

Kentucky Power Company					
Trial Balance					
For the Year Ended December 31, 2013					
Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
9260021	Postretirement Benefits - OPEB	1,442,501.04	0.00	(2,942,795.16)	(1,500,294.12)
9260026	Savings Plan Administration	58.85	0.00	(58.85)	0.00
9260027	Savings Plan Contributions	1,532,945.18	0.00	(129,072.90)	1,403,872.28
9260036	Deferred Compensation	23,453.36	0.00	(9,211.33)	14,242.03
9260037	Supplemental Pension	721.94	3,173.02	0.00	3,894.96
9260050	Frg Ben Loading - Pension	(1,348,618.06)	0.00	(321,354.79)	(1,669,972.85)
9260051	Frg Ben Loading - Grp Ins	(1,973,670.28)	30,267.14	0.00	(1,943,403.14)
9260052	Frg Ben Loading - Savings	(616,037.40)	42,434.95	0.00	(573,602.45)
9260053	Frg Ben Loading - OPEB	(875,764.44)	971,978.66	0.00	96,214.22
9260055	IntercoFringeOffset- Don't Use	(1,162,602.25)	230,214.73	0.00	(932,387.52)
9260057	Postret Ben Medicare Subsidy	552,426.00	0.00	(59,357.04)	493,068.96
9260058	Frg Ben Loading - Accrual	11,900.43	0.00	(17,243.47)	(5,343.04)
9260060	Amort-Post Retirement Benefit	0.00	216,620.10	0.00	216,620.10
9270000	Franchise Requirements	145,895.49	0.00	(3,640.59)	142,254.90
9280000	Regulatory Commission Exp	(3.47)	62,411.80	0.00	62,408.33
9280001	Regulatory Commission Exp-Adm	(4.34)	4.04	0.00	(0.30)
9280002	Regulatory Commission Exp-Case	155,953.95	48,215.81	0.00	204,169.76
9301000	General Advertising Expenses	8,325.13	0.00	(3,231.34)	5,093.79
9301001	Newspaper Advertising Space	13,200.81	8,433.82	0.00	21,634.63
9301002	Radio Station Advertising Time	2,750.00	0.00	(2,700.14)	49.86
9301003	TV Station Advertising Time	0.00	2,599.98	0.00	2,599.98
9301006	Spec Corporate Comm Info Proj	0.28	0.00	(0.28)	0.00
9301010	Publicity	1,277.73	1,634.84	0.00	2,912.57
9301011	Dedications, Tours, & Openings	0.55	0.00	(0.55)	0.00
9301012	Public Opinion Surveys	2,607.08	1,780.60	0.00	4,387.68
9301014	Video Communications	12.80	0.00	(5.77)	7.03
9301015	Other Corporate Comm Exp	40,293.99	0.00	(14,698.75)	25,595.24
9302000	Misc General Expenses	166,815.62	0.00	(40,651.84)	126,163.78
9302003	Corporate & Fiscal Expenses	20,487.77	0.00	(52.81)	20,434.96
9302004	Research, Develop&Demonstr Exp	2,997.77	455.29	0.00	3,453.06
9302006	Assoc Bus Dev - Materials Sold	39,798.97	1,879.48	0.00	41,678.45
9302007	Assoc Business Development Exp	60,369.77	179,101.31	0.00	239,471.08
9302458	AEPSC Non Affiliated expenses	33.57	0.00	(26.33)	7.24
9310000	Rents	19.53	1,343.72	0.00	1,363.25
9310001	Rents - Real Property	95,233.65	0.00	(3,057.88)	92,175.77
9310002	Rents - Personal Property	28,854.81	86,140.40	0.00	114,995.21
9350000	Maintenance of General Plant	6.31	0.00	(6.31)	0.00
9350001	Maint of Structures - Owned	520,166.37	0.00	(155,489.67)	364,676.70
9350002	Maint of Structures - Leased	62,054.05	0.00	(6,398.70)	55,655.35
9350003	Maint of Prprty Held Fture Use	0.00	0.04	0.00	0.04
9350013	Maint of Cmmncation Eq-Unall	996,200.36	0.00	(166,577.61)	829,622.75
9350015	Maint of Office Furniture & Eq	155.10	342,423.28	0.00	342,578.38
9350016	Maintenance of Video Equipment	0.00	653.60	0.00	653.60
9350019	Maint of Gen Plant-SCADA Equ	0.00	165.90	0.00	165.90
9350023	Site Communications Services	170.66	0.00	(170.66)	0.00
9350024	Maint of DA-AMI Comm Equip	82.37	6,705.00	0.00	6,787.37
	NET INCOME - EARN FOR CMMN STK	(50,978,453.21)	37,106,444.77	0.00	(13,872,008.43)
	PREF STK DIVIDEND REQUIREMENT	0.00	0.00	0.00	0.00