

Kentucky Power Company						
Trial Balance						
For The Year Ended DECEMBER 31, 2014						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
9260040	SFAS 112 Postemployment Benef	(126,445.47)	589,756.56	589,756.56	0.00	463,311.09
9260050	Frg Ben Loading - Pension	(1,803,596.39)	179,753.29	179,753.29	0.00	(1,623,843.10)
9260051	Frg Ben Loading - Grp Ins	(2,127,218.55)	184,034.73	184,034.73	0.00	(1,943,183.82)
9260052	Frg Ben Loading - Savings	(634,139.35)	(89,013.64)	0.00	(89,013.64)	(723,152.99)
9260053	Frg Ben Loading - OPEB	107,395.96	534,746.85	534,746.85	0.00	642,142.81
9260055	IntercoFringeOffset- Don't Use	(947,908.73)	(872,583.50)	0.00	(872,583.50)	(1,820,492.23)
9260057	Postret Ben Medicare Subsidy	652,057.16	(116,569.38)	0.00	(116,569.38)	535,487.78
9260058	Frg Ben Loading - Accrual	(4,279.04)	(14,488.22)	0.00	(14,488.22)	(18,767.26)
9260060	Amort-Post Retirement Benefit	216,620.10	0.06	0.06	0.00	216,620.16
9270000	Franchise Requirements	142,254.90	134.43	134.43	0.00	142,389.33
9280000	Regulatory Commission Exp	62,960.75	(38,076.43)	0.00	(38,076.43)	24,884.32
9280001	Regulatory Commission Exp-Adm	(0.41)	0.40	0.40	0.00	(0.01)
9280002	Regulatory Commission Exp-Case	226,893.37	562,389.19	562,389.19	0.00	789,282.56
9301000	General Advertising Expenses	10,893.73	(10,045.85)	0.00	(10,045.85)	847.88
9301001	Newspaper Advertising Space	21,634.63	(11,991.88)	0.00	(11,991.88)	9,642.75
9301002	Radio Station Advertising Time	72.41	4,387.66	4,387.66	0.00	4,460.07
9301003	TV Station Advertising Time	2,599.98	(2,599.98)	0.00	(2,599.98)	0.00
9301010	Publicity	3,413.03	(314.73)	0.00	(314.73)	3,098.30
9301012	Public Opinion Surveys	4,387.68	44,922.26	44,922.26	0.00	49,309.94
9301014	Video Communications	10.09	(10.09)	0.00	(10.09)	0.00
9301015	Other Corporate Comm Exp	25,882.58	(8,825.97)	0.00	(8,825.97)	17,056.61
9302000	Misc General Expenses	195,621.03	57,726.13	57,726.13	0.00	253,347.16
9302003	Corporate & Fiscal Expenses	32,669.30	3,001.37	3,001.37	0.00	35,670.68
9302004	Research, Develop&Demonstr Exp	3,453.06	601.90	601.90	0.00	4,054.96
9302006	Assoc Bus Dev - Materials Sold	41,678.45	(5,055.53)	0.00	(5,055.53)	36,622.92
9302007	Assoc Business Development Exp	239,471.08	(138,206.16)	0.00	(138,206.16)	101,264.92
9302458	AEPSC Non Affiliated expenses	13.43	(13.48)	0.00	(13.48)	(0.05)
9310000	Rents	1,363.25	(1,363.25)	0.00	(1,363.25)	0.00
9310001	Rents - Real Property	94,032.42	8,187.00	8,187.00	0.00	102,219.42
9310002	Rents - Personal Property	127,930.00	145,614.40	145,614.40	0.00	273,544.40
9350000	Maintenance of General Plant	0.24	148.27	148.27	0.00	148.51
9350001	Maint of Structures - Owned	367,762.99	27,008.43	27,008.43	0.00	394,771.42
9350002	Maint of Structures - Leased	55,655.30	7,515.29	7,515.29	0.00	63,170.59
9350003	Maint of Prprty Held Fture Use	40.46	410.85	410.85	0.00	451.31
9350006	Maint of Carrier Equipment	0.00	233.12	233.12	0.00	233.12
9350012	Maint of Data Equipment	0.00	345.83	345.83	0.00	345.83
9350013	Maint of Cmmncation Eq-Unall	850,753.11	(110,096.56)	0.00	(110,096.56)	740,656.55
9350015	Maint of Office Furniture & Eq	481,552.10	278,428.68	278,428.68	0.00	759,980.78
9350016	Maintenance of Video Equipment	783.67	(663.77)	0.00	(663.77)	119.90
9350019	Maint of Gen Plant-SCADA Equ	166.31	332.00	332.00	0.00	498.31
9350023	Site Communications Services	0.00	286.39	286.39	0.00	286.39
9350024	Maint of DA-AMI Comm Equip	6,787.37	8,183.11	8,183.11	0.00	14,970.48
	NET INCOME - EARN FOR CMMN STK	(8,906,167.52)	(29,472,055.65)	0.00	(29,472,055.65)	(38,378,223.17)
	PREF STK DIVIDEND REQUIREMENT	0.00	0.00	0.00	0.00	0.00