



American Electric Power
1 Riverside Plaza
Columbus, OH 43215-2373
AEP.com

December 19, 2014

Commonwealth of Kentucky
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

Please find enclosed November 2014 Financial Report pages for Kentucky Power Company consisting of the following:

Income Statement:

1-9	Income Statement
1-3	Details of Operating Revenues
4-7	Operating Expenses – Functional Expenses

8-9	Detail Statement of Taxes
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Balance Sheet:

10	Balance Sheet – Assets & Other Debits
10-12	Balance Sheet – Liabilities & Other Credits
11-12	Deferred Credits
12	Statement of Retained Earnings

Utility Property:

13-14	Electric Property & Accum Prov for Depr & Amrtz
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Sincerely,

A handwritten signature in black ink that reads "Jerri L. Ruggiero".

Jerri L Ruggiero
Manager –Regulated Accounting

American Electric Power

INCOME STATEMENT

GLS8016
YTD Nov 2014
12/08/2014 14:40

Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
GLS8016 Actual	110 Actual	117 Actual	180 Actual

Layout: GLS8016		YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
Account: GL_ACGT_SEC Business Units: SEGMENT_CONS		YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
REVENUES					
4400001	Residential Sales-W/Space Htg	106,350,282	107,756,789	(1,406,507)	0
4400002	Residential Sales-W/O Space Ht	49,406,956	49,937,666	(530,710)	0
4400005	Residential Fuel Rev	68,760,768	68,760,768	0	0
A	Revenue - Residential Sales	224,518,006	226,455,223	(1,937,217)	-
4420001	Commercial Sales	70,853,731	71,596,579	(742,848)	0
4420006	Sales to Pub Auth - Schools	13,017,171	12,930,261	86,911	0
4420007	Sales to Pub Auth - Ex Schools	13,316,002	13,430,304	(114,302)	0
4420013	Commercial Fuel Rev	42,056,604	42,056,604	0	0
A	Revenue - Commercial Sales	139,243,508	140,013,748	(770,240)	-
B	Revenue - Industrial Sales - Affiliated	-	-	-	-
4420002	Industrial Sales (Excl Mines)	58,721,453	59,117,237	(395,784)	0
4420004	Ind Sales-NonAffil(Ind Mines)	27,751,734	27,854,752	(103,017)	0
4420016	Industrial Fuel Rev	86,941,265	86,941,265	0	0
A	Revenue - Industrial Sales - NonAffiliated	173,414,452	173,913,254	(498,801)	-
A	Revenue - Industrial Sales	173,414,452	173,913,254	(498,801)	-
A	Revenue - Gas Products Sales	-	-	-	-
A	Revenue - Gas Transportation & Storage Sales	-	-	-	-
B	Revenue - Gas Transportation & Storage Sales - Affiliated	-	-	-	-
4440000	Public Street/Highway Lighting	1,349,304	1,347,698	1,607	0
4440002	Public St & Hwy Light Fuel Rev	315,939	315,939	0	0
A	Revenue - Other Retail Sales	1,665,243	1,663,636	1,607	-
B	Revenue - Other Retail Sales - Affiliated	-	-	-	-
	Revenue - Retail Sales	538,841,209	542,045,861	(3,204,651)	-
4560043	Oth Elec Rv-Trm-Aff-Trmf Pnce	0	0	0	31,480,322
4561033	PJM NITS Revenue - Affiliated	23,218,356	0	0	35,391,480
4561034	PJM TO Adm. Serv Rev - Aff	0	0	0	602,875
4561035	PJM Affiliated Trans NITS Cost	(22,013,924)	0	(34,187,049)	0
4561036	PJM Affiliated Trans TO Cost	0	0	(602,875)	0
4561059	Affl PJM Trans Enhancmnt Rev	439,154	0	0	547,374
4561060	Affl PJM Trans Enhancmnt Cost	(412,603)	0	(520,823)	0
4561062	PROVISION RTO Cost - Aff	(1,110,443)	0	(1,110,443)	0
4561063	PROVISION RTO Rev Affiliated	1,499,898	0	0	1,499,898
B	Revenue - Transmission-Affiliated	1,620,438	-	(36,421,189)	69,521,949
4470150	Transm. Rev-Dedic. Whsl/Muni	34,705	0	(692,840)	727,544
4470206	PJM Trans loss credits-OSS	1,737,246	0	1,737,246	0
4470207	PJM trans loss charges - LSE	(15,004,825)	0	(15,004,825)	0
4470208	PJM Transm loss credits-LSE	2,441,427	0	2,441,427	0
4470209	PJM trans loss charges-OSS	(14,066,319)	0	(14,066,319)	0
4561002	RTO Formation Cost Recovery	5,158	0	(128,832)	133,991
4561003	PJM Expansion Cost Recov	75,336	0	(79,517)	154,853
4561005	PJM Point to Point Trans Svc	617,084	0	617,084	0
4561006	PJM Trans Owner Admin Rev	287,780	0	0	287,780
4561007	PJM Network Integ Trans Svc	14,435,288	0	0	14,435,288
4561019	Oth Elec Rev Trans Non Affl	52,386	0	0	52,386
4561028	PJM Pow Fac Cre Rev Whsl Cus-NA	5,591	0	0	5,591
4561029	PJM NITS Revenue Whsl Cus-NAff	2,647,037	0	0	2,647,037
4561030	PJM TO Serv Rev Whsl Cus-NAff	44,188	0	0	44,188
4561058	NonAffl PJM Trans Enhncmt Rev	538,791	0	0	538,791
4561061	NAff PJM RTEP Rev for Whsl-FR	41,031	0	0	41,031
4561064	PROVISION RTO Rev WhslCus-NAff	115,164	0	0	115,164
4561065	PROVISION RTO Rev - NonAff	673,509	0	0	673,509
A	Revenue - Transmission-NonAffiliated	(5,319,424)	-	(25,176,576)	19,857,152
	Revenue - Transmission	(3,698,986)	-	(61,597,765)	89,379,101
4470001	Sales for Resale - Assoc Cos	(262)	0	(262)	0
4470035	Sls for Rsl - Fuel Rev - Assoc	262	0	262	0
4470128	Sales for Res-Aff Pool Energy	5,479,520	0	5,479,520	0
B	Revenue - Resale-Affiliated	5,479,520	-	5,479,520	-
4470002	Sales for Resale - NonAssoc	3,131	0	3,131	0
4470006	Sales for Resale-Bookout Sales	14,791,704	0	14,791,704	0
4470010	Sales for Resale-Bookout Purch	(13,967,860)	0	(13,967,860)	0
4470027	Whsal/Muni/Pb Ath Fuel Rev	2,578,268	0	2,578,268	0
4470028	Sale/Resale - NA - Fuel Rev	151,564	0	151,564	0
4470033	Whsal/Muni/Pub Auth Base Rev	3,794,683	0	3,794,683	0
4470068	PWR Trding Trans Exp-NonAssoc	(84)	0	(84)	0
4470081	Financial Spark Gas - Realized	36,269	0	36,269	0
4470082	Financial Electric Realized	1,446,537	0	1,446,537	0
4470089	PJM Energy Sales Margin	111,499,749	0	111,499,749	0
4470093	PJM Implicit Congestion-LSE	(20,722,005)	0	(20,722,005)	0
4470098	PJM Oper Reserve Rev-OSS	(2,949,944)	0	(2,949,944)	0
4470099	Capacity Cr. Net Sales	544,100	0	544,100	0
4470100	PJM FTR Revenue-OSS	841,970	0	841,970	0
4470101	PJM FTR Revenue-LSE	10,138,973	0	10,138,973	0
4470103	PJM Energy Sales Cost	145,070,090	0	145,070,090	0

KPSC 2014-00396
 Commission Staff's First Set of Data Requests
 Order Dated November 24, 2014
 Item No. 44
 Attachment 2
 Page 2 of 18

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INCOME STATEMENT

GLS8016
YTD Nov 2014
12/08/2014 14:40

Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
GLS8016 Actual	110 Actual	117 Actual	180 Actual

Layout: GLS8016		YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
08B V2014-11-30	Account: GL_ACCT_SEC Business Units: SEGMENT CONS				
4470106	PJM P2P1 Trans. Purch-NonAff	(27)	0	(27)	0
4470107	PJM NITS Purch-NonAff	10,258	0	10,258	0
4470109	PJM FTR Revenue-Spec	(53,464)	0	(53,464)	0
4470110	PJM TO Admn. Exp.-NonAff	35,556	0	35,556	0
4470112	Non-Trading Bookout Sales-OSS	4,943	0	4,943	0
4470115	PJM Meter Corrections-OSS	(16,436)	0	(16,436)	0
4470116	PJM Meter Corrections-LSE	27,374	0	27,374	0
4470124	PJM Incremental Spot-OSS	1	0	1	0
4470126	PJM Incremental Imp Cong-OSS	(28,097,827)	0	(28,097,827)	0
4470141	PJM Contract Net Charge Credit	(14)	0	(14)	0
4470143	Financial Hedge Realized	2,189,144	0	2,189,144	0
4470144	Realiz Sharng - 06 SIA	69	0	69	0
4470155	OSS Physical Margin Reclass	175	0	175	0
4470156	OSS Optm. Margin Reclass	(175)	0	(175)	0
4470168	Interest Rate Swaps-Power	(15,101)	0	(15,101)	0
4470170	Non-ECR Auction Sales-OSS	1,384,793	0	1,384,793	0
4470174	PJM Whise FTR Rev - OSS	81	0	81	0
4470175	OSS Sharng Reclass - Retail	279,411	0	279,411	0
4470176	OSS Sharng Reclass-Reduction	(279,411)	0	(279,411)	0
4470180	Trading intra-book Reclass	(119,770)	0	(119,770)	0
4470181	Auction intra-book Reclass	119,770	0	119,770	0
4470202	PJM OpRes-LSE-Credit	632,907	0	632,907	0
4470203	PJM OpRes-LSE-Charge	(4,987,213)	0	(4,927,161)	(60,052)
4470204	PJM Spinning-Credit	(0)	0	(0)	0
4470214	PJM 30m Suppl Reserve CR OSS	28,208	0	28,208	0
4470220	PJM Regulation - OSS	190,571	0	190,571	0
4470221	PJM Spinning Reserve - OSS	11,042	0	11,042	0
4470222	PJM Reacstve - OSS	561,788	0	561,788	0
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	(10,448)	0	(10,448)	0
5550080	PJM Hourly Net Purch.-FERC	(31,424,186)	0	(31,424,186)	0
5550094	Purchased Power - Fuel	1,305	0	1,305	0
A	Revenue - Resale-NonAffiliated	193,730,467	-	193,790,519	(60,052)
A	Revenue - Resale-Realized	-	-	-	-
A	Revenue - Resale-Risk Mgmt MTM	-	-	-	-
A	Revenue - Resale-Risk Mgmt Activities	-	-	-	-
	Revenue - Sales for Resale	199,209,987	-	199,270,039	(60,052)
4470074	Sale for Resale-Aff-Tmf Price	0	0	406,920,325	0
4540001	Rent From Elect Property - Af	239,018	712,599	0	0
4560001	Oth Elect Rev - Affiliated	29,714	0	29,714	0
B	Revenue - Other Ele-Affiliated	268,733	712,599	406,950,040	-
4500000	Forfeited Discounts	3,437,070	3,437,070	0	0
4510001	Misc Service Rev - Nonaffil	371,991	359,565	0	12,426
4540002	Rent From Elect Property-NAC	104,578	2,100	86,078	16,400
4540005	Rent from Elec Prop-Pole Atch	4,688,640	4,688,640	0	0
4560007	Oth Elect Rev - DSM Program	4,623,350	4,623,350	0	0
	Revenue - Other Ele-NonAffiliated	13,225,630	13,110,726	86,078	28,826
	Revenue - Gas	-	-	-	-
4118002	Comp. Allow Gains Title IV SQ2	383	0	383	0
4118004	Comp. Allow. Gains-Ann NOx	8,533	0	8,533	0
	Gain/(Loss) on Allowances	8,916	-	8,916	-
A	Revenue - Other Ele-NonAffiliated	13,234,546	13,110,726	94,994	28,826
	Revenue - Other Opr Electric	13,503,278	13,823,325	407,045,033	28,826
D	Revenue Merchandising & Contract Work	-	-	-	-
C	Revenues Non-Utility Operations - Affiliated	-	-	-	-
D	Revenues Non-Utility Operations - NonAffiliated	-	-	-	-
	Revenues from Non-Utility Operations	-	-	-	-
C	Non-Operating Rental Income - Affiliated	-	-	-	-
4180001	Non-Operating Rental Income	29,625	28,500	1,125	0
4180003	Non-Operatng Rental Inc-Maint	(16)	0	(16)	0
4180005	Non-Operatng Rental Inc-Depr	(6,114)	0	0	(6,114)
D	Non-Operating Rental Income - NonAffiliated	23,495	28,500	1,109	(6,114)
	Non-Operating Rental Income	23,495	28,500	1,109	(6,114)
C	Non-Operating Misc Income -Affiliated	-	-	-	-
4210002	Misc Non-Op Inc-NonAsc-Rents	20,604	639	19,463	502
4210007	Misc Non-Op Inc - NonAsc - Oth	252,714	723	251,991	0
D	Non-Operating Misc Income - NonAffiliated	273,317	1,361	271,454	502
	Non-Operating Misc Income	273,317	1,361	271,454	502
4540004	Rent From Elect Prop-ABD-Nonaf	85,386	85,386	0	0
4560015	Other Electric Revenues - ABD	222,302	188,005	0	34,297
D	Associated Business Development Income	307,688	273,391	-	34,297
	Revenue - Other Opr - Other	604,500	303,252	272,563	28,685
=(C)	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-
=(D)	Memo: Revenue-Oth Opr-Oth Non	604,500	303,252	272,563	28,685
	Revenue - Other Operating	14,107,779	14,126,577	407,317,596	57,511

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 Page 3 of 18

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GLS8016
YTD Nov 2014
12/08/2014 14:40

Kentucky Power
Int Consol
GLS8016
Actual

Kentucky Power
Company -
Distribution
110
Actual

Kentucky Power
Company - Generation
117
Actual

Kentucky Power
Company -
Transmission
180
Actual

Layout: GLS8016		YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS					
09B V2014-11-30					
A	Provision for Rate Refund - NonAffiliated	-	-	-	-
B	Provision for Rate Refund - Affiliated	-	-	-	-
	Provision for Rate Refund	-	-	-	-
4210031	Pwr Sales Outside Svc Territory	181,875	0	181,875	0
4210032	Pwr Purch Outside Svc Territory	(555)	0	(555)	0
	A Revenue - Power Sales	181,320	-	181,320	-
	TOTAL OPERATING REVENUES	748,641,309	558,172,438	541,966,539	89,376,560
=(A)	Memo: G/T/D Revenue	740,668,117	555,156,586	165,685,605	19,825,926
=(B)	Memo: Other Affiliated Revenue	7,368,691	712,599	376,008,371	69,521,949
=(C)	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-
=(D)	Memo: Revenue-Oth Opr-Oth Non	604,500	303,252	272,563	28,685
	Memo: Total Operating Revenues	748,641,309	556,172,438	541,966,539	89,376,560
=(E)=(B)+(C)	Memo: Affiliated Revenue	7,368,691	712,599	376,008,371	69,521,949
=(F)=(D)+(A)	Memo: Non-Affiliated Revenue	741,272,618	555,459,839	165,958,168	19,854,611
	Memo: Total Operating Revenues	748,641,309	556,172,438	541,966,539	89,376,560
	FUEL EXPENSES				
5010000	Fuel	2,161,411	15	2,161,387	10
5010001	Fuel Consumed	230,044,153	0	230,044,153	0
5010003	Fuel - Procure Unload & Handle	9,104,653	0	9,104,653	0
5010012	Ash Sales Proceeds	(66,249)	0	(66,249)	0
5010013	Fuel Survey Activity	(77,282)	0	(77,282)	0
5010019	Fuel Oil Consumed	5,247,595	0	5,247,595	0
5010027	Gypsum handling/disposal costs	407,840	0	407,840	0
5010028	Gypsum Sales Proceeds	(670,856)	0	(670,856)	0
5470004	Fuel - Gas Turb - Purch / Hand	(275)	(3)	(269)	(3)
	Fuel Expense Total	246,150,990	12	246,150,971	7
5010005	Fuel - Deferred	(4,274,550)	0	(4,274,550)	0
	Deferred Fuel Expense	(4,274,550)	-	(4,274,550)	-
	Over Under Fuel Expense				
	Fuel for Electric Generation	241,876,440	12	241,876,421	7
5010029	Gypsum handling/dspl-Affiliat	175,844	0	175,844	0
	Fuel from Affiliates for Electric Generation	175,844	-	175,844	-
5090000	Allow Consum Tibe IV SO2	7,445,359	0	7,445,359	0
5090001	Allowance Consumption - NOx	34,005	0	34,005	0
5090005	An NOx Cons Exp	116,164	0	116,164	0
	Allowances - Consumption	7,595,528	-	7,595,528	-
5020002	Urea Expense	4,375,318	0	4,375,318	0
5020003	Trona Expense	318,735	0	318,735	0
5020004	Limestone Expense	3,341,941	0	3,341,941	0
5020005	Polymer expense	87,932	0	87,932	0
5020007	Lime Hydrate Expense	17,108	0	17,108	0
	Emissions Control - Chemicals	8,141,033	-	8,141,033	-
	Total Fuel for Electric Generation	257,788,845	12	257,788,826	7
	Memo: NonAff Fuel/Allow/Emissions	257,813,001	12	257,812,982	7
5550004	Purchased Power-Pool Capacity	181,949	0	181,949	0
5550005	Purchased Power - Pool Energy	676,093	0	676,093	0
5550027	Purch Pwr-Non-Fuel Portion-Aff	46,894,161	0	46,894,161	0
5550029	Purch Power-Assoc-Trnsfr Price	0	406,920,325	0	0
5550046	Purch Power-Fuel Portion-Affil	59,137,528	0	59,137,528	0
5550101	Purch Power-Pool Non-Fuel-Aff	168,508	0	168,508	0
5550102	Pur Power-Pool NonFuel-OSS-Aff	214,985	0	214,985	0
	Purchased Electricity from AEP - Affiliates	107,273,224	406,920,325	107,273,224	-
5550000	Purchased Power	75	0	71	4
5550001	Purch Pwr-NonTrading-Nonassoc	3,674,981	0	3,674,981	0
5550032	Gas-Conversion-Mone Plant	13,855	0	13,855	0
5550039	PJM Inadvertent Mtr Res-OSS	(8,379)	0	(8,379)	0
5550040	PJM Inadvertent Mtr Res-LSE	(25,711)	0	(25,711)	0
5550041	PJM Ancillary Serv -Sync	5,592	0	5,592	0
5550074	PJM Reactive-Charge	(11,826)	0	(11,826)	0
5550076	PJM Black Start-Charge	1,425,397	0	1,425,397	0
5550077	PJM Black Start-Credit	(7)	0	(7)	0
5550078	PJM Regulation-Charge	1,908,058	0	1,908,058	0
5550079	PJM Regulation-Credit	(463,999)	0	(463,999)	0
5550083	PJM Spinning Reserve-Charge	1,414,126	0	1,414,126	0
5550084	PJM Spinning Reserve-Credit	(332,433)	0	(332,433)	0
5550090	PJM 30m Suppl Reserv Charge LSE	386,662	0	386,662	0
5550093	Peak Hour Avail charge - LSE	(67,133)	0	(67,133)	0
5550099	PJM Purchases-non-ECR-Auction	1,447,461	0	1,447,461	0
5550100	Capacity Purchases-Auction	74,598	0	74,598	0
5550107	Capacity purchases - Trading	308,052	0	308,052	0
	Purchased Electricity for Resale - NonAffiliated	9,749,369	-	9,749,365	4
	Purchased Gas for Resale - Affiliated	-	-	-	-

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Purchased Gas for Resale - NonAffiliated	-	-	-	-
Total Purchased Power	117,022,593	406,920,325	117,022,589	4
GROSS MARGIN	373,629,872	149,252,101	167,155,125	89,376,549

OPERATING EXPENSES					
5000000	Oper Supervision & Engineering	3,454,598	906	3,453,089	603
5000001	Oper Super & Eng-RATA-Affl	63,212	0	63,212	0
5020000	Steam Expenses	2,200,671	0	2,200,671	0
5050000	Electric Expenses	455,402	0	455,402	0
5060000	Misc Steam Power Expenses	7,003,853	582	7,002,890	382
5060002	Misc Steam Power Exp-Assoc	51,334	0	51,334	0
5060003	Removal Cost Expense - Steam	(2,761)	(16)	(2,732)	(12)
5060004	NSR Settlement Expense	(7,953)	0	(7,953)	0
5060025	Misc Strm Pwr Exp Environmental	(11)	0	(11)	0
	Steam Generation Op Exp	13,218,346	1,471	13,215,902	973
5240000	Misc Nuclear Power Expenses	252	0	252	0
	Nuclear Generation Op Exp	252	-	252	-
5390000	Misc Hydr Power Generation Exp	22	0	22	0
	Hydro Generation Op Exp	22	-	22	-
5490000	Misc Other Pwr Generation Exp	12	0	12	0
5560000	Sys Control & Load Dispatching	450,993	94	450,703	195
5570000	Other Expenses	1,578,466	327	1,577,970	170
5570007	Other Pwr Exp - Wholesale RECs	49,989	49,989	0	0
5570008	Other Pwr Exp - Voluntary RECs	130	130	0	0
5757000	PJM Admin-MAM&SC- OSS	464,641	0	464,641	0
5757001	PJM Admin-MAM&SC- Internal	693,124	0	693,124	(0)
	Other Generation Op Exp	3,237,355	50,539	3,186,451	365
5600000	Oper Supervision & Engineering	1,045,445	4,541	7,868	1,033,036
5611000	Load Dispatch - Reliability	7,142	0	7,142	0
5612000	Load Dispatch-Mnt&Op TransSys	793,511	193	339	792,980
5614000	PJM Admin-SSC&DS-OSS	436,723	0	436,723	0
5614001	PJM Admin-SSC&DS-Internal	653,022	0	653,022	0
5614007	RTO Admn Default LSE	3,201	0	3,539	(339)
5614008	PJM Admin Defaults OSS	2,417	0	2,417	0
5615000	Reliability, Ping&Stds Develop	102,882	7,090	11,680	84,111
5618000	PJM Admin-RP&SDS-OSS	103,667	0	103,667	0
5618001	PJM Admin-RP&SDS- Internal	153,764	0	153,764	0
5620001	Station Expenses - Nonassoc	334,156	1,844	0	332,312
5630000	Overhead Line Expenses	125,472	21	0	125,451
5640000	Underground Line Expenses	13	0	0	13
5650002	Transmsn Elec by Others-NAC	154,638	0	154,638	0
5650007	Tran Elec by Oth-Aff-Trn Price	0	31,480,322	0	0
5650012	PJM Trans Enhancement Charge	3,979,116	0	3,979,116	0
5650015	PJM TO Serv Exp - Aff	39,943	0	39,943	0
5650016	PJM NITS Expense - Affiliated	5,654,896	0	5,654,896	0
5650019	Affl PJM Trans Enhncement Exp	446,688	0	446,688	0
5650020	PROVISION RTO Aff Expense	655,235	0	655,235	0
5660000	Misc Transmission Expenses	1,199,346	8,299	12,489	1,178,558
5670001	Rents - Nonassociated	251	0	0	251
5670002	Rents - Associated	0	0	0	473,581
5757002	SPP Admin-MAM&SC	0	0	0	0
	Transmission Op Exp	15,891,528	31,502,311	12,316,025	4,027,096
5800000	Oper Supervision & Engineering	560,453	546,480	4,474	9,499
5810000	Load Dispatching	2,775	2,609	0	165
5820000	Station Expenses	175,982	175,858	0	124
5830000	Overhead Line Expenses	884,693	884,820	(135)	7
5840000	Underground Line Expenses	97,573	97,401	126	46
5841000	Oper of Energy Storage Equip	0	0	0	0
5850000	Street Lighting & Signal Sys E	146,498	146,498	0	0
5860000	Meter Expenses	703,460	701,964	1,003	493
5870000	Customer Installations Exp	175,289	175,289	0	0
5880000	Miscellaneous Distribution Exp	3,422,403	3,382,695	11,476	28,232
5890001	Rents - Nonassociated	1,513,119	1,513,119	0	0
5890002	Rents - Associated	63,063	63,063	0	0
	Distribution Op Exp	7,745,309	7,689,797	16,944	38,567
9010000	Supervision - Customer Accts	264,622	264,495	94	33
9020000	Meter Reading Expenses	23,634	23,206	311	117
9020001	Customer Card Reading	325	97	167	61
9020002	Meter Reading - Regular	400,748	400,748	0	0
9020003	Meter Reading - Large Power	51,092	51,092	0	0
9020004	Read-in & Read-Out Meters	50,601	50,601	0	0
9030000	Cust Records & Collection Exp	300,976	295,687	176	5,113
9030001	Customer Orders & Inquiries	2,159,322	2,157,762	1,138	422
9030002	Manual Billing	35,663	34,744	5	914

KPSC 2014-00396
 Commission Staff's First Set of Data Requests
 Order Dated November 24, 2014
 Item No. 44
 Attachment 2
 Page 5 of 18

American Electric Power

INCOME STATEMENT

GLS8016
YTD Nov 2014
12/08/2014 14:40

Kentucky Power Int Consol	Kentucky Power Company - Distribution 110	Kentucky Power Company - Generation 117	Kentucky Power Company - Transmission 180
GLS8016 Actual	Actual	Actual	Actual

Layout: GLS8016				YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	
08B V2014-11-30	Account: GL	ACCT	SEC Business Units: SEGMENT	CONS				
9030003	Postage - Customer Bills				738,709	738,709	0	0
9030004	Cashiering				125,044	124,921	76	46
9030005	Collecton Agents Fees & Exp				55,997	55,997	0	0
9030006	Credit & Oth Collection Actv				681,327	681,279	36	12
9030007	Collectors				531,332	531,332	0	0
9030009	Data Processing				156,767	156,754	9	3
9040007	Uncoll Accts - Misc Receivable				(32,597)	(41,171)	0	8,574
9050000	Misc Customer Accounts Exp				23,048	23,048	0	0
9070000	Supervision - Customer Service				144,190	144,192	(1)	(1)
9070001	Supervision - DSM				(9)	(4)	(3)	(3)
9080000	Customer Assistance Expenses				438,991	438,995	(2)	(1)
9080001	DSM-Customer Advisory Gp				924	924	0	0
9080009	Cust Assistance Expense - DSM				3,795,809	3,795,020	569	220
9090000	Information & Instruct Advrbs				76,330	23,140	38,671	14,519
9100000	Misc Cust Svc&Informational Ex				41,169	16,387	18,222	6,561
	Customer Service and Information Op Exp				10,064,013	9,967,955	59,466	36,592
9120000	Demonstrating & Selling Exp				31,602	31,602	0	0
9120003	Demo & Selling Exp - Area Dev				(321)	(321)	0	0
	Sales Expenses				31,280	31,280	-	-
	Memo: Insurance (9240 9250)				1,809,727	953,177	615,154	241,397
9200000	Administrative & Gen Salaries				8,296,177	3,670,622	3,430,463	1,195,092
9210001	Off Supl & Exp - Nonassociated				657,244	374,328	215,015	67,900
9210003	Office Supplies & Exp - Trnsf				16	7	4	5
9210005	Cellular Phones and Pagers				2	1	1	0
9220000	Administrative Exp Trnsf - Cr				(560,865)	(560,865)	0	(0)
9220001	Admin Exp Trnsf to Cnstruction				(444,746)	(444,746)	0	0
9220004	Admin Exp Trnsf to ABD				(2,456)	(1,072)	0	(1,384)
9230001	Outside Svcs Empl - Nonassoc				1,476,378	629,945	642,899	203,534
9230002	Outside Svcs Empl - Assoc				(0)	(0)	(0)	0
9230003	AEPSC Billed to Client Co				194,648	64,331	104,734	25,583
9240000	Property Insurance				493,753	150,896	169,019	173,839
9250000	Injures and Damages				1,152,047	776,099	321,463	54,485
9250001	Safety Dinners and Awards				3,126	1,403	1,375	349
9250002	Emp Accident Prvntion-Adm Exp				9,081	6,066	2,237	778
9250004	Injuries to Employees				4,621	0	4,398	223
9250006	Wkrs Cmpnsth Pre&Stf Ins Prv				139,433	73,405	40,778	25,250
9250007	Prsnal Injries&Prop Dmage-Pub				95,185	15,332	79,841	11
9250010	Frg Ben Loading - Workers Comp				(87,519)	(70,025)	(3,957)	(13,537)
9260000	Employee Pensions & Benefits				4,165	4,165	0	0
9260001	Edt & Prnt Empl Pub-Salaries				25,626	9,154	10,695	5,777
9260002	Pension & Group Ins Admin				35,067	16,669	16,782	1,616
9260003	Pension Plan				4,179,238	2,102,926	1,825,456	250,856
9260004	Group Life Insurance Premiums				133,953	53,745	71,135	9,073
9260005	Group Medical Ins Premiums				4,683,455	2,310,108	2,027,011	346,337
9260006	Physical Examinations				1	0	0	1
9260007	Group L-T Disability Ins Prem				16,679	10,436	5,382	862
9260009	Group Dental Insurance Prem				142,978	73,130	60,397	9,450
9260010	Training Administration Exp				617	336	225	56
9260012	Employee Activities				4,917	3,363	817	737
9260014	Educational Assistance Pmts				1,888	1,350	455	83
9260019	Employee Benefit Exp - COLI				10,000	0	10,000	0
9260021	Postretirement Benefits - OPEB				(3,070,156)	(1,596,105)	(1,251,998)	(222,054)
9260027	Savings Plan Contributions				1,960,610	863,918	996,087	100,604
9260036	Deferred Compensation				4,504	4,504	0	0
9260037	Supplemental Pension				219	219	0	0
9260040	SFAS 112 Postemployment Benef				453,184	862	452,244	78
9260050	Frg Ben Loading - Pension				(1,499,880)	(1,039,003)	(352,628)	(108,249)
9260051	Frg Ben Loading - Grp Ins				(1,790,852)	(1,211,273)	(427,739)	(151,840)
9260052	Frg Ben Loading - Savings				(666,373)	(409,363)	(201,741)	(55,269)
9260053	Frg Ben Loading - OPEB				578,187	462,822	51,010	64,355
9260055	IntercoFrngeOffsat- Don't Use				(1,637,123)	(341,501)	(1,124,380)	(171,242)
9260057	Postret Ben Medicare Subsidy				491,097	228,424	241,002	21,671
9260058	Frg Ben Loading - Accrual				8,821	21,385	(13,078)	514
9260060	Amort-Post Retirement Benefit				198,568	118,783	65,273	14,513
9270000	Franchise Requirements				130,762	130,762	0	0
9280000	Regulatory Commission Exp				24,880	8,928	10,216	5,735
9280001	Regulatory Commission Exp-Adm				1	0	0	0
9280002	Regulatory Commission Exp-Case				492,241	144,624	254,548	93,069
9301000	General Advertising Expenses				848	298	362	187
9301001	Newspaper Advertising Space				9,643	3,473	4,007	2,163
9301002	Radio Station Advertising Time				4,455	1,612	1,842	1,001
9301010	Publicity				2,887	1,033	1,225	629
9301012	Public Opinion Surveys				34,256	34,252	0	5
9301015	Other Corporate Comm Exp				16,429	10,593	3,866	1,969

KPSC 2014-00396
 Commission Staff's First Set of Data Requests
 Order Dated November 24, 2014
 Item No. 44
 Attachment 2
 Page 6 of 18

American Electric Power

INCOME STATEMENT

GLS8016
YTD Nov 2014
12/08/2014 14:40

Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
GLS8016 Actual	110 Actual	117 Actual	180 Actual

Layout: GLS8016		YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
086 V2014-11-30	Account: GL ACCT_SEC Business Units: SEGMENT CONS				
9302000	Misc General Expenses	173,973	87,436	47,728	38,810
9302003	Corporate & Fiscal Expenses	34,241	13,772	19,256	1,213
9302004	Research, Develop&Demonstr Exp	3,850	3,850	0	0
9302458	AEPSC Non Affiliated expenses	(0)	0	(0)	0
9310001	Rents - Real Property	92,422	92,422	0	0
9310002	Rents - Personal Property	244,768	166,716	67,431	10,620
	Administration & General	16,961,172	7,074,554	7,881,180	2,005,458
4111005	Accretion Expense	895,030	0	895,030	0
	Accretion	895,030	-	895,030	-
4118000	Gain From Disposition of Plant	(3,685)	(3,685)	0	0
	Loss/(Gain) on Utility Plant	(3,685)	(3,685)	-	-
9302006	Assoc Bus Dev - Materials Sold	35,427	35,427	0	0
9302007	Assoc Business Development Exp	77,251	46,521	130	30,600
	Associated Business Development Expenses	112,678	81,948	130	30,600
	Gain on Disposition of Property	-	-	-	-
	Loss on Disposition of Property	-	-	-	-
	Loss/(Gain) of Sale of Property	-	-	-	-
4010001	Operaton Exp - Nonassociated	(0)	0	(0)	0
4265009	Factored Cust AR Exp - Affil	878,128	878,128	0	0
4265010	Fact Cust AR-Bad Debts-Affil	1,667,877	1,667,877	0	0
	Opr Exp and Factored A/R	2,546,005	2,546,005	(0)	-
	Water Heaters	-	-	-	-
4265004	Social & Service Club Dues	71,464	24,554	31,989	14,920
4265007	Regulatory Expenses	4,650	1,652	1,948	1,050
	Expense of Non-Utility Operation	76,114	26,207	33,937	15,970
4210009	Misc Non-Op Exp - NonAssoc	4,610	1,930	1,463	1,216
	Misc NonOp Expenses - NonAssoc	4,610	1,930	1,463	1,216
4261000	Donations	363,501	264,337	82,721	16,444
	Donation Contributions	363,501	264,337	82,721	16,444
4263001	Penalties	62,248	23,973	24,194	14,081
	Provision for Penalties	62,248	23,973	24,194	14,081
4264000	Civic & Political Activities	236,797	86,600	94,985	55,212
	Civic & Political Activities	236,797	86,600	94,985	55,212
4265002	Other Deductions - Nonassoc	77,135	75,737	930	468
4265033	Transition Costs	23,694	0	23,694	0
4265034	Transaction Costs	23,657	0	23,657	0
	Other Deductions	124,486	75,737	48,280	468
	Shutdown Coal Company Expenses	-	-	-	-
	All Other Operational Expenses	3,413,780	3,024,789	285,581	103,390
	Operational Expenses	71,567,061	59,420,960	37,856,963	6,243,041
5100000	Maint Supv & Engineering	3,403,572	322	3,403,198	53
5110000	Maintenance of Structures	1,518,861	0	1,518,861	0
5120000	Maintenance of Boiler Plant	16,935,393	0	16,935,505	(112)
5130000	Maintenance of Electric Plant	3,014,035	0	3,013,413	622
5140000	Maintenance of Misc Steam Pit	1,444,409	0	1,444,409	0
	Steam Generation Maintenance	26,316,270	322	26,315,385	563
5280000	Maint Supv & Engineering	137	19	104	14
5300000	Maint of Reactor Plant Equip	(6,549)	0	(6,549)	0
5320000	Maint of Misc Nuclear Plant	(170)	0	(170)	0
	Nuclear Generation Maintenance	(6,583)	19	(6,616)	14
	Hydro Generation Maintenance	-	-	-	-
5530001	Maint of Gen Plant - Gas Turb	158	0	159	(1)
	Other Generation Maintenance	158	-	159	(1)
5680000	Maint Supv & Engineering	79,008	1	0	79,008
5690000	Maintenance of Structures	28,522	0	0	28,522
5691000	Maint of Computer Hardware	17,544	0	(1)	17,544
5692000	Maint of Computer Software	233,785	4,434	119	229,232
5693000	Maint of Communication Equip	13,261	0	0	13,261
5700000	Maint of Station Equipment	736,129	18,924	0	717,204
5710000	Maintenance of Overhead Lines	2,638,888	(2,470)	55	2,641,304
5720000	Maint of Underground Lines	79	0	0	79
5730000	Maint of Misc Tmsmission Pit	196,939	25	41	196,873
	Transmission Maintenance	3,944,154	20,914	214	3,923,028
5900000	Maint Supv & Engineering	1,766	1,775	(1)	(8)
5910000	Maintenance of Structures	11,179	10,632	0	547
5920000	Maint of Station Equipment	625,133	625,880	11	(758)
5930000	Maintenance of Overhead Lines	27,727,956	27,728,606	2,585	(3,235)
5930001	Tree and Brush Control	322,190	322,190	0	0
5930008	Maint OvH Lines Strm Exp-OvUnd	1,292	1,292	0	0
5930010	Storm Expense Amortzation	4,306,907	4,306,907	0	0
5940000	Maint of Underground Lines	84,038	84,038	0	0
5950000	Maint of Lne Trmf,Rglators&Dvi	57,880	57,880	0	0
5960000	Maint of Strt Lghting & Signal S	51,652	51,652	0	0

Commission Staff's First Set of Data Requests
 Order Dated November 24, 2014
 Item No. 44
 Attachment 2
 Page 7 of 18
 KPSC 2014-00396

American Electric Power

INCOME STATEMENT

GLS8016
YTD Nov 2014
12/09/2014 14:40

Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
GLS8016 Actual	110 Actual	117 Actual	180 Actual

Layout: GLS8016				YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
08B V2014-11-30	Account: GL ACCT_SEC	Business Units: SEGMENT CDNS					
5970000	Maintenance of Meters		101,087	98,291	0	2,796	
5980000	Maint of Misc Distribution Plt		174,728	173,623	0	1,105	
	Distribution Maintenance		33,465,807	33,462,764	2,596	447	
9350000	Maintenance of General Plant		149	0	0	149	
9350001	Maint of Structures - Owned		283,711	282,171	(339)	1,880	
9350002	Maint of Structures - Leased		53,277	51,598	1,084	594	
9350003	Maint of Prprty Held Flure Use		451	(1)	454	(1)	
9350006	Maint of Carrier Equipment		233	233	0	0	
9350012	Maint of Data Equipment		346	0	346	0	
9350013	Maint of Cmmnication Eq-Unall		641,493	593,207	48,287	0	
9350015	Maint of Office Furniture & Eq		604,194	334,606	269,588	0	
9350016	Maintenance of Video Equipment		120	120	0	0	
9350019	Maint of Gen Plant-SCADA Equ		453	451	2	0	
9350023	Site Communications Services		286	0	286	0	
9350024	Maint of DA-AMI Comm Equip		14,761	14,761	0	0	
	Administration & General Maintenance		1,599,475	1,277,145	319,708	2,622	
	All Other Maintenance Expenses		-	-	-	-	
	Maintenance Expenses		65,319,282	34,761,164	26,631,447	3,926,670	
	Total Operational and Maintenance Expenses		136,886,343	94,182,124	64,488,411	10,169,711	
4040001	Amort of Plant		3,281,434	1,434,488	1,285,777	561,170	
4060001	Amort of Pll Acq Adj		35,398	0	0	35,398	
	DDA Amortization		3,316,832	1,434,488	1,285,777	596,568	
4073000	Regulatory Debits		264,996	0	0	264,996	
	DDA Regulatory Debits		264,996	-	-	264,996	
	DDA Regulatory Credits		-	-	-	-	
	Amortization		3,581,828	1,434,488	1,285,777	861,564	
4030001	Depreciation Exp		82,874,132	23,457,453	51,442,829	7,973,850	
	DDA Depreciation		82,874,132	23,457,453	51,442,829	7,973,850	
	DDA STP Nuclear Decommissioning		-	-	-	-	
4031001	Depr - Asset Retirement Oblig		446,565	0	446,565	0	
	DDA Asset Retirement Obligation		446,565	-	446,565	-	
	DDA Removal Costs		-	-	-	-	
	Depreciation		83,320,697	23,457,453	51,889,394	7,973,850	
	Depreciation and Amortization		86,902,525	24,891,941	53,175,171	8,835,414	
408100813	State Franchise Taxes		4,784	329	5,240	(785)	
	Franchise Taxes		4,784	329	5,240	(785)	
408100613	State Gross Receipts Tax		(5,942)	1	(5,943)	0	
408100614	State Gross Receipts Tax		40,869	2	40,867	0	
	Revenue-kWhr Taxes		34,927	3	34,924	-	
4081002	FICA		3,487,949	1,521,563	1,776,170	190,217	
4081003	Federal Unemployment Tax		18,646	8,007	9,671	969	
4081007	State Unemployment Tax		67,136	25,276	38,682	3,179	
4081033	Fringe Benefit Loading - FICA		(1,184,207)	(725,539)	(357,856)	(100,811)	
4081034	Fringe Benefit Loading - FUT		(8,634)	(4,989)	(3,093)	(552)	
4081035	Fringe Benefit Loading - SUT		(24,398)	(12,054)	(11,009)	(1,335)	
	Payroll Taxes		2,356,493	812,263	1,452,564	91,866	
408102014	State Business Occup Taxes		3,641,523	0	3,641,523	0	
	Capacity Taxes		3,641,523	-	3,641,523	-	
408100509	Real & Personal Property Taxes		3,975	3,907	0	69	
408100510	Real Personal Property Taxes		131	131	0	0	
408100512	Real Personal Property Taxes		1,587,425	112,200	1,447,634	27,591	
408100513	Real Personal Property Taxes		10,752,187	5,658,829	1,934,447	3,158,911	
408102910	Real-Pers Prop Tax-Cap Leases		12	12	0	0	
408102913	Real-Pers Prop Tax-Cap Leases		2,945	790	1,974	180	
408102914	Real-Pers Prop Tax-Cap Leases		20,537	14,872	1,980	3,685	
408103613	Real Prop Tax-Cap Leases		(1,473)	(1,473)	0	0	
408103614	Real Prop Tax-Cap Leases		23,375	23,375	0	0	
408200513	Real Personal Property Taxes		54,086	8,866	2,199	43,021	
	Property Taxes		12,443,199	5,821,509	3,388,234	3,233,457	
408101813	St Publ Serv Comm Tax-Fees		473,122	473,122	0	0	
408101814	St Publ Serv Comm Tax-Fees		445,647	445,647	0	0	
	Regulatory Fees		918,769	918,769	-	-	
408101414	Federal Excise Taxes		4,463	0	4,463	0	
	Production Taxes		4,463	-	4,463	-	
408101714	St Lic Rgstrtion Tax-Fees		240	240	0	0	
408101900	State Sales and Use Taxes		(342,470)	(156,655)	(178,775)	(7,040)	
408101912	State Sales and Use Taxes		218,039	89,065	119,078	9,896	
408101913	State Sales and Use Taxes		1,295	1,295	0	0	
408101914	State Sales and Use Taxes		14,450	14,450	0	0	
408102214	Municipal License Fees		445	445	0	0	
	Miscellaneous Taxes		(108,001)	(51,160)	(59,697)	2,856	
	Other Non-Income Taxes		(103,538)	(51,160)	(55,235)	2,856	

KPSC 2014-00396
 Commission Staff's First Set of Data Requests
 Order Dated November 24, 2014
 Item No. 44
 Attachment 2
 Page 8 of 18

American Electric Power

INCOME STATEMENT

GLS8016
YTD Nov 2014
12/08/2014 14:40

Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
GLS8016 Actual	110 Actual	117 Actual	180 Actual

Layout: GLS8016		YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
Account: GL ACCT_SEC Business Units: SEGMENT_CONS					
Taxes Other Than Income Taxes		19,296,157	7,501,713	8,487,249	3,327,194
TOTAL OPERATING EXPENSES		243,085,024	128,575,778	128,130,830	22,332,319
<i>Memo: SEC Total Operating Expenses</i>		<i>617,896,482</i>	<i>533,496,115</i>	<i>500,942,245</i>	<i>22,332,330</i>
OPERATING INCOME		130,744,847	22,676,323	41,024,294	67,044,230
NON-OPERATING INCOME / (EXPENSES)					
4190002	Int & Dividend Inc - Nonassoc	112,834	52,074	56,799	3,961
Interest & Dividend NonAffiliated		112,834	52,074	56,799	3,961
4190001	Interest Inc - Assoc Non CBP	14,193	14,193	0	0
4190005	Interest Income - Assoc CBP	46,574	(9,253)	(67,608)	123,435
Interest & Dividend Affiliated		60,767	4,940	(67,608)	123,435
Total Interest & Dividend Income		173,602	57,014	(10,808)	127,396
4210039	Carrying Charges	54,547	0	0	54,547
Interest & Dividend Carrying Charge		54,547	-	-	54,547
<i>Memo: Total Interest & Dividend Income w/ Carrying</i>		<i>228,148</i>	<i>57,014</i>	<i>(10,808)</i>	<i>181,943</i>
4191000	Allow Oth Fnds Used Dmg Cnstr	3,905,711	354,025	2,279,126	1,272,560
AFUDC		3,905,711	354,025	2,279,126	1,272,560
Gain on Disposition of Equity Investments		-	-	-	-
Interest LTD FMB		-	-	-	-
4270002	Int on LTD - Install Pur Contr	16,188	16,188	0	0
Interest LTD IPC		16,188	16,188	-	-
4300001	Interest Exp - Assoc Non-CBP	813,750	312,330	255,802	245,618
Interest LTD Notes Payable - Affiliated		813,750	312,330	255,802	245,618
Interest LTD Notes Payable - NonAffiliated		-	-	-	-
Interest LTD Debentures		-	-	-	-
4270006	Int on LTD - Sen Unsec Notes	32,001,481	12,265,237	10,044,607	9,691,636
Interest LTD Senior Unsecured		32,001,481	12,265,237	10,044,607	9,691,636
4270012	PCRB Interest Exp-Assoc	14,193	14,193	0	0
Interest LTD Other - Affil		14,193	14,193	-	-
4270005	Int on LTD - Other LTD	2,403,083	2,409,681	(6,597)	0
Interest LTD Other - NonAffil		2,403,083	2,409,681	(6,597)	-
Interest on Long-Term Debt		35,248,695	15,017,629	10,293,812	9,937,254
4300003	Int to Assoc Co - CBP	33,905	4,609	208,527	(179,231)
Interest STD - Affil		33,905	4,609	208,527	(179,231)
4310007	Lines Of Credit	857,183	267,768	530,561	58,854
Interest STD - NonAffil		857,183	267,768	530,561	58,854
Interest on Short Term Debt		891,088	272,377	739,087	(120,376)
4280002	Amrtz Debt Dscnt&Exp-Instl Pur	9,653	0	9,653	0
4280003	Amrtz Debt Dscnt&Exp-N/P	9,281	3,533	2,893	2,855
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	442,319	169,531	138,837	133,950
Amort of Debt Disc. Prem & Exp		461,252	173,064	151,383	136,805
4281004	Amrtz Loss Required Debt-Dbrt	30,844	11,824	9,683	9,337
Amort Loss on Reacquired Debt		30,844	11,824	9,683	9,337
Amort Gain on Reacquired Debt		-	-	-	-
Other Interest - Fuel Recovery		-	-	-	-
4310001	Other Interest Expense	72,460	20,594	41,590	10,277
4310002	Interest on Customer Deposits	26,260	26,260	0	0
4310023	Interest Expense - State Tax	(29,933)	(14,313)	(14,961)	(659)
Other Interest - NonAffil		68,767	32,541	26,629	9,618
Other Interest Expense - Affil		-	-	-	-
Interest Rate Hedge Unrealized (Gain)/Loss		-	-	-	-
4320000	Allow Brwed Fnds Used Cnstr-Cr	(1,987,696)	(177,929)	(1,171,758)	(638,009)
AFUDC-Borrowed Funds		(1,987,696)	(177,929)	(1,171,758)	(638,009)
Total Interest Charges		34,712,971	15,329,506	10,048,836	9,334,629
INCOME BEFORE INCOME TAXES and EQUITY EARNINGS		100,165,736	7,757,856	33,243,776	59,164,104
INCOME TAXES and EQUITY EARNINGS					
4091001	Income Taxes, UOI - Federal	42,730,455	4,745,209	19,657,963	18,327,283
4092001	Inc Tax, Oth Inc&Ded-Federal	(1,270,581)	(440,081)	(774,675)	(55,824)
Federal Current Income Tax		41,459,874	4,305,128	18,883,288	18,271,459
4101001	Prov Def I/T Util Op Inc-Fed	39,379,884	5,446,655	29,598,131	4,335,099
4102001	Prov Def I/T Oth I&D - Federal	1,422,912	403,912	945,567	73,432
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(51,173,640)	(8,283,957)	(39,747,224)	(3,142,458)
4112001	Prv Def I/T-Cr Oth I&D-Fed	(93,902)	(28,657)	(61,345)	(3,900)
Federal Deferred Income Tax		(10,464,745)	(2,462,047)	(9,264,871)	1,262,174
4114001	ITC Adj, Utility Oper - Fed	(88,035)	(13,860)	(21,186)	(52,989)
Federal Investment Tax Credits		(88,035)	(13,860)	(21,186)	(52,989)
Federal Income Taxes		30,907,094	1,829,220	9,597,231	19,480,643
409100213	Income Taxes UOI - State	(377,578)	(206,811)	(53,815)	(116,953)
409100214	Income Taxes UOI - State	7,325,119	386,508	4,087,591	2,851,020
409200213	Inc Tax Oth Inc Ded - State	(137,858)	(15,526)	(118,559)	(3,774)
409200214	Inc Tax Oth Inc Ded - State	(79,848)	(60,104)	(13,938)	(5,805)

Commission Staffs First Set of Data Requests
 Order Dated November 24, 2014
 Item No. 44
 Attachment 2
 Page 9 of 18
 KPSC 2014-00396

American Electric Power

INCOME STATEMENT

GLS8016
YTD Nov 2014
12/08/2014 14:40

Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
GLS8016 Actual	110 Actual	117 Actual	180 Actual

Layout: GLS8016		YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
088 V2014-11-30	Account: GL ACCT_SEC Business Units: SEGMENT_CONS				
	State Current Income Tax	8,729,835	104,067	3,901,279	2,724,489
4111002	Prv Def I/T-Cr Utl/OpInc-State	(560,560)	0	(560,560)	0
	State Deferred Income Tax	(560,560)	-	(560,560)	-
	State Investment Tax Credits	-	-	-	-
	State Income Taxes	8,169,275	104,067	3,340,719	2,724,489
	Local Current Income Tax	-	-	-	-
	Local Deferred Income Tax	-	-	-	-
	Local Investment Tax Credits	-	-	-	-
	Local Income Taxes	-	-	-	-
	Foreign Current Income Tax	-	-	-	-
	Foreign Deferred Income Tax	-	-	-	-
	Foreign Investment Tax Credits	-	-	-	-
	Foreign Income Taxes	-	-	-	-
	Total Income Taxes	37,076,369	1,933,288	12,937,950	22,205,131
	Equity Earnings of Subs	-	-	-	-
	INCOME AFTER INCOME TAXES and EQUITY EARNINGS	63,089,367	5,824,568	20,305,826	36,958,972
	Discontinued Operations (Net of Taxes)	-	-	-	-
	Cumulative Effect of Accounting Changes	-	-	-	-
	Extraordinary Income / (Expenses)	-	-	-	-
	NET INCOME	63,089,367	5,824,568	20,305,826	36,958,972
	Minority Interest	-	-	-	-
	Preferred Stock Dividend Subs	-	-	-	-
	Earnings to Common Shareholders	63,089,367	5,824,568	20,305,826	36,958,972
	NET INCOME (LOSS) NODE before PS	63,089,367	5,824,568	20,305,826	36,958,972
	Double Check on Net Income Node after PS	-	0	(0)	-

AMERICAN ELECTRIC POWER COMPANY
BALANCE SHEET

GLS8216
YTD Nov 2014
12/09/2014 13:45

Kentucky Power Int Consol GLS8216
Kentucky Power Company - 110
Kentucky Power Company - Generation 117
Kentucky Power Company - 180

Layout : GLS8216
09B V2014-11- Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS YTD Nov 2014 YTD Nov 2014 YTD Nov 2014 YTD Nov 2014

ASSETS				
Cash and Cash Equivalents	636,953	636,953	0	0
Other Cash Deposits	0	0	0	0
Customers	17,954,213	14,097,837	1,826,699	2,029,677
Accrued Unbilled Revenues	7,605,421	7,214,354	391,067	0
Miscellaneous Accounts Receivable	27,790,364	2,927,298	74,832,116	10,340,348
Allowances for Uncollectible Accounts	(76,735)	(27,465)	(40,696)	(8,574)
Accounts Receivable	53,273,262	24,212,024	77,009,186	12,361,451
Advances to Affiliates	0	0	0	0
Fuel, Materials and Supplies	86,745,627	2,366,459	83,487,005	892,163
Risk Management Contracts - Current	4,334,009	0	4,334,009	0
Margin Deposits	4,436,352	23,075	4,413,277	0
Unrecovered Fuel - Current	1,423,912	0	1,423,912	0
Other Current Regulatory Assets	0	0	0	0
Prepayments and Other Current Assets	2,129,393	1,615,531	389,231	124,632
TOTAL CURRENT ASSETS	152,979,509	28,854,042	171,056,620	13,378,246
Electric Production	1,139,050,040	769,226,239	1,610,237,900	551,042,634
Electric Transmission	554,450,806	0	0	0
Electric Distribution	722,869,202	0	0	0
General Property, Plant and Equipment	519,666,161	199,571	4,169,386	1,160,479
Construction Work-in-Progress	59,270,499	10,548,454	40,455,210	8,266,835
TOTAL PROPERTY, PLANT and EQUIPMENT	2,995,306,708	779,974,264	1,654,862,496	560,469,948
less: Accumulated Depreciation and Amortization	(1,019,989,160)	(249,770,524)	(593,269,416)	(176,949,221)
NET PROPERTY, PLANT and EQUIPMENT	1,975,317,547	530,203,740	1,061,593,080	383,520,727
Net Regulatory Assets	218,864,375	99,277,213	63,868,954	55,718,208
Securitized Transition Assets and Other	0	0	0	0
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0
Investments in Power and Distribution Projects	0	0	0	0
Goodwill	0	0	0	0
Long-Term Risk Management Assets	933,738	0	933,738	0
Employee Benefits and Pension Assets	15,716,279	26,974	15,257,717	431,587
Other Non Current Assets	6,549,604	2,263,267	3,196,921	1,089,417
TOTAL OTHER NON-CURRENT ASSETS	242,063,996	101,567,454	83,257,331	57,239,211
TOTAL ASSETS	2,370,361,053	660,625,237	1,315,907,031	454,138,184

LIABILITIES				
Accounts Payable	76,043,601	67,134,584	66,027,608	3,190,807
Advances from Affiliates	29,645,041	(36,771,989)	167,548,527	(101,131,497)
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities	1,890,553	92,378	1,798,175	0
Accrued Taxes	41,203,966	5,885,819	19,178,613	16,139,534
Memo: Property Taxes	3,834,644	1,832,018	1,838,254	164,371
Accrued Interest	11,742,830	4,230,791	3,810,276	3,701,563
Risk Management Collateral	307,092	0	307,092	0
Utility Customer Deposits	25,707,089	25,707,089	0	0
Deposits - Customer and Collateral	26,014,181	25,707,089	307,092	0
Over-Recovered Fuel Costs - Current	0	0	0	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	1,168,464	517,150	511,329	139,985
Tax Collections Payable	2,641,963	2,290,753	322,710	28,500
Revenue Refunds - Accrued	1,142,765	0	23,170	1,119,596
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	870,099	334,075	492,481	43,542
Accrued Rents	(4,737)	(4,737)	0	0

AMERICAN ELECTRIC POWER COMPANY
BALANCE SHEET

GLS8216
YTD Nov 2014
12/09/2014 13:45

Kentucky Power Int Consol GLS8216
Kentucky Power Company - 110
Kentucky Power Company - Generation 117
Kentucky Power Company - 180

Layout: GLS8216		YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
09B V2014-11-	Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS				
	Accrued ICP	6,489,046	2,316,737	3,890,047	282,262
	Accrued Vacations	5,046,340	1,994,184	2,783,617	268,538
	Misc Employee Benefits	1,734,163	613,654	1,068,713	51,795
	Payroll Deductions	170,615	73,011	87,576	10,028
	Severance / SEI	0	0	0	0
	Accrued Workers Compensation	762,574	331,257	400,594	30,723
2530022	Customer Advance Receipts	1,593,082	1,593,082	0	0
	Customer Advance	1,593,082	1,593,082	0	0
2420511	Control Cash Disburse Account	3,135,303	3,135,303	0	0
	Control Cash Disbursement Account	3,135,303	3,135,303	0	0
	JMG Liability	0	0	0	0
2420088	Econ. Development Fund Curr	174,750	0	174,750	0
2420506	Est Financing Cost - Bonds	(78,612)	0	(78,612)	0
2420512	Unclaimed Funds	5,071	5,071	0	0
2420542	Acc Cash Franchise Req	69,262	69,262	0	0
242059214	Sales Use Tax - Lease Equip	441	0	43	398
2420643	Accrued Audit Fees	(17,218)	(9,555)	(1,660)	(6,004)
2420656	Federal Mitigation Accru (NSR)	554,326	0	554,326	0
2420664	ST State Mitigation Def (NSR)	166,786	0	166,786	0
2530050	Deferred Rev - Pole Attachments	142,706	142,706	0	0
2530112	Other Deferred Credits-Curr	221,616	0	221,616	0
2530124	Contr In Aid of Constr Advance	37,802	37,802	0	0
2530177	Deferred Rev-Bonus Lease Curr	431,564	0	431,564	0
	Misc Current and Accrued Liabilities	1,708,495	245,288	1,468,814	(5,606)
	Current Other and Accrued Liabilities	25,289,708	12,922,607	10,537,722	1,829,379
	Other Current Liabilities	26,458,173	13,439,758	11,049,051	1,969,364
	TOTAL CURRENT LIABILITIES	277,998,144	79,718,430	334,719,343	(76,130,229)
	Long-Term Debt - Affiliated	0	0	0	0
	Long-Term Debt - Non Affiliated	755,000,000	272,474,500	282,598,500	199,927,000
	Long-Term Debt - Premiums and Discounts Unamort	(458,494)	(174,562)	(142,908)	(141,024)
	<i>Memo - LTD NonAffiliated and Premiums</i>	<i>754,541,506</i>	<i>272,299,938</i>	<i>282,455,592</i>	<i>199,785,976</i>
	Long-Term Risk Management Liabilities - Hedge	0	0	0	0
2440002	LT Unreal Losses - Non Affil	306,381	0	306,381	0
2440022	L/T Liability MTM Collateral	(1,292)	0	(1,292)	0
	Long-Term Risk Management Liabilities - MTM	305,089	0	305,089	0
	Long-Term Risk Management Liabilities	305,089	0	305,089	0
	Deferred Income Taxes	545,525,082	166,558,783	259,508,407	119,457,892
	Deferred Investment Tax Credits	37,712	10,305	16,642	10,766
	Regulatory Liabilities and Deferred Credits	22,581,685	(33,346,740)	66,098,213	(10,169,788)
	<i>Memo - Reg Liab and Def ITC</i>	<i>22,619,397</i>	<i>(33,336,435)</i>	<i>66,114,855</i>	<i>(10,159,023)</i>
	Asset Retirement Obligation	64,572,074	64,234	64,507,840	0
	Nuclear Decommissioning	0	0	0	0
	Employee Benefits and Pension Obligations	8,199,311	3,120,951	4,970,969	107,390
	Trust Preferred Securities	0	0	0	0
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0	0	0	0
	Obligations Under Capital Leases	3,184,566	1,217,596	1,547,271	419,699
	Def Credits - Income Tax	84,201	43,549	12,298	28,354
2530114	Federl Mitigation Deferal(NSR)	1,110,644	0	1,110,644	0
	Def Credits - NSR	1,110,644	0	1,110,644	0
	Customer Advances for Construction	121,993	121,993	0	0
	Def Gain on Sale/Leaseback	0	0	0	0
	Deferred Gain on Sale and Leaseback - Rockport	0	0	0	0
	Def Gain on Disp of Utility Plant	0	0	0	0
2530000	Other Deferred Credits	2,803	0	2,803	0
2530067	IPP - System Upgrade Credits	276,948	0	0	276,948
2530092	Fbr Opt Lns-In Kind Sv-Defd Gns	151,010	151,010	0	0
2530137	Fbr Opt Lns-Sold-Defd Rev	90,747	0	0	90,747
2530178	Deferred Rev-Bonus Lease NC	1,474,511	0	1,474,511	0
	Def Credits - Other	1,996,019	151,010	1,477,314	367,695
	Total Other Deferred Credits	2,118,012	273,003	1,477,314	367,695
	Accumulated Provisions - Rate Refund	0	0	0	0
	Accumulated Provisions - Misc	757,250	0	757,250	0

KPSC 2014-00396
 Commission Staff's First Set of Data Requests
 Order Dated November 24, 2014
 Item No. 44
 Attachment 2
 Page 12 of 18

AMERICAN ELECTRIC POWER COMPANY
BALANCE SHEET

GLS8216
YTD Nov 2014
12/09/2014 13:45

Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
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09B V2014-11~	Layout : GLS8216 Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014	YTD Nov 2014
Other Non-Current Liabilities		7,254,673	1,534,148	4,904,777	815,748
TOTAL NON-CURRENT LIABILITIES		1,403,017,133	410,241,619	682,767,530	310,007,984
TOTAL LIABILITIES		1,681,015,277	489,960,049	1,017,486,872	233,877,754
Cumulative Pref Stocks of Subs - Not subject Mand Redem		0	0	0	0
Minority Interest - Deferred Credits		0	0	0	0
COMMON SHAREHOLDERS' EQUITY					
Common Stock		50,450,000	22,404,049	10,287,603	17,758,348
Paid in Capital		517,459,453	106,025,371	327,394,246	84,039,836
Premium on Capital Stock		0	0	0	0
Retained Earnings		127,780,291	42,299,029	(33,032,092)	118,513,353
Accumulated Other Comprehensive Income (Loss)		(6,343,968)	(63,262)	(6,229,599)	(51,107)
TOTAL SHAREHOLDERS' EQUITY		689,345,776	170,665,188	298,420,158	220,260,430
<i>Memo: Total Equity</i>		689,345,776	170,665,188	298,420,158	220,260,430
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		2,370,361,053	660,625,237	1,315,907,031	454,138,184
out-of-balance		(0)	0	0	(0)

Reserved Section

KPSC 2014-00396
 Commission Staff's First Set of Data Requests
 Order Dated November 24, 2014
 Item No. 44
 Attachment 2
 Page 13 of 18

**Kentucky Power Corp Consol
Comparative Balance Sheet
November 30, 2013**

Run Date: 12/10/2013 14:56

X_OPR_COS	Rpt ID: GLR2200V	Layout: GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_C	V2099-01-01 Acct: PRPT_ACCOUNT	BU: GL PRPT_CONS	2013	Last Year	\$
ASSETS					
<u>PRODUCTION</u>			561,361,847.74	558,934,668.00	2,427,179.74
<u>TRANSMISSION</u>			497,193,758.87	490,152,082.00	7,041,676.87
<u>DISTRIBUTION</u>			688,421,711.63	652,615,328.83	35,806,382.80
<u>GENERAL</u>			56,659,967.45	57,451,300.18	(791,332.73)
<u>CONSTRUCTION WORK IN PROGRESS</u>			56,045,464.54	44,281,291.91	11,764,172.63
ELECTRIC UTILITY PLANT			1,859,682,750.23	1,803,434,670.92	56,248,079.31
less Accum Provision - Depre, Depl, Amort.			(653,765,682.34)	(624,238,902.51)	(29,526,779.83)
NET ELECTRIC UTILITY PLANT			1,205,917,067.89	1,179,195,768.41	26,721,299.48
Net NonUtility Property			2,684,612.69	5,498,717.60	(2,814,104.91)
Investment in Subsidiary & Associated			0.00	0.00	0.00
Other Investments			255,519.67	260,727.67	(5,208.00)
Other Special Funds			0.00	0.00	0.00
Allowance - NonCurrent			2,361,233.00	2,361,232.37	0.63
Long Term Energy Trading Contracts			3,745,516.81	6,881,654.77	(3,136,137.96)
OTHER PROPERTY AND INVESTMENTS			9,046,882.17	15,002,332.41	(5,955,450.24)
Cash and Cash Equivalents			513,527.03	1,925,747.09	(1,412,220.06)
Advances to Affiliates			11,884,571.46	0.00	11,884,571.46
Acct Rec - Customers			11,079,910.44	12,676,052.64	(1,596,142.20)
Acct Rec - Miscellaneous			2,684,555.33	3,141,697.43	(457,142.10)
Acct Rec - AP for Uncollectible Accounts			(77,561.68)	(141,538.08)	63,976.40
Acct Rec - Associated Companies			6,713,943.26	9,241,088.58	(2,527,145.32)
Fuel Stock			64,165,493.37	69,147,176.47	(4,981,683.10)
Materials and Supplies			20,021,028.27	25,061,279.42	(5,040,251.15)
Accrued Utility Revenues			(1,875,495.08)	816,939.53	(2,692,434.61)
Energy Trading			4,659,539.74	6,174,819.72	(1,515,279.98)
Prepayments			1,545,719.70	1,569,794.80	(24,075.10)
Other Current Assets			1,050,536.68	1,660,942.94	(610,406.26)
CURRENT ASSETS			122,365,768.52	131,274,000.53	(8,908,232.01)
REGULATORY ASSETS			208,512,736.21	214,900,829.18	(6,388,092.97)
TOTAL DEFERRED CHARGES			44,323,795.36	78,498,798.33	(34,175,002.97)
TOTAL ASSETS			1,590,166,250.15	1,618,871,728.86	(28,705,478.71)
CAPITALIZATION and LIABILITIES					
COMMON STOCK					
Authorized: 2,000,000 Shares					
Outstanding: 1,009,000 Shares					
Common Stock			50,450,000.00	50,450,000.00	0.00
Premium on Capital Stock			0.00	0.00	0.00
Paid-In-Capital			238,523,326.88	238,341,119.49	182,207.39
Retained Earnings			176,943,733.96	190,818,915.56	(13,875,181.61)
COMMON SHAREHOLDERS' EQUITY			465,917,060.84	479,610,035.05	(13,692,974.22)
PS Subject To Mandatory Redemption			0.00	0.00	0.00
PS Not Subject Mandatory Redemption			0.00	0.00	0.00

**Kentucky Power Corp Consol
Comparative Balance Sheet
November 30, 2013**

Run Date: 12/10/2013 14:56

X_OPR_COS		Rpt ID: GLR2200V	Layout: GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_CI		V2099-01-01 Acct: PRPT_ACCOUNT	BU: GL_PRPT_CONS	2013	Last Year	\$
CUMULATIVE PREFERRED STOCK				0.00	0.00	0.00
TRUST PREFERRED SECURITIES				0.00	0.00	0.00
Long-Term Debt Less Amt Due 1 Yr				549,374,781.25	549,221,950.00	152,831.25
CAPITALIZATION				1,015,291,842.09	1,028,831,985.05	(13,540,142.97)
Obligations Under Capital Lease-NonCurrent				1,814,781.14	1,674,300.89	140,480.25
Accumulated Provision Rate Relief				0.00	1,635,430.00	(1,635,430.00)
Accumulated Provision - Miscellaneous				34,580,819.24	34,033,794.12	547,025.12
Other NonCurrent Liabilities				36,395,600.38	37,343,525.01	(947,924.63)
Preferred Stock Due Within 1 Year				0.00	0.00	0.00
Long-Term Debt Due Within 1 Year				0.00	0.00	0.00
Accumulated Provision Due Within 1 Year				0.00	0.00	0.00
Short-Term Debt				0.00	0.00	0.00
Advances from Affiliates				0.00	13,358,855.63	(13,358,855.63)
A/P General				21,245,496.59	30,336,776.64	(9,091,280.05)
A/P Associated Companies				36,976,432.55	41,052,680.18	(4,076,247.64)
Customer Deposits				25,136,333.27	23,484,964.81	1,651,368.46
Taxes Accrued				9,240,911.69	6,548,714.64	2,692,197.05
Interest Accrued				11,057,801.79	7,166,695.02	3,891,106.77
Dividends Accrued				0.00	0.00	0.00
Obligation Under Capital Leases				1,095,591.08	1,403,875.95	(308,284.87)
Energy Contracts Current				2,098,566.53	3,320,068.02	(1,221,501.49)
Other Current and Accrued Liabilities				14,571,117.40	17,797,808.10	(3,226,690.70)
Current Liabilities				121,422,250.90	144,470,438.99	(23,048,188.10)
Deferred Income Taxes				401,730,492.40	385,153,166.17	16,577,326.23
Deferred Investment Tax Credits				144,917.20	355,758.82	(210,841.62)
Regulatory Liabilities				8,958,919.07	13,831,965.72	(4,873,046.65)
2440002	LT Unreal Losses - Non Affil		2,299,990.20	4,200,196.07	(1,900,205.87)	
2440022	L/T Liability MTM Collateral		(80,190.00)	(582,545.00)	502,355.00	
2450011	L/T Liability-Commodity Hedges		0.00	82,731.00	(82,731.00)	
	Long-Term Energy Trading Contracts		2,219,800.20	3,700,382.07	(1,480,581.87)	
2520000	Customer Adv for Construction		98,335.50	63,177.74	35,157.76	
	Customer Advances for Construction		98,335.50	63,177.74	35,157.76	
	Deferred Gains on Sale/Leaseback		0.00	0.00	0.00	
	Deferred Gains on Disposition of Utility Plant		0.00	0.00	0.00	
2530000	Other Deferred Credits		0.00	0.00	0.00	
2530022	Customer Advance Receipts		2,255,385.48	2,634,497.53	(379,112.05)	
2530050	Deferred Rev -Pole Attachments		142,313.25	78,940.35	63,372.90	
2530067	IPP - System Upgrade Credits		268,126.70	260,279.72	7,846.98	
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns		157,406.00	162,614.00	(5,208.00)	
2530112	Other Deferred Credits-Curr		221,616.17	1,113,326.72	(891,710.55)	
2530114	Federl Mitigation Deferral(NSR)		754,941.55	754,941.55	0.00	

**Kentucky Power Corp Consol
Comparative Balance Sheet
November 30, 2013**

Run Date: 12/10/2013 14:56

X_OPR_COS		Rpt ID: GLR2200V	Layout: GLR2200V	Month End Balances	December Balances	Variance
KYP_CORP_Ct		V2099-01-01 Acct: PRPT_ACCOUNT	BU: GL_PRPT_CONS	2013	Last Year	\$
2530137	Fbr Opt Lns-Sold-Defd Rev			104,303.27	116,729.42	(12,426.15)
	Other Deferred Credits			3,904,092.42	5,121,329.29	(1,217,236.87)
	Deferred Credits			6,222,228.12	8,884,889.10	(2,662,660.98)
	DEFERRED CREDITS & REGULATED LIABILITIES			417,056,556.79	408,225,779.81	8,830,776.98
	CAPITAL & LIABILITIES			1,590,166,250.16	1,618,871,728.87	(28,705,478.71)

Statement of Retained Earnings

BALANCE AT BEGINNING OF YEAR	190,818,915.56	171,840,462.36	18,978,453.21
Net Income (Loss)	11,124,818.39	50,978,453.21	(39,853,634.81)
Deductions:			
Dividend Declared On Common Stock	(25,000,000.00)	-32,000,000	7,000,000.00
Dividend Declared On Preferred Stock	0.00	0	0.00
Adjustment in Retained Earnings	0.00	0.00	0.00
Total Deductions	(25,000,000.00)	(32,000,000.00)	7,000,000.00
BALANCE AT END OF PERIOD (A)	176,943,733.96	190,818,915.56	(13,875,181.61)

(A) Represents The Following Balances At End Of Period

215.0	Appropriated Retained Earnings	0.00	0.00	0.00
215.1	Appr Retnd Emrgs - Amrt Rsv, Fed	0.00	0.00	0.00
	Total Appropriated Retained Earnings	0.00	0.00	0.00
2160000-1	Unapprp Retained Earnings Unrestr	190,818,915.56	171,840,462.36	18,978,453.21
2160002+	Unapprp Retained Earnings Restr	0.00	0.00	0.00
210.0	Gain on Reacquired Pref Stock	0.00	0.00	0.00
	Net Income Transferred	(13,875,181.61)	18,978,453.21	(32,853,634.81)
	Total Unappropriated Retained Earnings	176,943,733.96	190,818,915.56	(13,875,181.61)
216.1	Unapprop Undistributed Sub Earnings	0.00	0.00	0.00
418.1	Equity Earnings of Subsidiary Co	0.00	0.00	0.00
	Total Unapprop Undistributed Sub Earnings	0.00	0.00	0.00
	Total Other Retained Earnings Accounts	0.00	0.00	(0.00)
	TOTAL RETAINED EARNINGS	176,943,733.96	190,818,915.56	(13,875,181.61)

GLR7210V

12/09/14 18:36

	BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
UTILITY PLANT						
101/106 GENERATION	1,478,884,251.88	128,320,580.80	(6,702,891.09)	(9.12)	0.00	1,600,301,932.47
TOTAL PRODUCTION	1,478,884,251.88	128,320,580.80	(6,702,891.09)	(9.12)	0.00	1,600,301,932.47
101/106 TRANSMISSION	503,165,571.80	47,697,316.19	(957,824.70)	0.00	0.00	549,905,063.29
101/106 DISTRIBUTION	733,776,590.81	39,303,691.57	(7,180,611.85)	0.00	0.00	765,899,670.53
TOTAL (ACCOUNTS 101 & 106)	2,715,826,414.49	215,321,688.56	(14,841,327.64)	(9.12)	0.00	2,916,106,668.29
1011001/12 CAPITAL LEASES	6,279,149.17	0.00	0.00	384,854.50	0.00	6,664,003.67
102 ELECTRIC PLT PURCHASED OR SOLD	0.00	0.00	0.00	0.00	0.00	0.00
1140001 ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC PLANT IN SERVICE	2,721,905,563.66	215,321,688.56	(14,841,327.64)	384,846.38	0.00	2,922,770,669.96
1050001 PLANT HELD FOR FUTURE USE	7,405,958.73	330,144.19	0.00	0.00	0.00	7,736,102.92
107000X CONSTRUCTION WORK IN PROGRESS:						
107000X BEG. BAL.	128,599,148.19					
107000X ADDITIONS		103,745,271.25				
107000X TRANSFERS		(173,073,920.12)				
107000X END. BAL.		(69,328,648.87)				59,270,499.32
TOTAL ELECTRIC UTILITY PLANT	2,857,910,670.68	146,323,083.88	(14,841,327.64)	384,846.38	0.00	2,989,777,272.20
NONUTILITY PLANT						
1210001 NONUTILITY PROPERTY-OWNED	995,120.00	0.00	0.00	0.00	0.00	995,120.00
1210002 NONUTILITY PROPERTY-LEASED	0.00	0.00	0.00	0.00	0.00	0.00
1240025-29 OTHER INVESTMENTS	4,534,315.74	0.00	0.00	(0.03)	0.00	4,534,315.71
TOTAL NONUTILITY PLANT	6,529,436.74	0.00	0.00	(0.03)	0.00	6,529,436.71

Prepared by: PSnVision Report GLR7210V
 Reviewer: Cindy Buckbee - Prop Acctg Canton
 Sources of Info: Powerplant Reports and PS GL

Acct 107 Transfers	(173,073,920.12)
Acct 101/6 Additions	215,651,732.76
	42,577,812.63
ARO - ASH#1 Big Sandy Ash Pond 06/2014	42,577,812.63

KENTUCKY POWER COMPANY
 ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION
 YEAR TO DATE - November, 2014

Final 12/09/2014

GLR7410V

12/09/14 18:36

	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL COST	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING BALANCE
UTILITY PLANT						
NUCLEAR						
1080001/11 OTHER					0.00	
1080009/10 DECOMMISSIONING COSTS					0.00	
TOTAL NUCLEAR						0.00
1080001/11 PRODUCTION	599,504,126.89	57,153,002.03	(5,859,006.52)	(1,879,260.45)	0.00	648,918,861.95
1080001/11 TRANSMISSION	161,537,795.16	7,973,849.94	(736,293.22)	(3,809,706.96)	0.00	164,965,644.92
1080001/11 DISTRIBUTION	192,744,660.64	23,462,616.02	(7,031,721.36)	(1,830,396.54)	0.00	207,345,158.76
1080013 PRODUCTION	(3,620,015.28)	0.00	0.00	0.00	(480,319.93)	(4,100,335.19)
1080013 TRANSMISSION	0.00	0.00	0.00	0.00	0.00	0.00
1080013 DISTRIBUTION	(26,698.85)	0.00	0.00	0.00	(8,453.27)	(35,152.12)
RETIREMENT WORK IN PROGRESS	(6,320,252.52)	0.00	0.00	(5,742,972.50)	7,510,363.95	(6,543,861.07)
TOTAL (108X accounts)						941,819,816.07
TOTAL (108X accounts)						88,589,467.99
TOTAL (108X accounts)						(13,627,021.10)
TOTAL (108X accounts)						(13,262,336.46)
TOTAL (108X accounts)						7,030,690.75
TOTAL (108X accounts)						1,010,660,317.28
NUCLEAR						
1110001 PRODUCTION	10,429,350.87	1,285,776.95	(843,884.57)	0.00	84,795.27	10,956,038.52
1110001 TRANSMISSION	1,607,792.68	561,169.65	(221,531.48)	0.00	0.00	1,947,430.85
1110001 DISTRIBUTION	7,182,584.75	1,434,487.56	(148,890.49)	0.00	0.00	8,468,181.82
TOTAL (111X accounts)						19,219,728.30
TOTAL (111X accounts)						3,281,434.16
TOTAL (111X accounts)						(1,214,306.54)
TOTAL (111X accounts)						0.00
TOTAL (111X accounts)						84,795.27
TOTAL (111X accounts)						21,371,651.19
1011008 CAPITAL LEASES	1,869,467.09	0.00	0.00	0.00	441,505.71	2,310,972.80
1150001 ACQUISITION ADJUSTMENT AMORT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ACCUM DEPR & AMORT.						962,908,911.46
TOTAL ACCUM DEPR & AMORT.						81,870,902.15
TOTAL ACCUM DEPR & AMORT.						(14,841,327.64)
TOTAL ACCUM DEPR & AMORT.						(13,262,336.46)
TOTAL ACCUM DEPR & AMORT.						7,566,891.73
TOTAL ACCUM DEPR & AMORT.						1,034,232,941.25
NONUTILITY PLANT						
1220001 Depr&Amrt of Nonutl Prop-Ownd	214,955.75	6,113.91	0.00	0.00	0.00	221,069.66
1240027 Other Property - RWIP	(3,400.00)	0.00	0.00	0.00	(295.00)	(3,695.00)
TOTAL NONUTILITY PLANT						211,555.75
TOTAL NONUTILITY PLANT						6,113.91
TOTAL NONUTILITY PLANT						0.00
TOTAL NONUTILITY PLANT						0.00
TOTAL NONUTILITY PLANT						(295.00)
TOTAL NONUTILITY PLANT						217,374.66

Prepared By: PSnVision Report GLR7410V
 Reviewer: Cindy Buckbee - Prop Acctg. Canton
 Sources of Info: PowerPlant Reports and PS GL

KPSC 2014-00396
 Commission Staff's First Set of Data Requests
 Order Dated November 24, 2014
 Item No. 44
 Attachment 2
 Page 18 of 18