

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2010/Q4	
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.							
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.							
3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	Deferred Storm Expense	24,355,055	391,537	593	3,603,594	21,142,998	
2	Kentucky PSC Case No. 2009-00352						
3							
4	SFAS 109 Deferred FIT	79,448,611	15,476,536	190,282-3	11,742,588	83,182,559	
5							
6	SFAS 109 Deferred SIT	36,824,251	6,025,543	283	617,746	42,232,048	
7							
8	Post In-Service AFUDC Hanging Rock/	765,864		406	33,408	732,456	
9	Jefferson 765 KV Line						
10	Amortz period: Dec 1984-Nov 2032						
11							
12	Depreciation Expenses - Hanging Rock/	119,353		406	5,208	114,145	
13	Jefferson 765 KV line						
14	Amortz period: Dec 1984-Nov 2032						
15							
16	Deferred DSM Expenses	269,504	2,212,439	Various	2,455,437	26,506	
17							
18	Deferred Carbon Management Research	200,000	241,666	506	166,664	275,002	
19	Kentucky PSC Case No 2008-00308 & 2009-00459						
20	Amortz period: July 2010-June 2018						
21							
22	Deferred Equity Carrying Charges	(174,969)	22,428			-152,541	
23							
24	BridgeCo Transmission Org Funding	336,499		407	22,003	314,496	
25	Amortz period: Jan 2005-Dec 2019						
26	FERC Docket AC04-101-000						
27							
28	PJM Integration Payments	616,302		407	105,875	510,427	
29	Amortz period: Jan 2005-Dec 2014						
30	FERC Docket EL05-74-000						
31							
32	Other PJM Integration	355,510		407	23,246	332,264	
33	Amortz period: Jan 2005-Dec 2019						
34	FERC Docket AC04-101-000						
35							
36	Carrying Charges - RTO Startup Costs	228,575	124,138	407	148,876	203,837	
37	Amortz period: Jan 2005 up to Dec 2019						
38	FERC Docket AC04-101-000						
39							
40	Alliance RTO Deferred Expense	176,119			11,515	164,604	
41	Amortz period: Jan 2005-Dec 2019						
42	FERC Docket AC04-101-000						
43							

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OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.							
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.							
3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	SFAS 112 Post Employment Benefit	7,076,807	145,099	Various	765,570	6,456,336	
2							
3	SFAS 158 Employers' Accounting for Defined	56,847,872	59,105,134	Various	57,099,838	58,853,168	
4	Benefit Pension and Other Postretirement Plans						
5							
6	Unrealized Loss on Forward Commitments		392,739,239	Various	392,646,203	93,036	
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44	TOTAL :	207,445,353	476,483,759		469,447,771	214,481,341	

Name of Respondent Kentucky Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 08/09/2012	Year/Period of Report End of 2011/Q4	
OTHER REGULATORY ASSETS (Account 182.3)						
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.						
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.						
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Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Storm Expense	21,142,998		593	4,698,444	16,444,554
2	Kentucky PSC Case No. 2009-00352					
3						
4	SFAS 109 Deferred FIT	83,182,559	11,054,184	Various	11,647,841	82,588,902
5						
6	SFAS 109 Deferred SIT	42,232,048	1,645,910	Various	2,282,817	41,595,141
7						
8	Post In-Service AFUDC Hanging Rock/	732,456		406	33,408	699,048
9	Jefferson 765 KV Line					
10	Amortz period: Dec 1984 - Nov 2032					
11						
12	Depreciation Expenses - Hanging Rock/	114,145		406	5,208	108,937
13	Jefferson 765 KV line					
14	Amortz period: Dec 1984 - Nov 2032					
15						
16	Deferred DSM Expenses	26,506	3,490,018	Various	3,356,552	159,972
17						
18	Deferred Carbon Management Research	275,002	200,000	506	249,996	225,006
19	Kentucky PSC Case No 2008-00308 & 2009-00459					
20	Amortz period: July 2010 - June 2018					
21						
22	Deferred Equity Carrying Charges	(152,541)	22,428			-130,113
23						
24	BridgeCo Transmission Org Funding	314,496		407	23,784	290,712
25	Amortz period: Jan 2005 - Dec 2019					
26	FERC Docket AC04-101-000					
27						
28	PJM Integration Payments	510,427		407	113,897	396,530
29	Amortz period: Jan 2005 - Dec 2014					
30	FERC Docket EL05-74-000					
31						
32	Other PJM Integration	332,264		407	25,127	307,137
33	Amortz period: Jan 2005-Dec 2019					
34	FERC Docket AC04-101-000					
35						
36	Carrying Charges - RTO Startup Costs	203,837	90,825	407	117,513	177,149
37	Amortz period: Jan 2005 up to Dec 2019					
38	FERC Docket AC04-101-000					
39						
40	Alliance RTO Deferred Expense	164,604		407	12,448	152,156
41	Amortz period: Jan 2005 - Dec 2019					
42	FERC Docket AC04-101-000					
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OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.							
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.							
3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	SFAS 112 Post Employment Benefit	6,456,336	342,032	Various	1,593,411	5,204,957	
2							
3	SFAS 158 Employers' Accounting for Defined	58,853,168	66,653,086	Various	59,114,216	66,392,038	
4	Benefit Pension and Other Postretirement Plans						
5							
6	Unrealized Loss on Forward Commitments	93,036	207,383,407	Various	207,476,443		
7							
8	Carbon Capture FEED Study		1,562,541	146	657,413	905,128	
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44	TOTAL :	214,481,341	292,444,431		291,408,518	215,517,254	

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4	
OTHER REGULATORY ASSETS (Account 182.3)						
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.						
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.						
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Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Storm Expense	16,444,554		593	4,698,444	11,746,110
2	Kentucky PSC Case No. 2009-00352					
3	Amortz period: July 2010 - June 2015					
4						
5	Deferred Storm Expenses - 2012		12,146,000			12,146,000
6						
7	SFAS 109 Deferred FIT	82,588,902	14,957,869	Various	11,235,739	86,311,032
8						
9	SFAS 109 Deferred SIT	41,595,141	2,343,790	Various	1,594,240	42,344,691
10						
11	Post In-Service AFUDC Hanging Rock/	699,048		406	33,408	665,640
12	Jefferson 765 KV Line					
13	Amortz period: Dec 1984 - Nov 2032					
14						
15	Depreciation Expense - Hanging Rock/	108,937		406	5,208	103,729
16	Jefferson 765 KV Line					
17	Amortz period: Dec 1984 - Nov 2032					
18						
19	Deferred DSM Expense	159,972	4,370,687	456,908	2,941,336	1,589,323
20						
21	Deferred Carbon Management Research	225,006	250,000	188,506	299,996	175,010
22	Kentucky PSC Case 2008-00308 & 2009-00459					
23	Amortz period: July 2010 - June 2018					
24						
25	Deferred Equity Carrying Charge	(130,113)	22,428			-107,685
26						
27	BridgeCo Transmission Org Funding	290,712		407,421	25,709	265,003
28	Amortz period: Jan 2005 - Dec 2019					
29	FERC Docket AC04-101-000					
30						
31	PJM Integration Payments	396,530		407,421	122,527	274,003
32	Amortz period: Jan 2005 - Dec 2014					
33	FERC Docket EL05-74-000					
34						
35	Other PJM Integration	307,137		407,421	27,161	279,976
36	Amortz period: Jan 2005 - Dec 2019					
37	FERC Docket AC04-101-000					
38						
39	Carrying Charges - RTO Startup Costs	177,149	93,870	407,421	122,662	148,357
40	Amortz period: Jan 2005 - Dec 2019					
41	FERC Docket AC04-101-000					
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1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.						
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.						
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				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Alliance RTO Deferred Expense	152,156		407,421	13,456	138,700
2	Amortz period: Jan 2005 - Dec 2019					
3	FERC Docket AC04-101-000					
4						
5	SFAS 112 Post Employment Benefit	5,204,957	309,526	Various	284,770	5,229,713
6						
7	SFAS 158 Employers' Accounting for Defined	66,392,038	99,960,537	Various	114,304,374	52,048,201
8	Benefit Pension and Other Postretirement Plans					
9						
10	Unrealized Loss on Forward Commitments		279,846,423	Various	279,846,423	
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12	Carbon Capture FEED Study	905,128	3,925	146	36,194	872,859
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44	TOTAL :	215,517,254	414,305,055		415,591,647	214,230,662

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OTHER REGULATORY ASSETS (Account 182.3)						
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2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.						
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Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Storm Expense	11,746,110		593	4,698,444	7,047,666
2	Kentucky PSC Case No. 2009-00352					
3	Amortz period: July 2010 - June 2015					
4						
5	Deferred Storm Expenses - 2012	12,146,000				12,146,000
6						
7	SFAS 109 Deferred FIT	86,311,032	14,464,355	Various	14,514,241	86,261,146
8						
9	SFAS 109 Deferred SIT	42,344,691	29,918,678	Various	2,923,982	69,339,387
10						
11	Post In-Service AFUDC Hanging Rock/	665,640		406	33,408	632,232
12	Jefferson 765 KV Line					
13	Amortz period: Dec 1984 - Nov 2032					
14						
15	Depreciation Expense - Hanging Rock/	103,729		406	5,208	98,521
16	Jefferson 765 KV Line					
17	Amortz period: Dec 1984 - Nov 2032					
18						
19	Deferred DSM Expense	1,589,323	4,692,898	456,908	5,368,465	913,756
20						
21	Deferred Carbon Management Research	175,010	250,000	188,506	299,996	125,014
22	Kentucky PSC Case 2008-00308 & 2009-00459					
23	Amortz period: July 2010 - June 2018					
24						
25	Deferred Equity Carrying Charge	(107,685)	22,428	407	111	-85,368
26						
27	BridgeCo Transmission Org Funding	265,003		407,421	44,111	220,892
28	Amortz period: Jan 2005 - Dec 2019					
29	FERC Docket AC04-101-000					
30						
31	PJM Integration Payments	274,003		407,421	132,204	141,799
32	Amortz period: Jan 2005 - Dec 2014					
33	FERC Docket EL05-74-000					
34						
35	Other PJM Integration	279,976		407,421	46,603	233,373
36	Amortz period: Jan 2005 - Dec 2019					
37	FERC Docket AC04-101-000					
38						
39	Carrying Charges - RTO Startup Costs	148,357	119,447	407,421	108,107	159,697
40	Amortz period: Jan 2005 - Dec 2019					
41	FERC Docket AC04-101-000					
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				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	Alliance RTO Deferred Expense	138,700		407,421	23,087	115,613	
2	Amortz period: Jan 2005 - Dec 2019						
3	FERC Docket AC04-101-000						
4							
5	SFAS 112 Post Employment Benefit	5,229,713	2,623,080	Various	3,323,024	4,529,769	
6							
7	SFAS 158 Employers' Accounting for Defined	52,048,201	40,938,845	Various	60,528,936	32,458,110	
8	Benefit Pension and Other Postretirement Plans						
9							
10	Unrealized Loss on Forward Commitments		12,625,503	Various	12,625,222	281	
11							
12	Carbon Capture FEED Study	872,859		426	872,859		
13							
14	SFAS 106 Medicare Subsidy		5,307,191	926	2,924,371	2,382,820	
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44	TOTAL :	214,230,662	110,962,425		108,472,379	216,720,708	