expense Deduction *	406,667	122,000	284,667
<b>= Subtotal</b>	<b>1,412,549</b>	<b>423,766</b>	<b>988,782</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>760,603</b>	<b>228,182</b>	<b>532,421</b>
+ Unit 1 Def Fed & State Income Taxes	(56,768)	(17,030)	(39,739)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>703,835</b>	<b>211,152</b>	<b>492,682</b>
<b>Proof of Federal Income Tax :</b>			
Total Unit 1 Monthly Power Bill	16,285,102	4,885,533	11,399,568
- Operation and Maintenance Expenses	12,552,821	3,765,846	8,786,975
- Depreciation Expense	1,650,378	495,114	1,155,264
- Taxes Other Than Federal Income Tax	147,037	44,111	102,926
- Unit 1 Interest Expense Deduction *	406,667	122,000	284,667
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,536,949</b>	<b>461,087</b>	<b>1,075,861</b>
+ Unit 1 Schedule M Adjustments	636,203	190,861	445,342
<b>= Unit 1 Taxable Income</b>	<b>2,173,152</b>	<b>651,948</b>	<b>1,521,203</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>760,603</b>	<b>228,182</b>	<b>532,421</b>
+ Unit 1 Def Fed & State Income Taxes	(56,769)	(17,030)	(39,739)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>703,834</b>	<b>211,152</b>	<b>492,682</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**05-Apr-14**

**UNIT 2**  
**POWER BILL - - March, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF March, 2014  
KWH FOR THE MONTH

138,629,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	(53,053)	✓
Return on Other Capital	(25,001)	
Total Return	(78,054)	
Fuel	3,224,976	✓
Purchased Power	0	
Other Operating Revenues	(2,625)	
Other Operation and Maintenance Exp	2,034,732	
Depreciation Expense	306,506	
Taxes Other Than Federal Income Tax	46,707	
Federal Income Tax	8,710	
<b>TOTAL CURRENT UNIT POWER BILL</b>	<b>5,540,952</b>	

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	4,116

**TOTAL PRIOR MONTH'S ADJUSTMENTS** 4,116

**TOTAL UNIT POWER BILL** 5,545,068 ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - April 18, 2014

Cc: Steve Hornyak - Columbus Kurt C Cooper - Ft Wayne  
Dave Hille - Ft. Wayne Shannon Listebarger - Columbus  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus Michelle Howell - Columbus



**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

March, 2014 Page 1255 of 1697 05-Apr-14

	<b>TOTAL UNIT 2 POWER BILL</b>	<b>KPCO SHARE</b>	<b>I&amp;M SHARE</b>
Return on Common Equity	(176,842)	(53,053)	(123,789)
Return on Other Capital	(83,338)	(25,001)	(58,337)
<b>Total Return</b>	<b>(260,180)</b>	<b>(78,054)</b>	<b>(182,126)</b>
+ Fuel	10,749,920	3,224,976	7,524,944
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,782,440	2,034,732	4,747,708
+ Depreciation Expense	1,021,685	306,506	715,179
+ Taxes Other Than Federal Income Tax	155,689	46,707	108,982
+ Federal and State Income Tax	29,035	8,710	20,325
<b>= Total Unit 2 Monthly Power Bill</b>	<b>18,469,838</b>	<b>5,540,952</b>	<b>12,928,886</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	(260,180)	(78,054)	(182,126)
+ Unit 2 Schedule M Adjustments	(32,408)	(9,722)	(22,686)
+ Unit 2 Deferred Federal Income Taxes	91,409	27,423	63,986
- Unit 2 Interest Expense Deduction *	(85,343)	(25,603)	(59,740)
<b>= Subtotal</b>	<b>(115,836)</b>	<b>(34,750)</b>	<b>(81,085)</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>(62,373)</b>	<b>(18,712)</b>	<b>(43,661)</b>
+ Unit 2 Def Fed & State Income Taxes	91,409	27,423	63,986
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>29,035</b>	<b>8,710</b>	<b>20,325</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 2 Monthly Power Bill	18,469,838	5,540,952	12,928,886
- Operation and Maintenance Expenses	17,532,360	5,259,708	12,272,652
- Depreciation Expense	1,021,685	306,506	715,179
- Taxes Other Than Federal Income Tax	155,689	46,707	108,982
- Unit 2 Interest Expense Deduction *	(85,343)	(25,603)	(59,740)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(145,802)</b>	<b>(43,741)</b>	<b>(102,061)</b>
+ Unit 2 Schedule M Adjustments	(32,408)	(9,722)	(22,686)
<b>= Unit 2 Taxable Income</b>	<b>(178,210)</b>	<b>(53,463)</b>	<b>(124,747)</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>(62,373)</b>	<b>(18,712)</b>	<b>(43,661)</b>
+ Unit 2 Def Fed & State Income Taxes	91,409	27,423	63,986
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>29,036</b>	<b>8,711</b>	<b>20,325</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

KPSC Case No. 2014-00396 of 48  
AG's Final Supplemental Data Requests  
Dated February 27, 2015  
Item No. 5CS (a)  
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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-May-14**

**UNIT 1**  
**POWER BILL -- April, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF April, 2014  
KWH FOR THE MONTH 109,938,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	254,330	✓
Return on Other Capital	49,741	
	-----	
Total Return	304,071	
Fuel	2,889,005	✓
Purchased Power	0	
Other Operating Revenues	(2,625)	
Other Operation and Maintenance Exp	542,275	
Depreciation Expense	495,273	
Taxes Other Than Federal Income Tax	41,156	
Federal Income Tax	212,423	
	-----	
TOTAL CURRENT UNIT POWER BILL	4,481,578	
	-----	

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0	
Fuel Expense	0	
Other Expenses (Includes taxes & interest)	(47,794)	
	-----	
TOTAL PRIOR MONTH'S ADJUSTMENTS	(47,794)	
	-----	

=====

TOTAL UNIT POWER BILL 4,433,784 ✓

=====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - - May 19, 2014

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
 Dave Hille - Ft. Wayne            Shannon Listebarger - Columbus  
 Mike Stout - Ft. Wayne  
 Mike Giardina - Columbus  
 Sid Lyons - Columbus                Michelle Howell - Columbus  
 Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

April, 2014

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	847,766	254,330	593,436
Return on Other Capital	165,803	49,741	116,062
<b>Total Return</b>	<b>1,013,569</b>	<b>304,071</b>	<b>709,498</b>
+ Fuel	9,630,018	2,889,005	6,741,013
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,807,582	542,275	1,265,307
+ Depreciation Expense	1,650,910	495,273	1,155,637
+ Taxes Other Than Federal Income Tax	137,188	41,156	96,032
+ Federal and State Income Tax	708,076	212,423	495,653
<b>= Total Unit 1 Monthly Power Bill</b>	<b>14,938,592</b>	<b>4,481,578</b>	<b>10,457,014</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	1,013,569	304,071	709,498
+ Unit 1 Schedule M Adjustments	630,886	189,266	441,620
+ Unit 1 Deferred Federal Income Taxes	(54,875)	(16,463)	(38,413)
- Unit 1 Interest Expense Deduction *	172,668	51,800	120,868
<b>= Subtotal</b>	<b>1,416,911</b>	<b>425,074</b>	<b>991,837</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>762,952</b>	<b>228,886</b>	<b>534,066</b>
+ Unit 1 Def Fed & State Income Taxes	(54,875)	(16,463)	(38,413)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>708,076</b>	<b>212,423</b>	<b>495,653</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 1 Monthly Power Bill	14,938,592	4,481,578	10,457,014
- Operation and Maintenance Expenses	11,437,600	3,431,280	8,006,320
- Depreciation Expense	1,650,910	495,273	1,155,637
- Taxes Other Than Federal Income Tax	137,188	41,156	96,032
- Unit 1 Interest Expense Deduction *	172,668	51,800	120,868
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,548,977</b>	<b>464,694</b>	<b>1,084,283</b>
+ Unit 1 Schedule M Adjustments	630,886	189,266	441,620
<b>= Unit 1 Taxable Income</b>	<b>2,179,863</b>	<b>653,960</b>	<b>1,525,903</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>762,952</b>	<b>228,886</b>	<b>534,066</b>
+ Unit 1 Def Fed & State Income Taxes	(54,876)	(16,463)	(38,413)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>708,076</b>	<b>212,423</b>	<b>495,653</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

KPSC Case No. 2014-00396 of 48  
AG's Final Supplemental Data Requests  
Dated February 27, 2015  
Item No. 5CS (a)  
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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-May-14**

**UNIT 2**  
**POWER BILL -- April, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF April, 2014  
KWH FOR THE MONTH

90,024,150

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	(57,626)	✓
Return on Other Capital	(11,270)	
Total Return	(68,896)	
Fuel	2,449,507	✓
Purchased Power	0	
Other Operating Revenues	(2,625)	
Other Operation and Maintenance Exp	2,090,139	
Depreciation Expense	306,386	
Taxes Other Than Federal Income Tax	43,752	
Federal Income Tax	6,190	
<b>TOTAL CURRENT UNIT POWER BILL</b>	<b>4,824,453</b>	

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	26,214

**TOTAL PRIOR MONTH'S ADJUSTMENTS**

**26,214**

**TOTAL UNIT POWER BILL**

**4,850,667** ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - May 19, 2014

Cc: Steve Hornyak - Columbus  
Dave Hille - Ft. Wayne  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus

Kurt C Cooper - Ft Wayne  
Shannon Listebarger - Columbus

Michelle Howell - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

April, 2014

ESTIMATE  
Pg 2 of 18

	<u>TOTAL UNIT 2 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	(192,085)	(57,626)	(134,459)
Return on Other Capital	(37,567)	(11,270)	(26,297)
<b>Total Return</b>	<b>(229,652)</b>	<b>(68,896)</b>	<b>(160,756)</b>
+ Fuel	8,165,023	2,449,507	5,715,516
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,967,130	2,090,139	4,876,991
+ Depreciation Expense	1,021,287	306,386	714,901
+ Taxes Other Than Federal Income Tax	145,840	43,752	102,088
+ Federal and State Income Tax	20,634	6,190	14,443
<b>= Total Unit 2 Monthly Power Bill</b>	<b>16,081,512</b>	<b>4,824,453</b>	<b>11,257,058</b>
<u>Determination of Federal Income Tax :</u>			
Total Return ( Line 3 )	(229,652)	(68,896)	(160,756)
+ Unit 2 Schedule M Adjustments	(49,225)	(14,767)	(34,457)
+ Unit 2 Deferred Federal Income Taxes	97,326	29,198	68,128
- Unit 2 Interest Expense Deduction *	(39,122)	(11,737)	(27,385)
<b>= Subtotal</b>	<b>(142,428)</b>	<b>(42,728)</b>	<b>(99,700)</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>(76,692)</b>	<b>(23,007)</b>	<b>(53,685)</b>
+ Unit 2 Def Fed & State Income Taxes	97,326	29,198	68,128
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>20,634</b>	<b>6,190</b>	<b>14,443</b>
<u>Proof of Federal Income Tax :</u>			
Total Unit 2 Monthly Power Bill	16,081,512	4,824,453	11,257,058
- Operation and Maintenance Expenses	15,132,153	4,539,646	10,592,507
- Depreciation Expense	1,021,287	306,386	714,901
- Taxes Other Than Federal Income Tax	145,840	43,752	102,088
- Unit 2 Interest Expense Deduction *	(39,122)	(11,737)	(27,385)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(169,896)</b>	<b>(50,969)</b>	<b>(118,928)</b>
+ Unit 2 Schedule M Adjustments	(49,225)	(14,767)	(34,457)
<b>= Unit 2 Taxable Income</b>	<b>(219,121)</b>	<b>(65,736)</b>	<b>(153,385)</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>(76,693)</b>	<b>(23,008)</b>	<b>(53,685)</b>
+ Unit 2 Def Fed & State Income Taxes	97,326	29,198	68,128
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>20,633</b>	<b>6,190</b>	<b>14,443</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

KPSC Case No. 2014-00396 of 48  
AG's Final Supplemental Data Requests  
Dated February 27, 2015  
Item No. 5CS (a)  
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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**06-Jun-14**

**UNIT 1**  
**POWER BILL -- May, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF May, 2014  
KWH FOR THE MONTH

0

<u>SUMMARY</u>	<u>TOTAL</u>
Current Month Bill:	
Return on Common Equity	258,229 ✓
Return on Other Capital	55,412
Total Return	----- 313,641
Fuel	46,273 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	1,274,909
Depreciation Expense	495,325
Taxes Other Than Federal Income Tax	48,152
Federal Income Tax	213,269
TOTAL CURRENT UNIT POWER BILL	----- 2,388,944 -----

Prior Month's Adjustment:	
Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	6,393
TOTAL PRIOR MONTH'S ADJUSTMENTS	----- 6,393 -----

=====

TOTAL UNIT POWER BILL

2,395,337 ✓

=====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - - June 20, 2014

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
    Dave Hille - Ft. Wayne          Shannon Listebarger - Columbus  
    Mike Stout - Ft. Wayne  
    Mike Giardina - Columbus  
    Sid Lyons - Columbus            Michelle Howell - Columbus  
    Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

May, 2014

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	860,763	258,229	602,534
Return on Other Capital	184,708	55,412	129,296
<b>Total Return</b>	<b>1,045,471</b>	<b>313,641</b>	<b>731,830</b>
+ Fuel	154,243	46,273	107,970
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	4,249,697	1,274,909	2,974,788
+ Depreciation Expense	1,651,083	495,325	1,155,758
+ Taxes Other Than Federal Income Tax	160,506	48,152	112,354
+ Federal and State Income Tax	710,896	213,269	497,626
<b>= Total Unit 1 Monthly Power Bill</b>	<b>7,963,146</b>	<b>2,388,944</b>	<b>5,574,201</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	1,045,471	313,641	731,830
+ Unit 1 Schedule M Adjustments	611,567	183,470	428,097
+ Unit 1 Deferred Federal Income Taxes	(47,961)	(14,388)	(33,574)
- Unit 1 Interest Expense Deduction *	199,769	59,931	139,838
<b>= Subtotal</b>	<b>1,409,308</b>	<b>422,792</b>	<b>986,515</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>758,857</b>	<b>227,657</b>	<b>531,200</b>
+ Unit 1 Def Fed & State Income Taxes	(47,961)	(14,388)	(33,574)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>710,896</b>	<b>213,269</b>	<b>497,626</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 1 Monthly Power Bill	7,963,146	2,388,944	5,574,201
- Operation and Maintenance Expenses	4,403,940	1,321,182	3,082,758
- Depreciation Expense	1,651,083	495,325	1,155,758
- Taxes Other Than Federal Income Tax	160,506	48,152	112,354
- Unit 1 Interest Expense Deduction *	199,769	59,931	139,838
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,556,598</b>	<b>466,979</b>	<b>1,089,618</b>
+ Unit 1 Schedule M Adjustments	611,567	183,470	428,097
<b>= Unit 1 Taxable Income</b>	<b>2,168,165</b>	<b>650,449</b>	<b>1,517,715</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>758,857</b>	<b>227,657</b>	<b>531,200</b>
+ Unit 1 Def Fed & State Income Taxes	(47,962)	(14,388)	(33,574)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>710,895</b>	<b>213,269</b>	<b>497,626</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**06-Jun-14**

**UNIT 2**  
**POWER BILL - - May, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF May, 2014  
KWH FOR THE MONTH

137,998,000

<u>SUMMARY</u>	<u>TOTAL</u>
Current Month Bill:	
Return on Common Equity	(73,355) ✓
Return on Other Capital	(15,741)
Total Return	----- (89,096)
Fuel	3,749,337 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	1,969,633
Depreciation Expense	306,518
Taxes Other Than Federal Income Tax	50,747
Federal Income Tax	(1,768)
<b>TOTAL CURRENT UNIT POWER BILL</b>	----- <b>5,982,746</b> =====
Prior Month's Adjustment:	
Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	1,187
<b>TOTAL PRIOR MONTH'S ADJUSTMENTS</b>	----- <b>1,187</b> -----
<b>TOTAL UNIT POWER BILL</b>	----- <b>5,983,933</b> ✓ =====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - June 20, 2014

Cc: Steve Hornyak - Columbus  
Dave Hille - Ft. Wayne  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus

Kurt C Cooper - Ft Wayne  
Shannon Listebarger - Columbus

Michelle Howell - Columbus



**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

May, 2014

	<b>TOTAL UNIT 2 POWER BILL</b>	<b>KPCO SHARE</b>	<b>I&amp;M SHARE</b>
Return on Common Equity	(244,516)	(73,355)	(171,161)
Return on Other Capital	(52,470)	(15,741)	(36,729)
<b>Total Return</b>	<b>(296,986)</b>	<b>(89,096)</b>	<b>(207,890)</b>
+ Fuel	12,497,791	3,749,337	8,748,453
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,565,445	1,969,633	4,595,812
+ Depreciation Expense	1,021,728	306,518	715,210
+ Taxes Other Than Federal Income Tax	169,158	50,747	118,411
+ Federal and State Income Tax	(5,895)	(1,768)	(4,126)
<b>= Total Unit 2 Monthly Power Bill</b>	<b>19,942,490</b>	<b>5,982,746</b>	<b>13,959,745</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	(296,986)	(89,096)	(207,890)
+ Unit 2 Schedule M Adjustments	(71,105)	(21,331)	(49,773)
+ Unit 2 Deferred Federal Income Taxes	105,137	31,541	73,596
- Unit 2 Interest Expense Deduction *	(56,748)	(17,024)	(39,724)
<b>= Subtotal</b>	<b>(206,205)</b>	<b>(61,862)</b>	<b>(144,343)</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>(111,033)</b>	<b>(33,310)</b>	<b>(77,723)</b>
+ Unit 2 Def Fed & State Income Taxes	105,137	31,541	73,596
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(5,895)</b>	<b>(1,768)</b>	<b>(4,126)</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 2 Monthly Power Bill	19,942,490	5,982,746	13,959,745
- Operation and Maintenance Expenses	19,063,235	5,718,970	13,344,265
- Depreciation Expense	1,021,728	306,518	715,210
- Taxes Other Than Federal Income Tax	169,158	50,747	118,411
- Unit 2 Interest Expense Deduction *	(56,748)	(17,024)	(39,724)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(246,133)</b>	<b>(73,840)</b>	<b>(172,292)</b>
+ Unit 2 Schedule M Adjustments	(71,105)	(21,331)	(49,773)
<b>= Unit 2 Taxable Income</b>	<b>(317,238)</b>	<b>(95,171)</b>	<b>(222,065)</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>(111,033)</b>	<b>(33,310)</b>	<b>(77,723)</b>
+ Unit 2 Def Fed & State Income Taxes	105,137	31,541	73,596
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(5,896)</b>	<b>(1,769)</b>	<b>(4,127)</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Jul-14**

**UNIT 1**  
**POWER BILL - - June, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF June, 2014  
KWH FOR THE MONTH 103,458,450

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	250,878	✓
Return on Other Capital	(17,641)	
Total Return	233,237	
Fuel	2,857,653	✓
Purchased Power	0	
Other Operating Revenues	(2,625)	
Other Operation and Maintenance Exp	437,316	
Depreciation Expense	495,830	
Taxes Other Than Federal Income Tax	365,556	
Federal Income Tax	208,571	

TOTAL CURRENT UNIT POWER BILL 4,595,538

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0	
Fuel Expense	0	
Other Expenses (Includes taxes & interest)	29,319	

TOTAL PRIOR MONTH'S ADJUSTMENTS 29,319

TOTAL UNIT POWER BILL 4,624,857 ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - - June 21, 2014

Cc: Steve Hornyak - Columbus Kurt C Cooper - Ft Wayne  
 Dave Hille - Ft. Wayne Shannon Listebarger - Columbus  
 Mike Stout - Ft. Wayne  
 Mike Giardina - Columbus  
 Sid Lyons - Columbus Michelle Howell - Columbus  
 Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

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**ESTIMATE**  
Pg 2 of 18

June, 2014

07-Jul-14

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	836,261	250,878	585,383
Return on Other Capital	(58,803)	(17,641)	(41,162)
<b>Total Return</b>	<b>777,458</b>	<b>233,237</b>	<b>544,221</b>
+ Fuel	9,525,511	2,857,653	6,667,858
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,457,721	437,316	1,020,405
+ Depreciation Expense	1,652,766	495,830	1,156,936
+ Taxes Other Than Federal Income Tax	1,218,521	365,556	852,965
+ Federal and State Income Tax	695,238	208,571	486,667
<b>= Total Unit 1 Monthly Power Bill</b>	<b>15,318,465</b>	<b>4,595,538</b>	<b>10,722,926</b>
<b>Determination of Federal Income Tax :</b>			
Total Return ( Line 3 )	777,458	233,237	544,221
+ Unit 1 Schedule M Adjustments	2,015,091	604,527	1,410,564
+ Unit 1 Deferred Federal Income Taxes	(539,185)	(161,756)	(377,430)
- Unit 1 Interest Expense Deduction *	(39,139)	(11,742)	(27,397)
<b>= Subtotal</b>	<b>2,292,502</b>	<b>687,750</b>	<b>1,604,752</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>1,234,424</b>	<b>370,327</b>	<b>864,097</b>
+ Unit 1 Def Fed & State Income Taxes	(539,185)	(161,756)	(377,430)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>695,238</b>	<b>208,571</b>	<b>486,667</b>
<b>Proof of Federal Income Tax :</b>			
Total Unit 1 Monthly Power Bill	15,318,465	4,595,538	10,722,926
- Operation and Maintenance Expenses	10,983,232	3,294,969	7,688,263
- Depreciation Expense	1,652,766	495,830	1,156,936
- Taxes Other Than Federal Income Tax	1,218,521	365,556	852,965
- Unit 1 Interest Expense Deduction *	(39,139)	(11,742)	(27,397)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,511,835</b>	<b>453,550</b>	<b>1,058,285</b>
+ Unit 1 Schedule M Adjustments	2,015,091	604,527	1,410,564
<b>= Unit 1 Taxable Income</b>	<b>3,526,926</b>	<b>1,058,077</b>	<b>2,468,849</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>1,234,424</b>	<b>370,327</b>	<b>864,097</b>
+ Unit 1 Def Fed & State Income Taxes	(539,186)	(161,756)	(377,430)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>695,238</b>	<b>208,571</b>	<b>486,667</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

KPSC Case No. 2014-00396 of 48  
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Dated February 27, 2015  
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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Jul-14**

**UNIT 2**  
**POWER BILL - - June, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF June, 2014  
KWH FOR THE MONTH

112,324,060

<u>SUMMARY</u>	<u>TOTAL</u>
Current Month Bill:	
Return on Common Equity	(83,920) ✓
Return on Other Capital	5,901
Total Return	----- (78,019)
Fuel	3,031,712 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	2,037,720
Depreciation Expense	306,779
Taxes Other Than Federal Income Tax	369,699
Federal Income Tax	(7,083)
TOTAL CURRENT UNIT POWER BILL	----- 5,658,183 =====
Prior Month's Adjustment:	
Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	(8,193)
TOTAL PRIOR MONTH'S ADJUSTMENTS	----- (8,193) -----
TOTAL UNIT POWER BILL	----- 5,649,990 ✓ =====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - June 21, 2014

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
    Dave Hille - Ft. Wayne          Shannon Listebarger - Columbus  
    Mike Stout - Ft. Wayne  
    Mike Giardina - Columbus  
    Sid Lyons - Columbus              Michelle Howell - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

KPSC Case No. 2014-00396 of 48  
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**ESTIMATE**  
Pg 2 of 18

June, 2014 07-Jul-14

	<u>TOTAL UNIT 2 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	(279,733)	(83,920)	(195,813)
Return on Other Capital	19,670	5,901	13,769
<b>Total Return</b>	<b>(260,063)</b>	<b>(78,019)</b>	<b>(182,044)</b>
+ Fuel	10,105,708	3,031,712	7,073,995
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,792,401	2,037,720	4,754,681
+ Depreciation Expense	1,022,598	306,779	715,819
+ Taxes Other Than Federal Income Tax	1,232,330	369,699	862,631
+ Federal and State Income Tax	(23,608)	(7,083)	(16,525)
<b>= Total Unit 2 Monthly Power Bill</b>	<b>18,860,615</b>	<b>5,658,183</b>	<b>13,202,431</b>
<u>Determination of Federal Income Tax :</u>			
Total Return ( Line 3 )	(260,063)	(78,019)	(182,044)
+ Unit 2 Schedule M Adjustments	1,322,027	396,608	925,419
+ Unit 2 Deferred Federal Income Taxes	(382,450)	(114,735)	(267,715)
- Unit 2 Interest Expense Deduction *	13,092	3,928	9,164
<b>= Subtotal</b>	<b>666,421</b>	<b>199,925</b>	<b>466,495</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>358,842</b>	<b>107,652</b>	<b>251,190</b>
+ Unit 2 Def Fed & State Income Taxes	(382,450)	(114,735)	(267,715)
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(23,608)</b>	<b>(7,083)</b>	<b>(16,525)</b>
<u>Proof of Federal Income Tax :</u>			
Total Unit 2 Monthly Power Bill	18,860,615	5,658,183	13,202,431
- Operation and Maintenance Expenses	16,898,108	5,069,432	11,828,676
- Depreciation Expense	1,022,598	306,779	715,819
- Taxes Other Than Federal Income Tax	1,232,330	369,699	862,631
- Unit 2 Interest Expense Deduction *	13,092	3,928	9,164
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(296,763)</b>	<b>(89,030)</b>	<b>(207,733)</b>
+ Unit 2 Schedule M Adjustments	1,322,027	396,608	925,419
<b>= Unit 2 Taxable Income</b>	<b>1,025,264</b>	<b>307,578</b>	<b>717,686</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>358,842</b>	<b>107,652</b>	<b>251,190</b>
+ Unit 2 Def Fed & State Income Taxes	(382,450)	(114,735)	(267,715)
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>(23,608)</b>	<b>(7,083)</b>	<b>(16,525)</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

KPSC Case No. 2014-00396 of 48  
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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Aug-14**

**UNIT 1**  
**POWER BILL -- July, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF July, 2014  
KWH FOR THE MONTH 86,104,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	243,646 ✓
Return on Other Capital	160,946
Total Return	----- 404,592
Fuel	2,358,315 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	320,040
Depreciation Expense	495,523
Taxes Other Than Federal Income Tax	39,484
Federal Income Tax	207,772
<b>TOTAL CURRENT UNIT POWER BILL</b>	<b>----- 3,823,101 -----</b>

Prior Month's Adjustment:

Return on Common Equity & Other Capital	(7,734)
Fuel Expense	0
Other Expenses (includes taxes & interest)	316,371

**TOTAL PRIOR MONTH'S ADJUSTMENTS** **-----  
308,637  
-----**

**TOTAL UNIT POWER BILL** **=====**  
**4,131,738** ✓  
**=====**

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - - August 21, 2014

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
    Dave Hille - Ft. Wayne          Shannon Listebarger - Columbus  
    Mike Stout - Ft. Wayne  
    Mike Giardina - Columbus  
    Sid Lyons - Columbus            Michelle Howell - Columbus  
    Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

July, 2014

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	812,154	243,646	568,508
Return on Other Capital	536,487	160,946	375,541
<b>Total Return</b>	<b>1,348,641</b>	<b>404,592</b>	<b>944,049</b>
+ Fuel	7,861,049	2,358,315	5,502,734
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,066,799	320,040	746,759
+ Depreciation Expense	1,651,744	495,523	1,156,221
+ Taxes Other Than Federal Income Tax	131,613	39,484	92,129
+ Federal and State Income Tax	692,571	207,772	484,798
<b>= Total Unit 1 Monthly Power Bill</b>	<b>12,743,667</b>	<b>3,823,101</b>	<b>8,920,565</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	1,348,641	404,592	944,049
+ Unit 1 Schedule M Adjustments	622,474	186,742	435,732
+ Unit 1 Deferred Federal Income Taxes	(51,948)	(15,584)	(36,365)
- Unit 1 Interest Expense Deduction *	536,487	160,946	375,541
<b>= Subtotal</b>	<b>1,382,680</b>	<b>414,804</b>	<b>967,875</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>744,519</b>	<b>223,356</b>	<b>521,163</b>
+ Unit 1 Def Fed & State Income Taxes	(51,948)	(15,584)	(36,365)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>692,571</b>	<b>207,772</b>	<b>484,798</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 1 Monthly Power Bill	12,743,667	3,823,101	8,920,565
- Operation and Maintenance Expenses	8,927,849	2,678,355	6,249,494
- Depreciation Expense	1,651,744	495,523	1,156,221
- Taxes Other Than Federal Income Tax	131,613	39,484	92,129
- Unit 1 Interest Expense Deduction *	536,487	160,946	375,541
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,504,725</b>	<b>451,418</b>	<b>1,053,306</b>
+ Unit 1 Schedule M Adjustments	622,474	186,742	435,732
<b>= Unit 1 Taxable Income</b>	<b>2,127,199</b>	<b>638,160</b>	<b>1,489,038</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>744,519</b>	<b>223,356</b>	<b>521,163</b>
+ Unit 1 Def Fed & State income Taxes	(51,949)	(15,584)	(36,365)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>692,570</b>	<b>207,772</b>	<b>484,798</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**07-Aug-14**

**UNIT 2**  
**POWER BILL - - July, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)

ENERGY DELIVERED FOR THE MONTH OF July, 2014

KWH FOR THE MONTH

116,565,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	(39,753) ✓
Return on Other Capital	(26,260)
Total Return	----- (66,013)
Fuel	3,023,080 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	1,946,095
Depreciation Expense	306,620
Taxes Other Than Federal Income Tax	42,079
Federal Income Tax	15,555
TOTAL CURRENT UNIT POWER BILL	----- 5,264,791 -----

Prior Month's Adjustment:

Return on Common Equity & Other Capital	1,580
Fuel Expense	0
Other Expenses (includes taxes & interest)	(214,629)

TOTAL PRIOR MONTH'S ADJUSTMENTS

-----  
(213,049)  
-----

TOTAL UNIT POWER BILL

-----  
5,051,742 ✓  
-----

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - August 21, 2014

Cc: Steve Hornyak - Columbus  
Dave Hille - Ft. Wayne  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus

Kurt C Cooper - Ft Wayne  
Shannon Listebarger - Columbus  
  
Micheile Howell - Columbus



**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

**ESTIMATE  
Pg 2 of 18**

July, 2014 07-Aug-14

	<b>TOTAL UNIT 2 POWER BILL</b>	<b>KPCO SHARE</b>	<b>I&amp;M SHARE</b>
Return on Common Equity	(132,511)	(39,753)	(92,758)
Return on Other Capital	(87,534)	(26,260)	(61,274)
<b>Total Return</b>	<b>(220,045)</b>	<b>(66,013)</b>	<b>(154,032)</b>
+ Fuel	10,076,934	3,023,080	7,053,854
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,486,984	1,946,095	4,540,889
+ Depreciation Expense	1,022,066	306,620	715,446
+ Taxes Other Than Federal Income Tax	140,265	42,079	98,186
+ Federal and State Income Tax	51,850	15,555	36,294
<b>= Total Unit 2 Monthly Power Bill</b>	<b>17,549,303</b>	<b>5,264,791</b>	<b>12,284,511</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	(220,045)	(66,013)	(154,032)
+ Unit 2 Schedule M Adjustments	(69,103)	(20,731)	(48,372)
+ Unit 2 Deferred Federal Income Taxes	104,267	31,280	72,987
- Unit 2 Interest Expense Deduction *	(87,534)	(26,260)	(61,274)
<b>= Subtotal</b>	<b>(97,347)</b>	<b>(29,203)</b>	<b>(68,143)</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>(52,417)</b>	<b>(15,725)</b>	<b>(36,692)</b>
+ Unit 2 Def Fed & State Income Taxes	104,267	31,280	72,987
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>51,850</b>	<b>15,555</b>	<b>36,294</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 2 Monthly Power Bill	17,549,303	5,264,791	12,284,511
- Operation and Maintenance Expenses	16,563,918	4,969,175	11,594,743
- Depreciation Expense	1,022,066	306,620	715,446
- Taxes Other Than Federal Income Tax	140,265	42,079	98,186
- Unit 2 Interest Expense Deduction *	(87,534)	(26,260)	(61,274)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(80,661)</b>	<b>(24,198)</b>	<b>(56,464)</b>
+ Unit 2 Schedule M Adjustments	(69,103)	(20,731)	(48,372)
<b>= Unit 2 Taxable Income</b>	<b>(149,764)</b>	<b>(44,929)</b>	<b>(104,836)</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>(52,418)</b>	<b>(15,725)</b>	<b>(36,693)</b>
+ Unit 2 Def Fed & State Income Taxes	104,267	31,280	72,987
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>51,849</b>	<b>15,555</b>	<b>36,294</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**08-Sep-14**

**UNIT 1**  
**POWER BILL - - August, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF August, 2014  
KWH FOR THE MONTH 120,579,000

<u>SUMMARY</u>	<u>TOTAL</u>
Current Month Bill:	
Return on Common Equity	232,228 ✓
Return on Other Capital	41,787
Total Return	----- 274,015 ✓
Fuel	3,169,563
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	394,487
Depreciation Expense	497,159
Taxes Other Than Federal Income Tax	38,503
Federal Income Tax	195,313
TOTAL CURRENT UNIT POWER BILL	----- 4,566,415 -----

Prior Month's Adjustment:	
Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	37,285
TOTAL PRIOR MONTH'S ADJUSTMENTS	----- 37,285 -----

=====

TOTAL UNIT POWER BILL

4,603,700 ✓

=====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - - August 21, 2014

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
      Dave Hille - Ft. Wayne        Shannon Listebarger - Columbus  
      Mike Stout - Ft. Wayne  
      Mike Giardina - Columbus  
      Sid Lyons - Columbus            Michelle Howell - Columbus  
      Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

August, 2014

08-Sep-14

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	774,093	232,228	541,865
Return on Other Capital	139,289	41,787	97,502
<b>Total Return</b>	<b>913,382</b>	<b>274,015</b>	<b>639,367</b>
+ Fuel	10,565,208	3,169,563	7,395,646
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,314,957	394,487	920,470
+ Depreciation Expense	1,657,195	497,159	1,160,036
+ Taxes Other Than Federal Income Tax	128,345	38,503	89,842
+ Federal and State Income Tax	651,040	195,313	455,726
<b>= Total Unit 1 Monthly Power Bill</b>	<b>15,221,377</b>	<b>4,566,415</b>	<b>10,654,961</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	913,382	274,015	639,367
+ Unit 1 Schedule M Adjustments	549,759	164,928	384,831
+ Unit 1 Deferred Federal Income Taxes	(39,128)	(11,738)	(27,391)
- Unit 1 Interest Expense Deduction *	142,271	42,681	99,590
<b>= Subtotal</b>	<b>1,281,742</b>	<b>384,524</b>	<b>897,217</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>690,168</b>	<b>207,051</b>	<b>483,117</b>
+ Unit 1 Def Fed & State Income Taxes	(39,128)	(11,738)	(27,391)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>651,040</b>	<b>195,313</b>	<b>455,726</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 1 Monthly Power Bill	15,221,377	4,566,415	10,654,961
- Operation and Maintenance Expenses	11,880,165	3,564,050	8,316,116
- Depreciation Expense	1,657,195	497,159	1,160,036
- Taxes Other Than Federal Income Tax	128,345	38,503	89,842
- Unit 1 Interest Expense Deduction *	142,271	42,681	99,590
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,422,151</b>	<b>426,647</b>	<b>995,503</b>
+ Unit 1 Schedule M Adjustments	549,759	164,928	384,831
<b>= Unit 1 Taxable Income</b>	<b>1,971,910</b>	<b>591,575</b>	<b>1,380,334</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>690,168</b>	<b>207,051</b>	<b>483,117</b>
+ Unit 1 Def Fed & State Income Taxes	(39,129)	(11,738)	(27,391)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>651,039</b>	<b>195,313</b>	<b>455,726</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**08-Sep-14**

**UNIT 2**  
**POWER BILL - - August, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)

ENERGY DELIVERED FOR THE MONTH OF August, 2014  
KWH FOR THE MONTH 95,147,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	(49,775) ✓
Return on Other Capital	(8,956)
Total Return	----- (58,731)
Fuel	2,558,853 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	2,050,037
Depreciation Expense	305,578
Taxes Other Than Federal Income Tax	41,099
Federal Income Tax	16,128
<b>TOTAL CURRENT UNIT POWER BILL</b>	----- <b>4,910,339</b> =====

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (includes taxes & interest)	(423)
<b>TOTAL PRIOR MONTH'S ADJUSTMENTS</b>	----- <b>(423)</b> -----

**TOTAL UNIT POWER BILL**

-----  
**4,909,916** ✓  
-----

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - August 21, 2014

Cc: Steve Hornyak - Columbus	Kurt C Cooper - Ft Wayne
Dave Hille - Ft. Wayne	Shannon Listebarger - Columbus
Mike Stout - Ft. Wayne	
Mike Giardina - Columbus	
Sid Lyons - Columbus	Michelle Howell - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

August, 2014

ESIMATE  
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	<b>TOTAL UNIT 2 POWER BILL</b>	<b>KPCO SHARE</b>	<b>I&amp;M SHARE</b>
Return on Common Equity	(165,915)	(49,775)	(116,140)
Return on Other Capital	(29,854)	(8,956)	(20,898)
<b>Total Return</b>	<b>(195,769)</b>	<b>(58,731)</b>	<b>(137,038)</b>
+ Fuel	8,529,509	2,558,853	5,970,657
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,833,457	2,050,037	4,783,420
+ Depreciation Expense	1,018,594	305,578	713,016
+ Taxes Other Than Federal Income Tax	136,997	41,099	95,898
+ Federal and State Income Tax	53,759	16,128	37,631
<b>= Total Unit 2 Monthly Power Bill</b>	<b>16,367,797</b>	<b>4,910,339</b>	<b>11,457,458</b>
<b>Determination of Federal Income Tax :</b>			
Total Return ( Line 3 )	(195,769)	(58,731)	(137,038)
+ Unit 2 Schedule M Adjustments	(73,487)	(22,046)	(51,441)
+ Unit 2 Deferred Federal Income Taxes	118,511	35,553	82,958
- Unit 2 Interest Expense Deduction *	(30,493)	(9,148)	(21,345)
<b>= Subtotal</b>	<b>(120,252)</b>	<b>(36,075)</b>	<b>(84,176)</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>(64,751)</b>	<b>(19,425)</b>	<b>(45,326)</b>
+ Unit 2 Def Fed & State Income Taxes	118,511	35,553	82,958
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>53,759</b>	<b>16,128</b>	<b>37,631</b>
<b>Proof of Federal Income Tax :</b>			
Total Unit 2 Monthly Power Bill	16,367,797	4,910,339	11,457,458
- Operation and Maintenance Expenses	15,362,966	4,608,890	10,754,077
- Depreciation Expense	1,018,594	305,578	713,016
- Taxes Other Than Federal Income Tax	136,997	41,099	95,898
- Unit 2 Interest Expense Deduction *	(30,493)	(9,148)	(21,345)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(111,517)</b>	<b>(33,455)</b>	<b>(78,062)</b>
+ Unit 2 Schedule M Adjustments	(73,487)	(22,046)	(51,441)
<b>= Unit 2 Taxable Income</b>	<b>(185,004)</b>	<b>(55,501)</b>	<b>(129,503)</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>(64,751)</b>	<b>(19,425)</b>	<b>(45,326)</b>
+ Unit 2 Def Fed & State Income Taxes	118,511	35,553	82,958
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>53,760</b>	<b>16,128</b>	<b>37,632</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**06-Oct-14**

**UNIT 1**  
**POWER BILL -- September, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF September, 2014  
KWH FOR THE MONTH 114,532,351

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	230,021	✓
Return on Other Capital	80,993	
	-----	
Total Return	311,014	
Fuel	2,489,039	✓
Purchased Power	0	
Other Operating Revenues	(2,625)	
Other Operation and Maintenance Exp	460,279	
Depreciation Expense	497,222	
Taxes Other Than Federal Income Tax	415,373	
Federal Income Tax	508,722	
	-----	
TOTAL CURRENT UNIT POWER BILL	4,679,024	
	-----	

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0	
Fuel Expense	0	
Other Expenses (Includes taxes & interest)	47,269	
	-----	
TOTAL PRIOR MONTH'S ADJUSTMENTS	47,269	
	-----	

TOTAL UNIT POWER BILL

=====

4,726,293 ✓

=====

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - - October 20, 2014

Cc: Steve Hornyak - Columbus      Kurt C Cooper - Ft Wayne  
 Dave Hille - Ft. Wayne      Shannon Listebarger - Columbus  
 Mike Stout - Ft. Wayne  
 Mike Giardina - Columbus  
 Sid Lyons - Columbus      Michelle Howell - Columbus  
 Diane Keegan - Columbus

**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

KPSC Case No. 2014-00396 of 48  
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September, 2014

06-Oct-14

	<u>TOTAL UNIT 1 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	766,735	230,021	536,714
Return on Other Capital	269,977	80,993	188,984
<b>Total Return</b>	<b>1,036,712</b>	<b>311,014</b>	<b>725,698</b>
+ Fuel	8,296,798	2,489,039	5,807,758
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	1,534,265	460,279	1,073,986
+ Depreciation Expense	1,657,405	497,222	1,160,183
+ Taxes Other Than Federal Income Tax	1,384,577	415,373	969,204
+ Federal and State Income Tax	665,736	199,722	466,014
<b>= Total Unit 1 Monthly Power Bill</b>	<b>14,566,742</b>	<b>4,370,024</b>	<b>10,196,718</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	1,036,712	311,014	725,698
+ Unit 1 Schedule M Adjustments	1,876,323	562,897	1,313,426
+ Unit 1 Deferred Federal Income Taxes	(490,710)	(147,213)	(343,498)
- Unit 1 Interest Expense Deduction *	274,638	82,391	192,247
<b>= Subtotal</b>	<b>2,147,686</b>	<b>644,307</b>	<b>1,503,379</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 1 Current Federal Income Tax</b>	<b>1,156,447</b>	<b>346,935</b>	<b>809,512</b>
+ Unit 1 Def Fed & State Income Taxes	(490,710)	(147,213)	(343,498)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>665,736</b>	<b>199,722</b>	<b>466,014</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 1 Monthly Power Bill	14,566,742	4,370,024	10,196,718
- Operation and Maintenance Expenses	9,831,062	2,949,318	6,881,744
- Depreciation Expense	1,657,405	497,222	1,160,183
- Taxes Other Than Federal Income Tax	1,384,577	415,373	969,204
- Unit 1 Interest Expense Deduction *	274,638	82,391	192,247
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>1,427,810</b>	<b>428,345</b>	<b>999,465</b>
+ Unit 1 Schedule M Adjustments	1,876,323	562,897	1,313,426
<b>= Unit 1 Taxable Income</b>	<b>3,304,133</b>	<b>991,242</b>	<b>2,312,891</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 1 Current Federal Income Tax</b>	<b>1,156,447</b>	<b>346,935</b>	<b>809,512</b>
+ Unit 1 Def Fed & State Income Taxes	(490,711)	(147,213)	(343,498)
<b>= Total Unit 1 Fed&amp;State Income Taxes</b>	<b>665,736</b>	<b>199,722</b>	<b>466,014</b>

\* From Page 5 of 18 : Line 21 + (Line 28 x Line 31 x Line 32)

**AEP GENERATING COMPANY**  
**ONE RIVERSIDE PLAZA, COLUMBUS, OH 43215**  
**TELEPHONE (614) 716-3724**

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**KENTUCKY POWER COMPANY**  
**17TH ST. & CENTRAL AVE.**  
**ASHLAND, KY 41101**

**ESTIMATE**  
**06-Oct-14**

**UNIT 2**  
**POWER BILL - - September, 2014**

IN ACCORDANCE WITH POWER AGREEMENT DATED OCTOBER 1, 1984 (AS AMENDED)  
ENERGY DELIVERED FOR THE MONTH OF September, 2014  
KWH FOR THE MONTH

114,793,000

**SUMMARY**

**TOTAL**

Current Month Bill:

Return on Common Equity	(59,043) ✓
Return on Other Capital	(20,790)
Total Return	(79,833)
Fuel	2,378,724 ✓
Purchased Power	0
Other Operating Revenues	(2,625)
Other Operation and Maintenance Exp	2,085,062
Depreciation Expense	305,812
Taxes Other Than Federal Income Tax	417,969
Federal Income Tax	5,399
<b>TOTAL CURRENT UNIT POWER BILL</b>	<b>5,110,508</b>

Prior Month's Adjustment:

Return on Common Equity & Other Capital	0
Fuel Expense	0
Other Expenses (Includes taxes & interest)	(8,194)

**TOTAL PRIOR MONTH'S ADJUSTMENTS** (8,194)

**TOTAL UNIT POWER BILL** 5,102,314 ✓

AMOUNTS WILL BE PAID DIRECT FROM GENERAL FUNDS.

DUE DATE - - October 20, 2014

Cc: Steve Hornyak - Columbus Kurt C Cooper - Ft Wayne  
Dave Hille - Ft. Wayne Shannon Listebarger - Columbus  
Mike Stout - Ft. Wayne  
Mike Giardina - Columbus  
Sid Lyons - Columbus Michelle Howell - Columbus



**AEP GENERATING COMPANY  
ROCKPORT POWER BILL  
SUMMARY OF MONTHLY POWER BILL**

**ESTIMATE  
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September, 2014 06-Oct-14

	<u>TOTAL UNIT 2 POWER BILL</u>	<u>KPCO SHARE</u>	<u>I&amp;M SHARE</u>
Return on Common Equity	(196,810)	(59,043)	(137,767)
Return on Other Capital	(69,300)	(20,790)	(48,510)
<b>Total Return</b>	<b>(266,110)</b>	<b>(79,833)</b>	<b>(186,277)</b>
+ Fuel	7,929,080	2,378,724	5,550,356
+ Purchased Power	0	0	0
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
+ Other Operation and Maintenance Exp	6,950,208	2,085,062	4,865,146
+ Depreciation Expense	1,019,372	305,812	713,560
+ Taxes Other Than Federal Income Tax	1,393,229	417,969	975,260
+ Federal and State Income Tax	17,998	5,399	12,598
<b>= Total Unit 2 Monthly Power Bill</b>	<b>17,035,027</b>	<b>5,110,508</b>	<b>11,924,518</b>
<b><u>Determination of Federal Income Tax :</u></b>			
Total Return ( Line 3 )	(266,110)	(79,833)	(186,277)
+ Unit 2 Schedule M Adjustments	1,170,786	351,236	819,550
+ Unit 2 Deferred Federal Income Taxes	(329,610)	(98,883)	(230,727)
- Unit 2 Interest Expense Deduction *	(70,496)	(21,149)	(49,347)
<b>= Subtotal</b>	<b>645,561</b>	<b>193,668</b>	<b>451,892</b>
x Gross-Up ( FIT Rate / 1-FIT Rate )	0.538462	0.538462	0.538462
<b>= Unit 2 Current Federal Income Tax</b>	<b>347,609</b>	<b>104,283</b>	<b>243,326</b>
+ Unit 2 Def Fed & State Income Taxes	(329,610)	(98,883)	(230,727)
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>17,998</b>	<b>5,399</b>	<b>12,598</b>
<b><u>Proof of Federal Income Tax :</u></b>			
Total Unit 2 Monthly Power Bill	17,035,027	5,110,508	11,924,518
- Operation and Maintenance Expenses	14,879,288	4,463,786	10,415,502
- Depreciation Expense	1,019,372	305,812	713,560
- Taxes Other Than Federal Income Tax	1,393,229	417,969	975,260
- Unit 2 Interest Expense Deduction *	(70,496)	(21,149)	(49,347)
- Other Operating Revenues	(8,750)	(2,625)	(6,125)
<b>= Pre-Tax Book Income</b>	<b>(177,616)</b>	<b>(53,285)</b>	<b>(124,332)</b>
+ Unit 2 Schedule M Adjustments	1,170,786	351,236	819,550
<b>= Unit 2 Taxable Income</b>	<b>993,170</b>	<b>297,951</b>	<b>695,218</b>
x Current Federal Income Tax Rate	35%	35%	35%
<b>= Unit 2 Current Federal Income Tax</b>	<b>347,609</b>	<b>104,283</b>	<b>243,326</b>
+ Unit 2 Def Fed & State Income Taxes	(329,610)	(98,883)	(230,727)
<b>= Total Unit 2 Fed&amp;State Income Taxes</b>	<b>17,999</b>	<b>5,400</b>	<b>12,599</b>

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