

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2011						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
1010001	Plant in Service	1,610,127,823.01	26,940,608.44	26,940,608.44	0.00	1,637,068,431.45
1011001	Capital Leases	7,193,396.24	(1,465,281.68)	0.00	(1,465,281.68)	5,728,114.56
1011006	Prov-Leased Assets	(1,781,339.60)	(108,527.17)	0.00	(108,527.17)	(1,889,866.77)
1011012	Accrued Capital Leases	555.66	1,391.28	1,391.28	0.00	1,946.94
1050001	Held For Fut Use	7,436,550.73	0.00	0.00	0.00	7,436,550.73
1060001	Const Not Classifd	22,021,909.03	6,035,253.95	6,035,253.95	0.00	28,057,162.98
1070001	CWIP - Project	34,092,976.37	37,197,339.57	37,197,339.57	0.00	71,290,315.94
1080001	A/P for Deprec of Plt	(521,884,376.36)	(33,114,077.77)	0.00	(33,114,077.77)	(554,998,454.13)
1080005	RWIP - Project Detail	879,840.43	1,068,426.44	1,068,426.44	0.00	1,948,266.87
1080011	Cost of Removal Reserve	(30,011,722.93)	289,363.21	289,363.21	0.00	(29,722,359.72)
1080013	ARO Removal Deprec - Accretion	2,036,651.35	561,106.80	561,106.80	0.00	2,597,758.15
1110001	A/P for Amort of Plt	(19,461,910.74)	732,578.95	732,578.95	0.00	(18,729,331.79)
1210001	Nonutility Property - Owned	964,528.00	0.00	0.00	0.00	964,528.00
1220001	Depr&Amrt of Nonutl Prop-Ownd	(194,946.59)	(6,669.72)	0.00	(6,669.72)	(201,616.31)
1240002	Oth Investments-Nonassociated	806.00	0.00	0.00	0.00	806.00
1240005	Spec Allowance Inv NOx	50.67	(39.84)	0.00	(39.84)	10.83
1240007	Deferred Compensation Benefits	120,809.28	(10,822.34)	0.00	(10,822.34)	109,986.94
1240029	Other Property - CFR	4,734,975.63	0.00	0.00	0.00	4,734,975.63
1240044	Spec Allowances Inv SO2	33.17	(33.17)	0.00	(33.17)	0.00
1240092	Fbr Opt Lns-In Kind Sv-Invest	172,006.00	(4,395.00)	0.00	(4,395.00)	167,611.00
1310000	Cash	280,972.30	497,237.99	497,237.99	0.00	778,210.29
1340018	Spec Deposits - Elect Trading	1,381,154.02	402,808.54	402,808.54	0.00	1,783,962.56
1340043	Spec Deposit UBS Securities	5,596,940.62	1,086,367.74	1,086,367.74	0.00	6,683,308.36
1340048	Spec Deposits-Trading Contra	(3,374,582.00)	(1,866,294.00)	0.00	(1,866,294.00)	(5,240,876.00)
1340050	Spec Deposit Mizuho Securities	1,753,740.25	(1,570,765.95)	0.00	(1,570,765.95)	182,974.30
1410002	P/R Ded - Misc Loan Repayments	0.00	534.41	534.41	0.00	534.41
1420001	Customer A/R - Electric	37,513,873.61	(1,074,696.18)	0.00	(1,074,696.18)	36,439,177.43
1420014	Customer A/R-System Sales	665,768.93	(89,532.88)	0.00	(89,532.88)	576,236.05
1420019	Transmission Sales Receivable	16,704.00	(7,440.00)	0.00	(7,440.00)	9,264.00
1420022	Cust A/R - Factored	(35,446,282.39)	1,978,572.30	1,978,572.30	0.00	(33,467,710.09)
1420023	Cust A/R-System Sales - MLR	8,775,618.81	(1,563,859.19)	0.00	(1,563,859.19)	7,211,759.62
1420024	Cust A/R-Options & Swaps - MLR	362,252.92	124,059.07	124,059.07	0.00	486,311.99
1420027	Low Inc Energy Asst Pr (LIEAP)	593,592.00	563.00	563.00	0.00	594,155.00
1420044	Customer A/R - Estimated	5,932,642.00	(5,666,325.00)	0.00	(5,666,325.00)	266,317.00
1420050	PJM AR Accrual	0.00	450,300.49	450,300.49	0.00	450,300.49
1420052	Gas Accruals	4,022.19	1,339.49	1,339.49	0.00	5,361.68
1420053	AR Coal Trading	295,983.53	(140,652.11)	0.00	(140,652.11)	155,331.42
1420054	Accrued Power Brokers	214,289.54	(214,289.54)	0.00	(214,289.54)	0.00
1420102	AR Peoplesoft Billing - Cust	480,008.08	(268,787.78)	0.00	(268,787.78)	211,220.30
1430022	2001 Employee Biweekly Pay Cnv	74,102.65	(2,200.07)	0.00	(2,200.07)	71,902.58
1430081	Damage Recovery - Third Party	35,613.00	(17,567.82)	0.00	(17,567.82)	18,045.18
1430083	Damage Recovery Offset Demand	(52,677.00)	32,189.82	32,189.82	0.00	(20,487.18)
1430089	A/R - Benefits Billing	4,219.46	779.35	779.35	0.00	4,998.81
1430101	Other Accounts Rec - Misc	16,977.38	(16,977.38)	0.00	(16,977.38)	0.00
1430102	AR Peoplesoft Billing - Misc	151,756.45	(151,743.05)	0.00	(151,743.05)	13.40
1440002	Uncoll Accts-Other Receivables	(6,199.97)	6,199.97	6,199.97	0.00	0.00
1440003	Uncoll Accts-Power Trading	(617,080.43)	(5,645.63)	0.00	(5,645.63)	(622,726.06)
1450000	Corp Borrow Prg (NR-Assoc)	67,059,742.87	3,272,099.83	3,272,099.83	0.00	70,331,842.70
1460001	A/R Assoc Co - InterUnit G/L	12,185,346.37	(5,163,337.69)	0.00	(5,163,337.69)	7,022,008.68
1460002	A/R Assoc Co - Allowances	1,898,460.49	(1,898,460.49)	0.00	(1,898,460.49)	0.00
1460006	A/R Assoc Co - Intercompany	376,403.73	7,453.75	7,453.75	0.00	383,857.48
1460009	A/R Assoc Co - InterUnit A/P	29,438.43	(13,004.41)	0.00	(13,004.41)	16,434.02
1460011	A/R Assoc Co - Multi Pmts	1,446,173.02	(485,438.02)	0.00	(485,438.02)	960,735.00
1460019	A/R-Assoc Co-AEPSC-Agent	377,241.00	(377,241.00)	0.00	(377,241.00)	0.00
1460024	A/R Assoc Co - System Sales	30,321.45	(25,830.47)	0.00	(25,830.47)	4,490.98
1460025	Fleet - M4 - A/R	15,828.90	2,028.30	2,028.30	0.00	17,857.20
1510001	Fuel Stock - Coal	14,872,926.88	6,737,544.32	6,737,544.32	0.00	21,610,471.20
1510002	Fuel Stock - Oil	658,271.27	328,910.25	328,910.25	0.00	987,181.52
1510020	Fuel Stock Coal - Intransit	815,384.70	(815,384.70)	0.00	(815,384.70)	0.00
1520000	Fuel Stock Exp Undistributed	292,974.82	115,162.34	115,162.34	0.00	408,137.16
1540001	M&S - Regular	10,708,013.77	228,029.06	228,029.06	0.00	10,936,042.83
1540004	M&S - Exempt Material	45,598.23	5,895.07	5,895.07	0.00	51,493.30
1540012	Materials & Supplies - Urea	287,071.68	(9,504.26)	0.00	(9,504.26)	277,567.42
1540013	Transportation Inventory	72,751.03	11,454.92	11,454.92	0.00	84,205.95
1540023	M&S Inv - Urea In-Transit	1,052,462.72	722,982.89	722,982.89	0.00	1,775,445.61
1581000	SO2 Allowance Inventory	4,882,415.98	(1,356,487.58)	0.00	(1,356,487.58)	3,525,928.40
1581003	SO2 Allowance Inventory - Curr	12,027,962.24	1,490,710.98	1,490,710.98	0.00	13,518,673.22
1581006	An. NOx Comp Inv - Curr	184,206.40	(25,801.54)	0.00	(25,801.54)	158,404.86
1581009	CSAPR Current SO2 Inv	0.00	350,000.00	350,000.00	0.00	350,000.00
1650001	Prepaid Insurance	347,069.60	5,196.40	5,196.40	0.00	352,266.00
165000210	Prepaid Taxes	399,674.78	(399,674.78)	0.00	(399,674.78)	0.00
165000211	Prepaid Taxes	0.00	412,861.18	412,861.18	0.00	412,861.18
1650009	Prepaid Carry Cost-Factored AR	24,052.44	(3,695.11)	0.00	(3,695.11)	20,357.33
1650010	Prepaid Pension Benefits	18,024,475.96	7,640,999.96	7,640,999.96	0.00	25,665,475.92

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165001110	Prepaid Sales Taxes	339,691.13	(339,691.13)	0.00	(339,691.13)	0.00
165001111	Prepaid Sales Taxes	0.00	348,741.24	348,741.24	0.00	348,741.24
165001210	Prepaid Use Taxes	30,787.79	(30,787.79)	0.00	(30,787.79)	0.00
165001211	Prepaid Use Taxes	0.00	51,118.18	51,118.18	0.00	51,118.18
1650014	FAS 158 Qual Contra Asset	(18,024,475.96)	(7,640,999.96)	0.00	(7,640,999.96)	(25,665,475.92)
1650021	Prepaid Insurance - EIS	253,339.49	15,690.11	15,690.11	0.00	269,029.60
1650023	Prepaid Lease	2,928.12	2,526.36	2,526.36	0.00	5,454.48
1710000	Interest&Dividends Receivable	0.00	1,850,772.00	1,850,772.00	0.00	1,850,772.00
1710248	Interest Receivable -FIT -ST	344,842.00	(344,842.00)	0.00	(344,842.00)	0.00
1710448	Interest Receivable. -SIT -ST	12,386.00	(12,386.00)	0.00	(12,386.00)	0.00
1720000	Rents Receivable	2,243,464.87	264,231.67	264,231.67	0.00	2,507,696.54
1730000	Accrued Utility Revenues	31,228,544.24	(9,524,310.34)	0.00	(9,524,310.34)	21,704,233.90
1730002	Acrd Utility Rev-Factored-Assc	(27,405,152.03)	9,080,336.51	9,080,336.51	0.00	(18,324,815.52)
1740000	Misc Current & Accrued Assets	8.22	(8.22)	0.00	(8.22)	0.00
1750001	Curr. Unreal Gains - NonAffil	8,957,232.27	17,201.59	17,201.59	0.00	8,974,433.86
1750002	Long-Term Unreal Gns - Non Aff	8,063,223.74	467,237.07	467,237.07	0.00	8,530,460.81
1750021	S/T Asset MTM Collateral	(339,000.00)	(332,776.00)	0.00	(332,776.00)	(671,776.00)
1750022	L/T Asset MTM Collateral	(36,017.00)	(200,111.00)	0.00	(200,111.00)	(236,128.00)
1760010	S/T Asset for Commodity Hedges	78,854.00	6,868.00	6,868.00	0.00	85,722.00
1760011	L/T Asset for Commodity Hedges	2,466.00	3,059.00	3,059.00	0.00	5,525.00
1810006	Unamort Debt Exp - Sr Unsec Nt	2,814,202.55	(304,461.47)	0.00	(304,461.47)	2,509,741.08
1823007	SFAS 112 Postemployment Benef	6,456,335.62	(1,251,379.60)	0.00	(1,251,379.60)	5,204,956.02
1823009	DSM Incentives	1,244,548.00	408,249.00	408,249.00	0.00	1,652,797.00
1823010	Energy Efficiency Recovery	(16,945,216.00)	(3,350,222.00)	0.00	(3,350,222.00)	(20,295,438.00)
1823011	DSM Lost Revenues	4,018,519.00	874,440.00	874,440.00	0.00	4,892,959.00
1823012	DSM Program Costs	11,708,655.00	2,200,998.41	2,200,998.41	0.00	13,909,653.41
1823022	HRJ 765kV Post Service AFUDC	732,456.00	(33,408.00)	0.00	(33,408.00)	699,048.00
1823054	HRJ 765kV Depreciation Expense	114,145.00	(5,208.00)	0.00	(5,208.00)	108,937.00
1823077	Unreal Loss on Fwd Commitments	93,036.27	(93,036.27)	0.00	(93,036.27)	0.00
1823078	Deferred Storm Expense	21,142,998.00	(4,698,444.00)	0.00	(4,698,444.00)	16,444,554.00
1823115	Delfd Equity Carry Chg-Non Fuel	(152,540.65)	22,428.00	22,428.00	0.00	(130,112.65)
1823118	BridgeCo TO Funding	314,496.11	(23,783.56)	0.00	(23,783.56)	290,712.55
1823119	PJM Integration Payments	510,427.13	(113,897.25)	0.00	(113,897.25)	396,529.88
1823120	Other PJM Integration	332,264.43	(25,127.29)	0.00	(25,127.29)	307,137.14
1823121	Carry Chgs-RTO Startup Costs	203,837.28	(26,687.86)	0.00	(26,687.86)	177,149.42
1823122	Alliance RTO Deferred Expense	164,603.71	(12,448.08)	0.00	(12,448.08)	152,155.63
1823165	REG ASSET FAS 158 QUAL PLAN	42,950,406.00	3,456,791.00	3,456,791.00	0.00	46,407,197.00
1823166	REG ASSET FAS 158 OPEB PLAN	16,032,268.00	4,083,079.00	4,083,079.00	0.00	20,115,347.00
1823167	REG Asset FAS 158 SERP Plan	(129,506.00)	(1,000.00)	0.00	(1,000.00)	(130,506.00)
1823188	Deferred Carbon Mgmt Research	275,002.00	(49,996.00)	0.00	(49,996.00)	225,006.00
1823301	SFAS 109 Flow Thru Delfd FIT	83,182,558.29	(593,655.87)	0.00	(593,655.87)	82,588,902.42
1823302	SFAS 109 Flow Thru Delfrd SIT	42,232,048.27	(636,907.20)	0.00	(636,907.20)	41,595,141.07
1823306	Net CCS FEED Study Costs	0.00	905,127.70	905,127.70	0.00	905,127.70
1830000	Prelimin Surv&Investgtn Chrgs	21,673,627.77	(17,693,235.15)	0.00	(17,693,235.15)	3,980,392.62
1860001	Allowances	323.09	132.00	132.00	0.00	455.09
1860002	Deferred Expenses	0.00	2,747,820.17	2,747,820.17	0.00	2,747,820.17
186000310	Deferred Property Taxes	7,970,436.00	(7,970,436.00)	0.00	(7,970,436.00)	0.00
186000311	Deferred Property Taxes	0.00	10,031,245.00	10,031,245.00	0.00	10,031,245.00
1860007	Billings and Deferred Projects	72,149.17	(8,248.05)	0.00	(8,248.05)	63,901.12
1860077	Agency Fees - Factored A/R	1,257,028.69	(221,178.18)	0.00	(221,178.18)	1,035,850.51
1860153	Unamortized Credit Line Fees	311,615.70	407,480.23	407,480.23	0.00	719,095.93
1860160	Deferred Expenses - Current	578.77	1,429,635.40	1,429,635.40	0.00	1,430,214.17
1860166	Def Lease Assets - Non Taxable	26,580.31	(5,746.25)	0.00	(5,746.25)	20,834.06
1890004	Loss Rec Debt-Debentures	737,464.60	(33,648.60)	0.00	(33,648.60)	703,816.00
1900006	ADIT Federal - SFAS 133 Nonaff	54,733.05	129,511.66	129,511.66	0.00	184,244.71
1900015	ADIT-Fed-Hdg-CF-Int Rate	216,897.60	(32,534.64)	0.00	(32,534.64)	184,362.96
1901001	Accum Deferred FIT - Other	14,422,180.22	5,538,389.26	5,538,389.26	0.00	19,960,569.48
1902001	Accum Delfd FIT - Oth Inc & Ded	407,301.79	233,329.62	233,329.62	0.00	640,631.41
1903001	Acc Dfd FIT - FAS109 Flow Thru	13,666,359.26	(610,585.28)	0.00	(610,585.28)	13,055,773.98
1904001	Accum Dfd FIT - FAS 109 Excess	381,843.53	(24,747.15)	0.00	(24,747.15)	357,096.38
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,573,464,080.48</b>	<b>29,128,370.73</b>	<b>29,128,370.73</b>	<b>0.00</b>	<b>1,602,592,451.21</b>
2010001	Common Stock Issued-Affiliated	(50,450,000.00)	0.00	0.00	0.00	(50,450,000.00)
2080000	Donations Recvd from Stckhldrs	(238,750,000.00)	0.00	0.00	0.00	(238,750,000.00)
2160001	Unapprpr Retnd Emrgs-Unrestricted	(143,184,638.96)	(14,281,875.10)	0.00	(14,281,875.10)	(157,466,514.06)
2190010	OCI for Commodity Hedges	48,318.73	234,536.45	234,536.45	0.00	282,855.18
2190015	Accum OCI-Hdg-CF-Int Rate	402,810.40	(60,421.56)	0.00	(60,421.56)	342,388.84
2230000	Advances from Associated Co	(20,000,000.00)	0.00	0.00	0.00	(20,000,000.00)
2240006	Senior Unsecured Notes	(530,000,000.00)	0.00	0.00	0.00	(530,000,000.00)
2260006	Unam Disc LTD-Dr-Sr Unsec Note	1,111,500.00	(166,725.00)	0.00	(166,725.00)	944,775.00
4380001	Div Declrd - Common Stk - Asso	21,000,000.00	7,000,000.00	7,000,000.00	0.00	28,000,000.00
	<b>TOTAL CAPITALIZATION</b>	<b>(959,822,009.83)</b>	<b>(7,274,485.21)</b>	<b>0.00</b>	<b>(7,274,485.21)</b>	<b>(967,096,495.04)</b>
2270001	Obligatns Undr Cap Lse-Noncurr	(3,568,506.22)	1,182,495.78	1,182,495.78	0.00	(2,386,010.44)
2270003	Accrued Noncurr Lease Oblig	(277.83)	(1,279.71)	0.00	(1,279.71)	(1,557.54)
2282003	Accm Prv I/D - Worker's Com	(50,087.67)	(58,426.55)	0.00	(58,426.55)	(108,514.22)

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2283000	Accm Prv for Pensions&Benefits	(129,506.35)	(999.96)	0.00	(999.96)	(130,506.31)
2283002	Supplemental Savings Plan	(702,953.08)	278,051.88	278,051.88	0.00	(424,901.20)
2283003	SFAS 106 Post Retirement Benef	(5,608,808.60)	(611,329.81)	0.00	(611,329.81)	(6,220,138.41)
2283005	SFAS 112 Postemployment Benef	(5,182,903.62)	861,473.24	861,473.24	0.00	(4,321,430.38)
2283007	Perf Share Incentive Plan	(604,735.51)	57,278.29	57,278.29	0.00	(547,457.22)
2283013	Incentive Comp Deferral Plan	(319,534.44)	50,222.98	50,222.98	0.00	(269,311.46)
2283015	FAS 158 SERP Payable Long Term	129,506.00	1,000.00	1,000.00	0.00	130,506.00
2283016	FAS 158 Qual Payable Long Term	(24,925,930.04)	4,184,208.96	4,184,208.96	0.00	(20,741,721.08)
2283017	FAS 158 OPEB Payable Long Term	(16,032,268.00)	(4,083,079.00)	0.00	(4,083,079.00)	(20,115,347.00)
2283018	SFAS 106 Med Part-D	5,601,495.61	611,335.82	611,335.82	0.00	6,212,831.43
2300001	Asset Retirement Obligations	(4,188,406.25)	414,851.60	414,851.60	0.00	(3,771,554.65)
2320001	Accounts Payable - Regular	(3,331,658.66)	(5,435,857.70)	0.00	(5,435,857.70)	(8,767,516.36)
2320002	Unvouchered Invoices	(7,882,515.02)	1,156,859.81	1,156,859.81	0.00	(6,725,655.21)
2320003	Retention	(172,765.66)	(191,961.69)	0.00	(191,961.69)	(364,727.35)
2320006	Allowance Settlements	(486,000.00)	(454,100.00)	0.00	(454,100.00)	(940,100.00)
2320011	Uninvoiced Fuel	(14,034,985.82)	(984,529.44)	0.00	(984,529.44)	(15,019,515.26)
2320050	Coal Trading	(170,374.74)	6,923.26	6,923.26	0.00	(163,451.48)
2320052	Accounts Payable - Purch Power	(2,340,114.01)	1,054,902.35	1,054,902.35	0.00	(1,285,211.66)
2320053	Elect Trad-Options&Swaps	(570,063.39)	(299,924.21)	0.00	(299,924.21)	(869,987.60)
2320056	Gas Physicals	(448.16)	447.26	447.26	0.00	(0.90)
2320062	Broker Fees Payable	(10,813.18)	(713.16)	0.00	(713.16)	(11,526.34)
2320071	Gas Accruals GDA Trans-Payable	(2,939.39)	2,939.39	2,939.39	0.00	0.00
2320073	A/P Misc Dedic. Power	(12,831.00)	(6,904.50)	0.00	(6,904.50)	(19,735.50)
2320076	Corporate Credit Card Liab	(133,012.89)	77,355.88	77,355.88	0.00	(55,657.01)
2320077	INDUS Unvouchered Liabilities	(1,362,905.88)	866,580.31	866,580.31	0.00	(496,325.57)
2320079	Broker Commisn Spark/Merch Gen	(1.00)	(39.77)	0.00	(39.77)	(40.77)
2320083	PJM Net AP Accrual	(1,746,196.91)	1,746,196.91	1,746,196.91	0.00	0.00
2320084	Uninvoiced OVEC Purch Power	0.00	(275,079.47)	0.00	(275,079.47)	(275,079.47)
2320086	Accrued Broker - Power	(540,256.06)	(271,447.42)	0.00	(271,447.42)	(811,703.48)
2320090	MISO AP Accrual	(535,782.76)	266,081.85	266,081.85	0.00	(269,700.91)
2340001	A/P Assoc Co - InterUnit G/L	(23,739,034.46)	6,017,671.13	6,017,671.13	0.00	(17,721,363.34)
2340005	A/P Assoc Co - Allowances	(11,503,060.96)	(838,509.53)	0.00	(838,509.53)	(12,341,570.49)
2340011	A/P-Assoc Co-AEPSC-Agent	(7,048,455.00)	5,328,870.00	5,328,870.00	0.00	(1,719,585.00)
2340025	A/P Assoc Co - CM Bills	(35,368.17)	25,238.86	25,238.86	0.00	(10,129.31)
2340027	A/P Assoc Co - Intercompany	(195,155.55)	406,316.04	406,316.04	0.00	211,160.49
2340029	A/P Assoc Co - AEPSC Bills	(3,073,686.35)	(123,055.91)	0.00	(123,055.91)	(3,196,742.26)
2340030	A/P Assoc Co - InterUnit A/P	(170,474.55)	(156,417.58)	0.00	(156,417.58)	(326,892.13)
2340032	A/P Assoc Co - Multi Pmts	(13.98)	(51.02)	0.00	(51.02)	(65.00)
2340034	A/P Assoc Co - System Sales	(17,859.60)	14,619.70	14,619.70	0.00	(3,239.90)
2340035	Fleet - M4 - A/P	(5,942.24)	(16,104.22)	0.00	(16,104.22)	(22,046.46)
2340037	A/P Assoc-Global Borrowing Int	(87,500.00)	0.00	0.00	0.00	(87,500.00)
2340049	A/P Assoc -Realization Sharing	(1,051.00)	471.00	471.00	0.00	(580.00)
2350001	Customer Deposits-Active	(19,370,357.42)	(2,458,336.84)	0.00	(2,458,336.84)	(21,828,694.26)
2350003	Deposits - Trading Activity	(697,186.54)	441,286.02	441,286.02	0.00	(255,900.52)
2350005	Deposits - Trading Contra	375,017.00	(364,499.00)	0.00	(364,499.00)	10,518.00
2360001	Federal Income Tax	(6,894,905.85)	1,379,122.49	1,379,122.49	0.00	(5,515,783.36)
236000209	State Income Taxes	0.00	63,670.00	63,670.00	0.00	63,670.00
236000210	State Income Taxes	1,419,402.70	(1,419,402.70)	0.00	(1,419,402.70)	0.00
236000211	State Income Taxes	0.00	(620,201.72)	0.00	(620,201.72)	(620,201.72)
2360004	FICA	(168,874.31)	45,805.07	45,805.07	0.00	(123,069.24)
2360005	Federal Unemployment Tax	(7,203.53)	(6,699.12)	0.00	(6,699.12)	(13,902.65)
2360006	State Unemployment Tax	(9,585.49)	3,341.81	3,341.81	0.00	(6,243.68)
236000710	State Sales and Use Taxes	(65,517.10)	65,517.10	65,517.10	0.00	0.00
236000711	State Sales and Use Taxes	0.00	(120,944.86)	0.00	(120,944.86)	(120,944.86)
236000808	Real & Personal Property Taxes	(136,260.95)	135,814.19	135,814.19	0.00	(446.76)
236000809	Real & Personal Property Taxes	(6,047,621.56)	6,015,907.06	6,015,907.06	0.00	(31,714.50)
236000810	Real Personal Property Taxes	(7,970,436.00)	5,604,707.32	5,604,707.32	0.00	(2,365,728.68)
236000811	Real Personal Property Taxes	0.00	(10,031,245.00)	0.00	(10,031,245.00)	(10,031,245.00)
236001211	State Franchise Taxes	0.00	8,908.00	8,908.00	0.00	8,908.00
236001610	State Gross Receipts Tax	(64,716.00)	64,716.00	64,716.00	0.00	0.00
236001611	State Gross Receipts Tax	0.00	(48,000.00)	0.00	(48,000.00)	(48,000.00)
236003309	Pers Prop Tax-Cap Leases	3,341.63	(3,323.65)	0.00	(3,323.65)	17.98
236003310	Pers Prop Tax-Cap Leases	(106,300.00)	2,183.67	2,183.67	0.00	(104,116.33)
236003311	Pers Prop Tax-Cap Leases	0.00	(77,647.73)	0.00	(77,647.73)	(77,647.73)
236003509	Real Prop Tax-Cap Leases	14,699.81	(14,389.07)	0.00	(14,389.07)	310.74
236003510	Real Prop Tax-Cap Leases	(13,785.17)	13,785.17	13,785.17	0.00	0.00
236003511	Real Prop Tax-Cap Leases	0.00	2,189.54	2,189.54	0.00	2,189.54
2360037	FICA - Incentive accrual	(215,138.53)	47,363.97	47,363.97	0.00	(167,774.56)
2360038	Reorg Payroll Tax Accrual	(46,661.65)	46,661.65	46,661.65	0.00	0.00
2360501	Fed Inc Tax-Short Term FIN48	(1,580,224.00)	1,580,224.00	1,580,224.00	0.00	0.00
2360502	State Inc Tax-Short Term FIN48	(431,674.00)	158,952.00	158,952.00	0.00	(272,722.00)
2360601	Fed Inc Tax-Long Term FIN48	(737,946.06)	(503,718.00)	0.00	(503,718.00)	(1,241,664.06)
2360602	State Inc Tax-Long Term FIN48	(111,626.00)	17,880.00	17,880.00	0.00	(93,746.00)
2360701	SEC Accum Defd FIT-Util FIN 48	2,389,490.00	(1,147,826.00)	0.00	(1,147,826.00)	1,241,664.00

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2011						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
2360702	SEC Accum Defd SIT - FIN 48	377,056.00	(178,861.00)	0.00	(178,861.00)	198,195.00
2370006	Interest Accrd-Sen Unsec Notes	(6,461,093.10)	(0.03)	0.00	(0.03)	(6,461,093.13)
2370007	Interest Accrd-Customer Depsts	(1,018,537.94)	(112,040.51)	0.00	(112,040.51)	(1,130,578.45)
2370018	Accrued Margin Interest	(3,012.13)	247.97	247.97	0.00	(2,764.16)
2370048	Acrd Int. - FIT Reserve - LT	(547,119.00)	508,680.00	508,680.00	0.00	(38,439.00)
2370348	Acrd Int. - SIT Reserve - LT	(18,390.00)	10,605.00	10,605.00	0.00	(7,785.00)
2370448	Acrd Int. - SIT Reserve - ST	0.00	(72,817.00)	0.00	(72,817.00)	(72,817.00)
2410001	Federal Income Tax Withheld	(214,417.08)	44,823.16	44,823.16	0.00	(169,593.92)
2410002	State Income Tax Withheld	(146,019.05)	15,930.90	15,930.90	0.00	(130,088.15)
2410003	Local Income Tax Withheld	(20,115.52)	39.27	39.27	0.00	(20,076.25)
2410004	State Sales Tax Collected	(766,911.75)	(30,488.83)	0.00	(30,488.83)	(797,400.58)
2410005	FICA Tax Withheld	(104,159.95)	46,077.61	46,077.61	0.00	(58,082.34)
2410008	Franchise Fee Collected	(185,402.13)	(208,954.45)	0.00	(208,954.45)	(394,356.58)
2410009	KY Utility Gr Receipts Lic Tax	(1,239,874.24)	167,271.00	167,271.00	0.00	(1,072,603.24)
2420002	P/R Ded - Medical Insurance	(85,310.28)	(11,497.67)	0.00	(11,497.67)	(96,807.95)
2420003	P/R Ded - Dental Insurance	(7,423.92)	(452.74)	0.00	(452.74)	(7,876.66)
2420018	P/R Ded-Reg&Spec Life Ins Prem	0.00	(1.68)	0.00	(1.68)	(1.68)
2420021	Vacation Pay - Next Year	(2,954,346.06)	(290,166.97)	0.00	(290,166.97)	(3,244,513.03)
2420027	FAS 112 CURRENT LIAB	(1,273,428.00)	389,906.36	389,906.36	0.00	(883,521.64)
2420044	P/R Withholdings	(48,388.99)	5,742.49	5,742.49	0.00	(42,646.50)
2420051	Non-Productive Payroll	(37,619.40)	(9,349.07)	0.00	(9,349.07)	(46,968.46)
2420053	Perf Share Incentive Plan	(111,258.19)	(145,870.04)	0.00	(145,870.04)	(257,128.23)
2420071	P/R Ded - Vision Plan	(3,615.98)	2.07	2.07	0.00	(3,613.91)
2420076	P/R Savings Plan - Incentive	(115,556.52)	28,748.98	28,748.98	0.00	(86,807.54)
2420511	Control Cash Disburse Account	(621,992.83)	(2,715,121.16)	0.00	(2,715,121.16)	(3,337,113.99)
2420512	Unclaimed Funds	(745.42)	(1,236.51)	0.00	(1,236.51)	(1,981.93)
2420514	Revenue Refunds Accrued	(1,974,128.30)	204,460.53	204,460.53	0.00	(1,769,667.77)
2420532	Adm Liab-Cur-S/Ins-W/C	(608,966.01)	114,090.50	114,090.50	0.00	(494,875.51)
2420542	Acc Cash Franchise Req	(97,874.70)	14,243.28	14,243.28	0.00	(83,631.42)
2420558	Admitted Liab NC-Sell/Ins-W/C	(1,471,859.92)	1,201.00	1,201.00	0.00	(1,470,658.92)
242059210	Sales Use Tax - Leased Equip	(75,772.66)	75,772.66	75,772.66	0.00	0.00
242059211	Sales Use Tax - Leased Equip	0.00	(2,054.61)	0.00	(2,054.61)	(2,054.61)
2420618	Accrued Payroll	(519,009.25)	(14,054.84)	0.00	(14,054.84)	(533,064.09)
2420623	Distr. Cust Ops & Reg Svcs ICP	(1,550,590.41)	488,108.24	488,108.24	0.00	(1,062,482.17)
2420624	Corp & Shrd Srv Incentive Plan	(187,360.00)	18,953.82	18,953.82	0.00	(168,406.18)
2420635	Generation Incentive Plan	(869,620.00)	(5,027.68)	0.00	(5,027.68)	(874,647.68)
2420643	Accrued Audit Fees	(12,961.75)	(8,673.16)	0.00	(8,673.16)	(21,634.91)
2420651	Reorg Severance Accrual	(20,006.40)	20,006.40	20,006.40	0.00	0.00
2420653	Reorg Misc HR Exp Accrual	(690,526.02)	690,526.02	690,526.02	0.00	0.00
2420656	Federal Mitigation Accru (NSR)	(164,299.79)	(1,214,284.58)	0.00	(1,214,284.58)	(1,378,584.37)
2420658	Accrued Prof. Tax Services	(42,482.00)	(88,448.00)	0.00	(88,448.00)	(130,930.00)
2420660	AEP Transmission ICP	(240,850.00)	10,872.67	10,872.67	0.00	(229,977.33)
2420661	Chief Admin Officer ICP	(20,560.00)	20,560.00	20,560.00	0.00	0.00
2420664	ST State Mitigation Def (NSR)	(452,183.31)	(128,976.34)	0.00	(128,976.34)	(581,159.65)
2430001	Oblig Under Cap Leases - Curr	(1,843,550.42)	391,313.07	391,313.07	0.00	(1,452,237.35)
2430003	Accrued Cur Lease Oblig	(277.83)	(111.57)	0.00	(111.57)	(389.40)
2440001	Curr. Unreal Losses - NonAffil	(7,337,232.24)	(1,851,195.58)	0.00	(1,851,195.58)	(9,188,427.82)
2440002	LT Unreal Losses - Non Affil	(4,013,269.72)	(773,533.06)	0.00	(773,533.06)	(4,786,802.78)
2440003	Curr. Unreal Losses - Affil	(72,544.00)	72,544.00	72,544.00	0.00	0.00
2440009	S/T Option Premium Receipts	(55,869.04)	50,379.74	50,379.74	0.00	(5,489.30)
2440010	L/T Option Premium Receipts	(6,526.89)	6,526.89	6,526.89	0.00	0.00
2440021	S/T Liability MTM Collateral	1,657,390.00	2,367,898.00	2,367,898.00	0.00	4,025,288.00
2440022	L/T Liability MTM Collateral	1,717,192.00	395,782.00	395,782.00	0.00	2,112,974.00
2450010	S/T Liability-Commodity Hedges	(150,677.00)	(309,692.00)	0.00	(309,692.00)	(460,369.00)
2450011	L/T Liability-Commodity Hedges	(61.00)	(60,424.00)	0.00	(60,424.00)	(60,485.00)
2520000	Customer Adv for Construction	(93,401.81)	402.67	402.67	0.00	(92,999.14)
2530000	Other Deferred Credits	(14,378.39)	(2,735,621.61)	0.00	(2,735,621.61)	(2,750,000.00)
2530022	Customer Advance Receipts	(827,471.65)	(1,074,318.79)	0.00	(1,074,318.79)	(1,901,790.44)
2530050	Deferred Rev - Pole Attachments	(97,251.23)	(56,134.39)	0.00	(56,134.39)	(153,385.62)
2530067	IPP - System Upgrade Credits	(243,963.72)	(8,025.98)	0.00	(8,025.98)	(251,989.70)
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	(172,006.00)	4,395.00	4,395.00	0.00	(167,611.00)
2530112	Other Deferred Credits-Curr	(1,031,514.73)	39,125.55	39,125.55	0.00	(992,389.18)
2530113	State Mitigation Deferral (NSR)	(325,920.02)	325,920.02	325,920.02	0.00	0.00
2530114	Federl Mitigation Deferral (NSR)	(1,425,492.60)	1,425,492.60	1,425,492.60	0.00	0.00
2530137	Fbr Opt Lns-Sold-Defd Rev	(143,841.02)	13,555.80	13,555.80	0.00	(130,285.22)
2540011	Over Recovered Fuel Cost	(863,928.88)	(2,274,017.00)	0.00	(2,274,017.00)	(3,137,945.88)
2540047	Unreal Gain on Fwd Commitments	(5,844,355.89)	2,308,111.24	2,308,111.24	0.00	(3,536,244.65)
2540105	Home Energy Assist Prgm - KPCCO	(177,765.21)	(88,636.59)	0.00	(88,636.59)	(266,401.80)
2540173	Green Pricing Option	(584.00)	(30.00)	0.00	(30.00)	(614.00)
2543001	SFAS109 Flow Thru Def FIT Liab	(534,768.23)	193,510.78	193,510.78	0.00	(341,257.45)
2544001	SFAS 109 Exces Deferred FIT	(1,090,981.53)	70,706.15	70,706.15	0.00	(1,020,275.38)
2550001	Accum Deferred ITC - Federal	(993,141.00)	359,377.18	359,377.18	0.00	(633,763.82)
2811001	Acc Dfd FIT - Accel Amort Prop	(29,802,203.90)	1,572,533.90	1,572,533.90	0.00	(28,229,670.00)
2821001	Accum Defd FIT - Utility Prop	(168,448,771.87)	(23,536,779.99)	0.00	(23,536,779.99)	(191,985,551.86)

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2011						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
2823001	Acc Dfrd FIT FAS 109 Flow Thru	(52,419,036.93)	580,033.28	580,033.28	0.00	(51,839,003.65)
2824001	Acc Dfrd FIT - SFAS 109 Excess	709,138.00	(45,959.00)	0.00	(45,959.00)	663,179.00
2830006	ADIT Federal - SFAS 133 Nonaff	(28,716.73)	(3,219.27)	0.00	(3,219.27)	(31,936.00)
2831001	Accum Deferred FIT - Other	(18,350,250.05)	(478,279.66)	0.00	(478,279.66)	(18,828,529.71)
2832001	Accum Dfrd FIT - Oth Inc & Ded	(34,017.94)	(33,922.08)	0.00	(33,922.08)	(67,940.02)
2833001	Acc Dfrd FIT FAS 109 Flow Thru	(43,895,112.39)	430,697.09	430,697.09	0.00	(43,464,415.30)
2833002	Acc Dfrd SIT FAS 109 Flow Thru	(42,232,048.27)	636,907.20	636,907.20	0.00	(41,595,141.07)
	<b>LIABILITIES AND OTHER CREDITS</b>	<b>(578,360,195.55)</b>	<b>(14,761,812.34)</b>	<b>0.00</b>	<b>(14,761,812.34)</b>	<b>(593,122,007.88)</b>
4030001	Depreciation Exp	48,722,462.96	1,109,817.41	1,109,817.41		49,832,280.37
4040001	Amort. of Plant	3,794,679.05	(221,178.83)	0.00	(221,178.83)	3,573,500.22
4060001	Amort of Plt Acq Adj	38,616.00	0.00	0.00	0.00	38,616.00
4073000	Regulatory Debits	311,514.72	0.00	0.00	0.00	311,514.72
4081002	FICA	3,200,136.93	(686,383.08)	0.00	(686,383.08)	2,513,753.85
4081003	Federal Unemployment Tax	31,029.47	999.55	999.55	0.00	32,029.02
408100506	Real & Personal Property Taxes	0.00	832.00	832.00	0.00	832.00
408100507	Real & Personal Property Taxes	0.00	984.57	984.57	0.00	984.57
408100508	Real & Personal Property Taxes	(1,478,036.68)	1,408,769.36	1,408,769.36	0.00	(69,267.32)
408100509	Real & Personal Property Taxes	8,985,800.00	(9,519,300.00)	0.00	(9,519,300.00)	(533,500.00)
408100510	Real Personal Property Taxes	198.39	9,439,524.75	9,439,524.75	0.00	9,439,723.14
408100511	Real Personal Property Taxes	0.00	197.47	197.47	0.00	197.47
408100609	State Gross Receipts Tax	(54,754.00)	54,754.00	54,754.00	0.00	0.00
408100610	State Gross Receipts Tax	268,158.00	(268,723.00)	0.00	(268,723.00)	(565.00)
408100611	State Gross Receipts Tax	0.00	243,944.00	243,944.00	0.00	243,944.00
4081007	State Unemployment Tax	46,900.02	(13,565.41)	0.00	(13,565.41)	33,334.61
408100800	State Franchise Taxes	(43,982.00)	43,982.00	43,982.00	0.00	0.00
408100809	State Franchise Taxes	(16,547.00)	16,547.00	16,547.00	0.00	0.00
408100810	State Franchise Taxes	38,300.00	(61,615.00)	0.00	(61,615.00)	(23,315.00)
408100811	State Franchise Taxes	0.00	29,392.00	29,392.00	0.00	29,392.00
408101410	Federal Excise Taxes	2,098.40	(2,098.40)	0.00	(2,098.40)	0.00
408101411	Federal Excise Taxes	0.00	2,315.26	2,315.26	0.00	2,315.26
408101710	St Lic-Rgstriion Tax-Fees	255.25	(255.25)	0.00	(255.25)	0.00
408101711	St Lic-Rgstriion Tax-Fees	0.00	272.25	272.25	0.00	272.25
408101809	St Publ Serv Comm Tax/Fees	374,877.41	(374,877.41)	0.00	(374,877.41)	0.00
408101810	St Publ Serv Comm Tax-Fees	399,674.76	0.02	0.02	0.00	399,674.78
408101811	St Publ Serv Comm Tax-Fees	0.00	412,861.20	412,861.20	0.00	412,861.20
408101909	State Sales and Use Taxes	1,513.34	(1,513.34)	0.00	(1,513.34)	0.00
408101910	State Sales and Use Taxes	14,210.28	(12,430.60)	0.00	(12,430.60)	1,779.68
408101911	State Sales and Use Taxes	0.00	14,295.82	14,295.82	0.00	14,295.82
408102210	Municipal License Fees	100.00	(100.00)	0.00	(100.00)	0.00
408102211	Municipal License Fees	0.00	200.00	200.00	0.00	200.00
408102908	Real/Pers Prop Tax-Cap Leases	871.26	(871.26)	0.00	(871.26)	0.00
408102909	Real/Pers Prop Tax-Cap Leases	320.91	3,071.09	3,071.09	0.00	3,392.00
408102910	Real-Pers Prop Tax-Cap Leases	106,300.00	(105,015.35)	0.00	(105,015.35)	1,284.65
408102911	Real-Pers Prop Tax-Cap Leases	0.00	79,000.00	79,000.00	0.00	79,000.00
4081033	Fringe Benefit Loading - FICA	(943,361.54)	(10,335.29)	0.00	(10,335.29)	(953,696.83)
4081034	Fringe Benefit Loading - FUT	(10,422.96)	508.87	508.87	0.00	(9,914.09)
4081035	Fringe Benefit Loading - SUT	(14,653.37)	(1,383.88)	0.00	(1,383.88)	(16,037.25)
408103609	Real Prop Tax-Cap Leases	0.00	14,760.50	14,760.50	0.00	14,760.50
408103610	Real Prop Tax-Cap Leases	26,700.00	(26,093.42)	0.00	(26,093.42)	606.58
408103611	Real Prop Tax-Cap Leases	0.00	24,750.00	24,750.00	0.00	24,750.00
408200509	Real & Personal Property Taxes	58,698.14	(58,698.14)	0.00	(58,698.14)	0.00
408200510	Real Personal Property Taxes	0.00	56,600.00	56,600.00	0.00	56,600.00
408201410	St Lic-Registration Tax-Fees	155.00	(155.00)	0.00	(155.00)	0.00
4091001	Income Taxes, UOI - Federal	14,667,253.11	(11,311,425.06)	0.00	(11,311,425.06)	3,355,828.05
409100206	Income Taxes, UOI - State	37,533.00	(37,533.00)	0.00	(37,533.00)	0.00
409100207	Income Taxes, UOI - State	0.00	(4,516.00)	0.00	(4,516.00)	(4,516.00)
409100208	Income Taxes, UOI - State	0.00	(2,648.00)	0.00	(2,648.00)	(2,648.00)
409100209	Income Taxes, UOI - State	294,606.96	(294,606.96)	0.00	(294,606.96)	0.00
409100210	Income Taxes UOI - State	2,858,510.04	(3,474,777.63)	0.00	(3,474,777.63)	(616,267.59)
409100211	Income Taxes UOI - State	0.00	3,812,469.75	3,812,469.75	0.00	3,812,469.75
4092001	Inc Tax, Oth Inc&Ded-Federal	(82,404.59)	763,103.32	763,103.32	0.00	680,698.73
409200209	Inc Tax, Oth Inc & Ded - State	(23,379.40)	23,379.40	23,379.40	0.00	0.00
409200210	Inc Tax Oth Inc Ded - State	15,928.58	(10,313.29)	0.00	(10,313.29)	5,615.29
409200211	Inc Tax Oth Inc Ded - State	0.00	105,504.97	105,504.97	0.00	105,504.97
4101001	Prov Def I/T Util Op Inc-Fed	63,410,057.04	1,637,215.24	1,637,215.24	0.00	65,047,272.28
4102001	Prov Def I/T Oth I&D - Federal	314,215.30	(251,766.66)	0.00	(251,766.66)	62,448.64
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(62,276,739.71)	15,195,292.65	15,195,292.65	0.00	(47,081,447.06)
4112001	Prv Def I/T-Cr Oth I&D-Fed	(372,893.85)	111,037.67	111,037.67	0.00	(261,856.18)
4114001	ITC Adj, Utility Oper - Fed	(704,223.00)	344,845.82	344,845.82	0.00	(359,377.18)
4116000	Gain From Disposition of Plant	(2,176.00)	(559.00)	0.00	(559.00)	(2,735.00)
4118002	Comp. Allow Gains Title IV SO2	(1,824,264.87)	1,822,761.63	1,822,761.63	0.00	(1,503.24)
4171001	Exp of NonUtil Oper - Nonassoc	0.00	0.38	0.38	0.00	0.38
4180001	Non-Operatng Rental Income	(56,200.00)	200.00	200.00	0.00	(56,000.00)
4180005	Non-Operatng Rntal Inc-Depr	6,669.72	0.00	0.00	0.00	6,669.72

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2011						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
4190002	Int & Dividend Inc - Nonassoc	(42,107.81)	(1,832,132.76)	0.00	(1,832,132.76)	(1,874,240.57)
4190005	Interest Income - Assoc CBP	(50,713.64)	(267,162.96)	0.00	(267,162.96)	(317,876.60)
4191000	Allw Oth Fnds Usd Drmg Cnstr	(768,024.68)	(461,364.04)	0.00	(461,364.04)	(1,229,388.72)
4210000	Misc Non-Operating Income	105,822.61	(105,822.61)	0.00	(105,822.61)	0.00
4210002	Misc Non-Op Inc-NonAsc-Rents	(62,591.90)	1,643.00	1,643.00	0.00	(60,948.90)
4210005	Misc Non-Op Inc-NonAsc-Timber	(156,205.81)	143,057.05	143,057.05	0.00	(13,148.76)
4210007	Misc Non-Op Inc - NonAsc - Oth	(23,741.27)	4,903.18	4,903.18	0.00	(18,838.09)
4210009	Misc Non-Op Exp - NonAssoc	16.92	(1,861.30)	0.00	(1,861.30)	(1,844.38)
4210025	B/L MTM Assignments	(1,195,131.00)	1,195,131.00	1,195,131.00	0.00	0.00
4210026	B/L Affl MTM Assign	644,980.00	(644,980.00)	0.00	(644,980.00)	0.00
4210027	Realized Financial Assignments	360,300.84	(360,300.84)	0.00	(360,300.84)	0.00
4210028	Realized Affil Financial Assign	189,850.16	(189,850.16)	0.00	(189,850.16)	0.00
4210031	Pwr Sales Outside Svc Territory	(4,801,034.94)	4,152,512.75	4,152,512.75	0.00	(648,522.19)
4210032	Pwr Purch Outside Svc Territory	4,436,412.77	(3,781,606.49)	0.00	(3,781,606.49)	654,806.28
4210033	Mark to Mkt Out Svc Territory	756,569.78	(832,035.66)	0.00	(832,035.66)	(75,465.88)
4210035	Gn/Ls MTM Emissions - Forwards	(88.74)	1,195.63	1,195.63	0.00	1,106.89
4210039	Carrying Charges	(146,565.50)	14,566.82	14,566.82	0.00	(131,998.68)
4210043	Realiz Sharing West Coast Pwr	45,072.55	(47,214.55)	0.00	(47,214.55)	(2,142.00)
4210045	UnReal Aff Fin Assign SNWA	(470,776.00)	398,232.00	398,232.00	0.00	(72,544.00)
4210046	Real Aff Fin Assign SNWA	71,112.88	(29,824.62)	0.00	(29,824.62)	41,288.26
4210049	Interest Rate Swaps-BTL Power	8,256.66	1,440.95	1,440.95	0.00	9,697.61
4210053	Specul. Allow. Gains-SO2	3,620.23	(4,697.26)	0.00	(4,697.26)	(1,077.03)
4210054	Specul. Allow. Gains-Seas NOx	(328.53)	328.53	328.53	0.00	0.00
4261000	Donations	287,101.06	147,748.83	147,748.83	0.00	434,849.89
4263001	Penalties	(332,183.86)	335,438.61	335,438.61	0.00	3,254.75
4264000	Civic & Political Activities	314,254.54	14,604.34	14,604.34	0.00	328,858.88
4265002	Other Deductions - Nonassoc	78,403.68	(30,751.32)	0.00	(30,751.32)	47,652.36
4265004	Social & Service Club Dues	87,115.70	26,314.39	26,314.39	0.00	113,430.09
4265009	Factored Cust A/R Exp - Affil	984,448.80	110,658.52	110,658.52	0.00	1,095,107.32
4265010	Fact Cust A/R-Bad Debts-Affil	1,228,270.65	27,269.81	27,269.81	0.00	1,255,540.46
4265053	Specul. Allow Loss-SO2	4,703.32	(4,703.07)	0.00	(4,703.07)	0.25
4265054	Specul. Allow Loss-Seas NOx	617.22	(577.80)	0.00	(577.80)	39.42
4265056	Specul. Allow Loss-CO2	535.77	(535.77)	0.00	(535.77)	0.00
4270006	Int on LTD - Sen Unsec Notes	33,998,706.24	(0.01)	0.00	(0.01)	33,998,706.23
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	471,186.48	(0.01)	0.00	(0.01)	471,186.47
4281004	Amrtz Loss Required Debt-Dbnt	33,648.60	0.00	0.00	0.00	33,648.60
4300001	Interest Exp - Assoc Non-CBP	1,050,000.00	0.00	0.00	0.00	1,050,000.00
4300003	Int to Assoc Co - CBP	9,576.53	(9,264.38)	0.00	(9,264.38)	312.15
4310001	Other Interest Expense	26,791.67	(16,915.27)	0.00	(16,915.27)	9,876.40
4310002	Interest on Customer Deposits	1,115,253.38	121,513.66	121,513.66	0.00	1,236,767.04
4310007	Lines Of Credit	213,219.98	389,236.80	389,236.80	0.00	602,456.78
4310022	Interest Expense - Federal Tax	364,024.00	(529,811.00)	0.00	(529,811.00)	(165,787.00)
4310023	Interest Expense - State Tax	(245,618.00)	320,216.00	320,216.00	0.00	74,598.00
4320000	Allw Brwrd Fnds Used Cnstr-Cr	(594,242.22)	(306,047.65)	0.00	(306,047.65)	(900,289.87)
4400001	Residential Sales-W/Space Htg	(104,482,089.58)	(2,200,538.04)	0.00	(2,200,538.04)	(106,682,627.62)
4400002	Residential Sales-W/O Space Ht	(50,923,541.92)	(551,698.24)	0.00	(551,698.24)	(51,475,240.16)
4400005	Residential Fuel Rev	(70,531,982.30)	2,520,471.65	2,520,471.65	0.00	(68,011,510.65)
4420001	Commercial Sales	(66,702,563.23)	(2,962,867.48)	0.00	(2,962,867.48)	(69,665,430.71)
4420002	Industrial Sales (Excl Mines)	(57,750,051.44)	(2,609,157.33)	0.00	(2,609,157.33)	(60,359,208.77)
4420004	Ind Sales-NonAffil(Incl Mines)	(38,989,675.58)	(2,335,235.11)	0.00	(2,335,235.11)	(41,324,910.69)
4420006	Sales to Pub Auth - Schools	(12,152,492.75)	(754,674.71)	0.00	(754,674.71)	(12,907,167.46)
4420007	Sales to Pub Auth - Ex Schools	(11,644,801.74)	(1,194,428.06)	0.00	(1,194,428.06)	(12,839,229.80)
4420013	Commercial Fuel Rev	(39,446,554.94)	(659,023.02)	0.00	(659,023.02)	(40,105,577.96)
4420016	Industrial Fuel Rev	(87,003,411.51)	(7,176,077.62)	0.00	(7,176,077.62)	(94,179,489.13)
4440000	Public Street/Highway Lighting	(1,177,119.98)	(135,114.42)	0.00	(135,114.42)	(1,312,234.40)
4440002	Public St & Hwy Light Fuel Rev	(275,180.91)	(31,282.12)	0.00	(31,282.12)	(306,463.03)
4470001	Sales for Resale - Assoc Cos	11,850.49	(46,162.84)	0.00	(46,162.84)	(34,312.35)
4470002	Sales for Resale - NonAssoc	(11,367,912.52)	1,199,906.13	1,199,906.13	0.00	(10,168,006.39)
4470004	Sales for Resale-Nonaff-Ancill	(10,656.69)	10,656.69	10,656.69	0.00	0.00
4470005	Sales for Resale-Nonaff-Transm	(336,642.71)	336,642.71	336,642.71	0.00	0.00
4470006	Sales for Resale-Bookout Sales	(59,271,132.62)	18,791,483.82	18,791,483.82	0.00	(40,479,648.80)
4470010	Sales for Resale-Bookout Purch	50,334,600.77	(16,080,748.41)	0.00	(16,080,748.41)	34,253,852.36
4470027	Whsal/Muni/Pb Ath Fuel Rev	(2,640,580.39)	(14,143.53)	0.00	(14,143.53)	(2,654,723.92)
4470028	Sale/Resale - NA - Fuel Rev	(27,232,713.35)	5,420,393.34	5,420,393.34	0.00	(21,812,320.01)
4470033	Whsal/Muni/Pub Auth Base Rev	(2,882,977.75)	(530,763.84)	0.00	(530,763.84)	(3,413,741.59)
4470035	Slis for Rsl - Fuel Rev - Assoc	(722,737.21)	442,355.93	442,355.93	0.00	(280,381.28)
4470066	PWR Trding Trans Exp-NonAssoc	33,007.00	2,732.24	2,732.24	0.00	35,739.24
4470081	Financial Spark Gas - Realized	(49,133.32)	(12,022.40)	0.00	(12,022.40)	(61,155.72)
4470082	Financial Electric Realized	9,262,685.87	(4,550,911.73)	0.00	(4,550,911.73)	4,711,774.14
4470089	PJM Energy Sales Margin	(3,658,345.98)	(3,525,063.53)	0.00	(3,525,063.53)	(7,183,409.51)
4470093	PJM Implicit Congestion-LSE	10,951,724.51	(732,398.18)	0.00	(732,398.18)	10,219,326.33
4470098	PJM Oper.Reserve Rev-OSS	(1,182,745.14)	(172,133.71)	0.00	(172,133.71)	(1,354,878.85)
4470099	Capacity Cr. Net Sales	(4,390,783.55)	(431,700.73)	0.00	(431,700.73)	(4,822,484.28)
4470100	PJM FTR Revenue-OSS	(1,249,434.76)	404,195.17	404,195.17	0.00	(845,239.59)

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2011						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
4470101	PJM FTR Revenue-LSE	(10,517,043.93)	2,886,220.44	2,886,220.44	0.00	(7,630,823.49)
4470103	PJM Energy Sales Cost	(37,031,603.68)	(3,044,266.11)	0.00	(3,044,266.11)	(40,075,869.79)
4470106	PJM Pt2Pt Trans.Purch-NonAff.	7,896.59	(5,746.96)	0.00	(5,746.96)	2,149.63
4470107	PJM NITS Purch-NonAff.	(22,623.71)	24,153.32	24,153.32	0.00	1,529.61
4470109	PJM FTR Revenue-Spec	(366,496.59)	243,683.35	243,683.35	0.00	(122,813.24)
4470110	PJM TO Admin. Exp.-NonAff.	10,352.11	(7,499.46)	0.00	(7,499.46)	2,852.65
4470112	Non-Trading Bookout Sales-OSS	(1,072,101.45)	1,058,879.74	1,058,879.74	0.00	(13,221.71)
4470115	PJM Meter Corrections-OSS	59,969.28	(389,593.83)	0.00	(389,593.83)	(329,624.55)
4470116	PJM Meter Corrections-LSE	(2,948.75)	(199,857.27)	0.00	(199,857.27)	(202,806.02)
4470124	PJM Incremental Spot-OSS	3,962.30	(5,579.16)	0.00	(5,579.16)	(1,616.86)
4470126	PJM Incremental Imp Cong-OSS	1,220,666.90	1,100,395.07	1,100,395.07	0.00	2,321,061.97
4470128	Sales for Res-Aff. Pool Energy	(57,777,389.00)	(9,392,912.95)	0.00	(9,392,912.95)	(67,170,301.95)
4470131	Non-Trading Bookout Purch-OSS	142,518.58	(128,273.08)	0.00	(128,273.08)	14,245.50
4470143	Financial Hedge Realized	(522,727.59)	(34,032.61)	0.00	(34,032.61)	(556,760.20)
4470144	Realiz.Sharing - 06 SIA	(12,726.45)	17,066.45	17,066.45	0.00	4,340.00
4470150	Transm. Rev.-Dedic. Whsls/Muni	(574,328.55)	525,417.64	525,417.64	0.00	(48,910.91)
4470155	OSS Physical Margin Reclass	8,091,775.89	(3,038,135.79)	0.00	(3,038,135.79)	5,053,640.10
4470156	OSS Optim. Margin Reclass	(8,091,775.89)	3,038,135.79	3,038,135.79	0.00	(5,053,640.10)
4470167	MISO FTR Revenues OSS	(9,380.03)	(15,202.59)	0.00	(15,202.59)	(24,582.62)
4470168	Interest Rate Swaps-Power	67,587.97	61,801.40	61,801.40	0.00	129,389.37
4470169	Capacity Sales Trading	(52,160.07)	52,160.07	52,160.07	0.00	0.00
4470170	Non-ECR Auction Sales-OSS	(12,634,285.38)	(369,543.57)	0.00	(369,543.57)	(13,003,828.95)
4470174	PJM Whise FTR Rev - OSS	(1,397,379.05)	775,590.92	775,590.92	0.00	(621,788.13)
4470175	OSS Sharing Reclass - Retail	2,048,078.21	(7,165,757.72)	0.00	(7,165,757.72)	(5,117,679.51)
4470176	OSS Sharing Reclass-Reduction	(2,048,078.21)	7,165,757.72	7,165,757.72	0.00	5,117,679.51
4470180	Trading intra-book Reclass	0.00	21,279.21	21,279.21	0.00	21,279.21
4470181	Auction intra-book Reclass	0.00	(21,279.21)	0.00	(21,279.21)	(21,279.21)
4470202	PJM OpRes-LSE-Credit	(1,048,691.24)	21,297.93	21,297.93	0.00	(1,027,393.31)
4470203	PJM OpRes-LSE-Charge	3,505,606.22	143,008.23	143,008.23	0.00	3,648,614.45
4470206	PJM Trans loss credits-OSS	(1,079,763.18)	(6,597.21)	0.00	(6,597.21)	(1,086,360.39)
4470207	PJM transm loss charges - LSE	18,535,181.96	(1,810,359.18)	0.00	(1,810,359.18)	16,724,822.78
4470208	PJM Transm loss credits-LSE	(8,667,938.87)	2,885,127.38	2,885,127.38	0.00	(5,782,811.49)
4470209	PJM transm loss charges-OSS	2,454,927.63	766,129.01	766,129.01	0.00	3,221,056.64
4470214	PJM 30m Suppl Reserve CR OSS	(84,440.76)	(202,925.37)	0.00	(202,925.37)	(287,366.13)
4470215	PJM 30m Suppl Reserve CH OSS	5,712.54	(5,712.54)	0.00	(5,712.54)	0.00
4500000	Forfeited Discounts	(1,873,780.51)	(347,538.22)	0.00	(347,538.22)	(2,221,318.73)
4510001	Misc Service Rev - Nonaffil	(376,680.64)	(55,953.16)	0.00	(55,953.16)	(432,633.80)
4540001	Rent From Elect Property - Af	(251,637.47)	(11,551.16)	0.00	(11,551.16)	(263,188.63)
4540002	Rent From Elect Property-NAC	(4,214,295.04)	(663,849.30)	0.00	(663,849.30)	(4,878,144.34)
4540004	Rent From Elect Prop-ABD-Nonaf	(138,055.70)	32,764.48	32,764.48	0.00	(105,291.22)
4560007	Oth Elect Rev - DSM Program	(2,095,824.30)	(1,320,881.70)	0.00	(1,320,881.70)	(3,416,706.00)
4560012	Oth Elect Rev - Nonaffiliated	(12,701.71)	8,551.61	8,551.61	0.00	(4,150.10)
4560015	Other Electric Revenues - ABD	(242,569.97)	(3,775.07)	0.00	(3,775.07)	(246,345.04)
4560016	Financial Trading Rev-Unreal	108,999.26	(108,999.26)	0.00	(108,999.26)	0.00
4560041	Miscellaneous Revenue-NonAffil	0.00	(1,000.00)	0.00	(1,000.00)	(1,000.00)
4560049	Merch Generation Finan -Realzd	(12.32)	(3.31)	0.00	(3.31)	(15.63)
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	(2,063,983.19)	2,079,689.53	2,079,689.53	0.00	15,706.34
4560109	Interest Rate Swaps-Coal	3,362.30	1,034.31	1,034.31	0.00	4,396.61
4560111	MTM Aff GL Coal Trading	(108,999.26)	108,999.26	108,999.26	0.00	0.00
4560112	Realized GL Coal Trading-Affil	945,770.68	(945,770.68)	0.00	(945,770.68)	0.00
4561002	RTO Formation Cost Recovery	(13,645.20)	11,238.80	11,238.80	0.00	(2,406.40)
4561003	PJM Expansion Cost Recov	(76,867.40)	(1,561.06)	0.00	(1,561.06)	(78,428.46)
4561004	SECA Transmission Rev	(176,533.95)	176,533.95	176,533.95	0.00	0.00
4561005	PJM Point to Point Trans Svc	(898,167.71)	162,066.56	162,066.56	0.00	(736,101.15)
4561006	PJM Trans Owner Admin Rev	(190,068.93)	(41,268.67)	0.00	(41,268.67)	(231,337.60)
4561007	PJM Network Integ Trans Svc	(4,136,354.87)	(2,071,095.68)	0.00	(2,071,095.68)	(6,207,450.54)
4561019	Oth Elec Rev Trans Non Affil	(64,536.00)	516.00	516.00	0.00	(64,020.00)
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	(401.16)	(9,039.54)	0.00	(9,039.54)	(9,440.70)
4561029	PJM NITS Revenue Whsl Cus-NAff	(224,408.47)	(2,120,358.97)	0.00	(2,120,358.97)	(2,344,767.44)
4561030	PJM TO Serv Rev Whsl Cus-NAff	(6,999.18)	(33,879.34)	0.00	(33,879.34)	(40,878.52)
4561031	GFA Trans Base Rev Unb - Aff	(61,832.38)	61,832.38	61,832.38	0.00	0.00
4561032	GFA Trans Ancillary Rev - Aff	(1,979.42)	1,979.42	1,979.42	0.00	0.00
4561033	PJM NITS Revenue - Affiliated	(4,812,028.04)	(35,325,416.16)	0.00	(35,325,416.16)	(40,137,444.20)
4561034	PJM TO Adm. Serv Rev - Aff	0.00	(418,671.49)	0.00	(418,671.49)	(418,671.49)
4561035	PJM Affiliated Trans NITS Cost	4,147,559.79	31,655,658.20	31,655,658.20	0.00	35,803,217.99
4561036	PJM Affiliated Trans TO Cost	0.00	391,387.87	391,387.87	0.00	391,387.87
4561058	NonAffil PJM Trans Enhncmt Rev	(25,636.47)	(119,962.64)	0.00	(119,962.64)	(145,599.11)
4561059	Affil PJM Trans Enhancmnt Rev	(57,673.03)	(256,571.81)	0.00	(256,571.81)	(314,244.84)
4561060	Affil PJM Trans Enhancmnt Cost	48,892.00	230,758.70	230,758.70	0.00	279,650.70
4561061	NAff PJM RTEP Rev for Whsl-FR	0.00	(18,463.38)	0.00	(18,463.38)	(18,463.38)
4561062	PROVISION RTO Cost - Affi	0.00	583,890.79	583,890.79	0.00	583,890.79
4561063	PROVISION RTO Rev Affiliated	0.00	(668,023.25)	0.00	(668,023.25)	(668,023.25)
4561064	PROVISION RTO Rev WhslCus-NAf	0.00	(39,295.49)	0.00	(39,295.49)	(39,295.49)
4561065	PROVISION RTO Rev - NonAff	0.00	(78,590.97)	0.00	(78,590.97)	(78,590.97)

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2011						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
5000000	Oper Supervision & Engineering	4,737,535.39	(1,492,951.43)	0.00	(1,492,951.43)	3,244,583.96
5000001	Oper Super & Eng-RATA-Affil	51,934.36	(21,691.20)	0.00	(21,691.20)	30,243.16
5010000	Fuel	602,339.51	92,564.64	92,564.64	0.00	694,904.15
5010001	Fuel Consumed	169,310,644.54	15,052,031.33	15,052,031.33	0.00	184,362,675.87
5010003	Fuel - Procure Unload & Handle	3,389,158.53	(242,070.57)	0.00	(242,070.57)	3,147,087.96
5010005	Fuel - Deferred	(922,781.00)	3,196,798.00	3,196,798.00	0.00	2,274,017.00
5010013	Fuel Survey Activity	0.00	(1.00)	0.00	(1.00)	(1.00)
5010019	Fuel Oil Consumed	1,624,329.43	1,602,320.19	1,602,320.19	0.00	3,226,649.62
5020000	Steam Expenses	875,893.90	355,505.14	355,505.14	0.00	1,231,399.04
5020002	Urea Expense	4,082,814.46	36,804.03	36,804.03	0.00	4,119,618.49
5020008	Activated Carbon	2.78	14.27	14.27	0.00	17.05
5020025	Steam Exp Environmental	63.78	(147.39)	0.00	(147.39)	(83.61)
5050000	Electric Expenses	36,816.53	434,102.13	434,102.13	0.00	470,918.66
5060000	Misc Steam Power Expenses	9,479,887.88	(4,270,477.95)	0.00	(4,270,477.95)	5,209,409.93
5060002	Misc Steam Power Exp-Assoc	34,748.00	4,793.00	4,793.00	0.00	39,541.00
5060004	NSR Settlement Expense	(32,703.87)	(199,568.29)	0.00	(199,568.29)	(232,272.16)
5060006	Voluntary CO2 Compliance Exp	(10,872.50)	13,761.72	13,761.72	0.00	2,889.22
5060025	Misc Stm Pwr Exp Environmental	(4.52)	4.52	4.52	0.00	0.00
5070000	Rents	0.00	4.00	4.00	0.00	4.00
5090000	Allow Consum Title IV SO2	7,540,236.97	4,846,163.12	4,846,163.12	0.00	12,386,400.09
5090002	Allowance Expenses	0.76	2.24	2.24	0.00	3.00
5090005	An. NOx Cons. Exp	311,772.70	722,845.24	722,845.24	0.00	1,034,617.94
5100000	Maint Supv & Engineering	436,657.20	1,613,603.00	1,613,603.00	0.00	2,050,260.19
5110000	Maintenance of Structures	720,206.84	509,428.72	509,428.72	0.00	1,229,635.56
5120000	Maintenance of Boiler Plant	10,421,344.15	(4,452,144.84)	0.00	(4,452,144.84)	5,969,199.31
5130000	Maintenance of Electric Plant	5,098,686.43	(3,972,026.75)	0.00	(3,972,026.75)	1,126,659.68
5140000	Maintenance of Misc Steam Plt	691,641.86	316,035.26	316,035.26	0.00	1,007,677.12
5550001	Purch Pwr-NonTrading-Nonassoc	5,824,969.07	2,017,573.11	2,017,573.11	0.00	7,842,542.18
5550004	Purchased Power-Pool Capacity	59,816,231.00	(4,959,094.00)	0.00	(4,959,094.00)	54,857,137.00
5550005	Purchased Power - Pool Energy	9,616,738.00	3,260,635.70	3,260,635.70	0.00	12,877,373.70
5550023	Purch Power Capacity -NA	803,741.25	(13,464.75)	0.00	(13,464.75)	790,276.50
5550027	Purch Pwr-Non-Fuel Portion-Aff	43,282,118.00	404,744.00	404,744.00	0.00	43,686,862.00
5550032	Gas-Conversion-Mone Plant	308,981.06	14,600.90	14,600.90	0.00	323,581.96
5550036	PJM Emer.Energy Purch.	27,500.80	(26,389.93)	0.00	(26,389.93)	1,110.87
5550039	PJM Inadvertent Mtr Res-OSS	(15,023.45)	62,372.72	62,372.72	0.00	47,349.27
5550040	PJM Inadvertent Mtr Res-LSE	(149,216.70)	414,556.56	414,556.56	0.00	265,339.86
5550041	PJM Ancillary Serv.-Sync	9,554.67	(1,610.04)	0.00	(1,610.04)	7,944.63
5550046	Purch Power-Fuel Portion-Affil	57,919,353.02	(3,524,764.17)	0.00	(3,524,764.17)	54,394,588.85
5550074	PJM Reactive-Charge	2,317,850.54	(1,111,623.42)	0.00	(1,111,623.42)	1,206,227.12
5550075	PJM Reactive-Credit	(2,263,083.56)	1,164,751.54	1,164,751.54	0.00	(1,098,332.02)
5550076	PJM Black Start-Charge	41,807.63	(4,672.87)	0.00	(4,672.87)	37,134.76
5550077	PJM Black Start-Credit	(24,399.80)	(1,098.54)	0.00	(1,098.54)	(25,498.34)
5550078	PJM Regulation-Charge	2,831,843.36	(306,318.87)	0.00	(306,318.87)	2,525,524.49
5550079	PJM Regulation-Credit	(966,606.31)	66,149.93	66,149.93	0.00	(900,456.38)
5550080	PJM Hourly Net Purch.-FERC	13,600,477.63	(2,187,438.16)	0.00	(2,187,438.16)	11,413,039.47
5550083	PJM Spinning Reserve-Charge	178,098.73	(66,222.84)	0.00	(66,222.84)	111,875.89
5550084	PJM Spinning Reserve-Credit	(41,389.97)	34,947.66	34,947.66	0.00	(6,442.31)
5550090	PJM 30m Suppl Rserv Charge LSE	77,448.09	272,335.57	272,335.57	0.00	349,783.66
5550094	Purchased Power - Fuel	13,895,143.03	(13,014,864.71)	0.00	(13,014,864.71)	880,278.32
5550099	PJM Purchases-non-ECR-Auction	9,212,168.69	839,806.47	839,806.47	0.00	10,051,975.16
5550100	Capacity Purchases-Auction	961,301.71	(128,301.71)	0.00	(128,301.71)	833,000.00
5550101	Purch Power-Pool Non-Fuel -Aff	1,527,197.00	972,261.00	972,261.00	0.00	2,499,458.00
5550102	Pur Power-Pool NonFuel-OSS-Aff	36,238,591.00	9,110,891.00	9,110,891.00	0.00	45,349,482.00
5550107	Capacity purchases - Trading	2,286,026.97	(724,394.51)	0.00	(724,394.51)	1,561,632.46
5560000	Sys Control & Load Dispatching	378,720.34	(58,474.62)	0.00	(58,474.62)	320,245.72
5570000	Other Expenses	2,452,980.22	(215,392.05)	0.00	(215,392.05)	2,237,588.17
5570007	Other Pwr Exp - Wholesale RECs	8,112.80	18,103.98	18,103.98	0.00	26,216.78
5570008	Other Pwr Exp - Voluntary RECs	64.00	(34.00)	0.00	(34.00)	30.00
5600000	Oper Supervision & Engineering	617,129.73	10,630.15	10,630.15	0.00	627,759.88
5611000	Load Dispatch - Reliability	14,152.92	(8,288.09)	0.00	(8,288.09)	5,864.83
5612000	Load Dispatch-Mntr&Op TransSys	808,881.05	17,481.35	17,481.35	0.00	826,362.40
5613000	Load Dispatch-Trans Srvc&Sched	24.56	(20.21)	0.00	(20.21)	4.35
5614000	PJM Admin-SSC&DS-OSS	95,462.28	(2,688.59)	0.00	(2,688.59)	92,773.69
5614001	PJM Admin-SSC&DS-Internal	1,202,792.91	(111,115.97)	0.00	(111,115.97)	1,091,676.94
5614007	RTO Admin Default LSE	(75,895.97)	75,895.97	75,895.97	0.00	0.00
5614008	PJM Admin Defaults OSS	(7,872.80)	7,872.80	7,872.80	0.00	0.00
5615000	Reliability_Ping&Stds Develop	92,143.09	8,316.57	8,316.57	0.00	100,459.66
5618000	PJM Admin-RP&SDS-OSS	22,054.03	(695.51)	0.00	(695.51)	21,358.52
5618001	PJM Admin-RP&SDS- Internal	275,200.37	(24,211.53)	0.00	(24,211.53)	250,988.84
5620001	Station Expenses - Nonassoc	201,409.29	(38,579.79)	0.00	(38,579.79)	162,829.50
5630000	Overhead Line Expenses	121,108.08	34,005.55	34,005.55	0.00	155,113.63
5640000	Underground Line Expenses	0.00	3,933.43	3,933.43	0.00	3,933.43
5650002	Transmssn Elec by Others-NAC	114,075.00	168,622.14	168,622.14	0.00	282,697.14
5650003	AEP Trans Equalization Agmt	(8,013,820.00)	8,013,820.00	8,013,820.00	0.00	0.00



Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2011						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
5650012	PJM Trans Enhancement Charge	2,146,466.58	472,972.66	472,972.66	0.00	2,619,439.24
5650015	PJM TO Serv Exp - Aff	13,047.40	(2,937.88)	0.00	(2,937.88)	10,109.52
5650016	PJM NITS Expense - Affiliated	122,740.77	195,671.43	195,671.43	0.00	318,412.20
5650017	GFA Trans Exp Unb - Affiliate	53,803.46	(53,803.46)	0.00	(53,803.46)	0.00
5650018	PJM Trans Enhancement Credits	(251,482.87)	251,482.87	251,482.87	0.00	0.00
5650020	PROVISION RTO Affl Expense	0.00	(21,942.94)	0.00	(21,942.94)	(21,942.94)
5660000	Misc Transmission Expenses	2,412,556.32	(1,376,458.08)	0.00	(1,376,458.08)	1,036,098.24
5670001	Rents - Nonassociated	4,776.55	32.45	32.45	0.00	4,809.00
5680000	Maint Supv & Engineering	127,454.47	18,134.06	18,134.06	0.00	145,588.53
5690000	Maintenance of Structures	32,873.21	(18,906.60)	0.00	(18,906.60)	13,966.61
5691000	Maint of Computer Hardware	47,660.86	5,198.69	5,198.69	0.00	52,859.55
5692000	Maint of Computer Software	252,345.93	(21,596.28)	0.00	(21,596.28)	230,749.65
5693000	Maint of Communication Equip	209,390.73	2,315.29	2,315.29	0.00	211,706.02
5700000	Maint of Station Equipment	611,237.26	203,380.01	203,380.01	0.00	814,617.27
5710000	Maintenance of Overhead Lines	1,511,748.00	242,970.80	242,970.80	0.00	1,754,718.80
5720000	Maint of Underground Lines	(1.86)	1.86	1.86	0.00	0.00
5730000	Maint of Misc Trnsmssion Plt	3,790.19	18,151.41	18,151.41	0.00	21,941.60
5757000	PJM Admin-MAM&SC- OSS	101,760.65	(3,997.68)	0.00	(3,997.68)	97,762.97
5757001	PJM Admin-MAM&SC- Internal	1,273,257.25	(131,273.14)	0.00	(131,273.14)	1,141,984.11
5800000	Oper Supervision & Engineering	813,905.42	(18,075.77)	0.00	(18,075.77)	795,829.65
5810000	Load Dispatching	2,785.53	(980.97)	0.00	(980.97)	1,804.56
5820000	Station Expenses	204,442.42	(1,149.15)	0.00	(1,149.15)	203,293.27
5830000	Overhead Line Expenses	1,179,717.90	(282,710.15)	0.00	(282,710.15)	897,007.75
5840000	Underground Line Expenses	133,928.91	9,711.07	9,711.07	0.00	143,639.98
5850000	Street Lighting & Signal Sys E	59,915.87	(15,231.98)	0.00	(15,231.98)	44,683.89
5860000	Meter Expenses	902,995.80	(37,758.22)	0.00	(37,758.22)	865,237.58
5870000	Customer Installations Exp	135,198.48	10,819.76	10,819.76	0.00	146,018.24
5880000	Miscellaneous Distribution Exp	10,421,277.89	(6,128,603.44)	0.00	(6,128,603.44)	4,292,674.45
5890001	Rents - Nonassociated	1,591,499.22	396,697.70	396,697.70	0.00	1,988,196.92
5890002	Rents - Associated	64,688.82	2,489.20	2,489.20	0.00	67,178.02
5900000	Maint Supv & Engineering	2,479.86	(2,433.12)	0.00	(2,433.12)	46.74
5910000	Maintenance of Structures	12,231.04	(3,353.79)	0.00	(3,353.79)	8,877.25
5920000	Maint of Station Equipment	552,890.10	467,109.68	467,109.68	0.00	1,019,999.78
5930000	Maintenance of Overhead Lines	20,259,086.96	8,246,509.71	8,246,509.71	0.00	28,505,596.67
5930001	Tree and Brush Control	233,786.79	9,353.56	9,353.56	0.00	243,140.35
5930010	Storm Expense Amortization	2,349,208.00	2,349,236.00	2,349,236.00	0.00	4,698,444.00
5930011	EMI Device Expense - Affiliate	30,106.63	(30,106.63)	0.00	(30,106.63)	0.00
5940000	Maint of Underground Lines	114,107.90	(44,604.89)	0.00	(44,604.89)	69,503.01
5950000	Maint of Lne Trnf,Rglators&Dvi	108,833.62	11,637.73	11,637.73	0.00	120,471.35
5960000	Maint of Strt Lghtng & Sgnal S	51,481.50	10,749.55	10,749.55	0.00	62,231.05
5970000	Maintenance of Meters	71,064.80	(14,882.82)	0.00	(14,882.82)	56,181.98
5980000	Maint of Misc Distribution Plt	346,863.65	(207,861.47)	0.00	(207,861.47)	139,002.18
9010000	Supervision - Customer Accts	334,139.04	(9,269.32)	0.00	(9,269.32)	324,869.72
9020000	Meter Reading Expenses	11,962.75	(2,133.83)	0.00	(2,133.83)	9,828.92
9020001	Customer Card Reading	0.00	1,598.15	1,598.15	0.00	1,598.15
9020002	Meter Reading - Regular	561,859.80	10,999.90	10,999.90	0.00	572,859.70
9020003	Meter Reading - Large Power	47,573.99	(4,734.86)	0.00	(4,734.86)	42,839.13
9020004	Read-In & Read-Out Meters	45,343.48	19,088.85	19,088.85	0.00	64,432.33
9030000	Cust Records & Collection Exp	532,666.70	4,652.20	4,652.20	0.00	537,318.90
9030001	Customer Orders & Inquiries	2,408,302.40	304,104.43	304,104.43	0.00	2,712,406.83
9030002	Manual Billing	33,225.21	9,330.74	9,330.74	0.00	42,555.95
9030003	Postage - Customer Bills	639,768.31	102,052.53	102,052.53	0.00	741,820.84
9030004	Cashiering	128,060.56	886.52	886.52	0.00	128,947.08
9030005	Collection Agents Fees & Exp	96,259.26	11,795.71	11,795.71	0.00	108,054.97
9030006	Credit & Oth Collection Activi	1,007,828.67	(93,861.13)	0.00	(93,861.13)	913,967.54
9030007	Collectors	475,393.81	112,312.62	112,312.62	0.00	587,706.43
9030009	Data Processing	143,398.13	9,327.60	9,327.60	0.00	152,725.73
9040007	Uncoll Accts - Misc Receivable	10,208.17	4,240.44	4,240.44	0.00	14,448.61
9050000	Misc Customer Accounts Exp	30,730.18	56,804.58	56,804.58	0.00	87,534.76
9070000	Supervision - Customer Service	259,281.99	68,221.56	68,221.56	0.00	327,503.55
9070001	Supervision - DSM	2,476.12	(457.91)	0.00	(457.91)	2,018.21
9080000	Customer Assistance Expenses	482,959.22	26,441.45	26,441.45	0.00	509,400.67
9080001	DSM-Customer Advisory Grp	0.00	742.50	742.50	0.00	742.50
9080009	Cust Assistance Expense - DSM	1,820,886.70	664,053.51	664,053.51	0.00	2,484,940.21
9090000	Information & Instruct Advrtis	195,716.34	(8,662.56)	0.00	(8,662.56)	187,053.78
9100000	Misc Cust Svc&Informational Ex	32,570.96	(7,722.09)	0.00	(7,722.09)	24,848.87
9110001	Supervision - Residential	57.81	(48.25)	0.00	(48.25)	9.56
9110002	Supervision - Comm & Ind	11.56	(8.15)	0.00	(8.15)	3.41
9120000	Demonstrating & Selling Exp	0.00	1.08	1.08	0.00	1.08
9200000	Administrative & Gen Salaries	7,515,441.97	(1,705,144.44)	0.00	(1,705,144.44)	5,810,297.53
9200003	Admin & Gen Salaries Trnsfr	46.34	(92.68)	0.00	(92.68)	(46.34)
9210001	Off Supl & Exp - Nonassociated	741,855.68	(190,509.51)	0.00	(190,509.51)	551,346.17
9210003	Office Supplies & Exp - Trnsf	43.35	(45.67)	0.00	(45.67)	(2.32)
9210004	Office Utilities	647.60	(647.60)	0.00	(647.60)	0.00

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2011						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
9210005	Cellular Phones and Pagers	6.89	(6.89)	0.00	(6.89)	0.00
9220000	Administrative Exp Trnsf - Cr	(157.18)	(140,159.95)	0.00	(140,159.95)	(140,317.13)
9220001	Admin Exp Trnsf to Cnstrction	(379,529.24)	15,664.24	15,664.24	0.00	(363,865.00)
9220004	Admin Exp Trnsf to ABD	(6,470.28)	2,982.92	2,982.92	0.00	(3,487.36)
9220125	SSA Expense Transfers BL	(522,897.36)	(102,294.53)	0.00	(102,294.53)	(625,191.89)
9230001	Outside Svcs Empl - Nonassoc	823,687.26	154,319.33	154,319.33	0.00	978,006.59
9230003	AEPSC Billed to Client Co	4,387,744.42	(523,613.41)	0.00	(523,613.41)	3,864,131.01
9240000	Property Insurance	506,749.22	134,308.55	134,308.55	0.00	641,057.77
9250000	Injuries and Damages	1,099,445.08	127,037.15	127,037.15	0.00	1,226,482.23
9250001	Safety Dinners and Awards	0.00	982.23	982.23	0.00	982.23
9250002	Emp Accident Prvntion-Adm Exp	120,732.14	(111,223.94)	0.00	(111,223.94)	9,508.20
9250004	Injuries to Employees	22,564.48	52,329.80	52,329.80	0.00	74,894.28
9250006	Wrkrs Cmpnstn Pre&Sif Ins Prv	170,889.32	330,677.56	330,677.56	0.00	501,566.88
9250007	Prsnl Injries&Prop Dmage-Pub	200,295.28	(126,684.66)	0.00	(126,684.66)	73,610.62
9250010	Frg Ben Loading - Workers Comp	(98,946.71)	(75,834.51)	0.00	(75,834.51)	(174,781.22)
9260000	Employee Pensions & Benefits	8,816.54	250.59	250.59	0.00	9,067.13
9260001	Edit & Print Empl Pub-Salaries	23,610.98	13,457.40	13,457.40	0.00	37,068.38
9260002	Pension & Group Ins Admin	16,998.00	12,742.00	12,742.00	0.00	29,740.00
9260003	Pension Plan	2,995,603.20	(101,603.16)	0.00	(101,603.16)	2,894,000.04
9260004	Group Life Insurance Premiums	142,841.00	(8,997.17)	0.00	(8,997.17)	133,843.83
9260005	Group Medical Ins Premiums	4,606,900.45	(621,759.32)	0.00	(621,759.32)	3,985,141.13
9260007	Group L-T Disability Ins Prem	186,713.27	(8,686.84)	0.00	(8,686.84)	178,026.43
9260009	Group Dental Insurance Prem	246,865.36	(21,275.49)	0.00	(21,275.49)	225,589.87
9260010	Training Administration Exp	4,510.64	2,334.95	2,334.95	0.00	6,845.59
9260012	Employee Activities	1,731.94	4,085.05	4,085.05	0.00	5,816.99
9260014	Educational Assistance Pmts	24,987.38	(14,588.73)	0.00	(14,588.73)	10,398.65
9260021	Postretirement Benefits - OPEB	3,346,838.03	(959,370.01)	0.00	(959,370.01)	2,387,468.02
9260027	Savings Plan Contributions	1,529,101.32	(88,910.79)	0.00	(88,910.79)	1,440,190.53
9260036	Deferred Compensation	24,070.06	1,997.40	1,997.40	0.00	26,067.46
9260037	Supplemental Pension	1,033.56	(33.60)	0.00	(33.60)	999.96
9260050	Frg Ben Loading - Pension	(1,141,059.32)	24,351.64	24,351.64	0.00	(1,116,707.68)
9260051	Frg Ben Loading - Grp Ins	(1,859,496.97)	25,623.90	25,623.90	0.00	(1,833,873.07)
9260052	Frg Ben Loading - Savings	(519,027.18)	6,311.62	6,311.62	0.00	(512,715.56)
9260053	Frg Ben Loading - OPEB	(856,543.44)	248,072.27	248,072.27	0.00	(608,471.17)
9260055	IntercoFringeOffset- Don't Use	(1,102,008.37)	(23,908.93)	0.00	(23,908.93)	(1,125,917.30)
9260056	Fidelity Stock Option Admin	0.00	248.88	248.88	0.00	248.88
9260057	Postret Ben Medicare Subsidy	(954,918.73)	106,681.70	106,681.70	0.00	(848,237.03)
9260058	Frg Ben Loading - Accrual	(17,316.86)	3,828.98	3,828.98	0.00	(13,487.88)
9270000	Franchise Requirements	200,575.06	(10,455.69)	0.00	(10,455.69)	190,119.37
9280000	Regulatory Commission Exp	(7.66)	10.68	10.68	0.00	3.02
9280001	Regulatory Commission Exp-Adm	(4.66)	(16.79)	0.00	(16.79)	(21.45)
9280002	Regulatory Commission Exp-Case	88,270.33	(79,801.49)	0.00	(79,801.49)	8,468.84
9301000	General Advertising Expenses	0.00	5,561.61	5,561.61	0.00	5,561.61
9301001	Newspaper Advertising Space	(217,968.76)	232,871.94	232,871.94	0.00	14,903.18
9301002	Radio Station Advertising Time	295.03	2,474.97	2,474.97	0.00	2,770.00
9301003	TV Station Advertising Time	0.00	513.34	513.34	0.00	513.34
9301006	Spec Corporate Comm Info Proj	0.08	(0.08)	0.00	(0.08)	0.00
9301009	Fairs, Shows, and Exhibits	415.88	(415.88)	0.00	(415.88)	0.00
9301010	Publicity	773.60	76.46	76.46	0.00	850.06
9301011	Dedications, Tours, & Openings	7.49	(7.49)	0.00	(7.49)	0.00
9301012	Public Opinion Surveys	25,427.37	(4,069.71)	0.00	(4,069.71)	21,357.66
9301014	Video Communications	29.35	5.15	5.15	0.00	34.50
9301015	Other Corporate Comm Exp	50,580.50	(26,239.47)	0.00	(26,239.47)	24,341.03
9302000	Misc General Expenses	253,563.14	82,899.61	82,899.61	0.00	336,462.75
9302003	Corporate & Fiscal Expenses	16,380.94	7,810.61	7,810.61	0.00	24,191.55
9302004	Research, Develop&Demonstr Exp	15,514.20	3,360.16	3,360.16	0.00	18,874.36
9302006	Assoc Bus Dev - Materials Sold	0.00	15,340.61	15,340.61	0.00	15,340.61
9302007	Assoc Business Development Exp	193,172.63	(104,161.65)	0.00	(104,161.65)	89,010.98
9310000	Rents	6,280.00	(5,980.00)	0.00	(5,980.00)	300.00
9310001	Rents - Real Property	90,384.27	(3,581.87)	0.00	(3,581.87)	86,802.40
9310002	Rents - Personal Property	142,304.60	(103,318.68)	0.00	(103,318.68)	38,985.92
9350000	Maintenance of General Plant	439.02	(439.02)	0.00	(439.02)	0.00
9350001	Maint of Structures - Owned	521,217.33	100,947.49	100,947.49	0.00	622,164.82
9350002	Maint of Structures - Leased	81,513.77	25,207.96	25,207.96	0.00	106,721.73
9350007	Maint of Radio Equip - Owned	0.00	69.79	69.79	0.00	69.79
9350012	Maint of Data Equipment	113.23	(113.23)	0.00	(113.23)	0.00
9350013	Maint of Cmmnctn Eq-Unall	1,094,700.29	(24,807.77)	0.00	(24,807.77)	1,069,892.52
9350015	Maint of Office Furniture & Eq	227,951.66	(225,765.23)	0.00	(225,765.23)	2,186.43
9350024	Maint of DA-AMI Comm Equip	0.00	183.23	183.23	0.00	183.23
	<b>NET INCOME - EARN FOR CMMN STK</b>	<b>(35,281,875.10)</b>	<b>(7,092,073.19)</b>	<b>0.00</b>	<b>(7,092,073.19)</b>	<b>(42,373,948.29)</b>
	<b>PREF STK DIVIDEND REQUIREMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>