

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2011						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
9210005	Cellular Phones and Pagers	6.89	(6.89)	0.00	(6.89)	0.00
9220000	Administrative Exp Trnsf - Cr	(157.18)	(140,159.95)	0.00	(140,159.95)	(140,317.13)
9220001	Admin Exp Trnsf to Cnstrction	(379,529.24)	15,664.24	15,664.24	0.00	(363,865.00)
9220004	Admin Exp Trnsf to ABD	(6,470.28)	2,982.92	2,982.92	0.00	(3,487.36)
9220125	SSA Expense Transfers BL	(522,897.36)	(102,294.53)	0.00	(102,294.53)	(625,191.89)
9230001	Outside Svcs Empl - Nonassoc	823,687.26	154,319.33	154,319.33	0.00	978,006.59
9230003	AEPSC Billed to Client Co	4,387,744.42	(523,613.41)	0.00	(523,613.41)	3,864,131.01
9240000	Property Insurance	506,749.22	134,308.55	134,308.55	0.00	641,057.77
9250000	Injuries and Damages	1,099,445.08	127,037.15	127,037.15	0.00	1,226,482.23
9250001	Safety Dinners and Awards	0.00	982.23	982.23	0.00	982.23
9250002	Emp Accident Prvntion-Adm Exp	120,732.14	(111,223.94)	0.00	(111,223.94)	9,508.20
9250004	Injuries to Employees	22,564.48	52,329.80	52,329.80	0.00	74,894.28
9250006	Wrkrs Cmpnstn Pre&Sif Ins Prv	170,889.32	330,677.56	330,677.56	0.00	501,566.88
9250007	Prsnal Injries&Prop Dmage-Pub	200,295.28	(126,684.66)	0.00	(126,684.66)	73,610.62
9250010	Frg Ben Loading - Workers Comp	(98,946.71)	(75,834.51)	0.00	(75,834.51)	(174,781.22)
9260000	Employee Pensions & Benefits	8,816.54	250.59	250.59	0.00	9,067.13
9260001	Edit & Print Empl Pub-Salaries	23,610.98	13,457.40	13,457.40	0.00	37,068.38
9260002	Pension & Group Ins Admin	16,998.00	12,742.00	12,742.00	0.00	29,740.00
9260003	Pension Plan	2,995,603.20	(101,603.16)	0.00	(101,603.16)	2,894,000.04
9260004	Group Life Insurance Premiums	142,841.00	(8,997.17)	0.00	(8,997.17)	133,843.83
9260005	Group Medical Ins Premiums	4,606,900.45	(621,759.32)	0.00	(621,759.32)	3,985,141.13
9260007	Group L-T Disability Ins Prem	186,713.27	(8,686.84)	0.00	(8,686.84)	178,026.43
9260009	Group Dental Insurance Prem	246,865.36	(21,275.49)	0.00	(21,275.49)	225,589.87
9260010	Training Administration Exp	4,510.64	2,334.95	2,334.95	0.00	6,845.59
9260012	Employee Activities	1,731.94	4,085.05	4,085.05	0.00	5,816.99
9260014	Educational Assistance Pmts	24,987.38	(14,588.73)	0.00	(14,588.73)	10,398.65
9260021	Postretirement Benefits - OPEB	3,346,838.03	(959,370.01)	0.00	(959,370.01)	2,387,468.02
9260027	Savings Plan Contributions	1,529,101.32	(88,910.79)	0.00	(88,910.79)	1,440,190.53
9260036	Deferred Compensation	24,070.06	1,997.40	1,997.40	0.00	26,067.46
9260037	Supplemental Pension	1,033.56	(33.60)	0.00	(33.60)	999.96
9260050	Frg Ben Loading - Pension	(1,141,059.32)	24,351.64	24,351.64	0.00	(1,116,707.68)
9260051	Frg Ben Loading - Grp Ins	(1,859,496.97)	25,623.90	25,623.90	0.00	(1,833,873.07)
9260052	Frg Ben Loading - Savings	(519,027.18)	6,311.62	6,311.62	0.00	(512,715.56)
9260053	Frg Ben Loading - OPEB	(856,543.44)	248,072.27	248,072.27	0.00	(608,471.17)
9260055	IntercoFringeOffset- Don't Use	(1,102,008.37)	(23,908.93)	0.00	(23,908.93)	(1,125,917.30)
9260056	Fidelity Stock Option Admin	0.00	248.88	248.88	0.00	248.88
9260057	Postret Ben Medicare Subsidy	(954,918.73)	106,681.70	106,681.70	0.00	(848,237.03)
9260058	Frg Ben Loading - Accrual	(17,316.86)	3,828.98	3,828.98	0.00	(13,487.88)
9270000	Franchise Requirements	200,575.06	(10,455.69)	0.00	(10,455.69)	190,119.37
9280000	Regulatory Commission Exp	(7.66)	10.68	10.68	0.00	3.02
9280001	Regulatory Commission Exp-Adm	(4.66)	(16.79)	0.00	(16.79)	(21.45)
9280002	Regulatory Commission Exp-Case	88,270.33	(79,801.49)	0.00	(79,801.49)	8,468.84
9301000	General Advertising Expenses	0.00	5,561.61	5,561.61	0.00	5,561.61
9301001	Newspaper Advertising Space	(217,968.76)	232,871.94	232,871.94	0.00	14,903.18
9301002	Radio Station Advertising Time	295.03	2,474.97	2,474.97	0.00	2,770.00
9301003	TV Station Advertising Time	0.00	513.34	513.34	0.00	513.34
9301006	Spec Corporate Comm Info Proj	0.08	(0.08)	0.00	(0.08)	0.00
9301009	Fairs, Shows, and Exhibits	415.88	(415.88)	0.00	(415.88)	0.00
9301010	Publicity	773.60	76.46	76.46	0.00	850.06
9301011	Dedications, Tours, & Openings	7.49	(7.49)	0.00	(7.49)	0.00
9301012	Public Opinion Surveys	25,427.37	(4,069.71)	0.00	(4,069.71)	21,357.66
9301014	Video Communications	29.35	5.15	5.15	0.00	34.50
9301015	Other Corporate Comm Exp	50,580.50	(26,239.47)	0.00	(26,239.47)	24,341.03
9302000	Misc General Expenses	253,563.14	82,899.61	82,899.61	0.00	336,462.75
9302003	Corporate & Fiscal Expenses	16,380.94	7,810.61	7,810.61	0.00	24,191.55
9302004	Research, Develop&Demonstr Exp	15,514.20	3,360.16	3,360.16	0.00	18,874.36
9302006	Assoc Bus Dev - Materials Sold	0.00	15,340.61	15,340.61	0.00	15,340.61
9302007	Assoc Business Development Exp	193,172.63	(104,161.65)	0.00	(104,161.65)	89,010.98
9310000	Rents	6,280.00	(5,980.00)	0.00	(5,980.00)	300.00
9310001	Rents - Real Property	90,384.27	(3,581.87)	0.00	(3,581.87)	86,802.40
9310002	Rents - Personal Property	142,304.60	(103,318.68)	0.00	(103,318.68)	38,985.92
9350000	Maintenance of General Plant	439.02	(439.02)	0.00	(439.02)	0.00
9350001	Maint of Structures - Owned	521,217.33	100,947.49	100,947.49	0.00	622,164.82
9350002	Maint of Structures - Leased	81,513.77	25,207.96	25,207.96	0.00	106,721.73
9350007	Maint of Radio Equip - Owned	0.00	69.79	69.79	0.00	69.79
9350012	Maint of Data Equipment	113.23	(113.23)	0.00	(113.23)	0.00
9350013	Maint of Cmmncation Eq-Unall	1,094,700.29	(24,807.77)	0.00	(24,807.77)	1,069,892.52
9350015	Maint of Office Furniture & Eq	227,951.66	(225,765.23)	0.00	(225,765.23)	2,186.43
9350024	Maint of DA-AMI Comm Equip	0.00	183.23	183.23	0.00	183.23
	NET INCOME - EARN FOR CMMN STK	(35,281,875.10)	(7,092,073.19)	0.00	(7,092,073.19)	(42,373,948.29)
	PREF STK DIVIDEND REQUIREMENT	0.00	0.00	0.00	0.00	0.00