

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
1010001	Plant in Service	A. This account shall include the original cost of production plant (steam, nuclear, hydro and other), included in accounts 310 to 346, owned and used by the utility in its utility operations, and having an expectation of life in service of more than one year from date of installation, including such property owned by the utility but held by nominees. B. The cost of additions to and betterments of property leased from others, which are includible in this account, shall be recorded in subdivisions separate and distinct from those relating to owned property (Refer to Account 1011001). Effective 7/1/02 - the Account title was changed from "Plant in Service - Production" to "Plant in Service". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
1010002	Plant In Service-Transmission	A. This account shall include the original cost of transmission plant, included in accounts 350 to 359, owned and used by the utility in its utility operations, and having an expectation of life in service of more than one year from date of installation, including such property owned by the utility but held by nominees. B. The cost of additions to and betterments of property leased from others, which are includible in this account, shall be recorded in subdivisions separate and distinct from those relating to owned property (Refer to Account 1011002).
1010003	Plant In Service-Distribution	A. This account shall include the original cost of distribution plant, included in accounts 360 to 373, owned and used by the utility in its utility operations, and having an expectation of life in service of more than one year from date of installation, including such property owned by the utility but held by nominees. B. The cost of additions to and betterments of property leased from others, which are includible in this account, shall be recorded in subdivisions separate and distinct from those relating to owned property (Refer to Account 1011003).
1010004	Plant In Service - Gen & Misc	A. This account shall include the original cost of general and miscellaneous plant, included in accounts 389 to 399, owned and used by the utility in its utility operations, and having an expectation of life in service of more than one year from date of installation, including such property owned by the utility but held by nominees. B. The cost of additions to and betterments of property leased from others, which are includible in this account, shall be recorded in subdivisions separate and distinct from those relating to owned property (Refer to Account 1011004).
1011001	Capital Leases	A. This account shall include the amount recorded under capital leases for plant leased from others and used by the utility in its utility operations. B. The production plant property (steam, nuclear, hydro and other) included in this account shall be classified separately according to the detailed accounts (310 to 346) prescribed for utility plant in service. Effective 7/1/02 - the Account title was changed from "Capital Leases - Production" to "Capital Leases". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
1011004	Capital Leases - Gen & Misc	A. This account shall include the amount recorded under capital leases for plant leased from others and used by the utility in its utility operations. B. The general & miscellaneous property included in this account shall be classified separately according to the detailed accounts (389 to 399) prescribed for general & miscellaneous plant in service.
1011006	Prov-Leased Assets	This account shall include the amount recorded under capital leases for accumulated provision for amortization of production plant property (steam, nuclear, hydro and other). Effective 7/1/02 - the Account title was changed from "rov-Leased Assets-Production" to "rov-Leased Assets". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
1011012	Accrued Capital Leases	To record capital leased assets where equipment has been received but AEP has not yet been invoiced by the leasing company.
1050001	Held For Fut Use	This account shall include the original cost of production plant (steam, nuclear, hydro and other), including land and land rights, owned and held for future use in production service under a definite plan for such use, to include: (1) Property acquired, including land and land rights, but never used by the utility in production service, but held for such service in the future under a definite plan, and (2) property, including land and land rights previously used by the utility in service, but retired from such service and held pending its reuse in the future, under a definite plan, in production service. Effective 7/1/02 - the Account title was changed from "Held for Fut Use-Production" to "Held for Fut Use". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail is kept by business unit instead of by account.
1050002	Held For Fut Use-Transmissn	For Elimination BU's use ONLY no charges should be processed by Non-Elimination BU's (Operating Co's). Process Functional Property Split on Elimination BU's in PeopleSoft. We will split property by Transmission, Distribution & General from current classification of Production on the Elimination BU's. This account shall include the original cost of transmission plant, including land and land rights, owned and held for future use in transmission service under a definite plan for such use, to include: (1) Property acquired, including land and land rights, but never used by the utility in transmission service, but held for such service in the future under a definite plan, and (2) property, including land and land rights previously used by the utility in service, but retired from such service and held pending its reuse in the future, under a definite plan, in transmission service. Previously inactivated 7/1/2002. Reactivated 1/1/2013 and reserved for Elimination companies only, per CF Request # 8678.
1060001	Const Not Classifd	This account shall include the total balance of work orders for production plant (steam, nuclear, hydro and other) which have been placed in service but have not been completed and classified for transfer to the detailed electric plant accounts. Effective 7/1/02 - the Account title was changed from "Const Not Classifd-Production" to "Const Not Classifd". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
1060002	Const Not Classifd-Transmissn	For Elimination BU's use ONLY no charges should be processed by Non-Elimination BU's (Operating Co's). Process Functional Property Split on Elimination BU's in PeopleSoft. We will split property by Transmission, Distribution & General from current classification of Production on the Elimination BU's. This account shall include the total balance of work orders for transmission plant which have been placed in service but have not been completed and classified for transfer to the detailed electric plant accounts. Previously inactivated 7/1/2002. Reactivated 1/1/2013 and reserved for Elimination companies only, per CF Request # 8678.
1060003	Const Not Classifd-Distributio	For Elimination BU's use ONLY no charges should be processed by Non-Elimination BU's (Operating Co's). Process Functional Property Split on Elimination BU's in PeopleSoft. We will split property by Transmission, Distribution & General from current classification of Production on the Elimination BU's. This account shall include the total balance of work orders for distribution plant which have been placed in service but have not been completed and classified for transfer to the detailed electric plant accounts. Previously inactivated 7/1/2002. Reactivated 1/1/2013 and reserved for Elimination companies only, per CF Request # 8678.
1060004	Const Not Classifd-Gen&Misc	For Elimination BU's use ONLY no charges should be processed by Non-Elimination BU's (Operating Co's). Process Functional Property Split on Elimination BU's in PeopleSoft. We will split property by Transmission, Distribution & General from current classification of Production on the Elimination BU's. This account shall include the total balance of work orders for general and miscellaneous plant which have been placed in service but have not been completed and classified for transfer to the detailed electric plant accounts.
1070001	CWIP - Project	This account shall include the balance of work orders in process of construction. The functional 1070 balance is maintained by project ID in the PowerPlant Asset Management System. NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1080001	A/P for Deprec of Plt	This account shall include the total accumulated provision for depreciation of production plant (steam, nuclear, hydro and other), which will include the provision for depreciation expense, the book cost of the property retired and the cost of removal and salvage related to the asset retired. Effective 7/1/02 - the Account title was changed from "A/P for Deprec of Plt-Productn" to "A/P for Deprec of Plt". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
1080005	RWIP - Project Detail	This account reflects the balance work orders in Retirement Work in Progress. The functional 1080 balance is maintained by project ID in the PowerPlant asset management system. NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1080011	Cost of Removal Reserve	Cost of Removal Reserve

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 From October 2013 thru September 2014**

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1080013	ARO Removal Deprec - Accretion	FIN-47 requires establishing asset retirement obligations for property where our companies have accrued a removal reserve from rate regulated depreciation studies. This account will contain the cumulative effect of implementing the new accounting rule and will have monthly amounts posted representing depreciation and accretion from the ARO assets and liabilities. Description change per CF# 7025 effective 1/1/10, was ARO Removal Accretion.
1110001	A/P for Amort of Plt	This account shall include the total accumulated provision for amortization of production plant (steam, nuclear, hydro and other). Effective 7/1/02 - the Account title was changed from "A/P for Amort of Plt-Productio" to "A/P for Amort of Plt". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
1210001	Nonutility Property - Owned	This account shall include the book cost of land, structures, equipment, or other tangible or intangible property owned by the utility, but not used in utility service and not properly includible in account 105, Electric Plant Held for Future Use.
1220001	Depr&Amrt of Nonutl Prop-Ownd	This account shall include the accumulated provision for depreciation and amortization applicable to nonutility property owned by the utility in account 1210001.
1240002	Oth Investments-Nonassociated	This account shall include the book cost of investments in securities issued or assumed by nonassociated companies and investment advances to such companies. This account shall also include the offsetting entry to the recording of amortization of discount or premium on interest bearing investments
1240005	Spec Allowance Inv NOx	To record the NOx allowance inventory traded on a speculative basis
1240007	Deferred Compensation Benefits	This account shall include the book cost of investments for deferred compensation benefits.
1240027	Other Property - RWIP	This account is used to track Other Property - RWIP
1240028	Other Property - RETIRE	This account is used to track Other Property - RETIRE
1240029	Other Property - CPR	This account is used to track Other Property - CPR
1240092	Fbr Opt Lns-In Kind Sv-Invest	Investment related to Fiber Optic Lines In-Kind Services agreement with nonaffiliated companies. (Note: In-Kind Services - no funds exchanged). Offsetting deferred gain is recorded in Account 2530092. Investment value to be amortized over the expected life of fibers (long-term). Changed title and descript 10/01/06 was Oth Inv-Fbr Opt Ln-In Kind Srv.
1290000	Pension Net Funded Position	Pension net funded position will be recorded in this account per FERC Guidance on implementation of FAS 158.
1290001	Non-UMWA PRW Funded Position	This account will record the funded position for the Non-UMWA Post Retirement Welfare (PRW) trust as required by FAS 158 guidance.
1290002	SFAS 106 - Non-UMWA PRW	This account will record the provisions for Non-UMWA Post Retirement Welfare (PRW) made by the utility and amounts contributed by the Non-UMWA employees for PRW where the funds are include in the assets of the utility.
1290003	SFAS 87 - Pension	This account shall include provisions made by the utility and amounts contributed by employees for pensions where the funds are included in the assets of the utility. This account is used if the Pension is in an overfunded position. The 2283006 account is used if the pension is underfunded.
1310000	Cash	This account shall include the amount of current cash funds except working funds.
1340018	Spec Deposits - Elect Trading	This account shall include special deposits applicable to electric trading.
1340043	Spec Deposit UBS Securities	Record Broker Activity for ABN Amro
1340048	Spec Deposits-Trading Contra	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1. Please map to the same balance sheet reporting as account 1340017 and 1340018.
1340050	Spec Deposit Mizuho Securities	To record the broker activity related to Mizuho Securities
1340051	Spec Deposit RBC	To record the broker activity related to RBC Capital Markets.
1420001	Customer A/R - Electric	This account shall include amounts due from customers for electric service.
1420014	Customer A/R-System Sales	This account shall include amounts due from customers for system sales.
1420019	Transmission Sales Receivable	This account shall include amounts due from transmission sales.
1420022	Cust A/R - Factored	This account is used for factoring the AEP-East electric accounts receivable.
1420023	Cust A/R-System Sales - MLR	This account shall include amounts due from customers for system sales based on the MLR ratio.
1420024	Cust A/R-Options & Swaps - MLR	This account shall include amounts due from option and swap sales based on the MLR.
1420027	Low Inc Energy Asst Pr (LIEAP)	To be completed later.
1420028	Emergency LIEAP	To be completed later.
1420044	Customer A/R - Estimated	This account shall include the estimated amounts due from customers.
1420048	Emission Allowance Trading	Account shall be used by Fuel and Contract Accounting to record amounts receivable from nonaffiliated companies solely for allowance trading activities
1420050	PJM AR Accrual	This account reflects the net AR/AP accrual with PJM under the master netting agreement. Old Account 1430087
1420052	Gas Accruals	To record receivables for Gas accruals
1420053	AR Coal Trading	This account shall record amounts receivable from nonaffiliated companies for coal trading activities. Old Account 1430019
1420054	Accrued Power Brokers	To accrue gains / losses realized per Magnum but open positions per broker statement. Old Account 1430090
1420057	Customer A/R - REC activity	This account shall include amounts due from customers for Renewable Energy Credits
1420101	Other Accounts Rec - Cust	This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies, and from customers for utility services. This account will be to record amounts due the utility that are customer based receivables. Miscellaneous Recievables (Non-Customer) should be charged to 1430101.
1420102	AR Peoplesoft Billing - Cust	This account is used to track A/R PeopleSoft Billing System charges for Customer based transactions.
1430002	Allowances	This account shall be used by the Allowance Management System for transactions created by activity at the annual EPA auction of allowances and for the transactions with Buckeye Power for its share of Cardinal Plant allowances. Accounts are assigned to Ledger Accounting for reconciliation.
1430022	2001 Employee Biweekly Pay Cnv	This account will be used to record the receivable from the April 12 special pay made in conjunction with the conversion from semi-monthly to bi-weekly pay. The receivable to the company is to be paid back (withheld from employee pay) when employees leave the payroll.
1430023	A/R PeopleSoft Billing System	This account is used to track A/R PeopleSoft Billing System
1430081	Damage Recovery - Third Party	To record amounts due from third parties for damage to AEP property.
1430083	Damage Recovery Offset Demand	To record offset to amounts demanded from third parties for damage to AEP property. This is a contra-asset account for 1430081.
1430089	A/R - Benefits Billing	This account has been created solely for the interfaces between Remittance Processing and Benefits Billing to the GL. This account shall contain receivables relating to monthly billings to retirees and Cobra participants.
1430101	Other Accounts Rec - Misc	This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies, and from customers for utility services. This account will be to record amounts due the utility that are Miscellaneous (not Customer) based receivables. Customer Other Accounts Recievable should be charged to 1420101.
1430102	AR Peoplesoft Billing - Misc	This account is used to track A/R PeopleSoft Billing System charges for Miscellaneous (non customer) based transactions.
1440002	Uncoll Accts-Other Receivables	This account shall be credited with amounts provided for losses on miscellaneous accounts receivable which may become uncollectible.
1450000	Corp Borrow Prg (NR-Assoc)	This account shall involve all notes receivables to associated companies to the corporate borrowing program with AEP Parent and/or AEP Resources. No manual entries are permitted in this account. Only transactions from PS Treasury. The confirming balance should be in account 2330000.
1460001	A/R Assoc Co - InterUnit G/L	This account includes amounts receivable from affiliated companies derived from interunit General Ledger transactions. This account was previously 1460006. The usage of accounts 1460001 and 1460006 was changed effective 5/1/2000 to facilitate reconciliation of intercompany receivables.

Listing of accounts used by Kentucky Power Company
From October 2013 thru September 2014

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1460002	A/R Assoc Co - Allowances	This account shall include drafts on allowances upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from the date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies. Items which do not bear a specified due date but which have been carried for more than twelve months and items which are not paid within twelve months from due date shall be transferred to account 123, Investment in Associated Companies.
1460006	A/R Assoc Co - Intercompany	This account shall include regular drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from the date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies. Items which do not bear a specified due date but which have been carried for more than twelve months and items which are not paid within twelve months from due date shall be transferred to account 123, Investment in Associated Companies. This account was previously 1460001. The usage of accounts 1460001 and 1460006 was changed effective 5/1/2000 to facilitate reconciliation of intercompany receivables.
1460009	A/R Assoc Co - InterUnit A/P	This account includes amounts receivable from affiliated companies derived from interunit Accounts Payable transactions.
1460011	A/R Assoc Co - Multi Pmts	This account includes amounts receivable from affiliated companies associated with billings.
1460019	A/R-Assoc Co-AEPSC-Agent	This account shall include amounts receiving from associated company American Electric Power Service Corporation - Agent.
1460024	A/R Assoc Co - System Sales	This account shall include amounts receiving from associated companies for System Sales Transactions.
1460025	Fleet - M4 - A/R	This account shall include accounts receiving from associated companies for M4 transactions.
1460045	A/R Assoc Co-Realization Sharnq	This account will be used to record activity related to A/R Assoc Co-Realization Sharnq
1510001	Fuel Stock - Coal	This account shall include the book cost of coal on hand. Items 1. Invoice price of coal less any cash or other discounts. 2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from the shipping medium. 3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of coal. 4. Operating, maintenance and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport coal from the point of acquisition to the unloading point. 5. Lease or rental costs of transportation equipment used to transport coal from the point of acquisition to the unloading point.
1510002	Fuel Stock - Oil	This account shall include the book cost of oil on hand. Items 1. Invoice price of oil less any cash or other discounts. 2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from the shipping medium. 3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of oil. 4. Operating, maintenance and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport oil from the point of acquisition to the unloading point. 5. Lease or rental costs of transportation equipment used to transport oil from the point of acquisition to the unloading point.
1510020	Fuel Stock Coal - Intransit	Estimated value of coal (including Lignite) which the Company has title to but has not been unloaded at the plant or is otherwise not available for consumption.
1520000	Fuel Stock Exp Undistributed	A. This account may include the cost of labor and of supplies used and expenses incurred in unloading fuel from the shipping medium and in the handling thereof prior to its use, if such expenses are sufficiently significant in amount to warrant being treated as a part of the cost of fuel inventory rather than being charged direct to expense as incurred. B. Amounts included herein shall be charged to expense as the fuel is used to the end that the balance herein shall not exceed the expenses attributable to the inventory of fuel on hand. ITEMS Labor: 1. Procuring and handling of fuel. 2. All routine fuel analyses. 3. Unloading from shipping facility and putting in storage. 4. Moving of fuel in storage and transferring from one station to another. 5. Handling from storage or shipping facility to first bunker, hopper, bucket, tank or holder of boiler house structure. 6. Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, cranes, etc. Supplies and Expenses: 1. Tools, lubricants and other supplies. 2. Operating supplies for mechanical equipment. 3. Transportation and other expenses in moving fuel. 4. Stores expenses applicable to fuel. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI. NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1540001	M&S - Regular	A. This account shall include the cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes. It shall also include the book cost of materials recovered in connection with construction, maintenance or the retirement of property, such materials being credited to construction, maintenance or accumulated depreciation provision, respectively, and included herein as follows: (1) Reusable materials consisting of large individual items shall be included in this account at original cost, estimated if not known. The cost of repairing such items shall be charged to the maintenance account appropriate for the previous use; (2) Reusable materials consisting of relatively small items, the identity of which (from the date of original installation to the final abandonment or sale thereof) cannot be ascertained without undue refinement in accounting, shall be included in this account at current prices new for such items. The cost of repairing such items shall be charged to the appropriate expense account as indicated by previous use; (3) Scrap and nonusable materials included in this account shall be carried at the estimated net amount realizable therefrom. The difference between the amounts realized for scrap and nonusable materials sold and the net amount at which the materials were carried in this account, as far as practicable, shall be adjusted to the accounts credited when the materials were charged to this account. B. Materials and supplies issued shall be credited hereto and charged to the appropriate construction, operating expense, or other account on the basis of a unit price determined by the use of cumulative average, first-in-first-out, or such other method of inventory accounting as conforms with accepted accounting standards consistently applied. ITEMS 1. Invoice price of materials less cash or other discounts. 2. Freight, switching or other transportation charges when practicable to include as part of the cost of particular materials to which they relate. 3. Customs duties and excise taxes. 4. Costs of inspection and special tests prior to acceptance. 5. Insurance and other directly assignable charges. Note A: Where expenses applicable to materials purchased cannot be directly assigned to particular purchases, they may be charged to a stores expense clearing account (account 163, Stores Expense Undistributed), and distributed therefrom to the appropriate account. Note B: When materials and supplies are purchased for immediate use, they need not be carried through this account but may be charged directly to the appropriate utility plant or expense account.
1540004	M&S - Exempt Material	This account shall include the cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes that are stored in remote locations instead of the storerooms.
1540006	M&S - Lime and Limestone	This account shall include the cost of lime and limestone purchased for use in the utility power plants.
1540012	Materials & Supplies - Urea	This account shall include the cost of urea purchased for use in the utility power plants.
1540013	Transportation Inventory	This account shall be used to track inventory used in Indus
1540022	M&S-Lime & Limestone Intransit	This account shall include the cost of lime and limestone purchased, but not unloaded yet at the utility power plants
1540023	M&S Inv - Urea In-Transit	To record Urea In-Transit Inventory for barges of urea we have taken title to, but have not yet received at Lakin facility (per contract)
1581000	SO2 Allowance Inventory	This account shall include the cost of allowances owned by the utility and not withheld by the Environmental Protection Agency. This account shall be credited and Account 5090000, Allowances, shall be debited concurrent with the monthly emission of sulfur dioxide.
1581003	SO2 Allowance Inventory - Curr	Current portion of SO2 Compliance Inventory
1581004	NOx Allowance Inventory - Curr	Current Portion of NOx Allowance Compliance Inventory
1581006	An. NOx Comp Inv - Curr	This account should include the cost of CAIR Annual NOx allowances owned by utility and not withheld by the EPA

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
1581009	CSAPR Current SO2 Inv	This account shall include the cost of CSAPR SO2 allowances owned by the utility and not withheld by the Environmental Protection Agency. This inventory account shall be credited and 509xxxx Allow Consumpt CSAPR SO2 shall be debited concurrent with the monthly emission of sulfur dioxide. (Cross State Air Pollution Rule - CSAPR)
1650001	Prepaid Insurance	This account shall include amounts representing prepayments of insurance.
165000213	Prepaid Taxes	This account shall include amounts representing prepayments of taxes.
165000214	Prepaid Taxes	This account shall include amounts representing prepayments of taxes.
1650009	Prepaid Carry Cost-Factored AR	This account is used for factoring the AEP-East electric accounts receivable.
1650010	Prepaid Pension Benefits	To segregate the west prepaid pension from the other prepaid employee benefits per the request of the reporting group for the purpose of SEC reporting
165001113	Prepaid Sales Taxes	This account shall include amounts representing prepayments of sales taxes. Prepayments of Sales vs Use Taxes need to be in separate accounts
165001114	Prepaid Sales Taxes	This account shall include amounts representing prepayments of sales taxes. Prepayments of Sales vs Use Taxes need to be in separate accounts
165001213	Prepaid Use Taxes	This account shall include amounts representing prepayments of use taxes
165001214	Prepaid Use Taxes	This account shall include amounts representing prepayments of use taxes
1650014	FAS 158 Qual Contra Asset	This account is used to track the long term portion of the FAS 158 PBO liability (Projected Benefit Obligation) for the Qualified Pension Plan when the net plan is still prepaid. This account offsets account 1650010.
1650021	Prepaid Insurance - EIS	This account shall include amounts representing prepayments of insurance with EIS (Energy Insurance Services).
1650023	Prepaid Lease	Track balance of prepaid lease expense for agreements that qualify as a lease under company policy and are not tracked in PowerPlant Lease Accounting system will use this account. Prepaid Rents account should be when the payment does not cover multiple accounting periods or does not qualify as a lease under company policy.
1650035	PRW Without MED-D Benefits	To record the Prepaid portion of the FAS106 Post Retirement Welfare (PRW) Trust - excluding the effects of the Med-D Subsidy.
1650036	PRW for Med-D Benefits	To record the Prepaid portion of the FAS106 Post Retirement Welfare (PRW) Trust - only containing the effects of the Med-D Subsidy.
1650037	FAS158 Contra-PRW Exclud Med-D	To record an offset to the "Post Retirement Welfare (PRW) Without MED-D Benefits" 165 prepaid account for monthly PRW activity. PRW will not report a Prepaid balance for financial reporting, the balance is reported through a 129 account if overfunded or 228 if underfunded.
1710048	Interest Receivable -FIT -LT	Interest Receivable -FIT -LT
1710248	Interest Receivable -FIT -ST	Interest Receivable -FIT -ST
1710348	Interest Receivable -SIT -LT	Interest Receivable -SIT -LT
1710448	Interest Receivable -SIT -ST	Interest Receivable -SIT -ST
1720000	Rents Receivable	This account shall include rents receivable or accrued on property rented or leased by the utility to others. Note: Rents receivable from associated companies shall be included in account 146, Accounts Receivable from Associated Companies.
1730000	Accrued Utility Revenues	At the option of the utility, the estimated amount accrued for service rendered, but not billed at the end of any accounting period, may be included herein. In case accruals are made for unbilled revenues, they shall be made likewise for unbilled expenses, such as for the purchase of energy.
1730002	Acrd Utility Rev-Factored-Assc	This account is used for factoring the AEP-East electric accounts receivable.
174001112	Non-Highway Fuel Tx Credit-2012	vintage year account to enable recording of the non-highway fuel tax credit
174001113	Non-Highway Fuel Tx Credit-2012	vintage year account to enable recording of the non-highway fuel tax credit
1750001	Curr. Unreal Gains - NonAffil	Amounts recorded in accordance with SFAS 133 as amended, and EITF 02-03, representing current unrealized gains on forward commitments which are not designated as hedges.
1750002	Long-Term Unreal Gns - Non Aff	Amounts recorded in accordance with SFAS 133 as amended, and EITF 02-03, representing long-term (greater than one year) unrealized gains on forward commitments which are not designated as hedges.
1750021	S/T Asset MTM Collateral	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1. Please use account number 1750021.
1750022	L/T Asset MTM Collateral	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1. Please use account number 1750022.
1760010	S/T Asset for Commodity Hedges	Intended to be used for short term FAS 133 hedges relating to commodities (power, gas and coal). This account replaces 1760001, and should be mapped to the same line item on the financials.
1760011	L/T Asset for Commodity Hedges	Intended to be used for long term FAS 133 hedges relating to commodities (power, gas and coal). This account replaces 1760002, and should be mapped to the same line item on the financials.
1810002	Unamort Debt Exp - Inst Pur Cn	This account shall include expenses related to the issuance or assumption of installment purchase contracts. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security.
1810006	Unamort Debt Exp - Sr Unsec Nt	This account shall include expenses related to the issuance or assumption of Senior Unsecured Notes. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security.
1823007	SFAS 112 Postemployment Benef	This account shall include the amounts of regulatory-created asset applicable to SFAS 112 accounting for postemployment benefits.
1823009	DSM Incentives	This account shall include the amounts of regulatory-created asset applicable to demand side management incentives.
1823010	Energy Efficiency Recovery	This account shall include the amounts of regulatory-created asset applicable to energy efficiency recovery.
1823011	DSM Lost Revenues	This account shall include the amounts of regulatory-created asset applicable to demand side management lost revenues.
1823012	DSM Program Costs	This account shall include the amounts of regulatory-created asset applicable to demand side management program costs.
1823022	HRJ 765kV Post Service AFUDC	This account shall include the amounts of regulatory-created asset applicable to post in service AFUDC Hanging Rock Jefferson 765 KV line.
1823054	HRJ 765kV Depreciation Expense	This account shall include the amounts of regulatory-created asset applicable to depreciation expense Hanging Rock Jefferson 765 KV line.
1823063	Unrecovered Fuel Cost	This account shall include the amounts of regulatory-created asset applicable to recovered fuel cost.
1823077	Unreal Loss on Fwd Commitments	This account shall include the amounts of regulatory-created asset applicable to unrealized loss on forward commitments.
1823078	Deferred Storm Expense	This account shall include the amounts of regulatory-created assets applicable to storm damage. Deferred expense associated with individual storms will be tracked with unique tracking codes.
1823099	Asset Retirement Obligations	New accounting in 2003 for Asset Retirement Obligations will require that expense be recorded at the time of implementation for the cumulative change in accounting principle for non-regulatory obligations. Regulated companies will be permitted to defer the cumulative change in a regulatory asset account. This account will be used to track the regulatory asset amount related to asset retirement obligations.
1823115	Defd Equity Carry Chg-Non Fuel	To record equity carrying charges related to NON FUEL regulatory assets. This account will normally have a credit balances since it is a contra asset item.
1823118	BridgeCo TO Funding	This account is to be used to defer costs for the funding of "BridgeCo" and system modifications applicable to an Alliance / Regional Transmission Organization. These costs are subject to future recovery from BridgeCo.
1823119	PJM Integration Payments	Payments are required to be made to PJM for work they performed to allow AEP to be integrated into the PJM RTO
1823120	Other PJM Integration	Other PJM Integration
1823121	Carry Chgs-RTO Startup Costs	To track carrying charges associated with RTO formation and integration
1823122	Alliance RTO Deferred Expense	This account will be used to record expenses associated with the formation of the Alliance RTO.

**Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014**

Account	Description	Long Description
1823165	REG ASSET FAS 158 QUAL PLAN	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability, Qualified Pension Plan for regulated business units (SFAS 71).
1823166	REG ASSET FAS 158 OPEB PLAN	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability, OPEB (Other Post Employment Benefits) for regulated business units (SFAS 71).
1823167	REG Asset FAS 158 SERP Plan	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability, SERP (Supplemental Executive Retirement Plan) for Regulated Business Units (SFAS 71).
1823188	Deferred Carbon Mgmt Research	KYP needs a new regulatory asset account to record payments to Carbon Management Research Group (CMRG). KYP has agreed to provide up to 10 years of conditional funding to CMRG of up to \$200,000 annually to match funding provided CMRG by other sources. Additional funding after the first year will be dependent on progress made, work products delivered and CMRG's ability to secure additional funding sources. KYP and the other utilities in the state obtained a KPSC Order to record these payments as regulatory assets. Recovery of these regulatory assets will be considered in the companies' next electric base rate case.
1823299	SFAS 106 Medicare Subsidy	In 2013, when AEP lost the Medicare Part D subsidy tax benefit, the Company replaced prior year's current retiree prescription drug Medicare Part D subsidy for Medicare-eligible retirees with another government plan known as an Employer Group Waiver Plan (EGWP). As a result, the SFAS 109 asset previously recorded in Account 1823301 is to be transferred to a non-tax related Regulatory Asset for future recovery in AEP's various regulatory jurisdictions.
1823301	SFAS 109 Flow Thru Defrd FIT	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of the regulatory asset related to the SFAS 109 flow through deferred federal income tax.
1823302	SFAS 109 Flow Thru Defrd SIT	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of the regulatory asset related to the SFAS 109 flow through deferred state income tax.
1823306	Net CCS FEED Study Costs	In June 2011, management approved a billing among AEP operating companies based on megawatt allocation percentages for generating units that could potentially benefit from carbon capture storage (CCS). Management's decision was consistent with requests for recovery of an allocated share of the FEED (Front End Engineering and Design) study costs in VA, OH, and pending applications in MI and IN. This regulatory account will be used to properly classify charges given uncertainty of future construction. Since AEP has postponed the project and we have started requesting recovery of the balance in some of our jurisdictions, we need a regulatory asset account for these Net CCS FEED Study Costs.
1823325	CCS FEED Study Reserve	Account will contain the reserve related to the operating company share of the Carbon Capture Sequestration (CCS) Front End Engineering and Design (FEED) costs.
1823329	ATR Under-Recovery	To record under-recovery of Asset Transfer Rider (ATR) revenues. This is new tracking mechanism per KPSC order in Case No. 2012-00578.
1830000	Prelimin Surv&Investgtn Chrgs	A. This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation. If construction results, this account shall be credited and the appropriate utility plant account charged. If the work is abandoned, the charge shall be made to account 426.5, Other Deductions, or to the appropriate operating expense account. B. This account shall also include costs of studies and analyses mandated by regulatory bodies related to plant in service. If construction results from such studies, this account shall be credited and the appropriate utility plant account charged with an equitable portion of such study costs directly attributable to new construction. The portion of such study costs not attributable to new construction or the entire cost if construction does not result shall be charged to account 182.2, Unrecovered Plant and Regulatory Costs, or the appropriate operating expense account. The costs of such studies relative to plant under construction shall be included directly in account 107, Construction Work in Progress. NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1830004	Prelim Survey & Investgtn Reserv	Account will contain the reserve for preliminary survey and investigation costs.
1840027	Oth Accts Rec - A/R Clearing	This account will be used to process AR feeder system transactions and AR/AP netting requirements of the other accounts receivable system.
1840029	Transp-Assigned Vehicles	This account is used to track Transp-Assigned Vehicles.
1840031	Affil Transactions-Cash Clrng	The account should be used only by the AEP General Accounting - Cash Book and Disbursements group for the cash settlement and reconciliation of various affiliated company transactions.
1860000	MDD-Internal Billing Only	A. For Major utilities, this account shall include all debits not elsewhere provided for, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, which are in process of amortization and items the proper final disposition of which is uncertain. B. For Nonmajor utilities, this account shall include the following classes of items: (1) Expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation. If construction results, this account shall be credited with the amount applicable thereto and the appropriate plant accounts shall be charged with an amount which does not exceed the expenditures which may reasonably be determined to contribute directly and immediately and without duplication to plant. If the work is abandoned, the charge shall be to account 426.5, Other Deductions, or to the appropriate operating expense accounts. (2) Undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing accounts shall be substantially cleared not later than the end of the calendar year unless items held therein related to a future period. (3) Balances representing expenditures for work in progress other than on utility plant. This includes jobbing and contract work in progress. (4) Other debit balances, the proper final disposition of which is uncertain and unusual or extraordinary expenses not included in other accounts, which are in process of being written off. NOTE: Charges to this Balance Sheet account by AEPSC (company number 61) will be passed to the AEPSC Billing System for billing to Client companies.
1860001	Allowances	This account shall include amounts applicable to allowances which are in the process of amortization and/or which the proper final disposition is uncertain.
1860002	Deferred Expenses	This account shall include amounts applicable to deferred expenses which are in the process of amortization and/or which the proper final disposition is uncertain.
186000312	Deferred Property Taxes	This account shall include amounts applicable to deferred property taxes which are in the process of amortization and/or which the proper final disposition is uncertain.
186000313	Deferred Property Taxes	This account shall include amounts applicable to deferred property taxes which are in the process of amortization and/or which the proper final disposition is uncertain.
1860005	Unidentified Cash Receipts	This account shall include amounts applicable to cashier overages/shortages which are in the process of amortization and/or which the proper final disposition is uncertain.
1860007	Billings and Deferred Projects	This accounts includes accumulated costs to be billed to outside parties and deferred costs relating to major projects.
1860046	Railroad Cars Subleased	This account shall include amounts applicable to railroad cars subleased which are in the process of amortization and/or which the proper final disposition is uncertain.
1860077	Agency Fees - Factored A/R	This account is used for factoring the AEP-East electric accounts receivable.
186008113	Defrd Property Tax - Cap Leases	Deferred Property Tax - Cap Leases
186008114	Defrd Property Tax - Cap Leases	This account shall include amounts applicable to deferred property taxes on capital leases which are in the process of amortization and/or which the proper final disposition is uncertain.
1860087	Estimated Barging Bills	Estimated barging bills from non Peoplesoft companies (MEMCO & RTD). These need to be recorded before the end of each calendar month. Then the bills will be settled using an interunit j/e after the month end, but still in the same month's business.
1860094	Labor Accruals - Bal Sheet	This account shall contain charges for Labor Accruals.
1860153	Unamortized Credit Line Fees	Account shall be used to capture and amortize the long-term portion of debt issuances costs and commitment fees related to lines of credit. Noncurrent portion of unamortized debt fees.

Listing of accounts used by Kentucky Power Company
From October 2013 thru September 2014

Account	Description	Long Description
1860160	Deferred Expenses - Current	This account shall include amounts applicable to deferred expenses where the proper final disposition is uncertain yet will be resolved in a current period.
1860166	Def Lease Assets - Non Taxable	Lease account will be used for holding non taxable leased assets paid for by AEP but yet to be invoiced by new lessor.
1860179	Local Credit Line Fees	This account contains the unamortized portion of issuance costs and fees associated with local credit facilities issued.
1890004	Loss Rec Debt-Debentures	This account shall include the losses on reacquired or redeemed debt applicable to debentures.
1900006	ADIT Federal - SFAS 133 Nonaff	This account is will be used to record accumulated deferred federal income tax related to swaps between nonaffiliated companies as required by SFAS 133.
1900009	ADIT Federal - Pension OCI NAF	This account will be used to record accumulated deferred federal income tax related to Other Comprehensive Income (OCI) as required by SFAS 87 (Employers' Accounting for Pensions)
1900010	ADIT Federal - Pension OCI	This account will be used to record Pension related accumulated deferred federal income tax related to Other Comprehensive Income (OCI) as required by SFAS 87
1900011	ADIT Federal Non-UMWA PRW OCI	This account will be used to record Non-UMWA PRW related accumulated deferred federal income tax related to Other Comprehensive Income (OCI) as required by SFAS 106
1900015	ADIT-Fed-Hdg-CF-Int Rate	Deferred Debit regarding "Accumulated Deferred Income Tax - Federal - Hedge - Cash Flow - Interest Rate" recorded in accordance with SFAS 133 "Accounting for Derivative Instruments and Hedging Activities".
1901001	Accum Deferred FIT - Other	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred federal income taxes - other.
1902001	Accum Defd FIT - Oth Inc & Ded	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred income taxes related to other income and deductions.
1903001	Acc Dfd FIT - FAS109 Flow Thru	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of the deferred income tax related to the SFAS 109 flow through.
1904001	Accum Dfd FIT - FAS 109 Excess	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of deferred income tax related to the SFAS 109 excess.
2010001	Common Stock Issued-Affiliated	This account shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of common stock - affiliated actually issued, including the par or stated value of such capital stock in account 124, Other Investments, and account 217, Reacquired Capital Stock.
2080000	Donations Recvd from Stckhldrs	This account shall include the balance of credits for donations received from stockholders consisting of capital stock of the utility, cancellation or reduction of debt of the utility, and the cash value of other assets received as a donation.
2110000	Miscellaneous Paid-In Capital	This account shall include the balance of all other credits for paid-in capital. This account may include all commissions and expenses incurred in connection with the issuance of capital stock. (In the case of Nonmajor companies, this account shall be kept so as to show the source of the credits includible herein.) ITEMS (NONMAJOR ONLY) 1. Premium received on original issues of capital stock. 2. Donations received from stockholders or reduction of debt of the utility, and the cash value of other assets received as a donation. 3. Reduction in part or stated value of capital stock. 4. Gain on resale or cancellation of reacquired capital stock. Note A: (Major utilities) Amounts included in capital surplus at the effective date of this system of accounts which cannot be classified as to the source thereof shall be included in this account. Note B: (Nonmajor utilities) Premium on capital stock shall not be set off against expenses. Further, a premium received on an issue of a certain class or series of stock shall not be set off against expense of another issue of the same class or series.
2110018	DSIT Apportionment Adj.	This account is used for amounts related to the adjustment of apportionment factors related to deferred state income taxes as a result of asset transfers.
2160001	Unapprp Retnd Erngs-Unrestricted	This account shall include the balances, either debit or credit, of unappropriated retained earnings-unrestricted arising from earnings of the utility. This account shall not include any amounts representing the undistributed earnings of subsidiary companies.
2190006	OCI-Min Pen Liab FAS 158-Qual	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability for the Qualified Retirement plan.
2190007	OCI-Min Pen Liab FAS 158-OPEB	This account is used to track Other Comprehensive Income (OCI) - Minimum Pension Liability, OPEB (Other Post Employment Benefits, aka PRW - Post Retirement Welfare).
2190010	OCI for Commodity Hedges	To be used for FAS 133 hedges relating to commodities (power, gas and coal). This account replaces 2190001, and should be mapped to the same line item on the financials.
2190015	Accum OCI-Hdg-CF-Int Rate	Other Paid-In Capital regarding "Accumulated Other Comprehensive Income - Hedge - Cash Flow - Interest Rate" recorded in accordance with SFAS 133 "Accounting for Derivative Instruments and Hedging Activities".
2230000	Advances from Associated Co	This account shall include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies. It does not include notes and open accounts representing indebtedness subject to current settlement which are includible in account 233, Notes Payable to Associated Companies, or account 234, Accounts Payable to Associated Companies.
2230500	Advances from Assoc Co-Current	To include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies due within one year
2240005	Other Long Term Debt - Other	This account shall include, until maturity, all other long-term debt.
2240006	Senior Unsecured Notes	This account shall include, until maturity, all Senior Unsecured Notes
2240502	Instl Purchase Contracts-Curr	This account shall include, until maturity, all other long-term debt on installment purchase contracts - current portion.
2240505	Oth LTD - Other - Current	This account shall include, until maturity, all other long-term debt - current.
2260006	Unam Disc LTD-Dr-Sr Unsec Note	This account shall include the unamortized discount on other Senior Unsecured Notes
2270001	Obligatns Undr Cap Lse-Noncurr	This account shall include the portion not due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in account 101.1, Property under Capital Leases, account 120.6, Nuclear Fuel under Capital Leases, or account 121, Nonutility Property.
2270003	Accrued Noncur Lease Oblig	To record accrued noncurrent lease obligations where leased equipment has been received but AEP has not yet been invoiced by the leasing company.
2282003	Accm Prv I/D - Worker's Com	This account shall include amounts reserved to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others and for damages to property neither owned nor held under lease by the utility. The account description was changes from Accm Prov for Injuries&Damages effective 1/1/2000 to reflect this account use only for worker's comp liability.
2283000	Accm Prv for Pensions&Benefits	This account shall include provisions made by the utility and amounts contributed by employees for pensions, accident and death benefits, savings, relief, hospital and other provident purposes, where the funds are included in the assets of the utility.
2283002	Supplemental Savings Plan	This account shall include provisions made by the utility and amounts contributed by employees for pensions, accident and death benefits for the supplemental savings plan where the funds are included in the assets of the utility.
2283003	SFAS 106 Post Retirement Benef	This account shall include provisions made by the utility and amounts contributed by employees for SFAS 106 post retirement benefits where the funds are included in the assets of the utility.
2283005	SFAS 112 Postemployment Benef	This account shall include provisions made by the utility and amounts contributed by employees for pensions, accident and death benefits for SFAS 112 where the funds are included in the assets of the utility.
2283006	SFAS 87 - Pensions	This account shall include provisions made by the utility and amounts contributed by employees for pensions where the funds are included in the assets of the utility.
2283007	Perf Share Incentive Plan	This account shall include provisions made by the utility and amounts contributed by employees for performance share incentive plan where the funds are included in the assets of the utility.

Listing of accounts used by Kentucky Power Company
From October 2013 thru September 2014

Account	Description	Long Description
2283013	Incentive Comp Deferral Plan	This account is used to record incentive award deferrals to the Incentive Compensation Deferral Plan.
2283015	FAS 158 SERP Payable Long Term	This account is used to track the long term portion of the FAS 158 PBO liability (Projected Benefit Obligation) for the SERP Plan - Supplemental Executive Retirement Plan.
2283016	FAS 158 Qual Payable Long Term	This account is used to track the long term portion of the FAS 158 PBO liability (Projected Benefit Obligation) for the Qualified Pension Plan.
2283017	FAS 158 OPEB Payable Long Term	This account is used to track the long term portion of the FAS 158 PBO liability (Projected Benefit Obligation) for OPEB - Other Post Employment Benefits.
2283018	SFAS 106 Med Part-D	This account tracks the Postemployment Benef Medicare Part D subsidy accruals and payments. This account is a contra account to 2283003
2284027	Econ. Development Fund NonCurr	Account will contain the KY noncurrent liability for contributions to the economic development fund.
2300001	Asset Retirement Obligations	On October 30, 2002, the FERC issued a Notice of Proposed Rulemaking which detailed new accounts to be used for Asset Retirement Obligations (ARO). FASB Statement 143 requires the Company to adopt new accounting for ARO's in 2003. This account shall contain the liability for those retirement obligations.
2320001	Accounts Payable - Regular	This account shall include all regular amounts payable by the utility.
2320002	Unvouchered Invoices	This account shall include all unvouchered invoices payable by the utility.
2320003	Retention	This account shall include all retention payable by the utility.
2320011	Uninvoiced Fuel	This account shall include all uninvoiced fuel payable by the utility.
2320050	Coal Trading	This account will be used to record amounts payable to non affiliated companies for coal trading activities.
2320052	Accounts Payable - Purch Power	This account shall include all accounts payable for physical power and bookouts for utility operations.
2320053	Elect Trad-Options&Swaps	This account shall include payables for electric power trading options and swaps.
2320054	Emission Allowance Trading	This account will be used by Fuel and Contract Accounting to record amounts payable to non affiliated companies solely for allowance trading activities.
2320062	Broker Fees Payable	This account will be used to record trading activity broker fees payable.
2320073	A/P Misc Dedic. Power	To record misc. company specific, payables applicable to transmission or energy purchases by the operating companies. Misc. power trading payables by non-regulated cos.
2320076	Corporate Credit Card Liab	Only used for setting up and paying Corporate Credit Card liability
2320077	INDUS Unvouchered Liabilities	This account shall include all unvouchered invoices created by INDUS/Passport
2320083	PJM Net AP Accrual	Integration into PJM. For reclassifying at quarter end, credit balances for net PJM AP/AR.
2320086	Accrued Broker - Power	To accrue gains / losses realized per Magnum but open positions per broker statements
2320090	MISO AP Accrual	This account reflects the net AR/AP accrual with MISO. If the net position is a receivable then the balance will be reclassified to the respective receivable account.
2320094	Customer A/P - REC Activity	To record company specific payables applicable to Renewable Energy Credits
2330000	Corp Borrow Program (NP-Assoc)	This account shall involve all notes payable to associated companies from the corporate borrowing program with AEP Parent and/or AEP Resources. No manual entries are permitted in this account. Only transactions from PS Treasury. The confirming balance should be in account 1450000.
2330012	PCRB Note-Assoc-Current	For purposes related to Corporate Separation, Intercompany Notes and Note Receivables were set up to facilitate the movement of the PCRB's (Pollution Control Revenue Bonds) and the associated interest among OPCo, APCo, KPCo and AEPGR. This includes the reacquired (in trust) PCRB's
2330212	PCRB Note-Assoc-Reacq-Current	For purposes related to Corporate Separation, Intercompany Notes and Note Receivables were set up to facilitate the movement of the PCRB's (Pollution Control Revenue Bonds) and the associated interest among OPCo, APCo, KPCo and AEPGR. This includes the reacquired (in trust) PCRB's
2340001	A/P Assoc Co - InterUnit G/L	This account includes amounts payable to affiliated companies derived from interunit General Ledger transactions. This account was previously 2340027. The usage of accounts 2340001 and 2340027 was changed effective 5/1/2000 to facilitate reconciliation of intercompany receivables.
2340005	A/P Assoc Co - Allowances	This account shall include amounts owing to associated companies for allowances.
2340011	A/P-Assoc Co-AEPSC-Agent	This account shall include amounts owing to associated company American Electric Power Service Corporation - Agent.
2340012	A/P Assoc-PCRB Interest	For purposes related to Corporate Separation, Intercompany Notes and Note Receivables were set up to facilitate the movement of the PCRB's (Pollution Control Revenue Bonds) and the associated interest among OPCo, APCo, KPCo and AEPGR. This includes the reacquired (in trust) PCRB's
2340025	A/P Assoc Co - CM Bills	This account includes amounts payable to affiliated companies associated with Central Machine Shop billings.
2340027	A/P Assoc Co - Intercompany	This account shall include amounts owing to associated companies for intercompany billings and the AEPSC billing. This account was previously 234001. The usage of accounts 2340001 and 2340027 was changed effective 5/1/2000 to facilitate reconciliation of intercompany receivables.
2340029	A/P Assoc Co - AEPSC Bills	This account includes amounts payable to AEPSC for the service corporation billing
2340030	A/P Assoc Co - InterUnit A/P	This account includes amounts payable to affiliated companies derived from interunit Accounts Payable transactions
2340032	A/P Assoc Co - Multi Pmts	This account includes amounts payable to affiliated companies associated with OTC billings.
2340034	A/P Assoc Co - System Sales	This account shall include amounts owing to associated companies for System Sales Transactions.
2340035	Fleet - M4 - A/P	This account is to record interest payable to affiliated companies For Fleet M4.
2340037	A/P Assoc-Global Borrowing Int	This account is to record global borrowing interest payable to affiliated companies.
2340040	A/P Assoc Co-On Behalf Of Trans	This account is to record receivables received for/on behalf of affiliated companies.
2340212	A/P Assoc-PCRB Reacq Int	For purposes related to Corporate Separation, Intercompany Notes and Note Receivables were set up to facilitate the movement of the PCRB's (Pollution Control Revenue Bonds) and the associated interest among OPCo, APCo, KPCo and AEPGR. This includes the reacquired (in trust) PCRB's
2350001	Customer Deposits-Active	This account shall include all amounts deposited with the utility by active customers as security for the payment of bills.
2350003	Deposits - Trading Activity	This account shall include all amounts deposited with the utility by customers as security for trading activity.
2350005	Deposits - Trading Contra	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1. Please map to the same balance sheet reporting as account 2350003.
2360001	Federal Income Tax	This account shall include the amount of federal income tax accrued.
236000209	State Income Taxes	This account shall include the amount of state income tax accrued.
236000212	State Income Taxes	This account shall include the amount of state income tax accrued.
236000213	State Income Taxes	This account shall include the amount of state income tax accrued.
236000214	State Income Taxes	This account shall include the amount of state income tax accrued.
2360004	FICA	This account shall include the amount of Federal Insurance Contributions Act accrued.
2360005	Federal Unemployment Tax	This account shall include the amount of federal unemployment tax accrued.
2360006	State Unemployment Tax	This account shall include the amount of state unemployment tax accrued.
236000700	State Sales and Use Taxes	This account shall include the amount of state sales and use taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360032 (State Sales/Use Tax-Cap Leases) starting in January 2001.
236000713	State Sales and Use Taxes	This account shall include the amount of state sales and use taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360032 (State Sales/Use Tax-Cap Leases) starting in January 2001.
236000714	State Sales and Use Taxes	This account shall include the amount of state sales and use taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360032 (State Sales/Use Tax-Cap Leases) starting in January 2001.
236000810	Real Personal Property Taxes	This account shall include the amount of real and personal property taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360033 (Real/Pers Prop Tax-Cap Leases) starting in January 2001.
236000811	Real Personal Property Taxes	This account shall include the amount of real and personal property taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360033 (Real/Pers Prop Tax-Cap Leases) starting in January 2001.
236000812	Real Personal Property Taxes	This account shall include the amount of real and personal property taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 2360033 (Real/Pers Prop Tax-Cap Leases) starting in January 2001.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
236000813	Real Personal Property Taxes	This account shall include the amount of real and personal property taxes accrued. NOTE: Tax accruals on capital leased items should be charged to account 23600333 (Real/Pers Prop Tax-Cap Leases) starting in January 2001.
236000914	Federal Excise Taxes	This account shall include the amount of federal excise taxes accrued.
236001212	State Franchise Taxes	This account shall include the amount of state franchise taxes accrued.
236001213	State Franchise Taxes	This account shall include the amount of state franchise taxes accrued.
236001314	State Business Occupatn Taxes	This account shall include the amount of state business and occupation taxes accrued.
236001600	State Gross Receipts Tax	This account shall include the amount of state gross receipts tax accrued.
236001608	State Gross Receipts Tax	This account shall include the amount of state gross receipts tax accrued.
236001609	State Gross Receipts Tax	This account shall include the amount of state gross receipts tax accrued.
236001613	State Gross Receipts Tax	This account shall include the amount of state gross receipts tax accrued.
236001614	State Gross Receipts Tax	This account shall include the amount of state gross receipts tax accrued.
236001714	Municipal License Fees Accrd	This account shall include the amount of municipal license taxes accrued.
236002213	State License Registration Tax	This account shall include the amount of state license/registration tax accrued.
236002214	State License Registration Tax	This account shall include the amount of state license/registration tax accrued.
236003310	Pers Prop Tax-Cap Leases	This account shall include the amount of personal property taxes accrued on capital leases.
236003312	Pers Prop Tax-Cap Leases	This account shall include the amount of personal property taxes accrued on capital leases.
236003313	Pers Prop Tax-Cap Leases	This account shall include the amount of personal property taxes accrued on capital leases.
236003314	Pers Prop Tax-Cap Leases	This account shall include the amount of personal property taxes accrued on capital leases.
236003513	Real Prop Tax-Cap Leases	This account shall include the amount of real property taxes accrued on capital leases.
236003514	Real Prop Tax-Cap Leases	This account shall include the amount of real property taxes accrued on capital leases.
2360037	FICA - Incentive accrual	To accrue FICA applicable to incentive plan payments - employer portion
2360502	State Inc Tax-Short Term FIN48	New current tax accounts are needed to separate tax positions for FIN 48 purpose - both federal and state. State Income Tax.
2360601	Fed Inc Tax-Long Term FIN48	New current tax accounts are needed to separate tax positions for FIN 48 purpose - both federal and state
2360602	State Inc Tax-Long Term FIN48	New current tax accounts are needed to separate tax positions for FIN 48 purpose - both federal and state
2360701	SEC Accum Defd FIT-Utl FIN 48	New FIN 48 Deferred Tax Account to comply with FERC reporting requirements
2360702	SEC Accum Defd SIT - FIN 48	New FIN 48 Deferred Tax Account to comply with FERC reporting requirements
2360801	Federal Income Tax - IRS Audit	To Record Federal Income Tax as a result of IRS Audit
2360901	Accum Defd FIT- IRS Audit	To Record Deferred FIT as a result of IRS Audit
2370002	Interest Accrued-Inst Pur Con	This account shall include the amount of interest accrued on installment purchase contracts.
2370005	Interest Accrd-Other LT Debt	This account shall include the amount of interest accrued on other long term debt.
2370006	Interest Accrd-Sen Unsec Notes	This account shall include the amount of interest accrued on Senior Unsecured Notes.
2370007	Interest Accrd-Customer Depsts	This account shall include the amount of interest accrued on customer deposits.
2370018	Accrued Margin Interest	Segregate Margin Interest from other type Interest Recorded
2370048	Acrd Int.- FIT Reserve - LT	New interest and penalty accounts are needed for FIN 48 purposes
2370248	Acrd Int. - FIT Reserve - ST	Interest and penalty accounts - Short Term - FIN 48
2370448	Acrd Int. - SIT Reserve - ST	Accrued Interest - State Income Tax Reserve - Short Term
2410001	Federal Income Tax Withheld	This account shall include the amount of federal income taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2410002	State Income Tax Withheld	This account shall include the amount of state income taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2410003	Local Income Tax Withheld	This account shall include the amount of local income taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2410004	State Sales Tax Collected	This account shall include the amount of state sales taxes collected by the utility pending transmittal of such taxes to the proper taxing authority.
2410005	FICA Tax Withheld	This account shall include the amount of Federal Insurance Contributions Act taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2410006	School District Tax Withheld	This account shall include the amount of school district taxes withheld by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.
2410008	Franchise Fee Collected	This account shall include the amount of franchise fee taxes collected by the utility pending transmittal of such taxes to the proper taxing authority.
2410009	KY Utility Gr Receipts Lic Tax	This account shall include the amount of KY Utility Gross Receipts License Taxes (UGRLT) collected by the utility pending transmittal of such taxes to the proper taxing authority. This tax was formerly known as KY School District Tax.
2420002	P/R Ded - Medical Insurance	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for group medical insurance.
2420003	P/R Ded - Dental Insurance	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for dental insurance.
2420010	P/R Ded - Dependent Life Ins	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for dependent life insurance.
2420013	P/R Ded - LTD Ins Premiums	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for long term disability insurance premiums.
2420016	P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for garnishees.
2420018	P/R Ded-Reg&Spec Life Ins Prem	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for regular and special life insurance premiums.
2420020	Vacation Pay - This Year	This account shall include the amount of current and accrued liabilities for vacation pay - this year.
2420021	Vacation Pay - Next Year	This account shall include the amount of current and accrued liabilities for vacation pay - next year.
2420027	FAS 112 CURRENT LIAB	This account is used to record current portions of FAS 112 liabilities for all related business units.
2420044	P/R Withholdings	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for withholdings.
2420046	FAS 158 SERP Payable - Current	This account is used to track the current portion of the FAS 158 PBO liability (Projected Benefit Obligation) for the SERP Plan - Supplemental Executive Retirement Plan.
2420051	Non-Productive Payroll	This account shall include the amount of current and accrued liabilities for non-productive payroll.
2420053	Perf Share Incentive Plan	This account shall include the amount of current and accrued liabilities for the Performance Share Incentive Plan.
2420071	P/R Ded - Vision Plan	This account shall include the amount of current and accrued liabilities deducted by payroll deduction for the Vision Plan.
2420072	P/R - Payroll Adjustment	The account will be used for actual loans to employees for such item as Relocation Loans, related FICA loans, etc
2420076	P/R Savings Plan - Incentive	To accrue Savings Plan contributions applicable to incentive plan payments - employer portion
2420087	Engage to Gain Incentive	To accrue liability for Engage to Gain incentive program.
2420088	Econ. Development Fund Curr	Account will contain the KY current liability for contributions to the economic development fund.
2420504	Accrued Lease Expense	This account shall include the amount of accrued liabilities for leases.
2420506	Est Financing Cost - Bonds	This account shall include the amount of current and accrued liabilities for estimated financing cost - bonds.
2420511	Control Cash Disburse Account	This account shall include the amount of current and accrued liabilities for control cash disbursement account.
2420512	Unclaimed Funds	This account shall include the amount of current and accrued liabilities for unclaimed funds.
2420514	Revenue Refunds Accrued	This account shall include the amount of current and accrued liabilities for revenue refunds accrued.
2420532	Adm Liab-Cur-S/Ins-W/C	This account shall include the amount of current and accrued liabilities for admitted liability - current for self-insured workers compensation.
2420542	Acc Cash Franchise Req	This account shall include the amount of current and accrued liabilities for accumulated cash franchise requirement.
2420558	Admitted Liab NC-Self/Ins-W/C	To separate and classify any non-current admitted liability claims (payouts exceeding one year or more) from current liabilities (payouts less than one year) to be in compliance with SEC regulations.
242059213	Sales Use Tax - Lease Equip	This account shall include the amount of current and accrued liabilities for state sales and use tax on leased equipment.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
242059214	Sales Use Tax - Lease Equip	This account shall include the amount of current and accrued liabilities for state sales and use tax on leased equipment.
2420618	Accrued Payroll	This account is used to track Accrued Payroll
2420623	Distr. Cust Ops & Reg Svcs ICP	This account is used to record current accruals for the Energy Delivery Incentive Plan
2420624	Corp & Shrd Srv Incentive Plan	This account is used to record current accruals for the Corporate & Shared Services Incentive Plan
2420635	Generation Incentive Plan	This account is used to record current accruals for the Fossil and Hydro Generation Incentive Plan
2420643	Accrued Audit Fees	This account shall include the amount of current and accrued liabilities for external audit fees.
2420653	Reorg Misc HR Exp Accrual	This account shall include the amount of the current & accrued liabilities for the misc HR expense accrual associated with the current Reorganization Initiative.
2420656	Federal Mitigation Accru (NSR)	To record Federal Mitigation Accrual NSR (New Source Review)
2420660	AEP Transmission ICP	This account is used to record current ICP (Incentive Compensation Plan) accruals for AEP Transmission
2420664	ST State Mitigation Def (NSR)	To record current deferral for state mitigation costs related to NSR (New Source Review). Account needed to facilitate appropriate tax treatment of NSR (New Source Review) deferral amounts. Long term portion recorded in account 2530113
2430001	Oblig Under Cap Leases - Curr	This account shall include the portion, due within one year, of the obligations recorded for the amounts applicable to capital leases - current.
2430003	Accrued Cur Lease Oblig	To record accrued current lease obligations where equipment has been received but AEP has not yet been invoiced by the leasing company.
2440001	Curr. Unreal Losses - NonAffil	Amounts recorded in accordance with SFAS 133 as amended and EITF 02-03, representing current unrealized losses on forward commitments which are not designated as hedges.
2440002	LT Unreal Losses - Non Affil	Amounts recorded in accordance with SFAS 133 as amended and EITF 02-03, representing long-term (greater than one year) unrealized losses on forward commitments which are not designated as hedges.
2440009	S/T Option Premium Receipts	The premiums of written options, with a maturity date of <= 12 months should be recorded in this account
2440021	S/T Liability MTM Collateral	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1.
2440022	L/T Liability MTM Collateral	This account is intended to be used for netting MTM collateral positions in accordance with FIN39-1. Please use account number 2440022.
2450010	S/T Liability-Commodity Hedges	To be used for short term FAS 133 hedges relating to commodities (power, gas and coal). This account replaces 2450001, and should be mapped to the same line item on the financials.
2450011	LT Liability-Commodity Hedges	To be used for long term FAS 133 hedges relating to commodities (power, gas and coal). This account replaces 2450002, and should be mapped to the same line item on the financials.
2520000	Customer Adv for Construction	This account shall include advances by customers for construction which are to be refunded either wholly or in part. When a customer is refunded the entire amount to which he is entitled, according to the agreement or rule under which the advance was made, the balance, if any, remaining in this account shall be credited to the respective plant account.
2530000	Other Deferred Credits	This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received.
2530001	Deferred Revenues	This account shall include advance billings and receipts and other deferred credit items applicable to deferred revenues.
2530004	Allowances	This account shall include advance billings and receipts and other deferred credit items applicable to allowances.
2530022	Customer Advance Receipts	This account shall include advance billings and receipts, and other deferred credit items applicable to electric service billed in advance.
2530050	Deferred Rev -Pole Attachments	Changed description per chartfield #5911. New: This account shall include advance billings and receipts applicable to pole attachments. Previous title: T.V. Pole Attachments. Previous description: This account shall include advance billings and receipts and other deferred credit items applicable to T.V. pole attachments.
2530067	IPP - System Upgrade Credits	This account will be used to book cash that has been paid to AEP to upgrade their transmission sytem which the Independent Power Producer will use when they start using the AEP transmission system. A monthly credit will be subtracted from the participating utility that is using the transmission system.
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	Deferred gains related to Fiber Optic Lines In-Kind Services agreement with nonaffiliated companies. (Note: In-Kind Services - no funds exchanged). Offsetting investment is recorded in Account 1240092. Deferred gains are to be amortized over the expected life of fibers (long-term). Note: Prior to year 2002, agreements were with affiliated companies and recorded in Account 2530065 (Affiliated BU 126 AEP Communications). Changed title on 10/24/06 was Defd Gain - Fiber Optic Leases.
2530101	MACSS Unidentified EDI Cash	This account shall include amounts applicable to unidentified EDI cash which the proper final disposition is uncertain.
2530112	Other Deferred Credits-Curr	2530xxx account to record other deferred credits that are current in nature according to the SEC balance sheet classification, yet are properly classified in a/c 253 for FERC.
2530114	Federl Mitigation Deferral(NSR)	To record Federal Mitigation Deferral NSR (New Source Review)
2530124	Contr In Aid of Constr Advance	To better track property Contribution In Aid of Construction "CIAC" workorders with credit balances.
2530137	Fbr Opt Lns-Sold-Defd Rev	Deferred revenues related to fiber optic lines sold to nonaffiliated companies. Deferral to be amortized over expected life of fiber optics (long-term).
2530177	Deferred Rev-Bonus Lease Curr	This account shall include the current portion of the Anadarko Oil & Gas bonus lease payment (deferred revenue) which shall be amortized over 87 months.
2530178	Deferred Rev-Bonus Lease NC	This account shall include the non-current portion of the Anadarko Oil & Gas bonus lease payment (deferred revenue) which shall be amortized over 87 months.
2540000	Other Regulatory Liabilities	This account shall include the amounts of regulatory liabilities, not includible in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies.
2540011	Over Recovered Fuel Cost	This account shall include the amounts of regulatory liabilities imposed by the ratemaking actions of regulatory agencies applicable to over recovered fuel cost.
2540047	Unreal Gain on Fwd Commitments	This account shall include the amounts of regulatory liabilities imposed by the ratemaking actions of regulatory agencies applicable to unrealized gains on forward commitments.
2540071	KY Enhanced Reliability Liab	This account contains the net cumulative over-recovery of costs for the Kentucky Power enhanced reliability initiative. The KPSC approved an additional amount of reliability expenditures and recovery through base rates in an order dated 6/28/2010 in Case No. 2009-00459. Only an over-recovery liability should be recorded, as the recovery is NOT through a tracker mechanism; thus, an under-recovery should not be recorded and there is no corresponding regulatory asset account. The income statement offset account is 5930000.
2540105	Home Energy Assist Prgm - KPSCO	This account shall include amounts collected from retail electric costumers of Kentucky Power Company to be applied to low-income customers' accounts in accordance with the state agency's directions.
2540173	Green Pricing Option	This account will include over-recovery related to the Green Pricing Program.
2540185	ATR Over-Recovery	To record over-recovery of Asset Transfer Rider (ATR) revenues. This is new tracking mechanism per KPSC order in Case No. 2012-00578.
2543001	SFAS109 Flow Thru Def FIT Liab	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of the regulatory liability for SFAS 109 flow through deferred federal income taxes.
2544001	SFAS 109 Exces Deferred FIT	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of the regulatory liability for SFAS 109 excess deferred federal income taxes.
2550001	Accum Deferred ITC - Federal	This account shall be credited with all federal investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing in the income statement the total benefits of the tax credit as realized.
2811001	Acc Dfd FIT - Accel Amort Prop	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of the accumulated deferred federal income tax for accelerated amortization property.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
2821001	Accum Dfrd FIT - Utility Prop	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred federal income tax related to utility property.
2823001	Acc Dfrd FIT FAS 109 Flow Thru	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred federal income taxes related to the SFAS 109 flow through.
2824001	Acc Dfrd FIT - SFAS 109 Excess	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred federal income taxes related to the SFAS 109 excess.
2830006	ADIT Federal - SFAS 133 Nonaff	This account is will be used to record accumulated deferred federal income tax related to swags between nonaffiliated companies as required by SFAS 133.
2831001	Accum Deferred FIT - Other	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred federal income taxes - other.
2831002	Accum Deferred SIT - Other	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred state income taxes - other.
2831102	Acc Dfd SIT-WV Pollution Cntrl	Accumulated Deferred SIT - WV Pollution Control. Deferred State Income Tax (DSIT) Accounts to segregate DSIT to identify amounts related specifically to West Virginia Pollution Control and Virginia Valuation Allowance
2832001	Accum Dfrd FIT - Oth Inc & Ded	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred federal income taxes related to other income and deductions.
2833001	Acc Dfd FIT FAS 109 Flow Thru	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred federal income taxes related to the SFAS 109 flow through.
2833002	Acc Dfrd SIT FAS 109 Flow Thru	This account has been added for the sole purpose to provide detailed information from the income tax system and interface with the General Ledger. This account shall contain the balance of accumulated deferred state income taxes related to SFAS 109 flow through.
4010001	Operation Exp - Nonassociated	This account shall include the total amount included in the utility operation expense accounts from nonassociated companies.
4030001	Depreciation Exp	This account shall include the amount of depreciation expense for all classes of depreciable production plant in service. Effective 7/1/02 - the Account title was changed from "Depreciation Exp - Production" to "Depreciation Exp". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
4031001	Depr - Asset Retirement Oblig	To record depreciation expense on Asset Retirement Obligations.
4040001	Amort. of Plant	This account shall include amortization charges applicable to amounts included in the production plant accounts. Effective 7/1/02 - the Account title was changed from "Amort. of Plant - Production" to "Amort. of Plant". The business units were unbundled between Generation, Transmission, Distribution, & Nuclear - so the detail was kept by business unit instead of by account.
4060001	Amort of Plt Acq Adj	This account shall include the amortization of utility plant acquisition adjustments applicable to production plant accounts. This account was inactivated on 12/1/1999. This account was reactivated on 7/1/02 when the business units were unbundled between Generation, Transmission, Distribution, & Nuclear. The detail is being kept by Business Unit instead of by account, so the detail was moved back into one account. The account title was changed from "Amort of Plt Acq Adj - Prdctio" to "Amort of Plt Acq Adj"
4073000	Regulatory Debits	This account shall include amounts recorded as a result of regulatory liabilities imposed on the utility by the ratemaking actions of regulatory agencies applicable to utility plant.
4081002	FICA	This account shall include Federal Insurance Contributions Act taxes relating to utility operating income.
4081003	Federal Unemployment Tax	This account shall include Federal Unemployment Taxes relating to utility operating income.
408100509	Real & Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100510	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100511	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100512	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100513	Real Personal Property Taxes	This account shall include real and personal property taxes relating to utility operating income.
408100608	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
408100609	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
408100613	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
408100614	State Gross Receipts Tax	This account shall include State gross receipts/revenue/income taxes relating to utility operating income.
4081007	State Unemployment Tax	This account shall include State unemployment taxes relating to utility operating income.
408100812	State Franchise Taxes	This account shall include State franchise taxes relating to utility operating income.
408101414	Federal Excise Taxes	This account shall include Federal excise taxes relating to utility operating income.
408101713	St Lic Rqstrion Tax-Fees	This account shall include State license/registration tax/fees relating to utility operating income.
408101714	St Lic Rqstrion Tax-Fees	This account shall include State license/registration tax/fees relating to utility operating income.
408101813	St Publ Serv Comm Tax-Fees	This account shall include State Public Service Commission tax/fees relating to utility operating income.
408101814	St Publ Serv Comm Tax-Fees	This account shall include State Public Service Commission tax/fees relating to utility operating income.
408101900	State Sales and Use Taxes	This account is used to track State Sales and Use Taxes
408101912	State Sales and Use Taxes	This account shall include State sales and use taxes relating to utility operating income.
408101913	State Sales and Use Taxes	This account shall include State sales and use taxes relating to utility operating income.
408101914	State Sales and Use Taxes	This account shall include State sales and use taxes relating to utility operating income.
408102014	State Business Occup Taxes	This account shall include State business and occupational taxes relating to utility operating income.
408102214	Municipal License Fees	This account shall include Municipal license taxes relating to utility operating income.
408102910	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
408102911	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
408102912	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
408102913	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
408102914	Real-Pers Prop Tax-Cap Leases	This account will be used to record activity related to Real/Pers Prop Tax-Cap Leases
4081033	Fringe Benefit Loading - FICA	This account carries the credits to FICA tax for the fringe benefit loading for Capital and Balance Sheet accounts
4081034	Fringe Benefit Loading - FUT	This account carries the credits to FUT for the fringe benefit loading for Capital and Balance sheet accounts
4081035	Fringe Benefit Loading - SUT	This account carries the credits to SUT for the fringe benefit loading for Capital and Balance Sheet accounts
408103613	Real Prop Tax-Cap Leases	In 2002 Real and Personal Property Tax Accruals for Leased Assets were separated into two accounts, 2360033 was for personal and 2360035 was for real, however the contra account was not separated between personal and real, account 4081029 was being used for both personal and real. This account will be used solely for the real property taxes while 4081029 will be used solely for personal property.
408103614	Real Prop Tax-Cap Leases	In 2002 Real and Personal Property Tax Accruals for Leased Assets were separated into two accounts, 2360033 was for personal and 2360035 was for real, however the contra account was not separated between personal and real, account 4081029 was being used for both personal and real. This account will be used solely for the real property taxes while 4081029 will be used solely for personal property.
408200512	Real Personal Property Taxes	This account shall include real and personal property taxes relating to other income and deductions.
408200513	Real Personal Property Taxes	This account shall include real and personal property taxes relating to other income and deductions.
4091001	Income Taxes, UOI - Federal	This account shall include Federal income taxes relating to utility operating income.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
409100212	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
409100213	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
409100214	Income Taxes UOI - State	This account shall include State income taxes relating to utility operating income.
4092001	Inc Tax, Oth Inc&Ded-Federal	This account shall include Federal income taxes relating to other income and deductions.
409200212	Inc Tax Oth Inc Ded - State	This account shall include State income taxes relating to other income and deductions.
409200213	Inc Tax Oth Inc Ded - State	This account shall include State income taxes relating to other income and deductions.
409200214	Inc Tax Oth Inc Ded - State	This account shall include State income taxes relating to other income and deductions.
4101001	Prov Def I/T Util Op Inc-Fed	This account shall include the amounts of deferred Federal income tax relating to utility operating income.
4102001	Prov Def I/T Oth I&D - Federal	This account shall include the amounts of deferred Federal income taxes which relate to other income and deductions.
4111001	Prv Def I/T-Cr Util Op Inc-Fed	This account shall include the amounts of deferred Federal income taxes, credit, which relate to utility operating income.
4111002	Prv Def I/T-Cr UtilOpInc-State	This account shall include the amounts of deferred State income taxes, credit, which relate to utility operating income.
4111005	Accretion Expense	On October 30, 2002, the FERC issued a Notice of Proposed Rulemaking which detailed new accounts to be used for Asset Retirement Obligations (ARO). FASB Statement 143 requires the Company to adopt the new accounting for ARO's in 2003.
4112001	Prv Def I/T-Cr Oth I&D-Fed	This account will be used to record activity related to Prv Def I/T-Cr Oth I&D-Fed
4114001	ITC Adj, Utility Oper - Fed	This account shall include the amount of Federal investment tax credit adjustments related to property used in utility operations.
4116000	Gain From Disposition of Plant	This account shall include, as approved by FERC, amounts relating to gains from the disposition of future use utility plant.
4118002	Comp. Allow Gains Title IV SO2	This account shall be credited with the gain on the sale, exchange, or other disposition of compliance allowances.
4118003	Comp. Allow. Gains-Seas NOx	This account shall be credited with the gain on the sale, exchange, or other disposition of compliance allowances.
4118004	Comp. Allow. Gains-Ann NOx	This account shall be credited with the gain on the sale, exchange, or other disposition of compliance allowances.
4180001	Non-Operatng Rental Income	This account shall include all non-operating rental revenues and related expenses from land, buildings, or other property included in Account 1210000.
4180003	Non-Operatng Rental Inc-Maint	This account shall include all non-operating rental revenues and related expenses from the maintenance of land, buildings, or other property included in Account 1210000. State jurisdiction was removed in February 2003 business at the request of Regulated Accounting and the approval of the Tax Department.
4180005	Non-Operatng Rental Inc-Depr	This account shall include all non-operating rental revenues and related expenses from the depreciation of buildings or other property included in Account 1210000.
4190001	Interest Inc - Assoc Non CBP	This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest bearing assets applicable to associated companies, and dividends on stocks of other associated companies, whether the securities on which the interest and dividends are received are carried as investments or included in sinking or other special fund accounts not within the Corporate Borrowing Program.
4190002	Int & Dividend Inc - Nonassoc	This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest bearing assets applicable to nonassociated companies, and dividends on stocks of other nonassociated companies, whether the securities on which the interest and dividends are received are carried as investments or included in sinking or other special fund accounts
4190005	Interest Income - Assoc CBP	This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest bearing assets applicable to associated companies, whether the securities on which the interest are received are carried as investments or included in sinking or other special fund accounts within the Corporate Borrowing Program. No manual entries are permitted in this account.
4191000	Allw Oth Fnds Usd Drng Cnstr	This account shall include concurrent credits for allowance for other funds used during construction.
4210002	Misc Non-Op Inc-NonAsc-Rents	This account shall include all miscellaneous non-operating revenue items except taxes applicable to non-associated rents.
4210005	Misc Non-Op Inc-NonAsc-Timber	This account shall include all miscellaneous non-operating revenue items except taxes applicable to non-associated timber.
4210007	Misc Non-Op Inc - NonAsc - Oth	This account shall include all miscellaneous non-operating revenue items except taxes applicable to non-associated other.
4210009	Misc Non-Op Exp - NonAssoc	This account shall include all miscellaneous non-operating expense items except taxes applicable to non-associated companies.
4210031	Pwr Sales Outside Svc Territory	Power Sales made outside of AEP's 11 state service territory. This account was originally created to specifically identify sales on the West Coast for Wholesale Commodity Accounting.
4210032	Pwr Purch Outside Svc Territory	Power purchases made outside of AEP's 11 state service territory. This account was originally created to specifically identify purchases on the West Coast for Wholesale Commodity Accounting.
4210039	Carrying Charges	Recording interest on carrying charges.
4261000	Donations	This account shall include all payments or donations for charitable, social or community welfare purposes.
4263001	Penalties	This account shall include payments by the company for penalties or fines for violation of any regulatory statutes by the company or its officials.
4264000	Civic & Political Activities	This account shall include expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances) or approval, modification, or revocation of franchises or for the purpose of influencing the decisions of public officials, but shall not include such expenditures which are directly related to appearances before regulatory or other governmental bodies in connection with the reporting utility's existing or proposed operations.
4265002	Other Deductions - Nonassoc	This account shall include miscellaneous expenses applicable to non-associated companies which are properly deductible before determining total income before interest charges.
4265004	Social & Service Club Dues	This account includes the cost of social memberships and related expenses; see Account 9302000 for corporate memberships and see various miscellaneous functional accounts for individual business and professional memberships. (Prior description: This account shall include miscellaneous expenses applicable to social and service club dues which are properly deductible before determining total income before interest charges.)
4265007	Regulatory Expenses	This account shall include miscellaneous expenses applicable to regulatory expenses which are properly deductible before determining total income before interest charges.
4265009	Factored Cust A/R Exp - Affil	This account shall include expenses associated with factoring customers' accounts receivable, excluding amounts related to charged off accounts. Specifically, this account shall include expenses for carrying costs and credit line fees charged by AEP Credit, an affiliated company.
4265010	Fact Cust A/R-Bad Debts-Affil	This account shall include expenses associated with factored accounts receivable uncollectible accounts expense charged by AEP Credit, an affiliated company.
4265033	Transition Costs	Transition costs include charges: (1) to modify operational, financial, tax and accounting processes and reports, (2) to modify integrated systems (e.g. feeder systems), (3) to transfer employees, (4) to revise controls, etc. Transition cost represent costs that would not be incurred but for the directive and should be recorded below the line so there is no recovery of the costs. All internal labor costs associated with these projects should be charged to this account.
4270002	Int on LTD - Install Pur Contr	This account shall include the amount of interest on long-term debt issued or assumed by the utility on installment purchase contracts.
4270005	Int on LTD - Other LTD	This account shall include the amount of interest on long-term debt issued or assumed by the utility on other long-term debt.
4270006	Int on LTD - Sen Unsec Notes	This account shall include the amount of interest on long-term debt issued or assumed by the utility for senior unsecured notes.

**Listing of accounts used by Kentucky Power Company
From October 2013 thru September 2014**

Account	Description	Long Description
4270012	PCRB Interest Exp-Assoc	For purposes related to Corporate Separation, Intercompany Notes and Note Receivables were set up to facilitate the movement of the PCRB's (Pollution Control Revenue Bonds) and the associated interest expense among OPCo, APCo, KPCo and AEPGR. This includes the reacquired (in trust) PCRB's.
4280002	Amrtz Debt Dsnt&Exp-Instl Pur	This account shall include the amount of amortized debt discount and expense on outstanding long-term debt applicable to installment purchase contracts.
4280006	Amrtz Dsnt&Exp-Sn Unsec Note	This account shall include the amount of amortized debt discount and expense on outstanding long-term debt applicable to senior unsecured notes.
4281004	Amrtz Loss Rquired Debt-Dbnt	This account shall include the amount of amortized losses on reacquired debt applicable to debentures.
4300001	Interest Exp - Assoc Non-CBP	This account shall include the interest accrued on amounts included in account 223, Advances from Associated Companies, and on all other obligations to associated companies not within the CBP.
4300003	Int to Assoc Co - CBP	This account shall include interest associated companies associated with corporate borrowing program transactions.
4310001	Other Interest Expense	This account shall include all interest expense not provided for elsewhere.
4310002	Interest on Customer Deposits	This account shall include all interest expense on customer deposits.
4310007	Lines Of Credit	This account shall include other interest expense on short-term debt applicable to fees on lines of credit.
4310023	Interest Expense - State Tax	Separate Tax Interest from all other Interest to facilitate closing and reporting of tax interest
4320000	Allw Brwed Fnds Used Cnstr-Cr	This account shall include concurrent credits for allowance for borrowed funds used during construction - credit.
4380001	Div Declrd - Common Stk - Asso	This account shall include amounts declared payable out of retained earnings as dividends on actually outstanding common capital stock issued by the utility applicable to associated companies.
4400001	Residential Sales-W/Space Htg	This account shall include the net billing for electricity supplied for residential or domestic purposes with space heating.
4400002	Residential Sales-W/O Space Ht	This account shall include the net billing for electricity supplied for residential or domestic purposes without space heating.
4400005	Residential Fuel Rev	This account is used to track Residential Fuel Rev
4420001	Commercial Sales	This account shall include the net billing for electricity supplied to customers for commercial purposes.
4420002	Industrial Sales (Excl Mines)	This account shall include the net billing for electricity supplied to customers for industrial purposes excluding mine power.
4420004	Ind Sales-NonAffil(Incl Mines)	This account shall include the net billing for electricity supplied to customers for industrial purposes including mine power - nonassociated.
4420006	Sales to Pub Auth - Schools	This account shall include the net billing for electricity supplied to customers for commercial and industrial purposes - Public Authorities - including schools.
4420007	Sales to Pub Auth - Ex Schools	This account shall include the net billing for electricity supplied to customers for commercial and industrial purposes - Public Authorities - excluding schools.
4420013	Commercial Fuel Rev	This account is used to track Commercial Fuel Rev
4420016	Industrial Fuel Rev	This account is used to track Industrial Fuel Rev
4440000	Public Street/Highway Lighting	This account shall include the net billing for electricity supplied and services rendered for the purposes of lighting streets, highways, parks and other public places, or for traffic or other signal system service, for municipalities or other divisions or agencies of state or federal governments
4440002	Public St & Hwy Light Fuel Rev	This account is used to track Public St & Hwy Light Fuel Rev
4470001	Sales for Resale - Assoc Cos	This account shall include the net billing for electricity supplied to associated companies.
4470002	Sales for Resale - NonAssoc	This account shall include the net billing for electricity supplied to non-associated companies.
4470006	Sales for Resale-Bookout Sales	This account shall include the net billing for electricity supplied for sales for resale for non-associated companies - bookouts.
4470010	Sales for Resale-Bookout Purch	This account shall include revenues for sales for resale - bookout purchases. This account was inactivated effective 5/1/2001 as a result of the change from the net to gross method for recording bookout purchases. The replacement account is 5550012 (Purchased Power - Bookouts).
4470027	Whsal/Muni/Pb Ath Fuel Rev	This account is used to track Sale/Resal - Whsal/Muni/Pb Ath
4470028	Sale/Resale - NA - Fuel Rev	This account is used to track Sale/Resale - NA - Fuel Rev
4470033	Whsal/Muni/Pub Auth Base Rev	To record base revenues from wholesale customers, municipal customers and public authorities.
4470035	Sls for Rsl - Fuel Rev - Assoc	To record the fuel revenue for sales for resale to associated companies
4470066	PWR Trding Trans Exp-NonAssoc	This Account shall include amounts payable to nonassociated companies for the transmission of the utility's electricity over transmission facilities owned by others associated with power trading activities.
4470074	Sale for Resale-Aff-Tmf Price	Record in this account only the revenues attributable to the generation function are recorded in the General Ledger as a result of functional unbundling. Traditional revenues that are recorded monthly in the normal course of business should not be recorded in this account.
4470081	Financial Spark Gas - Realized	This account shall include the net billings of settled spark gas financial transactions
4470082	Financial Electric Realized	This account shall include settled financial electric optimization transactions (Swaps and Futures) entered into on or after 10-01-03
4470089	PJM Energy Sales Margin	To record ECR's derived margin with PJM for spot energy sales to PJM.
4470093	PJM Implicit Congestion-LSE	To record implicit congestion cost charges with PJM allocated to LSE (load serving entity).
4470098	PJM Oper.Reserve Rev-OSS	To record operating reserve charges with PJM allocated to off-system sales (OSS).
4470099	Capacity Cr. Net Sales	To record capacity credit revenue with PJM and other third parties. In 2008, MISO capacity sales are included in this account
4470100	PJM FTR Revenue-OSS	To record FTR revenue with PJM allocated to off-system sales (OSS).
4470101	PJM FTR Revenue-LSE	To record FTR revenue with PJM allocated to LSE (load serving entity).
4470103	PJM Energy Sales Cost	To record ECR's derived cost of sales revenue with PJM for spot energy sales to PJM.
4470106	PJM P2Pt Trans.Purch-NonAff.	To record firm and non-firm point-to-point transmission expense with PJM.
4470107	PJM NITS Purch-NonAff.	To record network integration transm. service expense with PJM.
4470109	PJM FTR Revenue-Spec	To record Speculative PJM FTR revenue (optimization).
4470110	PJM To Admin. Exp.-NonAff.	To record transmission owner scheduling, system control, & dispatch service expense with PJM.
4470112	Non-Trading Bookout Sales-OSS	Description change per CF#7063 effective 2/1/10. To record revenues from non-trading off-system sales (OSS) - Bookouts
4470115	PJM Meter Corrections-OSS	To record net PJM meter corrections allocated to off-system sales (OSS)
4470116	PJM Meter Corrections-LSE	To record net PJM meter corrections allocated to LSE (Load Serving Entity).
4470124	PJM Incremental Spot-OSS	To record incremental PJM spot energy not in ECR for off-system Sales (OSS).
4470126	PJM Incremental Imp Cong-OSS	To record incremental PJM implicit congestion not in ECR for off-system sales.
4470128	Sales for Res-Aff. Pool Energy	Record Sales for Resale activity for Affiliated Pool Energy. Capacity is in 4470127. This account replaces account 4470086
4470141	PJM Contract Net Charge Credit	Record net charges/credits from PJM which are offset and billed directly to contract counterparty.
4470143	Financial Hedge Realized	This account shall include settled financial power transactions (Swaps and Futures) applicable to hedge activity
4470144	Realiz.Sharing - 06 SIA	This account shall reflect the SIA realization sharing of Account 447 under the new SIA agreement effective April 1, 2006. Includes bookouts in Entergy. This is an optimization margin account.
4470150	Transm. Rev.-Dedic. Whsl/Muni	To record non-affiliated transmission revenues associated with dedicated energy sales to wholesale municipal customers and public authorities.
4470155	OSS Physical Margin Reclass	Account reflects reclass from physical off-system sales margin to optimization of the settled optimization margin originally recorded in physical margin accounts. Used for internal reporting only. Equal and offsetting amount is recorded in account 447xxxA. Nonaffiliate account.
4470156	OSS Optim. Margin Reclass	Account reflects reclass into optimization of the settled optimization margin activity recorded in physical off-system sales margin accounts. Used for internal reporting only. Equal and offsetting amount is recorded in account 447xxxB. Nonaffiliate account.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
4470168	Interest Rate Swaps-Power	This account is intended to be used to separate interest rate swap trading revenue relating to power. Description change per chartfield request 5668.
4470170	Non-ECR Auction Sales-OSS	To record auction revenues (non-ECR sales) that were previously recorded as physical in 4470112
4470174	PJM Whlse FTR Rev - OSS	To segregate FTR revenues with PJM, allocated to Off-System Sales for wholesale customers such as Buckeye, City of Columbus and AEP East sales to AEP West.
4470175	OSS Sharing Reclass - Retail	For earnings release reporting only. To record and reflect the estimated amount of OSS margin shared with retail ratepayers. This account is mapped to the retail lines of the earnings release. The amount recorded in the account will be equal to and offsetting of the amount recorded in OSS Sharing Reclass - Reduction.
4470176	OSS Sharing Reclass-Reduction	For earnings release reporting only. This account will record and reflect the estimated amount of OSS margin shared with retail ratepayers. This account is mapped to the Off-System Sales line of the earnings release in order to reflect that line net of OSS margin sharing. The amount recorded in the account will be equal to and offsetting of the amount recorded in OSS Sharing Reclass - Retail
4470180	Trading intra-book Reclass	Account represents trading liquidations, where the positions were transferred from the auction book to a trading book for risk management purposes. Used for internal reporting purposes only. Equal and offsetting account will be 447xxxx - Auction intra-book Reclass. Account will map to EEI Line 5 - Trading.
4470181	Auction intra-book Reclass	Account represents auction liquidations, where the positions were transferred from the auction book to a trading book for risk management purposes. Used for internal reporting purposes only. Equal and offsetting account will be 447xxxx - Trading intra-book Reclass. Account will map to EEI Line 5- Trading.
4470202	PJM OpRes-LSE-Credit	To record total credits for PJM operating reserves allocated to LSE (Load Serving Entity). Map to EEI lines 1,2.
4470203	PJM OpRes-LSE-Charge	To record total charges for PJM operating reserves allocated to LSE (Load Serving Entity). Map to EEI lines 1,2.
4470204	PJM Spinning-Credit	To record total credits for PJM spinning reserve service where the net service is revenue. Map to EEI line 5
4470206	PJM Trans loss credits-OSS	To record transmission loss credits w/PJM allocated off-system sales
4470207	PJM transm loss charges - LSE	To record transmission loss charges w/PJM allocated to load serving entity (LSE).
4470208	PJM Transm loss credits-LSE	To record transmission loss credits w/PJM allocated to load serving entity (LSE)
4470209	PJM transm loss charges-OSS	To record transmission loss charges w/PJM allocated to Off-System Sales (OSS)
4470214	PJM 30m Suppl Reserve CR OSS	To record 30 minute supplemental reserve market credit for OSS (off system sales) where net service is revenue. Description and title change per chartfield request #5448. The 30 minute supplemental reserve market is a market based service that applies to resources that can provide reserve capability that can be converted into energy w/in 30 minutes of request OSS would receive any net credits.
4470220	PJM Regulation - OSS	This account is used to record the net credit when PJM Regulation Credits exceed PJM Regulation Charges.
4470221	PJM Spinning Reserve - OSS	This account is used to record the net credit when PJM Spinning Reserve Credits exceed PJM Spinning Reserve Charges.
4470222	PJM Reasctive - OSS	This account is used to record the net credit when PJM Reactive Credits exceed PJM Reactive Charges.
4491003	Prov Rate Refund - Retail	This account is used to track Prov Rate Refund - Retail
4500000	Forfeited Discounts	This account shall include the amount of discounts forfeited or additional charges imposed because of the failure of customers to pay their electric bills on or before a specified date.
4510001	Misc Service Rev - Nonaffil	This account shall include revenues for all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts
4540001	Rent From Elect Property - Af	This account shall include rents received from associated companies for the use of land, buildings, and other property.
4540002	Rent From Elect Property-NAC	This account shall include rents received from non-associated companies for the use of land, buildings, and other property.
4540004	Rent From Elect Prop-ABD-Nonaf	This account shall include rents received from nonassociated companies for the use of land, buildings, and other property associated with Associated Business Development activities.
4540005	Rent from Elec Prop-Pole Atttch	This account shall include rents received from non-associated companies in connection with joint use and pole attachment rental contracts.
4560001	Oth Elec Rev - Affiliated	This account shall include other revenues derived from electric operations applicable to associated companies - other.
4560007	Oth Elec Rev - DSM Program	This account shall include other revenues derived from electric operations applicable to the demand side management program.
4560015	Other Electric Revenues - ABD	This account shall include other revenues derived from electric operations applicable to Associated Business Development.
4560016	Financial Trading Rev-Unreal	This account shall include revenues derived from unrealized financial trading operations.
4560043	Oth Elec Rev-Trm-Aff-Tmf Price	Record in this account only the other electric revenues attributable to the transmission function that are recorded in the General Ledger as a result of functional Unbundling. Traditional affiliated transmission revenues that are recorded monthly in the normal course of business between AEP legal entities should not be recorded in this account.
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	To record coal trading gains and losses
4561002	RTO Formation Cost Recovery	To record the RTO formation cost recovery
4561003	PJM Expansion Cost Recov	To record the PJM expansion cost recovery
4561005	PJM Point to Point Trans Svc	To record the PJM point to point transmission service
4561006	PJM Trans Owner Admin Rev	To record the PJM transmission owner administrative revenues
4561007	PJM Network Integ Trans Svc	To record PJM network integration transmission service.
4561019	Oth Elec Rev Trans Non Affil	This account shall include other revenues derived from electric operations applicable to transmission. Move transmission revenue from acct 4560013 to 4561xxx
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	To track all non-affiliated revenue related to PJM Power Factor Credits for Wholesale Customers (Formula Rate)
4561029	PJM NITS Revenue Whsl Cus-NAff	To track all non-affiliated revenue related to PJM Network Integration Transmission Services for Wholesale Customers (Formula Rate)
4561030	PJM TO Serv Rev Whsl Cus-NAff	To track all non-affiliated revenue related to PJM Transmission Owner Services for Wholesale Customers (Formula Rate)
4561033	PJM NITS Revenue - Affiliated	To track all affiliated revenue related to PJM Network Integration Transmission Services
4561034	PJM TO Adm. Serv Rev - Aff	To track all affiliated revenue related to PJM Transmission Owner Services
4561035	PJM Affiliated Trans NITS Cost	Affiliated NITS costs relating to PJM that are being paid by the Generation group. Contra revenue booked on the Generation companies relating to PJM Affiliated NITS revenue.
4561036	PJM Affiliated Trans TO Cost	Affiliated Transmission Ownership costs relating to PJM that are being paid by the Generation group. Contra revenue booked on the Generation companies relating to PJM Affiliated TO revenue.
4561058	NonAffil PJM Trans Enhncmt Rev	To record non-affil. PJM Transmission Enhancement Revenue (RTEP) - Regional Transmission Expansion Plan.
4561059	Affil PJM Trans Enhancmnt Rev	To record Affiliated PJM Transmission Enhancement Revenue (RTEP) - Regional Transmission Expansion Plan.
4561060	Affil PJM Trans Enhancmnt Cost	To record Affiliated PJM Transmission Enhancement Cost (RTEP) - Regional Transmission Expansion Plan
4561061	NAff PJM RTEP Rev for Whsl-FR	To record Non-Affiliate PJM Transmission Enhancement Revenue (RTEP) for formula rate customers
4561062	PROVISION RTO Cost - Affi	To record the PJM provision associated with under/over collections during previous calendar year per the PJM annual transmission revenue requirement for Affiliated Network Transmission Service Cost.
4561063	PROVISION RTO Rev Affiliated	To record the PJM provision associated with under/over collections during previous calendar year per the PJM annual transmission revenue requirement for Affiliated Network Transmission Service.
4561064	PROVISION RTO Rev WhslCus-NAF	To record the PJM provision associated with under/over collections during previous calendar year per the PJM annual transmission revenue requirement for Network Transmission Service for Wholesale Customers (Formula Rate).
4561065	PROVISION RTO Rev - NonAff	To record the PJM provision associated with under/over collections during previous calendar year per the PJM annual transmission revenue requirement for non-affil Network Transmission Service

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
5000000	Oper Supervision & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction and training in connection with the operation of steam power generating stations. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, accounting supervisor, assistant and plant accounting personnel, secretaries and other staff employees and consultants. Include herein the general supervision and direction of work as it relates to operation only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account general clerical and stenographic work which is includible in Account 5060000, Miscellaneous Steam Power Expenses - All Other. Outside Services: Consultants' fees and expenses. This account is managed in ABMS. Activity and Benefiting Location are required.
5000001	Oper Super & Eng-RATA-Affil	This expense account will be used by the Generating companies to record the billings from USTI for the Relative Accuracy Test Audits (RATA). This is an affiliate expense account, which is established to facilitate intercompany eliminations.
5010000	Fuel	This account shall include the cost of labor, materials used, and expenses incurred in connection with fuel consumed which are not provided for in accounts 5010001, 5010003, 5010005, 5010008, 5010009, 5010010, 5010011, 5010012, or 5010013 (e.g. labor, materials, and expenses incurred in connection with ash disposal.)
5010001	Fuel Consumed	This account shall include the cost of fuel consumed as cleared from Account 1510001, Fuel Stock - Coal at the average delivered cost per ton at the close of the current month. Note: No direct charges are to be made to this account. Costs for activities described below will be initially recorded in Account 1510000, Fuel Stock. Coal - invoice cost. Discount expense on coal and freight invoices. Freight, switching, barging, demurrage, and other transportation and related taxes. Fuel oil - invoice cost. Inventory adjustments to correct overages and shortages. Liability insurance on cargo and barge operations. Natural gas - invoice cost. Tipple and dumping charges on transfers from railroad cars to barges. Note: Invoice cost of coal, where appropriate, includes charges such as: Amortization of conveyor land. Mine coal conveyor operation and maintenance. Depletion of coal resources. Depreciation on equipment investment. Reclamation expense and cost of license. Real property taxes rental income and miscellaneous expenses.
5010003	Fuel - Procure Unload & Handle	This account shall include the cost of labor, materials used and expenses incurred in procuring, unloading and handling fuel consumed as cleared from Account 1520000, Fuel Stock Expenses Undistributed at the average cost per ton at the close of the current month. No direct charges are to be made to this account. Costs for activities described below will be initially recorded in Account 1520000, Fuel Stock Expenses Undistributed. 1. Labor and expenses associated with investigating sources of coal, fuel oil and natural gas supply, procurement activities, and the negotiation of contracts. 2. Checking moisture content of coal pile. 3. Controlling dust from coal in storage. 4. Cleaning coal bunkers to prevent or release jams. 5. Handling fuel from storage of shipping facility to bunker in the boiler house structure. 6. Moving coal in storage pile for fire prevention purposes. 7. Packing coal pile. 8. Processing invoices and related records for fuel placed in stock but excluding reports and records of fuel consumed. 9. Routine analysis of fuel before being consumed. 10. Routine testing and calibrating of coal conveyor scales and fuel meters and gauges. 11. Surveying coal pile and measuring fuel storage tanks. 12. Unloading fuel shipment from cars, barges or trucks into storage. 13. Weighing and recording truck coal. 14. Oil for thawing coal in coal cars or barges. 15. Rent of leased coal handling and storage equipment. 16. Stores expenses applicable to fuel. 17. Tools, lubricants, fuel and miscellaneous supplies used in connection with analyzing coal, dust control, packing and surveying coal pile, measuring fuel storage tanks, and operating coal handling equipment. Note: A. Operating fuel conveying, storage, weighing and processing equipment within the boiler plant shall be charged to account 5020000, Other Steam Expenses. B. Maintenance of fuel handling equipment shall be charged to Account 5120000 Maintenance of Boiler Plant.
5010005	Fuel - Deferred	This account shall include the charges or credits contra to account 18600002 as applicable to deferred fuel accounting.
5010012	Ash Sales Proceeds	This account will be used to segregate ash sales proceeds from ash disposal expenses.
5010013	Fuel Survey Activity	This account will be used for the distribution of Fuel Survey charges recorded by journal entry prepared by Fuel Accounting.
5010019	Fuel Oil Consumed	This account is used to track Fuel Oil Consumed
5010027	Gypsum handling/disposal costs	The account shall include the labor, material and expenses incurred for handling and disposal of gypsum from the FDG equipment
5010028	Gypsum Sales Proceeds	The account will contain credits for billings to non-affiliated companies for sales of gypsum, a by-product of the FDG equipment.
5010029	Gypsum handling/disp-Affiliat	The account shall include the labor, material and expenses incurred for handling and disposal of gypsum from the FDG equipment at an affiliated plant. For example, Mitchell gypsum waste will be handled at Mountaineer. Many power plants are being equipped with flue gas desulfurization equipment (FGD) and a waste byproduct will be gypsum
5020000	Steam Expenses	This account shall include the cost of labor, materials used and expenses incurred in production of steam for electric generation. Payroll Labor: Analyzing and treating water. Cleaning filters. Operating chlorinators. Operating pumping station. Pumping boiler compounds. Unloading compound from cars to storage or tanks. Monitoring pollution. Operating ash handling equipment. Material: Boiler compounds. Chemicals for analysis. Chlorine and other chemicals. Pumping supplies. Water. Note: Do not include in this account water used for general station purposes or the cost of maintaining water supply systems.
5020002	Urea Expense	This account is for recording urea used in the SCR's to remove impurities in the emissions produced by the plants. The expense associated with Urea is increasing substantially and is a function of Scrubber and SCR installations.
5020003	Trona Expense	This account is for recording Trona used in the SCR's to remove impurities in the emissions produced by the plants. The expense associated with TRONA is increasing substantially and is a function of Scrubber and SCR installations.
5020004	Limestone Expense	This account is to record use of limestone in either the FGD or combustion processes to help control the quality of emissions produced.
5020005	Polymer expense	This account is used by the power plants to capture the cost of polymer purchases. Polymers attract pollutants from scrubber waste.
5020007	Lime Hydrate Expense	Beginning January 2007, AEP will be receiving a new consumable called Lime Hydrate. Lime Hydrate will be trucked to the plants in small quantities and consumed upon receipt. Lime Hydrate is a mixture of lime (CaO) and water (H2O) used in the Flue Gas Desulfurization process waste water treatment plant to treat the acidity in the waste (landfill) stream.
5050000	Electric Expenses	This account shall include the cost of labor, materials used and expenses incurred in operating prime movers, generators, and their auxiliary apparatus, switch gear and other electric equipment to the points where electricity leaves for conversion for transmission or distribution. Payroll Labor: Inspecting, checking, testing and operating the following: Control valves (without disassembly). Condensers, circulating water systems and other auxiliary apparatus. Crib house water alarm. Generator cooling system. Meters, gauges and instruments. Turbine generator units and associated auxiliaries. Also include herein: Changing charts on recording and measuring devices. Replenishing nitrogen gas to maintain pressure. Material: Circulating water purification supplies. Cooling water purchased. Generator cooling, gases, hydrogen. Generator and motor brushes. Gauge glasses and gaskets.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
5060000	Misc Steam Power Expenses	This account shall include the cost of labor, materials used and expenses incurred in the operation of steam power generating stations which are not specifically provided for or not readily assignable to other steam power generating accounts. Payroll Labor: 1. Checking and filing records pertaining to plant land, boundaries, building and equipment owned by the utility and in operation. Includes deeds and easements previously acquired. 2. Preparing, maintaining and filing: Details for yearly tax reports. Operation and maintenance forecasts and reports. Time reports and payroll records Work orders and completion reports. Activities relating to air and water pollution control such as: Recording results of chemical analysis. Preparing and filing reports and applications. Operation of refuse water treatment system. Other Labor: 1. Care of grounds including snow removal, cutting grass, etc. 2. Building service including cleaning floors, washing windows, insect control, etc. 3. Inspecting and repairing small hand tools and general use. 4. Inspecting all fire extinguishers and refilling those under 15 lbs. (dry) and under 2-1/2 gallons (liquid). 5. Guarding and patrolling station and yard. 6. Taking temperature reading of the river for possible contamination. 7. Clean septic tanks. Materials: 1. Cafeteria supplies 2. Fuel for heating 3. Gaskets, gauge glasses (Note A) 4. General laboratory supplies 5. Guard Uniforms 6. Janitor supplies 7. Lamps - indicating 8. Light Bulbs 9. Log sheets and charts 10. Meter supplies 11. Office supplies 12. Packing 13. Rope 14. Small fire extinguishers 15. Tools-small, portable (Note B) 16. Refills for fire extinguishers 17. Training materials and supplies All Other: 1. Communication Service 2. Postage 3. Research and Development expenses 4. Costs related to the Amos Simulator as billed to the AEP System generating plants by Appalachian and Ohio Power Companies. Note: Special gauge glasses and special gaskets which are purchased for particular equipment, and are relatively expensive and generally installed by maintenance labor, shall be charged to the appropriate maintenance accounts. Cost of and repairs to small tools used exclusively for maintenance should be charged to the maintenance accounts appropriate for the equipment. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.
5060001	Dresden Misc Steam Pwr Exp	APCo's Virginia Generation Rate Adjustment Clause (G-RAC original case number PUE-2011-00036), and West Virginia Expanded Net Energy Costs (ENEC original Case number 11-0265-E-PC) related to miscellaneous steam power expense associated with the Dresden Generating Plant over/under accounting. Subsequent case numbers will not be included in this description.
5060002	Misc Steam Power Exp-Assoc	This account shall include the cost of labor, materials used and expenses incurred in the operation of associated steam power generating stations which are not specifically provided for or not readily assignable to other steam power generating accounts.
5060003	Removal Cost Expense - Steam	For AEP's non-regulated companies, expensing of costs related to the removal of the Company's property, plant and equipment in accordance with FASB 143. A new account sub-point needs to be established under account 506 for the non-regulated steam generation companies, also a new account sub-point is needed under account 859 for the gas transportation companies and a new sub-point for LIG Liquids under account 776.
5060004	NSR Settlement Expense	To record costs associated with NSR (New Source Review) settlement expense
5060025	Misc Stm Pwr Exp Environmental	This account shall include the portion of costs related to any environmental projects that would otherwise be charged to account 5060000.
5090000	Allow Consum Title IV SO2	This account shall include the cost of Title IV allowances expensed concurrent with the monthly emission of sulfur dioxide.
5090001	Allowance Consumption - NOx	This account will track the Consumption cost attributed with NOx allowances for compliance
5090005	An. NOx Cons. Exp	This account will track the Consumption cost attributed with Annual NOx allowances for compliance
5100000	Maint Supv & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning coordination, instruction and training in connection with the maintenance of steam power generating stations, but not the actual performance of such maintenance work itself or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, accounting supervisor, assistant and plant accounting personnel (except general and stenographic work directly assignable to other specific activities) secretaries and staff employees and consultants.
5110000	Maintenance of Structures	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of buildings, structures, fixtures and improvements at steam power generating stations, the book cost of which is includible in Account 311, Structures and Improvements. Detail breakdown of this account can be obtained from the equipment class field of the Activity Based Management System (ABMS).
5120000	Maintenance of Boiler Plant	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of boiler plant equipment at steam power generating stations, the book cost of which is includible in Account 312, Boiler Plant Equipment. Detail breakdown of this account can be obtained from the equipment class field of the Activity Based Management System (ABMS).
5120025	Maint of Blr Plt Environmental	This account shall include the portion of costs related to any environmental projects that would otherwise be charged to account 5120000.
5130000	Maintenance of Electric Plant	This account shall include the cost of labor, material used, and expenses incurred in the maintenance of steam turbines, generators and generator units, auxiliary apparatus, and accessory electric equipment, the book cost of which is includible in account 313, 314, and 315. Detail breakdown of this account can be obtained from the equipment class field of the Activity Based Management System (ABMS).
5140000	Maintenance of Misc Steam Plt	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of miscellaneous steam power generating station equipment, the book cost of which is includible in Account 316, Miscellaneous Power Plant Equipment. Detail breakdown of this account can be obtained from the equipment class field of the Activity Based Management System (ABMS).
5170001	Oper Supervision & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction licensing, and training in connection with the operation of nuclear power generating stations. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, accounting supervisor, assistant and plant accounting personnel (except general clerical and stenographic or work directly assignable to other specific activities), secretaries, and other staff employees and consultants. Include herein the general supervision and direction of work as it relates to operation only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account general clerical and stenographic work which is includible in Account 5240000, Miscellaneous Nuclear Power Expenses. Outside Services: Consultants' fees and expenses
5200000	Steam Expenses	This account shall include the cost of labor, materials used and expenses incurred in production of steam through nuclear processes, and similar expenses for operation of any auxiliary superheat facilities. Payroll Labor: Supervising steam production Testing instruments and gauges
5280000	Maint Supv & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction, and training in connection with the maintenance of nuclear power generating stations, but not the actual performance of such maintenance work itself, or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. It shall include the portion of services of personnel such as managers and assistants, supervisors, engineers, chief chemist, accounting supervisor, assistant and plant accounting personnel, secretaries, other staff employees, and consultants. Exclude from this account general clerical and stenographic work which is includible in Account 5240000, Miscellaneous Nuclear Power Expenses. Outside Services: Consultants' fees and expenses.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
5300000	Maint of Reactor Plant Equip	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of reactor plant, the book cost of which is includible in Account 322, Reactor Plant Equipment. Notes: A. Also include herein maintenance charges such as cost of, and repairs to small portable tools, testing equipment, and safety equipment used exclusively in maintenance of reactor plant equipment. B. Maintenance of conduit, power and control cable shall be charged to Account 5310000. C. Maintenance of control equipment shall be charged to Account 5310000. D. Gauge glasses and special gaskets which are purchased specifically for equipment named herein, are relatively expensive, and are generally replaced by maintenance labor should be charged to the appropriate account. E. Include herein drinking water facilities which are incorporated in and cannot be segregated from the main water treating plant. Refer to Account 5290000 if drinking water facilities can be segregated. F. Excludes sanitary system refer to Account 5290000.
5320009	Security Equipment	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of the security equipment located in the nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment.
5390000	Misc Hydr Power Generation Exp	This account shall include the cost of labor, materials used and expenses incurred in the operation of hydraulic power generating stations which are not specifically provided for or not readily assignable to other hydraulic generation accounts. Payroll Labor: General clerical labor. Care of grounds including snow removal, cutting grass, etc. Building service including cleaning floors, washing windows, replacing lamps, etc. Inspecting and repairing small hand tools for general use at station. Inspecting all fire extinguishers and refilling those under 15 lbs. (dry) and under 2-1/2 gallons (liquid). Guarding and patrolling station and yard. Outside Services: Any of the items listed under Payroll Labor when performed by contract or non-company labor. Material: Cafeteria supplies Fuel for heating Gaskets Guard Uniforms Hose Janitor supplies Lamps - indicating Light bulbs Log sheets and charts Meter supplies Office supplies Packing Rope Small fire extinguishers Tools - small, portable Water for fire protection or general use Refills for fire extinguishers Emergency supplies All Other: Communication service Postage Research and development expenses This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.
5470004	Fuel - Gas Turb - Purch / Hand	To track purchasing and handling costs related to fuel for gas turbines
5490000	Misc Other Pwr Generation Exp	This account shall include the cost of labor, materials used, and expenses incurred in the operation of other power generating stations which are not specifically provided for or are not readily assignable to other generation expense accounts. Payroll Labor: General clerical and stenographic work. Guarding and patrolling plant and yard. Building service. Care of grounds, including snow removal, cutting grass, etc. Miscellaneous labor. Material and Expenses: Building service supplies. First aid supplies and safety equipment. Communication service. Employees' service facilities expenses. Office supplies Transportation expense. Meals, traveling, and incidental expenses. Fuel for heating. Water for fire protection or general use. Miscellaneous supplies such as hand tools, etc. This account was inactive from 12/1/1999 through 9/1/2000.
5530001	Maint of Gen Plant - Gas Turb	This account shall include the cost of labor, materials used and expenses incurred in maintenance of plant applicable to gas turbines, the book cost of which is includible in account 343, Prime Movers, account 344, Generators, and account 345, Accessory Electric Equipment.
5550000	Purchased Power	This account shall include the cost, at the point of delivery, to the utility, of electricity purchased for resale, including charges for readiness to serve.
5550001	Purch Pwr-NonTrading-Nonassoc	This account shall include the cost at the point of delivery of non-trading power purchased for resale. this includes: (1) OVEC Purchases pursuant to Section 9.01 of the Intercompany Power Agreement dated July 10, 1953 (2) System Purchases to serve Internal Load.
5550004	Purchased Power-Pool Capacity	This account shall include net settlements arising from barter transactions. Records shall be maintained to show, by month, the credits under each interchange agreement.
5550005	Purchased Power - Pool Energy	This account shall include the amounts applicable to energy received from the associated companies in the AEP System, under interchange agreements, where the utility both delivers energy to and receives energy from another for the purpose of achieving efficient utilization of productive capacity. Energy deliveries to the associated companies are recorded in Account 447, Sales for Resale. Records shall be maintained to show, by month, the net charges under each interchange account. Payments for energy received under firm or surplus sale agreements shall be included in Account 5550000, Purchased Power.
5550027	Purch Pwr-Non-Fuel Portion-Aff	To record the non-fuel portion of power purchased from affiliates
5550029	Purch Power-Assoc-Trnsfr Price	Record in this account only the affiliated purchased power expense attributable to the distribution function that are recorded in the General Ledger as a result of functional Unbundling. Traditional affiliated purchased power expenses that are recorded monthly in the normal course of business between AEP legal entities should not be recorded in this account.
5550032	Gas-Conversion-Mone Plant	To record labor, capacity and M&S charges for Mone Plant
5550039	PJM Inadvertent Mtr Res-OSS	To record PJM inadvertent energy expense allocated to off-system sales-OSS (not in ECR).
5550040	PJM Inadvertent Mtr Res-LSE	To record PJM inadvertent energy expense allocated to LSE (load serving entity) (not in ECR).
5550041	PJM Ancillary Serv.-Sync	To record synchronous condensing service charges with PJM - ancillary.
5550046	Purch Power-Fuel Portion-Affil	To record the fuel portion of power purchased from affiliated companies.
5550074	PJM Reactive-Charge	δTo record total PJM charges for reactive supply & voltage control service where the net service is an expense.δ Map to EEI lines 1,2.
5550075	PJM Reactive-Credit	δTo record total PJM credits for reactive supply & voltage control service where the net service is an expense.δ Map to EEI lines 1,2.
5550076	PJM Black Start-Charge	δTo record total PJM charges for black start service where the net service is an expense.δ Map to EEI lines 1,2.
5550077	PJM Black Start-Credit	δTo record total PJM credits for black start service where the net service is an expense.δ Map to EEI lines 1,2.
5550078	PJM Regulation-Charge	δTo record total PJM charges for regulation service where the net service is an expense.δ Map to EEI lines 1,2.
5550079	PJM Regulation-Credit	δTo record total PJM credits for regulation service where the net service is an expense.δ Map to EEI lines 1,2.
5550080	PJM Hourly Net Purch.-FERC	555xxxx - PJM Hourly Net Purch.-FERC This account shall include only the value of PJM net purchases where on an hourly basis (given market reporting period) AEP was a net purchaser from PJM. This account is to be used to report in FERC Form 1 (annual) and Form 3 (quarterly) reports (effective beginning April 1, 2006) amounts applicable to net hourly purchase amounts which should be reported to the FERC as being in Account 555, Purchased Power. Note: Financial Reporting should map this account to Operating Revenues for SEC Reporting purposes. This activity should continue to be netted in revenues per Accounting Policy. For EEI reporting this account should be mapped to lines 1,2.
5550083	PJM Spinning Reserve-Charge	To record total PJM charges for spinning reserve service where the net service is an expense.
5550084	PJM Spinning Reserve-Credit	To record total PJM credits for spinning reserve service where the net service is an expense.
5550090	PJM 30m Suppl Rserv Charge LSE	To record 30 min supplemental reserve market charges for LSE where the net service is an expense. The 30 min supplemental reserve market is a market based service that applies to resources that can provide reserve capability that can be converted into energy within 30 minutes of request. LSE has an obligation to purchase supplemental 30 minute reserve equal to its load ratio share of the total reserve equip
5550093	Peak Hour Avail charge - LSE	A PJM cost to ensure capacity resource availability during critical peak hours. Load Serving Entity (LSE)
5550094	Purchased Power - Fuel	This account will be used to record the Fuel component of purchased power expense that was previously recorded in 4470064. This account should remain as a contra to revenue for SEC reporting
5550099	PJM Purchases-non-ECR-Auction	To record PJM purchases (non-ECR) used to serve auction loads that were previously recorded as physical in 5550035
5550100	Capacity Purchases-Auction	To record Capacity Purchases used to serve auction loads that were previously recorded as physical in 5550088.
5550101	Purch Power-Pool Non-Fuel -Aff	This account will be used to record the Non-Fuel component of the affiliated purchased power - pool expense that was previously recorded in 5550005.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
5550102	Pur Power-Pool NonFuel-OSS-Aff	This account will be used to record the Non-Fuel component of the affiliated purchased power - pool energy that is ultimately used to support off-system sales. This activity was previously recorded in 5550005.
5550107	Capacity purchases - Trading	To record third party capacity purchases to supply trading contracts. This is mapped to Purchased Power for SEC reporting.
5560000	Sys Control & Load Dispatching	This account shall include the applicable portion of the salaries and expenses incurred by personnel of the System Operating Department in the performance of duties and responsibilities in connection with system control and load dispatching relating to the generating function. Utilities having an interconnected electric system (as exits in AEP System) or operating under a central authority which controls the production and dispatching of electricity may apportion these costs to this account and Account 5610000, Load Dispatching - Transmission and Account 5810000, Load Dispatching - Distribution. Also include in this account the applicable portion of salaries and expenses (includes Moving Expenses) of personnel of the System Operating Department such as: Chief System Load Coordinator (Chief System Load Dispatchers) System Load Coordinator (System Load Dispatcher) Chief Regional Dispatcher at generating station Regional Dispatchers (Station Operators) at generating stations Where, due to organizational structure, employees of the System Operating Department perform duties directly related to Human Resources Department functions, such portion of their salaries and expenses applicable should be charged to the Human Resources Department function accounts appropriate. Payroll Labor: 1. Allocating loads to plants and interconnections with others. 2. Arranging and controlling clearances for construction, maintenance, test and emergency purposes. 3. Assisting with educational program of job training for system operators, load dispatchers and plant operators. 4. Calculating steam requirements in relation to system loading of plants. 5. Calculating steam and hydraulic production cost rates including interchange. 6. Contact other utilities on energy transfer, purchase, sales and reactive interchange. 7. Controlling system voltages. 8. Directing switching. 9. Follow meteorological data system daily in connection with hydro plant operation. 10. Handle contracts pertaining to hydro operation with governmental authorities. 11. Hydro plant scheduling in maintaining reservoir level at various hydro plants. 12. Obtaining reports on weather and special events. 13. Preparing, checking, reviewing or supervising: A. Cost analysis and savings on purchase and interchange with other companies. B. Generating Equipment Service Record - Turbines and Boilers from daily logs. C. Interchange statements covering capacity and energy transactions with associated and foreign utilities. D. Load data reports, system load forecasts, etc. E. Operating practices and procedures for changes and revisions and reviewing with operating personnel. (steam and hydro) F. Plant summaries, operating performance, costs and data for billing and budget purposes. G. Production and operating cost reports and comparative statements for past periods. H. Summaries of energy classifications in pool and interchange accounts. I. Switching diagrams for expansion of plant before actual operation. J. Work on incremental plant studies. Outside Services: Weather Reporting Service Materials: Forms and supplies All Other: 1. Communication service for system control and dispatching purposes including telemetering and voice circuits.
5570000	Other Expenses	This account shall be charged with any production expenses, including expenses incurred directly in connection with the purchase of electricity, which are not specifically provided for in the other production expense accounts. Charges to this account shall be supported so that a description of each type of charge will be readily available. Payroll Labor: Charge hereto the cost of labor incurred in relation to cogeneration, independent power producers, and small power producers (excluding activities performed with customers having parallel generation). Chargeable activities include: Planning and coordinating activities related to purchasing or wheeling power from a proposed project. Billing purchased power or wheeling charges. Service arrangement for the installation or maintenance of such a project. Documenting project events, status, etc., estimates, contracts, and reports.
5570007	Other Pwr Exp - Wholesale RECs	To record expenses related to requirements of wholesale marketing relationships. Includes purchase costs associated with renewable energy credits (RECs), as well as related administrative fees and alternative compliance payments.
5570008	Other Pwr Exp - Voluntary RECs	To record expenses related to voluntary green pricing programs. Includes purchase costs and administrative fees associated with renewable energy credits (RECs).
5600000	Oper Supervision & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction and training in connection with the operation of the transmission system. It shall include the portion of services of personnel such as the System, Division and District Supervisors, Engineers, Superintendents, General Foremen, Consultants and Secretarial work for this group. Include herein the general supervision and direction of work as it relates to operation only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. In the case of fixed classification employees, such percentage of their time applicable, as determined by periodic time studies, shall be classified to the intercompany overhead work orders established under Account 10710, Construction Work in Progress and sub account 108XXXX, Retirement Work in Progress under Account 108, Accumulated Provision for Depreciation of Electric Plant in Service. Exclude from this account general clerical and stenographic work includible in Account 5660000, Miscellaneous Transmission Expenses - All Other.
5611000	Load Dispatch - Reliability	New Transmission Accounts required to comply with FERC Orders 668 and 668-A. Please note that the new Accounts 561.X are replacing current PeopleSoft Account 5610000. No later than after 2006 is closed, we will want to invalidate Account 5610000. If any charges do trickle into 5610000 in 2007, they should be reclassified to the new PeopleSoft account for FERC Account 561.2, and then Account 5610000 should be permanently inactivated.
5612000	Load Dispatch-Mntr&Op TransSys	New Transmission Accounts required to comply with FERC Orders 668 and 668-A. Please note that the new Accounts 561.X are replacing current PeopleSoft Account 5610000. No later than after 2006 is closed, we will want to invalidate Account 5610000. If any charges do trickle into 5610000 in 2007, they should be reclassified to the new PeopleSoft account for FERC Account 561.2, and then Account 5610000 should be permanently inactivated.
5614000	PJM Admin-SSC&DS-OSS	PJM administrative service fees for scheduling, system control and dispatching services allocated to off-system sales. This account shall include the costs billed to the transmission owner, load serving entity or generator for scheduling, system control and dispatching service. Include in this account service billings for system control to maintain the reliability of the transmission area in accordance with reliability standards, maintaining defined voltage profiles, and monitoring operations of the transmission facilities.
5614001	PJM Admin-SSC&DS-Internal	PJM administrative service fees for scheduling, system control and dispatching services allocated to internal load. This account shall include the costs billed to the transmission owner, load serving entity or generator for scheduling, system control and dispatching service. Include in this account service billings for system control to maintain the reliability of the transmission area in accordance with reliability standards, maintaining defined voltage profiles, and monitoring operations of the transmission facilities.
5614007	RTO Admin Default LSE.	To record RTO costs when a market participant defaults on its payment obligations with the RTO and is socialized across all participants. This administrative fee relates to the LSE (load serving entity)
5614008	PJM Admin Defaults OSS	To record costs in PJM when a market participant defaults on its payment obligations with PJM. These charges are socialized across all participants in PJM. This administrative fee relates to the OSS (Off System Sales).
5615000	Reliability,Plng&Stds Develop	New Transmission Accounts required to comply with FERC Orders 668 and 668-A. This account is initially to apply to RTOs only, since RTOs would likely be performing this work. The FERC in its final order concluded that to the extent a utility performs similar work, the utility also must use Account 561.5. Please note that the new Accounts 561.X are replacing current PeopleSoft Account 5610000. No later than after 2006 is closed, we will want to invalidate Account 5610000. If any charges do trickle into 5610000 in 2007, they should be reclassified to the new PeopleSoft account for FERC Account 561.2, and then Account 5610000 should be permanently inactivated.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
5618000	PJM Admin-RP&SDS-OSS	PJM administrative service fees for reliability planning and standards development services allocated to off-system sales. This account shall include the costs billed to the transmission owner, load serving entity, or generator for system planning of the interconnected bulk electric transmission system. Include also the costs billed by the regional transmission service provider for system reliability and resource planning to develop long-term strategies to meet customer demand and energy requirements. This account shall also include fees and expenses for outside services incurred by the regional transmission service provider and billed to the load serving entity, transmission owner or generator.
5618001	PJM Admin-RP&SDS- Internal	PJM administrative service fees for reliability planning and standards development services allocated to internal load. This account shall include the costs billed to the transmission owner, load serving entity, or generator for system planning of the interconnected bulk electric transmission system. Include also the costs billed by the regional transmission service provider for system reliability and resource planning to develop long-term strategies to meet customer demand and energy requirements. This account shall also include fees and expenses for outside services incurred by the regional transmission service provider and billed to the load serving entity, transmission owner or generator.
5620001	Station Expenses - Nonassoc	This account shall include the cost of labor, materials used and incurred in operating nonassociated company transmission substations and switching stations, the book cost of which is includible in Account 353, Station Equipment. If transmission station equipment is located in or adjacent to a generating station, the cost of labor, material used and expenses incurred applicable to transmission operation shall be charged to this account. Payroll Labor: 1. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of a coolant, changing voltage of regulator or changing taps or connections on station transformers. Also inspecting, testing and calibrating station equipment for the purpose of checking its performance. Note: When the foregoing work requires extensive disassembling and reassembling of equipment, is done to prevent or correct trouble or failure, or is incidental to maintenance work, it should be charged to the appropriate maintenance account. 2. Clearing snow or ice from transmission station walks, roads or parking areas. 3. Cleaning grounds and station buildings, including janitor service. 4. General inspection of transmission stations. 5. Guarding and patrolling station equipment and yard. 6. Inspecting and servicing storage batteries. 7. Inspecting, cleaning and keeping record of tools used around station. 8. Inspecting all fire extinguishers and refilling those under 15 lbs. (dry) and under 2-1/2 gallons (liquid). Note: Refilling fire extinguishers larger than 1 quart size and the cost of chemical used shall be charged to the maintenance account appropriate for their use. 9. Mowing grass, weeding, attending flowers and shrubbery, etc. 10. Oiling and greasing equipment when done as part of routine operation. 11. Operating switching and other station equipment. 12. Preparing station log, records and special reports associated with the operation of transmission station equipment. 13. Reading station meters (other than customer metering). 14. Removing foreign objects from transmission station equipment, such as kites, tree branches, etc., when done incidental to regular operating duties. 15. Replacing burned out lamps. 16. Reporting load conditions or requirements as requested. 17. Resetting and winding time clocks for station lights. 18. Routine check of load or voltage. 19. Routine checking, inspecting and testing at transmission stations for radio and television interference. 20. Sampling and testing lubricants or hydraulic control oils. (Sampling and testing insulating oils should be charged to maintenance.) 21. Switching to clear lines for repair or inspection. (Time of diversified employees shall be charged to Account 5710006, Maintenance of Overhead Conductors and Devices.) 22. Testing public telephone at transmission station. 23. Watch engineer at transmission station. 24. Calibrate relays, potential devices. 25. Check automatic reclosing of oil and air circuit breakers with respect to performance of relays. 26. Check automatic operation of motor operated switched with respect to performance of relays. 27. Check tripping of oil and air circuit breakers. 28. Clean and adjust relays, relay parts and devices. 29. Inspect station control wiring system for general condition periodically also following tripout or storm. 30. Inspect BCT's when used as current source for relay operation. 31. Prepare and maintain reports, records and diagrams of relays with respect to tests, condition, performance, etc. 32. Readjust settings on switches, relays and devices due to normal wear or system changes. Material: 1. Chemicals, insect control and cleaning supplies. 2. Fire extinguishers 1 quart size or less and refills. 3. Log sheets, report forms, stationery, etc. 4. Salt for water softening purposes at stations. 5. Lubricants, waste, brushes, etc. 6. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. 7. Station meter and instrument supplies such as ink and charts. 8. Stepladders and
5630000	Overhead Line Expenses	This account shall include the cost of labor, materials used, and expenses incurred in the operation of overhead transmission lines. This account shall also include the cost of labor and expenses incurred in the general inspecting, testing and patrolling of transmission overhead lines when done on a routine basis for the purpose of checking the condition, efficiency and performance of property and equipment, where no trouble is known to exist or is anticipated and only relatively minor repairs and adjustments, if any, are found to be necessary. Patrolling to locate and clear known trouble should be charged to the maintenance account appropriate for the equipment. Payroll Labor: 1. Checking sleet conditions on transmission lines. 2. General inspecting and patrolling to observe the condition and performance of towers, poles, conductors and devices on overhead transmission lines. 3. Removing foreign objects such as kites, branches and birds from overhead transmission lines, incidental to routine patrolling. 4. Repairing fences or other property damaged by patrolmen on routine patrol. 5. Routine scheduled patrols. 6. Answering fire calls. 7. Electrolysis surveys. 8. Inspecting and adjusting line testing equipment, such as voltmeter, ammeters, watt meters, etc. 9. Inspecting and repairing line tools if not chargeable to maintenance. 10. Inspecting and testing lighting arresters, circuit breakers, switches and grounds. 11. Inspecting and testing transmission line insulators in storage. 12. Load test of circuits. 13. Routine checking, inspecting and testing of overhead transmission lines for radio telephone and television interference. 14. Routine voltage surveys made to determine the condition or efficiency of transmission system including installing and removing test equipment. 15. Time on duty to protect lines due to dynamiting or other nearby construction except when company construction. 16. Transferring loads, switching and reconnecting circuits and equipment for operating purposes. (Switching for construction or maintenance purposes is not includible in this account.) Outside Services: 1. Aerial patrolling. (Regular scheduled flights) Materials: 1. Operating supplies such as instrument charts, rubber goods, etc. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.
5640000	Underground Line Expenses	This account shall include the cost of labor, materials used, and expenses incurred in the general inspecting and testing of transmission underground lines when done on a routine basis for the purpose of checking the condition, efficiency and performance of property and equipment, where no trouble is known to exist or is anticipated and only relatively minor repairs and adjustments, if any, are found to be necessary. Payroll Labor: 1. Electrolysis surveys. 2. Inspecting and adjusting line testing equipment such as voltmeters, ammeters, watt meters, etc. 3. Inspecting and testing lighting arresters, circuit breakers, switches and grounds. 4. Load tests of circuits. 5. Regulation and addition of oil or gas in high-voltage cable systems. 6. Routine inspection and cleaning of manholes, conduit, network and transformer vaults. 7. Routine voltage surveys made to determine the condition or efficiency of underground transmission system. Material: 1. Operating supplies such as instrument charts, rubber goods, etc. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.
5650002	Transmsn Elec by Others-NAC	This account shall include amounts payable to nonassociated companies for the transmission of the utility's electricity over transmission facilities owned by others. All Other: 1. Payments for the use of transmission facilities.
5650007	Tran Elec by Oth-Aff-Trn Price	Record in this account only the affiliated transmission of electricity by others expense attributable to the distribution function that are recorded in the General Ledger as a result of functional Unbundling. Traditional affiliated transmission of electricity by others expense that is recorded monthly in the normal course of business between AEP legal entities should not be recorded in this account.
5650012	PJM Trans Enhancement Charge	Starting in June 2007, PJM began to charge network customers for transmission enhancement costs and to provide those revenues to the applicable owner.
5650015	PJM TO Serv Exp - Aff	To track all affiliated expenses related to PJM Transmission Owner Services
5650016	PJM NITS Expense - Affiliated	To track all affiliated expenses related to PJM Network Integration Transmission Services
5650019	Affil PJM Trans Enhncement Exp	To record Affiliated PJM Transmission Enhancement Expense (RTEP) - Regional Transmission Expansion Plan.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
5650020	PROVISION RTO Affl Expense	To record the PJM provision associated with under/over collections during previous calendar year per the PJM annual transmission revenue requirement for <u>Affiliated Network Transmission Service Expense</u> .
5660000	Misc Transmission Expenses	This account shall include the cost of labor, materials used and expenses incurred in transmission office operations and transmission expenses not elsewhere provided for. Payroll Labor: Building service including care of grounds, snow removal, cutting grass, etc. Miscellaneous transmission labor. Time of right-of-way agent when not chargeable to a specific work order. Material: Cleaning supplies for building and yard service. Salt for water softening purposes. Small portable tools, testing equipment, safety equipment, first aid supplies. Office supplies Metal signs on right-of-way. All Other: Communication services for transmission stations and engineering offices. Leased telephone circuits Postage Leased equipment Taxes Water Research and development expenses. Note: Include herein labor and expense in connection with strike preparation applicable to the Transmission function. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.
5670001	Rents - Nonassociated	This account shall include rents of nonassociated companies property of others used, occupied or operated in connection with the transmission system. All Other: 1. Rental of buildings used for transmission system purposes. 2. Rental paid for transmission line rights-of-way. 3. Rental paid to railroads for transmission line crossing permits. Note: A. Rents paid for property devoted to operations for which clearing accounts are used shall be charged to the appropriate clearing accounts. B. Rents, which are irregular or infrequent, paid for the use of equipment on specific construction, retirement or maintenance projects, shall be charged to the accounts appropriate for the work performed. C. Exclude from this account and include in Account 5650001 or Account 5650002, Transmission of Electricity By Others, amounts payable to associated and non-associated utilities for the transmission of energy over transmission facilities owned by these other associated and non-associated utilities.
5670002	Rents - Associated	This account shall include rents of associated companies property of others used, occupied or operated in connection with the transmission system. All Other: 1. Rental of buildings used for transmission system purposes. 2. Rental paid for transmission line rights-of-way. 3. Rental paid to railroads for transmission line crossing permits. 4. Rental paid to associated companies for interchangeable spare parts and equipment. Note: A. Rents paid for property devoted to operations for which clearing accounts are used shall be charged to the appropriate clearing accounts. B. Rents, which are irregular or infrequent, paid for the use of equipment on specific construction, retirement or maintenance projects, shall be charged to the accounts appropriate for the work performed. C. Exclude from this account and include in Account 5650000, Transmission of Electricity By Others, amounts payable to associated and non-associated utilities for the transmission of energy over transmission facilities owned by these other associated and non-associated utilities.
5680000	Maint Supv & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction and training in connection with the maintenance of the transmission system. It shall include the portion of services of personnel such as the Region and District Supervisors, Engineers, Superintendents, General Foremen, Consultants and Secretarial work for this group. Include herein the general supervision and direction of work as it relates to maintenance only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account general clerical and stenographic work includible in Account 5660000, Miscellaneous Transmission Expenses - All Other. Note: For billings involving relocation of transmission facilities, the portion of the overheads added to the billings which relate to Operating Expenses is to be credited 2/3 to this account and 1/3 to Account 920003, Administrative and General Salaries Transferred. The remaining portion of the total overheads included in the billings is to be credited to Account 1080000, Retire of Electric Plant in Service.
5690000	Maintenance of Structures	This account shall include the cost of labor, material used and expenses incurred in the maintenance of transmission structures, the book cost of which is includible in Account 352, Structures and Improvements Payroll Labor: Maintenance labor on the following equipment: Air conditioning and ventilating system. Building lighting, plumbing and heating system. Company-owned railroad siding (other than transformer track). "Danger" and warning signs. Fence enclosing land and building. Operator's cottage and grounds. Retaining walls for station land. Station buildings, control, oil storage, etc. Walks, drives and parking areas. Well pumps, piping and related equipment. Yard lighting system. Also include other maintenance labor such as: Ditching station property to maintain drainage and sewage systems. Inspecting station structure and improvements for maintenance purposes. Making and installing property corner monuments or markers at transmission stations. Repairing tools used for maintenance work. Replacing gravel on station yard or driveway and regrading. Replacing shrubbery, turf, fertilizing grass and chemical killing of weeds. Material: Lumber, gravel, plumbing supplies, etc. Small portable tools, safety equipment, first aid kits and medical supplies.
5691000	Maint of Computer Hardware	New Transmission accounts required to comply with FERC Orders 668 and 668-A. This account is to record Maintenance of computer hardware on a transmission General Ledger Business Unit (GLBU).
5692000	Maint of Computer Software	New Transmission accounts required to comply with FERC Orders 668 and 668-A. This account is to record Maintenance for computer software on a transmission General Ledger Business Unit (GLBU).
5693000	Maint of Communication Equip	New Transmission accounts required to comply with FERC Orders 668 and 668-A. This account is to record Maintenance of communication equipment on a transmission General Ledger Business Unit (GLBU).
5700000	Maint of Station Equipment	This account shall include the cost of labor, material used and expenses incurred in maintenance of equipment in transmission stations other than that provided for in the other subdivisions of Account 570, Maintenance of Station Equipment. Payroll Labor: (Maintenance labor on the following equipment) Batteries - Storage (Station control) Battery charging equipment D-C distribution panels Storage batteries Capacitor Banks Carrier Current Relaying and Telemetry Carrier current relay sets Carrier current transfer trip sets Co-axial cable Coupling capacitors Line traps and tuners Note: Maintenance of carrier current telephone equipment should be charged to Account 9350020.. Communication - Public Address System Dead-end assemblies on incoming and outgoing lines (including cleaning of insulators) Fences (isolating particular pieces of equipment) Fire Protection Equipment, including housing Piping valves Foundations for equipment Instrument transformers Lightning arresters Meters and instruments (exclude billing meters) Oil (Insulating) Handling System Motors and drives Piping (oil, also oil and water drainage) Pumps Storage tanks Testing equipment Treating equipment Power, control wiring and grounding Cable, power and control Cable trench Conduit and fittings Duct runs Ground rods, cable and connectors Junction boxes Manholes Potheads Structures Structural steel Wood pole Fire walls Stairs and platforms Switchboards Meters and instruments Panels Relays Cabinets or cubicles Synchronous condensers and cooling towers (including associated pumps and auxiliary equipment) Transformer truck and R.R. track system Voltage regulators Also include other maintenance labor such as: Repainting station steel or pole structure and equipment (other than transformers, circuit breakers, buses and disconnects) Repairing or replacing "Danger" signs Repairing or replacing relays Repairing station tools, testing hot sticks, etc. Repairing station trailers Replacing cable or duct of less than a continuous circuit. Material: Bolts Fence material Minor replacement parts for equipment listed in this account Paint and brushes Refills for fire extinguishers 15 lbs. and over (dry) and 2-1/2 gallon and over (liquid) Tape Small portable tools, testing equipment, safety equipment, first aid kits and medical supplies Splicing material Gas for synchronous condensers All Other: Rental paid for emergency use of transmission power transformers. Rental paid for use of portable stations. State and city licenses for trailers used regularly for transporting transmission station equipment.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
5710000	Maintenance of Overhead Lines	This account shall include the cost of labor, material used and expenses incurred in maintenance work on transmission overhead lines, the book cost of which is included in Accounts 354, Towers and Fixtures, 355, Poles and Fixtures, and 356, Overhead Conductors and Devices not elsewhere provided for in the other subdivisions of Account 5710000, Maintenance of Overhead Lines. Also include herein the cost of labor, material use and expenses incurred in the maintenance of roads and trails, the book cost of which is includible in Account 359, Roads and Trails and the maintenance work on publicly owned roads and trails when done by the utility at its own expense. Payroll Labor: Clearing brush from trails. Clearing drainage ditches. 3. Regrading roads. Removing snow from roads and trails. Repairing surface of roads. Repairing bridges and culverts. Repairing steps (stiles) over fences on trails. Repairing access and country roads to reach point of trouble. Material: Cement Gravel Lumber Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.
5720000	Maint of Underground Lines	This account shall include the cost of labor, materials used and expenses incurred in the maintenance of underground lines, including costs of the entire entrance to a substation (excluding any above ground support structure) and the first pot head of termination on a tower or pole outside the station, the cost of which is includible in Account 357, Underground Conduit and Account 358, Underground Conductors and Devices. Payroll Labor: 1. Cleaning ducts, manholes and sewer connections. 2. Excavating, back filling, hauling dirt, brick, gravel, etc. and repairing pavement due to maintenance of underground lines. 3. Inspecting and testing for faults and performance after maintenance. 4. Investigating extent of damage to determine what maintenance is necessary as a result of flood, storm or excavation by others, etc. 5. Minor alterations of handholds, manholes or vaults. 6. Moving of changing position of conduit. 7. Protection at openings for maintenance work on underground lines. 8. Refastening, repairing or moving racks and ladders in vaults. 9. Refireproofing cables and repairing supports. 10. Repainting conduit, ducts, etc. 11. Repairing and cleaning tools used on underground transmission line maintenance. 12. Repairing cable bonding system. 13. Repairing electrolysis preventive devices for cables. 14. Repair grounds. 15. Repairing line testing equipment. 16. Replacing pavement, curbs and walks after maintenance work. 17. Repairing property of others damaged (planned or unavoidable) while performing maintenance work. 18. Repairing of moving junction boxes and pot heads. 19. Replacing pot head compound. 20. Retaping, repairing, replacing (less than a retirement unit), reconnecting splicing, repainting and changing location of any of the following: A. Conductor (buried) section of less than 600 feet. B. Conductors (in conduit) less than circuit between two manholes or between manhole and pole. C. Conductor (submarine) less than submerged length of cable between terminal chambers or manholes. 21. Sampling, testing, changing, purifying and replenishing insulating oil. 22. Special testing and checking of underground lines to locate trouble known to exist. 23. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes. Material: 1. Representative list of principal items: Conduit and ducts (concrete, brick, tile, iron, plastic or fiber pipe, etc.) (A section of conduit between two manholes or between a manhole and a pole is a retirement unit.) Manholes and vaults (a complete manhole, splicing chamber or cable vault is a retirement unit.) Cable racks Covers Foundation Frame Grating Hangers and other manhole accessories Hatchways Ladders Lighting system Sewer connections, drains, traps, valves, etc. Sump pumps Ventilating equipment* * A complete installation at one location is a retirement unit. Risers Conductors and Devices Bus bars Conductor (all types-buried, submarine or in underground conduit)* Cable splices and terminations Circuit breakers** Connectors Corrosion protective equipment Cutouts Ground pipes and wires Insulators Lightning arresters*** Line switches*** Potheads Tubing * A section of 600 feet or more (buried), circuit between two manholes or between manhole and a pole (in conduit), submerged cable between terminal chambers or manholes (submarine) is a retirement unit. ** A complete breaker is a retirement unit. *** A complete set is a retirement unit. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. All Other: 1. Inspection fees. 2. Permits to open pavement and streets to make repairs.
5730000	Maint of Misc Trnsmssion Plt	This account shall include the cost of labor, materials used and expenses incurred in the maintenance of owned or leased plant which is assignable to transmission operations and is not provided for elsewhere. Payroll Labor: 1. Cleaning, inspecting, repairing and repainting transmission line department tools and work equipment, such as: Air compressors Derricks Surveying equipment Hoists Power saws Welding apparatus Pumps Vises Safety platforms 2. Repairing office furniture and equipment used by the Transmission Department in stations or offices. Material: Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.
5757000	PJM Admin-MAM&SC- OSS	PJM administrative service fees for market administration, monitoring and compliance services allocated to off-system sales. This account shall include the costs billed to the transmission owner, load serving entity or generator for market administration, monitoring and compliance services.
5757001	PJM Admin-MAM&SC- Internal	PJM administrative service fees for market administration, monitoring and compliance services allocated to internal load. This account shall include the costs billed to the transmission owner, load serving entity or generator for market administration, monitoring and compliance services.
5757002	SPP Admin-MAM&SC	SPP administrative service fees for market administration, monitoring and compliance services. This account shall include the costs billed to the transmission owner, load serving entity or generator for market administration, monitoring and compliance services.
5800000	Oper Supervision & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction and training in connection with the operation of the distribution system. It shall include the portion of services of personnel such as the Region and District Supervisors, Engineers, Superintendents, General Foremen, Consultants and Secretarial work for this group. Include herein the general supervision and direction of work as it relates to operation only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. In the case of fixed classification employees, such percentage of their time applicable, as determined by periodic time studies, shall be classified to the intra-company overhead work orders established under Account 1070000, Construction Work in Progress and sub account 1080000, Retirement of Electric Plant in Service under Account 1080000, Accumulated Provision for Depreciation of Electric Plant in Service. Exclude from this account and include in Account 5860001, Meter Expenses - Supervision, the general supervision of the Meter Department activities pertaining to operation. Also exclude general clerical and stenographic work includible in Account 5860002, Meter Expenses - Office Salaries and Expenses and 5880000, Miscellaneous Distribution Expenses - All Other as appropriate. Note: For billings involving work on the property of others, credit this account with 2/3 of the overheads added to the billings. (The remaining 1/3 of the overheads is to be credited to Account 9200003, Administrative and General Salaries Transferred.)

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
5810000	Load Dispatching	<p>This account shall include the cost of labor, materials used and expenses incurred in load dispatching operations pertaining to the distribution of electricity. Include herein the applicable portion of duties and responsibilities performed by supervisory personnel of the System Operating Department related to the Distribution function. If load dispatchers and their assistants are stationed at a distribution station and a part of their time is devoted to the operation of that station, their time shall be apportioned between this account and the appropriate distribution station account on an equitable basis. Payroll Labor: 1. Arranging and controlling clearances for construction, maintenance, test and emergency purposes. 2. Assisting in all new practices and procedures for improvement of dispatching operations related to the distribution function. 3. Assisting with educational program of job training for system operators and load dispatchers. 4. Checking primary bus voltage at various points on the system. 5. Checking line loading and reactive flows. 6. Checking existing operating practices and procedures for any changes or revisions. 7. Checking switching diagrams on existing and new jobs for operating features. 8. Checking switching diagrams for expansion of facilities, distribution stations and lines before actual operation. 9. Continuous checks on daily, weekly and monthly basis of district and system peaks. 10. Controlling system voltages. 11. Directing switching. 12. Explaining and checking operating manual procedures with operating personnel over the system. 13. General operation of distribution lines and distribution stations over the system. Working closely with supervisor, operators and dispatchers. 14. Obtaining reports on weather and special events. 15. Preparing, Checking, Reviewing or Supervising: A. Load data reports, load forecasts, etc. B. Operating diagrams and procedures, switching diagrams, etc. C. Work on incremental plant studies. 16. Reviewing operating orders and procedures for operating manual. 17. Supervising on-job training of office and field trainees. 18. Supervising operation and switching on major outage. Outside Services: 1. Charge by associated companies. 2. Cost of Weather and Special Events Reports (portion) Material: Forms and supplies used in the preparation of distribution dispatching records and reports. All Other: Communication - Leased telephone circuits for use by system operating department the function of which are: A. Supervisory control - Observation of conditions at remote generating plant or substation and control functions at that point. B. Alarms - One way signal for indication of abnormal conditions. C. Microwave dial terminating equipment.</p>
5820000	Station Expenses	<p>This account shall include the cost of labor, materials used and expenses incurred in the operation of distribution stations, the book cost of which is included in Account 362, Station Equipment. Payroll Labor: 1. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of a coolant, changing voltage of regulator or changing taps or connections on station transformers. Also inspecting, testing and calibrating station equipment for the purpose of checking its performance. Note: When the foregoing work requires extensive disassembling and reassembling of equipment, or is done to prevent or correct trouble or failure, or is incidental to maintenance work, it should not be charged to this account but to the appropriate maintenance account. 2. Clearing snow or ice from distribution station walks, roads or parking areas. 3. Cleaning grounds and station buildings, including janitor service. 4. General inspection of distribution stations. 5. Guarding and patrolling station equipment and yard. 6. Inspecting and servicing storage batteries. 7. Inspecting, cleaning and keeping record to tools used around station. 8. Inspecting all fire extinguishers for distribution stations and refilling those of 1 quart size or smaller. Note: Refilling fire extinguishers of larger than 1 quart size and the cost of chemical shall be charged to the appropriate maintenance account. 9. Mowing grass, weeding, attending flowers and shrubbery. 10. Oiling and greasing equipment when done as a part of routine operation. 11. Operating switching and other station equipment. 12. Preparing station log, record and special reports associated with the operation of distribution station equipment. 13. Reading station meters (other than customer metering). 14. Removing foreign objects from distribution station equipment such as kites, tree branches, etc., when done incidental to regular operating duties. 15. Replacing burned out lamps. 16. Reporting load conditions or requirements as requested. 17. Resetting and winding time clocks for station lights. 18. Routine checking of load or voltage. 19. Routine checking, inspecting and testing at distribution station for radio and television interference. 20. Sampling and testing lubricants or hydraulic control oils. Sampling and testing insulating oils should be charged to maintenance. 21. Switching to clear lines for repair or inspection. (Time of diversified employees shall be charged to Account 5930004, Maintenance of Overhead Conductors and Devices.) 22. Testing public telephone at distribution station. 23. Watch engineer at distribution station. 24. Calibrate relays, potential devices. 25. Check automatic reclosing of oil and air circuit breakers with respect to performance of relays. 26. Check automatic operation of motor-operated switches with respect to performance of relays. 27. Check tripping of oil and air circuit breakers. 28. Clean and adjust relays, relay parts and devices. 29. Inspect station control wiring system for general condition periodically also following tripout or storm. 30. Inspect BCT's - current source for relay operation. 31. Prepare and maintain reports, records and diagrams of relays with respect to test, condition, performance, etc. 32. Readjust settings on switches, relays and devices due to normal wear or system changes. Material: 1. Chemicals, insect control and cleaning supplies. 2. Fire extinguishers under 15 lbs. (dry) and under 2-1/2 gallon (liquid). 3. Log sheets, report forms, stationery, etc. 4. Lubricants, waste, brushes, etc. 5. Salt for water softening purposes. 6. Special tools and built-up test kits. 7. Small, portable tools, testing equipment, safety equipment. 8. First aid kits and medical supplies. 9. Station meter and instrument supplies such as ink and charts. 10. Stepladders and hand lawn mowers (not capitalized). All Other: 1. Leased telephone circuits, station to station, for pilot relaying for control and protection of</p>
5830000	Overhead Line Expenses	<p>This account shall include the cost of labor, materials use and expenses incurred in the operation of overhead distribution lines not provided for in the other subdivisions of Account 5830000, Overhead Line Expenses. The following should also be included herein: The general inspecting, testing and patrolling of distribution overhead primaries, secondaries and services when done on a routine basis for the purpose of checking the condition, efficiency and performance of property and equipment, where no trouble is known to exist or is anticipated and only relatively minor repairs and adjustments, if any, are found to be necessary. Patrolling to locate and clear know trouble should be charged to the maintenance account appropriate for the equipment. Testing and inspecting line oil switches, line reclosers, sectionalizers, and line capacitor banks (switched and fixed) on a routine basis for the purpose of checking the condition and performance where no trouble is known to exist and only relatively minor repairs and adjustments, if any, are found to be necessary. Testing and inspecting this equipment in connection with a planned maintenance program or testing and inspecting to locate and clear trouble when know to exist or to determine the extent of damage and what repairs are necessary, should be charged to the maintenance account appropriate for the equipment, Account 5930005, Maintenance of Line Reclosers and Sectionalizers. Metering loads and voltages, or computing loads, power factors, voltages and fault currents from correlated data, on distribution overhead primaries, secondaries and service when done for the purpose of checking the condition, efficiency and performance of portions of the distribution system and equipment where no line equipment trouble is known to exist, or is anticipated, and only relatively minor repairs and adjustments, if any, are found to be necessary. Payroll Labor: Checking sleet conditions on distribution lines. General inspecting and patrolling to observe the condition and performance of poles, conductors and devices on overhead distribution lines. Removing foreign objects such as kites, branches and birds from overhead distribution lines and services incidental to routine patrolling. Repairing fences or other property damaged by patrolmen on routine patrol. Routine scheduled patrols. Checking circuit continuity and making insulation tests. Checking operation sequences, time delays, time-current characteristics. Inspecting tank working parts, contacts, and control for signs of deterioration, flashover, sludge, etc. Reading counters. Removing and reinstalling oil switches, line reclosers and sectionalizers or otherwise by-passing or isolating this equipment for inspection. Sampling oil for dielectric test. Tabulating records and compiling reports relating to the foregoing work when done by employees performing the testing and inspecting. Inspecting all fixed and switched capacitor banks. Note: The following pertain to labor for work as covered by item 3 in the preceding test of this account. Changing tapes or charts on testing equipment and reading and recording data shown by such tapes and charts. Computing loads, voltages or fault currents from correlated data either manually or with use of mechanical or electronic computers. Installing and removing test equipment. Measuring resistance of ground connections on overhead distribution systems and equipment, other than ground connections solely for line transformers. Surveying conductor and equipment sizes and locations, connected loads, customer usage, etc., and tabulating such data for computation of loads, voltages or fault currents. Testing loads and voltages under normal and abnormal conditions. Answering fire calls. Inductive coordination tests on utility equipment with respect to noise on telephone lines. Inspecting and repairing line tools (if not chargeable to maintenance). Inspecting and adjusting line testing equipment. Inspecting company voltmeters in REA stations. Opening and closing line switches for customer to test equipment. Preparing notices of</p>

**Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014**

Account	Description	Long Description
5840000	Underground Line Expenses	This account shall include the cost of labor, materials used and expenses incurred in the operation of underground distribution lines. Also include the immediate and direct supervision of such work. Payroll Labor: 1. Checking operating performance and condition of underground installations after excavation by others involving gas, water or heating mains. 2. Checking load on transformers, cables and customers' service. 3. Clearing snow or water from transformer vaults and manholes. 4. Inspecting and adjusting line testing equipment. 5. Making electrolysis surveys. 6. Making load tests and voltage surveys on underground distribution system for general operating conditions. 7. Measuring ground resistance on underground distribution system. 8. Routine checking and testing of switches, potheads, cables and accessories. 9. Routine inspecting and testing of company underground distribution lines to prevent radio and television interference (not customer complaint). 10. Routine inspection of subway ducts, manholes, sewer connections, wire connections and cable splices. 11. Locating Company's underground distribution facilities at request of contractor or customer. Material: 1. Instruments charts. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.
5841000	Oper of Energy Storage Equip	This account shall include the cost of labor, materials used and expenses incurred in the operation of energy storage equipment includible in account 363, Energy Storage Equipment - Distribution, which are not specifically provided for or are readily assignable to other distribution operation expense accounts.
5850000	Street Lighting & Signal Sys E	This account shall include the cost of labor, materials used and expenses incurred in the operation of the overhead and underground street lighting and signal systems, including traffic, fire and police signal systems when owned or operated by the company. Include herein renewing lamps and washing globes and reflectors on the street lighting system. Also include herein maintenance of street lighting and signal systems owned by the customer, when work is done regularly as a part of the service contract. Note: Both operation and maintenance expense in connection with street lighting and signal systems owned by the customer, when service contract does not provide for such work, shall be charged to Account 5870000, Customer Installation Expenses - All Other. Payroll Labor: 1. Inspecting and attending time clocks. 2. Inspecting circuits, ducts, manholes, etc., after building wrecking, moving or steam shovel operations. 3. Inspecting and testing street lighting panel at generating station. 4. Making voltage tests. 5. Opening or closing street lighting cutouts. 6. Removing foreign objects from street lighting circuits such as kites, branches, etc. when not in connection with maintenance. 7. Routine patrolling, inspecting and testing of street lighting circuits, transformers and accessories. 8. Routine testing and adjusting of photoelectric controls used for street lighting. 9. Testing and inspecting grounds on circuit and transformers. 10. Trimming branches from trees to provide better lighting on walks when done incidental to routine patrolling and inspecting of lighting circuits. 11. Renewing burned out or defective lamps. 12. Washing street lighting globes and reflectors. Materials: 1. Incandescent, mercury vapor and fluorescent lamps and cleaning supplies. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. 3. Cards and report forms. 4. Film cutouts. 5. Lamp socket pullers.
5860000	Meter Expenses	This account shall include only the cost of labor, materials used and expenses incurred in operations related to customer meters and associated equipment not elsewhere provided for in the other subdivisions of Account 5860000, Meter Expenses. Payroll Labor: Initial field investigation for defective demand meters. (Time spent on corrective measures is to be classified to the account appropriate for the work performed). Material: Meter seals and sealing presses. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.
5870000	Customer Installations Exp	This account shall include the cost of labor, materials used and expenses incurred in work on customers' premises other than that provided for in subdivisions of Account 5860000, Meter Expenses and in other subdivisions of this Account 5870000, Customer Installation Expenses. Include herein operation and maintenance of street lighting and signal systems owned by the customer, when service contract does not provide for such work. Note: Operation and maintenance of street lighting and signal systems owned by the customer, when work is done regularly as a part of the service contract, shall be charged to Account 5850000, Street Lighting and Signal System Expenses. Payroll Labor: Changing customers' equipment due to change from direct to alternating current. Changing customers' wiring or equipment due to voltage change. Changing voltage of customers' equipment. Inductive, coordination testing of customers' equipment for noise in telephone lines. Inspecting customer-owned line. Inspecting customers' installations (inside work) on dealers' sales. Inspecting customers' installations for code compliance. Installing and removing equipment leased or loaned to customer when chargeable to Account 372, Leased Property on Customers' Premises. Installing sanding machine service and box. Investigating fire on customers' premises with or at request of the fire department. Investigating, setting, removing and reading check meters on unauthorized use of electric energy. Also disconnecting service if occasioned by current diversion. Investigating and reporting to Customers Services Department on customer-owned station, line or other equipment. Investigating use of energy on inactive meter. Layout of work to be done on customers' premises. Locating and clearing grounds on customers' wiring. Marking customer-owned equipment as to ownership, etc. Measuring ground resistance on customers' premises. Opening and closing customers' transformer cutouts in order that customer can make repairs to his equipment. Repairing customers' line switch. Repairing street lighting standard, or fixtures, maintained but not owned, by company where no billing is involved. Repairing service between curb line and customers' line switch (customers' portion). Reporting unauthorized use of current. Testing voltage on customer-owned line or equipment. Work performed on load side of meter for which no charge is made but which tends to improve our service. Replacing burned out or defective lamps and low voltage fuses. Routine inspecting and testing of lighting units. Washing globes. Disconnecting dusk-to-dawn lighting when the premises are vacated. "No Power" service calls. Outside Services: Include charges by associated companies. Material: Materials and equipment such as motors, switches, wire, etc., (when cost is borne by company) installed in connection with changes in voltage or from DC to AC. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. Cleaning supplies. Lamp and fuse renewals - "No Power" service calls. All Other: Reward, or bonus, paid employee for reporting unauthorized use of electric energy. Credits for amounts recovered through billing to customers.
5880000	Miscellaneous Distribution Exp	This account shall include the cost of labor, materials used and expenses incurred in distribution office operations not elsewhere provided for. Payroll Labor: Answering phone in service dispatcher's office, receiving trouble calls and preparing investigation orders. Standby and answering telephone for trouble calls during storm. Time of radio dispatcher receiving customer complaints. Time of janitor cleaning distribution offices. Time of driver of auto delivering and picking up mail, reports, materials and supplies relating to the distribution operation. Time of right-of-way agent not assignable to a specific work order and when investigating and settling disputes pertaining to existing lines. Material: Cleaning supplies. Salt for water softening purposes. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. Office supplies. Metal signs on right-of-way. All Other: Communication service for distribution stations and engineering offices. Leased telephone circuits and lines. Postage applicable to distribution operations. Rentals paid under lease agreement for mobile radios and communication equipment used by distribution personnel. Personal property taxes. Water service rental. Research and development expenses. Note: Include herein labor and expense in connection with strike preparation applicable to the distribution function. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.

Listing of accounts used by Kentucky Power Company
From October 2013 thru September 2014

Account	Description	Long Description
5890001	Rents - Nonassociated	This account shall include rents of nonassociated companies property of others used, occupied, or operated in connection with the distribution system. 1. Rental paid for pole attachments. 2. Rental of buildings for distribution system operations. 3. Rents for highway or railroad crossings for distribution lines. 4. Charges by telephone or other utility companies for increased height in poles or other facility changes requested by the electric operating company as necessary for joint company use. (See Note C) 5. Rental of underground ducts for underground conductors. Note A: Rents paid for property devoted to operations for which clearing accounts are used shall be charged to the appropriate clearing accounts. Note B: Rents, which are irregular or infrequent, paid for the use of equipment on specific construction, retirement, or maintenance projects, shall be charged to the accounts appropriate for the work performed. Note C: When facility changes are caused by highway relocation, changes shall be initially recorded in the appropriate Other Work in Progress work order for subsequent billing to the State Highway Department.
5890002	Rents - Associated	This account shall include rents of associated companies property of others used, occupied, or operated in connection with the distribution system. 1. Rental paid for pole attachments. 2. Rental of buildings for distribution system operations. 3. Rents for highway or railroad crossings for distribution lines. 4. Charges by telephone or other utility companies for increased height in poles or other facility changes requested by the electric operating company as necessary for joint company use. (See Note C) 5. Rental of underground ducts for underground conductors. Note A: Rents paid for property devoted to operations for which clearing accounts are used shall be charged to the appropriate clearing accounts. Note B: Rents, which are irregular or infrequent, paid for the use of equipment on specific construction, retirement, or maintenance projects, shall be charged to the accounts appropriate for the work performed. Note C: When facility changes are caused by highway relocation, changes shall be initially recorded in the appropriate Other Work in Progress work order for subsequent billing to the State Highway Department.
5900000	Maint Supv & Engineering	This account shall include the applicable portion of the cost of labor and expenses incurred in the general supervision, direction, planning, coordination, instruction and training in connection with the maintenance of the distribution system. It shall include the portion of services of personnel such as the Region and District Supervisor, Engineers, Superintendents, General Foremen, Consultants and Secretarial work for this group. Include herein the general supervision and direction of work as it relates to maintenance only, but not the actual performance of such work or the immediate and direct supervision chargeable to other accounts appropriate for the work performed. Exclude from this account and include in Account 5970000, Maintenance of Meters Supervision, the general supervision of the Meter Department activities pertaining to maintenance. Also exclude general clerical and stenographic work includible in Accounts 5860002, Meter Expenses - Office Salaries and Expenses and 5880000, Miscellaneous Distribution Expenses - All Other as appropriate. Note: For billings involving relocation of distribution facilities, the portion of the overheads added to the billings which relate to operating expenses is to be credited 2/3 to this account and 1/3 to Account 9200003, Administrative and General Salaries Transferred. The remaining portion of the total overheads included in the billings is to be credited to Account 1080000, Retirement of Electric Plant in Service.
5910000	Maintenance of Structures	This account shall include the cost of labor, material used and expenses incurred in the maintenance, other than painting, of distribution structures, the book cost of which is includible in Account 361, Structures and Improvements. Payroll Labor: Maintenance labor on the following equipment: Company-owned railroad siding. Danger signs on fence or buildings. Drinking water system wells, pumps, piping, etc. Fence enclosing station property. Heating, lighting, ventilating and fire protection systems for station buildings or cottages. Retaining walls. Station and line crew shops. Station buildings. Station operator's cottage. Walks, drives, parking areas. Yard and station drainage. Yard lighting (not for equipment). Also include other maintenance labor such as: Ditching to maintain drainages. Making and installing markers for station plot boundary. Refusing station heaters. Repairing plumbing facilities, drainages and sewer system. Repairing tools used on maintenance. Replacing gravel on station yard or driveway. Resurfacing yard, replacing shrubbery, fertilizing grass and chemical killing of weeds. Special work to recondition yards and buildings after landslides or severe storms. Material: Lumber, gravel, plumbing supplies. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies.
5920000	Maint of Station Equipment	This account shall include the cost of labor, material used and expenses incurred in maintenance of equipment in distribution stations other than that provided for in the other subdivisions of Account 5920000, Maintenance of Station Equipment. Payroll Labor: 1. Batteries, charger and transformer (control equipment). 2. Capacitor banks. Conduits and cables located on station property. Conversion equipment, frequency changers, motor generator sets, rectifiers, synchronous condenser. Dead ending units on incoming and outgoing lines. Equipment steel, structure. Fences isolating equipment. Fire extinguishing system for protection of equipment. Hoists, cranes and motors. Hot sticks and rubber protective equipment for maintenance work (includes testing and storing). Instrument transformers. Lightning arresters. Meters and instruments (exclude billing meters). Platforms and railings appurtenant to equipment. Reclosers. Also include other maintenance labor such as: Repairing or replacing relays. Changing air filter pads in condenser. Moving drying ovens to and from locations. Repainting station equipment (other than transformers, regulators, circuit breakers, buses and disconnects). Repairing station shop equipment. Repairing station trailers. Materials: Bolts Fence material Minor replacement parts for equipment listed in this account. Paint and brushes Refills for fire extinguishers 15 lbs. and over (dry) and 2-1/2 gallon and over (liquid). Tape Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. All Other: State and City licenses for trailers used regularly for transporting distribution station equipment. Note: Excludes costs of the entire entrance to the Station (including any above ground support structures) and all underground conduit, conductors, and devices to and including the first pothead or termination on a tower or pole outside the station.
5930000	Maintenance of Overhead Lines	This account shall include only the cost of labor, material used and expenses incurred in maintenance work on distribution overhead lines, the book cost of which is includible in Accounts 364, Poles, Towers and Fixtures and 365, Overhead Conductors and Devices, not elsewhere provided for in the other subdivisions of Account 5930000, Maintenance of Overhead Lines.
5930001	Tree and Brush Control	This account was reactivated on 1/1/2005 to satisfy regulatory requirements that vegetation control for distribution lines be identified on the income statement. This account is inactivated effective 1/1/2001. Account 5930000 and the appropriate tracking code should be charged instead. This account shall include the cost of labor, material used and expenses incurred in: Trimming trees (other than original trimming) Removal of trees (other than original removal) Reclearing of all vegetation, brush, saplings and trees within the boundaries of previously cleared distribution right-of-way Aerial and ground spraying of weeds, brush and stumps within the boundaries of previously cleared distribution right-of-way. Include herein the following: Surveying Inspecting work Incidental trimming, clearing, and spraying of scattered portions of right-of-way not previously cleared may be charged to this account. Material: Small, portable tools, special tools, chemicals, safety equipment, first aid kits and medical supplies.
5930008	Maint Ovh Lines Strm Exp-OvUnd	This Account will be used to track the amount of Over/Under Distribution Storm Expense.
5930010	Storm Expense Amortization	This account was created for amortization expense relating to ice storms. Going forward, we'd like it to be used for all storms, including hurricanes (not just ice storms). Title and description change per chartfield request #7154, effective 4/1/10. Title and description change per chartfield request #6456.
5940000	Maint of Underground Lines	This account shall include the cost of labor, materials used and expenses incurred in the maintenance of underground distribution line facilities, the book cost of which is includible in Account 366, Underground Conduit, Account 367, Underground Conductors and Devices, and Account 369, Services.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
5950000	Maint of Lne Trmf, Rglators & Dvi	This account shall include the cost of labor, material used and expenses incurred in the maintenance of distribution line transformers and devices, the book cost of which is includible in Account 368, Line Transformers. Also include in this account the maintenance of distribution line voltage regulators, capacitors, network protectors and devices, the book cost of which is also in Account 368, Line Transformers. Payroll Labor: 1. Changing location of same transformer on same pole. 2. Crating line transformers for shipment to be repaired. 3. Inspecting line transformers devices, cutouts and lightning arresters to determine what repairs are needed when trouble is known to exist. (If replacements of retirement units are made, charges shall be through retirement and construction.) 4. Repainting line transformers. 5. Replacing defective arresters and cutouts. 6. Refusing line transformer cutouts (not refusing cutouts used for line sectionalizing). 7. Rewinding and changing taps on line transformers. 8. Repairing cutouts and arresters. 9. Renumbering line transformers. 10. Repairing company-owned line transformers and devices to correct radio and television interference. 11. Replacing thermometers in line transformers. 12. Sampling, testing, changing, purifying and replacing insulating oil. 13. Taking line transformers to shop for repairs. 14. Testing and inspecting line transformers removed from service due to failure. 15. Transferring same line transformer to new pole at same location or from one pole location to another pole location. 16. Checking and replacing contacts. 17. Checking and replacing insulating oil. 18. Inspecting voltage regulators to determine what repairs are needed when trouble is known to exist. 19. Repainting voltage regulator tanks. 20. Relocating voltage regulators, arresters, etc., at the same pole location. 21. Replacing defective parts. 22. Maintenance of capacitor racks and associated equipment. 23. Maintenance of capacitor control devices. 24. Maintenance of capacitors. 25. Maintenance of network protectors. 26. Replacing capacitor fuses. 27. Replacing distribution transformer risers. Outside Services: Include herein charges by the manufacturer for repairs to line transformers and devices for work performed in the factory or elsewhere. Material: 1. Arresters 2. Cutouts 3. Insulating oil 4. Mounting plates used in reinstallation of older transformers. 5. Paint 6. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. Note: The replacement of core and oil in kind in line transformers shall not be charged to this account. DEFINITION OF A LINE TRANSFORMER The following definition is taken from AEP System Accounting Bulletin No. 19, Revised May 1, 1972. A. A transformer having a high voltage winding of not less than 2,400 volts* and not more than 34.5 kv (three phase, or single phase with single bushing) or 20/34.5 Y kv (single phase with two bushings) is to be considered as a Line Transformer and classified to Account 368, Line Transformers at time of purchase and when returned to reserve status after use. *2,400 - volt nominal rating includes 2,200 and 2,300 - volt ratings B. A transformer with a high voltage winding rated 34.5 kv three phase or single phase should be classified to Account 1540001 Plant Materials and Operating Supplies at time of purchase, except when purchased for a specific project, in which case it should be charged directly to the appropriate work order and electric plant account. When a transformer of this voltage rating is connected to a 34.5 kv line classified as Distribution, it should be charged to the appropriate work order and capitalized under Account 368, Line Transformers. When removed from service, it should be retired and returned to Account 1540001. C. All other transformers should be classified to Account 1540001, Plant Materials and Operating Supplies, except when purchased for
5960000	Maint of Strt Lghtng & Signal S	This account shall include the cost of labor, materials used and expenses incurred in maintenance of plant, the book cost of which is includible in account 373, Street Lighting and Signal Systems.
5970000	Maintenance of Meters	This account shall include the cost of labor, materials used and expenses incurred in the maintenance of meters, meter devices and instrument transformers used in measuring energy delivered to customers and also those used in measuring energy used by the company, the book cost of which is includible in Account 370, Meters. It shall also include the maintenance of meter testing equipment, the book cost of which is includible in Account 395, Laboratory Equipment. Payroll Labor: Cleaning, inspecting and repairing small and special tools used in maintenance of meters. Cleaning, inspecting, repairing and adjusting meter laboratory testing equipment. Packing and sending meters away for repairs. Repairing, cleaning and repainting meters. Renumbering meters. Repairing or replacing meter bases and sockets (mounting devices). Reconditioning, inspecting and replacing jewels, top bearings and other parts. Relocating meters, devices, mountings and accessories at same location. Testing and renewing oil in instrument transformers used for customer metering only. Outside Services: Include herein charges by the manufacturer for repairs to meters and metering equipment for work performed in the factory or elsewhere. Material: Insulating oil Meter jewels and top bearings Padlocks for meter boxes Paint Pilot lights Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. Tape Other miscellaneous parts and supplies. Note: Labor and expenses incurred in modernization of old meters should not be charged directly to this account but to the work order established for that purpose.
5980000	Maint of Misc Distribution Plt	This account shall include the cost of labor, material used and expenses incurred in maintenance of plant, the book cost of which is includible in Account 371, Installations on Customers' Premises, 372, Leased Property on Customers' Premises and any other plant the maintenance of which is assignable to the distribution function and is not provided for elsewhere. Include herein the cost of maintenance of equipment installed on the customer's side if the meter when the company incurs such cost, retains title to the equipment and assumes responsibility for maintenance. This includes such equipment as electric motors and transformers leased or loaned to customers, but not including property held for sale. The cost (when borne by the company) of setting, connecting, resetting and removal of this equipment should be charged to this account. Any amounts billed to the customer for the cost of work performed in connection with the above shall be credited to this account. Rents billed to the customer for the use of the equipment shall be credited to Account 4540000, Rent from Electric Property, or Account 4540002, Rent From Electric Property From Non-Associated Companies. Payroll Labor: Cleaning, inspecting, repairing and repainting Distribution Department tools and work equipment such as: Air compressors Derricks Hoists Power saws Pumps Safety platforms Surveying equipment Vises Welding equipment 2. Inspecting, cleaning and repairing equipment installed on the customer's side of the meter (company-owned and maintained). 3. Repairing office furniture and equipment used by the Distribution Department in stations or offices. 4. Repairing equipment on customers' premises leased or loaned to customer and classified in Account 372, Leased Property on Customers' Premises. Material: 1. Replacement parts, wire, and miscellaneous supplies. 2. Small, portable tools, testing equipment, safety equipment, first aid kits and medical supplies. 3. Photoelectric controls - replacements of individual controls installed as part of a lighting unit. Note: Heavy-duty switches that control a series of lights should follow retirement and recapitalization accounting.
9010000	Supervision - Customer Accts	This account shall include the cost of labor and expenses of Customer Accounting personnel engaged in general supervision, directing, planning, coordinating, instructing or training applicable to customer accounting and collecting activities. It shall exclude the salaries and expenses of personnel engaged in the immediate or direct supervision of such activities, which should be charged to the account(s) appropriate for the work performed. Payroll Labor: 1. Coordinating work in customer accounting department with other departments. 2. Establishing organization setup of the department and executing changes therein. 3. Formulating and reviewing routines of the department and executing changes therein. 4. Periodic auditing of: A. Cash drawers B. Petty cash funds and related records C. Receipt books Note: Does not include audits by Service Corporation Auditors. 5. Periodic checking of collection agents. 6. Preparing and reviewing operating budgets for the department. 7. Preparing operating instructions for the department. 8. Reviewing and analyzing operating costs. 9. Reviewing and approving: A. Monthly sub-office reports B. Revenue adjustments and similar entries C. Time reports D. Expense accounts E. Payroll records for customer accounting employees. 10. Verification of scrap sales. 11. Secretarial work for general supervisory personnel, but not general clerical and stenographic work, all of which is chargeable to other accounts. Material: 1. Business calling cards for Customer Accounting Supervisors.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
9020000	Meter Reading Expenses	This account shall include the cost of labor, materials used and expenses incurred in connection with reading customers' meters not chargeable to other accounts. Payroll Labor: Assembling meter reading documents into meter reading routes. Assembling meter reading documents into cycle order for shipment to centralized customer accounting. Checking meter reading documents and charts. Estimating meter readings for accounts where regular scheduled meter readings were not obtained by meter readers. Maintaining record of customers' keys. Rerouting and refolioing of routes and accounts in the field. Rerouting and refolioing by office personnel. Material: Meter reading documents. Meter reader report cards. Meter reader instruction cards. Supplemental instruction cards. Multi-bar Meter Seals - used by meter readers in sealing demand meters after the old seal is broken to reset the maximum hand at the time of regular meter readings. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.
9020001	Customer Card Reading	This account shall include the cost of labor, material used and expenses incurred in connection with customer card reading. Payroll Labor: 1. Addressing and mailing customer reading cards. 2. Estimating meter readings of meters for which cards are not returned by customer or in case of incorrect reading by customer. 3. Transferring readings from customers' cards to OCR documents. 4. Maintaining record of customer reading cards mailed and returned for analysis. Material: Customer reading cards - cost. All Other: 1. Postage on reading cards mailed to customer. 2. Postage on reading cards mailed by customer
9020002	Meter Reading - Regular	This account shall include the cost of labor, material used and expenses incurred in obtaining regular readings of customers' meters, other than large power meters, by employees engaged in reading meters. Payroll Labor: 1. Verify that present readings are within hi-low limits shown on the meter reading documents. 2. Investigation by meter reader of active account where premises are found to be unoccupied. 3. Investigation by meter reader of registration on inactive account. 4. Reading meter on customers' premises at regular scheduled reading dates. 5. Travel time of meter readers to starting location and from last location to office. 6. Observe and report defective and hazardous metering or service facilities and other hazardous conditions when performed incidental to reading meters. 7. Record information on meter reading documents for various surveys when directed, such as, accounts with meter pedestals, etc., when done in connection with regular meter reading. Material: Meter readers' uniforms, protective equipment, boxes, flashlights, etc. Note: Time of regular meter readers, reading large Commercial and Industrial meters should be charged to Account 9020003, Reading Large Power Meters.
9020003	Meter Reading - Large Power	This account shall include the cost of labor, materials used and expenses incurred in reading large power meters. Payroll Labor: 1. Changing and collecting meter charts used for billing purposes. 2. Inspecting time clocks, checking seals, etc., when performed by meter readers and the work represents a minor activity incidental to regular meter reading routine. 3. Reading large power meters. 4. Recording readings on specified forms. 5. Travel time of meter readers to starting location and from last location to office. Material: Meter reading charts and sheets - cost.
9020004	Read-In & Read-Out Meters	This account shall include the labor and expenses incurred in obtaining read-in and read-out readings in connection with initiating or terminating service. This account shall exclude the cost of all work, including the obtaining of meter readings, in connection with installing, removing, disconnecting, connecting, etc., meters and services. See Note. Payroll Labor: Obtaining read-in and read-out readings as per the foregoing. Note: The cost of installing, removing, disconnecting, connecting, etc., meters, and the cost of obtaining meter readings incidental thereto, shall be charged to Accounts as follows: A. Initiating or terminating service at customers' request, and B. Unauthorized use of energy - Charge to 5860007 - Disconnecting and Reconnecting Meters - Initiating or Terminating Service. C. Nonpayment of account - Charge to 9030006 - Credit and Other Collection Activities, and 9030007 - Collectors.
9030000	Cust Records & Collection Exp	This account shall include the cost of labor, materials used and expenses incurred in the accounting offices, centralized customer accounting and data processing center in connection with customer records. Payroll Labor: Compiling advances for construction allowances. Compiling franchise requirement report. Compiling request for transfers of balances. Compiling adjustments and posting to billing register and other local office records. Compiling and typing report of materials loaned or rented. Filing collection reports when done by other than cashiers. Maintaining records of advances for construction. Verifying meter constant report. Verifying employee discount records. Checking and initiating action on Cycle 22 items and other transfer items. Preparing refunds of credit balances for final billed accounts.
9030001	Customer Orders & Inquiries	This account shall include the cost of labor, materials used, and expenses incurred by employees engaged in work on customers' applications, contracts, orders, complaints and inquires, but excluding the cost of carrying out such orders, which is chargeable to the accounts appropriate for the work called for by such orders. Payroll Labor: 1. Accepting requests from customers to read, install, connect and disconnect meters. 2. Analyzing disputed accounts. 3. Compiling duplicate bills for customers. 4. Compiling, checking and filing investigation orders when done by Customer Accounting personnel. 5. Compiling water heater verification forms. 6. Handling customers' complaints and inquires in the office. 7. Posting, maintaining, and checking service location record file. 8. Preparing, filing and checking service orders. 9. Analyzing long and short form memos. 10. Handling Equal Payment Plan accounts, when performed by Customer Accounting personnel. 11. Assigning account numbers to new accounts. Material: 1. Duplicate bill forms. 2. Forms such as, applications, contracts, investigation orders and service orders.
9030002	Manual Billing	This account shall include the cost of labor, materials used, and expenses incurred in manual billing of large commercial and industrial accounts, also maintaining and checking hand-billed ledgers. Payroll Labor: 1. Checking hand-billed accounts after billing. 2. Computing bills. 3. Compiling bills. 4. Writing customer meter sheets. Material: Ledger sheets, bills, billing record forms and supplies not applicable to other accounts.
9030003	Postage - Customer Bills	This account shall be charged with the cost of postage on customers' electric bills.
9030004	Cashiering	This account shall include the labor and expenses of employee engaged in receiving and handling payments of customers' bills in company offices and the preparation of cash reports in connection therewith. Payroll Labor: 1. Accepting payments of and receipting for all bills. 2. Balancing cash drawer, sorting cashier coupons, running balance tapes, and preparing batch tickets. 3. Compiling and delivering bank deposits. 4. Compiling and typing daily cash reports. 5. Filing collection reports - when done by cashier. 6. Opening, sorting and balancing mail and night depository receipts. 7. Recording cashiers' and collectors' overages and shortages. 8. Verifying collection reports. Outside Services: Armored car service. Material: 1. Coin envelopes for cashiers. 2. Return envelopes. 3. Light bulbs for night depository. 4. Cashier daters and other forms and supplies. All Other: 1. Bank night depository fee. 2. Postage due on bill payments. 3. Amount of cashiers' and collectors' overages and shortages. 4. Counterfeit money replacement. 5. Night depository bag rental. 6. Return to finder, money found on premises and turned over to cashier.
9030005	Collection Agents Fees & Exp	This account shall include commissions, fees, and expenses of agents, such as drug stores, banks, food stores, etc., engaged in the collection of active electric accounts. Outside Service: Collection agents' fees and expenses. Material: Collection agents' receipting stamps

**Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014**

Account	Description	Long Description
9030006	Credit & Oth Collection Activi	This account shall include the cost of labor, materials used, and expenses incurred in investigating customers' credit rating, handling customers' deposits, preparing lists, letters, etc., relating to delinquent accounts for collection, maintaining files of delinquent accounts and making reports in connection therewith. Expenses incurred in connection with merchandise activities should not be charged to this account. Payroll Labor: 1. Approving applications for credit. 2. Balancing customers' deposit records. 3. Checking new applications for service against accounts charged off and final bill file. 4. Checking delinquent notices for prior payment. 5. Disconnecting and reconnecting meters or service due to nonpayment of account when done by others for collectors. Note: A. When this work is performed by collectors, the cost shall be considered incidental to collecting and Account 9030007, Collectors, shall be charged. B. Amounts billed to customers for disconnecting and reconnecting meters, or services, due to nonpayment of account, shall be credited to Account 451000, Miscellaneous Service Revenues. 6. Issuing, refunding and applying customers' deposits. 7. Maintaining: A. Customers' deposit index file. B. Final bill collection follow-up file. C. File of uncollectible accounts. D. File of collection letters. E. File of unpostable deposits. 8. Posting payments of past due accounts to billing/open balance register. 9. Posting disconnects for nonpayment to records. 10. Preparing collection lists and payment reports for use by company collectors and outside collection agencies. 11. Preparing and mailing collection notices and letters on inactive accounts. 12. Recording bad checks received from customers. Outside services: 1. Commissions and fees paid for collecting delinquent electric final billed accounts. 2. Payments to credit organizations for investigations and reports. Material: 1. Forms used in connection with collecting delinquent accounts, except delinquent notices and past due notices for final billed accounts. 2. Socket disconnect sleeves when used for nonpayment disconnects. All other: 1. Dues in credit organizations. 2. Postage on delinquent notices when mailed separately from customers' bills.
9030007	Collectors	This account shall include the cost of labor and expenses of employees engaged in the collection of delinquent accounts and others of a special nature as described herein. Payroll Labor: 1. Collecting by collectors of accounts for which bad checks had been received from customers. 2. Collecting delinquent accounts. 3. Disconnecting and reconnecting meters or services due to nonpayment of account when such work is performed by collectors and is incidental to collecting. (In other cases refer to Account 9030006, Credit and Other Collection Activities.)
9030009	Data Processing	This account shall include all costs associated with the data processing for customer accounting including machine rentals, machine operations, dataentry, forms and supplies and clerical. Payroll Labor: Cash processing. Delinquent accounts. Billing File Maintenance. Meter reading documents Materials: Cards, forms, delinquent notices for active and inactive accounts, window mailing envelopes, stationery and other supplies applicable hereto. Outside Services: Rental expense of data processing equipment. Rental of inserting equipment. Rental of terminal units.
9040007	Uncoll Accts - Misc Receivable	This account is used to track Uncoll Accts - Misc Receivable
9050000	Misc Customer Accounts Exp	This account shall include the cost of labor, materials used, and expenses incurred in connection with customer accounts expenses not provided for or not readily assignable to other accounts. Payroll Labor: 1. Cremating or otherwise disposing of customers' billing and accounting records. 2. General clerical, stenographic and miscellaneous labor not provided for in the foregoing accounts. 3. Information clerk for local accounting office only. 4. Packaging customer accounting records for interoffice shipment. 5. Telephone operator for local accounting office only. 6. Driving car or truck for interoffice messenger service, making deliveries and pickup of meter reading documents, billing registers, cashiers' coupons, etc., between local accounting and collection offices and centralized customer accounting. Outside Services: Interoffice transportation service, other than by company fleet, making deliveries and pickups of meter reading documents, billing registers, cashiers' coupons, etc., between Accounting Offices and centralized customer accounting. Window cleaning, guard service, etc. (if no clearing account). Material: 1. First aid kits and medical supplies. 2. Office supplies for general use in Accounting Offices. All Other: 1. All leased communications equipment associated with customer accounts expenses, including leased circuits, voice communication, microwave dial terminating equipment, etc. 2. Other telephone and telegraph expenses. 3. Post office box rental. 4. Postage not provided for in other accounts. 5. Rents associated with buildings used exclusively for customer accounts functions, including communication with customers. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.
9070000	Supervision - Customer Service	This account shall include the cost of labor and expenses incurred in the general direction and supervision of customer service activities, the objective of which is to encourage safe, efficient and economical use of the utility's service. Include herein only that portion of salaries and expenses of Region and Office supervisory and related secretarial personnel which relates to general supervision of customer service and informational expenses activities work provided for in accounts - 9080000 - Customer Assistance Expenses 9090000 - Informational and Instructional Advertising Expenses 9100000 - Miscellaneous Customer Services and Informational Expenses Direct supervision of a specific activity within customer service and informational expenses classification shall be excluded from this account and charged to the account(s) wherein the cost of such activity are included.
9070001	Supervision - DSM	This accounts shall include the cost of labor and expenses incurred in the general direction and supervision of Demand Side Management activities, the objective of which is to encourage safe, efficient and economical use of electric energy.
9080000	Customer Assistance Expenses	This account shall include the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service. Payroll Labor: Direct supervision of customer assistance activities. Processing customer inquiries relating to - Proper use of electric equipment, the replacement of such equipment, and requests for information related to such equipment. Nutrition, preparation and preservation of food, textile care and farm practices. Instruction on heat loss computation, insulation, lighting and design standards. Traffic counts, employment data and population trends. Providing advice to customers and working with contractors and manufacturers in the selection and installation of electric equipment in order to achieve the most efficient and safest use of such equipment. Preparing layouts of customers' planned electrical facilities and coordinating with other departments on customer owned facilities. Demonstrations, exhibits, lectures and other programs designed to instruct customers in the safe, economical or efficient use of electric service, and/or oriented toward conservation of energy. Engineering and technical advice to customers, the object of which is to promote safe, efficient and economical use of the utility's service. Making recommendations for power factor correction, controlling demand and conserving energy through more efficient operation. Discussions with customer regarding the capacity of customer's equipment to serve his needs. Discussing and implementing the Volunteer Emergency Power Plan as it pertains to possible curtailment of use of customers' equipment. All Other: Loss in value on equipment and appliances used for customer assistance programs. Note A: Exclude from this account and charge to Account 9080013, Customer Assistance Expenses - RIF Program, the cost of customer assistance expenses applicable to the Residential Insulation Financing Program.
9080001	DSM-Customer Advisory Grp	This account shall include the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers in the Demand Side Management customer advisory group.
9080009	Cust Assistance Expense - DSM	This account shall include Demand Side Management program expenses including previously deferred expenses being recovered over a limited recovery period.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
9090000	Information & Instruct Advertis	This account shall include the cost of labor, materials used, and expenses incurred in activities which primarily convey information as to what the utility urges of suggests customers should do in utilizing electric service to protect health and safety, to encourage environmental protection, to utilize their electric equipment safely and economically, or to conserve electric energy. Payroll Labor: 1. Direct supervision of informational activities. 2. Preparing informational materials for newspapers, periodical, billboards, etc., and preparing and conducting informational motion pictures, radio and television programs. 3. Preparing informational booklets, bulletins, etc., used in direct mailings. 4. Preparing informational window and other displays. 5. Employing agencies, selecting media and conducting negotiations in connection with the placement and subject matter of information programs. Outside Services: 1. Newspaper, periodical, billboard, radio, television space and production expense. 2. Agency fees. Material: 1. Informational booklets, dodgers, bulletins, etc. 2. Supplies for preparation of informational materials.
9100000	Misc Cust Svc&Informational Ex	This account shall include the cost of labor, materials used, and expenses incurred in connection with the customer service and informational activities which are not includible in other customer service and informational expense accounts. Payroll Labor: 1. Industry, Trade and Civic Group meetings and activities, such as - A. Attendance and participation in group meetings or organizations such as Edison Electric Institute, Chamber of Commerce, Builders and Homebuilders Associations, AEP Annual Management Meeting, Tax Associations, Service Clubs, Civic Groups and Charitable organizations. B. Work in connection with group activities, such as fund drives, community projects and workshops. C. Company representation at meetings of Zoning Boards, Planning Commissions and with other Utilities on Matters of customer service interest. D. Contact with governmental agencies on matters affecting customer service activities, other than political or regulatory activities. 2. General clerical and stenographic work not assigned to specific customer service and informational programs. 3. Other labor of a miscellaneous nature. Material: 1. Forms, stationery and office supplies. All Other: 1. Postage for general use. 2. Communication service. Note A: Exclude from this account and charge to Account 9100003, Miscellaneous Customer Service and Informational Expenses - RIF Program, those miscellaneous costs that are applicable to the Residential Insulation Financing Program. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.
9120000	Demonstrating & Selling Exp	This account shall include the cost of labor, material used, and expenses incurred in promotional demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present or prospective customers. Payroll Labor: 1. Demonstrating uses of utility services. 2. Conducting cooking schools, preparing recipes, and related home service activities. 3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services. 4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance. 5. Solicitation of new customers or of additional business from old customers, including commissions paid employees. 6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services. 7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.
9120003	Demo & Selling Exp - Area Dev	This account shall include the cost of labor, material used, and expenses incurred in promotional demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present or prospective area development customers. Payroll Labor: 1. Demonstrating uses of utility services. 2. Conducting cooking schools, preparing recipes, and related home service activities. 3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services. 4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance. 5. Solicitation of new customers or of additional business from old customers, including commissions paid employees. 6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services. 7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.
9200000	Administrative & Gen Salaries	THIS ACCOUNT SHOULD BE USED FOR LABOR CHARGES ONLY. This account shall include the salaries of employees in all departments except those relating to nuclear, power generation, energy transmission and energy distribution. Payroll Labor: Human Resources: Administration of labor relations, including: Handling labor negotiations. Handling grievance and arbitration procedures. Preparing and maintaining seniority lists. Making contract surveys. Wage and salary administration, including: Maintaining employee personnel records. Preparing employee personnel reports. Processing changes of status and employment record cards. Making wage and salary surveys. Preparing job specifications of descriptions. Preparing organization charts. Selecting, investigating, interviewing and hiring company personnel. 2. Customer Services: Conduct economic studies of areas subject to unusual growth. Prepare reports of anticipated load growth and conduct plant relocation studies in connection with customer expansion, relocation or movement into service area. Provide housing completion data, standard industrial classifications, tariff and rate applications for management guidance in load growth projection and company facility development. Conduct studies of possible site locations for company facilities. Contact customers and advise management regarding mass vacation schedules. Analyze economics of providing service to new loads. Note: The portion of the salaries of certain personnel in this group which has been determined as chargeable to construction shall be credited to Account 9220001, Administrative Expense Transferred to Construction.
9210001	Off Supl & Exp - Nonassociated	This account shall include the cost of office supplies and expenses incurred by employees related to nonassociated companies of all departments except those relating to nuclear, power generation, energy transmission and energy distribution. Material: Forms, books, binders, stationery, office supplies. All Other: 1. Cafeteria expenses. Communication service. Postage Rental on postage meter machines for general mail. Applicable portion of billings by the Service Corporation. Note: 1. The portion of expenses included herein which have been determined as chargeable to construction shall be credited to Account 9220001, Administrative Expenses Transferred to Construction, and to Account 9220002, Administrative Expenses Transferred to Construction - Managerial, as indicated in these two accounts. This account includes the cost of individual business and professional memberships; see Account 4265004 for social memberships and related expenses and see Account 9302000 for corporate memberships such as for industry dues, e.g., EEI.
9210003	Office Supplies & Exp - Trnsf	This account shall be credited with the applicable portion of expenses of employees of Accounting Services and the Human Resources Department referred to in Account 9200003, Administrative and General Salaries Transferred including office supplies and expenses which are determined as properly chargeable to Retirement or includible in billings to Associated Companies or Others. The credits hereto shall be the applicable portion of charges initially recorded in - Account 9210000, Office Supplies and Expenses.
9220000	Administrative Exp Trnsf - Cr	This account shall be credited with the applicable portion of salaries and expenses of all Administrative Departments which are determined as properly chargeable to Construction.
9220001	Admin Exp Trnsf to Cnstrction	This account shall be credited with the applicable portion of salaries and expenses of Accounting Services and the Human Resources Department which are determined as properly chargeable to Construction. Representative Personnel: Accounts Payable Section Owned Asset Accounting Section; Payroll Section Human Resources Director, Supervisors and Assistants Secretarial personnel responsible to above groups. All Other: Credits hereto shall be the applicable portion of charges initially recorded in - Account 9200000, Administrative & General Salaries.
9220004	Admin Exp Trnsf to ABD	This account shall be credited with the applicable portion of salaries and expenses of all Administrative Departments which are determined as properly chargeable to Associated Business Development.
9230001	Outside Svcs Empl - Nonassoc	This account shall include the fees and expenses of professional consultants, accountants and auditors, attorneys and others for general services.
9230002	Outside Svcs Empl - Assoc	This account shall include the fees and expenses of professional consultants, accountants and auditors, attorneys and others for general services related to associated companies.
9230003	AEPSC Billed to Client Co	This account shall include the fees and expenses of AEPSC billed to associated companies.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
9240000	Property Insurance	This account shall include property insurance administration costs other than premiums in connection with losses and damages to owned or leased property used in utility operations. It shall also include special costs incurred in procuring insurance, such as insurance inspection service, and the pay, traveling, and office expenses of officers, clerks, and other employees of the Insurance Department. All Other: 1. Charge here the billing by the Service Corporation for salaries and expenses incurred in the administration of the property insurance program.
9250000	Injuries and Damages	This account shall include the cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims. Reimbursements from insurance companies or others for expenses charged hereto on account of injuries and damages and insurance dividends or refunds shall be credited to this account.
9250001	Safety Dinners and Awards	This account shall include all costs incurred for dinners and awards given to employees, including those at generating stations, in connection with the administration of the safety program in recognition of favorable or outstanding achievement in accident prevention. Payroll Labor: Preparing and serving meals in the company kitchens. Material: 1. Individual or group awards 2. Food All Other: Cost of dinner at club, restaurant or catering service for dinner if held on company premises
9250002	Emp Accident Prvntn-Adm Exp	This account shall include the applicable portion of the cost of labor, materials used, and expenses incurred by the Human Resources and Safety Directors, Safety Supervisors, assistants and related clerical and stenographic employees, including those at generating stations, regularly engaged in accident prevention, safety and health administration work. Payroll Labor: 1. Attendance at company or outside meetings by Safety Supervisor and preparing others to conduct safety training meetings and demonstrations. 2. Investigating accidents and general health conditions of company employees. 3. Inspecting hazardous conditions. (Adjustment of such conditions shall be charged to the appropriate operating or plant account.) 4. Preparing accident reports and maintaining records. Outside Services: Expense of intra company movement of films and training equipment. The time of employees who attend safety meetings, shall be charged to the account appropriate to the duties performed, either immediately preceding or following the meeting, or to the account to which their time is predominantly charged.
9250004	Injuries to Employees	This account shall include the cost of labor, materials used, and expenses incurred by the Human Resources Director, Human Resources Supervisor, Safety Supervisor, assistants and related clerical and stenographic employees, regularly engaged in the administration of Worker's Compensation Insurance. Also include labor and expenses of other company personnel engaged in performing the functions listed herein. This account shall also be charged with labor and expenses incurred in cases involving injuries to employees in connection with operations of utility which are not covered by insurance. Payroll Labor: 1. Investigating lost time injury of fatal accident to employees. 2. Maintaining records of injuries and accidents to employees. 3. Pay in an employee's name whose death was caused by occupational injury. 4. Preparing claims pertaining to injuries to employees. 5. Salary of employee off duty with pay due to occupational injury. 6. Taking pictures at location of accident to employee. 7. Testifying before representatives of State Industrial Commission in connection with accident to employee. 8. Time of employee on diversified classification taking injured employee to doctor or hospital or attending funeral of employee killed in accident. Outside Services: Ambulance service for injured employee. Material: First aid kits and medical supplies. All Other: Medical and hospital expenses paid by company for injured employee which are not covered by Workmen's Compensation Insurance.
9250006	Wrkrs Cmpnstrn Pre&Sif Ins Prv	This account is to cover expenses associated with both occupational and non-occupational charges to administer the self insured and insured, sick pay and workers compensation programs. Includes: Portions of the amortization of premiums for worker/E's compensation and accruals under the self-insurance program. Amortization of the premium for excess or catastrophic insurance in connection with worker/E's compensation insurance. Assessments and Renewal Fees paid to a State/E's Compensation Commission. Outside Services such as legal fees, vendor costs, consulting charges and expenses specifically identifiable with worker/E's compensation and sick pay administration Notes: Premiums paid by the utility on outside contractor/E's labor, when the contractor does not have the required coverage, should be charged to the account appropriate for the work performed. Credit hereto the amount of worker/E's compensation insurance transferred to Construction, Retirement, or included in billings to associated companies or to others. Amounts relating to transportation and garage equipment shall be charged to Transportation Expense Clearing. Amounts relating to materials and supplies shall be charged to Account 163 Stores Expenses Undistributed This account is managed in ABMS; Budget Category 0001-O&M
9250007	Prsnal Injries&Prop Dmage-Pub	This account shall include all costs incurred in connection with public liability claims, including injuries to persons other than employees and damages to property of others not covered by insurance. Payroll Labor: 1. Investigating accidents where Company is not involved as a precaution against unjust claims. 2. Portion of time employee on fixed classification doing routine field or office work which may be applicable to accounting for injuries and damages either to persons or property. 3. Time of employee on diversified classification: A. Attending court as witness in damage suit. B. Attending funeral of non-employee killed in accident involving the Company. C. Investigating injury to non-employee or damage to property of others. D. Taking pictures at location of injury to non-employee or damage to property of others. Outside Services: Legal fees and expenses. All other: 1. Amounts paid in settlement of claims of persons other than employees for personal injuries. 2. Amounts paid in settlement of claims for damage to property of others (includes cost of repairs). 3. Damage not planned and unforeseen. Note: Cost of damages to property of others made necessary by construction, maintenance, or retirement should be charged to the work order or other appropriate account according to the work performed.
9250010	Frg Ben Loading - Workers Comp	This account is used for tracking fringe benefit loading for Workers Comp.
9260000	Employee Pensions & Benefits	This account shall include pensions paid to or on behalf of retired employees, or accruals to provide for pensions, or payments for the purchase of annuities for this purpose, when the utility has definitely, by contract, committed itself to a pension plan under which the pension funds are irrevocably devoted to pension purposes, and payments for employee accident, sickness, hospital, and death benefits, or insurance therefor. Include also, expenses incurred in medical, educational or recreational activities for the benefit of employees, and administrative expenses in connection with employee pensions and benefits.
9260001	Edit & Print Empl Pub-Salaries	This account shall include payroll labor costs, employee expenses and automotive expenses incurred in connection with editing employees' newspapers or magazines. Payroll Labor: Note: 1. Charge account 9260015, Editing and Printing Employee Publications - Expenses, for printing costs incurred in connection with publication of employees' newspapers or magazines.
9260002	Pension & Group Ins Admin	This account shall include the salaries and other expenses of the Human Resources Director, Human Resources Supervisor, Safety Supervisor, assistants and related clerical and stenographic employees, including those at generating stations, regularly engaged in the administration of the pension, group life and medical insurance plans. Payroll Labor: 1. Administering employee sick pay plan. 2. Handling claims for employees under group life and medical insurance plans. 3. Maintaining records relating to the pension, group life and medical plans and preparing reports. Outside Services: 1. Consulting actuary or insurance consultant. 2. Charge by Trustee for Administration of Pension Fund. Material: Informatory literature for employees pertaining to all of these plans.
9260003	Pension Plan	This account shall be charged with contributions to the Retirement Trust Fund. All Other: 1. Payments made by the company. 2. Charge by the Service Corporation for the Appropriate portion of its contribution. 3. Credit memoranda received under Group Annuity Contracts covering withdrawals and dividends. Note: Refer to - Account 9260031, Pension Costs Transferred to Construction. Account 9260032, Pension Cost Transferred to Retirement. Account 9260033, Pension Costs Transferred to Other Accounts for pension costs related to labor chargeable to construction, retirement or other accounts.

Listing of accounts used by Kentucky Power Company
From October 2013 thru September 2014

Account	Description	Long Description
9260004	Group Life Insurance Premiums	This account shall include the company's portion of the cost of premiums for Group Life Insurance for company employees. The applicable portion of charges to this account determined to be properly chargeable to Construction shall be credited to Account 9260034, Group Insurance Costs Transferred to Construction. The portion properly chargeable to Retirement, includible in billings to Associated Companies or Others, or transferred to accounts other than Construction shall be credited to Account 9260035, Group Insurance Costs Transferred to Other Accounts.
9260005	Group Medical Ins Premiums	This account shall include the company's portion of the cost of premiums for Group Medical (Hospitalization) Insurance for company employees. The applicable portion of charges to this account determined to be properly chargeable to Construction shall be credited to Account 9260034, Group Insurance Costs Transferred to Construction. The portion properly chargeable to retirement, includible in billings to Associated Companies or Other, or transferred to accounts other than Construction shall be credited to Account 9260035, Group Insurance Costs Transferred to Other Accounts.
9260006	Physical Examinations	This account shall include the cost of periodic and preemployment examinations for employees, including those at generating stations. Outside Services: Doctors' services
9260007	Group L-T Disability Ins Prem	This account shall include the company's portion of the cost of premiums for Groups Long-term Disability Insurance for company employees. The applicable portion of charges to this account determined to be properly chargeable to Construction shall be credited to Account 9260034, Group Insurance Costs Transferred to Construction. The portion properly chargeable to Retirement, includible in billings to Associated Companies or Other, or transferred to accounts other than Construction shall be credited to Account 9260035, Group Insurance costs Transferred to others.
9260009	Group Dental Insurance Prem	This account shall include the company's portion of the cost of premiums for Group Dental Insurance for company employees. The applicable portion of charges to this account determined to be properly chargeable to Construction shall be credited to Account 9260034, Group Insurance Costs Transferred to Construction. The portion properly chargeable to Retirement, includible in billings to Associated Companies or Others, or transferred to account other than Construction shall be credited to Account 9260035, Group Insurance Costs Transferred to Other Accounts.
9260010	Training Administration Exp	This account shall include the cost of materials used and expenses incurred in connection with the administration of training programs for employees at all levels. Includes also training programs for employees at generating stations. Payments to employees under the educational assistance program shall be charged to Account 9260014, Educational Assistance Payments. Include in this account charges by other departments for employees engaged in the performance of duties applicable to this activity such as transporting personnel of supplies to airports, stations or other locations as require and the preparation of charts, graphs, etc. Material: Booklets, newsletters, posters, students' and instructors' course materials. Employee Expenses: Expenses of employees engaged in administering and conducting employee training program. Note:
9260012	Employee Activities	This account shall include the cost of labor, materials used, and expenses incurred in connection with employee social and athletic activities such as picnics, parties, dances, softball, baseball, tennis, bowling, etc. Includes also service pin dinners and other veterans' activities. Also include herein the cost of activities for employees at generating stations. Payroll Labor: Preparing and serving meals and other labor related to the activities referred to above. Material: Food, refreshments, prizes, athletic equipment, decorations, etc. All Other: Payments by company to employee social and athletic funds. Catering service
9260014	Educational Assistance Pmts	This account shall include payments to employees (reimbursement) or to schools in connection with the educational assistance program. Include herein educational assistance payments to employees at generating stations.
9260019	Employee Benefit Exp - COLI	This account will be charged with the costs of premiums, policy loan interest, and administrative fees, and credited with accrued earnings (in the form of increased cash surrender value) and death benefit proceeds arising from investments in Corporate Owned Life Insurance (COLI).
9260021	Postretirement Benefits - OPEB	This account shall be charged with the cost of other postretirement benefits computed pursuant to Statement of Financial Accounting Standards No. 106.
9260027	Savings Plan Contributions	This account shall be charged with employer contributions to the AEP System Employees Savings and Thrift Plans. All Other: 1. Payments made by the employer on behalf of its employees. 2. Credits for employee forfeitures of employer monies.
9260036	Deferred Compensation	This account shall include all costs associated with deferred compensation to employees.
9260037	Supplemental Pension	This account shall include costs associated with supplemental pension plans.
9260040	SFAS 112 Postemployment Benef	This account shall include all costs involving other post retirement benefits.
9260050	Frg Ben Loading - Pension	This account is used to track Frg Ben Loading - Pension
9260051	Frg Ben Loading - Grp Ins	This account is used to track Frg Ben Loading - Grp Ins
9260052	Frg Ben Loading - Savings	This account is used to track Frg Ben Loading - Savings
9260053	Frg Ben Loading - OPEB	This account is used to track Frg Ben Loading - OPEB
9260055	IntercoFringeOffset- Don't Use	This account is used to track IntercoFringeOffset- Don't Use
9260057	Postret Ben Medicare Subsidy	This account shall be charged with the Medicare Part D subsidy of other postretirement benefits. UMWMA medicare subsidies should be recorded in account 4265025. This account allows for a State/Jurisdiction or a blank value due to some business units requiring state differentiation.
9260058	Frg Ben Loading - Accrual	This account is used to track the fringe benefit loading for accrued payroll.
9260060	Amort-Post Retirement Benefit	This account will be used to amortize the related regulatory assets in account 1823299 over twelve years, the approximate term of the related postretirement benefit (commonly referred to as OPEB) cost period used to amortize the actuarial gain (the OPEB period) effective January 2013.
9270000	Franchise Requirements	This account shall include charges of the following nature: 1. Periodic payments to municipal or other governmental authorities without reimbursement in compliance with franchise, ordinance or similar requirements. Note: A. Taxes shall not be charged to this account, but to Account 4082000, Taxes Other Than Income Taxes. B. Initial consideration (one agreed amount) for franchise running for more than one year shall be charged to Account 302, Franchises and Consents. 2. Electric Service, computed at regular tariff rates, furnished to municipal or other governmental authorities without charge under provision of franchises Note: When no direct outlay is involved, concurrent credit for such charges shall be made to Account 9290000, Duplicate Charges - Credit 3. Cost of materials, supplies and services furnished municipal or other governmental authorities without reimbursement in compliance with franchise. Note: The cost of plant, materials, supplies, etc., given as an initial consideration for a franchise running for more than one year shall be charged to Account 302, Franchises and Consents. 4. Cost of bond furnished municipality for faithful performance of contract for utility service in accordance with requirement of franchise. 5. Premium on Street Lighting Bond to guarantee faithful performance of contract.
9280000	Regulatory Commission Exp	This account shall include payments made to a state regulatory commission for assessments identified with specific services performed.
9280001	Regulatory Commission Exp-Adm	This account shall include payments made to a state regulatory commission for assessments identified with specific services performed other than in connection with formal cases. Also include payments made to the United States for the administration of the Federal Power Act. Amounts of regulatory commission expenses which by approval or direction of the Commission are to be spread over future periods shall be charged to Account 1860000, Miscellaneous Deferred Debits, and amortized by charges to this account. All Other: Payments to Federal or State Regulatory Commissions for Administrative expenses of the Commissions. Federal Administration Fee for - A. Claytor Hydro Project (AP Co.) B. London Hydro Project (AP Co.) C. Marmet Hydro Project (AP Co.) D. Winfield Hydro Project (AP Co.) E. Smith Mountain Hydro Project (AP Co.) Note: Exclude from this account and include in Account 4080000, Taxes Other Than Income Taxes, any "remainder assessments" paid to state utility commissions.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
9280002	Regulatory Commission Exp-Case	A. This account shall include all expenses (except pay of regular employees only incidentally engaged in such work), properly includible in electric operating expenses, incurred by the utility in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the utility for the pay and expenses of such commission, its officers, agents and employees. B. Amounts of regulatory commission expenses which by approval or direction of the Commission are to be spread over the future periods shall be charged to Account 1860000, Miscellaneous Deferred Debits, and amortized by charges to this account. C. The utility shall be prepared to report the cost of each formal case. Items: 1. Salaries, fees, retainers, and expenses of counsel, solicitors, attorneys, accountants, engineers, clerks, attendants, witnesses, and others engaged in the prosecution of, or defense against, petitions of complaints presented to regulatory bodies, or in the valuation of property owned or used by the utility in connection with formal cases. 2. Expenses: Engineering supplies, office expenses, payments to public service or other regulatory commissions, stationery and printing, traveling expenses, and other expenses incurred directly in connection with formal cases before regulatory commissions. Note: A. Exclude from this account and include in other appropriate operating expense accounts, expenses incurred in the improvement of service, additional inspection, or rendering reports, which are made necessary by the rules and regulations, or orders, of regulatory bodies. B. Do not include in this account amounts includible in Account 302, Franchises and Consents
9301000	General Advertising Expenses	This account shall include the cost of labor, materials used, and expenses incurred in advertising and related activities which by their content and purpose are not provided for elsewhere.
9301001	Newspaper Advertising Space	This account shall include the cost of space in newspapers for institutional and goodwill advertising, the object of which is to promote and improve public relations. All Other: Cost of space in newspapers.
9301002	Radio Station Advertising Time	This account shall include the cost of radio station time for the broadcast of announcements and presentation of programs, the object of which is to promote and improve public relations. All Other: Cost of radio time.
9301003	TV Station Advertising Time	This account shall include the cost of television station time for announcements and presentation of programs the object of which is to promote and improve public relations. All Other: Cost of television time.
9301010	Publicity	This account shall include the cost of publicity services, material, expenses and labor incurred in preparing and releasing to news media and trace press various news releases and photographs. Payroll Labor: Outside Services: Agency fees for engraving, preparing mats, clipping service and photographic work. Material: Mats, plates and company photographic supplies.
9301012	Public Opinion Surveys	This account shall include the cost of labor, materials used, and expenses incurred in conducting public opinion surveys. Payroll Labor: Employees on diversified classification while engaged in public opinion surveys. Outside Services: Preparation of material and reports. Material: Forms and stationery.
9301015	Other Corporate Comm Exp	This account shall include the cost of labor, materials used, and expenses incurred in public affairs activities not elsewhere provided for in the foregoing Accounts 9301011 through 9301014 inclusive, the object of which is to promote and improve public relations such as: A. Contributions for conventions or meetings of the industry. B. Reddy Kilowatt license fee. C. Special Telephone Listing Expense. Payroll Labor: Charges by Other Departments. Material: Miscellaneous materials for decorations, wire, etc. Note: Include in this account handout items such as, thermometers, pens, knives, lighters, etc.
9302000	Misc General Expenses	This account shall include the cost of labor, material used and expenses incurred in connection with general management of the utility not provided for elsewhere. This account includes the cost of corporate memberships such as for industry dues, e.g., EEI; see Account 4265004 for social memberships and see various miscellaneous functional accounts for individual business and professional memberships.
9302003	Corporate & Fiscal Expenses	This account shall include the cost of labor, material used and expenses incurred in connection with Corporate and Fiscal expenses of the utility. Payroll Labor: Material: Binders, forms and stationery for financial notices and reports to Regulatory Commissions, Stockholders, etc. All Other: Dividend and other financial notices. Public notices of financial, operating, and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property. Publishing and distributing annual reports to stockholders and financial institutions. Stockholders' meeting expenses. Trustee, registrar and transfer agent fees and expenses. (Exclude trustee fee for administration of Retirement Trust Fund. Refer to Account 9260002, Pension and Group Insurance Administration). Directors' fees and expenses.
9302004	Research, Develop&Demonstr Exp	This account shall include the cost of research, development and demonstration expenses not charged to other operation and maintenance expense accounts on a functional basis, as cleared from Account 1880000, Research, Development and Demonstration Expenditures. Note: Costs incurred by the individual operating companies in connection with approved research, development and demonstration projects are billed to the Service Corporation for accumulation with any Service Corporation costs and subsequent rebilling to all operating companies benefited by the project. Billings from the Service Corporation for final recordation in the operating expense accounts will be initially charged to Account 1880000 by the operating company with subsequent clearance to the appropriate functional expense accounts or to Account 9302004 if not chargeable to other functional expense accounts. Billings from the Service Corporation that are chargeable to construction projects will be recorded to the construction project.
9302006	Assoc Bus Dev - Materials Sold	This account shall include the cost of all materials sold to non-affiliated companies where the AEP company is not acting as a contractor nor is it providing the labor to install the materials sold.
9302007	Assoc Business Development Exp	This account shall include the cost of all non-energy transmission and distribution business expenses related to Associated Business Development where the AEP company is acting as the contractor (i.e., AEP company is providing the material and the labor to install the material).
9302458	AEPSC Non Affiliated expenses	To accumulate all AEPSC charges for non affiliated work in one account.
9310001	Rents - Real Property	This account shall include rents properly includible in electric operating expenses covering buildings or offices used or occupied in connection with the customer service and informational, sales, and administrative and general functions. Include improvements made to property leased for a period of more than one year if the cost of each improvement is relatively minor or if the lease is for a period of not more than one year. Charge the improvement costs to this account either directly or by amortization. All Other: Notes: A. Rents paid for use of buildings or lots for storage of materials and supplies shall be charged to Account 1630000, Stores Expense Undistributed. B. Rents paid for the use of buildings or lots for garage purposes or storage space for company automotive fleet shall be charged to Transportation Expenses - Clearing. C. The cost of substantial initial or subsequent additions, replacements, or betterments should be charged to the electric plant account appropriate for the class of property leased. If the service life of the improvements is terminable by action of the lease, the cost, less net salvage, of the improvements shall be spread over the life of the lease by charges to Account 4040000, Amortization of Limited-Term Electric Plant. If the service life is not terminated by action of the lease but by depreciation proper, the cost of the improvements, less net salvage, shall be accounted for as depreciable plant. D. Rents associated with buildings used exclusively for customer accounts functions, including communications with customers, should be excluded from this account, and charged to Account 9050000, Miscellaneous Customer Accounts Expense.
9310002	Rents - Personal Property	This account shall include rents, or the appropriate portion thereof, properly includible in utility operations of equipment or property used in connection with general administration functions and not directly chargeable to other accounts.
9310004	Rents - Personal Prop - Assoc	This account shall include rents, or the appropriate portion thereof, properly includible in utility operations of equipment or property used in connection with associated companies general administration functions and not directly chargeable to other accounts.
9350000	Maintenance of General Plant	This account shall include the cost of labor, material used, and expenses incurred in the maintenance of general plant equipment assignable to customer accounts, sales, and administrative and general functions, the book cost of which is includible in Account 398.

Listing of accounts used by Kentucky Power Company
 From October 2013 thru September 2014

Account	Description	Long Description
9350001	Maint of Structures - Owned	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of company-owned structures and improvements, the book cost of which is includible in Account 390, Structures and Improvements. Include herein company-owned Region and District offices, storerooms, garages and other general buildings serving dual purposes. Refer to Electric Plant Instruction 8 in the FPC Uniform System of Accounts for a listing of items includible in the Structure and Improvement account. Also include herein maintenance work such as: 1. Erecting and maintaining signs in parking lots for general company use. 2. Maintaining access roads to company radio and microwave towers and to building housing control equipment. 3. Maintaining buildings housing company radio and microwave equipment. 4. Making and installing markers on land for general use. 5. Renewing refrigerant in air conditioning equipment. 6. Repairing pole storage rack and pole yard fence.
9350002	Maint of Structures - Leased	This account shall include the cost of labor, materials used, and expenses incurred, when assumed by the lessee, in the maintenance of leased structures and improvements used for general or dual purposes (which if company-owned would be includible in Account 390, Structures and Improvements). Refer to Electric Plant Instruction 8 in the FPC Uniform System of Accounts for a listing of items includible in the Structure and Improvement Account. Also include herein maintenance work such as: 1. Erecting and maintaining signs in parking lots for general company use. 2. Maintaining access roads to company radio and microwave tower and to building housing control equipment. 3. Renewing refrigerant in air conditioning equipment. 4. Repairing pole storage rack and pole yard fence.
9350003	Maint of Prprty Held Fture Use	This account shall include the cost of labor, materials used, and expenses incurred with maintaining those properties recorded in Accounts 310, 320, 330, 340, 350, 360, and 389 Land and Land Rights to be used in the future. A representative list of duties to be performed: 1. Chemical killing of weeds 2. Repair fence
9350006	Maint of Carrier Equipment	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of carrier current system communication equipment for general use in connection with electric operations, the book cost of which is includible in Account 397, Communication Equipment. Principal items includible in Account 397 pertaining to: 1. Automatic switching machines. 2. Batteries and chargers. 3. Code call machines. 4. Coupling capacitors (coupling radio frequency to power line). 5. Emergency power units and control devices. 6. Generators, lightning arresters, line traps and tuners. 7. Protectors - carbon black, vacuum and gaseous tube, neutralizing transformer. 8. Receivers. 9. Relay racks cabinets, remote control chassis. 10. Ringers, horns, chimes and loud speakers. 11. Switching equipment, telephone sets, terminal boards and booths. 12. Transmitters, voltage regulators. 13. Telephone circuits (overhead and underground) including poles, manholes, pull holes, wire, and cable. Also include herein: 1. Cost of small tools and repairing special testing instruments. 2. Patrolling, testing and inspecting to locate and clear existing trouble.
9350012	Maint of Data Equipment	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of data network equipment for general use, the book cost of which is includible in Account 397, Communication Equipment. Principal items includible in Account 397 pertaining to data equipment: 1. Data modems. 2. Data multiplexers. 3. Data switches and converters. 4. Terminals, printers, disk drives, and controllers. 5. Terminating/impedance matching devices - combiner splitters, attenuators, bridges, amplifiers, loopback receivers/transmitters, and filters. 6. Relay racks, cabinets. 7. Wire, cable, coax, baluns, connectors, and transmission media. 8. Power supplies, regulators, transformers, AC-DC converters, solar cell, and batteries. Also include herein: 1. Cost of small tools and repairing special testing instruments. 2. Inspecting and testing to locate and clear existing trouble. 3. Inspecting and testing for acceptance of new circuits.
9350013	Maint of Cmmncation Eq-Unall	This account shall include the cost of labor, materials used, and expenses incurred in maintenance of communication systems which cannot be accurately allocated to the specific maintenance Accounts 9350021 through 9350026, such as tools, supplies, and office expenses applicable to the entire system.
9350015	Maint of Office Furniture & Eq	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of office furniture and equipment assignable to the customer accounts, marketing, and administrative and general functions, the book cost of which is includible in Account 391, Office Furniture and Equipment. Maintenance expenses on office furniture and equipment used elsewhere than in the above-mentioned departments shall be charged as follows: Production - Steam: Account 5140000 Maintenance of Miscellaneous Steam Plant Production - Nuclear: Account 5320000 Maintenance of Miscellaneous Nuclear Plant Production - Hydro: Account 5450000 Maintenance of Miscellaneous Hydraulic Plant Transmission: Account 5730000 Maintenance of Miscellaneous Transmission Plant Distribution: Account 5980000 Maintenance of Miscellaneous Distribution Plant Garages, Shops, Stores, etc., Appropriate clearing accounts where used
9350016	Maintenance of Video Equipment	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of Video Equipment, the cost of which is includible in Account 398, Miscellaneous Equipment.
9350019	Maint of Gen Plant-SCADA Equ	This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of general plant equipment relating to SCADA equipment.
9350023	Site Communications Services	This account is used to track Site Communications Services
9350024	Maint of DA-AMI Comm Equip	To capture the O&M costs associated with the communications equipment that will be used for Distribution Automation (DA) and Automated Metering Infrastructure (AMI)