

<b>Item No. 120 - AEP System - Eliminations and Adjustments in Consolidation - 2014, 2013 and 2012</b>					
<b>Year</b>	<b>Unit</b>	<b>Descr</b>	<b>Account</b>	<b>Descr</b>	<b>Sum Amount</b>
2014	X992	Kentucky Power Integrated Elim	1460001	A/R Assoc Co - InterUnit G/L	-455,085,656.66
2014	X992	Kentucky Power Integrated Elim	1460006	A/R Assoc Co - Intercompany	-1,035,840.41
2014	X992	Kentucky Power Integrated Elim	1460009	A/R Assoc Co - InterUnit A/P	-4,429,334.77
2014	X992	Kentucky Power Integrated Elim	1460025	Fleet - M4 - A/R	-96,810.57
2014	X992	Kentucky Power Integrated Elim	2340001	A/P Assoc Co - InterUnit G/L	455,085,656.66
2014	X992	Kentucky Power Integrated Elim	2340012	A/P Assoc-PCRB Interest	0.00
2014	X992	Kentucky Power Integrated Elim	2340027	A/P Assoc Co - Intercompany	1,035,840.41
2014	X992	Kentucky Power Integrated Elim	2340030	A/P Assoc Co - InterUnit A/P	4,429,334.77
2014	X992	Kentucky Power Integrated Elim	2340035	Fleet - M4 - A/P	96,810.57
2014	X992	Kentucky Power Integrated Elim	2340212	A/P Assoc-PCRB Reacq Int	0.00
2014	X992	Kentucky Power Integrated Elim	4470074	Sale for Resale-Aff-Trnf Price	409,103,648.14
2014	X992	Kentucky Power Integrated Elim	4540001	Rent From Elect Property - Af	516,633.88
2014	X992	Kentucky Power Integrated Elim	4560043	Oth Elec Rv-Trn-Aff-Trnf Price	34,078,111.72
2014	X992	Kentucky Power Integrated Elim	4561033	PJM NITS Revenue - Affiliated	12,173,124.74
2014	X992	Kentucky Power Integrated Elim	4561034	PJM TO Adm. Serv Rev - Aff	674,966.51
2014	X992	Kentucky Power Integrated Elim	4561035	PJM Affiliated Trans NITS Cost	-12,173,124.74
2014	X992	Kentucky Power Integrated Elim	4561036	PJM Affiliated Trans TO Cost	-674,966.51
2014	X992	Kentucky Power Integrated Elim	4561059	Affil PJM Trans Enhancmnt Rev	108,219.76
2014	X992	Kentucky Power Integrated Elim	4561060	Affil PJM Trans Enhancmnt Cost	-108,219.76
2014	X992	Kentucky Power Integrated Elim	5550029	Purch Power-Assoc-Trnsfr Price	-409,103,648.14
2014	X992	Kentucky Power Integrated Elim	5650007	Tran Elec by Oth-Aff-Trn Price	-34,078,111.72
2014	X992	Kentucky Power Integrated Elim	5670002	Rents - Associated	-516,633.88
2013	X992	Kentucky Power Integrated Elim	1460001	A/R Assoc Co - InterUnit G/L	-54,277,370.06
2013	X992	Kentucky Power Integrated Elim	1460006	A/R Assoc Co - Intercompany	-636,074.76
2013	X992	Kentucky Power Integrated Elim	1460009	A/R Assoc Co - InterUnit A/P	-420,702.57
2013	X992	Kentucky Power Integrated Elim	1460025	Fleet - M4 - A/R	-105,845.05
2013	X992	Kentucky Power Integrated Elim	1823302	SFAS 109 Flow Thru Defrd SIT	25,330,135.00
2013	X992	Kentucky Power Integrated Elim	1901001	Accum Deferred FIT - Other	18,387,419.00
2013	X992	Kentucky Power Integrated Elim	2110000	Miscellaneous Paid-In Capital	-4,798,007.00
2013	X992	Kentucky Power Integrated Elim	2340001	A/P Assoc Co - InterUnit G/L	54,277,370.06
2013	X992	Kentucky Power Integrated Elim	2340027	A/P Assoc Co - Intercompany	636,074.76
2013	X992	Kentucky Power Integrated Elim	2340030	A/P Assoc Co - InterUnit A/P	420,702.57
2013	X992	Kentucky Power Integrated Elim	2340035	Fleet - M4 - A/P	105,845.05
2013	X992	Kentucky Power Integrated Elim	2831002	Accum Deferred SIT - Other	-4,723,865.00
2013	X992	Kentucky Power Integrated Elim	2833001	Acc Dfd FIT FAS 109 Flow Thru	-8,865,547.00
2013	X992	Kentucky Power Integrated Elim	2833002	Acc Dfrd SIT FAS 109 Flow Thru	-25,330,135.00
2013	X992	Kentucky Power Integrated Elim	4470074	Sale for Resale-Aff-Trnf Price	370,035,080.91
2013	X992	Kentucky Power Integrated Elim	4540001	Rent From Elect Property - Af	515,800.96
2013	X992	Kentucky Power Integrated Elim	4560043	Oth Elec Rv-Trn-Aff-Trnf Price	33,138,718.09
2013	X992	Kentucky Power Integrated Elim	4561034	PJM TO Adm. Serv Rev - Aff	141,435.41
2013	X992	Kentucky Power Integrated Elim	4561036	PJM Affiliated Trans TO Cost	-141,435.41
2013	X992	Kentucky Power Integrated Elim	5550029	Purch Power-Assoc-Trnsfr Price	-370,035,080.91
2013	X992	Kentucky Power Integrated Elim	5650007	Tran Elec by Oth-Aff-Trn Price	-33,138,718.09
2013	X992	Kentucky Power Integrated Elim	5670002	Rents - Associated	-515,800.96
2012	X992	Kentucky Power Integrated Elim	1460001	A/R Assoc Co - InterUnit G/L	-91,109,016.86
2012	X992	Kentucky Power Integrated Elim	1460006	A/R Assoc Co - Intercompany	-1,214,239.45
2012	X992	Kentucky Power Integrated Elim	1460009	A/R Assoc Co - InterUnit A/P	-154,327.40
2012	X992	Kentucky Power Integrated Elim	1460025	Fleet - M4 - A/R	-105,681.31
2012	X992	Kentucky Power Integrated Elim	2340001	A/P Assoc Co - InterUnit G/L	91,109,016.86
2012	X992	Kentucky Power Integrated Elim	2340027	A/P Assoc Co - Intercompany	1,214,239.45
2012	X992	Kentucky Power Integrated Elim	2340030	A/P Assoc Co - InterUnit A/P	154,327.40
2012	X992	Kentucky Power Integrated Elim	2340035	Fleet - M4 - A/P	105,681.31
2012	X992	Kentucky Power Integrated Elim	4470074	Sale for Resale-Aff-Trnf Price	353,456,504.08
2012	X992	Kentucky Power Integrated Elim	4540001	Rent From Elect Property - Af	562,292.89
2012	X992	Kentucky Power Integrated Elim	4560043	Oth Elec Rv-Trn-Aff-Trnf Price	35,163,112.42
2012	X992	Kentucky Power Integrated Elim	4561034	PJM TO Adm. Serv Rev - Aff	161,085.23
2012	X992	Kentucky Power Integrated Elim	4561036	PJM Affiliated Trans TO Cost	-161,085.23
2012	X992	Kentucky Power Integrated Elim	4561062	PROVISION RTO Cost - Affi	0.00
2012	X992	Kentucky Power Integrated Elim	4561063	PROVISION RTO Rev Affiliated	0.00

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2012	X992	Kentucky Power Integrated Elim	5550029	Purch Power-Assoc-Trnsfr Price	-353,456,504.08
2012	X992	Kentucky Power Integrated Elim	5650007	Tran Elec by Oth-Aff-Trn Price	-35,163,112.42
2012	X992	Kentucky Power Integrated Elim	5670002	Rents - Associated	-562,292.89