

Kentucky Power Company
AEPSC O&M Charges by FERC Account and Allocation Factor
For the Test Year Ended September 2014

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
5000 - Oper Supervision & Engineering	09 Number of Employees		33,985	33,985
	17 Number of Purchase Orders		167	167
	28 Number of Trans Pole Miles		354	354
	33 Number of Workstations		568	568
	39 100% to One Company	1,079,917		1,079,917
	40 Equal Share Ratio		17,770	17,770
	48 MW Generating Capability		2,822,104	2,822,104
	49 MWH's Generation		101,982	101,982
	57 Tons of Fuel Acquired		15,548	15,548
	58 Total Assets		33,919	33,919
	60 AEPSC Bill less Indir and Int		1,355	1,355
61 Total Fixed Assets		584	584	
5000 - Oper Supervision & Engineering Total		1,079,917	3,028,336	4,108,253
5010 - Fuel	09 Number of Employees		196	196
	28 Number of Trans Pole Miles		0	0
	39 100% to One Company	31,292		31,292
	48 MW Generating Capability		19,489	19,489
	51 Past 3 Mo MMBTU's Burned (Tot)		1,264	1,264
	55 Past 3 MMBTU Burned (Solid)		117	117
	58 Total Assets		923	923
	60 AEPSC Bill less Indir and Int		(90)	(90)
5010 - Fuel Total		31,292	21,900	53,192
5020 - Steam Expenses	39 100% to One Company	38,735		38,735
	48 MW Generating Capability		108	108
	52 Past 3 Mo MMBTU Burned (Coal)		12,190	12,190
5020 - Steam Expenses Total		38,735	12,297	51,032
5050 - Electric Expenses	48 MW Generating Capability		(26)	(26)
5050 - Electric Expenses Total			(26)	(26)
5060 - Misc Steam Power Expenses	08 Number of Electric Retail Cust		18	18
	28 Number of Trans Pole Miles		(80)	(80)
	39 100% to One Company	116,115		116,115
	40 Equal Share Ratio		2,527	2,527
	48 MW Generating Capability		15,866	15,866
	52 Past 3 Mo MMBTU Burned (Coal)		731	731
	58 Total Assets		24,620	24,620
	60 AEPSC Bill less Indir and Int		271	271
	61 Total Fixed Assets		940	940
5060 - Misc Steam Power Expenses Total		116,115	44,893	161,008
5070 - Rents	28 Number of Trans Pole Miles		0	0
5070 - Rents Total			0	0
5100 - Maint Supv & Engineering	09 Number of Employees		1,826	1,826
	17 Number of Purchase Orders		3	3
	39 100% to One Company	148,830		148,830
	40 Equal Share Ratio		18,509	18,509
	48 MW Generating Capability		160,882	160,882
	49 MWH's Generation		670	670
	57 Tons of Fuel Acquired		3	3
	58 Total Assets		88	88
	60 AEPSC Bill less Indir and Int		3	3
5100 - Maint Supv & Engineering Total		148,830	181,982	330,813
5110 - Maintenance of Structures	08 Number of Electric Retail Cust		0	0
	28 Number of Trans Pole Miles		(0)	(0)
	39 100% to One Company	444,045		444,045
	48 MW Generating Capability		2,024	2,024
60 AEPSC Bill less Indir and Int		(0)	(0)	
5110 - Maintenance of Structures Total		444,045	2,024	446,069
5120 - Maintenance of Boiler Plant	28 Number of Trans Pole Miles		36	36
	39 100% to One Company	946,420		946,420
	48 MW Generating Capability		33,439	33,439
	60 AEPSC Bill less Indir and Int		83	83
5120 - Maintenance of Boiler Plant Total		946,420	33,558	979,979
5130 - Maintenance of Electric Plant	08 Number of Electric Retail Cust		(0)	(0)
	28 Number of Trans Pole Miles		324	324
	39 100% to One Company	(160,981)		(160,981)
	48 MW Generating Capability		2,752	2,752
5130 - Maintenance of Electric Plant Total		(160,981)	3,076	(157,905)
5140 - Maintenance of Misc Steam Plt	08 Number of Electric Retail Cust		0	0
	28 Number of Trans Pole Miles		28	28
	39 100% to One Company	65,769		65,769

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FERC Account	Allocation Factor	Direct	Allocated	Grand Total
	48 MW Generating Capability		2,342	2,342
	60 AEPSC Bill less Indir and Int		0	0
5140 - Maintenance of Misc Steam Plt Total		65,769	2,370	68,139
5170 - Oper Supervision & Engineering	48 MW Generating Capability		(204)	(204)
	58 Total Assets		(3,456)	(3,456)
	60 AEPSC Bill less Indir and Int		(0)	(0)
5170 - Oper Supervision & Engineering Total			(3,660)	(3,660)
5200 - Steam Expenses	58 Total Assets		104	104
5200 - Steam Expenses Total			104	104
5240 - Misc Nuclear Power Expenses	08 Number of Electric Retail Cust		12	12
	48 MW Generating Capability		275	275
	60 AEPSC Bill less Indir and Int		(32)	(32)
5240 - Misc Nuclear Power Expenses Total			254	254
5280 - Maint Supv & Engineering	28 Number of Trans Pole Miles		0	0
	48 MW Generating Capability		1,215	1,215
	60 AEPSC Bill less Indir and Int		84	84
5280 - Maint Supv & Engineering Total			1,299	1,299
5300 - Maint of Reactor Plant Equip	09 Number of Employees		485	485
	28 Number of Trans Pole Miles		0	0
	48 MW Generating Capability		4,364	4,364
5300 - Maint of Reactor Plant Equip Total			4,850	4,850
5310 - Maintenance of Electric Plant	28 Number of Trans Pole Miles		14	14
	48 MW Generating Capability		306	306
5310 - Maintenance of Electric Plant Total			320	320
5320 - Maint of Misc Nuclear Plant	48 MW Generating Capability		23	23
	60 AEPSC Bill less Indir and Int		(33)	(33)
5320 - Maint of Misc Nuclear Plant Total			(10)	(10)
5350 - Oper Supervision & Engineering	48 MW Generating Capability		(908)	(908)
5350 - Oper Supervision & Engineering Total			(908)	(908)
5370 - Hydraulic Expenses	48 MW Generating Capability		(248)	(248)
5370 - Hydraulic Expenses Total			(248)	(248)
5390 - Misc Hydr Power Generation Exp	48 MW Generating Capability		(1,218)	(1,218)
	58 Total Assets		1	1
	60 AEPSC Bill less Indir and Int		133	133
5390 - Misc Hydr Power Generation Exp Total			(1,084)	(1,084)
5420 - Maintenance of Structures	48 MW Generating Capability		(129)	(129)
	60 AEPSC Bill less Indir and Int		(13)	(13)
5420 - Maintenance of Structures Total			(142)	(142)
5430 - Maint Rsrvoirs,Dams&Wtrways	28 Number of Trans Pole Miles		0	0
	48 MW Generating Capability		74	74
5430 - Maint Rsrvoirs,Dams&Wtrways Total			74	74
5440 - Maintenance of Electric Plant	28 Number of Trans Pole Miles		(9)	(9)
	48 MW Generating Capability		(291)	(291)
5440 - Maintenance of Electric Plant Total			(300)	(300)
5450 - Maint of Misc Hydraulic Plant	48 MW Generating Capability		0	0
5450 - Maint of Misc Hydraulic Plant Total			0	0
5460 - Oper Supervision & Engineering	48 MW Generating Capability		1,364	1,364
	60 AEPSC Bill less Indir and Int		0	0
5460 - Oper Supervision & Engineering Total			1,364	1,364
5470 - Fuel	48 MW Generating Capability		223	223
	60 AEPSC Bill less Indir and Int		(37)	(37)
5470 - Fuel Total			186	186
5480 - Generation Expenses	48 MW Generating Capability		2	2
5480 - Generation Expenses Total			2	2
5490 - Misc Other Pwer Generation Exp	28 Number of Trans Pole Miles		0	0
5490 - Misc Other Pwer Generation Exp Total			0	0
5530 - Maintenance of Generating Plt	28 Number of Trans Pole Miles		1	1
	48 MW Generating Capability		(0)	(0)
5530 - Maintenance of Generating Plt Total			1	1
5550 - Purchased Power	28 Number of Trans Pole Miles		3	3
	39 100% to One Company	327		327
	48 MW Generating Capability		286	286
	64 Member/Peak Load		13,751	13,751
5550 - Purchased Power Total		327	14,039	14,367
5560 - Sys Control & Load Dispatching	09 Number of Employees		2	2
	28 Number of Trans Pole Miles		2,694	2,694
	48 MW Generating Capability		16,526	16,526
	49 MWH's Generation		390,048	390,048
	58 Total Assets		12,860	12,860

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For the Test Year Ended September 2014

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
	60 AEPSC Bill less Indir and Int		(12)	(12)
	61 Total Fixed Assets		18	18
5560 - Sys Control & Load Dispatching Total			422,135	422,135
5570 - Other Expenses	09 Number of Employees		114	114
	28 Number of Trans Pole Miles		0	0
	32 Number of Vendor Invoice Pay		(413)	(413)
	33 Number of Workstations		16	16
	39 100% to One Company	17,225		17,225
	48 MW Generating Capability		68,860	68,860
	49 MWH's Generation		299	299
	51 Past 3 Mo MMBTU's Burned (Tot)		24,209	24,209
	52 Past 3 Mo MMBTU Burned (Coal)		48,351	48,351
	58 Total Assets		13,532	13,532
	60 AEPSC Bill less Indir and Int		684	684
	64 Member/Peak Load		1,289,244	1,289,244
5570 - Other Expenses Total		17,225	1,444,895	1,462,120
5600 - Oper Supervision & Engineering	08 Number of Electric Retail Cust		23	23
	09 Number of Employees		255,673	255,673
	11 Number of GL Transactions		2,092	2,092
	15 Number of Non_UMWA Employees		971	971
	17 Number of Purchase Orders		162	162
	26 Number of Stores Transactions		6	6
	27 Number of Telephones		3	3
	28 Number of Trans Pole Miles		646,417	646,417
	32 Number of Vendor Invoice Pay		389	389
	33 Number of Workstations		7,294	7,294
	39 100% to One Company	15,200		15,200
	46 Level of Const-Transmission		1	1
	48 MW Generating Capability		1,776	1,776
	58 Total Assets		131,956	131,956
	60 AEPSC Bill less Indir and Int		(1,382)	(1,382)
	61 Total Fixed Assets		13,661	13,661
	63 Total Gross Utility Plant		20	20
5600 - Oper Supervision & Engineering Total		15,200	1,059,060	1,074,261
5611 - Load Dispatch - Reliability	28 Number of Trans Pole Miles		8,443	8,443
	39 100% to One Company	102		102
5611 - Load Dispatch - Reliability Total		102	8,443	8,544
5612 - Load Dispatch-Mntr&Op TransSys	09 Number of Employees		68,900	68,900
	17 Number of Purchase Orders		9	9
	28 Number of Trans Pole Miles		760,255	760,255
	39 100% to One Company	38,590		38,590
	58 Total Assets		241	241
	60 AEPSC Bill less Indir and Int		(6)	(6)
	61 Total Fixed Assets		363	363
5612 - Load Dispatch-Mntr&Op TransSys Total		38,590	829,762	868,353
5615 - Reliability,Plng&Stds Develop	08 Number of Electric Retail Cust		(0)	(0)
	09 Number of Employees		1,063	1,063
	28 Number of Trans Pole Miles		79,903	79,903
	33 Number of Workstations		1,635	1,635
	39 100% to One Company	804		804
	43 KWH Sales		715	715
	58 Total Assets		1,551	1,551
	61 Total Fixed Assets		23,283	23,283
5615 - Reliability,Plng&Stds Develop Total		804	108,150	108,954
5620 - Station Expenses	28 Number of Trans Pole Miles		1,463	1,463
	39 100% to One Company	12,059		12,059
5620 - Station Expenses Total		12,059	1,463	13,522
5630 - Overhead Line Expenses	28 Number of Trans Pole Miles		7,748	7,748
	39 100% to One Company	0		0
5630 - Overhead Line Expenses Total		0	7,748	7,749
5640 - Underground Line Expenses	28 Number of Trans Pole Miles		0	0
5640 - Underground Line Expenses Total			0	0
5660 - Misc Transmission Expenses	08 Number of Electric Retail Cust		(33)	(33)
	09 Number of Employees		55,442	55,442
	15 Number of Non_UMWA Employees		13,760	13,760
	17 Number of Purchase Orders		17	17
	28 Number of Trans Pole Miles		266,065	266,065
	32 Number of Vendor Invoice Pay		37	37
	33 Number of Workstations		24,304	24,304

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FERC Account	Allocation Factor	Direct	Allocated	Grand Total
	39 100% to One Company	409,966		409,966
	40 Equal Share Ratio		153	153
	46 Level of Const-Transmission		45	45
	48 MW Generating Capability		32	32
	58 Total Assets		49,402	49,402
	60 AEPSC Bill less Indir and Int		260	260
	61 Total Fixed Assets		8,719	8,719
5660 - Misc Transmission Expenses Total		409,966	418,203	828,169
5680 - Maint Supv & Engineering	08 Number of Electric Retail Cust		(0)	(0)
	09 Number of Employees		132	132
	28 Number of Trans Pole Miles		69,786	69,786
	39 100% to One Company	345		345
	48 MW Generating Capability		(0)	(0)
	58 Total Assets		17	17
	60 AEPSC Bill less Indir and Int		(30)	(30)
5680 - Maint Supv & Engineering Total		345	69,906	70,250
5690 - Maintenance of Structures	28 Number of Trans Pole Miles		37	37
5690 - Maintenance of Structures Total			37	37
5691 - Maint of Computer Hardware	15 Number of Non_UMWA Employees		4,960	4,960
	28 Number of Trans Pole Miles		723	723
	33 Number of Workstations		13,015	13,015
	39 100% to One Company	1		1
	60 AEPSC Bill less Indir and Int		(101)	(101)
5691 - Maint of Computer Hardware Total		1	18,596	18,597
5692 - Maint of Computer Software	08 Number of Electric Retail Cust		4,331	4,331
	09 Number of Employees		4,871	4,871
	15 Number of Non_UMWA Employees		51,469	51,469
	28 Number of Trans Pole Miles		35,639	35,639
	33 Number of Workstations		102,200	102,200
	39 100% to One Company	1,440		1,440
	46 Level of Const-Transmission		1,539	1,539
	58 Total Assets		40	40
5692 - Maint of Computer Software Total		1,440	200,089	201,529
5693 - Maint of Communication Equip	15 Number of Non_UMWA Employees		1,582	1,582
	28 Number of Trans Pole Miles		3	3
	33 Number of Workstations		6,052	6,052
5693 - Maint of Communication Equip Total			7,637	7,637
5700 - Maint of Station Equipment	08 Number of Electric Retail Cust		141	141
	09 Number of Employees		2,239	2,239
	17 Number of Purchase Orders		4	4
	28 Number of Trans Pole Miles		51,526	51,526
	39 100% to One Company	156,209		156,209
	46 Level of Const-Transmission		0	0
	58 Total Assets		1,327	1,327
	60 AEPSC Bill less Indir and Int		3	3
5700 - Maint of Station Equipment Total		156,209	55,241	211,450
5701 - Maintenance of Energy Storage Equipment	28 Number of Trans Pole Miles		0	0
5701 - Maintenance of Energy Storage Equipment Total			0	0
5710 - Maintenance of Overhead Lines	08 Number of Electric Retail Cust		(2)	(2)
	09 Number of Employees		133	133
	28 Number of Trans Pole Miles		28,444	28,444
	39 100% to One Company	7,173		7,173
	44 Level of Const-Distribution		16	16
	60 AEPSC Bill less Indir and Int		48	48
	61 Total Fixed Assets		101	101
5710 - Maintenance of Overhead Lines Total		7,173	28,741	35,914
5720 - Maint of Underground Lines	28 Number of Trans Pole Miles		208	208
5720 - Maint of Underground Lines Total			208	208
5730 - Maint of Misc Trnsmssion Plt	28 Number of Trans Pole Miles		21,257	21,257
	39 100% to One Company	39,884		39,884
	58 Total Assets		81	81
5730 - Maint of Misc Trnsmssion Plt Total		39,884	21,338	61,222
5757 - Market facilitation, monitoring and compliance services	28 Number of Trans Pole Miles		0	0
5757 - Market facilitation, monitoring and compliance services Total			0	0
5800 - Oper Supervision & Engineering	05 Number of CIS Customers Mail		(23)	(23)
	08 Number of Electric Retail Cust		172,296	172,296
	09 Number of Employees		16,699	16,699
	15 Number of Non_UMWA Employees		2,854	2,854
	17 Number of Purchase Orders		1	1

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FERC Account	Allocation Factor	Direct	Allocated	Grand Total
	27 Number of Telephones		39	39
	28 Number of Trans Pole Miles		1,159	1,159
	33 Number of Workstations		7,889	7,889
	39 100% to One Company	147,342		147,342
	44 Level of Const-Distribution		10,753	10,753
	48 MW Generating Capability		3,827	3,827
	58 Total Assets		15,379	15,379
	60 AEPSC Bill less Indir and Int		(1,681)	(1,681)
	61 Total Fixed Assets		14,242	14,242
5800 - Oper Supervision & Engineering Total		147,342	243,434	390,775
5810 - Load Dispatching	08 Number of Electric Retail Cust		1,722	1,722
	15 Number of Non_UMWA Employees		445	445
	28 Number of Trans Pole Miles		680	680
	33 Number of Workstations		892	892
5810 - Load Dispatching Total			3,740	3,740
5820 - Station Expenses	28 Number of Trans Pole Miles		1,563	1,563
	39 100% to One Company	1,443		1,443
	46 Level of Const-Transmission		752	752
5820 - Station Expenses Total		1,443	2,315	3,758
5830 - Overhead Line Expenses	08 Number of Electric Retail Cust		(1)	(1)
	28 Number of Trans Pole Miles		0	0
	60 AEPSC Bill less Indir and Int		(33)	(33)
5830 - Overhead Line Expenses Total			(35)	(35)
5840 - Underground Line Expenses	08 Number of Electric Retail Cust		5,683	5,683
	58 Total Assets		100	100
5840 - Underground Line Expenses Total			5,784	5,784
5841 - Operation of Energy Storage Equipment	28 Number of Trans Pole Miles		0	0
5841 - Operation of Energy Storage Equipment Total			0	0
5860 - Meter Expenses	05 Number of CIS Customers Mail		12	12
	08 Number of Electric Retail Cust		65,272	65,272
	09 Number of Employees		10,121	10,121
	26 Number of Stores Transactions		385	385
	28 Number of Trans Pole Miles		422	422
	33 Number of Workstations		683	683
	39 100% to One Company	50,075		50,075
	58 Total Assets		3,177	3,177
	60 AEPSC Bill less Indir and Int		24	24
5860 - Meter Expenses Total		50,075	80,096	130,171
5880 - Miscellaneous Distribution Exp	08 Number of Electric Retail Cust		183,043	183,043
	09 Number of Employees		36,701	36,701
	12 Number of Help Desk Calls		1	1
	15 Number of Non_UMWA Employees		2,147	2,147
	16 Number of Phone Center Calls		9,734	9,734
	17 Number of Purchase Orders		390	390
	27 Number of Telephones		3,136	3,136
	28 Number of Trans Pole Miles		11,574	11,574
	31 Number of Vehicles		214	214
	32 Number of Vendor Invoice Pay		512	512
	33 Number of Workstations		5,073	5,073
	39 100% to One Company	192,499		192,499
	44 Level of Const-Distribution		43	43
	48 MW Generating Capability		0	0
	58 Total Assets		91,474	91,474
	60 AEPSC Bill less Indir and Int		(529)	(529)
	61 Total Fixed Assets		887	887
	63 Total Gross Utility Plant		17	17
5880 - Miscellaneous Distribution Exp Total		192,499	344,418	536,917
5890 - Rents	08 Number of Electric Retail Cust		0	0
	39 100% to One Company	360		360
5890 - Rents Total		360	0	360
5900 - Maint Supv & Engineering	08 Number of Electric Retail Cust		1,106	1,106
	09 Number of Employees		1,030	1,030
	28 Number of Trans Pole Miles		47	47
	44 Level of Const-Distribution		11	11
	60 AEPSC Bill less Indir and Int		0	0
5900 - Maint Supv & Engineering Total			2,194	2,194
5910 - Maintenance of Structures	15 Number of Non_UMWA Employees		1,027	1,027
	28 Number of Trans Pole Miles		(19)	(19)
	33 Number of Workstations		2,293	2,293

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FERC Account	Allocation Factor	Direct	Allocated	Grand Total
5910 - Maintenance of Structures Total			3,301	3,301
5920 - Maint of Station Equipment	28 Number of Trans Pole Miles		6,803	6,803
	39 100% to One Company	123,140		123,140
	46 Level of Const-Transmission		39,099	39,099
	58 Total Assets		123	123
	60 AEPSC Bill less Indir and Int		159	159
5920 - Maint of Station Equipment Total		123,140	46,184	169,323
5922 - Maintenance of Energy Storage Equipment	28 Number of Trans Pole Miles		0	0
5922 - Maintenance of Energy Storage Equipment Total			0	0
5930 - Maintenance of Overhead Lines	08 Number of Electric Retail Cust		19,923	19,923
	28 Number of Trans Pole Miles		2	2
	39 100% to One Company	12,042		12,042
	48 MW Generating Capability		0	0
	58 Total Assets		17	17
	60 AEPSC Bill less Indir and Int		(14)	(14)
5930 - Maintenance of Overhead Lines Total		12,042	19,927	31,969
5940 - Maint of Underground Lines	08 Number of Electric Retail Cust		0	0
	28 Number of Trans Pole Miles		0	0
5940 - Maint of Underground Lines Total			0	0
5950 - Maint of Lne Trnf,Rglators&Dvi	08 Number of Electric Retail Cust		10	10
5950 - Maint of Lne Trnf,Rglators&Dvi Total			10	10
5960 - Maint of Strt Lghtng & Sgnal S	28 Number of Trans Pole Miles		0	0
5960 - Maint of Strt Lghtng & Sgnal S Total			0	0
5970 - Maintenance of Meters	08 Number of Electric Retail Cust		163	163
	26 Number of Stores Transactions		1,022	1,022
	28 Number of Trans Pole Miles		74	74
	39 100% to One Company	3,902		3,902
5970 - Maintenance of Meters Total		3,902	1,259	5,161
5980 - Maint of Misc Distribution Plt	28 Number of Trans Pole Miles		757	757
	39 100% to One Company	1,414		1,414
5980 - Maint of Misc Distribution Plt Total		1,414	757	2,170
9010 - Supervision - Customer Accts	05 Number of CIS Customers Mail		5,594	5,594
	08 Number of Electric Retail Cust		12,821	12,821
	09 Number of Employees		1,270	1,270
	11 Number of GL Transactions		1	1
	20 Number of Remittance Items		26	26
	58 Total Assets		3	3
9010 - Supervision - Customer Accts Total			19,716	19,716
9020 - Meter Reading Expenses	05 Number of CIS Customers Mail		25,570	25,570
	08 Number of Electric Retail Cust		28,243	28,243
	09 Number of Employees		341	341
	33 Number of Workstations		54	54
	39 100% to One Company	(11,223)		(11,223)
	58 Total Assets		(320)	(320)
9020 - Meter Reading Expenses Total		(11,223)	53,889	42,666
9030 - Cust Records & Collection Exp	05 Number of CIS Customers Mail		240,587	240,587
	08 Number of Electric Retail Cust		792,176	792,176
	09 Number of Employees		84,982	84,982
	12 Number of Help Desk Calls		2,296	2,296
	15 Number of Non_UMWA Employees		9	9
	16 Number of Phone Center Calls		892,629	892,629
	17 Number of Purchase Orders		241	241
	20 Number of Remittance Items		158,398	158,398
	33 Number of Workstations		560	560
	39 100% to One Company	1,174,103		1,174,103
	48 MW Generating Capability		117	117
	58 Total Assets		16,976	16,976
	60 AEPSC Bill less Indir and Int		174	174
	70 No Nonelectric OAR Invoices		16,691	16,691
9030 - Cust Records & Collection Exp Total		1,174,103	2,205,834	3,379,937
9050 - Misc Customer Accounts Exp	05 Number of CIS Customers Mail		82	82
	08 Number of Electric Retail Cust		2,566	2,566
	09 Number of Employees		13	13
	12 Number of Help Desk Calls		10,637	10,637
	20 Number of Remittance Items		19	19
	33 Number of Workstations		289	289
	39 100% to One Company	3,722		3,722
	58 Total Assets		259	259
9050 - Misc Customer Accounts Exp Total		3,722	13,863	17,586

Kentucky Power Company
AEPSC O&M Charges by FERC Account and Allocation Factor
For the Test Year Ended September 2014

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
9070 - Supervision - Customer Service	08 Number of Electric Retail Cust		51,542	51,542
	09 Number of Employees		4,120	4,120
	16 Number of Phone Center Calls		797	797
	32 Number of Vendor Invoice Pay		21	21
	39 100% to One Company	24,305		24,305
	58 Total Assets		1,347	1,347
	60 AEPSC Bill less Indir and Int		16	16
9070 - Supervision - Customer Service Total		24,305	57,842	82,147
9080 - Customer Assistance Expenses	08 Number of Electric Retail Cust		15,536	15,536
	09 Number of Employees		432	432
	16 Number of Phone Center Calls		2,500	2,500
	32 Number of Vendor Invoice Pay		78	78
	39 100% to One Company	1,396		1,396
	58 Total Assets		1,227	1,227
	60 AEPSC Bill less Indir and Int		(41)	(41)
9080 - Customer Assistance Expenses Total		1,396	19,733	21,129
9100 - Misc Cust Svc&Informational Ex	08 Number of Electric Retail Cust		8	8
	09 Number of Employees		552	552
	33 Number of Workstations		254	254
	60 AEPSC Bill less Indir and Int		(66)	(66)
9100 - Misc Cust Svc&Informational Ex Total			748	748
9120 - Demonstrating & Selling Exp	06 Number of Commercial Customers		1,029	1,029
	08 Number of Electric Retail Cust		30,316	30,316
	58 Total Assets		171	171
9120 - Demonstrating & Selling Exp Total			31,516	31,516
9200 - Administrative & Gen Salaries	05 Number of CIS Customers Mail		6,689	6,689
	06 Number of Commercial Customers		33,158	33,158
	08 Number of Electric Retail Cust		275,494	275,494
	09 Number of Employees		1,464,834	1,464,834
	11 Number of GL Transactions		153,926	153,926
	12 Number of Help Desk Calls		3,073	3,073
	15 Number of Non_UMWA Employees		9,907	9,907
	16 Number of Phone Center Calls		1,050	1,050
	17 Number of Purchase Orders		85,039	85,039
	26 Number of Stores Transactions		82,149	82,149
	27 Number of Telephones		68	68
	28 Number of Trans Pole Miles		150,516	150,516
	30 Number of Travel Transactions		27	27
	31 Number of Vehicles		227	227
	32 Number of Vendor Invoice Pay		80,525	80,525
	33 Number of Workstations		213,725	213,725
	37 AEPSC Past 3 Months Total Bill		(232)	(232)
	39 100% to One Company	2,076,202		2,076,202
	40 Equal Share Ratio		94,911	94,911
	43 KWH Sales		829	829
	44 Level of Const-Distribution		2,966	2,966
	46 Level of Const-Transmission		1,045	1,045
	48 MW Generating Capability		389,277	389,277
	49 MWH's Generation		100,125	100,125
	51 Past 3 Mo MMBTU's Burned (Tot)		146,381	146,381
	55 Past 3 MMBTU Burned (Solid)		5	5
	57 Tons of Fuel Acquired		97	97
58 Total Assets		3,434,781	3,434,781	
60 AEPSC Bill less Indir and Int		41,584	41,584	
61 Total Fixed Assets		326,864	326,864	
63 Total Gross Utility Plant		16,826	16,826	
64 Member/Peak Load		149,361	149,361	
67 Number of Banking Transactions		42,753	42,753	
70 No Nonelectric OAR Invoices		12,767	12,767	
9200 - Administrative & Gen Salaries Total		2,076,202	7,320,745	9,396,948
9210 - Office Supplies and Expenses	05 Number of CIS Customers Mail		587	587
	06 Number of Commercial Customers		71	71
	08 Number of Electric Retail Cust		4,943	4,943
	09 Number of Employees		62,235	62,235
	11 Number of GL Transactions		774	774
	12 Number of Help Desk Calls		109	109
	15 Number of Non_UMWA Employees		264	264
	16 Number of Phone Center Calls		348	348
17 Number of Purchase Orders		3,439	3,439	

Kentucky Power Company
AEPSC O&M Charges by FERC Account and Allocation Factor
For the Test Year Ended September 2014

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
	21 Number of Remote Terminal		1,082	1,082
	26 Number of Stores Transactions		118	118
	27 Number of Telephones		59,800	59,800
	28 Number of Trans Pole Miles		6,040	6,040
	30 Number of Travel Transactions		0	0
	31 Number of Vehicles		0	0
	32 Number of Vendor Invoice Pay		(30,857)	(30,857)
	33 Number of Workstations		41,053	41,053
	39 100% to One Company	50,359		50,359
	40 Equal Share Ratio		1,148	1,148
	43 KWH Sales		2	2
	44 Level of Const-Distribution		2	2
	46 Level of Const-Transmission		6	6
	48 MW Generating Capability		66,696	66,696
	49 MWH's Generation		110	110
	51 Past 3 Mo MMBTU's Burned (Tot)		181	181
	55 Past 3 MMBTU Burned (Solid)		0	0
	57 Tons of Fuel Acquired		0	0
	58 Total Assets		283,725	283,725
	60 AEPSC Bill less Indir and Int		5,402	5,402
	61 Total Fixed Assets		4,303	4,303
	63 Total Gross Utility Plant		109	109
	64 Member/Peak Load		783	783
	66 Number of Forest Acres		1	1
	67 Number of Banking Transactions		364	364
	70 No Nonelectric OAR Invoices		94	94
9210 - Office Supplies and Expenses Total		50,359	512,930	563,288
9220 - Administrative Exp Trnsf - Cr	08 Number of Electric Retail Cust		0	0
	09 Number of Employees		0	0
	51 Past 3 Mo MMBTU's Burned (Tot)		0	0
	60 AEPSC Bill less Indir and Int		0	0
	63 Total Gross Utility Plant		0	0
9220 - Administrative Exp Trnsf - Cr Total			0	0
9230 - Outside Services Employed	08 Number of Electric Retail Cust		69,799	69,799
	09 Number of Employees		133,403	133,403
	11 Number of GL Transactions		176	176
	12 Number of Help Desk Calls		47	47
	15 Number of Non_UMWA Employees		2,227	2,227
	16 Number of Phone Center Calls		(80)	(80)
	17 Number of Purchase Orders		3,004	3,004
	20 Number of Remittance Items		11	11
	26 Number of Stores Transactions		2,773	2,773
	28 Number of Trans Pole Miles		19,570	19,570
	32 Number of Vendor Invoice Pay		11,138	11,138
	33 Number of Workstations		77,322	77,322
	37 AEPSC Past 3 Months Total Bill		38,406	38,406
	39 100% to One Company	275,808		275,808
	40 Equal Share Ratio		87,176	87,176
	46 Level of Const-Transmission		9	9
	48 MW Generating Capability		39,758	39,758
	49 MWH's Generation		800	800
	51 Past 3 Mo MMBTU's Burned (Tot)		3,519	3,519
	57 Tons of Fuel Acquired		383	383
	58 Total Assets		411,362	411,362
	60 AEPSC Bill less Indir and Int		(151)	(151)
	61 Total Fixed Assets		13,972	13,972
	63 Total Gross Utility Plant		33	33
	64 Member/Peak Load		1,545	1,545
	67 Number of Banking Transactions		424	424
	70 No Nonelectric OAR Invoices		379	379
9230 - Outside Services Employed Total		275,808	917,006	1,192,814
9250 - Injuries and Damages	08 Number of Electric Retail Cust		0	0
	09 Number of Employees		6,035	6,035
	39 100% to One Company	3		3
	60 AEPSC Bill less Indir and Int		(12)	(12)
	61 Total Fixed Assets		0	0
9250 - Injuries and Damages Total		3	6,024	6,026
9260 - Employee Pensions & Benefits	08 Number of Electric Retail Cust		29	29
	09 Number of Employees		6,003	6,003

Kentucky Power Company
 AEPSC O&M Charges by FERC Account and Allocation Factor
 For the Test Year Ended September 2014

FERC Account	Allocation Factor	Direct	Allocated	Grand Total
	17 Number of Purchase Orders		6	6
	20 Number of Remittance Items		11	11
	28 Number of Trans Pole Miles		26	26
	32 Number of Vendor Invoice Pay		1	1
	33 Number of Workstations		(0)	(0)
	48 MW Generating Capability		120	120
	58 Total Assets		22,598	22,598
	60 AEPSC Bill less Indir and Int		429	429
	61 Total Fixed Assets		2	2
9260 - Employee Pensions & Benefits Total			29,224	29,224
9280 - Regulatory Commission Exp	08 Number of Electric Retail Cust		0	0
	09 Number of Employees		21	21
	39 100% to One Company	173,069		173,069
	48 MW Generating Capability		99	99
	58 Total Assets		12	12
	60 AEPSC Bill less Indir and Int		4,327	4,327
	61 Total Fixed Assets		57,023	57,023
9280 - Regulatory Commission Exp Total		173,069	61,483	234,552
9301 - General Advertising Expenses	08 Number of Electric Retail Cust		11,280	11,280
	09 Number of Employees		166	166
	58 Total Assets		2,111	2,111
	60 AEPSC Bill less Indir and Int		(1)	(1)
9301 - General Advertising Expenses Total			13,556	13,556
9302 - Misc General Expenses	06 Number of Commercial Customers		7,096	7,096
	08 Number of Electric Retail Cust		11,402	11,402
	09 Number of Employees		2,374	2,374
	11 Number of GL Transactions		10	10
	20 Number of Remittance Items		2	2
	28 Number of Trans Pole Miles		11,230	11,230
	32 Number of Vendor Invoice Pay		332	332
	33 Number of Workstations		1,468	1,468
	39 100% to One Company	51,043		51,043
	44 Level of Const-Distribution		146	146
	48 MW Generating Capability		11	11
	58 Total Assets		106,874	106,874
	60 AEPSC Bill less Indir and Int		374	374
	61 Total Fixed Assets		71	71
	70 No Nonelectric OAR Invoices		1	1
9302 - Misc General Expenses Total		51,043	141,391	192,433
9310 - Rents	09 Number of Employees		1,069	1,069
	32 Number of Vendor Invoice Pay		229	229
	33 Number of Workstations		57,795	57,795
	49 MWH's Generation		1,000	1,000
	58 Total Assets		22,289	22,289
	60 AEPSC Bill less Indir and Int		27	27
9310 - Rents Total			82,409	82,409
9350 - Maintenance of General Plant	08 Number of Electric Retail Cust		80,435	80,435
	09 Number of Employees		47,080	47,080
	18 Number of Radios(B/M/HH)		1,960	1,960
	21 Number of Remote Terminal		205	205
	27 Number of Telephones		51,205	51,205
	28 Number of Trans Pole Miles		19,923	19,923
	33 Number of Workstations		205,850	205,850
	39 100% to One Company	104,384		104,384
	48 MW Generating Capability		71,897	71,897
	49 MWH's Generation		19,850	19,850
	51 Past 3 Mo MMBTU's Burned (Tot)		8,526	8,526
	57 Tons of Fuel Acquired		52	52
	58 Total Assets		101,769	101,769
	60 AEPSC Bill less Indir and Int		1,991	1,991
	61 Total Fixed Assets		25,738	25,738
	63 Total Gross Utility Plant		323	323
	64 Member/Peak Load		47,689	47,689
9350 - Maintenance of General Plant Total		104,384	684,492	788,876
Grand Total		7,864,854	20,973,985	28,838,839