

EXHIBIT RCS-5

**KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2015
Item No. 28
Page 1 of 1**

Kentucky Power Company

REQUEST

Please confirm that the Company's filing assumes that the 50% bonus depreciation was not extended to 2014 or later years in any manner. Please explain how this assumption affected the accumulated deferred income taxes reflected in the Company's filing. Also, please explain how this assumption affected the capitalization reflected in the Company's filing.

RESPONSE

The Company's filing did not consider the extension of 50% bonus depreciation into 2014 or later years in any manner. For the quantification of the effect on accumulated deferred income taxes and capitalization, please refer to the response to KIUC 1-29.

WITNESS: Jeffrey B Bartsch

KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2015
Item No. 30
Page 1 of 1

Kentucky Power Company

REQUEST

Please confirm that the Company agrees that the additional ADIT resulting from the extension should be reflected as an adjustment in its filing. If not, then please provide all reasons why the Company disagrees.

RESPONSE

If the retroactive 50% bonus depreciation extension had been signed into law in time to include it in the rate filing, the Company would have included its impacts on the ADIT balances as of September 30, 2014.

WITNESS: Jeffrey B Bartsch

**KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2015
Item No. 29
Page 1 of 1**

Kentucky Power Company

REQUEST

Please provide a quantification of the effects of the 50% bonus depreciation extension on the Company's accumulated deferred income taxes and capitalization reflected in the Company's filing. Please provide revised schedules and calculations in electronic spreadsheet format with all formulas intact.

RESPONSE

Without updating all schedules and calculations, the Company estimates it would have recorded an additional \$23.6 million in deferred federal income tax liability through September 2014 if the retroactive 50% bonus depreciation existed during the test year or had been a known and measurable change at the time of filing. The Company has not performed the requested hypothetical revision to the schedules and calculations. Further, the Company cannot do so within the time available.

WITNESS: Jeffrey B Bartsch

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Second Set of Data Requests
Dated February 24, 2015
Item No. 79
Page 1 of 1**

Kentucky Power Company

REQUEST

Bonus Depreciation. Refer to the responses to AG 1-171 and AG 1-172.

- a. Please confirm that ADIT should be increased by \$23.6 million to reflect the impacts associated with the passage of the Tax Increase Prevention Act of 2014.
- b. Please show how the \$23.6 million was derived. Show detailed calculations.
- c. Please quantify the impact that increasing ADIT by the \$23.6 million would have on the capitalization amount of \$1,147,480,328. Show detailed calculations.
- d. Please quantify the impact that the additional Normalized MACRS Schedule M deduction of \$67,446,000 would have on the Company's filing. Include supporting calculations.
- e. Would the impact of 2014 bonus tax depreciation have been included in KPCo's filing as increased ADIT but for the timing of when the Tax Increase Prevention Act of 2014 was signed into law? If not, explain fully why not.

RESPONSE

- a. Confirmed.
- b-d. See the Response to KPSC 3-50.
- e. Yes.

WITNESS: Jeffrey B Bartsch

**KPSC Case No. 2014-00396 General Rate Adjustment
Commission Staff's Third Set of Data Requests
Dated February 24, 2015
Item No. 50
Page 1 of 1**

Kentucky Power Company

REQUEST

Refer to Items 28, 29, and 30 of KIUC's First Request and Item 171 of the AG's initial Request regarding the impact of the 50 percent bonus depreciation. Based on Kentucky Power's estimate of the bonus depreciation of \$23.6 million increase in deferred federal income taxes and an additional normalized MACRS Schedule M deduction of \$67,446,000, provide updated schedules for the Company's accumulated deferred income taxes, capitalization, the proposed adjustment 49 listed in Section V, Exhibit 2 of the Application, and any other schedules or exhibits affected by the 50 percent bonus depreciation.

RESPONSE

Please see KPSC_3_50_Attachment1.xlsx for the updated Tax Schedules related to the adjustment to the MACRS Normalized Schedule M deduction for 50 percent bonus depreciation. See KPSC_3_50_Attachment2.xlsx for the updated Accumulated Deferred Income Taxes as of September 30, 2014. There is no change to proposed Adjustment 49 as a result of the bonus depreciation.

There is no change in capitalization as a result of bonus depreciation. Capitalization provides the funds needed to maintain the Company's operations. It thus funds the test year and future operations as long as possible before additional debt or equity is needed to operate the Company. Bonus depreciation and ADIT allows the Company to use its capitalization to maintain its operations without having to issue additional debt or equity.

Please see KPSC_3_50_Attachment3.xls for the environmental cost calculations that are affected by bonus depreciation. A formulaic error within the depreciation calculation has also been corrected in this revision.

KPSC_3_50_Attachment4.xls provides a revised exhibit AJE-3 to reflect these revisions.

WITNESS: Jeffrey B Bartsch

KENTUCKY POWER COMPANY
CALCULATION OF ADFIT RE: BONUS DEPRECIATION
KPSC 3-50 - Attachment 2

Source: AG 1-171 Attachment I

	With Bonus Depr	Without Bonus Depr	Change	Additional Monthly Accrual
KYPco-Distribution	42,963,524	20,410,541	(22,552,983)	(1,880,000)
KYPco-Transmission	40,369,544	14,202,399	(26,167,145)	(2,181,000)
KYPco-Generation	52,149,561	10,954,561	(41,195,000)	(3,433,000)
	<u>135,482,629</u>	<u>45,567,501</u>	<u>(89,915,128)</u>	<u>(7,494,000)</u>
Number of Months in Test Period				<u>9</u>
Additional Tax Depreciation Accrual thru September 2014				<u>(67,446,000)</u>
Additional MACRS Normalized Schedule M in Test Period				<u>(67,446,000)</u>
Additional ADFIT @ September 30, 2014 (@ 35%)				<u>(23,606,100)</u>

<u>Accumulated Deferred Income Taxes</u>	<u>Reference</u>	<u>Total Company</u>	<u>Kentucky PSC Juris Factor</u>	<u>Kentucky PSC Juris Only</u>
Accumulated Deferred Income Taxes	Section V Exhibit I Schedule 4 - P.15	(399,250,637)	0.989	(394,858,880)
Bonus Depreciation Additional ADFIT		(23,606,100)	0.989	(23,346,433)
Revised Accum Deferred Income Taxes (Before Going-Level Adjustments)				<u>(418,205,313)</u>

EXHIBIT RCS-6

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Second Set of Data Requests
Dated February 24, 2015
Item No. 51
Page 1 of 1**

Kentucky Power Company

REQUEST

Contributions in Aid of Construction (CIAC). Refer to the response to AG 1-55.

- a. Please state whether the CIAC collected in the test year is reflected as a rate base reduction in the Company's filing. If so, quantify and identify by amount and account where the test year CIAC is reflected in the filing. If not, explain fully why not.
- b. Please explain fully and in detail the footnote on Attachment 1 which states: "Beginning in 2014 the remaining CIAC is reclassified to Account 2530 124", including why these amounts were reclassified beginning in 2014. In addition, are these amounts reflected as a rate base reduction in the Company's filing? If not, explain fully why not.

RESPONSE

- a. The CIAC collected in the test year was \$947,995. Of the \$947,995 collected, \$909,674 was reflected as a rate base reduction in Accounts 101 (Plant) and 107 (CWIP).

The remaining \$38,321 was recorded in Account 253 (Deferred Credits), which was not reflected as a reduction to rate base. The exclusion of the \$38,321, which would have reduced rate base, was an oversight.

- b. Prior to January 2014, amounts collected as CIAC were recorded to specific projects in the CWIP Account 107 as a credit when received. If the amount of actual charges to the CWIP project was less than the CIAC amount recorded, the ending project balance would be negative.

Beginning in January 2014, the Company determined that instead of showing the remaining CIAC for the month as a credit in Account 107 it would be preferable to reclassify the amount to Account 2530 124 Deferred Credits. See the rate base treatment discussed in the response to item a.

WITNESS: Jason M Yoder

EXHIBIT RCS-7

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Second Set of Data Requests
Dated February 24, 2015
Item No. 110
Page 1 of 1**

Kentucky Power Company

REQUEST

Capitalization. Refer to the response to AG 1-285. Please explain fully and in detail the Company's criteria for determining whether an adjustment to rate base also has a corresponding adjustment to the capitalization amount of \$1,147,480,328.

RESPONSE

With the exception of adjustments for cash working capital, the Company generally adjusts capitalization for rate base adjustments. For example, the exclusion of non-utility property and adjustments to coal stock. With respect to rate base adjustments for cash working capital,—the Company has consistently not adjusted capitalization as a conservative approach that those funds are already included in our total capitalization. If the Company were to adjust capitalization for cash working capital, it would most of the time increase the level of capitalization.

WITNESS: Ranie K Wohnhas

EXHIBIT RCS-8

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 331
Page 1 of 2**

Kentucky Power Company

REQUEST

Have any of KPCO's large commercial or industrial customers told KPCo about expanding operations or increasing electricity purchases since 9/30/2014?

- a. If so, list the customers (can be by code to address confidentiality concerns) and identify the MWh sales and revenues related with such customer increases in demand or usage.

RESPONSE

See AG_1_331_Attachment1.xls. The attached list includes information from customers who have informed the Company of plans to expand operations. The additional load may or may not actually materialize on the effective date. Because of the advanced start date, the specific rate code has not been determined yet, so it is not possible to provide the amount of revenue associated with each project.

WITNESS: John A Rogness

Large Commercial and Industrial Expansions, Reductions and Closures

Line No	Expansion or Closure	Size (MW)	Load Factor %	Appx Monthly MWh	Effective Date
1	Reduction	(0.8)	35%	(200)	11/25/14
2	Closure	(1.0)	55%	(400)	3/1/2015
3	Expansion	0.5	70%	270	1/1/2015
4	Expansion	0.3	55%	433	1/1/2015
5	Expansion	1.0	25%	171	11/20/2014
6	Expansion	1.5	35%	350	11/20/2014
7	Expansion	5.6	40%	1,708	11/21/2014
8	Expansion	1.0	50%	744	6/1/2015
9	Expansion	0.8	25%	130	10/28/2014
10	Closure	(0.7)		(380)	10/29/2014
11	Closure	(1.0)	55%	(400)	12/1/2014
12	Closure	(0.8)	20%	(100)	12/1/2014
13	Expansion	0.2	42%	50	10/27/2014
14	Expansion	3.0	75%	1,620	1/1/2016

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Second Set of Data Requests
Dated February 24, 2015
Item No. 112
Page 1 of 1**

Kentucky Power Company

REQUEST

Commercial and Industrial Customers. Refer to the response to AG 1-331. The response states that due to the advanced start date for these commercial and/or industrial customers' expansion and/or reduction/closure projects, that the specific rate code has not yet been determined, thus it is not possible to provide the amount of increased revenue associated with the expansion projects.

- a. Referring to AG_1_331_Attachment1, with the exception of items 2, 8 and 14, the effective dates (most of which were in 2014) of the expansion or closure projects have already occurred. Based on the foregoing, please explain fully and in detail why the specific rate codes for these projects cannot be determined.
- b. Pursuant to part "a" above, for each item listed on the attachment, provide the Company's best estimate for the increased or decreased revenues depending on whether the project is expanding, being reduced or closed.
- c. Referring to AG_1_331_Attachment1, for each expansion or closure project listed, please indicate the associated commercial and/or industrial customer.

RESPONSE

a)-(c) Please see AG 2_112_Attachment1.xls for the requested information. The information represents the Company's best estimate of the approximate monthly effect on the Company's revenues if the projected changes in load are realized. Actual changes may vary based on the timing and amount of the changes. Kentucky Power cannot provide customer specific information without the permission of each customer, many of whom are not parties to this case.

WITNESS: John A Rogness

Large Commercial and Industrial Expansions, Reductions and Closures

Line No	Expansion or Closure	Size (MW)	Load Factor %	Appx Monthly MWh	Effective Date	Tariff Code	Estimated Monthly Revenue Change
1	Reduction	(0.8)	35%	(200)	11/25/14	358	(\$15,384.60)
2	Closure	(1.0)	55%	(400)	3/1/2015	371	(\$14,047.92)
3	Expansion	0.5	70%	270	1/1/2015	371	\$8,303.00
4	Expansion	0.3	55%	433	1/1/2015	358	\$6,293.00
5	Expansion	1.0	25%	171	11/20/2014	244	\$17,074.21
6	Expansion	1.5	35%	350	11/20/2014	358	\$23,805.80
7	Expansion	5.6	40%	1,708	11/21/2014	359	\$107,732.59
8	Expansion	1.0	50%	744	6/1/2015	358	\$20,151.00
9	Expansion	0.8	25%	130	10/28/2014	358	\$13,703.86
10	Closure	(0.7)		(380)	10/29/2014	358	(\$28,420.32)
11	Closure	(1.0)	55%	(400)	12/1/2014	371	(\$26,773.54)
12	Closure	(0.8)	20%	(100)	12/1/2014	244	(\$8,309.26)
13	Expansion	0.2	42%	50	10/27/2014	240	\$4,659.67
14	Expansion	3.0	75%	1,620	1/1/2016	371	\$30,334.00

EXHIBIT RCS-9

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2014
Item No. 301
Page 1 of 1**

Kentucky Power Company

REQUEST

IGCC Costs.

- a. Provide regulatory orders in other jurisdictions that have addressed the ratemaking treatment of IGCC Study costs that KPCo is requesting in this case and indicate the portion of such costs that have been allowed to be recovered through rates in each other jurisdiction. In addition, please cite by date and case number, the Commission Order(s) which authorize the recovery of IGCC feasibility study costs by amortizing such costs over a specified time period.
- b. Identify all prior Kentucky PSC orders of which the Company is aware that have addressed IGCC costs.

RESPONSE

- a. In the April 10, 2006 order in Case No. 05-00376-EL-UNC, the Public Utilities Commission of Ohio (PUCO) approved a surcharge to collect the preconstruction costs associated with the IGCC plant. The case is pending before the PUCO as a result of a remand from the Ohio Supreme Court.

On March 6, 2008 the Public Service Commission of West Virginia granted APCo a CPCN for the construction of an IGCC facility in Case No. 06-0033-E-CN. While APCo did not construct the facility, the initial FEED study was completed. APCo has a case pending before the PSC of WV, Case No. 14-1152-E-42T, seeking recovery of the costs associated with the FEED study.

In an order dated November 26, 2014 in Case No. PUE-2014-00026, the Virginia State Corporation Commission rejected APCo's request to amortize and recover IGCC study costs.

Copies of the orders are available on the respective commission websites.

- b. The Company is not aware of any prior Commission order that has addressed IGCC costs.

WITNESS: Ranie K Wohnhas

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2014
Item No. 302
Page 1 of 2**

Kentucky Power Company

REQUEST

IGCC Costs. Refer to the Direct Testimony of Company witness Wohnhas at page 16 (lines 3-14) and Section V, Exhibit 2, page 21 from the Company's filing.

- a. Please provide a breakout of the deferred IGCC costs which total \$1,331,254.
- b. Please explain fully and in detail why the Kentucky General Assembly failed to adopt the legislation that would support the recovery of the IGCC facility's costs through rates.
- c. Referring to part "b" above, please provide all documentation (e.g., reports, letters, memos, etc.) that was issued by the Kentucky General Assembly which discusses the reason(s) why it failed to adopt the legislation which made the IGCC facility uneconomic.
- d. Please explain fully and in detail the specific scope of issues that were addressed in the IGCC related feasibility study.
- e. Please identify the specific time period in which the deferred IGCC costs of \$1,331,254 were incurred, and show the amount by year. Also, show in detail how total amounts were allocated to each AEP utility, including but not limited to Kentucky Power Company.
- f. Please explain fully and in detail why the Company believes that the deferred IGCC costs, incurred without the Kentucky General Assembly legislation being adopted, was prudently incurred.

RESPONSE

- a. See KIUC_1_17_Attachment_59_21. In addition, see AG_1_302_Attachment2.xls which includes the details of the AEPSC charges. Kentucky Power, working in conjunction with other utilities and members of the Executive Branch, sought to present proposed legislation that would have improved the ability of the project to proceed. Kentucky Power believed that IGCC technology provided an opportunity to further the use of coal as a generation source, a development that would have directly benefited its service territory and customers.

KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2014
Item No. 302
Page 2 of 3

- b. The Company cannot speculate as to the basis of the failure of the General Assembly, which comprises 138 members, to enact the legislation.
- c. Please see the response to subpart (b).
- d. The feasibility study that was performed was used to determine whether it was reasonable for the Company to pursue the construction of an IGCC generating facility. The study consisted of the creation of a conceptual scope and a high level project cost estimate of the IGCC technology. The results of the feasibility study were reflected in a White Paper produced by AEP Service Corporation employees in 2005, which is included as AG 1-302 Attachment 1.
- e. See the Company's response to Part(a) above for the timing of the expenses charged to Kentucky Power for the IGCC.

The feasibility study was performed to study IGCC, but was not site-specific. At the time the feasibility study was performed, there were three sites under consideration in the AEP system. These were the Carrs Site (Kentucky), the Great Bend Site (Ohio), and the Mountaineer Site (West Virginia). Prior to November 2005 the Great Bend site was the primary site for which work was being performed, and the Carrs and Mountaineer sites were considered alternatives. Common costs incurred during this time were allocated 2/3 to Great Bend, 1/6 to Mountaineer, and 1/6 to Carrs. Site-specific costs at all times during the IGCC project (during and after the Feasibility Study) were charged directly to the site for which the work was performed.

In November 2005 separate work orders were created for the Great Bend and Mountaineer IGCC projects, and the cost of the feasibility study was assigned to the operating companies based on the allocation described above. As a result of this assignment, in November 2005 \$1.149 million was charged to Kentucky Power which reflects Kentucky Power's share of the Feasibility Study costs. This one time assignment represents 86.3% of the IGCC-related costs for which Kentucky Power is seeking recovery in this proceeding.

By December 2005 the Carrs site was no longer considered as a candidate for an IGCC generating facility. Charges to Kentucky Power after this date include bills and adjustments from the AEP Service Corporation, as well as accounting adjustments made as the result of internal and external audits (2011 and 2013 amounts) that found relatively minor charges that were not assigned properly.

- f. In 2005, at the time the IGCC Feasibility Study was undertaken, the state of the electric industry was very different from today. Natural gas prices were considerably higher, CO₂ regulation was being considered (which makes IGCC more attractive), and continued strong growth in electric demand was still occurring. IGCC generating technology was being considered for construction of a future generating facility for the Company to meet the needs of its customers. Kentucky Power, and other of AEP's operating companies that were potential

KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2014
Item No. 302
Page 3 of 3

homes for an IGCC facility, made great efforts to thoroughly understand this complex generating technology and the associated costs before potentially committing years of work and billions of dollars into the development of a facility. These facts underscore the prudence of the costs incurred.

WITNESS: Ranie K Wohnhas

EXHIBIT RCS-10

**KPSC 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 304
Page 1 of 3**

Kentucky Power Company

REQUEST

CCS FEED Study. Refer to the Direct Testimony of Company witness Wohnhas at pages 16 lines 15-20) and 17 (lines 1-6) and Section V, Exhibit 2, page 22 from the Company's filing.

- a. Please provide a breakout of the deferred CCS FEED Study costs which total \$872,858 and show how it was determined that this amount should be allocated to KPCo.
 - i. Show the total amounts by year and type of costs.
 - ii. Show in detail how the amounts were allocated to each AEP utility, included KPCo.
- b. Please identify the specific time period in which the deferred CCS study costs of \$872,85 were incurred, and shown the amounts incurred in each year.
- c. Please explain fully and in detail why Kentucky ratepayers should be responsible for costs associated with the Mountaineer generating station located in West Virginia.
- d. Referring to page 16 (lines 1-20), please explain fully and in detail how the benefits of the CCS study would be enjoyed by each operating company with coal-fired generation.
- e. Please explain fully and in detail the specific scope of issues that were addressed in the CCS study.
- f. Please explain fully and in detail the results and/or conclusions that resulted from the CCS study.
- g. Please explain fully and in detail how the costs associated with the investigation of mechanisms to address emerging environmental regulations were incurred.
- h. Please provide the journal entries to record the CCS FEED study costs.

Page 2 of 32
KPSC 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 304
Page 2 of 3

- i. Are any generating plants owned by AEP and its subsidiaries, including but not limited to KPCo, currently employing any form of CCS? If so, identify and explain.
- j. Do any generating plants owned by AEP and its subsidiaries, including but not limited to KPCo, have any plans to employ CCS? If so, identify and explain.

RESPONSE

- a. The amount determined to be allocated to Kentucky Power was based on existing coal-fired generation in the AEP fleet that at the time the study was performed was not anticipated to be retired and that had the potential for future retrofit of CCS technology. The allocation factors for AEP's operating companies are shown in AG 1-304 Attachment 1.
 - i. See KIUC_1_17_Attachment_60-22.xls for the journal entries recorded that support the \$872,858.
 - ii. Please see AG_1_304_Attachment1.xls for this response. See AG_1_304_Attachment3.xls for the detail charges and allocation to Kentucky Power.
- b. The majority of work performed on the CCS FEED study occurred between February 2010 and September 2011. The timing of the journal entries to Kentucky Power are reflected in the response to Part (a) i and ii above.
- c. The work that was performed for the CCS FEED Study focused on scaling up to commercial scale a technology that was proven to be feasible at the pilot scale at the Mountaineer Plant. However, the CCS FEED Study included work that could benefit any of AEP companies that owned coal-fired generating capacity that could have been retrofitted with the technology. It is because Kentucky Power owns such generating facilities, as reflected in Attachment 1 to this response, that an allocated share of the costs was attributed to Kentucky Power.
- d. The knowledge gained from performing CCS FEED Study can be applied at many of the coal-fired power plants within the AEP Fleet, not only the Mountaineer Plant. Once performed, the work that is contained within the CCS FEED Study need not be repeated, and the results of the study position the Company well for any future possible rules or regulations that may require that such a technology be applied to coal-fired generating facilities.
- e. A public version of the FEED Report is included as AG_1_304_Attachment2.pdf to this response. The scope of issues that were addressed is discussed in the Executive Summary of that report.

KPSC 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 304
Page 3 of 3

- f. See AG_1_304_Attachment2.pdf for this response.
- g. The costs associated with the CCS FEED Study were incurred by both internal resources and third parties, partially offset by funding from the United States Department of Energy and Global Carbon Capture and Storage, to perform activities necessary to define the scope and costs of the technology, resulting in the work product that is AG 1-304 Attachment 2.
- h. See KIUC_1_17_Attachment_60-22.xls for the journal entries recorded that support the \$872,858.
- i. No.
- j. No.

WITNESS: Ranie K Wohnhas

KPSC Case No. 2014-00396
AG's Initial Set of Data Requests
Dated January 29, 2015
Item No. 304
Attachment 1
Page 1 of 1

AEP Coal-Fired Generation - Units With Potential of Being Retrofit with Carbon Capture and Storage (CCS) Technology on 1/1/2015				
Operating Company	Plant/Unit	MW		Operating Company Share Allocation
		Ownership Capacity	Total MW	
APCo	MT	1300		
APCo	AM123	2033	3,333	17.4%
OPCo	AM3	867		
OPCo	ML12	1600		
OPCo	GV12	2600		
OPCo	CD1	600		
OPCo	MR5 (1)	585	6,252	32.6%
I&M	RK12 (2)	2210	2,210	11.5%
KPCo	BS2	800		
KPCo	RK12 (3)	390	1,190	6.2%
CSP	CV4	339		
CSP	CV5	400		
CSP	CV6	400		
CSP	Zimmer	330		
CSP	Stuart	604	2,073	10.8%
PSO	NE34	910		
PSO	OK (4)	102	1,012	5.3%
SWEPCO	Pirkey	580		
SWEPCO	Dolet Hills	262		
SWEPCO	Flint Creek	264		
SWEPCO	Turk	440		
SWEPCO	Welsh (1)	1584	3,130	16.3%
TOTAL		19,200	19,200	100.0%
Assumptions: - Units would be fully controlled (SCR and FGD operational) prior to CCS retrofit - Potential for sequestration of CO2 at each facility is dependent upon underlying geology Notes: (1) MR5 & WSH2 could be retired prior to 2019 and not retrofitted with CCS (2) Represents I&M's 85% ownership share of RK12 (3) Represents KPCo's 15% ownership share in RK12 (4) Represents PSO's 15.6% ownership in OK%				

KPCo CC FEED Study
 Cost Summary
 September 30, 2014

Unit	Account	Year	Period	Journal ID	Long Descr	W/O	Unit IU	Sum Amount
117	1823306	2,011	7	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	196,377.24
117	1823306	2,011	7	OAAFEED	TO RECLASSIFY JUNE 2011 OAAFEED ENTRY - FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE. RECLASS AFFECTS ACCOUNT AND COST COMPONENT	G0000117	215	1,230,048.90
117	1823306	2,011	8	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	136,114.58
117	1823306	2,011	9	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	-248,058.27
117	1823306	2,011	10	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	-59,781.96
117	1823306	2,011	11	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	-199,616.08
117	1823306	2,011	12	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	-149,956.71
117	1823306	2,012	1	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	654.43
117	1823306	2,012	2	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	-4,840.85
117	1823306	2,012	3	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	40.11
117	1823306	2,012	4	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	35.55
117	1823306	2,012	5	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	-29,105.21
117	1823306	2,012	6	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	2,125.36
117	1823306	2,012	7	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	17.36
117	1823306	2,012	8	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	24.37
117	1823306	2,012	9	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	1,017.27
117	1823306	2,012	10	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	-2,248.03
117	1823306	2,012	11	OAAFEED	TO RECORD FRONT END ENGINEERING & DESIGN (FEED) FOR CARBON CAPTURE & STORAGE TO GENERATING UNITS BENEFITING FROM CARBON CAPTURE.	G0000117	215	10.25
								872,858.31

Allocations provided by Jeffery P White 02/24/2011

AEP Coal-Fired Generation - Units With Potential of Being Retrofit with Carbon Capture and Storage (CCS) Technology on 1/1/2015				
MW				
Operating Company	Plant/Unit	Ownership Capacity	Total MW	Operating Company Share Allocation
APCo	MT	1300		
APCo	AM123	2033	3,333	17.36%
OPCo	AM3	867		
OPCo	ML12	1600		
OPCo	GV12	2600		
OPCo	CD1	600		
OPCo	MR5 (1)	585	6,252	32.56%
I&M	RK12 (2)	2210	2,210	11.51%
KPCo	BS2	800		
KPCo	RK12 (3)	390	1,190	6.20%
CSP	CV4	339		
CSP	CV5	400		
CSP	CV6	400		
CSP	Zimmer	330		
CSP	Stuart	604	2,073	10.80%
PSO	NE34	910		
PSO	OK (4)	102	1,012	5.27%
SWEPCO	Pirkey	580		
SWEPCO	Dolet Hills	262		
SWEPCO	Flint Creek	264		
SWEPCO	Turk	440		
SWEPCO	Welsh (1)	1584	3,130	16.30%
TOTAL		19,200	19,200	100.0%

Assumptions:
- Units would be fully controlled (SCR and FGD operational) prior to CCS retrofit
- Potential for sequestration of CO2 at each facility is dependent upon underlying geology

Notes:
(1) MR5 & WSH2 could be retired prior to 2019 and not retrofitted with CCS
(2) Represents I&M's 85% ownership share of RK12
(3) Represents KPCo's 15% ownership share in RK12
(4) Represents PSO's 15.6% ownership in OK%

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X117740	AFUDC debt charge	12/2009	1010001	215	OAJ015	21510943 - Mountaineer Plant	023: Allowance for Borrowed Funds Used During Constr	4.76
X117740	AFUDC equity charge	12/2009	1010001	215	OAJ015	21510943 - Mountaineer Plant	024: Allowance for Other Funds Used During Constructi	6.54
X117740	APCo Fossil Const OVH	12/2009	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate020: Construction/Retirements Overheads : 020		387.35
X117740	Unvouchered Liabilities	12/2009	1010001	215	AP01521	21511903 - GBS SVP Business Servi9AA: Unvouchered Liabilities : 9AA		30,406.00
X117740	AEPSC Bill	12/2009	1010001	215	SCBBIL2481	21599990 - AEP Billings 780: AEPSC Bill : 780		10,297.22
X117740	Contract Labor	01/2010	1010001	215	APACC78662	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		3,116.40
X117740	Unvouchered Liabilities	01/2010	1010001	215	AP01521	21511903 - GBS SVP Business Servi9AA: Unvouchered Liabilities : 9AA		193,496.00
X117740	Contract Labor	01/2010	1010001	215	APACC81077	21513029 - GET FSV Bus Phg & Suj210: Contract Labor (General) : 210		243.20
X117740	APCo Fossil Const OVH	01/2010	1010001	215	APACC78662	21599990 - Miscellaneous/Unallocate020: Construction/Retirements Overheads : 020		2,982.86
X117740	AFUDC debt charge	01/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	023: Allowance for Borrowed Funds Used During Constr	371.20
X117740	AFUDC equity charge	01/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	024: Allowance for Other Funds Used During Constructi	53.35
X117740	Contract Labor	01/2010	1010001	215	APACC81077	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		73.81
X117740	Contract Labor	01/2010	1010001	215	APACC76287	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		3,205.44
X117740	AP Accrual Reversal	01/2010	1010001	215	AP01521R	21511903 - GBS SVP Business Servi9AB: Accounts Payable - Accrual Reversal : 9AB		1,068.48
X117740	AEPSC Bill	01/2010	1010001	215	SCBBIL4099	21599990 - AEP Billings 780: AEPSC Bill : 780		76,463.14
X117740	AP Accrual Reversal	02/2010	1010001	215	AP01521R	21511903 - GBS SVP Business Servi9AB: Accounts Payable - Accrual Reversal : 9AB		1,943.39
X117740	Contract Labor	02/2010	1010001	215	APACC92227	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General) : 210		(15.85)
X117740	Bus Exp 100% Deduct General	02/2010	1010001	215	AJERCL06	21511143 - GET PFS Project Support 510: Business Expense 100% Deductible General : 510		232.87
X117740	AFUDC equity charge	02/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	024: Allowance for Other Funds Used During Constructi	25.60
X117740	Contract Labor	02/2010	1010001	215	APACC84727	21513029 - GET FSV Bus Phg & Suj210: Contract Labor (General) : 210		1,508.09
X117740	APCo Fossil Const OVH	02/2010	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate020: Construction/Retirements Overheads : 020		80.35
X117740	AFUDC - Equity	02/2010	1010001	215	AJERCL06	21599990 - Miscellaneous/Unallocate024: Allowance for Other Funds Used During Constructi		200,000.00
X117740	Unvouchered Liabilities	02/2010	1010001	215	AP01521	21510943 - Mountaineer Plant	9AA: Unvouchered Liabilities : 9AA	4,718.88
X117740	Contract Labor	02/2010	1010001	215	APACC92227	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		58.11
X117740	AFUDC - Debt	02/2010	1010001	215	AJERCL06	21599990 - Miscellaneous/Unallocate023: Allowance for Borrowed Funds Used During Constr		(15.85)
X117740	Contract Labor	02/2010	1010001	215	AJERCL484	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		979.44
X117740	Bus Exp 100% Deduct General	02/2010	1010001	215	AJERCL07	21511143 - GET PFS Project Support 510: Business Expense 100% Deductible General : 510		306.58
X117740	AEPSC Bill	02/2010	1010001	215	SCBBIL5269	21599990 - AEP Billings 780: AEPSC Bill : 780		126,856.26
X117740	AEPSC Bill	02/2010	1010001	215	APACC84727	21599990 - AEP Billings 780: AEPSC Bill : 780		178.08
X117740	Contract Labor	02/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	023: Allowance for Borrowed Funds Used During Constr	165.32
X117740	AFUDC debt charge	02/2010	1010001	215	AJERCL06	21511143 - GET PFS Project Support 510: Business Expense 100% Deductible General : 510		15.85
X117740	Bus Exp 100% Deduct General	02/2010	1010001	215	AJERCL484	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General) : 210		1,597.44
X117740	Contract Labor	02/2010	1010001	215	APACC89822	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General) : 210		1,822.08
X117740	Contract Labor	02/2010	1010001	215	AJERCL07	21511143 - GET PFS Project Support 510: Business Expense 100% Deductible General : 510		15.85
X117740	Bus Exp 100% Deduct General	02/2010	1010001	215	AJERCL06	21599990 - Miscellaneous/Unallocate024: Allowance for Other Funds Used During Constructi		(80.35)
X117740	AFUDC - Equity	02/2010	1010001	215	AP01521	21511903 - GBS SVP Business Servi9AA: Unvouchered Liabilities : 9AA		333,219.00
X117740	Unvouchered Liabilities	02/2010	1010001	215	AJERCL06	21599990 - Miscellaneous/Unallocate023: Allowance for Borrowed Funds Used During Constr		(58.11)
X117740	AFUDC - Debt	02/2010	1010001	215	AJERCL06	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		4,382.88
X117740	Contract Labor	02/2010	1010001	215	APACC89822	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		4,840.56
X117740	Contract Labor	03/2010	1010001	215	APACC01510	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General) : 210		1,704.77
X117740	Contract Labor	03/2010	1010001	215	APACC01510	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		4,633.68
X117740	Contract Labor	03/2010	1010001	215	APACC98742	21599990 - Miscellaneous/Unallocate020: Construction/Retirements Overheads : 020		32,234.20
X117740	APCo Fossil Const OVH	03/2010	1010001	215	OAJ200	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		4,274.77
X117740	Contract Labor	03/2010	1010001	215	AJERCL06	21511143 - GET PFS Project Support 210: Contract Labor (General) : 210		383,908.50
X117740	Professional Serv Exp	03/2010	1010001	215	APACC04919	21511903 - GBS SVP Business Servi260: Professional Services Expense General : 260		(200,000.00)
X117740	AP Accrual Reversal	03/2010	1010001	215	AP01521R	21510943 - Mountaineer Plant	9AB: Accounts Payable - Accrual Reversal : 9AB	156.80
X117740	Contract Labor	03/2010	1010001	215	APACC06663	21510578 - GET PFS Eng SCR 210: Contract Labor (General) : 210		1,946.88
X117740	Contract Labor	03/2010	1010001	215	APACC95955	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General) : 210		2,613.73
X117740	Contract Labor	03/2010	1010001	215	SCBBIL8213	21599990 - AEP Billings 780: AEPSC Bill : 780		

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X117740	Contract Labor	03/2010	1010001	215	APACC98742	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		2,331.98
X117740	Legal Services & Expenses	03/2010	1010001	215	APACC03801	21512070 - Legal Outside Counsel 262: Legal Services and Expenses : 262		1,140.50
X117740	Contract Labor	03/2010	1010001	215	APACC06663	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		3,643.38
X117740	AEPS Bill	03/2010	1010001	215	SCBBIL8213	21599900 - AEP Billings 780: AEPSC Bill : 780		144,750.70
X117740	Unvouchered Liabilities	03/2010	1010001	215	AP01521	21511903 - GBS SVP Business Servi9AA: Unvouchered Liabilities : 9AA		95,304.00
X117740	Contract Labor	03/2010	1010001	215	APACC95955	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		4,859.40
X117740	AP Accrual Reversal	03/2010	1010001	215	AP01521R	21511903 - GBS SVP Business Servi9AB: Accounts Payable - Accrual Reversal : 9AB		(333,219.00)
X117740	Contract Labor	03/2010	1010001	215	APACC06663	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		172.80
X117740	Unvouchered Liabilities	03/2010	1010001	215	APACC06663	21510943 - Mountaineer Plant 9AA: Unvouchered Liabilities : 9AA		355,000.00
X117740	AFUDC equity charge	03/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant 024: Allowance for Other Funds Used During Construct		450.36
X117740	Contract Labor	03/2010	1010001	215	APACC03801	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		4,204.48
X117740	Contract Labor	03/2010	1010001	215	APACC03801	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		1,824.65
X117740	AFUDC debi charge	03/2010	1010001	215	APACC04919	21510943 - Mountaineer Plant 023: Allowance for Borrowed Funds Used During Constr		339.95
X117740	Professional Serv Exp	03/2010	1010001	215	APACC04919	21511903 - GBS SVP Business Servi260: Professional Services Expense General : 260		2,725.00
X117740	Professional Serv Exp	03/2010	1010001	215	APACC04267	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260		1,932.18
X117740	Contract Labor	03/2010	1010001	215	APACC98742	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		1,558.00
X117740	Contract Labor	03/2010	1010001	215	APACC01510	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		4,119.59
X117740	Contract Labor	03/2010	1010001	215	APACC03801	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		2,832.73
X117740	Contract Labor	04/2010	1010001	215	APACC09642	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		3,464.89
X117740	Contract Labor	04/2010	1010001	215	APACC14849	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		2,953.60
X117740	AFUDC equity charge	04/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant 024: Allowance for Other Funds Used During Construct		230.56
X117740	Contract Labor	04/2010	1010001	215	APACC12883	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		627.20
X117740	Professional Serv Exp	04/2010	1010001	215	AJEREC103	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260		7.37
X117740	Contract Labor	04/2010	1010001	215	APACC14849	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		4,347.49
X117740	Contract Labor	04/2010	1010001	215	SCBBIL0264	21510578 - GET PFS Eng SCR 780: AEPSC Bill : 780		(205.44)
X117740	AEPS Bill	04/2010	1010001	215	SCBBIL0264	21599900 - AEP Billings 780: AEPSC Bill : 780		166,256.29
X117740	AEPS Bill	04/2010	1010001	215	OAJ015	21599900 - AEP Billings 780: AEPSC Bill : 780		213.70
X117740	AFUDC debi charge	04/2010	1010001	215	AP01521R	21510943 - Mountaineer Plant 023: Allowance for Borrowed Funds Used During Constr		(355,000.00)
X117740	AP Accrual Reversal	04/2010	1010001	215	APACC12883	21510943 - Mountaineer Plant 9AB: Accounts Payable - Accrual Reversal : 9AB		172.80
X117740	Contract Labor	04/2010	1010001	215	APACC17636	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		4,902.91
X117740	Contract Labor	04/2010	1010001	215	APACC09642	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		582.40
X117740	Professional Serv Exp	04/2010	1010001	215	AJEREC103	21510578 - GET PFS Eng SCR 260: Professional Services Expense General : 260		(7.37)
X117740	Contract Labor	04/2010	1010001	215	APACC17636	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		358.40
X117740	Contract Labor	04/2010	1010001	215	APACC17636	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		2,726.40
X117740	Contract Labor	04/2010	1010001	215	APACC17636	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		368.64
X117740	APCo Fossil Const OVH	04/2010	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate020: Construction/Retirements Overheads : 020		18,654.51
X117740	Unvouchered Liabilities	04/2010	1010001	215	AP01521	21510943 - Mountaineer Plant 9AA: Unvouchered Liabilities : 9AA		803,835.01
X117740	AP Accrual Reversal	04/2010	1010001	215	AP01521R	21511903 - GBS SVP Business Servi9AB: Accounts Payable - Accrual Reversal : 9AB		(95,304.00)
X117740	Contract Labor	04/2010	1010001	215	APACC09642	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		357.12
X117740	Contract Labor	04/2010	1010001	215	APACC12883	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		3,135.36
X117740	Unvouchered Liabilities	04/2010	1010001	215	AP01521	21511903 - GBS SVP Business Servi9AA: Unvouchered Liabilities : 9AA		184,054.00
X117740	Contract Labor	04/2010	1010001	215	APACC14849	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		138.24
X117740	Contract Labor	04/2010	1010001	215	APACC12883	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		4,353.79
X117740	Contract Labor	05/2010	1010001	215	APACC20973	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		3,089.92
X117740	Contract Labor	05/2010	1010001	215	APACC20973	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		89.60
X117740	Bus Exp 100% Deduc General	05/2010	1010001	215	APACC30285	21510943 - Mountaineer Plant 510: Business Expense 100% Deductible General : 510		735.96
X117740	Unvouchered Liabilities	05/2010	1010001	215	AP01521	21511903 - GBS SVP Business Servi9AA: Unvouchered Liabilities : 9AA		184,054.00
X117740	Bus Exp Partial Deduc Gen	05/2010	1010001	215	APACC28091	21510943 - Mountaineer Plant 520: Business Expense Partial Deductible General : 520		35.91
X117740	Contract Labor	05/2010	1010001	215	APACC29178	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		3,317.12

work_order_no	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	05/2010	1010001	215	APACC23921	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	179.20
X1177740	Contract Labor	05/2010	1010001	215	APACC23921	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	4,207.76
X1177740	SS Fleet Prod/Svcs	05/2010	1010001	215	FLEET30627	738: Shared Services Fleet Prod/Svcs	: 738	9.74
X1177740	Contract Labor	05/2010	1010001	215	APACC26326	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	3,498.88
X1177740	Unvouchered Liabilities	05/2010	1010001	215	AP01521	9AA: Unvouchered Liabilities; 9AA		1,221,806.33
X1177740	Stock Options	05/2010	1010001	215	OVH1227275	145: Stock Options; 145		0.65
X1177740	Bus Exp Partial Deduct Gen	05/2010	1010001	215	APACC30285	520: Business Expense Partial Deductible General	: 520	144,934.54
X1177740	AEPS Bill	05/2010	1010001	215	SCBBL1810	780: AEPS Bill; 780		537.60
X1177740	Contract Labor	05/2010	1010001	215	OVH1227275	21513030 - GET Eng Document Coni	210: Contract Labor (General); 210	2.01
X1177740	Restricted Stock Incentives	05/2010	1010001	215	OAJ015	154: Restricted Stock Incentives		107.47
X1177740	AFUDC debi charge	05/2010	1010001	215	PAY1227143	023: Allowance for Borrowed Funds Used During Constr		1,242.35
X1177740	Exempt Labor	05/2010	1010001	215	APACC28091	11E: Exempt Labor; 11E		618.68
X1177740	Bus Exp 100% Deduct General	05/2010	1010001	215	APACC20973	510: Business Expense 100% Deductible General	: 510	5,046.01
X1177740	Contract Labor	05/2010	1010001	215	APACC26326	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	179.20
X1177740	Non-Productive Loading	05/2010	1010001	215	OVH1227275	125: Non-Productive Loading; 125		278.30
X1177740	AEPS Bill	05/2010	1010001	215	SCBBL1810	780: AEPS Bill; 780		(790.15)
X1177740	AP Accrual Reversal	05/2010	1010001	215	AP01521R	21519990 - AEP Billings		(184,054.00)
X1177740	Direct Material Purchase	05/2010	1010001	215	APACC30285	390: Direct Purchase-Other Than MMS; 390		7.28
X1177740	Labor Fringes	05/2010	1010001	215	OVH1227275	120: Labor Fringes (General); 120		714.73
X1177740	Bus Exp Partial Deduct Gen	05/2010	1010001	215	APACC30285	520: Business Expense Partial Deductible General	: 520	42.43
X1177740	Contract Labor	05/2010	1010001	215	APACC29178	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	776.03
X1177740	APCo Fossil Const OVH	05/2010	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate	020: Construction/Retirements Overheads; 020	17,642.35
X1177740	Fleet Clearing	05/2010	1010001	215	FLCLR1356	413: Fleet Clearing; 413		0.92
X1177740	Contract Labor	05/2010	1010001	215	APACC23921	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	3,704.41
X1177740	Contract Labor	05/2010	1010001	215	APACC23921	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	506.88
X1177740	AP Accrual Reversal	05/2010	1010001	215	AP01521R	9AB: Accounts Payable - Accrual Reversal	: 9AB	(803,835.01)
X1177740	Contract Labor	05/2010	1010001	215	APACC29178	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	134.40
X1177740	Contract Labor	05/2010	1010001	215	APACC26326	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	391.68
X1177740	Contract Labor	05/2010	1010001	215	APACC29178	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	691.20
X1177740	Contract Labor	05/2010	1010001	215	APACC20973	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	276.48
X1177740	Contract Labor	05/2010	1010001	215	APACC26326	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	4,447.81
X1177740	APCo Fossil Const OVH	06/2010	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate	020: Construction/Retirements Overheads; 020	85,902.64
X1177740	AFUDC equity charge	06/2010	1010001	215	OAJ015	024: Allowance for Other Funds Used During Constructi		387.01
X1177740	Miscellaneous - All Other	06/2010	1010001	215	APACC41566	999: Miscellaneous - All Other; 999		1,170.00
X1177740	Professional Serv Exp	06/2010	1010001	215	APACC42077	21511903 - GBS SVP Business Servi	260: Professional Services Expense General; 260	204,596.00
X1177740	Contract Labor	06/2010	1010001	215	AP01521R	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	3,790.93
X1177740	AP Accrual Reversal	06/2010	1010001	215	APACC37200	21511903 - GBS SVP Business Servi	9AB: Accounts Payable - Accrual Reversal; 9AB	(184,054.00)
X1177740	Contract Labor	06/2010	1010001	215	APACC34926	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	358.40
X1177740	Federal Stimulus-Raimb Credits	06/2010	1010001	215	B01239647	974: Federal Stimulus-Reimbursement Credits; 974		(497,087.00)
X1177740	AP Accrual Reversal	06/2010	1010001	215	AP01521R	9AB: Accounts Payable - Accrual Reversal	: 9AB	(1,221,806.33)
X1177740	Professional Serv Exp	06/2010	1010001	215	APACC34432	21510943 - Mountaineer Plant	260: Professional Services Expense General; 260	829.44
X1177740	Contract Labor	06/2010	1010001	215	APACC40008	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	368.64
X1177740	Contract Labor	06/2010	1010001	215	APACC31684	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	377,094.58
X1177740	Professional Serv Exp	06/2010	1010001	215	APACC40979	21510943 - Mountaineer Plant	260: Professional Services Expense General; 260	1,170.00
X1177740	Miscellaneous - All Other	06/2010	1010001	215	APACC34926	21510943 - Mountaineer Plant	260: Miscellaneous - All Other; 999	268.80
X1177740	Contract Labor	06/2010	1010001	215	APACC37200	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	403.20
X1177740	Contract Labor	06/2010	1010001	215	APACC40008	21513030 - GET Eng Document Coni	210: Contract Labor (General); 210	11,754.83
X1177740	Professional Serv Exp	06/2010	1010001	215	APACC40008	21510943 - Mountaineer Plant	260: Professional Services Expense General; 260	537.60
X1177740	Contract Labor	06/2010	1010001	215	APACC37200	21513030 - GET Eng Document Coni	210: Contract Labor (General); 210	

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	06/2010	1010001	215	APACC42623	21513030 - GET Eng Document Cont	210: Contract Labor (General); 210	537.60
X1177740	AEPS Bill	06/2010	1010001	215	SCBBIL4142	21599900 - AEP Billings	780: AEPSC Bill : 780	154,709.72
X1177740	Contract Labor	06/2010	1010001	215	APACC34926	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	806.40
X1177740	Contract Labor	06/2010	1010001	215	APACC34926	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	2,817.28
X1177740	Contract Labor	06/2010	1010001	215	APACC42623	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	425.60
X1177740	Contract Labor	06/2010	1010001	215	APACC31684	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	3,408.00
X1177740	Contract Labor	06/2010	1010001	215	APACC34926	21513030 - GET Eng Document Cont	210: Contract Labor (General); 210	537.60
X1177740	Contract Labor	06/2010	1010001	215	APACC40008	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	3,680.64
X1177740	Contract Labor	06/2010	1010001	215	APACC40008	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	5,260.18
X1177740	Contract Labor	06/2010	1010001	215	APACC37200	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	313.60
X1177740	Contract Labor	06/2010	1010001	215	APACC37200	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	760.32
X1177740	Contract Labor	06/2010	1010001	215	APACC40008	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	4,498.56
X1177740	Contract Labor	06/2010	1010001	215	APACC36745	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	4,673.53
X1177740	Legal Services & Expenses	06/2010	1010001	215	APACC40008	21512070 - Legal Outside Counsel	262: Legal Services and Expenses : 262	8,582.15
X1177740	Miscellaneous - All Other	06/2010	1010001	215	APCL042109	21510943 - Mountaineer Plant	999: Miscellaneous - All Other : 999	(1,170.00)
X1177740	Contract Labor	06/2010	1010001	215	APACC42623	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	2,181.12
X1177740	Contract Labor	06/2010	1010001	215	APACC42623	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,002.24
X1177740	Contract Labor	06/2010	1010001	215	CELPGR3474	21510943 - Mountaineer Plant	935: Cell phone and Pager Expense	1.75
X1177740	Professional Serv Exp	06/2010	1010001	215	APACC40008	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	278,428.81
X1177740	Professional Serv Exp	06/2010	1010001	215	APACC40979	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	8,943.32
X1177740	AFUDC debt charge	06/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	023: Allowance for Borrowed Funds Used During Constr	411.47
X1177740	Federal Stimulus-Reimb Credits	06/2010	1010001	215	B01242181	21512138 - GBS FBG Fin/Budgeting	974: Federal Stimulus-Reimbursement Credits : 974	(92,165.00)
X1177740	Contract Labor	06/2010	1010001	215	APACC31684	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	3,958.87
X1177740	AEPS Bill	06/2010	1010001	215	SCBBIL4142	21599900 - AEP Billings	780: AEPSC Bill : 780	3,041.48
X1177740	Unvouchered Liabilities	06/2010	1010001	215	AP01521	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	3,581.66
X1177740	Contract Labor	06/2010	1010001	215	APACC48290	21510943 - Mountaineer Plant	9AA: Unvouchered Liabilities : 9AA	1,270,287.82
X1177740	Contract Labor	07/2010	1010001	215	APACC50898	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	839.80
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC51678	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	53,824.04
X1177740	Other Outside Services	07/2010	1010001	215	APACC52469	21510619 - GET PFS Retrofit Project	290: Other Outside Services General : 290	85.50
X1177740	AEPS Bill	07/2010	1010001	215	SCBBIL6676	21599900 - AEP Billings	780: AEPSC Bill : 780	14,049.88
X1177740	Legal Services & Expenses	07/2010	1010001	215	AJERECL04	21511988 - GET PFS Scrubber Proje	262: Legal Services and Expenses : 262	14,000.00
X1177740	AFUDC equity charge	07/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	024: Allowance for Other Funds Used During Construct	1,019.35
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC44025	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	27,788.90
X1177740	Contract Labor	07/2010	1010001	215	APACC50898	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	3,907.84
X1177740	Miscellaneous - All Other	07/2010	1010001	215	CASH_AJE	21510943 - Mountaineer Plant	999: Miscellaneous - All Other : 999	10,000.00
X1177740	Contract Labor	07/2010	1010001	215	APACC50898	21513030 - GET Eng Document Cont	210: Contract Labor (General); 210	537.60
X1177740	Contract Labor	07/2010	1010001	215	APACC53685	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	3,998.72
X1177740	Contract Labor	07/2010	1010001	215	APACC45838	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	3,089.92
X1177740	Contract Labor	07/2010	1010001	215	APACC48290	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	2,908.16
X1177740	Contract Labor	07/2010	1010001	215	APACC48290	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	4,700.50
X1177740	Sales/Use Tax Accrual	07/2010	1010001	215	APACC52469	21510619 - GET PFS Retrofit Project	393: Sales & Use Tax Accrual : 393	5.77
X1177740	Miscellaneous - All Other	07/2010	1010001	215	APACC50055	21510943 - Mountaineer Plant	999: Miscellaneous - All Other : 999	1,800.00
X1177740	Contract Labor	07/2010	1010001	215	APACC45838	21513030 - GET Eng Document Cont	210: Contract Labor (General); 210	537.60
X1177740	Contract Labor	07/2010	1010001	215	APACC48290	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	3,770.67
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC53121	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	1,758.34
X1177740	Contract Labor	07/2010	1010001	215	APACC45838	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	783.36
X1177740	Contract Labor	07/2010	1010001	215	APACC45838	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	898.56
X1177740	Contract Labor	07/2010	1010001	215	APACC53685	21510943 - Mountaineer Plant	933: Postage : 933	14.07

work_order_no	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	07/2010	1010001	215	APACC50898	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	224.00
X1177740	Contract Labor	07/2010	1010001	215	APACC48290	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	224.00
X1177740	AFUDC debi charge	07/2010	1010001	215	OAJ015	023: Allowance for Borrowed Funds Used During Constr		1,023.81
X1177740	Unvouchered Liabilities	07/2010	1010001	215	AP01521	9AA: Unvouchered Liabilities : 9AA		1,663,287.32
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC33121	260: Professional Services Expense General : 260		(754.13)
X1177740	Federal Stimulus-Reimb Credits	07/2010	1010001	215	B010255035	974: Federal Stimulus-Reimbursement Credits : 974		(297,495.00)
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC49228	260: Professional Services Expense General : 260		86,975.44
X1177740	AP Accrual Reversal	07/2010	1010001	215	AP01521R	9AB: Accounts Payable - Accrual Reversal : 9AB		(1,270,287.82)
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC48290	260: Professional Services Expense General : 260		29,462.74
X1177740	Contract Labor	07/2010	1010001	215	APACC33685	21513030 - GET Eng Document Contri	210: Contract Labor (General); 210	614.88
X1177740	APCo Fossil Const OVH	07/2010	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate	020: Construction/Retirements Overheads : 020	92,439.88
X1177740	Contract Labor	07/2010	1010001	215	APACC50898	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	864.00
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC33685	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	9,917.08
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC45838	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	193,378.08
X1177740	Contract Labor	07/2010	1010001	215	APACC33685	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	403.20
X1177740	AEPSC Bill	07/2010	1010001	215	SCBBIL6616	780: AEPSC Bill : 780		174,674.61
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC50898	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	179,444.91
X1177740	Unvouchered Liabilities	07/2010	1010001	215	AP01521	9AA: Unvouchered Liabilities : 9AA		38,951.63
X1177740	Professional Serv Exp	07/2010	1010001	215	APACC45838	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	7,409.77
X1177740	Contract Labor	08/2010	1010001	215	APACC45838	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	268.80
X1177740	Miscellaneous - All Other	08/2010	1010001	215	APACC68093	999: Miscellaneous - All Other : 999		3,726.08
X1177740	Contract Labor	08/2010	1010001	215	APACC62579	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	900.00
X1177740	Contract Labor	08/2010	1010001	215	APACC60103	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	3,953.28
X1177740	Sales/Use Tax Accrual	08/2010	1010001	215	TXOJAHMTUT	21510619 - GET PFS Retrofit Project	393: Sales & Use Tax Accrual : 393	1,405.44
X1177740	APCo Fossil Const OVH	08/2010	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate	020: Construction/Retirements Overheads : 020	(5.77)
X1177740	Professional Serv Exp	08/2010	1010001	215	AJERCL05	260: Professional Services Expense General : 260		198,265.60
X1177740	Legal Services & Expenses	08/2010	1010001	215	APACC4491	21512070 - Legal Outside Counsel	262: Legal Services and Expenses : 262	1,178.27
X1177740	Other Outside Services	08/2010	1010001	215	APACC66267	21510578 - GET PFS Project Suppor	210: Other Outside Services General : 290	2,387.90
X1177740	Miscellaneous - All Other	08/2010	1010001	215	APCLO63049	999: Miscellaneous - All Other : 999		950.87
X1177740	Contract Labor	08/2010	1010001	215	APACC57298	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	(1,800.00)
X1177740	Contract Labor	08/2010	1010001	215	APACC68093	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	1,506.79
X1177740	Contract Labor	08/2010	1010001	215	APACC68093	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	6,044.36
X1177740	Sales/Use Tax Accrual	08/2010	1010001	215	APACC62579	21511902 - Proj Acctg & Bus Svcs	210: Sales & Use Tax Accrual : 393	5,642.04
X1177740	Contract Labor	08/2010	1010001	215	APACC57990	21510943 - Mountaineer Plant	210: Contract Labor (General); 210	1,589.76
X1177740	Contract Labor	08/2010	1010001	215	APACC62579	21513030 - GET Eng Document Contri	210: Contract Labor (General); 210	7.42
X1177740	Professional Serv Exp	08/2010	1010001	215	APACC68093	21510578 - GET PFS Eng SCR	260: Professional Services Expense General : 260	672.00
X1177740	Leases of Personal Prop	08/2010	1010001	215	APACC61004	920: Leases of Personal Property General : 920		268.80
X1177740	Contract Labor	08/2010	1010001	215	APACC57298	21510943 - Mountaineer Plant	210: Contract Labor (General); 210	23,949.95
X1177740	Contract Labor	08/2010	1010001	215	APACC60103	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	109.95
X1177740	Contract Labor	08/2010	1010001	215	APACC62579	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	179.20
X1177740	Contract Labor	08/2010	1010001	215	APACC60103	21513030 - GET Eng Document Contri	210: Contract Labor (General); 210	5,868.80
X1177740	Contract Labor	08/2010	1010001	215	APACC62579	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	591.36
X1177740	Contract Labor	08/2010	1010001	215	APACC62579	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,324.80
X1177740	Contract Labor	08/2010	1010001	215	APACC60103	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	89.60
X1177740	AP Accrual Reversal	08/2010	1010001	215	AP01521R	9AB: Accounts Payable - Accrual Reversal : 9AB		179.20
X1177740	Contract Labor	08/2010	1010001	215	APACC57298	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	1,048.32
X1177740	Professional Serv Exp	08/2010	1010001	215	APACC4491	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	488,101.08
X1177740	Federal Stimulus-Reimb Credits	08/2010	1010001	215	B010264115	974: Federal Stimulus-Reimbursement Credits : 974		(328,452.00)
X1177740	AFUDC debi charge	08/2010	1010001	215	OAJ015	023: Allowance for Borrowed Funds Used During Constr		1,558.73

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Professional Serv Exp	08/2010	1010001	215	APACCG61004	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	39,487.50
X1177740	Contract Labor	08/2010	1010001	215	APACCG62579	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	5,994.20
X1177740	Contract Labor	08/2010	1010001	215	APACCG65059	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	1,555.20
X1177740	Contract Labor	08/2010	1010001	215	APACCG65059	21510546 - GET ENG IGCC Enginee	210: Contract Labor (General) : 210	2,726.40
X1177740	Sales/Use Tax Accrual	08/2010	1010001	215	SCBBIL9007	21510619 - GET PFS Retrofit Project	393: Sales & Use Tax Accrual : 393	64.18
X1177740	AEPS Bill	08/2010	1010001	215	APACCG66267	21599900 - AEP Billings	780: AEPSC Bill : 780	3,678.55
X1177740	Leases of Personal Prop	08/2010	1010001	215	AJERCL04	21510943 - Mountaineer Plant	920: Leases of Personal Property General : 920	(109.95)
X1177740	AEPS Bill	08/2010	1010001	215	SCBBIL9007	21599900 - AEP Billings	780: AEPSC Bill : 780	132,943.91
X1177740	Miscellaneous - All Other	08/2010	1010001	215	APACCG65059	21510943 - Mountaineer Plant	999: Miscellaneous - All Other : 999	900.00
X1177740	Bus Exp Partial/Deduct Gen	08/2010	1010001	215	AJERCL04	21510943 - Mountaineer Plant	520: Business Expense Partial/Deductible General : 520	109.95
X1177740	Postage	08/2010	1010001	215	APACCG62579	21510943 - Mountaineer Plant	933: Postage : 933	7.87
X1177740	AFUDC equity charge	08/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	024: Allowance for Other Funds Used During Construct	1,629.72
X1177740	Contract Labor	08/2010	1010001	215	APACCG65059	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	6,107.70
X1177740	AP Accrual Reversal	08/2010	1010001	215	AP0152IR	21510943 - Mountaineer Plant	9AB: Accounts Payable - Accrual Reversal : 9AB	(38,951.63)
X1177740	Other Outside Services	08/2010	1010001	215	AJERCL04	21510619 - GET PFS Retrofit Project	290: Other Outside Services General : 290	(85.50)
X1177740	Unvouchered Liabilities	08/2010	1010001	215	AP0152	21512070 - Legal Outside Counsel	9AA: Unvouchered Liabilities : 9AA	7,000.00
X1177740	Unvouchered Liabilities	08/2010	1010001	215	AP0152	21510943 - Mountaineer Plant	9AA: Unvouchered Liabilities : 9AA	2,446.09
X1177740	Unvouchered Liabilities	08/2010	1010001	215	AP0152	21510943 - Mountaineer Plant	9AA: Unvouchered Liabilities : 9AA	1,654,918.30
X1177740	Other Outside Services	08/2010	1010001	215	AJERCL06	21510619 - GET PFS Retrofit Project	290: Other Outside Services General : 290	(950.87)
X1177740	Professional Serv Exp	08/2010	1010001	215	AJERCL05	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	(1,178.27)
X1177740	Professional Serv Exp	08/2010	1010001	215	APACCG57298	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	1,980.00
X1177740	Professional Serv Exp	08/2010	1010001	215	APACCG62579	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	8,653.00
X1177740	Professional Serv Exp	08/2010	1010001	215	APACCG63019	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	13,359.85
X1177740	Professional Serv Exp	08/2010	1010001	215	APACCG63510	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	203,829.96
X1177740	Professional Serv Exp	08/2010	1010001	215	APACCG58561	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	651,695.18
X1177740	Contract Labor	08/2010	1010001	215	APACCG65059	21510578 - GET PFS Eng SCR	210: Contract Labor (General) : 210	134.40
X1177740	Contract Labor	08/2010	1010001	215	APACCG57298	21513030 - GET Eng Document Conti	210: Contract Labor (General) : 210	490.56
X1177740	Professional Serv Exp	08/2010	1010001	215	APACCG4491	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	15,517.81
X1177740	Contract Labor	08/2010	1010001	215	APACCG68093	21513030 - GET Eng Document Conti	210: Contract Labor (General) : 210	752.64
X1177740	Contract Labor	08/2010	1010001	215	APACCG65059	21513030 - GET Eng Document Conti	210: Contract Labor (General) : 210	806.40
X1177740	AP Accrual Reversal	09/2010	1010001	215	AP0152IR	21510943 - Mountaineer Plant	9AB: Accounts Payable - Accrual Reversal : 9AB	(7,000.00)
X1177740	AP Accrual Reversal	09/2010	1010001	215	AP0152IR	21510943 - Mountaineer Plant	9AB: Accounts Payable - Accrual Reversal : 9AB	(2,446.09)
X1177740	AFUDC equity charge	09/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	024: Allowance for Other Funds Used During Construct	3,594.16
X1177740	Professional Serv Exp	09/2010	1010001	215	AJERCL04	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	(239.29)
X1177740	Professional Serv Exp	09/2010	1010001	215	APACCG69722	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	3,283.50
X1177740	Professional Serv Exp	09/2010	1010001	215	APACCG73147	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	385,938.00
X1177740	Professional Serv Exp	09/2010	1010001	215	APACCG6088	21510578 - GET PFS Eng SCR	210: Contract Labor (General) : 210	358.40
X1177740	Contract Labor	09/2010	1010001	215	APACCG70991	21510578 - GET PFS Eng SCR	210: Contract Labor (General) : 210	448.00
X1177740	Contract Labor	09/2010	1010001	215	APACCG70991	21513030 - GET Eng Document Conti	210: Contract Labor (General) : 210	967.68
X1177740	Contract Labor	09/2010	1010001	215	APACCG78991	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	1,071.36
X1177740	Contract Labor	09/2010	1010001	215	APACCG76088	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	1,232.64
X1177740	Contract Labor	09/2010	1010001	215	APACCG76088	21510546 - GET ENG IGCC Enginee	210: Contract Labor (General) : 210	2,862.72
X1177740	Contract Labor	09/2010	1010001	215	APACCG78991	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	7,377.02
X1177740	Contract Labor	09/2010	1010001	215	APACCG76088	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	9,108.49
X1177740	Miscellaneous - All Other	09/2010	1010001	215	SCBBIL1212	21510943 - Mountaineer Plant	999: Miscellaneous - All Other : 999	900.00
X1177740	AEPS Bill	09/2010	1010001	215	OAJ200	21599900 - AEP Billings	780: AEPSC Bill : 780	174,363.43
X1177740	APCo Fossil Const OVH	09/2010	1010001	215	AJERCL04	21599990 - Miscellaneous/Unallocate	020: Construction/Retirements Overheads : 020	83,841.08
X1177740	Federal Stimulus-Raimb Credits	09/2010	1010001	215	AJERCL04	21512138 - GBS FBG Fin/Budgeting	974: Federal Stimulus-Reimbursement Credits : 974	1,215,199.00
X1177740	AEPS Bill	09/2010	1010001	215	SCBBIL1212	21599900 - AEP Billings	780: AEPSC Bill : 780	4,108.56
X1177740	Federal Stimulus-Raimb Credits	09/2010	1010001	215	B01278582	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits : 974	(1,020,086.00)

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X117740	Contract Labor	09/2010	1010001	215	APACC70991	21511143 - GET PFS Project Support 210: Contract Labor (General); 210		6,119.86
X117740	Contract Labor	09/2010	1010001	215	APACC78991	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		2,726.40
X117740	Contract Labor	09/2010	1010001	215	APACC70991	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		1,363.20
X117740	Contract Labor	09/2010	1010001	215	APACC73592	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		272.64
X117740	AP Accrual Reversal	09/2010	1010001	215	AOJ0151R	21510943 - Mountaineer Plant 9AB: Accounts Payable - Accrual Reversal : 9AB	(1,654,918.30)	
X117740	AFUDC debt charge	09/2010	1010001	215	OA0152IR	023: Allowance for Borrowed Funds Used During Constr	2,699.13	
X117740	Sales/Use Tax Accrual	09/2010	1010001	215	TXOUAHMTUT	393: Sales & Use Tax Accrual : 393	(7.42)	
X117740	Miscellaneous - All Other	09/2010	1010001	215	APACC70991	999: Miscellaneous - All Other : 999	900.00	
X117740	AEPSC Bill	09/2010	1010001	215	SCBBIL1212	780: AEPSC Bill : 780	12,673.60	
X117740	Contract Labor	09/2010	1010001	215	APACC73592	21511143 - GET PFS Project Support 210: Contract Labor (General); 210	5,177.02	
X117740	Contract Labor	09/2010	1010001	215	APACC70991	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210	1,347.84	
X117740	Sales/Use Tax Accrual	09/2010	1010001	215	TXOUAHMTUT	21510619 - GET PFS Retrofl Project 393: Sales & Use Tax Accrual : 393	(64.18)	
X117740	Contract Labor	09/2010	1010001	215	APACC73592	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210	979.20	
X117740	Contract Labor	09/2010	1010001	215	APACC76088	21513030 - GET Eng Document Coni210: Contract Labor (General); 210	618.24	
X117740	Postage	09/2010	1010001	215	APACC79523	933: Postage : 933	7.57	
X117740	Federal Stimulus-Reimb Credits	09/2010	1010001	215	AJERCL04	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974	(1,215,199.00)	
X117740	Contract Labor	09/2010	1010001	215	APACC73592	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210	492.80	
X117740	Contract Labor	09/2010	1010001	215	APACC78991	21513030 - GET Eng Document Coni210: Contract Labor (General); 210	1,075.20	
X117740	Contract Labor	09/2010	1010001	215	APACC78991	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210	537.60	
X117740	Contract Labor	09/2010	1010001	215	APACC73592	21513030 - GET Eng Document Coni210: Contract Labor (General); 210	208.32	
X117740	Professional Serv Exp	09/2010	1010001	215	APACC77643	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260	238,975.75	
X117740	Professional Serv Exp	09/2010	1010001	215	APACC74544	260: Professional Services Expense General : 260	57,958.15	
X117740	Professional Serv Exp	09/2010	1010001	215	APACC68876	260: Professional Services Expense General : 260	113,316.82	
X117740	Professional Serv Exp	09/2010	1010001	215	APACC69722	260: Professional Services Expense General : 260	(277.60)	
X117740	Unvouchered Liabilities	09/2010	1010001	215	AP0152I	9AA: Unvouchered Liabilities : 9AA	1,624,037.00	
X117740	Professional Serv Exp	09/2010	1010001	215	AJERCL04	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260	239.29	
X117740	Unvouchered Liabilities	09/2010	1010001	215	AP0152I	9AA: Unvouchered Liabilities : 9AA	40,046.96	
X117740	Miscellaneous - All Other	09/2010	1010001	215	CASH_AIE	999: Miscellaneous - All Other : 999	(10,000.00)	
X117740	Miscellaneous - All Other	09/2010	1010001	215	APCLO69747	999: Miscellaneous - All Other : 999	(1,800.00)	
X117740	Unvouchered Liabilities	09/2010	1010001	215	AP0152I	9AA: Unvouchered Liabilities : 9AA	9,000.00	
X117740	Contract Labor	10/2010	1010001	215	APACC82621	21512070 - Legal Outside Counsel 210: Contract Labor (General); 210	1,601.28	
X117740	Contract Labor	10/2010	1010001	215	APACC85015	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210	5,180.23	
X117740	Contract Labor	10/2010	1010001	215	APACC87423	21513030 - GET Eng Document Coni210: Contract Labor (General); 210	860.16	
X117740	AEPSC Bill	10/2010	1010001	215	SCBBIL2925	21511143 - GET PFS Project Support 210: Contract Labor (General); 210	11,874.56	
X117740	AP Accrual Reversal	10/2010	1010001	215	AP0152IR	780: AEPSC Bill : 780	244,239.59	
X117740	Unvouchered Liabilities	10/2010	1010001	215	APACC82621	9AB: Accounts Payable - Accrual Reversal : 9AB	(1,624,037.00)	
X117740	Other Outside Services	10/2010	1010001	215	APACC88476	9AA: Unvouchered Liabilities : 9AA	1,527,320.66	
X117740	Legal Services & Expenses	10/2010	1010001	215	APACC82621	290: Other Outside Services General : 290	927.76	
X117740	Professional Serv Exp	10/2010	1010001	215	AJERCL04	262: Legal Services and Expenses : 262	6,985.55	
X117740	Professional Serv Exp	10/2010	1010001	215	AJERCL04	260: Professional Services Expense General : 260	(239.29)	
X117740	Professional Serv Exp	10/2010	1010001	215	AJERCL04	260: Professional Services Expense General : 260	239.29	
X117740	Contract Labor	10/2010	1010001	215	APACC87423	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210	179.20	
X117740	Contract Labor	10/2010	1010001	215	APACC85015	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210	313.60	
X117740	Contract Labor	10/2010	1010001	215	APACC90190	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210	448.00	
X117740	Contract Labor	10/2010	1010001	215	APACC82621	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210	852.48	
X117740	Contract Labor	10/2010	1010001	215	APACC87423	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210	1,451.52	
X117740	Contract Labor	10/2010	1010001	215	APACC85015	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210	1,464.48	
X117740	Contract Labor	10/2010	1010001	215	APACC87423	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210	4,614.87	
X117740	Contract Labor	10/2010	1010001	215	APACC85015	21511143 - GET PFS Project Support 210: Contract Labor (General); 210	7,013.52	
X117740	Contract Labor	10/2010	1010001	215	APACC90190	21511143 - GET PFS Project Support 210: Contract Labor (General); 210	7,131.58	

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	AEPS Bill	10/2010	1010001	215	SCBBIL2925	21599900 - AEP Billings	780: AEPSC Bill : 780	15,634.46
X1177740	Bus Exp 100% Deduct General	10/2010	1010001	215	AJEREC107	21511143 - GET PFS Project Support	510: Business Expense 100% Deductible General : 510	28.00
X1177740	Sales/Use Tax Accrual	10/2010	1010001	215	APACC91921	21510943 - Mountaineer Plant	393: Sales & Use Tax Accrual : 393	2.48
X1177740	Contract Labor	10/2010	1010001	215	APACC90190	21513030 - GET Eng Document Cont	210: Contract Labor (General) : 210	860.16
X1177740	Federal Stimulus-Reimb Credits	10/2010	1010001	215	B01288060	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits : 974	(692,331.00)
X1177740	Professional Serv Exp	10/2010	1010001	215	APACC86397	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	(239.29)
X1177740	AFUDC debi charge	10/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	023: Allowance for Borrowed Funds Used During Constr	3,198.44
X1177740	Other Outside Services	10/2010	1010001	215	APACC91921	21510943 - Mountaineer Plant	290: Other Outside Services General : 290	36.68
X1177740	Temporary Staffing	10/2010	1010001	215	AJEREC107	21512138 - GBS FBG Fin/Budgeting	285: Temporary Staffing : 285	483.43
X1177740	Bus Exp 100% Deduct General	10/2010	1010001	215	APACC82621	21510546 - GET ENG IGCC Engine	510: Business Expense 100% Deductible General : 510	(28.00)
X1177740	Contract Labor	10/2010	1010001	215	APACC82621	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	4,214.21
X1177740	Contract Labor	10/2010	1010001	215	APACC82621	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	7,017.22
X1177740	Contract Labor	10/2010	1010001	215	APACC85015	21510540 - GET ENG IGCC Engine	210: Contract Labor (General) : 210	2,908.16
X1177740	Contract Labor	10/2010	1010001	215	APACC82621	21513030 - GET Eng Document Cont	210: Contract Labor (General) : 210	779.52
X1177740	Professional Serv Exp	10/2010	1010001	215	APACC89642	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	645.12
X1177740	Contract Labor	10/2010	1010001	215	APACC90190	21510578 - GET PFS Eng SCR	210: Contract Labor (General) : 210	725,068.71
X1177740	Professional Serv Exp	10/2010	1010001	215	APACC80958	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	403.20
X1177740	Sales/Use Tax Accrual	10/2010	1010001	215	APACC91921	21510943 - Mountaineer Plant	393: Sales & Use Tax Accrual : 393	189,533.00
X1177740	Legal Services & Expenses	10/2010	1010001	215	APACC87423	21512070 - Legal Outside Counsel	262: Legal Services and Expenses : 262	3.71
X1177740	Unvouchered Liabilities	10/2010	1010001	215	AP01521	21510943 - Mountaineer Plant	9AA: Unvouchered Liabilities : 9AA	3,678.75
X1177740	Other Outside Services	10/2010	1010001	215	AP01521	21510943 - Mountaineer Plant	290: Other Outside Services General : 290	35,982.14
X1177740	AP Accrual Reversal	10/2010	1010001	215	AP01521R	21512070 - Legal Outside Counsel	9AB: Accounts Payable - Accrual Reversal : 9AB	54.94
X1177740	Sales/Use Tax Accrual	10/2010	1010001	215	APACC85015	21512138 - GBS FBG Fin/Budgeting	393: Sales & Use Tax Accrual : 393	(9,000.00)
X1177740	Professional Serv Exp	10/2010	1010001	215	APACC86397	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	32.01
X1177740	AP Accrual Reversal	10/2010	1010001	215	AP01521R	21510943 - Mountaineer Plant	9AB: Accounts Payable - Accrual Reversal : 9AB	18,849.31
X1177740	AFUDC equity charge	10/2010	1010001	215	OAJ015	21510943 - Mountaineer Plant	024: Allowance for Other Funds Used During Construct	(40,046.96)
X1177740	Temporary Staffing	10/2010	1010001	215	APACC85015	21512138 - GBS FBG Fin/Budgeting	285: Temporary Staffing : 285	4,258.76
X1177740	Professional Serv Exp	10/2010	1010001	215	APACC80958	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	474.16
X1177740	Contract Labor	10/2010	1010001	215	APACC87423	21510981 - GET PFS Construction M210	210: Contract Labor (General) : 210	(532.39)
X1177740	APCo Fossil Const OWH	10/2010	1010001	215	APACC90190	21510981 - GET PFS Construction M210	210: Contract Labor (General) : 210	191.60
X1177740	Sales/Use Tax Accrual	10/2010	1010001	215	SCBBIL2925	21599990 - Miscellaneous/Unallocate	020: Construction/Retirements Overheads : 020	582.20
X1177740	Miscellaneous - All Other	10/2010	1010001	215	APACC00002	21510943 - Mountaineer Plant	999: Miscellaneous - All Other : 999	98,241.13
X1177740	AEPS Bill	10/2010	1010001	215	APACC03775	21599990 - AEP Billings	780: AEPSC Bill : 780	32.63
X1177740	Professional Serv Exp	11/2010	1010001	215	APACC00002	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	262.50
X1177740	Contract Labor	11/2010	1010001	215	APACC03775	21510578 - GET PFS Eng SCR	210: Contract Labor (General) : 210	2.09
X1177740	Contract Labor	11/2010	1010001	215	APACC03775	21510578 - GET PFS Eng SCR	210: Contract Labor (General) : 210	57,729.21
X1177740	APCo Fossil Const OWH	11/2010	1010001	215	OAJ200	21510546 - GET ENG IGCC Engine	210: Contract Labor (General) : 210	44.80
X1177740	Sales/Use Tax Accrual	11/2010	1010001	215	APACC01199	21599990 - Miscellaneous/Unallocate	020: Construction/Retirements Overheads : 020	90.88
X1177740	Bus Exp 100% Deduct General	11/2010	1010001	215	AJEREC102	21510130 - GET PFS Projects	510: Business Expense 100% Deductible General : 510	47,305.68
X1177740	AP Accrual Reversal	11/2010	1010001	215	AP01521R	21510943 - Mountaineer Plant	9AB: Accounts Payable - Accrual Reversal : 9AB	34.39
X1177740	Contract Labor	11/2010	1010001	215	APACC96634	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	(10.00)
X1177740	Temporary Staffing	11/2010	1010001	215	APACC94360	21512138 - GBS FBG Fin/Budgeting	285: Temporary Staffing : 285	9,891.80
X1177740	Temporary Staffing	11/2010	1010001	215	APACC01199	21512138 - GBS FBG Fin/Budgeting	285: Temporary Staffing : 285	465.50
X1177740	Professional Serv Exp	11/2010	1010001	215	APACC99355	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	509.45
X1177740	Contract Labor	11/2010	1010001	215	APACC93630	21510981 - GET PFS Construction M210	210: Contract Labor (General) : 210	22,148.14
X1177740	Contract Labor	11/2010	1010001	215	APACC98871	21510546 - GET ENG IGCC Engine	210: Contract Labor (General) : 210	4,855.32
X1177740	Contract Labor	11/2010	1010001	215	APACC96197	21510981 - GET PFS Construction M210	210: Contract Labor (General) : 210	90.88
X1177740	Contract Labor	11/2010	1010001	215	APACC93630	21510546 - GET ENG IGCC Engine	210: Contract Labor (General) : 210	3,477.10
X1177740	Contract Labor	11/2010	1010001	215	APACC93630	21510546 - GET ENG IGCC Engine	210: Contract Labor (General) : 210	3,362.56

work_order_no	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X117740	Contract Labor	11/2010	1010001	215	APACC98871	21511813 - GET TSV RSO Safety W/210: Contract Labor (General); 210		390.67
X117740	Contract Labor	11/2010	1010001	215	APACC01199	21511813 - GET TSV RSO Safety W/210: Contract Labor (General); 210		390.67
X117740	Contract Labor	11/2010	1010001	215	APACC03775	21511813 - GET TSV RSO Safety W/210: Contract Labor (General); 210		488.00
X117740	Contract Labor	11/2010	1010001	215	APACC00002	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		1,612.80
X117740	Contract Labor	11/2010	1010001	215	APACC93630	21513030 - GET Eng Document Coni210: Contract Labor (General); 210		967.68
X117740	Contract Labor	11/2010	1010001	215	APACC93630	21513030 - GET Eng Document Coni210: Contract Labor (General); 210		1,589.76
X117740	Contract Labor	11/2010	1010001	215	APACC00002	21510981 - GET PFS Construction M210: Contract Labor (General); 210		1,061.70
X117740	Contract Labor	11/2010	1010001	215	APACC03775	21511948 - GET Eng VP Eng&Env S210: Contract Labor (General); 210		1,728.00
X117740	Contract Labor	11/2010	1010001	215	APACC03070	21510981 - GET PFS Construction M210: Contract Labor (General); 210		2,590.00
X117740	Contract Labor	11/2010	1010001	215	APACC03775	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		2,978.50
X117740	Contract Labor	11/2010	1010001	215	APACC98871	21510981 - GET PFS Construction M210: Contract Labor (General); 210		829.44
X117740	Contract Labor	11/2010	1010001	215	APACC03775	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		8,969.33
X117740	Contract Labor	11/2010	1010001	215	APACC98871	21510981 - GET PFS Construction M210: Contract Labor (General); 210		758.82
X117740	AEPS Bill	11/2010	1010001	215	SCBBIL4871	21599900 - AEP Billings 780: AEPSC Bill: 780		(2,945.25)
X117740	AEPS Bill	11/2010	1010001	215	SCBBIL4871	21599900 - AEP Billings 780: AEPSC Bill: 780		8,115.16
X117740	AEPS Bill	11/2010	1010001	215	SCBBIL4871	21599900 - AEP Billings 780: AEPSC Bill: 780		213,657.01
X117740	Bus Exp 100% Deduc General	11/2010	1010001	215	AJRECL02	21510130 - GET PFS Projects 510: Business Expense 100% Deductible General: 510		10.00
X117740	Sales/Use Tax Accrual	11/2010	1010001	215	TXOUAHMTUT	21512138 - GBS FBG Fin/Budgeting 393: Sales & Use Tax Accrual : 393		(64.64)
X117740	Contract Labor	11/2010	1010001	215	APACC93630	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		7,225.46
X117740	Contract Labor	11/2010	1010001	215	APACC00002	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,602.20
X117740	Contract Labor	11/2010	1010001	215	APACC03775	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		4,334.50
X117740	Contract Labor	11/2010	1010001	215	APACC98871	21510981 - GET PFS Construction M210: Contract Labor (General); 210		3,409.07
X117740	Sales/Use Tax Accrual	11/2010	1010001	215	TXOUAHMTUT	21510943 - Mountaineer Plant 393: Sales & Use Tax Accrual : 393		(3.71)
X117740	Contract Labor	11/2010	1010001	215	APACC03775	21513030 - GET Eng Document Coni210: Contract Labor (General); 210		645.12
X117740	Contract Labor	11/2010	1010001	215	APACC98871	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		1,612.80
X117740	Contract Labor	11/2010	1010001	215	APACC96634	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		1,566.72
X117740	Contract Labor	11/2010	1010001	215	APACC98871	21513030 - GET Eng Document Coni210: Contract Labor (General); 210		860.16
X117740	Contract Labor	11/2010	1010001	215	APACC96634	21513030 - GET Eng Document Coni210: Contract Labor (General); 210		860.16
X117740	Contract Labor	11/2010	1010001	215	APACC00002	21513030 - GET Eng Document Coni210: Contract Labor (General); 210		806.40
X117740	Sales/Use Tax Accrual	11/2010	1010001	215	TXOUAHMTUT	21510943 - Mountaineer Plant 393: Sales & Use Tax Accrual : 393		(2.48)
X117740	Sales/Use Tax Accrual	11/2010	1010001	215	APACC94360	21512138 - GBS FBG Fin/Budgeting 393: Sales & Use Tax Accrual : 393		31.42
X117740	AFUDC debt charge	11/2010	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocate023: Allowance for Borrowed Funds Used During Constr		5,802.16
X117740	Contract Labor	11/2010	1010001	215	APACC96634	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		272.64
X117740	Contract Labor	11/2010	1010001	215	APACC96634	21510981 - GET PFS Construction M210: Contract Labor (General); 210		177.63
X117740	Contract Labor	11/2010	1010001	215	APACC93630	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		313.60
X117740	Contract Labor	11/2010	1010001	215	APACC98871	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		56.04
X117740	Professional Serv Exp	11/2010	1010001	215	APACC99355	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260		519,090.89
X117740	Federal Stimulus-Reimb Credits	11/2010	1010001	215	B101301345	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		(988,590.00)
X117740	Federal Stimulus-Reimb Credits	11/2010	1010001	215	B101303971	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		370,721.00
X117740	Contract Labor	11/2010	1010001	215	APACC00002	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		179.20
X117740	AFUDC equity charge	11/2010	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocate024: Allowance for Other Funds Used During Construct		8,124.80
X117740	Professional Serv Exp	11/2010	1010001	215	APACC94360	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260		207,500.05
X117740	Contract Labor	11/2010	1010001	215	APACC96634	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		89.60
X117740	Professional Serv Exp	11/2010	1010001	215	AP01521	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260		72,782.76
X117740	Unvouchered Liabilities	11/2010	1010001	215	AP01521	21510943 - Mountaineer Plant 9AA: Unvouchered Liabilities : 9AA		1,583,166.99
X117740	Unvouchered Liabilities	11/2010	1010001	215	AP01521R	21510943 - Mountaineer Plant 9AA: Unvouchered Liabilities : 9AA		262,285.76
X117740	AP Accrual Reversal	11/2010	1010001	215	APACC97125	21511813 - GET TSV RSO Safety W/210: Contract Labor (General); 210		(1,521,320.66)
X117740	Contract Labor	11/2010	1010001	215	APACC97125	21511813 - GET TSV RSO Safety W/210: Contract Labor (General); 210		512.50
X117740	Unvouchered Liabilities	11/2010	1010001	215	AP01521	21510943 - Mountaineer Plant 9AA: Unvouchered Liabilities : 9AA		31,159.45
X117740	Other Outside Services	11/2010	1010001	215	APACC97125	21511988 - GET PFS Scrubber Proje 290: Other Outside Services General : 290		6.44

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	AFUDC debt charge	12/2010	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocate	023: Allowance for Borrowed Funds Used During Constr	6,925.38
X1177740	AEPSC Bill	12/2010	1010001	215	SCBBL7315	21599900 - AEP Billings	780: AEPSC Bill : 780	217,487.69
X1177740	Contract Labor	12/2010	1010001	215	APACC10455	21510943 - Mountaineer Plant	210: Contract Labor (General); 210	196,155.28
X1177740	Legal Services & Expenses	12/2010	1010001	215	AJERECL06	21512070 - Legal Outside Counsel	262: Legal Services and Expenses; 262	31.05
X1177740	Other Outside Services	12/2010	1010001	215	APACC08479	21510943 - Mountaineer Plant	290: Other Outside Services General; 290	25.00
X1177740	AFUDC equity charge	12/2010	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocate	024: Allowance for Other Funds Used During Construct	10,088.89
X1177740	AP Accrual Reversal	12/2010	1010001	215	AP01521R	21510943 - Mountaineer Plant	9AB: Accounts Payable - Accrual Reversal : 9AB	(262,285.76)
X1177740	Contract Labor	12/2010	1010001	215	APACC12121	21511143 - GET PFS Project Support	210: Contract Labor (General); 210	6,666.67
X1177740	AP Accrual Reversal	12/2010	1010001	215	AP01521R	21510943 - Mountaineer Plant	9AB: Accounts Payable - Accrual Reversal : 9AB	(1,583,166.99)
X1177740	AP Accrual Reversal	12/2010	1010001	215	AP01521R	21510943 - Mountaineer Plant	9AB: Accounts Payable - Accrual Reversal : 9AB	(31,159.45)
X1177740	Unvouchered Liabilities	12/2010	1010001	215	AP01521	21512070 - Legal Outside Counsel	9AA: Unvouchered Liabilities : 9AA	29,730.93
X1177740	Unvouchered Liabilities	12/2010	1010001	215	AP01521	21510943 - Mountaineer Plant	9AA: Unvouchered Liabilities : 9AA	35,961.07
X1177740	Unvouchered Liabilities	12/2010	1010001	215	AP01521	21510943 - Mountaineer Plant	9AA: Unvouchered Liabilities : 9AA	269,118.62
X1177740	Unvouchered Liabilities	12/2010	1010001	215	AP01521	21510943 - Mountaineer Plant	9AA: Unvouchered Liabilities : 9AA	1,397,443.93
X1177740	Direct Material Purchase	12/2010	1010001	215	AP01521	21510943 - Mountaineer Plant	9AA: Unvouchered Liabilities : 9AA	1,526,686.31
X1177740	Other Outside Services	12/2010	1010001	215	APACC11600	21510981 - GET PFS Construction M290	390: Direct Purchase-Other Than MMS : 390	23.75
X1177740	Other Outside Services	12/2010	1010001	215	APACC08479	21510981 - GET PFS Construction M290	Other Outside Services General; 290	2.21
X1177740	Other Outside Services	12/2010	1010001	215	APAE1210	21511988 - GET PFS Scrubber Proj	290: Other Outside Services General; 290	10.86
X1177740	Other Outside Services	12/2010	1010001	215	APACC10455	21510943 - Mountaineer Plant	290: Other Outside Services General; 290	13.05
X1177740	Temporary Staffing	12/2010	1010001	215	APACC15289	21512138 - GBS FBG Fin/Budgeting	285: Temporary Staffing : 285	309.81
X1177740	Temporary Staffing	12/2010	1010001	215	APACC05539	21512138 - GBS FBG Fin/Budgeting	285: Temporary Staffing : 285	330.06
X1177740	Legal Services & Expenses	12/2010	1010001	215	AJERECL06	21512070 - Legal Outside Counsel	262: Legal Services and Expenses; 262	(31.05)
X1177740	Legal Services & Expenses	12/2010	1010001	215	APACC09455	21512070 - Legal Outside Counsel	262: Legal Services and Expenses; 262	5,118.75
X1177740	Legal Services & Expenses	12/2010	1010001	215	APACC08018	21512070 - Legal Outside Counsel	262: Legal Services and Expenses; 262	21,224.24
X1177740	Professional Serv Exp	12/2010	1010001	215	APACC10455	21510943 - Mountaineer Plant	260: Professional Services Expense General; 260	13.00
X1177740	Professional Serv Exp	12/2010	1010001	215	APACC13093	21510943 - Mountaineer Plant	260: Professional Services Expense General; 260	14,959.44
X1177740	Professional Serv Exp	12/2010	1010001	215	APACC07038	21510943 - Mountaineer Plant	260: Professional Services Expense General; 260	35,525.78
X1177740	Professional Serv Exp	12/2010	1010001	215	APACC10455	21510943 - Mountaineer Plant	260: Professional Services Expense General; 260	140,910.39
X1177740	Professional Serv Exp	12/2010	1010001	215	APACC13093	21510943 - Mountaineer Plant	260: Professional Services Expense General; 260	261,555.18
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	89.60
X1177740	Contract Labor	12/2010	1010001	215	APACC09977	21511948 - GET Eng VP Eng&Env S	210: Contract Labor (General); 210	96.00
X1177740	Contract Labor	12/2010	1010001	215	APACC07567	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	179.20
X1177740	Contract Labor	12/2010	1010001	215	APACC12121	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	268.80
X1177740	Contract Labor	12/2010	1010001	215	APACC12121	21511948 - GET Eng VP Eng&Env S	210: Contract Labor (General); 210	384.00
X1177740	Contract Labor	12/2010	1010001	215	APACC07567	21510546 - GET ENG ICC Engine	210: Contract Labor (General); 210	545.28
X1177740	Contract Labor	12/2010	1010001	215	APACC12121	21510981 - GET PFS Construction M210	210: Contract Labor (General); 210	590.01
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21513030 - GET Eng Document Coni	210: Contract Labor (General); 210	645.12
X1177740	Contract Labor	12/2010	1010001	215	APACC09977	21513030 - GET Eng Document Coni	210: Contract Labor (General); 210	645.12
X1177740	Contract Labor	12/2010	1010001	215	APACC09977	21510546 - GET ENG ICC Engine	210: Contract Labor (General); 210	727.04
X1177740	Contract Labor	12/2010	1010001	215	APACC12121	21513030 - GET Eng Document Coni	210: Contract Labor (General); 210	833.28
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21513030 - GET Eng Document Coni	210: Contract Labor (General); 210	860.16
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21511813 - GET TSV RSO Safety W	210: Contract Labor (General); 210	910.08
X1177740	Contract Labor	12/2010	1010001	215	APACC09455	21511813 - GET TSV RSO Safety W	210: Contract Labor (General); 210	910.67
X1177740	Contract Labor	12/2010	1010001	215	APACC12121	21510981 - GET PFS Construction M210	210: Contract Labor (General); 210	930.53
X1177740	Contract Labor	12/2010	1010001	215	APACC07567	21511813 - GET TSV RSO Safety W	210: Contract Labor (General); 210	1,106.00
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21511813 - GET TSV RSO Safety W	210: Contract Labor (General); 210	1,555.20
X1177740	Contract Labor	12/2010	1010001	215	APACC07567	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,670.40
X1177740	Contract Labor	12/2010	1010001	215	APACC09977	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	2,348.92
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21510943 - Mountaineer Plant	210: Contract Labor (General); 210	2,590.00
X1177740	Contract Labor	12/2010	1010001	215	APACC07038	21510981 - GET PFS Construction M210	210: Contract Labor (General); 210	

work_order_no	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	12/2010	1010001	215	APACC12588	21510981 - GET PFS Construction M210: Contract Labor (General); 210		3,299.68
X1177740	Contract Labor	12/2010	1010001	215	APACC09977	21510981 - GET PFS Construction M210: Contract Labor (General); 210		3,361.41
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21510981 - GET PFS Construction M210: Contract Labor (General); 210		3,979.80
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		4,397.24
X1177740	Contract Labor	12/2010	1010001	215	APACC07567	21511948 - GET Eng VP Eng&Env S210: Contract Labor (General); 210		4,752.35
X1177740	Contract Labor	12/2010	1010001	215	APACC09977	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		7,357.56
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21510943 - Mountaineer Plant 210: Contract Labor (General); 210		109,050.66
X1177740	Contract Labor	12/2010	1010001	215	APACC08479	21510943 - Mountaineer Plant 999: Miscellaneous - All Other; 999		900.00
X1177740	Miscellaneous - All Other	12/2010	1010001	215	APACC10455	21510943 - Mountaineer Plant 920: Leases of Personal Property General; 920		661.50
X1177740	Leases of Personal Prop	12/2010	1010001	215	SCBBIL7315	21599900 - AEP Billings 780: AEPSC Bill; 780		15,577.21
X1177740	AEPSC Bill	12/2010	1010001	215	TXOUAHMTUT	21512138 - GBS FBG Fin/Budgeting 393: Sales & Use Tax Accrual; 393		(65.81)
X1177740	Sales/Use Tax Accrual	12/2010	1010001	215	APACC08479	21510981 - GET PFS Construction M393: Sales & Use Tax Accrual; 393		0.15
X1177740	Sales/Use Tax Accrual	12/2010	1010001	215	APACC15289	21510943 - Mountaineer Plant 393: Sales & Use Tax Accrual; 393		0.88
X1177740	Sales/Use Tax Accrual	12/2010	1010001	215	APACC08479	21510943 - Mountaineer Plant 393: Sales & Use Tax Accrual; 393		1.69
X1177740	Sales/Use Tax Accrual	12/2010	1010001	215	APACC10455	21512138 - GBS FBG Fin/Budgeting 393: Sales & Use Tax Accrual; 393		20.91
X1177740	Sales/Use Tax Accrual	12/2010	1010001	215	APACC05539	21512138 - GBS FBG Fin/Budgeting 393: Sales & Use Tax Accrual; 393		22.28
X1177740	Vehicle Fuel Expense	12/2010	1010001	215	APACC09977	21511144 - GET PFS Field Services 360: Vehicle Fuel Expense; 360		57.85
X1177740	APCo Fossil Const OVH	12/2010	1010001	215	OA1200	21599990 - Miscellaneous/Unallocate020: Construction/Retirements Overheads; 020		62,694.60
X1177740	Federal Stimulus-Reimb Credits	12/2010	1010001	215	CCSMTREIM	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits; 974		(1,048,741.00)
X1177740	Federal Stimulus-Reimb Credits	12/2010	1010001	215	B01311778	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits; 974		(310,385.62)
X1177740	Contract Labor	12/2010	1010001	215	APACC12121	21511902 - Proj Acctg & Bus Svcs 210: Contract Labor (General); 210		1,704.96
X1177740	Contract Labor	12/2010	1010001	215	APACC12121	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		984.23
X1177740	Contract Labor	12/2010	1010001	215	APACC07567	21511813 - GET TSV RSO Safety W/210: Contract Labor (General); 210		910.67
X1177740	Contract Labor	12/2010	1010001	215	APACC14506	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		545.28
X1177740	Contract Labor	12/2010	1010001	215	APACC09977	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		224.00
X1177740	Professional Serv Exp	12/2010	1010001	215	APACC14506	21510943 - Mountaineer Plant 260: Professional Services Expense General; 260		446,497.87
X1177740	AP Accrual Reversal	01/2011	1010001	215	AP01521R	21512070 - Legal Outside Counsel 9AB: Accounts Payable - Accrual Reversal; 9AB		(29,730.93)
X1177740	AP Accrual Reversal	01/2011	1010001	215	AP01521R	21512070 - Legal Outside Counsel 9AB: Accounts Payable - Accrual Reversal; 9AB		(1,526,686.31)
X1177740	Legal Services & Expenses	01/2011	1010001	215	APACC26494	21512070 - Legal Outside Counsel 262: Legal Services and Expenses; 262		5,502.50
X1177740	AP Accrual Reversal	01/2011	1010001	215	AP01521R	21510943 - Mountaineer Plant 9AB: Accounts Payable - Accrual Reversal; 9AB		(1,397,443.93)
X1177740	AP Accrual Reversal	01/2011	1010001	215	AP01521R	21510943 - Mountaineer Plant 9AB: Accounts Payable - Accrual Reversal; 9AB		(269,118.62)
X1177740	Unvouchered Liabilities	01/2011	1010001	215	AP01521	21510981 - GET PFS Construction M9AA: Unvouchered Liabilities; 9AA		(35,961.07)
X1177740	Unvouchered Liabilities	01/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities; 9AA		2,602.00
X1177740	Unvouchered Liabilities	01/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities; 9AA		24,993.56
X1177740	Unvouchered Liabilities	01/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities; 9AA		290,956.13
X1177740	Unvouchered Liabilities	01/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities; 9AA		1,448,959.80
X1177740	Unvouchered Liabilities	01/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities; 9AA		2,794,875.00
X1177740	AFJDC equity charge	01/2011	1010001	215	OA1015	21599990 - Miscellaneous/Unallocate024: Allowance for Other Funds Used During Construct		10,071.66
X1177740	Legal Services & Expenses	01/2011	1010001	215	APACC19779	21512070 - Legal Outside Counsel 262: Legal Services and Expenses; 262		3,375.20
X1177740	Legal Services & Expenses	01/2011	1010001	215	APACC17860	21512070 - Legal Outside Counsel 262: Legal Services and Expenses; 262		29,730.93
X1177740	Professional Serv Exp	01/2011	1010001	215	APACC24527	21510943 - Mountaineer Plant 260: Professional Services Expense General; 260		(27.76)
X1177740	Professional Serv Exp	01/2011	1010001	215	APACC22655	21510943 - Mountaineer Plant 260: Professional Services Expense General; 260		16,686.85
X1177740	Professional Serv Exp	01/2011	1010001	215	APACC22655	21510943 - Mountaineer Plant 260: Professional Services Expense General; 260		25,217.72
X1177740	Professional Serv Exp	01/2011	1010001	215	APACC26027	21510943 - Mountaineer Plant 260: Professional Services Expense General; 260		25,778.88
X1177740	Professional Serv Exp	01/2011	1010001	215	APACC1826	21510943 - Mountaineer Plant 260: Professional Services Expense General; 260		387,742.45
X1177740	Contract Labor	01/2011	1010001	215	APACC20832	21513030 - GET Eng Document Coni210: Contract Labor (General); 210		40.32
X1177740	Contract Labor	01/2011	1010001	215	APACC17860	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		44.80
X1177740	Contract Labor	01/2011	1010001	215	APACC26027	21511948 - GET Eng VP Eng&Env S210: Contract Labor (General); 210		96.00
X1177740	Contract Labor	01/2011	1010001	215	APACC20832	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		179.20

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X117740	Contract Labor	01/2011	1010001	215	APACC17860	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		181.76
X117740	Contract Labor	01/2011	1010001	215	APACC20832	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General); 210		192.00
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		224.00
X117740	Contract Labor	01/2011	1010001	215	APACC23144	21510981 - GET PFS Construction M210: Contract Labor (General); 210		340.33
X117740	Contract Labor	01/2011	1010001	215	APACC20832	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		363.52
X117740	Contract Labor	01/2011	1010001	215	APACC17860	21513030 - GET Eng Document Coni 210: Contract Labor (General); 210		430.08
X117740	Contract Labor	01/2011	1010001	215	APACC22655	21511813 - GET TSV RSO Safety W 210: Contract Labor (General); 210		735.52
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21511813 - GET TSV RSO Safety W 210: Contract Labor (General); 210		825.80
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21513030 - GET Eng Document Coni 210: Contract Labor (General); 210		833.28
X117740	Contract Labor	01/2011	1010001	215	APACC23144	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General); 210		864.00
X117740	Contract Labor	01/2011	1010001	215	APACC17072	21511813 - GET TSV RSO Safety W 210: Contract Labor (General); 210		1,106.00
X117740	Contract Labor	01/2011	1010001	215	APACC17860	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210		1,117.44
X117740	Contract Labor	01/2011	1010001	215	APACC20832	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210		1,382.40
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210		1,440.00
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210		1,555.20
X117740	Contract Labor	01/2011	1010001	215	APACC23144	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		1,824.87
X117740	Contract Labor	01/2011	1010001	215	APACC22655	21510981 - GET PFS Construction M210: Contract Labor (General); 210		2,602.00
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21510981 - GET PFS Construction M210: Contract Labor (General); 210		2,887.71
X117740	Contract Labor	01/2011	1010001	215	APACC20832	21510981 - GET PFS Construction M210: Contract Labor (General); 210		2,913.94
X117740	Contract Labor	01/2011	1010001	215	APACC17860	21510981 - GET PFS Construction M210: Contract Labor (General); 210		3,593.82
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		3,771.52
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,338.72
X117740	Contract Labor	01/2011	1010001	215	APACC23144	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,827.44
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21510943 - Mountaineer Plant 210: Contract Labor (General); 210		324,458.38
X117740	Allocations (General)	01/2011	1010001	215	TXAMITM	21512139 - Tax Entries and Payment 930: Allocations (General); 930		2,300.00
X117740	Leases of Personal Prop	01/2011	1010001	215	APACC28050	21510943 - Mountaineer Plant 920: Leases of Personal Property General; 920		425.00
X117740	Leases of Personal Prop	01/2011	1010001	215	APACC19198	21510943 - Mountaineer Plant 920: Leases of Personal Property General; 920		484.50
X117740	AEPSC Bill	01/2011	1010001	215	SCBBIL9639	21599900 - AEP Billings 780: AEPSC Bill; 780		6,509.99
X117740	AEPSC Bill	01/2011	1010001	215	SCBBIL9639	21599900 - AEP Billings 780: AEPSC Bill; 780		137,924.80
X117740	Sales/Use Tax Accrual	01/2011	1010001	215	XOUAHMTUT	21510943 - Mountaineer Plant 393: Sales & Use Tax Accrual; 393		(2.57)
X117740	Sales/Use Tax Accrual	01/2011	1010001	215	XOUAHMTUT	21510981 - GET PFS Construction M393: Sales & Use Tax Accrual; 393		(0.15)
X117740	Vehicle Fuel Expense	01/2011	1010001	215	APACC21305	21510943 - Mountaineer Plant 360: Vehicle Fuel Expense; 360		238.76
X117740	APCo Fossil Const OVH	01/2011	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate 020: Construction/Retirements Overheads; 020		82,447.18
X117740	Federal Stimulus-Reimb Credits	01/2011	1010001	215	B01325122	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits; 974		(1,048,347.00)
X117740	Federal Stimulus-Reimb Credits	01/2011	1010001	215	CCSMTRREIM	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits; 974		1,048,741.00
X117740	AFUDC debt charge	01/2011	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocate 023: Allowance for Borrowed Funds Used During Constr		7,187.33
X117740	Sales/Use Tax Accrual	01/2011	1010001	215	XOUAHMTUT	21512138 - GBS FBG Fm/Budgeting 393: Sales & Use Tax Accrual; 393		(43.19)
X117740	Contract Labor	01/2011	1010001	215	APACC20832	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,795.98
X117740	Contract Labor	01/2011	1010001	215	APACC17860	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		3,228.12
X117740	Contract Labor	01/2011	1010001	215	APACC23144	21513030 - GET Eng Document Coni 210: Contract Labor (General); 210		860.16
X117740	Contract Labor	01/2011	1010001	215	APACC20832	21511813 - GET TSV RSO Safety W 210: Contract Labor (General); 210		685.54
X117740	Contract Labor	01/2011	1010001	215	APACC23144	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		313.60
X117740	Professional Serv Exp	01/2011	1010001	215	APACC26027	21510943 - Mountaineer Plant 260: Professional Services Expense General; 260		603,424.35
X117740	Professional Serv Exp	01/2011	1010001	215	APACC24527	21510943 - Mountaineer Plant 260: Professional Services Expense General; 260		22,875.33
X117740	Contract Labor	01/2011	1010001	215	APACC26027	21510943 - Mountaineer Plant 210: Contract Labor (General); 210		2,386.25
X117740	AP Accrual Reversal	02/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal; 9AB		(1,448,959.80)
X117740	AP Accrual Reversal	02/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal; 9AB		(290,956.13)
X117740	AP Accrual Reversal	02/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal; 9AB		(24,993.56)
X117740	AP Accrual Reversal	02/2011	1010001	215	AP0152JR	21510981 - GET PFS Construction M9AB: Accounts Payable - Accrual Reversal; 9AB		(2,602.00)
X117740	Unvouchered Liabilities	02/2011	1010001	215	AP0152I	21510981 - GET PFS Construction M9AA: Unvouchered Liabilities; 9AA		1,301.00

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X117740	Unvouchered Liabilities	02/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		37,678.15
X117740	Unvouchered Liabilities	02/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		440,230.49
X117740	Unvouchered Liabilities	02/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		4,073,191.34
X117740	AFUDC equity charge	02/2011	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocate024: Allowance for Other Funds Used During Constructi		4,971.97
X117740	Legal Services & Expenses	02/2011	1010001	215	APACC37875	21510270 - Legal Outside Counsel 262: Legal Services and Expenses : 262		2,587.50
X117740	Professional Serv Exp	02/2011	1010001	215	APACC29510	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260		64,928.15
X117740	Professional Serv Exp	02/2011	1010001	215	APACC36873	21510988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		243,677.36
X117740	Contract Labor	02/2011	1010001	215	APACC35208	21511948 - GET Eng VP Eng&Env S210: Contract Labor (General); : 210		192.00
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21510578 - GET PFS Eng SCR 210: Contract Labor (General); : 210		288.00
X117740	Contract Labor	02/2011	1010001	215	APACC35208	21510981 - GET PFS Construction M210: Contract Labor (General); : 210		358.40
X117740	Contract Labor	02/2011	1010001	215	APACC29510	21511813 - GET TSV RSO Safety W210: Contract Labor (General); : 210		431.13
X117740	Contract Labor	02/2011	1010001	215	APACC37365	21510578 - GET PFS Eng SCR 210: Contract Labor (General); : 210		484.69
X117740	Contract Labor	02/2011	1010001	215	APACC37365	21510578 - GET PFS Eng SCR 210: Contract Labor (General); : 210		492.80
X117740	Contract Labor	02/2011	1010001	215	APACC37365	21510578 - GET PFS Eng SCR 210: Contract Labor (General); : 210		529.83
X117740	Contract Labor	02/2011	1010001	215	APACC35208	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); : 210		543.64
X117740	Contract Labor	02/2011	1010001	215	APACC36873	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); : 210		645.12
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21513030 - GET Eng Document Coni210: Contract Labor (General); : 210		645.12
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21510578 - GET PFS Eng SCR 210: Contract Labor (General); : 210		672.00
X117740	Contract Labor	02/2011	1010001	215	APACC35208	21510981 - GET PFS Construction M210: Contract Labor (General); : 210		826.78
X117740	Contract Labor	02/2011	1010001	215	APACC29510	21513030 - GET Eng Document Coni210: Contract Labor (General); : 210		860.16
X117740	Contract Labor	02/2011	1010001	215	APACC37365	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); : 210		860.16
X117740	Contract Labor	02/2011	1010001	215	APACC29510	21513030 - GET Eng Document Coni210: Contract Labor (General); : 210		1,116.27
X117740	Contract Labor	02/2011	1010001	215	APACC36138	21510943 - Mountaineer Plant 210: Contract Labor (General); : 210		1,219.49
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); : 210		1,347.84
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21510981 - GET PFS Construction M210: Contract Labor (General); : 210		1,370.88
X117740	Contract Labor	02/2011	1010001	215	APACC34744	21510981 - GET PFS Construction M210: Contract Labor (General); : 210		1,431.10
X117740	Contract Labor	02/2011	1010001	215	APACC35208	21511981 - GET PFS Construction M210: Contract Labor (General); : 210		1,624.32
X117740	Contract Labor	02/2011	1010001	215	APACC35208	21511813 - GET TSV RSO Safety W210: Contract Labor (General); : 210		1,633.14
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); : 210		1,693.44
X117740	Contract Labor	02/2011	1010001	215	APACC37365	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); : 210		1,718.16
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21510981 - GET PFS Construction M210: Contract Labor (General); : 210		2,112.96
X117740	Contract Labor	02/2011	1010001	215	APACC32135	21510981 - GET PFS Construction M210: Contract Labor (General); : 210		2,602.00
X117740	Contract Labor	02/2011	1010001	215	APACC36873	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); : 210		2,820.97
X117740	Contract Labor	02/2011	1010001	215	APACC37365	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); : 210		5,671.47
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21511143 - GET PFS Project Suppor 210: Contract Labor (General); : 210		6,675.02
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21511143 - GET PFS Project Suppor 210: Contract Labor (General); : 210		6,692.30
X117740	Contract Labor	02/2011	1010001	215	APACC35208	21511813 - GET TSV RSO Safety W210: Contract Labor (General); : 210		6,758.32
X117740	Contract Labor	02/2011	1010001	215	APACC32682	21511813 - GET TSV RSO Safety W210: Contract Labor (General); : 210		1,683.12
X117740	Contract Labor	02/2011	1010001	215	APACC29510	21511143 - GET PFS Project Suppor 210: Contract Labor (General); : 210		7,045.88
X117740	AEPSC Bill	02/2011	1010001	215	SCBBIL1039	21599900 - AEP Billings 780: AEPSC Bill : 780		955.79
X117740	AEPSC Bill	02/2011	1010001	215	SCBBIL1039	21599900 - AEP Billings 780: AEPSC Bill : 780		125,874.48
X117740	Vehicle Fuel Expense	02/2011	1010001	215	APACC34744	21511988 - GET PFS Scrubber Proje 360: Vehicle Fuel Expense : 360		168.27
X117740	AFUDC debi charge	02/2011	1010001	215	APACC34744	21599990 - Miscellaneous/Unallocate023: Allowance for Borrowed Funds Used During Constr		4,076.67
X117740	APCo Fossil Const O/VH	02/2011	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate020: Construction/Retirements Overheads : 020		85,973.20
X117740	Federal Stimulus-Reimb Credits	02/2011	1010001	215	B01337023	21511988 - GET TSV RSO Safety W210: Federal Stimulus-Reimbursement Credits : 974		(812,750.00)
X117740	Contract Labor	02/2011	1010001	215	APACC29510	21511813 - GET TSV RSO Safety W210: Contract Labor (General); : 210		909.10
X117740	Contract Labor	02/2011	1010001	215	APACC37365	21511948 - GET Eng VP Eng&Env S210: Contract Labor (General); : 210		288.00
X117740	Professional Serv Exp	02/2011	1010001	215	APACC34744	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260		18,400.32
X117740	Unvouchered Liabilities	02/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		2,869,535.70
X117740	Contract Labor	02/2011	1010001	215	APACC35208	21510578 - GET PFS Eng SCR 210: Contract Labor (General); : 210		672.00

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	AP Accrual Reversal	02/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(2,794,875.00)
X1177740	Contract Labor	02/2011	1010001	215	APACC37365	21510546 - GET ENG IGCC Engine 210: Contract Labor (General): 210		636.16
X1177740	AP Accrual Reversal	03/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(4,073,191.34)
X1177740	AP Accrual Reversal	03/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(2,869,535.70)
X1177740	AP Accrual Reversal	03/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(440,230.49)
X1177740	AP Accrual Reversal	03/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(37,678.15)
X1177740	AP Accrual Reversal	03/2011	1010001	215	AP0152JR	21511988 - GET PFS Construction M9AB: Accounts Payable - Accrual Reversal : 9AB		(1,301.00)
X1177740	Unvouchered Liabilities	03/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		87,642.38
X1177740	Unvouchered Liabilities	03/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		244,927.67
X1177740	Unvouchered Liabilities	03/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		4,077,406.64
X1177740	Unvouchered Liabilities	03/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		5,426,001.87
X1177740	AFUDC equity charge	03/2011	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocate024: Allowance for Other Funds Used During Construct		12,537.81
X1177740	Temporary Staffing	03/2011	1010001	215	APACC49304	21512138 - GBS FBG Fin/Budgeting 285: Temporary Staffing : 285		95.46
X1177740	Temporary Staffing	03/2011	1010001	215	APACC47810	21512138 - GBS FBG Fin/Budgeting 285: Temporary Staffing : 285		491.10
X1177740	Legal Services & Expenses	03/2011	1010001	215	APACC46335	21512070 - Legal Outside Counsel 262: Legal Services and Expenses : 262		355.00
X1177740	Professional Serv Exp	03/2011	1010001	215	APACC47810	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		(305.36)
X1177740	Professional Serv Exp	03/2011	1010001	215	APACC40893	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		20,842.49
X1177740	Professional Serv Exp	03/2011	1010001	215	APACC50396	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		22,554.04
X1177740	Professional Serv Exp	03/2011	1010001	215	APACC47810	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		33,126.41
X1177740	Professional Serv Exp	03/2011	1010001	215	APACC49795	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		126,805.64
X1177740	Professional Serv Exp	03/2011	1010001	215	APACC47810	21510943 - Mountaineer Plant 260: Professional Services Expense General : 260		161,905.11
X1177740	Professional Serv Exp	03/2011	1010001	215	APACC40893	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		503,523.40
X1177740	Contract Labor	03/2011	1010001	215	APACC40893	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General): 210		166.24
X1177740	Contract Labor	03/2011	1010001	215	APACC40893	21510578 - GET PFS Eng SCR 210: Contract Labor (General): 210		224.00
X1177740	Contract Labor	03/2011	1010001	215	APACC44207	21511813 - GET TSV RSO Safety W/210: Contract Labor (General): 210		367.76
X1177740	Contract Labor	03/2011	1010001	215	APACC49304	21513030 - GET Eng Document Con/210: Contract Labor (General): 210		430.08
X1177740	Contract Labor	03/2011	1010001	215	APACC49304	21510578 - GET PFS Eng SCR 210: Contract Labor (General): 210		448.00
X1177740	Contract Labor	03/2011	1010001	215	APACC40893	21511813 - GET TSV RSO Safety W/210: Contract Labor (General): 210		454.55
X1177740	Contract Labor	03/2011	1010001	215	APACC52137	21511948 - GET Eng VP Eng&Env S/210: Contract Labor (General): 210		576.00
X1177740	Contract Labor	03/2011	1010001	215	APACC47330	21511813 - GET TSV RSO Safety W/210: Contract Labor (General): 210		578.60
X1177740	Contract Labor	03/2011	1010001	215	APACC44207	21510578 - GET PFS Eng SCR 210: Contract Labor (General): 210		627.20
X1177740	Contract Labor	03/2011	1010001	215	APACC46832	21513030 - GET Eng Document Con/210: Contract Labor (General): 210		645.12
X1177740	Contract Labor	03/2011	1010001	215	APACC40893	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General): 210		679.68
X1177740	Contract Labor	03/2011	1010001	215	APACC52137	21510546 - GET ENG IGCC Engine 210: Contract Labor (General): 210		727.04
X1177740	Contract Labor	03/2011	1010001	215	APACC52137	21511813 - GET TSV RSO Safety W/210: Contract Labor (General): 210		727.50
X1177740	Contract Labor	03/2011	1010001	215	APACC40893	21511948 - GET Eng VP Eng&Env S/210: Contract Labor (General): 210		768.00
X1177740	Contract Labor	03/2011	1010001	215	APACC52137	21513030 - GET Eng Document Con/210: Contract Labor (General): 210		806.40
X1177740	Contract Labor	03/2011	1010001	215	APACC44207	21510578 - GET PFS Eng SCR 210: Contract Labor (General): 210		851.20
X1177740	Contract Labor	03/2011	1010001	215	APACC44207	21513030 - GET Eng Document Con/210: Contract Labor (General): 210		860.16
X1177740	Contract Labor	03/2011	1010001	215	APACC52137	21513030 - GET Eng Document Con/210: Contract Labor (General): 210		860.16
X1177740	Contract Labor	03/2011	1010001	215	APACC46832	21510540 - GET TSV RSO Safety W/210: Contract Labor (General): 210		948.95
X1177740	Contract Labor	03/2011	1010001	215	APACC46832	21511813 - GET PFS Project & Field 210: Contract Labor (General): 210		976.80
X1177740	Contract Labor	03/2011	1010001	215	APACC49795	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General): 210		1,064.00
X1177740	Contract Labor	03/2011	1010001	215	APACC49304	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General): 210		1,359.36
X1177740	Contract Labor	03/2011	1010001	215	APACC49304	21510540 - GET ENG IGCC Engine 210: Contract Labor (General): 210		1,613.12
X1177740	Contract Labor	03/2011	1010001	215	APACC46832	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General): 210		1,658.88
X1177740	Contract Labor	03/2011	1010001	215	APACC44207	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General): 210		1,670.40
X1177740	Contract Labor	03/2011	1010001	215	APACC52137	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General): 210		1,704.96
X1177740	Contract Labor	03/2011	1010001	215	APACC44207	21511948 - GET Eng VP Eng&Env S/210: Contract Labor (General): 210		1,777.35
X1177740	Contract Labor	03/2011	1010001	215	APACC52137	21510981 - GET PFS Construction M/210: Contract Labor (General): 210		1,830.48

work order n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	03/2011	1010001	215	APACC40893	21510981 - GET PFS Construction M210: Contract Labor (General); 210		1,943.95
X1177740	Contract Labor	03/2011	1010001	215	APACC46832	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		2,249.28
X1177740	Contract Labor	03/2011	1010001	215	APACC44207	21510981 - GET PFS Construction M210: Contract Labor (General); 210		2,294.56
X1177740	Contract Labor	03/2011	1010001	215	APACC46832	21510981 - GET PFS Construction M210: Contract Labor (General); 210		2,803.23
X1177740	Contract Labor	03/2011	1010001	215	APACC44207	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		3,021.76
X1177740	Contract Labor	03/2011	1010001	215	APACC49304	21510546 - GET Eng VP Eng&Env S 210: Contract Labor (General); 210		3,362.11
X1177740	Contract Labor	03/2011	1010001	215	APACC40893	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		4,264.09
X1177740	Contract Labor	03/2011	1010001	215	APACC46832	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General); 210		4,444.55
X1177740	Contract Labor	03/2011	1010001	215	APACC49304	21510981 - GET PFS Construction M210: Contract Labor (General); 210		6,299.32
X1177740	Contract Labor	03/2011	1010001	215	APACC52137	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,554.06
X1177740	Contract Labor	03/2011	1010001	215	APACC49304	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,855.80
X1177740	Contract Labor	03/2011	1010001	215	APACC40893	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,876.18
X1177740	Contract Labor	03/2011	1010001	215	APACC46832	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,942.20
X1177740	Contract Labor	03/2011	1010001	215	APACC42466	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,956.38
X1177740	Contract Labor	03/2011	1010001	215	APACC40893	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); 210		100,331.55
X1177740	Contract Labor	03/2011	1010001	215	APACC44721	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); 210		279,038.31
X1177740	Leases of Personal Prop	03/2011	1010001	215	APACC51634	21510943 - Mountaineer Plant 920: Leases of Personal Property General : 920		484.50
X1177740	Leases of Personal Prop	03/2011	1010001	215	APACC44721	21510943 - Mountaineer Plant 920: Leases of Personal Property General : 920		425.00
X1177740	AEPS Bill	03/2011	1010001	215	SCBBIL4462	21599900 - AEP Billings 780: AEPSC Bill : 780		13.65
X1177740	AEPS Bill	03/2011	1010001	215	SCBBIL4462	21599900 - AEP Billings 780: AEPSC Bill : 780		2,494.67
X1177740	AEPS Bill	03/2011	1010001	215	SCBBIL4462	21599900 - AEP Billings 780: AEPSC Bill : 780		121,264.04
X1177740	Sales/Use Tax Accrual	03/2011	1010001	215	APACC49304	21512138 - GBS FBG Fin/Budgeting 393: Sales & Use Tax Accrual : 393		6.45
X1177740	Sales/Use Tax Accrual	03/2011	1010001	215	APACC49304	21512138 - GBS FBG Fin/Budgeting 393: Sales & Use Tax Accrual : 393		33.15
X1177740	Vehicle Fuel Expense	03/2011	1010001	215	APACC47330	21511988 - GET PFS Scrubber Proje 360: Vehicle Fuel Expense : 360		223.06
X1177740	AFUDC debt charge	03/2011	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocate023: Allowance for Borrowed Funds Used During Constr		8,744.44
X1177740	APCo Fossil Const OWH	03/2011	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocate020: Construction/Retirements Overheads : 020		283,421.44
X1177740	Federal Stimulus-Reimb Credits	03/2011	1010001	215	CCSMTRREIM	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		(572,030.00)
X1177740	Federal Stimulus-Reimb Credits	03/2011	1010001	215	B101347471	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		(277,467.50)
X1177740	Federal Stimulus-Reimb Credits	03/2011	1010001	215	B101348422	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		(198,120.00)
X1177740	Federal Stimulus-Reimb Credits	03/2011	1010001	215	B101343778	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		(148,445.90)
X1177740	Federal Stimulus-Reimb Credits	03/2011	1010001	215	B101345985	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		148,445.90
X1177740	Contract Labor	04/2011	1010001	215	APACC63689	21513030 - GET Eng Document Coni 210: Contract Labor (General); 210		877.44
X1177740	Contract Labor	04/2011	1010001	215	APACC56039	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		896.00
X1177740	Contract Labor	04/2011	1010001	215	APACC56039	21510546 - GET ENG IGCC Engine 210: Contract Labor (General); 210		1,000.81
X1177740	Contract Labor	04/2011	1010001	215	APACC63689	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		1,074.00
X1177740	Contract Labor	04/2011	1010001	215	APACC58748	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		1,075.20
X1177740	Contract Labor	04/2011	1010001	215	APACC63689	21510578 - GET PFS Eng SCR 210: Contract Labor (General); 210		1,096.80
X1177740	Contract Labor	04/2011	1010001	215	APACC63689	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210		1,152.00
X1177740	Contract Labor	04/2011	1010001	215	APACC56039	21511813 - GET TSV RSO Safety W/210: Contract Labor (General); 210		1,175.55
X1177740	Contract Labor	04/2011	1010001	215	APACC63689	21511813 - GET TSV RSO Safety W/210: Contract Labor (General); 210		1,175.55
X1177740	Contract Labor	04/2011	1010001	215	APACC61226	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General); 210		1,188.20
X1177740	Contract Labor	04/2011	1010001	215	APACC58748	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General); 210		1,330.42
X1177740	Contract Labor	04/2011	1010001	215	APACC61226	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210		1,612.80
X1177740	Contract Labor	04/2011	1010001	215	APACC58748	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210		1,612.80
X1177740	Contract Labor	04/2011	1010001	215	APACC56039	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General); 210		1,681.92
X1177740	Contract Labor	04/2011	1010001	215	APACC59215	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); 210		1,842.58
X1177740	Contract Labor	04/2011	1010001	215	APACC56039	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); 210		3,648.00
X1177740	Contract Labor	04/2011	1010001	215	APACC61226	21511143 - GET Eng VP Eng&Env S 210: Contract Labor (General); 210		4,091.40
X1177740	Contract Labor	04/2011	1010001	215	APACC63689	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General); 210		4,977.68
X1177740	Contract Labor	04/2011	1010001	215	APACC58748	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210		6,857.35

work_order_no	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	04/2011	1010001	215	APACC56039	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	6,868.58
X1177740	Contract Labor	04/2011	1010001	215	APACC59215	21511988 - GET PFS Scrubber Proje	210: Contract Labor (General); 210	47,400.08
X1177740	Miscellaneous - All Other	04/2011	1010001	215	APACC57590	21510943 - Mountaineer Plant	999: Miscellaneous - All Other; 999	100.00
X1177740	Leases of Personal Prop	04/2011	1010001	215	APACC63689	21510943 - Mountaineer Plant	920: Leases of Personal Property General; 920	425.00
X1177740	AEPC Bill	04/2011	1010001	215	SCBBIL6460	21599900 - AEP Billings	780: AEPSC Bill; 780	2,106.83
X1177740	AEPC Bill	04/2011	1010001	215	SCBBIL6460	21599900 - AEP Billings	780: AEPSC Bill; 780	105,879.67
X1177740	Sales/Use Tax Accrual	04/2011	1010001	215	TXOUAHMUTU	21512138 - GBS FBG Fm/Budgeting	393: Sales & Use Tax Accrual; 393	(39.60)
X1177740	Sales/Use Tax Accrual	04/2011	1010001	215	APACC61724	21513128 - GBS FBG DOE Admin	393: Sales & Use Tax Accrual; 393	3.35
X1177740	Sales/Use Tax Accrual	04/2011	1010001	215	APACC56586	21513128 - GBS FBG DOE Admin	393: Sales & Use Tax Accrual; 393	16.94
X1177740	Sales/Use Tax Accrual	04/2011	1010001	215	APACC59215	21513128 - GBS FBG DOE Admin	393: Sales & Use Tax Accrual; 393	18.93
X1177740	Vehicle Fuel Expense	04/2011	1010001	215	APACC59215	21511988 - GET PFS Scrubber Proje	360: Vehicle Fuel Expense; 360	294.30
X1177740	AFUDC debt charge	04/2011	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocat	023: Allowance for Borrowed Funds Used During Constr	9,431.08
X1177740	APCo Fossil Const OVH	04/2011	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocat	020: Construction/Retirements Overheads; 020	226,578.92
X1177740	Federal Stimulus-Reimb Credits	04/2011	1010001	215	B01360339	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	(572,028.75)
X1177740	Federal Stimulus-Reimb Credits	04/2011	1010001	215	B01357253	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	(190,800.00)
X1177740	Federal Stimulus-Reimb Credits	04/2011	1010001	215	CCSMTRREIM	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	572,030.00
X1177740	AP Accrual Reversal	04/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(5,426,001.87)
X1177740	AP Accrual Reversal	04/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(4,077,406.64)
X1177740	AP Accrual Reversal	04/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(87,642.38)
X1177740	Unvouchered Liabilities	04/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	104,266.35
X1177740	Unvouchered Liabilities	04/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	290,361.44
X1177740	Unvouchered Liabilities	04/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	4,804,046.80
X1177740	Unvouchered Liabilities	04/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	5,450,685.89
X1177740	AFUDC equity charge	04/2011	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocat	024: Allowance for Other Funds Used During Construct	12,825.71
X1177740	Other Outside Services	04/2011	1010001	215	APACC61226	21511988 - GET PFS Scrubber Proje	290: Other Outside Services General; 290	6.94
X1177740	Other Outside Services	04/2011	1010001	215	APACC59215	21510943 - Mountaineer Plant	290: Other Outside Services General; 290	7.12
X1177740	Temporary Staffing	04/2011	1010001	215	APACC61724	21513128 - GBS FBG DOE Admin	285: Temporary Staffing; 285	49.61
X1177740	Temporary Staffing	04/2011	1010001	215	APACC56586	21513128 - GBS FBG DOE Admin	285: Temporary Staffing; 285	250.94
X1177740	Temporary Staffing	04/2011	1010001	215	APACC59215	21513128 - GBS FBG DOE Admin	285: Temporary Staffing; 285	280.46
X1177740	Professional Serv Exp	04/2011	1010001	215	APACC63154	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	429.22
X1177740	Professional Serv Exp	04/2011	1010001	215	APACC58251	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	618.72
X1177740	Professional Serv Exp	04/2011	1010001	215	APACC56586	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	8,499.04
X1177740	Professional Serv Exp	04/2011	1010001	215	APACC56586	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	38,188.44
X1177740	Professional Serv Exp	04/2011	1010001	215	APACC55318	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	125,575.20
X1177740	Professional Serv Exp	04/2011	1010001	215	APACC61226	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	894,379.95
X1177740	Contract Labor	04/2011	1010001	215	APACC61226	21511948 - GET Eng VP Eng&Env S	210: Contract Labor (General); 210	96.00
X1177740	Contract Labor	04/2011	1010001	215	APACC61226	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	185.40
X1177740	Contract Labor	04/2011	1010001	215	APACC63689	21510546 - GET ENG IGCC Engine	210: Contract Labor (General); 210	185.40
X1177740	Contract Labor	04/2011	1010001	215	APACC61226	21510981 - GET PFS Construction	M210: Contract Labor (General); 210	256.65
X1177740	Contract Labor	04/2011	1010001	215	APACC58748	21511813 - GET TSV RSO Safety W	210: Contract Labor (General); 210	275.82
X1177740	Contract Labor	04/2011	1010001	215	APACC58748	21510981 - GET PFS Construction	M210: Contract Labor (General); 210	280.71
X1177740	Contract Labor	04/2011	1010001	215	APACC63689	21510981 - GET PFS Construction	M210: Contract Labor (General); 210	303.32
X1177740	Contract Labor	04/2011	1010001	215	APACC56039	21510981 - GET PFS Construction	M210: Contract Labor (General); 210	375.44
X1177740	Contract Labor	04/2011	1010001	215	APACC61226	21511813 - GET TSV RSO Safety W	210: Contract Labor (General); 210	434.71
X1177740	Contract Labor	04/2011	1010001	215	APACC58748	21513030 - GET Eng Document Con	210: Contract Labor (General); 210	645.12
X1177740	Contract Labor	04/2011	1010001	215	APACC61226	21513030 - GET Eng Document Con	210: Contract Labor (General); 210	658.08
X1177740	Contract Labor	04/2011	1010001	215	APACC56039	21513030 - GET Eng Document Con	210: Contract Labor (General); 210	860.16
X1177740	AP Accrual Reversal	05/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(5,450,685.89)
X1177740	AP Accrual Reversal	05/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(4,804,046.80)

work order n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	AP Accrual Reversal	05/2011	1010001	215	AP01521R	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(290,361.44)
X1177740	AP Accrual Reversal	05/2011	1010001	215	AP01521R	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(104,266.35)
X1177740	Unvouchered Liabilities	05/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		49,532.02
X1177740	Unvouchered Liabilities	05/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		147,007.28
X1177740	Unvouchered Liabilities	05/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		4,136,533.61
X1177740	Unvouchered Liabilities	05/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		5,714,798.07
X1177740	Direct Material Purchase	05/2011	1010001	215	APACCT74426	21510943 - Mountaineer Plant 390: Direct Purchase-Other Than MMS: 390		79.92
X1177740	AFUDC equity charge	05/2011	1010001	215	OA1015	21599990 - Miscellaneous/Unallocate024: Allowance for Other Funds Used During Construct		19,085.65
X1177740	Other Outside Services	05/2011	1010001	215	APACCG69306	21511988 - GET PFS Scrubber Proje 290: Other Outside Services General : 290		17.82
X1177740	Legal Services & Expenses	05/2011	1010001	215	APACCG68757	21512070 - Legal Outside Counsel 262: Legal Services and Expenses : 262		368.35
X1177740	Legal Services & Expenses	05/2011	1010001	215	APACCG7569	21512070 - Legal Outside Counsel 262: Legal Services and Expenses : 262		997.20
X1177740	Professional Serv Exp	05/2011	1010001	215	APACCT3258	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		1,750.00
X1177740	Professional Serv Exp	05/2011	1010001	215	APACCG68757	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		61,642.54
X1177740	Professional Serv Exp	05/2011	1010001	215	APACCG75648	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		481,705.78
X1177740	Professional Serv Exp	05/2011	1010001	215	APACCG68757	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		1,528,474.90
X1177740	Contract Labor	05/2011	1010001	215	APACCT5648	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General) : 210		192.00
X1177740	Contract Labor	05/2011	1010001	215	APACCT70306	21511813 - GET TSV RSO Safety W/210: Contract Labor (General) : 210		213.87
X1177740	Contract Labor	05/2011	1010001	215	APACCT70306	21510546 - GET ENG IGCC Engine 210: Contract Labor (General) : 210		231.75
X1177740	Contract Labor	05/2011	1010001	215	APACCT67267	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		238.32
X1177740	Contract Labor	05/2011	1010001	215	APACCT67267	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		314.03
X1177740	Contract Labor	05/2011	1010001	215	APACCT75116	21511813 - GET TSV RSO Safety W/210: Contract Labor (General) : 210		367.76
X1177740	Contract Labor	05/2011	1010001	215	APACCG66331	21511813 - GET TSV RSO Safety W/210: Contract Labor (General) : 210		372.15
X1177740	Contract Labor	05/2011	1010001	215	APACCT5648	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		444.30
X1177740	Contract Labor	05/2011	1010001	215	APACCT8243	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		528.04
X1177740	Contract Labor	05/2011	1010001	215	APACCT8243	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		536.95
X1177740	Contract Labor	05/2011	1010001	215	APACCT2190	21511813 - GET Eng RSO Safety W/210: Contract Labor (General) : 210		603.24
X1177740	Contract Labor	05/2011	1010001	215	APACCT72741	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		671.40
X1177740	Contract Labor	05/2011	1010001	215	APACCT72741	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		822.60
X1177740	Contract Labor	05/2011	1010001	215	APACCG7267	21513030 - GET Eng Document Coni210: Contract Labor (General) : 210		877.44
X1177740	Contract Labor	05/2011	1010001	215	APACCT8243	21513030 - GET Eng Document Coni210: Contract Labor (General) : 210		877.44
X1177740	Contract Labor	05/2011	1010001	215	APACCT70306	21510578 - GET PFS Eng SCR 210: Contract Labor (General) : 210		959.70
X1177740	Contract Labor	05/2011	1010001	215	APACCT8243	21510578 - GET PFS Eng SCR 210: Contract Labor (General) : 210		960.00
X1177740	Contract Labor	05/2011	1010001	215	APACCG7941	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General) : 210		1,051.10
X1177740	Contract Labor	05/2011	1010001	215	APACCG7941	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General) : 210		1,056.00
X1177740	Contract Labor	05/2011	1010001	215	APACCT8243	21511813 - GET TSV RSO Safety W/210: Contract Labor (General) : 210		1,106.32
X1177740	Contract Labor	05/2011	1010001	215	APACCG67941	21511143 - GET PFS Project Suppor 210: Contract Labor (General) : 210		1,134.16
X1177740	Contract Labor	05/2011	1010001	215	APACCT70306	21510578 - GET PFS Eng SCR 210: Contract Labor (General) : 210		1,233.90
X1177740	Contract Labor	05/2011	1010001	215	APACCG75648	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General) : 210		1,336.32
X1177740	Contract Labor	05/2011	1010001	215	APACCT5648	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General) : 210		1,347.84
X1177740	Contract Labor	05/2011	1010001	215	APACCT8243	21510578 - GET PFS Eng SCR 210: Contract Labor (General) : 210		1,578.24
X1177740	Contract Labor	05/2011	1010001	215	APACCT72741	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General) : 210		1,612.80
X1177740	Contract Labor	05/2011	1010001	215	APACCT72741	21510578 - GET PFS Eng SCR 210: Contract Labor (General) : 210		1,645.20
X1177740	Contract Labor	05/2011	1010001	215	APACCG7267	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General) : 210		1,704.96
X1177740	Contract Labor	05/2011	1010001	215	APACCT72741	21511948 - GET Eng VP Eng&Env S 210: Contract Labor (General) : 210		3,949.92
X1177740	Contract Labor	05/2011	1010001	215	APACCG7267	21511143 - GET PFS Project Suppor 210: Contract Labor (General) : 210		5,796.15
X1177740	Contract Labor	05/2011	1010001	215	APACCT72741	21511143 - GET PFS Project Suppor 210: Contract Labor (General) : 210		6,706.48
X1177740	Contract Labor	05/2011	1010001	215	APACCT70306	21511143 - GET PFS Project Suppor 210: Contract Labor (General) : 210		6,807.06
X1177740	Contract Labor	05/2011	1010001	215	APACCT5648	21511143 - GET PFS Project Suppor 210: Contract Labor (General) : 210		6,907.64

work_order_no	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	05/2011	1010001	215	APACC78243	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	7,108.80
X1177740	Contract Labor	05/2011	1010001	215	APACC75648	21511988 - GET PFS Scrubber Proje	210: Contract Labor (General); 210	44,424.52
X1177740	Contract Labor	05/2011	1010001	215	APACC67267	21511988 - GET PFS Scrubber Proje	210: Contract Labor (General); 210	134,653.46
X1177740	Postage	05/2011	1010001	215	APACC69825	21510943 - Mountaineer Plant	933: Postage; 933	10.67
X1177740	Leases of Personal Prop	05/2011	1010001	215	APACC73763	21510943 - Mountaineer Plant	920: Leases of Personal Property General; 920	425.00
X1177740	AEPSC Bill	05/2011	1010001	215	SCBBIL9189	21599900 - AEP Billings	780: AEPSC Bill; 780	1,722.95
X1177740	AEPSC Bill	05/2011	1010001	215	SCBBIL9189	21599900 - AEP Billings	780: AEPSC Bill; 780	122,645.65
X1177740	Sales/Use Tax Accrual	05/2011	1010001	215	TXOUAHMTUT	21513128 - GBS FBG DOE Admin	393: Sales & Use Tax Accrual; 393	(39.22)
X1177740	Sales/Use Tax Accrual	05/2011	1010001	215	APACC69306	21511988 - GET PFS Scrubber Proje	393: Sales & Use Tax Accrual; 393	1.20
X1177740	Vehicle Fuel Expense	05/2011	1010001	215	APACC72741	21511988 - GET PFS Scrubber Proje	360: Vehicle Fuel Expense; 360	164.01
X1177740	AFUDC debi charge	05/2011	1010001	215	OAJ015	21599990 - Miscellaneous/Unallocat	023: Allowance for Borrowed Funds Used During Constr	14,032.23
X1177740	APCo Fossil Const OVH	05/2011	1010001	215	OAJ200	21599990 - Miscellaneous/Unallocat	020: Construction/Retirements Overheads; 020	349,858.50
X1177740	Federal Stimulus-Reimb Credits	05/2011	1010001	215	B01374598	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	(632,645.00)
X1177740	Federal Stimulus-Reimb Credits	05/2011	1010001	215	B01372912	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	(11,460.00)
X1177740	Federal Stimulus-Reimb Credits	05/2011	1010001	215	B01369486	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	(9,200.00)
X1177740	AP Accrual Reversal	06/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(5,714,798.07)
X1177740	AP Accrual Reversal	06/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(4,136,533.61)
X1177740	AP Accrual Reversal	06/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(147,007.28)
X1177740	Unvouchered Liabilities	06/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	(49,532.02)
X1177740	Unvouchered Liabilities	06/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	32,805.21
X1177740	Unvouchered Liabilities	06/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	2,326,017.03
X1177740	Unvouchered Liabilities	06/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	4,279,204.67
X1177740	Material - Outside Contractor	06/2011	1010001	215	APACC82686	21511988 - GET PFS Scrubber Proje	391: Material Outside Contractor; 391	638,904.66
X1177740	Other Outside Services	06/2011	1010001	215	APACC83681	21510943 - Mountaineer Plant	290: Other Outside Services General; 290	7.37
X1177740	Professional Serv Exp	06/2011	1010001	215	APACC88756	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	8,761.52
X1177740	Professional Serv Exp	06/2011	1010001	215	APACC79958	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	31,179.77
X1177740	Professional Serv Exp	06/2011	1010001	215	APACC79958	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	426,128.28
X1177740	Professional Serv Exp	06/2011	1010001	215	APACC82686	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	750,515.80
X1177740	Professional Serv Exp	06/2011	1010001	215	APACC84753	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	790,086.62
X1177740	Professional Serv Exp	06/2011	1010001	215	APACC82686	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	1,280,778.64
X1177740	Contract Labor	06/2011	1010001	215	APACC82145	21510981 - GET PFS Construction M210	210: Contract Labor (General); 210	163.09
X1177740	Contract Labor	06/2011	1010001	215	APACC87676	21510981 - GET PFS Construction M210	210: Contract Labor (General); 210	182.55
X1177740	Contract Labor	06/2011	1010001	215	APACC84753	21510981 - GET PFS Construction M210	210: Contract Labor (General); 210	238.58
X1177740	Contract Labor	06/2011	1010001	215	APACC90536	21510981 - GET PFS Construction M210	210: Contract Labor (General); 210	269.20
X1177740	Contract Labor	06/2011	1010001	215	APACC87676	21511813 - GET TSV RSO Safety W/210	210: Contract Labor (General); 210	300.81
X1177740	Contract Labor	06/2011	1010001	215	APACC84203	21511813 - GET TSV RSO Safety W/210	210: Contract Labor (General); 210	535.60
X1177740	Contract Labor	06/2011	1010001	215	APACC81538	21511813 - GET TSV RSO Safety W/210	210: Contract Labor (General); 210	602.24
X1177740	Contract Labor	06/2011	1010001	215	APACC84753	21513030 - GET Eng Document Coni210	210: Contract Labor (General); 210	658.08
X1177740	Contract Labor	06/2011	1010001	215	APACC87676	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	806.40
X1177740	Contract Labor	06/2011	1010001	215	APACC82145	21513030 - GET Eng Document Coni210	210: Contract Labor (General); 210	822.60
X1177740	Contract Labor	06/2011	1010001	215	APACC90536	21513030 - GET Eng Document Coni210	210: Contract Labor (General); 210	877.44
X1177740	Contract Labor	06/2011	1010001	215	APACC90536	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	914.00
X1177740	Contract Labor	06/2011	1010001	215	APACC84753	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,002.24
X1177740	Contract Labor	06/2011	1010001	215	APACC82145	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,036.80
X1177740	Contract Labor	06/2011	1010001	215	APACC90536	21511813 - GET TSV RSO Safety W/210	210: Contract Labor (General); 210	1,073.00
X1177740	Contract Labor	06/2011	1010001	215	APACC82145	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	1,074.00
X1177740	Contract Labor	06/2011	1010001	215	APACC82145	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,325.30
X1177740	Contract Labor	06/2011	1010001	215	APACC90536	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,578.24
X1177740	Contract Labor	06/2011	1010001	215	APACC87676	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,599.50

work_order_no	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	06/2011	1010001	215	APACC84753	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,645.20
X1177740	Contract Labor	06/2011	1010001	215	APACC82145	21511948 - GET Eng VP Eng&Env S:210: Contract Labor (General); 210	210: Contract Labor (General); 210	3,079.31
X1177740	Contract Labor	06/2011	1010001	215	APACC84753	21511948 - GET Eng VP Eng&Env S:210: Contract Labor (General); 210	210: Contract Labor (General); 210	4,778.46
X1177740	Contract Labor	06/2011	1010001	215	APACC87676	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210	210: Contract Labor (General); 210	6,170.34
X1177740	Contract Labor	06/2011	1010001	215	APACC90636	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210	210: Contract Labor (General); 210	6,404.74
X1177740	Contract Labor	06/2011	1010001	215	APACC84753	21511143 - GET PFS Project Suppor 210: Contract Labor (General); 210	210: Contract Labor (General); 210	11,176.75
X1177740	Contract Labor	06/2011	1010001	215	APACC85915	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); 210	210: Contract Labor (General); 210	36,450.04
X1177740	Contract Labor	06/2011	1010001	215	APACC79958	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); 210	210: Contract Labor (General); 210	50,833.46
X1177740	Contract Labor	06/2011	1010001	215	APACC88756	21511988 - GET PFS Scrubber Proje 210: Contract Labor (General); 210	210: Contract Labor (General); 210	59,089.10
X1177740	Leases of Personal Prop	06/2011	1010001	215	APACC86619	21510943 - Mountaineer Plant	920: Leases of Personal Property General : 920	59,723.78
X1177740	AEPSC Bill	06/2011	1010001	215	SCBBIL2924	780: AEPSC Bill : 780	425.00	935.93
X1177740	AEPSC Bill	06/2011	1010001	215	SCBBIL2924	780: AEPSC Bill : 780	126,555.99	935.93
X1177740	Sales/Use Tax Accrual	06/2011	1010001	215	TXOUAHMTUT	21511988 - GET PFS Scrubber Proje 393: Sales & Use Tax Accrual : 393	(1.20)	73.01
X1177740	Vehicle Fuel Expense	06/2011	1010001	215	APACC85915	21511988 - GET PFS Scrubber Proje 360: Vehicle Fuel Expense : 360	(1,367,007.00)	73.01
X1177740	Federal Stimulus-Reimb Credits	06/2011	1010001	215	CCSMTRREIM	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974	(1,171,098.00)	19,839,498.38
X1177740	Federal Stimulus-Reimb Credits	06/2011	1010001	215	B01387451	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974	(4,279,204.67)	(2,326,017.03)
X1177740	AP Accrual Reversal	07/2011	1010001	215	AP0152IR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB	(32,805.21)	22,487.81
X1177740	AP Accrual Reversal	07/2011	1010001	215	AP0152IR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB	(32,805.21)	87,896.80
X1177740	AP Accrual Reversal	07/2011	1010001	215	AP0152IR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB	(32,805.21)	1,890,797.54
X1177740	Unvouchered Liabilities	07/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA	86,006.08	100.00
X1177740	Unvouchered Liabilities	07/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA	(415,811.60)	1,224.84
X1177740	Unvouchered Liabilities	07/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA	(415,811.60)	2,158.48
X1177740	Material - Outside Contractor	07/2011	1010001	215	APACC96952	21511988 - GET PFS Scrubber Proje 391: Material Outside Contractor : 391	19,468.79	61,592.80
X1177740	Other Outside Services	07/2011	1010001	215	APACC99785	21511988 - GET PFS Scrubber Proje 290: Other Outside Services General : 290	443,487.53	445,987.69
X1177740	Professional Serv Exp	07/2011	1010001	215	APCLO98159	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260	668,070.32	91.40
X1177740	Professional Serv Exp	07/2011	1010001	215	APACC93952	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260	92.70	96.42
X1177740	Professional Serv Exp	07/2011	1010001	215	APACC93952	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260	164.52	184.06
X1177740	Professional Serv Exp	07/2011	1010001	215	APACC93952	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260	228.50	274.20
X1177740	Professional Serv Exp	07/2011	1010001	215	APACC93952	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260	277.39	381.96
X1177740	Professional Serv Exp	07/2011	1010001	215	APACC93952	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260	411.30	412.84
X1177740	Professional Serv Exp	07/2011	1010001	215	APACC93952	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260	412.84	644.38
X1177740	Professional Serv Exp	07/2011	1010001	215	APACC93952	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260	658.08	658.08
X1177740	Contract Labor	07/2011	1010001	215	APACC02698	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	91.40
X1177740	Contract Labor	07/2011	1010001	215	APACC93952	21510546 - GET ENG IGCC Enginee 210: Contract Labor (General); 210	92.70	96.42
X1177740	Contract Labor	07/2011	1010001	215	APACC96952	21510981 - GET PFS Construction M210: Contract Labor (General); 210	164.52	184.06
X1177740	Contract Labor	07/2011	1010001	215	APACC02698	21513030 - GET Eng Document Coni 210: Contract Labor (General); 210	228.50	274.20
X1177740	Contract Labor	07/2011	1010001	215	APACC93952	21510981 - GET PFS Construction M210: Contract Labor (General); 210	277.39	381.96
X1177740	Contract Labor	07/2011	1010001	215	APACC99785	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	411.30
X1177740	Contract Labor	07/2011	1010001	215	APACC96952	21510981 - GET PFS Construction M210: Contract Labor (General); 210	412.84	412.84
X1177740	Contract Labor	07/2011	1010001	215	APACC02698	21511813 - GET TSV RSO Safety W:210: Contract Labor (General); 210	644.38	658.08
X1177740	Contract Labor	07/2011	1010001	215	APACC99785	21511813 - GET TSV RSO Safety W:210: Contract Labor (General); 210	658.08	658.08
X1177740	Contract Labor	07/2011	1010001	215	APACC96952	21513030 - GET Eng Document Coni 210: Contract Labor (General); 210	658.08	658.08
X1177740	Contract Labor	07/2011	1010001	215	APACC93952	21513030 - GET Eng Document Coni 210: Contract Labor (General); 210	658.08	658.08

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	07/2011	1010001	215	APACC96952	21513030 - GET Eng Document Conti	Contract Labor (General); 210	822.60
X1177740	Contract Labor	07/2011	1010001	215	APACC93952	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,198.08
X1177740	Contract Labor	07/2011	1010001	215	APACC96952	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,313.28
X1177740	Contract Labor	07/2011	1010001	215	APACC99785	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,543.68
X1177740	Contract Labor	07/2011	1010001	215	APACC02698	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,566.72
X1177740	Contract Labor	07/2011	1010001	215	APACC96952	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	4,370.98
X1177740	Contract Labor	07/2011	1010001	215	APACC02698	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	4,985.55
X1177740	Contract Labor	07/2011	1010001	215	APACC99785	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	5,280.57
X1177740	Contract Labor	07/2011	1010001	215	SCBBIL5959	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	5,499.52
X1177740	AEPC Bill	07/2011	1010001	215	SCBBIL5959	780: AEPSC Bill; 780	12,064.03	
X1177740	AEPC Bill	07/2011	1010001	215	SCBBIL5959	780: AEPSC Bill; 780	112,815.70	
X1177740	Vehicle Fuel Expense	07/2011	1010001	215	APACC96428	21511988 - GET PFS Scrubber Proje	360: Vehicle Fuel Expense; 360	70.00
X1177740	Federal Stimulus-Reimb Credits	07/2011	1010001	215	CC-SMTRREIM	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	1,306,007.00
								3,167,374.81
X1177740	AP Accrual Reversal	08/2011	1010001	215	AP01521R	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(4,968,408.26)
X1177740	AP Accrual Reversal	08/2011	1010001	215	AP01521R	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(1,890,797.54)
X1177740	AP Accrual Reversal	08/2011	1010001	215	AP01521R	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal; 9AB	(87,896.80)
X1177740	Unvouchered Liabilities	08/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje	9AA: Accounts Payable - Accrual Reversal; 9AB	(22,487.81)
X1177740	Unvouchered Liabilities	08/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	10,850.28
X1177740	Unvouchered Liabilities	08/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	40,360.02
X1177740	Unvouchered Liabilities	08/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber Proje	9AA: Unvouchered Liabilities; 9AA	3,845,349.57
X1177740	Material - Outside Contractor	08/2011	1010001	215	APACC13149	21511988 - GET PFS Scrubber Proje	391: Material Outside Contractor; 391	648,556.55
X1177740	Other Outside Services	08/2011	1010001	215	APACC11026	21511988 - GET PFS Scrubber Proje	290: Other Outside Services General; 290	7.34
X1177740	Professional Serv Exp	08/2011	1010001	215	APACC13149	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	11,975.71
X1177740	Professional Serv Exp	08/2011	1010001	215	APACC11026	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	16,570.22
X1177740	Professional Serv Exp	08/2011	1010001	215	APACC15867	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	68,563.08
X1177740	Professional Serv Exp	08/2011	1010001	215	APACC13149	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	302,419.68
X1177740	Professional Serv Exp	08/2011	1010001	215	APACC11026	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	376,101.95
X1177740	Professional Serv Exp	08/2011	1010001	215	APACC13149	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General; 260	833,096.15
X1177740	Contract Labor	08/2011	1010001	215	APACC09904	21510981 - GET PFS Construction M210	Contract Labor (General); 210	96.42
X1177740	Contract Labor	08/2011	1010001	215	APACC06722	21510981 - GET PFS Construction M210	Contract Labor (General); 210	96.42
X1177740	Contract Labor	08/2011	1010001	215	APACC12623	21510981 - GET PFS Construction M210	Contract Labor (General); 210	132.13
X1177740	Contract Labor	08/2011	1010001	215	APACC18537	21510981 - GET PFS Construction M210	Contract Labor (General); 210	132.13
X1177740	Contract Labor	08/2011	1010001	215	APACC15347	21511813 - GET TSV RSO Safety W/210	Contract Labor (General); 210	175.73
X1177740	Contract Labor	08/2011	1010001	215	APACC12099	21513030 - GET Eng Document Conti	210: Contract Labor (General); 210	219.36
X1177740	Contract Labor	08/2011	1010001	215	APACC18537	21510981 - GET PFS Construction M210	Contract Labor (General); 210	309.63
X1177740	Contract Labor	08/2011	1010001	215	APACC15347	21510546 - GET ENG ICC Engine 210	Contract Labor (General); 210	370.80
X1177740	Contract Labor	08/2011	1010001	215	APACC15347	21511813 - GET TSV RSO Safety W/210	Contract Labor (General); 210	412.84
X1177740	Contract Labor	08/2011	1010001	215	APACC06722	21511813 - GET TSV RSO Safety W/210	Contract Labor (General); 210	412.84
X1177740	Contract Labor	08/2011	1010001	215	APACC18537	21511813 - GET TSV RSO Safety W/210	Contract Labor (General); 210	412.84
X1177740	Contract Labor	08/2011	1010001	215	APACC15347	21513030 - GET Eng Document Conti	210: Contract Labor (General); 210	438.72
X1177740	Contract Labor	08/2011	1010001	215	APACC12623	21513030 - GET Eng Document Conti	210: Contract Labor (General); 210	438.72
X1177740	Contract Labor	08/2011	1010001	215	APACC09904	21513030 - GET Eng Document Conti	210: Contract Labor (General); 210	438.72
X1177740	Contract Labor	08/2011	1010001	215	APACC06722	21513030 - GET Eng Document Conti	210: Contract Labor (General); 210	438.72
X1177740	Contract Labor	08/2011	1010001	215	APACC18537	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	471.54
X1177740	Contract Labor	08/2011	1010001	215	APACC15347	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	993.12
X1177740	Contract Labor	08/2011	1010001	215	APACC06722	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,255.68
X1177740	Contract Labor	08/2011	1010001	215	APACC12623	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,578.24

work_order_no	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	Contract Labor	08/2011	1010001	215	APACC09904	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,589.76
X1177740	Contract Labor	08/2011	1010001	215	APACC15347	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,601.28
X1177740	Contract Labor	08/2011	1010001	215	APACC18537	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	1,624.32
X1177740	Contract Labor	08/2011	1010001	215	APACC12623	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	1,667.88
X1177740	Contract Labor	08/2011	1010001	215	APACC09904	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	3,062.31
X1177740	Contract Labor	08/2011	1010001	215	APACC06722	21511143 - GET PFS Project Suppor	210: Contract Labor (General); 210	4,206.42
X1177740	Contract Labor	08/2011	1010001	215	APACC12099	21511988 - GET PFS Scrubber Proje	210: Contract Labor (General); 210	59,896.80
X1177740	AEPS Bill	08/2011	1010001	215	SCBBIL0383	780: AEPS Bill; 780		9,226.58
X1177740	AEPS Bill	08/2011	1010001	215	SCBBIL0383	780: AEPS Bill; 780		41,399.91
X1177740	Federal Stimulus-Reimb Credits	08/2011	1010001	215	B101408401	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	1,171,098.00
								2,195,396.39
								(3,358,318.00)
X1177740	Federal Stimulus-Reimb Credits	08/2011	1010001	215	CCSMTRRCLS	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	1,750.00
X1177740	Professional Serv Exp	09/2011	1010001	215	APACC23834	21510578 - GET PFS Eng SCR	210: Professional Services Expense General; 260	6,612.91
X1177740	Professional Serv Exp	09/2011	1010001	215	APACC26879	21510578 - GET PFS Eng SCR	210: Professional Services Expense General; 260	8,092.71
X1177740	Professional Serv Exp	09/2011	1010001	215	APACC29560	21510578 - GET PFS Eng SCR	210: Professional Services Expense General; 260	11,372.36
X1177740	Professional Serv Exp	09/2011	1010001	215	APACC30207	21510578 - GET PFS Eng SCR	210: Professional Services Expense General; 260	11,554.75
X1177740	Professional Serv Exp	09/2011	1010001	215	APACC24673	21510578 - GET PFS Eng SCR	210: Professional Services Expense General; 260	153,776.39
X1177740	Contract Labor	09/2011	1010001	215	B101421186	21511353 - GBS CTA Contract Admi	210: Contract Labor (General); 210	(4,079.85)
X1177740	Contract Labor	09/2011	1010001	215	AJERECL08	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	(1,393.92)
X1177740	Contract Labor	09/2011	1010001	215	APACC28990	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	45.70
X1177740	Contract Labor	09/2011	1010001	215	APACC21990	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	83.92
X1177740	Contract Labor	09/2011	1010001	215	APACC26326	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	91.40
X1177740	Contract Labor	09/2011	1010001	215	APACC26326	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	96.42
X1177740	Contract Labor	09/2011	1010001	215	APACC21990	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	126.72
X1177740	Contract Labor	09/2011	1010001	215	APACC32069	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	127.67
X1177740	Contract Labor	09/2011	1010001	215	APACC28990	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	219.36
X1177740	Contract Labor	09/2011	1010001	215	APACC21990	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	219.36
X1177740	Contract Labor	09/2011	1010001	215	APACC26326	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	219.36
X1177740	Contract Labor	09/2011	1010001	215	APACC28990	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	264.26
X1177740	Contract Labor	09/2011	1010001	215	APACC21990	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	412.84
X1177740	Contract Labor	09/2011	1010001	215	APACC26326	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	548.40
X1177740	Contract Labor	09/2011	1010001	215	APACC26326	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	644.38
X1177740	Contract Labor	09/2011	1010001	215	APACC26326	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,078.84
X1177740	Contract Labor	09/2011	1010001	215	APACC32069	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,198.08
X1177740	Contract Labor	09/2011	1010001	215	APACC28990	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,301.76
X1177740	Contract Labor	09/2011	1010001	215	APACC32069	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,360.64
X1177740	Contract Labor	09/2011	1010001	215	APACC26326	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,370.88
X1177740	Contract Labor	09/2011	1010001	215	APACC32612	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,393.92
X1177740	Contract Labor	09/2011	1010001	215	APACC33340	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,393.92
X1177740	Contract Labor	09/2011	1010001	215	APACC28990	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,425.31
X1177740	Contract Labor	09/2011	1010001	215	APACC21990	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	1,802.25
X1177740	Contract Labor	09/2011	1010001	215	APACC24673	21510578 - GET PFS Eng SCR	210: Contract Labor (General); 210	40,360.02
X1177740	AEPS Bill	09/2011	1010001	215	SCBBIL15158	780: AEPS Bill; 780		9.77
X1177740	AEPS Bill	09/2011	1010001	215	SCBBIL15158	780: AEPS Bill; 780		2,178.78
X1177740	AEPS Bill	09/2011	1010001	215	SCBBIL15158	780: AEPS Bill; 780		56,544.41
X1177740	Federal Stimulus-Reimb Credits	09/2011	1010001	215	B101432257	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	(1,213,208.13)
X1177740	Federal Stimulus-Reimb Credits	09/2011	1010001	215	B101424031	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	(764,425.00)
X1177740	Federal Stimulus-Reimb Credits	09/2011	1010001	215	CCSMTRREIM	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits; 974	(136,940.00)
X1177740	AP Accrual Reversal	09/2011	1010001	215	AP0152IR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal	(3,845,349.57)

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	AP Accrual Reversal	09/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(1,706,841.97)
X1177740	AP Accrual Reversal	09/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(40,360.02)
X1177740	AP Accrual Reversal	09/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(10,850.28)
X1177740	Unvouchered Liabilities	09/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		12,865.26
X1177740	Unvouchered Liabilities	09/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		30,000.00
X1177740	Unvouchered Liabilities	09/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		1,866,855.70
X1177740	Unvouchered Liabilities	09/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		4,863,920.53
X1177740	Professional Serv Exp	09/2011	1010001	215	APACC24673	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		(625.66)
X1177740	Professional Serv Exp	09/2011	1010001	215	APACC22878	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		133.66
X1177740	AP Accrual Reversal	10/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(4,000,939.76)
X1177740	AP Accrual Reversal	10/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(4,863,920.53)
X1177740	AP Accrual Reversal	10/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(1,866,855.70)
X1177740	AP Accrual Reversal	10/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(30,000.00)
X1177740	Unvouchered Liabilities	10/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		(12,865.26)
X1177740	Unvouchered Liabilities	10/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		4,895.21
X1177740	Unvouchered Liabilities	10/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		31,760.04
X1177740	Unvouchered Liabilities	10/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		689,382.94
X1177740	Unvouchered Liabilities	10/2011	1010001	215	AP0152	21511988 - GET PFS Scrubber Proje 9AA: Unvouchered Liabilities : 9AA		1,065,283.08
X1177740	Material - Outside Contractor	10/2011	1010001	215	APACC40306	21511988 - GET PFS Scrubber Proje 391: Material Outside Contractor : 391		1,523,793.70
X1177740	Material - Outside Contractor	10/2011	1010001	215	APACC42547	21511988 - GET PFS Scrubber Proje 391: Material Outside Contractor : 391		886.61
X1177740	Professional Serv Exp	10/2011	1010001	215	APACC45618	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		8,489.90
X1177740	Professional Serv Exp	10/2011	1010001	215	APACC42547	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		440,633.47
X1177740	Professional Serv Exp	10/2011	1010001	215	APACC40306	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		644,340.19
X1177740	Professional Serv Exp	10/2011	1010001	215	APACC40306	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		684,068.73
X1177740	Professional Serv Exp	10/2011	1010001	215	APACC42547	21511988 - GET PFS Scrubber Proje 260: Professional Services Expense General : 260		1,277,582.15
X1177740	Contract Labor	10/2011	1010001	215	APACC42547	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		71.42
X1177740	Contract Labor	10/2011	1010001	215	APACC39763	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		91.42
X1177740	Contract Labor	10/2011	1010001	215	APACC35914	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		96.42
X1177740	Contract Labor	10/2011	1010001	215	APACC45618	21510981 - GET PFS Construction M210: Contract Labor (General) : 210		96.42
X1177740	Contract Labor	10/2011	1010001	215	APACC42547	21513030 - GET Eng Document Coni210: Contract Labor (General) : 210		219.36
X1177740	Contract Labor	10/2011	1010001	215	APACC35914	21513030 - GET Eng Document Coni210: Contract Labor (General) : 210		219.36
X1177740	Contract Labor	10/2011	1010001	215	APACC39763	21513030 - GET Eng Document Coni210: Contract Labor (General) : 210		219.36
X1177740	Contract Labor	10/2011	1010001	215	APACC45618	21513030 - GET Eng Document Coni210: Contract Labor (General) : 210		219.36
X1177740	Contract Labor	10/2011	1010001	215	APACC45618	21511143 - GET PFS Project Suppor 210: Contract Labor (General) : 210		726.22
X1177740	Contract Labor	10/2011	1010001	215	APACC42547	21511143 - GET PFS Project Suppor 210: Contract Labor (General) : 210		927.38
X1177740	Contract Labor	10/2011	1010001	215	APACC42547	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General) : 210		1,175.04
X1177740	Contract Labor	10/2011	1010001	215	APACC45618	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General) : 210		1,175.04
X1177740	Contract Labor	10/2011	1010001	215	APACC35914	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General) : 210		1,301.76
X1177740	Contract Labor	10/2011	1010001	215	APACC39763	21511902 - Proj Accg & Bus Svcs 210: Contract Labor (General) : 210		1,370.88
X1177740	Contract Labor	10/2011	1010001	215	APACC35914	21511143 - GET PFS Project Suppor 210: Contract Labor (General) : 210		1,477.80
X1177740	Contract Labor	10/2011	1010001	215	APACC35914	21511143 - GET PFS Project Suppor 210: Contract Labor (General) : 210		1,832.60
X1177740	Miscellaneous - All Other	10/2011	1010001	215	APACC43702	21511988 - GET PFS Scrubber Proje 999: Miscellaneous - All Other : 999		550.00
X1177740	AEPSC Bill	10/2011	1010001	215	SCBBIL9301	780: AEPSC Bill : 780		8,434.94
X1177740	AEPSC Bill	10/2011	1010001	215	SCBBIL9301	780: AEPSC Bill : 780		58,879.00
X1177740	Federal Stimulus-Reimb Credits	10/2011	1010001	215	B01438659	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		(1,000,000.00)
X1177740	Federal Stimulus-Reimb Credits	10/2011	1010001	215	B01442737	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		(136,947.00)
X1177740	Federal Stimulus-Reimb Credits	10/2011	1010001	215	CCSMTREIM	21511988 - GET PFS Scrubber Proje 974: Federal Stimulus-Reimbursement Credits : 974		136,940.00
X1177740	AP Accrual Reversal	11/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(964,225.20)
X1177740	AP Accrual Reversal	11/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje 9AB: Accounts Payable - Accrual Reversal : 9AB		(1,065,283.08)

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	AP Accrual Reversal	11/2011	1010001	215	AP01521R	21511988 - GET PFS Scrubber Proj	Accrual Reversal - Accrual Reversal : 9AB	(689,382.94)
X1177740	AP Accrual Reversal	11/2011	1010001	215	AP01521R	21511988 - GET PFS Scrubber Proj	Accrual Reversal - Accrual Reversal : 9AB	(31,760.04)
X1177740	Unvouchered Liabilities	11/2011	1010001	215	AP01521	21510981 - GET PFS Construction	M9AA: Unvouchered Liabilities : 9AA	(4,895.21)
X1177740	Unvouchered Liabilities	11/2011	1010001	215	AP01521	21511030 - GET Eng Document	Cont9AA: Unvouchered Liabilities : 9AA	95.88
X1177740	Unvouchered Liabilities	11/2011	1010001	215	AP01521	21511143 - GET PFS Project	Suppor 9AA: Unvouchered Liabilities : 9AA	131.62
X1177740	Unvouchered Liabilities	11/2011	1010001	215	AP01521	21511902 - Proj Acctg & Bus Svcs	9AA: Unvouchered Liabilities : 9AA	561.89
X1177740	Unvouchered Liabilities	11/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber	Proj 9AA: Unvouchered Liabilities : 9AA	563.33
X1177740	Unvouchered Liabilities	11/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber	Proj 9AA: Unvouchered Liabilities : 9AA	3,286.50
X1177740	Unvouchered Liabilities	11/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber	Proj 9AA: Unvouchered Liabilities : 9AA	274,290.08
X1177740	Unvouchered Liabilities	11/2011	1010001	215	AP01521	21511988 - GET PFS Scrubber	Proj 9AA: Unvouchered Liabilities : 9AA	443,095.00
X1177740	Material - Outside Contractor	11/2011	1010001	215	APACCS59392	21511988 - GET PFS Scrubber	Proj 391: Material Outside Contractor : 391	256,427.43
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS6706	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	(380.75)
X1177740	Professional Serv Exp	11/2011	1010001	215	AJERECL03	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	(51.41)
X1177740	Professional Serv Exp	11/2011	1010001	215	AJERECL03	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	51.41
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS7238	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	159.85
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS0019	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	459.42
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS6706	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	1,903.74
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS4754	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	2,300.82
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS5932	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	8,175.37
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS5932	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	12,064.94
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS6233	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	24,603.70
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS4754	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	54,949.23
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS5932	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	224,925.85
X1177740	Professional Serv Exp	11/2011	1010001	215	APACCS5932	21511988 - GET PFS Scrubber	Proj 260: Professional Services Expense General : 260	647,772.19
X1177740	Contract Labor	11/2011	1010001	215	APACCS61543	21510981 - GET PFS Construction	M210: Contract Labor (General) : 210	86.42
X1177740	Contract Labor	11/2011	1010001	215	APACCS5932	21510981 - GET PFS Construction	M210: Contract Labor (General) : 210	96.42
X1177740	Contract Labor	11/2011	1010001	215	APACCS49098	21510981 - GET PFS Construction	M210: Contract Labor (General) : 210	182.13
X1177740	Contract Labor	11/2011	1010001	215	APACCS5932	21513030 - GET Eng Document	Cont210: Contract Labor (General) : 210	219.36
X1177740	Contract Labor	11/2011	1010001	215	APACCS49098	21513030 - GET Eng Document	Cont210: Contract Labor (General) : 210	219.36
X1177740	Contract Labor	11/2011	1010001	215	APACCS61543	21513030 - GET Eng Document	Cont210: Contract Labor (General) : 210	219.36
X1177740	Contract Labor	11/2011	1010001	215	APACCS61543	21511143 - GET PFS Project	Suppor 210: Contract Labor (General) : 210	238.77
X1177740	Contract Labor	11/2011	1010001	215	APACCS61543	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	253.44
X1177740	Contract Labor	11/2011	1010001	215	APACCS33342	21510981 - GET PFS Construction	M210: Contract Labor (General) : 210	360.68
X1177740	Contract Labor	11/2011	1010001	215	APACCS6233	21513030 - GET Eng Document	Cont210: Contract Labor (General) : 210	438.72
X1177740	Contract Labor	11/2011	1010001	215	APACCS5932	21511143 - GET PFS Project	Suppor 210: Contract Labor (General) : 210	492.99
X1177740	Contract Labor	11/2011	1010001	215	APACCS5932	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	737.28
X1177740	Contract Labor	11/2011	1010001	215	APACCS6233	21511143 - GET PFS Project	Suppor 210: Contract Labor (General) : 210	771.84
X1177740	Contract Labor	11/2011	1010001	215	APACCS49098	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	826.80
X1177740	Contract Labor	11/2011	1010001	215	APACCS49098	21511143 - GET PFS Project	Suppor 210: Contract Labor (General) : 210	1,096.47
X1177740	Contract Labor	11/2011	1010001	215	APACCS33342	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	1,105.92
X1177740	Contract Labor	11/2011	1010001	215	APACCS33342	21511143 - GET PFS Project	Suppor 210: Contract Labor (General) : 210	1,140.48
X1177740	Contract Labor	11/2011	1010001	215	APACCS5932	21511988 - GET PFS Scrubber	Proj 210: Contract Labor (General) : 210	1,329.70
X1177740	Contract Labor	11/2011	1010001	215	APACCS4754	21511988 - GET PFS Scrubber	Proj 210: Contract Labor (General) : 210	4,956.88
X1177740	Contract Labor	11/2011	1010001	215	SCBBIL3408	21511988 - GET PFS Scrubber	Proj 210: Contract Labor (General) : 210	21,760.03
X1177740	Contract Labor	11/2011	1010001	215	SCBBIL3408	21511988 - GET PFS Scrubber	Proj 210: Contract Labor (General) : 210	20,288.54
X1177740	Contract Labor	11/2011	1010001	215	SCBBIL3408	21511988 - GET PFS Scrubber	Proj 210: Contract Labor (General) : 210	27,384.42
X1177740	Federal Stimulus-Reimb Credits	11/2011	1010001	215	B01457771	21511988 - GET PFS Scrubber	Proj 974: Federal Stimulus-Reimbursement Credits : 974	(2,640,285.00)
X1177740	Federal Stimulus-Reimb Credits	11/2011	1010001	215	B01454973	21511988 - GET PFS Scrubber	Proj 974: Federal Stimulus-Reimbursement Credits : 974	(800,000.00)
X1177740	Federal Stimulus-Reimb Credits	11/2011	1010001	215	B01452108	21511988 - GET PFS Scrubber	Proj 974: Federal Stimulus-Reimbursement Credits : 974	(27,600.00)
X1177740	Federal Stimulus-Reimb Credits	11/2011	1010001	215	B01452108	21511988 - GET PFS Scrubber	Proj 974: Federal Stimulus-Reimbursement Credits : 974	(3,219,614.17)

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X1177740	AP Accrual Reversal	12/2011	1010001	215	AP0152JR	21511902 - Proj Acctg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	(563.33)
X1177740	AP Accrual Reversal	12/2011	1010001	215	AP0152JR	21511143 - GET PFS Project Support	9AB: Accounts Payable - Accrual Reversal : 9AB	(561.89)
X1177740	AP Accrual Reversal	12/2011	1010001	215	AP0152JR	21510300 - GET Eng Document Cont	9AB: Accounts Payable - Accrual Reversal : 9AB	(131.62)
X1177740	AP Accrual Reversal	12/2011	1010001	215	AP0152JR	21510981 - GET PFS Construction	M9AB: Accounts Payable - Accrual Reversal : 9AB	(95.88)
X1177740	Unvouchered Liabilities	12/2011	1010001	215	AP01521	21510300 - GET Eng Document Cont	9AAA: Unvouchered Liabilities : 9AA	184.72
X1177740	Unvouchered Liabilities	12/2011	1010001	215	AP01521	21511902 - Proj Acctg & Bus Svcs	9AA: Unvouchered Liabilities : 9AA	487.48
X1177740	Unvouchered Liabilities	12/2011	1010001	215	AP01521	21511143 - GET PFS Project Support	9AAA: Unvouchered Liabilities : 9AA	581.30
X1177740	Material - Outside Contractor	12/2011	1010001	215	APACC68883	21511988 - GET PFS Scrubber Proje	391: Material Outside Contractor : 391	(55,357.56)
X1177740	Material - Outside Contractor	12/2011	1010001	215	AJEREC102	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	121,647.27
X1177740	Professional Serv Exp	12/2011	1010001	215	APACC72998	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General : 260	(2,508.78)
X1177740	Professional Serv Exp	12/2011	1010001	215	APACC72998	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	329.81
X1177740	Professional Serv Exp	12/2011	1010001	215	APACC66152	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General : 260	1,911.87
X1177740	Professional Serv Exp	12/2011	1010001	215	AJEREC102	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	2,508.78
X1177740	Professional Serv Exp	12/2011	1010001	215	APACC75959	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General : 260	10,158.37
X1177740	Professional Serv Exp	12/2011	1010001	215	APACC66152	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	47,544.67
X1177740	Professional Serv Exp	12/2011	1010001	215	AJEREC102	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General : 260	107,765.75
X1177740	Professional Serv Exp	12/2011	1010001	215	APACC72998	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	125,167.23
X1177740	Professional Serv Exp	12/2011	1010001	215	APACC68883	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General : 260	144,661.69
X1177740	Professional Serv Exp	12/2011	1010001	215	APACC72998	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	203,201.41
X1177740	Professional Serv Exp	12/2011	1010001	215	APACC68883	21511988 - GET PFS Scrubber Proje	260: Professional Services Expense General : 260	219.36
X1177740	Contract Labor	12/2011	1010001	215	APACC66152	21510300 - GET Eng Document Cont	210: Contract Labor (General) : 210	219.36
X1177740	Contract Labor	12/2011	1010001	215	APACC72443	21510300 - GET Eng Document Cont	210: Contract Labor (General) : 210	219.36
X1177740	Contract Labor	12/2011	1010001	215	APACC69453	21510300 - GET Eng Document Cont	210: Contract Labor (General) : 210	219.36
X1177740	Contract Labor	12/2011	1010001	215	APACC73563	21510300 - GET Eng Document Cont	210: Contract Labor (General) : 210	358.16
X1177740	Contract Labor	12/2011	1010001	215	APACC73563	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	391.68
X1177740	Contract Labor	12/2011	1010001	215	APACC66152	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	529.92
X1177740	Contract Labor	12/2011	1010001	215	APACC66152	21510943 - Mountaineer Plant	260: Professional Services Expense General : 260	532.79
X1177740	Contract Labor	12/2011	1010001	215	APACC69453	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	546.05
X1177740	Contract Labor	12/2011	1010001	215	APACC72443	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	691.20
X1177740	Contract Labor	12/2011	1010001	215	APACC72443	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	702.72
X1177740	Contract Labor	12/2011	1010001	215	APACC66152	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General) : 210	1,324.16
X1177740	AEPS Bill	12/2011	1010001	215	SCBBIL8064	21599900 - AEP Billings	780: AEPSC Bill : 780	14,823.98
X1177740	AEPS Bill	12/2011	1010001	215	SCBBIL8064	21599900 - AEP Billings	780: AEPSC Bill : 780	27,378.51
X1177740	Federal Stimulus-Reimb Credits	12/2011	1010001	215	B01472661	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits : 974	(1,400,000.00)
X1177740	Federal Stimulus-Reimb Credits	12/2011	1010001	215	B01470889	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits : 974	(665,074.00)
X1177740	Federal Stimulus-Reimb Credits	12/2011	1010001	215	CSMTREIM	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits : 974	(382,799.00)
X1177740	Federal Stimulus-Reimb Credits	12/2011	1010001	215	B01475295	21511988 - GET PFS Scrubber Proje	974: Federal Stimulus-Reimbursement Credits : 974	(5,200.00)
X1177740	AP Accrual Reversal	12/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal : 9AB	(443,095.00)
X1177740	AP Accrual Reversal	12/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal : 9AB	(274,290.08)
X1177740	AP Accrual Reversal	12/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal : 9AB	(3,286.50)
X1177740	AP Accrual Reversal	12/2011	1010001	215	AP0152JR	21511988 - GET PFS Scrubber Proje	9AB: Accounts Payable - Accrual Reversal : 9AB	(2,418,656.68)
X1177740	AP Accrual Reversal	01/2012	1010001	215	AP0152JR	21511143 - GET PFS Project Support	9AB: Accounts Payable - Accrual Reversal : 9AB	(581.30)
X1177740	AP Accrual Reversal	01/2012	1010001	215	AP0152JR	21511902 - Proj Acctg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	(487.48)
X1177740	AP Accrual Reversal	01/2012	1010001	215	AP0152JR	21510300 - GET Eng Document Cont	9AB: Accounts Payable - Accrual Reversal : 9AB	(184.72)
X1177740	Unvouchered Liabilities	01/2012	1010001	215	AP01521	21511143 - GET PFS Project Support	9AAA: Unvouchered Liabilities : 9AA	84.70
X1177740	Unvouchered Liabilities	01/2012	1010001	215	AP01521	21511902 - Proj Acctg & Bus Svcs	9AAA: Unvouchered Liabilities : 9AA	242.53
X1177740	Contract Labor	01/2012	1010001	215	B01480352	21511991 - GEN EVP Generation	210: Contract Labor (General) : 210	(419.93)
X1177740	Contract Labor	01/2012	1010001	215	APACC84449	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	201.16
X1177740	Contract Labor	01/2012	1010001	215	APACC77586	21510300 - GET Eng Document Cont	210: Contract Labor (General) : 210	219.36
X1177740	Contract Labor	01/2012	1010001	215	APACC77586	21511143 - GET PFS Project Support	210: Contract Labor (General) : 210	434.39

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X117740	Contract Labor	01/2012	1010001	215	APACC91952	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	460.80
X117740	Contract Labor	01/2012	1010001	215	APACC88075	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	472.32
X117740	Contract Labor	01/2012	1010001	215	APACC82564	21511143 - GET PFS Project Support	210: Contract Labor (General); 210	603.48
X117740	Contract Labor	01/2012	1010001	215	APACC77586	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	645.12
X117740	Contract Labor	01/2012	1010001	215	APACC84449	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	645.12
X117740	Contract Labor	01/2012	1010001	215	APACC82564	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	725.76
X117740	AEPS Bill	01/2012	1010001	215	SCBBIL3078	21599900 - AEP Billings	780: AEPSC Bill : 780	1,902.08
X117740	AEPS Bill	01/2012	1010001	215	SCBBIL3078	21599900 - AEP Billings	780: AEPSC Bill : 780	6,959.01
X117740	Federal Stimulus-Reimb Credits	01/2012	1010001	215	B01486608	21511988 - GET PFS Scrubber Proje 974:	Federal Stimulus-Reimbursement Credits : 974	(384,166.00)
X117740	Federal Stimulus-Reimb Credits	01/2012	1010001	215	CCSMTREIM	21511988 - GET PFS Scrubber Proje 974:	Federal Stimulus-Reimbursement Credits : 974	382,799.00
X117740	AEPS Bill	02/2012	1010001	215	SCBBIL7455	21599900 - AEP Billings	780: AEPSC Bill : 780	10,555.40
X117740	Federal Stimulus-Reimb Credits	02/2012	1010001	215	B01505183	21511988 - GET PFS Scrubber Proje 974:	Federal Stimulus-Reimbursement Credits : 974	1,238.88
X117740	AP Accrual Reversal	02/2012	1010001	215	AP0152JR	21511902 - Proj Acctg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	(80,700.00)
X117740	Unvouchered Liabilities	02/2012	1010001	215	AP0152JR	21511143 - GET PFS Project Support	9AB: Accounts Payable - Accrual Reversal : 9AB	(242.53)
X117740	Contract Labor	02/2012	1010001	215	AP01521	21511902 - Proj Acctg & Bus Svcs	9AA: Unvouchered Liabilities : 9AA	(84.70)
X117740	Contract Labor	02/2012	1010001	215	APACC05532	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	99.07
X117740	Contract Labor	02/2012	1010001	215	APACC02464	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	57.60
X117740	Contract Labor	02/2012	1010001	215	APACC96418	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	138.24
X117740	Contract Labor	02/2012	1010001	215	APACC9928	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	138.24
X117740	AEPS Bill	02/2012	1010001	215	SCBBIL7455	21599900 - AEP Billings	780: AEPSC Bill : 780	218.88
X117740	AP Accrual Reversal	03/2012	1010001	215	AP0152JR	21511902 - Proj Acctg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	1,058.04
X117740	Contract Labor	03/2012	1010001	215	APACC21392	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	(99.07)
X117740	Contract Labor	03/2012	1010001	215	APACC19440	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	Contract Labor	03/2012	1010001	215	APACC16308	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	Contract Labor	03/2012	1010001	215	APACC13627	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	69.12
X117740	Contract Labor	03/2012	1010001	215	APACC09848	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	69.12
X117740	AEPS Bill	03/2012	1010001	215	SCBBIL2736	21599900 - AEP Billings	780: AEPSC Bill : 780	149.76
X117740	AEPS Bill	03/2012	1010001	215	SCBBIL2736	21599900 - AEP Billings	780: AEPSC Bill : 780	89.34
X117740	Unvouchered Liabilities	04/2012	1010001	215	AP01521	21511902 - Proj Acctg & Bus Svcs	9AA: Unvouchered Liabilities : 9AA	254.33
X117740	Contract Labor	04/2012	1010001	215	APACC27411	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	646.90
X117740	Contract Labor	04/2012	1010001	215	APACC32807	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	73.15
X117740	Contract Labor	04/2012	1010001	215	APACC30026	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	45.72
X117740	AEPS Bill	04/2012	1010001	215	SCBBIL6423	21599900 - AEP Billings	780: AEPSC Bill : 780	57.15
X117740	AP Accrual Reversal	05/2012	1010001	215	AP0152JR	21511902 - Proj Acctg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	80.01
X117740	Unvouchered Liabilities	05/2012	1010001	215	AP01521	21511902 - Proj Acctg & Bus Svcs	9AA: Unvouchered Liabilities : 9AA	317.29
X117740	Contract Labor	05/2012	1010001	215	APACC48698	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	573.32
X117740	Contract Labor	05/2012	1010001	215	APACC43536	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	(73.15)
X117740	Contract Labor	05/2012	1010001	215	APACC46447	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	84.58
X117740	Contract Labor	05/2012	1010001	215	APACC36271	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	Contract Labor	05/2012	1010001	215	APACC40707	21511902 - Proj Acctg & Bus Svcs	210: Contract Labor (General); 210	80.01
X117740	Federal Stimulus-Reimb Credits	05/2012	1010001	215	B01547138	21511988 - GET PFS Scrubber Proje 974:	Federal Stimulus-Reimbursement Credits : 974	148.59
X117740	AP Accrual Reversal	06/2012	1010001	215	AP0152JR	21511902 - Proj Acctg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	251.46
X117740	Unvouchered Liabilities	06/2012	1010001	215	AP01521	21511902 - Proj Acctg & Bus Svcs	9AA: Unvouchered Liabilities : 9AA	(470,079.00)
X117740	Professional Serv Exp	06/2012	1010001	215	APACC57125	21511988 - GET PFS Scrubber Proje 260:	Professional Services Expense General : 260	(469,438.92)
X117740	Professional Serv Exp	06/2012	1010001	215	APACC52617	21511988 - GET PFS Scrubber Proje 260:	Professional Services Expense General : 260	(84.58)

work_order_n	description	month	gl_account_id	company_id	journal_code	department_description	cost_element_description	amount
X117740	Contract Labor	06/2012	1010001	215	APACCS2617	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	45.72
X117740	Contract Labor	06/2012	1010001	215	APACCS6602	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	68.58
X117740	Contract Labor	06/2012	1010001	215	APACCS62190	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	80.01
X117740	Contract Labor	06/2012	1010001	215	APACCS9428	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	102.87
X117740	AEPSC Bill	06/2012	1010001	215	SCBBIL5704	21599900 - AEP Billings	780: AEPSC Bill : 780	588.94
								34,280.07
X117740	AP Accrual Reversal	07/2012	1010001	215	AP01521R	21511902 - Proj Accg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	(67.87)
X117740	Unvouchered Liabilities	07/2012	1010001	215	AP01521	21511902 - Proj Accg & Bus Svcs	9AA: Unvouchered Liabilities : 9AA	27.67
X117740	Contract Labor	07/2012	1010001	215	APACCS65256	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	Contract Labor	07/2012	1010001	215	APACCS78625	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	Contract Labor	07/2012	1010001	215	APACCS75313	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	Contract Labor	07/2012	1010001	215	APACCS69863	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	68.58
X117740	Contract Labor	07/2012	1010001	215	APACCS72607	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	80.01
X117740	AEPSC Bill	07/2012	1010001	215	SCBBIL9791	21599900 - AEP Billings	780: AEPSC Bill : 780	0.22
								280.06
X117740	AP Accrual Reversal	08/2012	1010001	215	AP01521R	21511902 - Proj Accg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	(27.67)
X117740	Unvouchered Liabilities	08/2012	1010001	215	AP01521	21511902 - Proj Accg & Bus Svcs	9AA: Unvouchered Liabilities : 9AA	64.77
X117740	Contract Labor	08/2012	1010001	215	APACCS86077	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	Contract Labor	08/2012	1010001	215	APACCS91825	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	Contract Labor	08/2012	1010001	215	APACCS82800	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	68.58
X117740	Contract Labor	08/2012	1010001	215	APACCS88859	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	68.58
X117740	Miscellaneous - All Other	08/2012	1010001	215	APACCS91825	21511988 - GET PFS Scrubber Proje 999	Miscellaneous - All Other : 999	104.50
								393.06
X117740	Unvouchered Liabilities	09/2012	1010001	215	AP01521	21511902 - Proj Accg & Bus Svcs	9AA: Unvouchered Liabilities : 9AA	69.40
X117740	Professional Serv Exp	09/2012	1010001	215	AJERECL09	21511988 - GET PFS Scrubber Proje 260	Professional Services Expense General : 260	(15,527.69)
X117740	AEPSC Bill	09/2012	1010001	215	SCBBIL7822	21599900 - AEP Billings	780: AEPSC Bill : 780	124.92
X117740	Professional Serv Exp	09/2012	1010001	215	AJERECL09	21511988 - GET PFS Scrubber Proje 260	Professional Services Expense General : 260	15,527.69
X117740	Professional Serv Exp	09/2012	1010001	215	APACCS04169	21511988 - GET PFS Scrubber Proje 260	Professional Services Expense General : 260	16,037.99
X117740	Contract Labor	09/2012	1010001	215	APACCS04794	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	45.72
X117740	Contract Labor	09/2012	1010001	215	APACCS94665	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	Contract Labor	09/2012	1010001	215	APACCS98819	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	57.15
X117740	AP Accrual Reversal	09/2012	1010001	215	AP01521R	21511902 - Proj Accg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	(64.77)
X117740	Contract Labor	09/2012	1010001	215	APACCS01787	21511902 - Proj Accg & Bus Svcs	210: Contract Labor (General); 210	80.01
								16,407.57
X117740	AP Accrual Reversal	10/2012	1010001	215	AP01521R	21511902 - Proj Accg & Bus Svcs	9AB: Accounts Payable - Accrual Reversal : 9AB	(69.40)
X117740	AEPSC Bill	10/2012	1010001	215	SCBBIL2963	21599900 - AEP Billings	780: AEPSC Bill : 780	(99.12)
X117740	Federal Stimulus-Reimb Credits	10/2012	1010001	215	BI07622219	21511988 - GET PFS Scrubber Proje 974	Federal Stimulus-Reimbursement Credits : 974	(36,090.00)
								(36,258.52)
X117740	AEPSC Bill	11/2012	1010001	215	SCBBIL7041	21599900 - AEP Billings	780: AEPSC Bill : 780	165.29
								165.29
X117740	Legal Services & Expenses	03/2013	1010001	215	AJERECL13	21512070 - Legal Outside Counsel	262: Legal Services and Expenses : 262	(4,477.00)
X117740	Legal Services & Expenses	03/2013	1010001	215	APACCS90323	21512070 - Legal Outside Counsel	262: Legal Services and Expenses : 262	4,477.00
								0.00
							% from "Allocations"	14,078,359.72
								6.20%
								87,565.00

EXHIBIT RCS-11

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2014
Item No. 307
Page 1 of 2**

Kentucky Power Company

REQUEST

CARRS Site Costs. Refer to the Direct Testimony of Company witness Wohnhas at page 17 (lines 7-19) and Section V, Exhibit 2, page 23 from the Company's filing.

- a. Please provide a breakout of the deferred CARRS site costs which total \$2,619,935.
- b. Please identify the specific time period in which the deferred CARRS site costs of \$2,619,935 were incurred.
- c. Please explain fully and in detail why the Company elected not to pursue the construction of new generation at the CARRS site.
- d. Please quantify the land related costs for the CARRS site that the Company removed from rate base and indicate the date when these costs were removed. In addition, identify the plant accounts from which the CARRS site land costs were removed.
- e. Referring to part "d" above, please explain fully and in detail whether there are any other CARRS site related costs (other than land) included in KPCo's rate base. If so, quantify and explain fully exactly where these other CARRS site costs are reflected in rate base. If not, explain fully why not.

RESPONSE

- a. See KIUC_1_17_Attachment_61_23_AmortizationDeferredCARRSSiteCosts.xls
- b. The Company's best estimate is that the majority of these costs were incurred prior to 1980.
- c. Kentucky Power acquired the site to permit the Company to satisfy its obligations to provide capacity and energy under the AEP-East Interconnection Agreement through Company-owned generation. The generation resources were not constructed at the Carrs site because Kentucky Power was never required under the AEP-East Interconnection Agreement to provide additional Company-owned generation.

KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2014
Item No. 307
Page 2 of 2

d. The land-related costs of \$6,778,355 were removed from rate base in each base rate case since at least the early 1980's. CARRS land is in account 105 (Plant Held For Future Use).

e. There is none.

WITNESS: Ranie K Wohnhas

**KPSC 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 308
Page 1 of 2**

Kentucky Power Company

REQUEST

CARRS Site Costs. Refer to the Direct Testimony of Company witness Wohnhas at page 17 (lines 7-19) and Section V, Exhibit 2, page 23 from the Company's filing.

- a. Please state whether KPCo submitted filings with the Commission seeking approval of the proposed generation facility on the CARRS site. If so, provide copies of all such filings. If not, explain fully why not.
- b. Please state whether the Company has sought and/or obtained a certificate of need for the proposed generation facility. If so, provide a copy of the certificate. If not, explain fully why not.
- c. Please show in detail each type of cost and the dollar amount for the preliminary engineering and development costs for the CARRS site.
- d. Please state whether these cost were incurred by KPCo, by AEPSC or other affiliates for the CARRS site and reconcile the amounts incurred by each entity, and how they were allocated to KPCo.
- e. Provide all documentation in support of KPCo's claim for CARRS costs.
- f. Identify and provide the journal entries to record the CARRS site costs.

KPSC 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 308
Page 2 of 2

RESPONSE

a-b. The Carrs site is raw land acquired for the possible construction of a generating facility. Because the Company did not “begin the construction of any plant, equipment, property or facility” an application with respect to the Carrs Site was neither required nor made.

c, e, & f. Please see AG 1-307. The journal entries to record the CARRS site costs (most of which were incurred decades ago) are not available.

d. The Company does not have the records available to determine which entity incurred the referenced costs nor their allocation.

WITNESS: Ranie K Wohnhas

EXHIBIT RCS-12

**KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2015
Item No. 52
Page 1 of 1**

Kentucky Power Company

REQUEST

Please provide a copy of the Company's written acceptance of the Commission's conditions set forth in its order in Case No. 2012-00578.

RESPONSE

Please see KIUC_1_52_Attachment1.pdf.

WITNESS: Gregory G Pauley

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED
OCT 14 2013
PUBLIC SERVICE
COMMISSION

In The Matter Of:

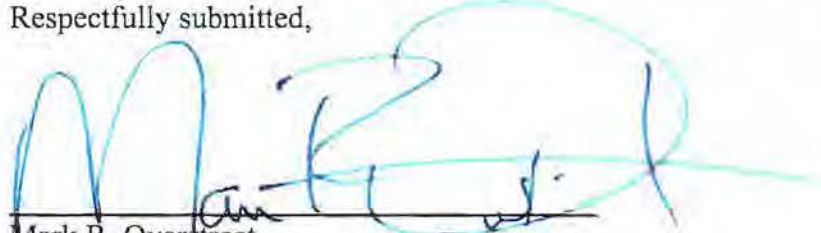
The Application Of Kentucky Power Company For:)
(1) A Certificate Of Public Convenience And Necessity)
Authorizing The Transfer To The Company Of An)
Undivided Fifty Percent Interest In The Mitchell)
Generating Station And Associated Assets; (2) Approval)
Of The Assumption By Kentucky Power Company Of)
Certain Liabilities In Connection With The Transfer Of)
The Mitchell Generating Station; (3) Declaratory Rulings;)
(4) Deferral Of Costs Incurred In Connection With The)
Company's Efforts To Meet Federal Clean Air Act And)
Related Requirements; And (5) For All Other Required)
Approvals And Relief)

Case No. 2012-00578

**Kentucky Power Company's Notice Of Filing Of Its Acceptance Of Modifications To
Stipulation And Settlement Agreement Identified In Appendix B To The Commission's
October 7, 2014 Order**

Kentucky Power Company files herewith the October 14, 2014 written notice of Gregory G. Pauley, President and Chief Operating Officer of Kentucky Power Company, on behalf of the Company, accepting and agreeing to be bound by the modifications to the Stipulation and Settlement Agreement set forth in Appendix B to the Commission's October 7, 2013 Order in this proceeding.

Respectfully submitted,



Mark R. Overstreet
STITES & HARBISON PLLC
421 West Main Street
P. O. Box 634
Frankfort, Kentucky 40602-0634
Telephone: (502) 223-3477
moverstreet@stites.com

Kenneth J. Gish, Jr.
STITES & HARBISON PLLC
250 West Main Street, Suite 2300
Lexington, Kentucky 40507
Telephone: (859) 226-2300
kgish@stites.com

Hector Garcia
Senior Counsel – Regulatory Services
American Electric Power Service Corporation
1 Riverside Plaza
Columbus, Ohio 43215
(614) 716-3410
hgarcia@aep.com
(Admitted *Pro Hac Vice*)

COUNSEL FOR KENTUCKY POWER
COMPANY

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by first class mail, postage prepaid, upon the following parties of record, this 14th day of October, 2013.

Michael L. Kurtz
Jody Kyler Cohn
Boehm, Kurtz & Lowry
Suite 1510
36 East Seventh Street
Cincinnati, OH 45202

Joe F. Childers
Joe F. Childers & Associates
300 The Lexington Building
201 West Short Street
Lexington, KY 40507

Jennifer Black Hans
Dennis G. Howard II
Lawrence W. Cook
Assistant Attorney General
Office for Rate Intervention
P.O. Box 2000
Frankfort, KY 40602-2000

Kristin Henry
Sierra Club
85 Second Street
San Francisco, CA 94105

Shannon Fisk
Earthjustice
1617 JFK Boulevard, Suite 1675
Philadelphia, PA 19103



Mark R. Overstreet

October 14, 2013

Re: Case No. 2012-00578

Dear Mr. Derouen:

Pursuant to ordering paragraph 4 of the Commission's October 7, 2013 Order in Case No. 2012-00578 I write to notify the Commission that Kentucky Power Company accepts and agrees to be bound by the modifications to the July 2, 2013 Stipulation and Settlement Agreement set forth in Appendix B to the Commission's Order.

Respectfully yours,



Gregory G. Pauley
President and CEO
Kentucky Power Company

EXHIBIT RCS-13

**KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2015
Item No. 21
Page 1 of 2**

Kentucky Power Company

REQUEST

In a pending rate case before the West Virginia Public Service Commission Case No. 14-1152-E-42T, Appalachian Power Company proposed that income tax expense be reduced by the parent company loss adjustment (“PCLA”).

- a. Please describe the PCLA.
- b. Please confirm that the PCLA is a reduction to the Company’s income tax expense set forth in the AEP Tax Agreement.
- c. Please confirm that the Company agrees that income tax expense should reflect a reduction for the PCLA. If the Company does not agree, then please provide all reasons why it does not agree and why the Company believes this Commission should treat it differently than Appalachian Power Company’s proposal in West Virginia.
- d. Please confirm that Mr. Bartsch is a witness in the Appalachian Power Company proceeding in West Virginia and is familiar with Appalachian Power Company’s proposal in West Virginia.
- e. Please provide a quantification of the PCLA for this proceeding, a description of the data and sources of data that were used, and a narrative description of each step in the calculation.

RESPONSE

- a. The PCLA refers to the Parent Company Loss Allocation in which the tax benefit of the tax loss of American Electric Power Company, Inc. (Parent Company) is allocated prorata to those companies that participate in the AEP Consolidated Tax Return that have positive taxable income. Please see KIUC_1_21_Attachment1.pdf for a copy of the AEP Tax Allocation Agreement which was first approved by the IRS in 1955.
- b. The PCLA results in a reduction to the Company's income tax expense assuming that the Company has positive taxable income. The amount of the reduction is dependant on the actual amount of the parent company loss and the Company's relative taxable income as compared to the other companies in the consolidated group having taxable income.

KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2014
Item No. 21
Page 2 of 2

- c. The PCLA adjustment has been included in Federal income tax expense and approved by the West Virginia Commission in West Virginia rate cases since the early 1990's. In this filing, however, the Company followed past precedent in Company Case Nos. 2005-00341 and 2009-00459 and did not include the PCLA in the determination of income tax expense. Should the Kentucky Commission determine that it would now be appropriate to include the PCLA adjustment as a reduction to income tax expense in this proceeding, the Company would comply.
- d. Mr. Bartsch is a witness in the Appalachian Power Company proceeding in West Virginia and is familiar with Appalachian Power Company's proposal related to the PCLA.
- e. Please see KIUC_1_21_Attachment2.xlsx (Closing Tax Allocation for 2013) and KIUC_1_21_Attachment3.xlsx (Closing Tax Allocation for 2014) which show the estimated Parent Company Loss Allocations that were accrued for calendar years 2013 and 2014 using the process described in the AEP Tax Allocation Agreement. The 2014 amounts include the retroactive extension of bonus depreciation. The PCLA accrued for Kentucky Power was \$293,000 in 2013 and \$327,000 in 2014. A pro rata Kentucky Power PCLA adjustment for the 12 months ended September 30, 2014 Test Year would be \$318,500.

WITNESS: Jeffrey B Bartsch

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2013**

BU #	COMPANY NAME	ACTUAL			ADJUSTED			INITIAL			REVISED		
		11/30/13	Taxable Income (Loss)	Adjustments	11/30/13	Taxable Income (Loss)	Adjustments	Taxable Income	Allocation of Parent Company Loss	Unbundled Taxable Income Companies	Allocation of Parent Company Loss	Unbundled Taxable Income Companies	
100	AEP Company	(20,187,890)	0	0	(20,187,890)	(20,187,890)	0	0	20,187,890	0	0	20,187,890	
203	AEP C&I Company, LLC	(503,619)	0	0	(503,619)	(503,619)	0	0	0	0	0	0	
302	AEP Coal, Inc.	325,764	0	0	325,764	325,764	0	0	(10,732)	325,764	0	(10,732)	
154	AEP Credit, Inc.	4,435,556	0	0	4,435,556	4,435,556	0	0	(146,121)	4,435,556	0	(146,121)	
315	AEP Desert Sky GP, LLC	17,840	0	0	17,840	17,840	0	0	(588)	17,840	0	(588)	
341	AEP Desert Sky LP2, LLC	3,804,381	0	0	3,804,381	3,804,381	0	0	(125,328)	3,804,381	0	(125,328)	
293	AEP Elmwood, LLC	540,041	0	0	540,041	540,041	0	0	(17,791)	540,041	0	(17,791)	
175	AEP Energy Partners, Inc.	25,039,182	0	0	25,039,182	25,039,182	0	0	(824,867)	25,039,182	0	(824,867)	
185	AEP Energy Services	(1,589,770)	0	0	(1,589,770)	(1,589,770)	0	0	0	0	0	0	
102	AEP Energy Supply LLC	0	0	0	0	0	0	0	0	0	0	0	
127	AEP Energy Svcs Gas Holding	(148,716)	0	0	(148,716)	(148,716)	0	0	0	0	0	0	
193	AEP Fiber Venture, LLC	(1,419,393)	0	0	(1,419,393)	(1,419,393)	0	0	0	0	0	0	
181	AEP Generation Resources	0	0	0	0	0	0	0	0	0	0	0	
174	AEP Holdco, Inc.	28,006	0	0	28,006	28,006	0	0	(923)	28,006	0	(923)	
153	AEP Generating - Rockport	6,625,701	0	0	6,625,701	6,625,701	0	0	0	6,625,701	0	(218,271)	
377	AEP Generating - Dresden	1,077,948	0	0	1,077,948	1,077,948	0	0	0	1,077,948	0	(35,511)	
375	AEP Generating - Lawrenceburg	631,304	0	0	631,304	631,304	0	0	0	631,304	0	(20,797)	
270	Cook Coal Terminal	0	0	0	0	0	0	0	0	0	0	0	
196	AEP Investments	2,736,133	0	0	2,736,133	2,736,133	0	0	(274,579)	2,736,133	0	(90,137)	
305	AEP Kentucky Coal, LLC	(654,963)	0	0	(654,963)	(654,963)	0	0	0	0	0	0	
292	AEP Memco, LLC - Barges / Boats	(1,931,822)	0	0	(1,931,822)	(1,931,822)	0	0	0	0	0	0	
364	AEP Non-Utility Funding, LLC	(131,556)	0	0	(131,556)	(131,556)	0	0	0	0	0	0	
304	AEP Ohio Coal, LLC	0	0	0	0	0	0	0	0	0	0	0	
373	AEP Partners	0	0	0	0	0	0	0	0	0	0	0	
361	AEP Properties	140,780	0	0	140,780	140,780	0	0	0	140,780	0	(4,638)	
143	AEP Pro Serv	298,711	0	0	298,711	298,711	0	0	0	298,711	0	(9,840)	
172	AEP Resources	36,134,583	0	0	36,134,583	36,134,583	0	0	(1,190,384)	36,134,583	0	(1,190,384)	
390	AEP Retail Energy Partners LLC	(242,814)	0	0	(242,814)	(242,814)	0	0	0	0	0	0	
103	AEP Service Corp	(51,811,908)	0	0	(51,811,908)	(51,811,908)	0	0	0	0	0	0	
204	AEP T&D Services, LLC	8,403,776	0	0	8,403,776	8,403,776	0	0	(276,846)	8,403,776	0	(276,846)	
195	AEP Texas C&I Retail, LP	(98,976)	0	0	(98,976)	(98,976)	0	0	0	0	0	0	
211	AEP Texas Central Co. - Dist	207,084,903	0	0	207,084,903	207,084,903	0	0	0	207,084,903	0	(5,652,935)	
162	AEP Texas Central Co. - Securitization I	192,918	0	0	192,918	192,918	0	0	0	192,918	0	(5,266)	
372	AEP Texas Central Co. - Securitization II	(5,757,463)	0	0	(5,757,463)	(5,757,463)	0	0	0	0	0	0	
395	AEP Texas Central Co. - Securitization III	(5,929,823)	0	0	(5,929,823)	(5,929,823)	0	0	0	0	0	0	
169	AEP Texas Central Co. - Trans	(23,833,531)	0	0	(23,833,531)	(23,833,531)	0	0	0	0	0	0	
TC - Consolidated													
119	AEP Texas North Co. - Dist	(437,189)	0	0	(437,189)	(437,189)	0	0	0	0	0	0	
166	AEP Texas North Co. - Gen	31,517,817	0	0	31,517,817	31,517,817	0	0	0	31,517,817	0	(786,265)	
192	AEP Texas North Co. - Trans	(6,162,377)	0	0	(6,162,377)	(6,162,377)	0	0	0	0	0	0	
371	Texas North Generation Co.	(1,050,863)	0	0	(1,050,863)	(1,050,863)	0	0	0	0	0	0	
TCN - Consolidated													
370	AEP Transmission Company, LLC	(752,302)	0	0	(752,302)	(752,302)	0	0	0	0	0	0	
369	AEP Transmission Holding Co.	(258,578,094)	0	0	(258,578,094)	(258,578,094)	0	0	0	0	0	0	
393	AEP Transmission Partner LLC	(2,680,839)	0	0	(2,680,839)	(2,680,839)	0	0	0	0	0	0	
365	AEP Transportation, LLC	0	0	0	0	0	0	0	0	0	0	0	
216	AEP TX C&I Retail GP, LLC	(3,076)	0	0	(3,076)	(3,076)	0	0	0	0	0	0	
101	AEP Utilities	6,616,826	0	0	6,616,826	6,616,826	0	0	(217,978)	6,616,826	0	(217,978)	
353	AEP Utility Funding, LLC	(51,915)	0	0	(51,915)	(51,915)	0	0	0	0	0	0	

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2013**

BU #	COMPANY NAME	ACTUAL		ADJUSTED		ADJUSTED		ADJUSTED		INITIAL		REVISED	
		Income (Loss)	11/30/13	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments
306	AEP West Virginia Coal, Inc.	0	0	0	0	0	0	0	0	0	0	0	0
277	AEP Wind GP	18,564	18,564	0	0	0	0	0	0	0	0	0	0
345	AEP Wind Holding Company	50,382	50,382	0	0	0	0	0	0	0	0	0	0
339	AEP Wind LP 2	5,580,560	5,580,560	0	0	0	0	0	0	0	0	0	0
140	Appalachian Power - Dist	(27,811,334)	(27,811,334)	0	0	0	0	0	0	0	0	0	0
215	Appalachian Power - Gen	(23,387,062)	(23,387,062)	0	0	0	0	0	0	0	0	0	0
150	Appalachian Power - Trans	59,360,511	59,360,511	0	0	0	0	0	0	0	0	0	0
410	Appalachian Power - Rate Relief Fund	(645,280)	(645,280)	0	0	0	0	0	0	0	0	0	0
	APCO - Consolidated												
202	Blackhawk Coal	7,838	7,838	0	0	0	0	0	0	0	0	0	0
398	BlueStar Energy Holdings, Inc.	(18,652)	(18,652)	0	0	0	0	0	0	0	0	0	0
400	AEP Energy, Inc.	15,722,984	15,722,984	0	0	0	0	0	0	0	0	0	0
401	BSE Solutions LLC	(134,463)	(134,463)	0	0	0	0	0	0	0	0	0	0
225	Cedar Coal	256,163	256,163	0	0	0	0	0	0	0	0	0	0
125	Central Appalachian Coal	(309,139)	(309,139)	0	0	0	0	0	0	0	0	0	0
189	Central Coal Co	(20,180)	(20,180)	0	0	0	0	0	0	0	0	0	0
290	Conesville Coal	1,240,827	1,240,827	0	0	0	0	0	0	0	0	0	0
176	CSW Energy Services, Inc.	35,171	35,171	0	0	0	0	0	0	0	0	0	0
171	CSW Energy, Inc	2,592,933	2,592,933	0	0	0	0	0	0	0	0	0	0
263	CSW Services International, Inc.	0	0	0	0	0	0	0	0	0	0	0	0
245	Doleit Hills Lignite Co., LLC	0	0	0	0	0	0	0	0	0	0	0	0
324	HPL Storage, Inc.	0	0	0	0	0	0	0	0	0	0	0	0
170	Indiana Michigan Power - Dist	(36,207,664)	(36,207,664)	0	0	0	0	0	0	0	0	0	0
132	Indiana Michigan Power - Gen	534,193,991	534,193,991	0	0	0	0	0	0	0	0	0	0
190	Indiana Michigan Power - Nucl	(653,212,283)	(653,212,283)	0	0	0	0	0	0	0	0	0	0
280	Indiana Michigan Power - RTD	5,293,421	5,293,421	0	0	0	0	0	0	0	0	0	0
120	Indiana Michigan Power - Trans	89,059,049	89,059,049	0	0	0	0	0	0	0	0	0	0
	I&M - Consolidated												
110	Kentucky Power - Dist	(3,293,176)	(3,293,176)	0	0	0	0	0	0	0	0	0	0
117	Kentucky Power - Gen	(3,051,654)	(3,051,654)	0	0	0	0	0	0	0	0	0	0
180	Kentucky Power - Trans	31,808,307	31,808,307	0	0	0	0	0	0	0	0	0	0
	KPCO - Consolidated												
230	Kingsport Power - Dist	(4,595,864)	(4,595,864)	0	0	0	0	0	0	0	0	0	0
260	Kingsport Power - Trans	3,150,603	3,150,603	0	0	0	0	0	0	0	0	0	0
	KGPR - Consolidated												
250	Ohio Power - Dist	110,050,405	110,050,405	0	0	0	0	0	0	0	0	0	0
160	Ohio Power - Trans	(41,247,490)	(41,247,490)	0	0	0	0	0	0	0	0	0	0
181	Ohio Power - Gen	125,804,604	125,804,604	0	0	0	0	0	0	0	0	0	0
270	Cook Coal Terminal	(11,287,989)	(11,287,989)	0	0	0	0	0	0	0	0	0	0
404	AEP Generation Resources	(1,533,267)	(1,533,267)	0	0	0	0	0	0	0	0	0	0
408	Ohio Phase-In Recovery Funding	0	0	0	0	0	0	0	0	0	0	0	0
	OPCO - Consolidated												
167	Public Service Co. of Ok - Dist	1,274,987	1,274,987	0	0	0	0	0	0	0	0	0	0
198	Public Service Co. of Ok - Gen	(33,708,699)	(33,708,699)	0	0	0	0	0	0	0	0	0	0
114	Public Service Co. of Ok - Trans	66,552,868	66,552,868	0	0	0	0	0	0	0	0	0	0
	PSO - Consolidated												

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2013**

BU #	COMPANY NAME	ACTUAL			ADJUSTED			INITIAL			REVISED	
		11/30/13	11/30/13	11/30/13	11/30/13	11/30/13	11/30/13	11/30/13	11/30/13	11/30/13	11/30/13	11/30/13
		Income (Loss)	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments
227	Rep General Partner LLC	(1,182)	0	0	0	0	(1,182)	(1,182)	0	0	0	0
303	Snowcap Coal Company, Inc.	(399,093)	0	0	0	0	(399,093)	(399,093)	0	0	0	0
217	Southern Appalachian Coal	(1,481)	0	0	0	0	(1,481)	(1,481)	0	0	0	0
159	Southwestern Electric Pwr - Dist	24,665,509	0	0	0	0	24,665,509	24,665,509	0	0	24,665,509	(43,578)
161	Southwestern Electric Pwr - Dist - TX	54,043,619	0	0	0	0	54,043,619	54,043,619	0	0	54,043,619	(95,482)
188	Southwestern Electric Pwr - Gen	(148,409,798)	0	0	0	0	(148,409,798)	(148,409,798)	0	0	0	0
194	Southwestern Electric Pwr - Trans	92,116,254	0	0	0	0	92,116,254	92,116,254	0	0	92,116,254	(162,747)
111	Southwestern Electric Pwr - Trans - TX	(8,969,747)	0	0	0	0	(8,969,747)	(8,969,747)	0	0	0	0
245	Dole Hills Lignite Co., LLC	(4,284,356)	0	0	0	0	(4,284,356)	(4,284,356)	0	0	0	0
	SWEPSCO - Consolidated											
319	United Sciences Testing, Inc.	(229,760)	0	0	0	0	(229,760)	(229,760)	0	0	9,161,481	170,825,382
210	Wheeling Power - Dist	27,543,209	0	0	0	0	27,543,209	27,543,209	0	0	27,543,209	(907,357)
200	Wheeling Power - Trans	8,974,965	0	0	0	0	8,974,965	8,974,965	0	0	8,974,965	(295,663)
200	Wheeling Power - Gen	0	0	0	0	0	0	0	0	0	0	0
	WPSCO - Consolidated											
380	AEP Ohio Transmission Co.	(30,749,448)	0	0	0	0	(30,749,448)	(30,749,448)	0	0	36,518,174	0
382	AEP Appalachian Transmission Co.	(219,393)	0	0	0	0	(219,393)	(219,393)	0	0	0	0
383	AEP West Virginia Transmission Co.	150,000	0	0	0	0	150,000	150,000	0	0	150,000	(4,941)
384	AEP Kentucky Transmission Co.	(13,276)	0	0	0	0	(13,276)	(13,276)	0	0	0	0
385	AEP Indiana Michigan Transmission Co.	(41,996,154)	0	0	0	0	(41,996,154)	(41,996,154)	0	0	0	0
386	AEP Oklahoma Transmission Co.	(11,349,021)	0	0	0	0	(11,349,021)	(11,349,021)	0	0	0	0
388	AEP Southwestern Transmission Co.	(214,794)	0	0	0	0	(214,794)	(214,794)	0	0	0	0
396	RITELine Indiana, LLC	(79,081)	0	0	0	0	(79,081)	(79,081)	0	0	0	0
397	AEP Retail Energy Partners	0	0	0	0	0	0	0	0	0	0	0
403	Transource Energy, LLC	109,951	0	0	0	0	109,951	109,951	0	0	109,951	(3,622)
407	Transource Missouri, LLC	0	0	0	0	0	0	0	0	0	0	0
	Other Companies - Non Allocated	0	0	0	0	0	0	0	0	0	0	0
	Total System	123,970,166	0	0	0	0	123,970,166	123,970,166	612,811,683	(3)	612,811,683	(3)

OK

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2013**

BU #	COMPANY NAME	INITIAL			FINAL		
		Tax Effect of Parent Company Loss	Rounding Adjustments	Special Adjustments	Tax Effect of Parent Company Loss		
100	AEP Company						
203	AEP C&I Company, LLC	0	0	0	0	0	
302	AEP Coal, Inc.	(3,756)	756	0	(3,000)	(3,000)	
154	AEP Credit, Inc.	(51,142)	142	0	(51,000)	(51,000)	
315	AEP Desert Sky GP, LLC	(206)	206	0	0	0	
341	AEP Desert Sky LP2, LLC	(43,865)	865	0	(43,000)	(43,000)	
293	AEP Elmwood, LLC	(6,227)	227	0	(6,000)	(6,000)	
175	AEP Energy Partners, Inc.	(288,703)	703	0	(288,000)	(288,000)	
185	AEP Energy Services	0	0	0	0	0	
102	AEP Energy Supply LLC	0	0	0	0	0	
127	AEP Energy Svcs Gas Holding	0	0	0	0	0	
193	AEP Fiber Venture, LLC	0	0	0	0	0	
181	AEP Generation Resources	0	0	0	0	0	
174	AEP Holdco, Inc.	(323)	323	0	0	0	
153	AEP Generating - Rockport	(76,395)	395	0	(76,000)	(76,000)	
377	AEP Generating - Dresden	(12,429)	429	0	(12,000)	(12,000)	
375	AEP Generating - Lawrenceburg	(7,279)	279	0	(7,000)	(7,000)	
270	Cook Coal Terminal	0	0	0	0	0	
AEG - Consolidated							
196	AEP Investments	(31,548)	548	0	(31,000)	(31,000)	
305	AEP Kentucky Coal, LLC	0	0	0	0	0	
292	AEP Memco, LLC - Barges / Boats	0	0	0	0	0	
364	AEP Non-Utility Funding, LLC	0	0	0	0	0	
304	AEP Ohio Coal, LLC	0	0	0	0	0	
373	AEP Partners	0	0	0	0	0	
361	AEP Properties	(1,623)	623	0	(1,000)	(1,000)	
143	AEP Pro Serv	(3,444)	444	0	(3,000)	(3,000)	
172	AEP Resources	(416,634)	634	0	(416,000)	(416,000)	
390	AEP Retail Energy Partners LLC	0	0	0	0	0	
103	AEP Service Corp	0	0	0	0	0	
204	AEP T&D Services, LLC	(96,896)	896	0	(96,000)	(96,000)	
195	AEP Texas C&I Retail, LP	0	0	0	0	0	
211	AEP Texas Central Co. - Dist	(1,978,527)	527	0	(1,978,000)	(1,978,000)	
162	AEP Texas Central Co. - Securitization I	(1,843)	843	0	(1,000)	(1,000)	
372	AEP Texas Central Co. - Securitization II	0	0	0	0	0	
395	AEP Texas Central Co. - Securitization III	0	0	0	0	0	
169	AEP Texas Central Co. - Trans	0	0	0	0	0	
TCC - Consolidated							
119	AEP Texas North Co. - Dist	(76,395)	395	0	(76,000)	(76,000)	
166	AEP Texas North Co. - Gen	(275,193)	193	0	(275,000)	(275,000)	
192	AEP Texas North Co. - Trans	0	0	0	0	0	
371	Texas North Generation Co.	0	0	0	0	0	
TCN - Consolidated							
370	AEP Transmission Company, LLC	0	0	0	0	0	
369	AEP Transmission Holding Co.	0	0	0	0	0	
383	AEP Transmission Partner LLC	0	0	0	0	0	
365	AEP Transportation, LLC	0	0	0	0	0	
216	AEP TX C&I Retail GP, LLC	0	0	0	0	0	
101	AEP Utilities	(76,292)	292	0	(76,000)	(76,000)	
353	AEP Utility Funding, LLC	0	0	0	0	0	

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2013**

BU #	COMPANY NAME	INITIAL			FINAL		
		Tax Effect of Parent Company Loss	Rounding Adjustments	Special Adjustments	Tax Effect of Parent Company Loss		
306	AEP West Virginia Coal, Inc.	0	0	0	0		
277	AEP Wind GP	(214)	214	0	0		
345	AEP Wind Holding Company	(581)	581	0	0		
339	AEP Wind LP 2	(64,344)	344	0	(64,000)		
140	Appalachian Power - Dist	0	0	0	0		
215	Appalachian Power - Gen	0	0	0	0		
150	Appalachian Power - Trans	(86,670)	670	0	(86,000)		
410	Appalachian Power - Rate Relief Fund	0	0	0	0		
APCO - Consolidated							
202	Blackhawk Coal	(90)	90	0	0		
398	BlueStar Energy Holdings, Inc.	0	0	0	0		
400	AEP Energy, Inc.	(181,287)	287	0	(181,000)		
401	BSE Solutions LLC	0	0	0	0		
225	Cedar Coal	(2,954)	954	0	(2,000)		
125	Central Appalachian Coal	0	0	0	0		
189	Central Coal Co	0	0	0	0		
290	Conesville Coal	(14,307)	307	0	(14,000)		
176	CSW Energy Services, Inc.	(406)	406	0	0		
171	CSW Energy, Inc	(29,897)	897	0	(29,000)		
263	CSW Services International, Inc.	0	0	0	0		
245	Doleit Hills Lignite Co., LLC	0	0	0	0		
324	HPL Storage, Inc.	0	0	0	0		
170	Indiana Michigan Power - Dist	0	0	0	0		
132	Indiana Michigan Power - Gen	0	0	0	0		
190	Indiana Michigan Power - Nucl	0	0	0	0		
280	Indiana Michigan Power - RTD	0	0	0	0		
120	Indiana Michigan Power - Trans	0	0	0	0		
I&M - Consolidated							
110	Kentucky Power - Dist	0	0	0	0		
117	Kentucky Power - Gen	0	0	0	0		
180	Kentucky Power - Trans	(293,596)	596	0	(293,000)		
KPCO - Consolidated							
230	Kingsport Power - Dist	0	0	0	0		
260	Kingsport Power - Trans	0	0	0	0		
KGPR - Consolidated							
250	Ohio Power - Dist	(978,002)	2	0	(978,000)		
160	Ohio Power - Trans	0	0	0	0		
181	Ohio Power - Gen	(1,118,007)	7	0	(1,118,000)		
270	Cook Coal Terminal	0	0	0	0		
404	AEP Generation Resources	0	0	0	0		
408	Ohio Phase-In Recovery Funding	0	0	0	0		
OPCO - Consolidated							
167	Public Service Co. of Ok - Dist	(7,395)	395	0	(7,000)		
198	Public Service Co. of Ok - Gen	0	0	0	0		
114	Public Service Co. of Ok - Trans	(386,001)	1	0	(386,000)		
PSO - Consolidated							

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2013**

BU #	COMPANY NAME	INITIAL			FINAL		
		Tax Effect of Parent Company Loss	Rounding Adjustments	Special Adjustments	Tax Effect of Parent Company Loss		
227	Rep General Partner LLC	0	0	0	0	0	
303	Snowcap Coal Company, Inc.	0	0	0	0	0	
217	Southern Appalachian Coal	0	0	0	0	0	
159	Southwestern Electric Pwr - Dist	(15,252)	252	0	(15,000)	0	
161	Southwestern Electric Pwr - Dist - TX	(33,419)	419	0	(33,000)	0	
168	Southwestern Electric Pwr - Gen	0	0	0	0	0	
194	Southwestern Electric Pwr - Trans	(56,961)	961	0	(56,000)	0	
111	Southwestern Electric Pwr - Trans - TX	0	0	0	0	0	
245	Dolet Hills Lignite Co., LLC	0	0	0	0	0	
	SWEPCO - Consolidated						
319	United Sciences Testing, Inc.	0	0	0	0	0	
210	Wheeling Power - Dist	(317,575)	575	0	(317,000)	0	
200	Wheeling Power - Trans	(103,482)	482	0	(103,000)	0	
200	Wheeling Power - Gen	0	0	0	0	0	
	WPCO - Consolidated						
380	AEP Ohio Transmission Co.	0	0	0	0	0	
382	AEP Appalachian Transmission Co.	0	0	0	0	0	
383	AEP West Virginia Transmission Co.	(1,729)	729	0	(1,000)	0	
384	AEP Kentucky Transmission Co.	0	0	0	0	0	
385	AEP Indiana Michigan Transmission Co.	0	0	0	0	0	
386	AEP Oklahoma Transmission Co.	0	0	0	0	0	
388	AEP Southwestern Transmission Co.	0	0	0	0	0	
396	RITELine Indiana, LLC	0	0	0	0	0	
397	AEP Retail Energy Partners	0	0	0	0	0	
403	Transource Energy, LLC	0	0	0	0	0	
407	Transource Missouri, LLC	(1,268)	268	0	(1,000)	0	
	Other Companies - Non Allocated	0	0	0	0	0	
	Total System	(7,065,762)	18,762	0	(7,047,000)	0	

AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2014

BU #	COMPANY NAME	ACTUAL			BONUS DEPR		Income (Loss) Adjustments		Income (Loss) Adjustments		Taxable Income (Loss) Charitable Adj		ADJUSTED ACTUAL		INITIAL		REVISED	
		11/30/14	Income (Loss)	Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments	Income (Loss) Adjustments
100	AEP Company	(48,264,343)	0	0	11,336,911	0	0	(36,927,432)	0	0	0	0	36,927,432	0	0	36,927,432	0	0
203	AEP C&I Company, LLC	(463,553)	0	0	14	0	(463,539)	(463,539)	0	0	0	0	0	0	0	0	0	0
302	AEP Coal, Inc.	(184,368)	0	0	0	0	(184,368)	(184,368)	0	0	0	0	0	0	0	0	0	0
154	AEP Credit, Inc.	11,593,888	0	0	0	0	11,593,888	11,593,888	0	0	0	0	(340,817)	0	0	(340,817)	0	0
315	AEP Desert Sky GP, LLC	22,530	0	3,300	0	0	25,830	25,830	0	0	0	0	(759)	0	0	(759)	0	0
341	AEP Desert Sky LP2, LLC	4,260,498	0	3,300,000	0	0	4,590,498	4,590,498	0	0	0	0	(134,943)	0	0	(134,943)	0	0
293	AEP Elmwood, LLC	(767,702)	(252,000)	0	501,662	0	(518,040)	(518,040)	0	0	0	0	(134,943)	0	0	(134,943)	0	0
175	AEP Energy Partners, Inc.	81,874,782	(3,768,000)	0	6,524	0	81,138,306	81,138,306	0	0	0	0	(2,385,160)	0	0	(2,385,160)	0	0
185	AEP Energy Services	(1,235,700)	0	0	580	0	(1,235,120)	(1,235,120)	0	0	0	0	0	0	0	0	0	0
102	AEP Energy Supply LLC	(990,152)	0	0	0	0	(990,152)	(990,152)	0	0	0	0	0	0	0	0	0	0
127	AEP Energy Svcs Gas Holding	(3,414)	0	0	0	0	(3,414)	(3,414)	0	0	0	0	0	0	0	0	0	0
193	AEP Fiber Venture, LLC	(1,449,424)	0	0	0	0	(1,449,424)	(1,449,424)	0	0	0	0	0	0	0	0	0	0
181	AEP Generation Resources	579,905,290	(71,509,200)	0	8,163,723	0	539,659,813	539,659,813	0	0	0	0	(15,863,961)	0	0	(15,863,961)	0	0
174	AEP Holdco, Inc.	24,502	0	0	0	0	24,502	24,502	0	0	0	0	(720)	0	0	(720)	0	0
153	AEP Generating - Rockport	28,836,684	(1,776,000)	0	728,123	0	30,648,807	30,648,807	0	0	0	0	30,648,807	0	0	30,648,807	0	0
377	AEP Generating - Dresden	722,366	0	0	12,971	0	735,357	735,357	0	0	0	0	735,357	0	0	735,357	0	0
375	AEP Generating - Lawrenceburg	10,825,947	(3,660,000)	0	18,681	0	7,184,628	7,184,628	0	0	0	0	7,184,628	0	0	7,184,628	0	0
270	Cook Coal Terminal	7,514,258	(45,000)	0	76,445	0	7,545,703	7,545,703	0	0	0	0	7,545,703	0	0	7,545,703	0	0
AEG - Consolidated								46,114,495	46,114,495	0	0	0	(1,355,592)	0	0	44,758,903	0	0
196	AEP Investments	1,933,551	0	0	17	0	1,933,568	1,933,568	0	0	0	0	(56,840)	0	0	(56,840)	0	0
305	AEP Kentucky Coal, LLC	(586,824)	0	0	0	0	(586,824)	(586,824)	0	0	0	0	0	0	0	0	0	0
292	AEP Memco, LLC - Barges / Boats	82,396,747	(1,764,000)	0	1,271,431	0	81,904,178	81,904,178	0	0	0	0	(2,407,674)	0	0	(2,407,674)	0	0
364	AEP Non-Utility Funding, LLC	(99,307)	0	0	0	0	(99,307)	(99,307)	0	0	0	0	0	0	0	0	0	0
304	AEP Ohio Coal, LLC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
373	AEP Partners	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
361	AEP Properties	103,980	0	0	0	0	103,980	103,980	0	0	0	0	(3,057)	0	0	(3,057)	0	0
143	AEP Pro Serv	212,340	0	0	1	0	212,341	212,341	0	0	0	0	(6,242)	0	0	(6,242)	0	0
172	AEP Resources	1,250,381	0	0	18	0	1,250,399	1,250,399	0	0	0	0	(36,757)	0	0	(36,757)	0	0
390	AEP Retail Energy Partners LLC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103	AEP Service Corp	(1,487,207)	(15,796,800)	0	3,989,484	0	(13,294,523)	(13,294,523)	0	0	0	0	0	0	0	0	0	0
204	AEP T&D Services, LLC	1,406,723	0	0	0	0	1,406,723	1,406,723	0	0	0	0	(41,352)	0	0	(41,352)	0	0
195	AEP Texas C&I Retail, LP	(8,101)	0	0	0	0	(8,101)	(8,101)	0	0	0	0	0	0	0	0	0	0
211	AEP Texas Central Co. - Dist	351,864,259	(96,132,000)	0	1,908,804	0	257,641,063	257,641,063	0	0	0	0	257,641,063	0	0	257,641,063	0	0
162	AEP Texas Central Co. - Securitization I	7,112,584	0	0	0	0	7,112,584	7,112,584	0	0	0	0	(156,493)	0	0	(156,493)	0	0
372	AEP Texas Central Co. - Securitization II	5,097,030	0	0	0	0	5,097,030	5,097,030	0	0	0	0	5,097,030	0	0	5,097,030	0	0
395	AEP Texas Central Co. - Securitization III	3,234,604	0	0	0	0	3,234,604	3,234,604	0	0	0	0	3,234,604	0	0	3,234,604	0	0
169	AEP Texas Central Co. - Trans	33,396,029	(103,200,000)	0	1,115,853	0	(68,688,118)	(68,688,118)	0	0	0	0	0	0	0	0	0	0
TCC - Consolidated								204,397,163	204,397,163	0	0	0	(6,008,505)	0	0	198,388,658	0	0
119	AEP Texas North Co. - Dist	28,484,261	(28,248,000)	0	463,287	0	699,548	699,548	0	0	0	0	699,548	0	0	699,548	0	0
166	AEP Texas North Co. - Gen	15,684,465	0	0	12,828	0	15,697,293	15,697,293	0	0	0	0	15,697,293	0	0	15,697,293	0	0
192	AEP Texas North Co. - Trans	13,177,614	(25,788,000)	0	456,632	0	(12,153,754)	(12,153,754)	0	0	0	0	0	0	0	0	0	0
371	AEP Texas North Generation Co.	(679,895)	0	0	0	0	(679,895)	(679,895)	0	0	0	0	0	0	0	0	0	0
TCN - Consolidated								3,563,192	3,563,192	0	0	0	(104,744)	0	0	3,458,448	0	0
370	AEP Transmission Company, LLC	(324,601)	0	0	1,684	0	(322,917)	(322,917)	0	0	0	0	0	0	0	0	0	0
369	AEP Transmission Holding Co.	50,948,540	0	0	5,231	0	50,953,771	50,953,771	0	0	0	0	(1,497,848)	0	0	(1,497,848)	0	0
393	AEP Transmission Partner LLC	492,086	0	0	0	0	492,086	492,086	0	0	0	0	(14,465)	0	0	(14,465)	0	0
365	AEP Transportation, LLC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	AEP TX C&I Retail GP, LLC	(3,434)	0	0	0	0	(3,434)	(3,434)	0	0	0	0	0	0	0	0	0	0
101	AEP Utilities	(1,395,976)	0	0	284,790	0	(1,111,186)	(1,111,186)	0	0	0	0	0	0	0	0	0	0
353	AEP Utility Funding, LLC	(57,056)	0	0	0	0	(57,056)	(57,056)	0	0	0	0	0	0	0	0	0	0

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2014**

BU #	COMPANY NAME	ACTUAL			ADJUSTED			INITIAL			REVISED		
		11/30/14	Income (Loss)	Taxable Income (Loss) Adjustments	11/30/14	Income (Loss)	Taxable Income (Loss) Adjustments	Charitable Adj	Consolidated Taxable Income	Taxable Income Companies	Allocation of Parent Company Loss	Unbundled Taxable Income Companies	Allocation of Parent Company Loss
306	AEP West Virginia Coal, Inc.	0	0	0	0	0	0	0	0	0	0	0	
277	AEP Wind GP	15,621	0	5,500	0	21,121	0	21,121	21,121	(621)	0	(621)	
345	AEP Wind Holding Company	(83,462)	0	0	113	(83,349)	0	(83,349)	0	0	0	0	
339	AEP Wind LP 2	4,975,503	0	495,000	0	5,470,503	0	5,470,503	5,470,503	(160,812)	0	(160,812)	
140	Appalachian Power - Dist	19,461,639	(75,816,000)	0	7,252,698	(49,101,663)	0	0	0	0	0	0	
215	Appalachian Power - Gen	32,374,868	(38,736,000)	6,435,000	16,652,286	16,726,154	0	16,726,154	16,726,154	(103,665)	0	(103,665)	
150	Appalachian Power - Trans	108,674,494	(63,660,000)	0	479,207	45,493,701	0	45,493,701	45,493,701	(281,960)	0	(281,960)	
410	Appalachian Power - Rate Relief Fund	0	0	0	0	0	0	0	0	0	0	0	
	APCO - Consolidated												
202	Blackhawk Coal	7,277	0	0	0	7,277	0	7,277	7,277	(214)	0	(214)	
398	BlueStar Energy Holdings, Inc.	(12,807)	0	0	0	(12,807)	0	(12,807)	0	0	0	0	
400	AEP Energy, Inc.	17,504,340	(888,000)	0	20,476	16,636,816	0	16,636,816	16,636,816	(489,060)	0	(489,060)	
401	BSE Solutions LLC	(1,308,987)	0	0	714	(1,308,273)	0	(1,308,273)	0	0	0	0	
225	Cedar Coal	24,782	0	0	0	24,782	0	24,782	24,782	(728)	0	(728)	
125	Central Appalachian Coal	(227,614)	0	0	0	(227,614)	0	(227,614)	0	0	0	0	
189	Central Coal Co	(36,384)	0	0	0	(36,384)	0	(36,384)	0	0	0	0	
290	Conesville Coal	106,502	0	0	779	107,281	0	107,281	107,281	(3,154)	0	(3,154)	
176	CSW Energy Services, Inc.	(223,874)	0	0	0	(223,874)	0	(223,874)	0	0	0	0	
171	CSW Energy, Inc	13,125,436	0	0	134	13,125,570	0	13,125,570	13,125,570	(385,842)	0	(385,842)	
263	CSW Services International, Inc.	0	0	0	0	0	0	0	0	0	0	0	
245	Doleit Hills Lignite Co., LLC	0	0	0	0	0	0	0	0	0	0	0	
324	HPL Storage, Inc.	0	0	0	0	0	0	0	0	0	0	0	
170	Indiana Michigan Power - Dist	4,272,300	(49,008,000)	0	2,288,532	(42,447,168)	0	0	0	0	0	0	
132	Indiana Michigan Power - Gen	553,810,327	(6,288,000)	671,000	1,275,736	549,469,063	0	549,469,063	549,469,063	0	0	0	
190	Indiana Michigan Power - Nucl	(650,474,572)	(97,632,000)	0	2,116,135	(645,990,437)	0	(645,990,437)	0	0	0	0	
280	Indiana Michigan Power - RTD	8,710,336	0	0	36,330	8,746,666	0	8,746,666	8,746,666	0	0	0	
120	Indiana Michigan Power - Trans	159,984,615	(40,608,000)	0	1,416,480	120,793,095	0	120,793,095	120,793,095	0	0	0	
	I&M - Consolidated												
110	Kentucky Power - Dist	12,003,325	(22,560,000)	0	737,965	(9,818,710)	0	0	0	0	0	0	
117	Kentucky Power - Gen	58,641,193	(41,196,000)	0	212,694	17,657,887	0	17,657,887	17,657,887	(396,909)	0	(396,909)	
180	Kentucky Power - Trans	50,095,690	(26,172,000)	0	137,279	24,060,969	0	24,060,969	24,060,969	(540,835)	0	(540,835)	
	KPCO - Consolidated												
230	Kingsport Power - Dist	(5,344,725)	(2,676,000)	0	185,954	(7,834,771)	0	0	0	0	0	0	
260	Kingsport Power - Trans	5,464,042	(1,044,000)	0	3,232	4,423,274	0	4,423,274	4,423,274	0	0	0	
	KGPR - Consolidated												
250	Ohio Power - Dist	186,337,177	(146,088,000)	0	19,426,568	59,675,745	0	59,675,745	59,675,745	(1,754,242)	0	(1,754,242)	
160	Ohio Power - Trans	109,918,785	(75,026,000)	0	2,400,100	37,292,285	0	37,292,285	37,292,285	(1,096,252)	0	(1,096,252)	
181	Ohio Power - Gen	0	0	0	0	0	0	0	0	0	0	0	
270	Cook Coal Terminal	0	0	0	0	0	0	0	0	0	0	0	
404	AEP Generation Resources	0	0	0	0	0	0	0	0	0	0	0	
408	Ohio Phase-In Recovery Funding	0	0	0	0	0	0	0	0	0	0	0	
	OPCO - Consolidated												
167	Public Service Co. of Ok - Dist	50,625,583	(73,404,000)	0	967,494	(21,810,923)	0	0	0	0	0	0	
194	Public Service Co. of Ok - Gen	(44,132,265)	(15,468,000)	0	661,140	(58,939,125)	0	0	0	0	0	0	
114	Public Service Co. of Ok - Trans	76,431,052	(59,952,000)	0	287,436	16,766,488	0	16,766,488	16,766,488	0	0	0	
	PSO - Consolidated												

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2014**

BU #	COMPANY NAME	ACTUAL		ADJUSTED		ADJUSTED			INITIAL			REVISED	
		Taxable Income (Loss) 11/30/14	Taxable Income (Loss) Adjustments Charitable Adj	Taxable Income (Loss) Adjustments §199 DEDUCT	Taxable Income (Loss) Adjustments	Taxable Income (Loss)	Consolidated Taxable Income	Taxable Income Companies	Allocation of Parent Company Loss	Unbundled Taxable Income Companies	Allocation of Parent Company Loss	Parent Company Loss	
													11/30/14
227	Rep General Partner LLC	(1,285)	0	0	0	(1,285)	0	0	0	0	0	0	
303	Snowcap Coal Company, Inc.	(316,727)	0	0	0	(316,727)	(316,727)	0	0	0	0	0	
217	Southern Appalachian Coal	(16,741)	0	0	0	(16,741)	(16,741)	0	0	0	0	0	
159	Southwestern Electric Pwr - Dist	45,362,272	(15,636,000)	0	447,208	30,173,480	30,173,480	0	0	30,173,480	0	0	
161	Southwestern Electric Pwr - Dist - TX	33,209,246	(21,936,000)	0	181,780	11,455,026	11,455,026	0	0	11,455,026	0	0	
188	Southwestern Electric Pwr - Gen	(42,047,358)	(60,264,000)	3,850,000	1,980,555	(96,404,803)	(96,404,803)	0	0	0	0	0	
194	Southwestern Electric Pwr - Trans	115,164,347	(46,416,000)	0	373,787	69,122,134	69,122,134	0	0	69,122,134	0	0	
111	Southwestern Electric Pwr - Trans - TX	697,803	(23,568,000)	0	0	(22,870,197)	(22,870,197)	0	0	0	0	0	
245	Dolet Hills Lignite Co., LLC	4,302,676	(4,836,000)	0	0	(533,324)	(533,324)	0	0	0	0	0	
SWEPCO - Consolidated		(555,198)	0	0	4	(555,194)	(9,133,684)	0	0	110,750,640	0	0	
319	United Sciences Testing, Inc.	37,282,808	(4,778,400)	0	14,733	32,519,141	(555,194)	0	0	32,519,141	(955,940)	(955,940)	
210	Wheeling Power - Dist	19,241,022	(2,328,000)	0	6,063	16,919,085	16,919,085	0	0	16,919,085	(497,357)	(497,357)	
200	Wheeling Power - Gen	0	0	0	0	0	0	0	0	0	0	0	
WPSCO - Consolidated		27,925,807	(235,620,000)	0	29,507	(207,664,686)	49,438,226	49,438,226	(1,453,297)	49,438,226	0	0	
380	AEP Ohio Transmission Co.	(183,404)	0	0	659	(182,745)	(207,664,686)	0	0	0	0	0	
382	AEP Appalachian Transmission Co.	(1,106,023)	(56,435,100)	0	1,242	(57,539,881)	(182,745)	0	0	0	0	0	
383	AEP West Virginia Transmission Co.	(42,061)	0	0	382	(41,679)	(57,539,881)	0	0	0	0	0	
384	AEP Kentucky Transmission Co.	9,752,754	(29,340,000)	0	3,497	(19,583,749)	(41,679)	0	0	0	0	0	
385	AEP Indiana Michigan Transmission Co.	18,145,586	(48,672,000)	0	3,393	(30,523,021)	(19,583,749)	0	0	0	0	0	
386	AEP Oklahoma Transmission Co.	13,616	0	0	142	13,758	(30,523,021)	0	0	0	0	0	
388	AEP Southwestern Transmission Co.	(4,156,280)	0	0	0	(4,156,280)	13,758	13,758	(404)	0	(404)	(404)	
396	RITELINE Indiana, LLC	0	0	0	0	0	0	0	0	0	0	0	
397	AEP Retail Energy Partners	0	0	0	0	0	(4,156,280)	(4,156,280)	0	0	0	0	
403	Transource Energy, LLC	0	0	0	0	0	0	0	0	0	0	0	
407	Transource Missouri, LLC	0	0	0	0	0	0	0	0	0	0	0	
	Other Companies - Non Allocated	0	0	0	0	0	0	0	0	0	0	0	
Total System		2,387,767,959	(1,737,991,100)	40,774,800	89,958,128	790,509,787	790,509,787	1,256,196,435	1	1	1	1	

OK

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2014**

BU #	COMPANY NAME	INITIAL		FINAL	
		Tax Effect of Parent Company Loss	Rounding Adjustments	Special Adjustments	Tax Effect of Parent Company Loss
100	AEP Company				
203	AEP C&I Company, LLC	0	0	0	0
302	AEP Coal, Inc.	0	0	0	0
154	AEP Credit, Inc.	(119,286)	286	0	(119,000)
315	AEP Desert Sky GP, LLC	(266)	266	0	0
341	AEP Desert Sky LP2, LLC	(47,230)	230	0	(47,000)
293	AEP Elmwood, LLC	0	0	0	0
175	AEP Energy Partners, Inc.	(834,806)	806	0	(834,000)
185	AEP Energy Services	0	0	0	0
102	AEP Energy Supply LLC	0	0	0	0
127	AEP Energy Svcs Gas Holding	0	0	0	0
193	AEP Fiber Venture, LLC	0	0	0	0
181	AEP Generation Resources	(5,552,386)	386	0	(5,552,000)
174	AEP Holdco, Inc.	(252)	252	0	0
153	AEP Generating - Rockport	(315,336)	336	0	(315,000)
377	AEP Generating - Dresden	(7,566)	566	0	(7,000)
375	AEP Generating - Lawrenceburg	(73,920)	920	0	(73,000)
270	Cook Coal Terminal	(77,635)	635	0	(77,000)
AEG - Consolidated					
196	AEP Investments	(19,894)	894	0	(19,000)
305	AEP Kentucky Coal, LLC	0	0	0	0
292	AEP Memco, LLC - Barges / Boats	(842,686)	686	0	(842,000)
364	AEP Non-Utility Funding, LLC	0	0	0	0
304	AEP Ohio Coal, LLC	0	0	0	0
373	AEP Partners	0	0	0	0
361	AEP Properties	(1,070)	70	0	(1,000)
143	AEP Pro Serv	(2,185)	185	0	(2,000)
172	AEP Resources	(12,865)	865	0	(12,000)
390	AEP Retail Energy Partners LLC	0	0	0	0
103	AEP Service Corp	0	0	0	0
204	AEP T&D Services, LLC	(14,473)	473	0	(14,000)
195	AEP Texas C&I Retail, LP	0	0	0	0
211	AEP Texas Central Co. - Dist	(1,984,044)	44	0	(1,984,000)
162	AEP Texas Central Co. - Securitization I	(54,773)	773	0	(54,000)
372	AEP Texas Central Co. - Securitization II	(39,251)	251	0	(39,000)
395	AEP Texas Central Co. - Securitization III	(24,909)	909	0	(24,000)
169	AEP Texas Central Co. - Trans	0	0	0	0
TCC - Consolidated					
119	AEP Texas North Co. - Dist	(1,564)	564	0	(1,000)
166	AEP Texas North Co. - Gen	(35,096)	96	0	(35,000)
192	AEP Texas North Co. - Trans	0	0	0	0
371	Texas North Generation Co.	0	0	0	0
TCN - Consolidated					
370	AEP Transmission Company, LLC	0	0	0	0
369	AEP Transmission Holding Co.	(524,247)	247	0	(524,000)
393	AEP Transmission Partner LLC	(5,063)	63	0	(5,000)
365	AEP Transportation, LLC	0	0	0	0
216	AEP TX C&I Retail GP, LLC	0	0	0	0
101	AEP Utilities	0	0	0	0
353	AEP Utility Funding, LLC	0	0	0	0

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2014**

BU #	COMPANY NAME	INITIAL			FINAL		
		Tax Effect of Parent Company Loss	Rounding Adjustments	Special Adjustments	Tax Effect of Parent Company Loss		
306	AEP West Virginia Coal, Inc.	0	0	0	0		
277	AEP Wind GP	(217)	217	0	0		
345	AEP Wind Holding Company	0	0	0	0		
339	AEP Wind LP 2	(56,284)	284	0	(56,000)		
140	Appalachian Power - Dist	0	0	0	0		
215	Appalachian Power - Gen	(36,283)	283	0	(36,000)		
150	Appalachian Power - Trans	(98,686)	686	0	(98,000)		
410	Appalachian Power - Rate Relief Fund	0	0	0	0		
APCO - Consolidated							
202	Blackhawk Coal	(75)	75	0	0		
398	BlueStar Energy Holdings, Inc.	0	0	0	0		
400	AEP Energy, Inc.	(171,171)	171	0	(171,000)		
401	BSE Solutions LLC	0	0	0	0		
225	Cedar Coal	(255)	255	0	0		
125	Central Appalachian Coal	0	0	0	0		
189	Central Coal Co	0	0	0	0		
290	Conesville Coal	(1,104)	104	0	(1,000)		
176	CSW Energy Services, Inc.	0	0	0	0		
171	CSW Energy, Inc	(135,045)	45	0	(135,000)		
263	CSW Services International, Inc.	0	0	0	0		
245	Doleit Hills Lignite Co., LLC	0	0	0	0		
324	HPL Storage, Inc.	0	0	0	0		
170	Indiana Michigan Power - Dist	0	0	0	0		
132	Indiana Michigan Power - Gen	0	0	0	0		
190	Indiana Michigan Power - Nucl	0	0	0	0		
280	Indiana Michigan Power - RTD	0	0	0	0		
120	Indiana Michigan Power - Trans	0	0	0	0		
I&M - Consolidated							
110	Kentucky Power - Dist	0	0	0	0		
117	Kentucky Power - Gen	(138,918)	918	0	(138,000)		
180	Kentucky Power - Trans	(189,292)	292	0	(189,000)		
KPCO - Consolidated							
230	Kingsport Power - Dist	0	0	0	0		
260	Kingsport Power - Trans	0	0	0	0		
KGPR - Consolidated							
250	Ohio Power - Dist	(613,985)	985	0	(613,000)		
160	Ohio Power - Trans	(383,688)	688	0	(383,000)		
181	Ohio Power - Gen	0	0	0	0		
270	Cook Coal Terminal	0	0	0	0		
404	AEP Generation Resources	0	0	0	0		
408	Ohio Phase-In Recovery Funding	0	0	0	0		
OPCO - Consolidated							
167	Public Service Co. of Ok - Dist	0	0	0	0		
198	Public Service Co. of Ok - Gen	0	0	0	0		
114	Public Service Co. of Ok - Trans	0	0	0	0		
PSO - Consolidated							

**AEP SYSTEM
FORECASTED SEC ALLOCATION
ESTIMATE AS OF DECEMBER 2014**

BU #	COMPANY NAME	INITIAL			FINAL		
		Tax Effect of Parent Company Loss	Rounding Adjustments	Special Adjustments	Tax Effect of Parent Company Loss		
227	Rep General Partner LLC	0	0	0	0		
303	Snowcap Coal Company, Inc.	0	0	0	0		
217	Southern Appalachian Coal	0	0	0	0		
159	Southwestern Electric Pwr - Dist	0	0	0	0		
161	Southwestern Electric Pwr - Dist - TX	0	0	0	0		
188	Southwestern Electric Pwr - Gen	0	0	0	0		
194	Southwestern Electric Pwr - Trans	0	0	0	0		
111	Southwestern Electric Pwr - Trans - TX	0	0	0	0		
245	Doleit Hills Lignite Co., LLC	0	0	0	0		
	SWEPCO - Consolidated						
319	United Sciences Testing, Inc.	0	0	0	0		
210	Wheeling Power - Dist	(334,579)	579	0	(334,000)		
200	Wheeling Power - Trans	(174,075)	75	0	(174,000)		
200	Wheeling Power - Gen	0	0	0	0		
	WPSCO - Consolidated						
380	AEP Ohio Transmission Co.	0	0	0	0		
382	AEP Appalachian Transmission Co.	0	0	0	0		
383	AEP West Virginia Transmission Co.	0	0	0	0		
384	AEP Kentucky Transmission Co.	0	0	0	0		
385	AEP Indiana Michigan Transmission Co.	0	0	0	0		
386	AEP Oklahoma Transmission Co.	0	0	0	0		
388	AEP Southwestern Transmission Co.	(141)	141	0	0		
396	RITELine Indiana, LLC	0	0	0	0		
397	AEP Retail Energy Partners	0	0	0	0		
403	Transource Energy, LLC	0	0	0	0		
407	Transource Missouri, LLC	0	0	0	0		
	Other Companies - Non Allocated	0	0	0	0		
	Total System	(12,924,601)	16,601	0	(12,908,000)		

OK

EXHIBIT RCS-14

**KPSC 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 369
Page 1 of 1**

Kentucky Power Company

REQUEST

Incentive Compensation. Identify and provide a complete copy of all incentive compensation plans for which KPCo is claiming expenses.

- a. Show the amount of expense that KPCo is claiming, by account, for each such incentive compensation plan.

RESPONSE

See Company's response to KIUC_1_31 for complete copies of all incentive plans in effect during the test year

- a. See AG_1_369_Attachment1 for the Company's directly incurred incentive compensation expense by account on a total company basis. Costs associated with the Company's Engage to Gain program are costs to achieve the programs goals to identify and implement cost-containment measures, and are therefore not incentive compensation expenses.

The requested amount included in the test year revenue requirement has not been calculated since the adjustments for the removal of Big Sandy costs and the annualization of Mitchell Plant costs were prepared at the account number level and not by the types of costs within the account numbers.

WITNESS: Andrew R Carlin

Total Kentucky Power Company Directly Incurred
Engage to Gain and Incentive Compensation
For the 12 Months Ended September 30, 2014

	<u>Account</u>	<u>Engage To Gain</u>	<u>Incentive Compensation</u> <u>Plan</u>
5000000		1,763.36	74,865.55
5010000		84.06	882.21
5010027		(14.56)	25,075.62
5010029		(11.14)	1,873.12
5020000		6,563.49	186,039.96
5020002		0.03	26.24
5020003		0.01	44.08
5020004		10.82	18,846.45
5020005		(9.14)	7,558.04
5050000		1,920.03	57,059.41
5060000		12,219.00	391,877.02
5100000		11,174.31	389,127.95
5110000		1,118.13	34,161.86
5120000		9,529.98	615,576.09
5130000		3,254.22	118,790.08
5140000		1,075.64	46,328.22
5390000			(4.49)
5430000			91.84
5530001			632.95
5570000		19.41	422.77
5600000			(430.11)
5620001		396.41	11,811.46
5630000		100.63	3,016.94
5660000		2,840.45	22,020.71
5680000		148.93	453.01
5690000		(0.66)	196.74
5700000		3,244.99	42,109.00
5710000		3,028.77	47,786.74
5730000		1,203.46	16,342.57
5800000		695.10	13,755.64
5820000		976.81	14,837.08
5830000		4,704.61	81,562.79
5840000		167.03	1,706.12
5850000		39.74	901.18
5860000		6,692.80	86,321.00
5870000		868.64	15,163.72
5880000		14,275.28	233,899.03
5900000		(0.68)	13.73
5910000			11.33
5920000		2,761.62	40,061.78
5930000		20,028.62	451,501.92
5930001		2,698.11	36,545.49
5930008		(20.18)	67.47
5940000		(15.72)	637.85
5950000		326.70	4,707.25
5960000		112.63	3,800.09
5970000		347.10	5,596.34
5980000		470.11	10,310.52
9010000		1,331.19	25,292.12
9020000		(1.34)	419.76

Total Kentucky Power Company Directly Incurred
Engage to Gain and Incentive Compensation
For the 12 Months Ended September 30, 2014

<u>Account</u>	<u>Engage To Gain</u>	<u>Incentive Compensation Plan</u>
9020002	2,218.60	34,332.80
9020003	19.20	395.63
9020004	323.75	5,230.59
9030000		17.76
9030001	137.11	1,947.45
9030006	2,401.68	47,314.03
9030007	1,644.32	25,290.16
9030009	862.37	11,450.53
9050000	55.26	716.07
9070000	486.68	7,794.21
9080000	1,877.26	23,442.04
9080009	2,788.83	44,870.04
9100000		50.82
9200000	11,813.34	161,131.21
9210001	17.65	292.86
9230001	0.33	(1.10)
9250007	3.40	156.23
9260012	9.95	14.57
9280002		1,412.55
9301015	12.61	29.42
9302000		15.86
9302006		62.44
9302007	296.04	3,215.38
9350001		83.00
9350012		(39.99)
9350013	4,333.68	66,970.25
9350023		(16.50)
Total	145,548.07	3,579,033.13

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Second Set of Data Requests
Dated February 24, 2015
Item No. 115
Page 1 of 1**

Kentucky Power Company

REQUEST

Incentive Compensation. Refer to the response to AG 1-369.

- a. Please provide the amounts shown on AG_1_369_Attachment1 on a Kentucky jurisdictional basis.
- b. Please clarify the Company's statement that: "The requested amount included in the test year revenue requirement has not been calculated since the adjustments for the removal of Big Sandy costs and the annualization of Mitchell Plant costs were prepared at the account number level and not by the types of costs within the account numbers."

RESPONSE

- a. See AG_2_115_Attachment1.xls for the jurisdictional amounts.
- b. The response provided in AG_1_369 provided only the total company test year amounts expensed for incentive compensation and the engage to gain program because there are no prepared analyses of cost types by account comprising the revenue requirement. As indicated in the response to AG_1_369, the actual level included in the revenue requirement in the test year is not identifiable because the adjustments to remove Big Sandy costs and to annualize Mitchell costs were prepared at the account number level and not by the costs types within the accounts. Please see the Company's response to AG-2-72 for further discussion of these adjustments.

WITNESS: Andrew R Carlin and Jason M Yoder

Total Kentucky Power Company Directly Incurred
Engage to Gain and Incentive Compensation
For the 12 Months Ended September 30, 2014

<u>Account</u>	<u>Engage To Gain</u>	<u>Incentive Compensation</u>		<u>Total</u>	<u>KPCO</u>
		<u>Plan</u>			<u>Jurisdictional</u>
					<u>Total</u>
5000000	1,763.36	74,865.55		76,628.91	75,556.11
5010000	84.06	882.21		966.27	952.74
5010027	(14.56)	25,075.62		25,061.06	24,710.21
5010029	(11.14)	1,873.12		1,861.98	1,835.91
5020000	6,563.49	186,039.96		192,603.45	189,907.00
5020002	0.03	26.24		26.27	25.90
5020003	0.01	44.08		44.09	43.47
5020004	10.82	18,846.45		18,857.27	18,593.27
5020005	(9.14)	7,558.04		7,548.90	7,443.22
5050000	1,920.03	57,059.41		58,979.44	58,153.73
5060000	12,219.00	391,877.02		404,096.02	398,438.68
5100000	11,174.31	389,127.95		400,302.26	394,698.03
5110000	1,118.13	34,161.86		35,279.99	34,786.07
5120000	9,529.98	615,576.09		625,106.07	616,354.59
5130000	3,254.22	118,790.08		122,044.30	120,335.68
5140000	1,075.64	46,328.22		47,403.86	46,740.21
5390000		(4.49)		(4.49)	-
5430000		91.84		91.84	-
5530001		632.95		632.95	-
5570000	19.41	422.77		442.18	-
5600000		(430.11)		(430.11)	(424.09)
5620001	396.41	11,811.46		12,207.87	12,036.96
5630000	100.63	3,016.94		3,117.57	3,073.92
5660000	2,840.45	22,020.71		24,861.16	24,513.10
5680000	148.93	453.01		601.94	593.51
5690000	(0.66)	196.74		196.08	193.33
5700000	3,244.99	42,109.00		45,353.99	44,719.03
5710000	3,028.77	47,786.74		50,815.51	50,104.09
5730000	1,203.46	16,342.57		17,546.03	17,300.39
5800000	695.10	13,755.64		14,450.74	14,436.29
5820000	976.81	14,837.08		15,813.89	15,798.08
5830000	4,704.61	81,562.79		86,267.40	86,181.13
5840000	167.03	1,706.12		1,873.15	1,871.28
5850000	39.74	901.18		940.92	939.98
5860000	6,692.80	86,321.00		93,013.80	92,920.79
5870000	868.64	15,163.72		16,032.36	16,016.33
5880000	14,275.28	233,899.03		248,174.31	247,926.14
5900000	(0.68)	13.73		13.05	13.04
5910000		11.33		11.33	11.32
5920000	2,761.62	40,061.78		42,823.40	42,780.58
5930000	20,028.62	451,501.92		471,530.54	471,059.01
5930001	2,698.11	36,545.49		39,243.60	39,204.36
5930008	(20.18)	67.47		47.29	47.24
5940000	(15.72)	637.85		622.13	621.51
5950000	326.70	4,707.25		5,033.95	5,028.92
5960000	112.63	3,800.09		3,912.72	3,908.81
5970000	347.10	5,596.34		5,943.44	5,937.50
5980000	470.11	10,310.52		10,780.63	10,769.85

Total Kentucky Power Company Directly Incurred
Engage to Gain and Incentive Compensation
For the 12 Months Ended September 30, 2014

<u>Account</u>	<u>Engage To Gain</u>	<u>Incentive Compensation</u>		<u>Total</u>	<u>KPCO</u>
		<u>Plan</u>			<u>Jurisdictional</u>
					<u>Total</u>
9010000	1,331.19	25,292.12		26,623.31	26,623.00
9020000	(1.34)	419.76		418.42	418.42
9020002	2,218.60	34,332.80		36,551.40	36,550.97
9020003	19.20	395.63		414.83	414.83
9020004	323.75	5,230.59		5,554.34	5,554.27
9030000		17.76		17.76	17.76
9030001	137.11	1,947.45		2,084.56	2,084.54
9030006	2,401.68	47,314.03		49,715.71	49,715.13
9030007	1,644.32	25,290.16		26,934.48	26,934.16
9030009	862.37	11,450.53		12,312.90	12,312.76
9050000	55.26	716.07		771.33	771.32
9070000	486.68	7,794.21		8,280.89	8,280.79
9080000	1,877.26	23,442.04		25,319.30	25,319.00
9080009	2,788.83	44,870.04		47,658.87	47,658.31
9100000		50.82		50.82	50.82
9200000	11,813.34	161,131.21		172,944.55	170,523.33
9210001	17.65	292.86		310.51	306.16
9230001	0.33	(1.10)		(0.77)	(0.76)
9250007	3.40	156.23		159.63	157.40
9260012	9.95	14.57		24.52	24.18
9280002		1,412.55		1,412.55	1,412.55
9301015	12.61	29.42		42.03	41.44
9302000		15.86		15.86	15.64
9302006		62.44		62.44	61.57
9302007	296.04	3,215.38		3,511.42	3,462.26
9350001		83.00		83.00	81.84
9350012		(39.99)		(39.99)	(39.43)
9350013	4,333.68	66,970.25		71,303.93	70,305.67
9350023		(16.50)		(16.50)	(16.27)
Total	145,420.86	3,575,872.55		3,721,293.41	3,685,198.88

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Second Set of Data Requests
Dated February 24, 2015
Item No. 38
Page 1 of 1**

Kentucky Power Company

REQUEST

Incentive Compensation. Refer to the response to AG 1-21. Part "b" to that response states that AEP's 2015 incentive compensation plans have not been finalized and approved as of the date of that initial response.

- a. Please state whether AEP's 2015 incentive compensation plans has since been finalized and approved. If so, provide copies of all 2015 incentive compensation plans and quantify the impact on the Company's filing.
- b. If the answer to part "a" is "no", please provide the Company's best estimate of when the 2015 incentive compensation plans will be finalized and approved and made available.
- c. Referring to AG_1_21_Attachment.pdf (2014 version of Exhibit ARC-5), please state whether the funding measures associated with the incentive compensation costs included in the Company's filing reflect the following percentages under the plan's performance categories: (1) Operating Earnings Per Share - 75%; (2) Safety Matrix - 10%; and (3) Strategic Initiatives - 15%. If not, explain, fully why not.
- d. Since the percentages that comprise the Operating EPS, Safety Mix and Strategic Initiatives performance categories, please explain fully and in detail how the funding adjustments for Fatality Adjustment (7.5%) and Culture and Engagement (5%) factor into the plan's performance categories.

RESPONSE

- a. AEP's incentive compensation plan for 2015 has not been finalized or approved.
- b. The plan is expected to be finalized and approved in the second quarter 2015.
- c. Yes.
- d. The Fatality Adjustment and Culture and Engagement factors provide an incentive percentage in addition to the annual incentive level. It is compensation for successfully attaining specific goals related to fatality prevention and culture development in addition to other performance categories.

WITNESS: Andrew R Carlin

**KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2015
Item No. 31
Page 1 of 1**

Kentucky Power Company

REQUEST

Please provide a copy of each incentive compensation plan that was in effect during the test year.

RESPONSE

For the incentive compensation plans in effect during the test year, please see KIUC_1_31_Attachment1.PDF for plans in 2013 and KIUC_1_31_Attachment2.PDF for plans in effect during 2014. Information not applicable to KPCo is redacted.

WITNESS: Andrew R Carlin

**KPSC 2014-00396 General Rate Adjustment
Commission Staff's Second Set of Data Requests
Dated January 29, 2015
Item No. 112
Page 1 of 3**

Kentucky Power Company

REQUEST

Refer to the response to Staffs First Request, page 42. Provide the following information for any of the AEP Service Corporation and other affiliated entities' costs directly assigned or allocated to Kentucky Power, as well as other requested information.

- a. Reflected in the test-year level of expenses proposed by KentuckyPower, provide the following as it relates to salaries either directly assigned or allocated to Kentucky Power by another AEP entitiy.
 - (1) By AEP Service Corporation by Department, the total salary amount along with the number of hours associated with the salary cost and associated incentive pay broken down by each incentive pay program including any stock option plans in effect during any month of the test year.
 - (2) By any other AEP subsidiary, provide the name of the subsidiary and the department along with the total salary amount and associated incentive pay including any stock option plans along with the number of hours associated with the salary, incentive pay and any stock option plans costs.
- b. The AEP Service Corporation Charge billed to Kentucky Power for the 12 months ended September 30, 2009, through September 2014.
- c. The number of AEP Service Corporation employees at September 30 for each year 2009 through 2014.
- d. Kentucky Power's peak demand (date and time) for each 12 montsh period September 30, 2009, through September 2014.
- e. Kentucky Power's kWh sales (by customer class residential, commercial and industrial) for each 12-month period September 30, 2009, through September 2014.
- f. The level of Kentucky Power employees at September 30 for each year 2009 through September 2014.

Page 10 of 17
KPSC 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 112
Page 2 of 3

- g. Whether the costs are allocated based on the number of Kentucky Power employees, Kentucky Power kWh sales, or Kentucky Power's peak demand. If so, identify each.
- h. Whether Kentucky Power has made an adjustment to the test-year level of AEP Service Corporation costs to reflect the most recent three-, five-, or ten-year trend in the number of employees, the kWh sales, and the Kentucky Power's peak demand. If so, identify each adjustment.
- i. If the answer to b. above is no, provide a complete explanation as to why no test-year adjustment was made in the Company's proposed test-year level of AEP Service Corporation costs.

RESPONSE

- a. (1) See KPSC_2_112_Attachment6.xls for the AEPSC labor, annual incentive, and long term incentive expenses billed to KYPCo for the 12 months ended September 30, 2014.
- a. (2) See KPSC_2_112_Attachment5.xls for the Other Affiliate labor, annual incentive, and long term incentive expenses billed to KYPCo for the 12 months ended September 30, 2014.
- b. The following provides the AEPSC expenses billed to KYPCo for the 12 months ended September 30, 2009, through September 2014.
 - 12 Months Ended Sept. 2009 - \$25,479,984
 - 12 Months Ended Sept. 2010 - \$28,723,728
 - 12 Months Ended Sept. 2011 - \$24,368,159
 - 12 Months Ended Sept. 2012 - \$20,866,566
 - 12 Months Ended Sept. 2013 - \$23,083,261
 - 12 Months Ended Sept. 2014 - \$28,838,839
- c. See KPSC_2_112_Attachment1.xls for AEPSC employees.
- d. See KPSC_2_112_Attachment3.xls for Peak demand.
- e. See KPSC_2_112_Attachment4.xls for kWh sales.
- f. See KPSC_2_112_Attachment2.xls for Kentucky Power employees.

Page 11 of 17
KPSC 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 112
Page 3 of 3

- g. See Company response to KPSC_1_42, KPSC_1_42_Attachment1.xls, the test year charges with an allocation factor #09 are allocated based on number of employees, allocation factor #43 are based on KWH sales, and allocation factor #64 are based on peak load.
- h. No adjustments to test-year level of AEP Service Corporation costs were made to reflect the most recent three, five, or ten year trend in the number of employees, the kWh sales, or Kentucky Power's peak demand.
- i. The Company did not make any adjustments because the historical trend information is not considered relevant to the recent transfer of the Mitchell Plant and the retirement of Big Sandy and conversion to gas for Big Sandy Unit 1. The Company made separate adjustments for the removal of Big Sandy costs and the annualization of Mitchell Plant costs.

WITNESS: Ranie K Wohnhas

Kentucky Power Company
AEPS Headcount for September 2009 - September 2014

<u>Years</u>	<u>Months</u>	<u>Headcount</u>
2009	9	6,177
2010	9	5,157
2011	9	5,063
2012	9	4,767
2013	9	4,983
2014	9	5,414

Kentucky Power Company
KYPCo Headcount for September 2009 - September 2014

Years	Months	Total
2009	9	476
2010	9	414
2011	9	415
2012	9	397
2013	9	375
2014	9	627

Kentucky Power Company
KYPCo Peak Demand 12 month period September 2009 through September 2014

12 Months Ended	Peak Date	Peak Time
9/30/2009	1/16/2009	900
9/30/2010	1/8/2010	900
9/30/2011	2/11/2011	900
9/30/2012	1/4/2012	800
9/30/2013	1/23/2013	800
9/30/2014	1/24/2014	900

Kentucky Power Company
KYPCo KWH Sales 12 month period September 2009 through September 2014

12 Months Ended	Residential	Commercial	Industrial	Public Auth/Lighting	Total KWH Sales
9/30/2009	2,489,873,060	1,048,508,017	3,600,240,299	10,255,123	7,148,876,499
9/30/2010	2,549,931,506	1,057,778,805	3,631,087,932	10,326,476	7,249,124,719
9/30/2011	2,460,615,547	1,025,711,041	3,663,133,042	10,387,361	7,159,846,991
9/30/2012	2,197,260,172	979,219,574	3,495,874,110	10,630,278	6,682,984,134
9/30/2013	2,309,664,799	970,914,834	3,285,664,517	10,576,920	6,576,821,070
9/30/2014	2,366,402,174	988,880,389	3,188,105,215	10,515,696	6,553,903,474

Kentucky Power Company
Expense Amounts Billed to Kentucky Power by Affiliates Other than AEPSC
For Labor, Annual Incentive, and Long Term Incentive
For the 12 Months Ended September 30, 2014

Affiliate	Department Level 2	Department Level 3	Labor	Annual Incentive	Long Term Incentive
AEP Generation Resources	11991R Generation	10004R Generation-Fossil & Hydro	380	(4)	5
		10591R GET ENG VP Eng Services	26	(377)	(5)
AEP Generation Resources Total			407	(381)	(0)
AEP Texas Central Company	10370R Chief Administrative Officer	11057R Information Technology	1,695	293	
	12916R AEP Transmission	10914R Transmiss Engineer & Proj Svcs	315	113	
		12884R Transmission Field Services	2,361	122	
	13263R Distr, Cust Ops, & Reg Svcs	11060R Customer and Distr Services	1,555	227	14
12397XR Utility Operations Texas		4,901	759	53	
AEP Texas Central Company Total			10,827	1,513	68
AEP Texas North Company	10370R Chief Administrative Officer	11057R Information Technology	725	83	
	12916R AEP Transmission	10914R Transmiss Engineer & Proj Svcs	66	20	0
		12884R Transmission Field Services	3,324	420	5
	13263R Distr, Cust Ops, & Reg Svcs	11060R Customer and Distr Services	2	1	0
12397XR Utility Operations Texas		789	234	2	
AEP Texas North Company Total			4,907	759	7
Appalachian Power Company	10038R Chief Financial Officer	12034R SC & Fleet Operations	14	1	
	10370R Chief Administrative Officer	11057R Information Technology	4,074	583	47
	11991R Generation	10004R Generation-Fossil & Hydro	46,962	6,352	131
		10591R GET ENG VP Eng Services	79,629	9,828	190
	12673R Chief External Officer	10683R Real Estate & Workplace Svcs	29,049	4,055	188
		10773R Environmental Services	23,949	3,402	194
		11515R Corp Safety & Health	1,671	165	11
	12916R AEP Transmission	12884R Transmission Field Services	106,036	12,746	
	13263R Distr, Cust Ops, & Reg Svcs	11060R Customer and Distr Services	63,961	9,037	1,556
12358XR Utility Operations Appalachian		63,789	7,009	1,528	
Appalachian Power Company Total			419,134	53,179	3,845
CSW Energy, Inc.	13254R Energy Supply	11511XR Commercial Operations	1,054		(0)
		13254 Energy Supply Admin	1,672	640	448
		13365 CSWE Operations	13,965	3,770	3,220
CSW Energy, Inc. Total			16,691	4,410	3,668
Indiana Michigan Power Company	10038R Chief Financial Officer	12034R SC & Fleet Operations	22	2	
	10370R Chief Administrative Officer	11057R Information Technology	1,746	273	
	10559R Chief Executive Officer	10764R Legal GC/Administration	777	461	240
	10610R Nuclear Generation	10997R Cook Plant Nuclear All	26	19	3
	11991R Generation	10004R Generation-Fossil & Hydro	17,720	1,873	77
		10591R GET ENG VP Eng Services	396	105	6
	12673R Chief External Officer	11515R Corp Safety & Health	1,290	277	
	12916R AEP Transmission	10914R Transmiss Engineer & Proj Svcs	190	38	0
		12884R Transmission Field Services	3,425	456	1
13263R Distr, Cust Ops, & Reg Svcs	11060R Customer and Distr Services	2	0	0	
	12378XR Utility Operations I&M	69,058	12,565	5,597	
Indiana Michigan Power Company Total			94,651	16,068	5,924
Kingsport Power Company	12916R AEP Transmission	12884R Transmission Field Services	92	15	
	13263R Distr, Cust Ops, & Reg Svcs	12358XR Utility Operations Appalachian	2,390	268	9
Kingsport Power Company Total			2,482	283	9
Ohio Power Company	10038R Chief Financial Officer	12034R SC & Fleet Operations	1,267	202	2
	10370R Chief Administrative Officer	11057R Information Technology	3,941	392	
	11991R Generation	10004R Generation-Fossil & Hydro	757	128	3
		10591R GET ENG VP Eng Services	5,288	1,172	32
	12673R Chief External Officer	10683R Real Estate & Workplace Svcs	134	20	
		10773R Environmental Services	1,253	361	
		11515R Corp Safety & Health	380	9	
	12916R AEP Transmission	10914R Transmiss Engineer & Proj Svcs	427	79	(8)
		12884R Transmission Field Services	8,189	1,038	3
13263R Distr, Cust Ops, & Reg Svcs	11060R Customer and Distr Services	38,521	5,566	291	
	12369XR Utility Operations Ohio	32,801	3,392	431	
Ohio Power Company Total			92,958	12,360	756
Public Service Company of Oklahoma	10038R Chief Financial Officer	12034R SC & Fleet Operations	1	0	
	10370R Chief Administrative Officer	11057R Information Technology	1,215	235	19
	11991R Generation	10004R Generation-Fossil & Hydro	161	25	2
	12916R AEP Transmission	10914R Transmiss Engineer & Proj Svcs	44	8	0
		12884R Transmission Field Services	4,022	341	4
		12904R TransGridDev&PortfolioSvcs Adm	257	44	1
	13263R Distr, Cust Ops, & Reg Svcs	11060R Customer and Distr Services	966	169	25
		12406XR Utility Operations Oklahoma	3,298	705	106
Public Service Company of Oklahoma Total			9,966	1,528	156
Southwestern Electric Power Company	10370R Chief Administrative Officer	11057R Information Technology	1,606	216	
	11991R Generation	10004R Generation-Fossil & Hydro	12,353	1,517	105
		10591R GET ENG VP Eng Services	5	1	0
	12916R AEP Transmission	12884R Transmission Field Services	27,983	6,775	29
		12904R TransGridDev&PortfolioSvcs Adm	211	42	0
	13263R Distr, Cust Ops, & Reg Svcs	11060R Customer and Distr Services	5,985	739	970
12415XR Utility Operations SWPECO		5,008	750	402	
Southwestern Electric Power Company Total			53,151	10,038	1,506
Wheeling Power Company	13263R Distr, Cust Ops, & Reg Svcs	12358XR Utility Operations Appalachian	63	7	
Wheeling Power Company Total			63	7	

Kentucky Power Company
AEPSC Expense Amounts Billed to Kentucky Power
For Labor, Annual Incentive, and Long Term Incentive
For the 12 Months Ended September 30, 2014

Department Level 2		Department Level 3		Labor	Annual Incentive	Long Term Incentive
10038R	Chief Financial Officer	10024R	Corporate Planning & Budgeting	490,929	177,165	131,012
		10525	Investor Relations	17,930	6,170	4,250
		11405R	Corporate Accounting	687,683	229,477	159,299
		11433R	Treasury	108,009	36,184	25,438
		12034R	SC & Fleet Operations	54,144	17,011	12,412
		12304R	CFO Admin	29,509	9,310	11,832
		12920R	Risk and Strategic Initiatives	189,359	59,403	42,156
10038R Chief Financial Officer Total				1,577,562	534,721	386,399
10370R	Chief Administrative Officer	10099R	Corporate Human Resources	524,302	145,335	29,051
		10283	Incentv Acrl CAO		0	2,205
		10370	Chief Administratv Offcr Admin	23,909	6,536	1,288
		10727R	Corp Labor Relations	17,594	4,979	976
		11057R	Information Technology	1,321,546	370,443	76,599
10370R Chief Administrative Officer Total				1,887,351	527,293	110,119
10559R	Chief Executive Officer	10394R	Audit Services	212,428	145,895	332,884
		10764R	Legal GC/Administration	343,137	226,279	507,032
		10910R	Chairman Incentives		0	7,524
		12985R	Executive Admin	96,471	64,161	147,247
10559R Chief Executive Officer Total				652,036	436,335	994,687
11991R	Generation	10004R	Generation-Fossil & Hydro	1,142,409	264,196	91,686
		10491R	GET Prj & Construction	95,648	19,998	6,806
		10591R	GET ENG VP Eng Services	1,008,363	224,223	71,088
		11487	OVEC/IKEC	170	46	19
		11952R	GBS BPS Business Planning	85,663	19,059	5,921
		11991	GEN EVP Generation	16,722	3,657	1,252
		12162R	Reg Commercial Operations	709,401	182,197	45,795
11991R Generation Total				3,058,377	713,377	222,565
12673R	Chief External Officer	10243R	Corporate Communications	120,809	38,757	27,791
		10562	Federal Affairs	16,994	5,444	3,975
		10683R	Real Estate & Workplace Svcs	174,406	55,602	40,495
		10773R	Environmental Services	508,511	152,530	108,250
		11515R	Corp Safety & Health	77,606	24,816	17,963
		12245	Strategic Policy Analysis	19,442	6,399	4,691
		12673	Chief External Officer Admin	19,122	5,724	4,099
		12734	Env&Safety Strategy & Design	9,784	3,210	2,317
		12912R	Security & Aviation	23,856	7,968	5,563
		12925	Incentv Acrl Chief Extnl Offc		0	1,913
12673R Chief External Officer Total				970,532	300,449	217,056
12916R	AEP Transmission	10914R	Transmiss Engineer & Proj Svcs	136,379	29,615	10,321
		11177R	Transm Reliability Compliance	38,854	11,049	2,137
		12884R	Transmission Field Services	554,342	126,465	25,814
		12904R	TransGridDev&PortfolioSvcs Adm	873,887	236,644	46,860
		12916	AEP Transmission Admin	13,632	3,039	767
		13127	Trans Asset Strategy & Policy	12,994	3,456	663
		13239R	Transource Energy	5,636	1,396	297
12916R AEP Transmission Total				1,635,724	411,664	86,860
13254R	Energy Supply	11511XR	Commercial Operations	132,280	63,683	68,916
		13254	Energy Supply Admin	1,220	510	525
13254R Energy Supply Total				133,500	64,193	69,441
13263R	Distr, Cust Ops, & Reg Svcs	10811R	Regulatory Services	329,431	77,175	36,283
		10828R	Distribution Central Depts		0	4,608
		11060R	Customer and Distr Services	1,790,054	436,375	239,135
		12358XR	Utility Operations Appalachian	30,335	8,118	4,850
		12369XR	Utility Operations Ohio	143	36	30
		12397XR	Utility Operations Texas	92	(10)	21
12415XR	Utility Operations SWEPCO	213	108	108		
13263R Distr, Cust Ops, & Reg Svcs Total				2,150,267	521,803	285,034
NONBU Orgs Excluded from BU View		99920	Billings from Assoc Cos	3,434	558	22
NONBU Orgs Excluded from BU View Total				3,434	558	22
Grand Total				12,068,781	3,510,392	2,372,183

EXHIBIT RCS-15

**KPSC Case No. 2014-00396 General Rate Adjustment
KIUC First Set of Data Requests
Dated January 29, 2015
Item No. 32
Page 1 of 1**

Kentucky Power Company

REQUEST

Please provide the amount of incentive compensation expense pursuant to the Long Term Incentive Plan included in the test year revenue requirement for each target metric used for this plan during the test year. Separately provide the costs incurred directly by the Company and the costs incurred through AEPSC affiliate charges. In addition, please provide these amounts by FERC O&M and/or A&G expense account.

RESPONSE

For the Kentucky Power Company costs incurred directly see KIUC_1_32_Attachment1.xls for the total Company amount included in the test year.

Refer to KIUC_1_32_Attachment2.xls for the requested information related to AEPSC's long term incentive billed to KYPCo for the test year ended September 30, 2014 by FERC account.

The requested amount included in the test year revenue requirement has not been calculated since the adjustments for the removal of Big Sandy costs and the annualization of Mitchell Plant costs were prepared at the account number level and not by the types of costs within the account numbers.

WITNESS: Andrew R Carlin

Kentucky Power Company Long Term Incentive Plan
 12 Months Ending September 30, 2014

Row Labels	Performance Units	Restricted Stock Units	Grand Total
1070	115,526.72	16,636.51	132,163.23
1080	21,763.94	2,390.95	24,154.89
1520	14,110.15	2,502.05	16,612.20
1830	(30.47)	(14.40)	(44.87)
1840	(0.70)	(1.01)	(1.71)
1850	623.41	59.61	683.02
1860	10,643.07	402.87	11,045.94
1880	(0.20)		(0.20)
4264	659.74	57.15	716.89
4265	0.12		0.12
5000	2,541.40	379.10	2,920.50
5010	1,055.50	172.19	1,227.69
5020	5,613.30	1,006.48	6,619.78
5050	1,346.32	247.78	1,594.10
5060	7,732.46	1,925.02	9,657.48
5100	10,600.47	1,917.91	12,518.38
5110	1,108.04	162.97	1,271.01
5120	17,634.04	3,237.70	20,871.74
5130	3,133.96	588.65	3,722.61
5140	1,325.81	227.94	1,553.75
5530	0.32	0.39	0.71
5570	88.36	8.12	96.48
5700	0.21	0.34	0.55
5710	43.49	18.24	61.73
5800	1,970.00	259.32	2,229.32
5830	9,679.56	1,024.22	10,703.78
5840	311.37	4.00	315.37
5850	53.81		53.81
5860	12,121.61	1,338.25	13,459.86
5870	2,090.85	269.15	2,360.00
5880	26,506.49	4,933.47	31,439.96
5900	1.36		1.36
5930	49,825.29	11,771.81	61,597.10
5940	(27.77)	22.37	(5.40)
5950	418.82	11.70	430.52
5960	558.17	56.15	614.32
5970	976.04	69.78	1,045.82
5980	2,096.98	234.25	2,331.23
9010	3,740.06	605.98	4,346.04
9020	5,835.85	899.18	6,735.03
9030	11,160.75	1,697.51	12,858.26
9050	107.97		107.97
9070	1,086.37	95.82	1,182.19
9080	8,750.45	1,388.06	10,138.51
9100	60.60		60.60
9200	17,016.41	2,933.93	19,950.34
9210	1.86	0.28	2.14
9230	(0.33)	(0.12)	(0.45)
9250	152.77	35.41	188.18
9260	5,506.48		5,506.48
9280	2,922.99	243.83	3,166.82
9302	185.58	19.23	204.81
9350	1.88		1.88
Grand Total	378,631.73	59,840.14	438,471.87

Kentucky Power Company
AEPS Billings to Kentucky Power Company
For Long Term Incentive
For the Test Year Ended September 2014

FERC Account	Total
1070	377,116
1080	31,836
1520	58,063
1630	85,170
1830	18,102
1840	0
1860	2,691
1880	3,990
4210	1,120
4264	12,474
4265	1,662
5000	210,696
5010	2,839
5020	1,706
5060	9,323
5100	13,069
5110	17,694
5120	32,125
5130	12,106
5140	2,134
5240	11
5280	83
5300	9
5550	887
5560	27,497
5570	113,116
5600	27,812
5611	167
5612	23,372
5615	2,478
5620	240
5630	104
5660	25,758
5680	2,059
5691	482
5692	4,548
5693	198
5700	4,740
5710	1,254
5730	1,456
5800	28,972
5810	90
5820	48
5840	369
5860	7,083
5880	30,966
5890	1

**Kentucky Power Company
 AEPSC Billings to Kentucky Power Company
 For Long Term Incentive
 For the Test Year Ended September 2014**

FERC Account	Total
5900	183
5910	105
5920	4,178
5930	2,004
5970	269
5980	51
9010	1,399
9020	2,999
9030	192,441
9050	865
9070	5,040
9080	1,370
9100	8
9200	1,496,703
9210	0
9230	13,906
9250	409
9260	2,767
9280	25,670
9301	138
9302	11,124
9350	5,059
Grand Total	2,964,408

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2015
Item No. 86
Page 1 of 3**

Kentucky Power Company

REQUEST

Stock-Based Compensation.

- a. List, by amount and account, all stock-based compensation expense charged to KPCo during the test year, including but not limited to executive stock options, performance share awards, accruals made pursuant to ASC 718 (formerly SFAS 123R) and any other stock-based compensation awards that resulted in cost being charged to KPCo during the test year.
- b. Please provide a description of each distinct stock-based compensation program that resulted in charges to KPCo during the test year.
- c. List, by amount and account, all stock-based compensation expense in KPCo's cost of service for the rate effective period, including but not limited to executive stock options, performance share awards, accruals made pursuant to ASC 718 (formerly SFAS 123R) and any other stock-based compensation awards that were charged to KPCo during the rate effective period.
- d. Please provide a description of each distinct stock-based compensation program that is included in the charges to KPCo during the test year ended September 30, 2014.

RESPONSE

- a. Refer to the Companies' response to KIUC_1_32 for the requested information.
- b. The variable portion of compensation that is stock-based is described in these two plans, Restricted Stock Units and Performance Units. They are earned upon achievement of Company goals.

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2014
Item No. 86
Page 2 of 3**

Restricted Stock Units

Restricted Stock Units (RSU) are a type of variable long-term incentive compensation. An Award of Restricted Stock represents shares of Common Stock that are issued subject to such restrictions on transfer and other incidents of ownership and such forfeiture conditions as the Human Resources Committee (Committee) may determine. The Committee may grant and designate awards of restricted stock that are intended to qualify for exemption under Section 162(m), as well as awards of restricted stock that are not intended to so qualify. Upon vesting, RSUs are converted to AEP common stock (except to the extent otherwise specified under certain circumstances for Section 16 Officers) and delivered to the employees in accordance with the other terms and provisions of the award agreement. RSUs have no voting rights and are not entitled to receive any dividend declared on AEP common stock. However, RSUs are entitled to additional RSUs ("Dividend Equivalent RSUs") of an equal value to dividends paid on AEP common stock.

The restrictions imposed on an Award of Restricted Stock shall lapse in accordance with the vesting requirements specified by the Committee in the award agreement. Such vesting requirements may be based on the continued employment of the participant with AEP or its subsidiaries for a specified time period or periods. Such vesting requirements may also be based on the attainment of specified business goals or measures established by the Committee in its sole discretion.

Performance Units

Performance Units are a type of variable long-term incentive compensation. They do not convey to employees any voting, dividend, or other rights associated with shares of AEP common stock, but they do accrue dividend credits that are generally equal to the value of dividends paid on shares of AEP common stock. The value of each performance unit that employees may ultimately earn is dependent on the value of AEP common stock, while the number of performance units that employees may ultimately earn is dependent on the overall performance score, which may range from 0% to 200% and is contingent on the vesting of your performance units. The overall performance score is based on the achievement of the performance measures established by the HR Committee of the Board of Directors for this performance period. These performance units generally will vest subject to the employee's continuous AEP employment through the vesting date.

**KPSC Case No. 2014-00396 General Rate Adjustment
Attorney General's Initial Set of Data Requests
Dated January 29, 2014
Item No. 86
Page 3 of 3**

At the end of the performance period, these performance units entitles the employees to a cash payment, to the extent they are not voluntarily or mandatorily deferred, equal to the number of vested performance units, including dividend credits, multiplied by the overall performance Score and multiplied by the average closing price of AEP common stock for the last 20 trading days of the Performance Period.

The performance unit payment will be deferred if the employees have made a valid deferral election or if they are subject to an unsatisfied minimum stock ownership requirement pursuant to the American Electric Power System Stock Ownership Requirement Plan (currently applicable only to salary grade 36 and higher employees). If the employee has an unsatisfied minimum stock ownership requirement, their vested performance units will be mandatorily deferred into AEP career shares to the extent needed to satisfy their applicable requirement. The remainder will be paid to them in cash (less applicable taxes).

- c. Refer to the Companies' response to KIUC_1_32 for the requested information.
- d. Please see response to AG 1-86 b. above.

WITNESS: Andrew R Carlin