

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2012						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
1010001	Plant in Service	1,637,068,431.45	40,989,688.65	40,989,688.65	0.00	1,678,058,120.10
1011001	Capital Leases	5,728,114.56	(616,224.61)	0.00	(616,224.61)	5,111,889.95
1011006	Prov-Leased Assets	(1,889,866.77)	(214,953.67)	0.00	(214,953.67)	(2,104,820.44)
1011012	Accrued Capital Leases	1,946.94	69,160.39	69,160.39	0.00	71,107.33
1050001	Held For Fut Use	7,436,550.73	0.00	0.00	0.00	7,436,550.73
1060001	Const Not Classifd	28,057,162.98	40,418,547.92	40,418,547.92	0.00	68,475,710.90
1070001	CWIP - Project	71,290,315.94	(27,009,024.03)	0.00	(27,009,024.03)	44,281,291.91
1080001	A/P for Deprec of Plt	(554,998,454.13)	(31,501,625.78)	0.00	(31,501,625.78)	(586,500,079.91)
1080005	RWIP - Project Detail	1,948,266.87	4,378,413.75	4,378,413.75	0.00	6,326,680.62
1080011	Cost of Removal Reserve	(29,722,359.72)	5,542,890.44	5,542,890.44	0.00	(24,179,469.28)
1080013	ARO Removal Deprec - Accretion	2,597,758.15	515,369.49	515,369.49	0.00	3,113,127.64
1110001	A/P for Amort of Plt	(18,729,331.79)	(2,165,009.35)	0.00	(2,165,009.35)	(20,894,341.14)
1210001	Nonutility Property - Owned	964,528.00	0.00	0.00	0.00	964,528.00
1220001	Depr&Amrt of Nonutl Prop-Ownd	(201,616.31)	(6,669.72)	0.00	(6,669.72)	(208,286.03)
1240002	Oth Investments-Nonassociated	806.00	0.00	0.00	0.00	806.00
1240005	Spec Allowance Inv NOx	10.83	(4.06)	0.00	(4.06)	6.77
1240007	Deferred Compensation Benefits	109,986.94	(12,679.27)	0.00	(12,679.27)	97,307.67
1240027	Other Property - RWIP	0.00	7,500.00	7,500.00	0.00	7,500.00
1240029	Other Property - CPR	4,734,975.63	0.00	0.00	0.00	4,734,975.63
1240092	Fbr Opt Lns-In Kind Sv-Invest	167,611.00	(4,997.00)	0.00	(4,997.00)	162,614.00
1310000	Cash	778,210.29	703,767.46	703,767.46	0.00	1,481,977.75
1340018	Spec Deposits - Elect Trading	1,783,962.56	(1,417,614.00)	0.00	(1,417,614.00)	366,348.56
1340043	Spec Deposit UBS Securities	6,683,308.36	(3,551,875.07)	0.00	(3,551,875.07)	3,131,433.29
1340048	Spec Deposits-Trading Contra	(5,240,876.00)	3,219,826.00	3,219,826.00	0.00	(2,021,050.00)
1340050	Spec Deposit Mizuho Securities	182,974.30	260,795.04	260,795.04	0.00	443,769.34
1410002	P/R Ded - Misc Loan Repayments	534.41	(534.41)	0.00	(534.41)	0.00
1420001	Customer A/R - Electric	36,439,177.43	(11,195,933.45)	0.00	(11,195,933.45)	25,243,243.98
1420014	Customer A/R-System Sales	576,236.05	22,102.25	22,102.25	0.00	598,338.30
1420019	Transmission Sales Receivable	9,264.00	1,332.00	1,332.00	0.00	10,596.00
1420022	Cust A/R - Factored	(33,467,710.09)	6,871,644.97	6,871,644.97	0.00	(26,596,065.12)
1420023	Cust A/R-System Sales - MLR	7,211,759.62	(3,268,504.54)	0.00	(3,268,504.54)	3,943,255.08
1420024	Cust A/R-Options & Swaps - MLR	486,311.99	(244,556.16)	0.00	(244,556.16)	241,755.83
1420027	Low Inc Energy Asst Pr (LIEAP)	594,155.00	40,989.27	40,989.27	0.00	635,144.27
1420044	Customer A/R - Estimated	266,317.00	5,120,144.50	5,120,144.50	0.00	5,386,461.50
1420050	PJM AR Accrual	450,300.49	1,696,787.33	1,696,787.33	0.00	2,147,087.82
1420052	Gas Accruals	5,361.68	40,333.06	40,333.06	0.00	45,694.74
1420053	AR Coal Trading	155,331.42	(117,553.98)	0.00	(117,553.98)	37,777.44
1420054	Accrued Power Brokers	0.00	31,236.28	31,236.28	0.00	31,236.28
1420102	AR Peoplesoft Billing - Cust	211,220.30	740,306.22	740,306.22	0.00	951,526.52
1430022	2001 Employee Biweekly Pay Cnv	71,902.58	(1,155.81)	0.00	(1,155.81)	70,746.77
1430081	Damage Recovery - Third Party	18,045.18	15,598.82	15,598.82	0.00	33,644.00
1430083	Damage Recovery Offset Demand	(20,487.18)	(26,109.82)	0.00	(26,109.82)	(46,597.00)
1430089	A/R - Benefits Billing	4,998.81	(3,323.28)	0.00	(3,323.28)	1,675.53
1430101	Other Accounts Rec - Misc	0.00	746.45	746.45	0.00	746.45
1430102	AR Peoplesoft Billing - Misc	13.40	90,430.48	90,430.48	0.00	90,443.88
1440002	Uncoll Accts-Other Receivables	0.00	(141,538.08)	0.00	(141,538.08)	(141,538.08)
1440003	Uncoll Accts-Power Trading	(622,726.06)	622,726.06	622,726.06	0.00	0.00
1450000	Corp Borrow Prg (NR-Assoc)	70,331,842.70	(70,331,842.70)	0.00	(70,331,842.70)	0.00
1460001	A/R Assoc Co - InterUnit G/L	7,022,008.68	(931,752.26)	0.00	(931,752.26)	6,090,256.42
1460002	A/R Assoc Co - Allowances	0.00	208,543.68	208,543.68	0.00	208,543.68
1460006	A/R Assoc Co - Intercompany	383,857.48	1,348,409.54	1,348,409.54	0.00	1,732,267.02
1460009	A/R Assoc Co - InterUnit A/P	16,434.02	(16,434.00)	0.00	(16,434.00)	0.02
1460011	A/R Assoc Co - Multi Pmts	960,735.00	230,878.36	230,878.36	0.00	1,191,613.36
1460024	A/R Assoc Co - System Sales	4,490.98	(741.21)	0.00	(741.21)	3,749.77
1460025	Fleet - M4 - A/R	17,857.20	(3,198.89)	0.00	(3,198.89)	14,658.31
1510001	Fuel Stock - Coal	21,610,471.20	44,984,814.48	44,984,814.48	0.00	66,595,285.68
1510002	Fuel Stock - Oil	987,181.52	(302,147.27)	0.00	(302,147.27)	685,034.25
1520000	Fuel Stock Exp Undistributed	408,137.16	1,458,719.38	1,458,719.38	0.00	1,866,856.54
1540001	M&S - Regular	10,936,042.83	412,780.58	412,780.58	0.00	11,348,823.41
1540004	M&S - Exempt Material	51,493.30	2,482.72	2,482.72	0.00	53,976.02
1540012	Materials & Supplies - Urea	277,567.42	88,465.46	88,465.46	0.00	366,032.88
1540013	Transportation Inventory	84,205.95	21,032.98	21,032.98	0.00	105,238.93
1540023	M&S Inv - Urea In-Transit	1,775,445.61	(741,201.26)	0.00	(741,201.26)	1,034,244.35
1581000	SO2 Allowance Inventory	3,525,928.40	(1,164,696.03)	0.00	(1,164,696.03)	2,361,232.37
1581003	SO2 Allowance Inventory - Curr	13,518,673.22	(1,743,980.86)	0.00	(1,743,980.86)	11,774,692.36
1581006	An. NOx Comp Inv - Curr	158,404.86	(130,133.39)	0.00	(130,133.39)	28,271.47
1581009	CSAPR Current SO2 Inv	350,000.00	0.00	0.00	0.00	350,000.00
1650001	Prepaid Insurance	352,266.00	14,405.17	14,405.17	0.00	366,671.17
165000211	Prepaid Taxes	412,861.18	(412,861.18)	0.00	(412,861.18)	0.00
165000212	Prepaid Taxes	0.00	515,095.27	515,095.27	0.00	515,095.27
1650009	Prepaid Carry Cost-Factored AR	20,357.33	(7,256.32)	0.00	(7,256.32)	13,101.01
1650010	Prepaid Pension Benefits	25,665,475.92	1,657,058.88	1,657,058.88	0.00	27,322,534.80
165001111	Prepaid Sales Taxes	348,741.24	(348,741.24)	0.00	(348,741.24)	0.00
165001112	Prepaid Sales Taxes	0.00	294,772.55	294,772.55	0.00	294,772.55

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165001211	Prepaid Use Taxes	51,118.18	(51,118.18)	0.00	(51,118.18)	0.00
165001212	Prepaid Use Taxes	0.00	42,718.84	42,718.84	0.00	42,718.84
1650014	FAS 158 Qual Contra Asset	(25,665,475.92)	(1,657,058.88)	0.00	(1,657,058.88)	(27,322,534.80)
1650021	Prepaid Insurance - EIS	269,029.60	(855.93)	0.00	(855.93)	268,173.67
1650023	Prepaid Lease	5,454.48	63,807.81	63,807.81	0.00	69,262.29
1710000	Interest&Dividends Receivable	1,850,772.00	(1,850,772.00)	0.00	(1,850,772.00)	0.00
1710348	Interest Receivable -SIT -LT	0.00	1,285.00	1,285.00	0.00	1,285.00
1720000	Rents Receivable	2,507,696.54	482,056.26	482,056.26	0.00	2,989,752.80
1730000	Accrued Utility Revenues	21,704,233.90	(1,957,385.53)	0.00	(1,957,385.53)	19,746,848.37
1730002	Acrd Utility Rev-Factored-Assc	(18,324,815.52)	(605,093.32)	0.00	(605,093.32)	(18,929,908.84)
1750001	Curr. Unreal Gains - NonAffil	8,974,433.86	(2,575,210.14)	0.00	(2,575,210.14)	6,399,223.72
1750002	Long-Term Unreal Gns - Non Aff	8,530,460.81	(1,683,169.04)	0.00	(1,683,169.04)	6,847,291.77
1750021	S/T Asset MTM Collateral	(671,776.00)	425,457.00	425,457.00	0.00	(246,319.00)
1750022	L/T Asset MTM Collateral	(236,128.00)	229,650.00	229,650.00	0.00	(6,478.00)
1760010	S/T Asset for Commodity Hedges	85,722.00	(63,807.00)	0.00	(63,807.00)	21,915.00
1760011	L/T Asset for Commodity Hedges	5,525.00	35,316.00	35,316.00	0.00	40,841.00
1810006	Unamort Debt Exp - Sr Unsec Nt	2,509,741.08	(304,461.42)	0.00	(304,461.42)	2,205,279.66
1823007	SFAS 112 Postemployment Benef	5,204,956.02	24,755.98	24,755.98	0.00	5,229,712.00
1823009	DSM Incentives	1,652,797.00	477,003.00	477,003.00	0.00	2,129,800.00
1823010	Energy Efficiency Recovery	(20,295,438.00)	(2,941,336.00)	0.00	(2,941,336.00)	(23,236,774.00)
1823011	DSM Lost Revenues	4,892,959.00	845,601.00	845,601.00	0.00	5,738,560.00
1823012	DSM Program Costs	13,909,653.41	3,048,083.13	3,048,083.13	0.00	16,957,736.54
1823022	HRJ 765kV Post Service AFUDC	699,048.00	(33,408.00)	0.00	(33,408.00)	665,640.00
1823054	HRJ 765kV Depreciation Expense	108,937.00	(5,208.00)	0.00	(5,208.00)	103,729.00
1823078	Deferred Storm Expense	16,444,554.00	7,447,556.00	7,447,556.00	0.00	23,892,110.00
1823115	Defrd Equity Carry Chg-Non Fuel	(130,112.65)	22,428.00	22,428.00	0.00	(107,684.65)
1823118	BridgeCo TO Funding	290,712.55	(25,708.78)	0.00	(25,708.78)	265,003.77
1823119	PJM Integration Payments	396,529.88	(122,527.26)	0.00	(122,527.26)	274,002.62
1823120	Other PJM Integration	307,137.14	(27,161.24)	0.00	(27,161.24)	279,975.90
1823121	Carry Chgs-RTO Startup Costs	177,149.42	(28,791.43)	0.00	(28,791.43)	148,357.99
1823122	Alliance RTO Deferred Expense	152,155.63	(13,455.72)	0.00	(13,455.72)	138,699.91
1823165	REG ASSET FAS 158 QUAL PLAN	46,407,197.00	1,242,794.00	1,242,794.00	0.00	47,649,991.00
1823166	REG ASSET FAS 158 OPEB PLAN	20,115,347.00	(15,586,346.80)	0.00	(15,586,346.80)	4,529,000.20
1823167	REG Asset FAS 158 SERP Plan	(130,506.00)	(284.00)	0.00	(284.00)	(130,790.00)
1823188	Deferred Carbon Mgmt Research	225,006.00	(49,996.00)	0.00	(49,996.00)	175,010.00
1823301	SFAS 109 Flow Thru Defrd FIT	82,588,902.42	3,722,129.71	3,722,129.71	0.00	86,311,032.13
1823302	SFAS 109 Flow Thru Defrd SIT	41,595,141.07	749,550.00	749,550.00	0.00	42,344,691.07
1823306	Net CCS FEED Study Costs	905,127.70	(32,269.39)	0.00	(32,269.39)	872,858.31
1830000	Prelimin Surv&Investgtn Chrgs	3,980,392.62	29,103,881.76	29,103,881.76	0.00	33,084,274.38
1860001	Allowances	455.09	(0.92)	0.00	(0.92)	454.17
1860002	Deferred Expenses	2,747,820.17	(2,747,820.17)	0.00	(2,747,820.17)	0.00
186000311	Deferred Property Taxes	10,031,245.00	(10,031,245.00)	0.00	(10,031,245.00)	0.00
186000312	Deferred Property Taxes	0.00	10,424,709.00	10,424,709.00	0.00	10,424,709.00
1860007	Billings and Deferred Projects	63,901.12	120,303.20	120,303.20	0.00	184,204.32
1860077	Agency Fees - Factored A/R	1,035,850.51	(125,331.05)	0.00	(125,331.05)	910,519.46
1860153	Unamortized Credit Line Fees	719,095.93	(176,946.02)	0.00	(176,946.02)	542,149.91
1860160	Deferred Expenses - Current	1,430,214.17	1,319,813.26	1,319,813.26	0.00	2,750,027.43
1860166	Def Lease Assets - Non Taxable	20,834.06	180,848.40	180,848.40	0.00	201,682.46
1890004	Loss Rec Debt-Debentures	703,816.00	(33,648.60)	0.00	(33,648.60)	670,167.40
1900006	ADIT Federal - SFAS 133 Nonaff	184,244.71	(92,759.41)	0.00	(92,759.41)	91,485.30
1900015	ADIT-Fed-Hdg-CF-Int Rate	184,362.96	(32,534.64)	0.00	(32,534.64)	151,828.32
1901001	Accum Deferred FIT - Other	19,960,569.48	(6,241,156.70)	0.00	(6,241,156.70)	13,719,412.78
1902001	Accum Defrd FIT - Oth Inc & Ded	640,631.41	112,435.55	112,435.55	0.00	753,066.96
1903001	Acc Dfd FIT - FAS109 Flow Thru	13,055,773.98	266,794.07	266,794.07	0.00	13,322,568.05
1904001	Accum Dfd FIT - FAS 109 Excess	357,096.38	(15,755.93)	0.00	(15,755.93)	341,340.45
	TOTAL ASSETS AND OTHER DEBITS	1,602,592,451.21	16,279,277.65	16,279,277.65	0.00	1,618,871,728.86
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	Unapprp Retnd Emrgs-Unrstrctd	(157,466,514.06)	(14,373,948.29)	0.00	(14,373,948.29)	(171,840,462.36)
2190010	OCI for Commodity Hedges	282,855.18	(155,941.95)	0.00	(155,941.95)	126,913.23
2190015	Accum OCI-Hdg-CF-Int Rate	342,388.84	(60,421.56)	0.00	(60,421.56)	281,967.28
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	944,775.00	(166,725.00)	0.00	(166,725.00)	778,050.00
4380001	Div Declrd - Common Stk - Asso	28,000,000.00	4,000,000.00	4,000,000.00	0.00	32,000,000.00
	TOTAL CAPITALIZATION	(967,096,495.04)	(10,757,036.80)	0.00	(10,757,036.80)	(977,853,531.85)
2270001	Obligatns Undr Cap Lse-Noncurr	(2,386,010.44)	768,595.40	768,595.40	0.00	(1,617,415.04)
2270003	Accrued Noncurr Lease Oblg	(1,557.54)	(55,328.31)	0.00	(55,328.31)	(56,885.85)
2282003	Accm Prv I/D - Worker's Com	(108,514.22)	71,733.37	71,733.37	0.00	(36,780.85)
2283000	Accm Prv for Pensions&Benefits	(130,506.31)	(721.94)	0.00	(721.94)	(131,228.25)
2283002	Supplemental Savings Plan	(424,901.20)	80,414.14	80,414.14	0.00	(344,487.06)
2283003	SFAS 106 Post Retirement Benef	(6,220,138.41)	799,174.50	799,174.50	0.00	(5,420,963.91)
2283005	SFAS 112 Postemployment Benef	(4,321,430.38)	115,842.38	115,842.38	0.00	(4,205,588.00)
2283007	Perf Share Incentive Plan	(547,457.22)	78,099.56	78,099.56	0.00	(469,357.66)

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2283013	Incentive Comp Deferral Plan	(269,311.46)	58,183.93	58,183.93	0.00	(211,127.53)
2283015	FAS 158 SERP Payable Long Term	130,506.00	288.00	288.00	0.00	130,794.00
2283016	FAS 158 Qual Payable Long Term	(20,741,721.08)	414,264.88	414,264.88	0.00	(20,327,456.20)
2283017	FAS 158 OPEB Payable Long Term	(20,115,347.00)	15,586,346.80	15,586,346.80	0.00	(4,529,000.20)
2283018	SFAS 106 Med Part-D	6,212,831.43	(799,170.54)	0.00	(799,170.54)	5,413,660.89
2290006	Acc Prv for Potential Refund	0.00	(1,635,430.00)	0.00	(1,635,430.00)	(1,635,430.00)
2300001	Asset Retirement Obligations	(3,771,554.65)	(130,704.70)	0.00	(130,704.70)	(3,902,259.35)
2320001	Accounts Payable - Regular	(8,767,516.36)	1,284,691.94	1,284,691.94	0.00	(7,482,824.42)
2320002	Unvouchered Invoices	(6,725,655.21)	(3,399,611.93)	0.00	(3,399,611.93)	(10,125,267.14)
2320003	Retention	(364,727.35)	(164,409.51)	0.00	(164,409.51)	(529,136.86)
2320006	Allowance Settlements	(940,100.00)	940,100.00	940,100.00	0.00	0.00
2320011	Uninvoiced Fuel	(15,019,515.26)	4,841,048.81	4,841,048.81	0.00	(10,178,466.45)
2320050	Coal Trading	(163,451.48)	130,958.25	130,958.25	0.00	(32,493.23)
2320052	Accounts Payable - Purch Power	(1,285,211.66)	1,164,615.43	1,164,615.43	0.00	(120,596.23)
2320053	Elect Trad-Options&Swaps	(869,987.60)	236,458.64	236,458.64	0.00	(633,528.96)
2320056	Gas Physicals	(0.90)	0.90	0.90	0.00	(0.00)
2320062	Broker Fees Payable	(11,526.34)	9,588.16	9,588.16	0.00	(1,938.18)
2320073	A/P Misc Dedic. Power	(19,735.50)	4,063.50	4,063.50	0.00	(15,672.00)
2320076	Corporate Credit Card Liab	(55,657.01)	(67,376.98)	0.00	(67,376.98)	(123,033.99)
2320077	INDUS Unvouchered Liabilities	(496,325.57)	(58,377.76)	0.00	(58,377.76)	(554,703.33)
2320079	Broker Commisn Spark/Merch Gen	(40.77)	40.77	40.77	0.00	0.00
2320081	AP Accrual NYMEX OTC & Penults	0.00	(7,926.27)	0.00	(7,926.27)	(7,926.27)
2320084	Uninvoiced OVEC Purch Power	(275,079.47)	275,079.47	275,079.47	0.00	0.00
2320086	Accrued Broker - Power	(811,703.48)	583,003.43	583,003.43	0.00	(228,700.05)
2320090	MISO AP Accrual	(269,700.91)	(32,788.61)	0.00	(32,788.61)	(302,489.52)
2330000	Corp Borrow Program (NP-Assoc)	0.00	(13,358,855.63)	0.00	(13,358,855.63)	(13,358,855.63)
2340001	A/P Assoc Co - InterUnit G/L	(17,721,363.34)	1,475,328.55	1,475,328.55	0.00	(16,246,034.79)
2340005	A/P Assoc Co - Allowances	(12,341,570.49)	6,245,445.11	6,245,445.11	0.00	(6,096,125.38)
2340011	A/P-Assoc Co-AEPSC-Agent	(1,719,585.00)	(11,270,805.36)	0.00	(11,270,805.36)	(12,990,390.36)
2340025	A/P Assoc Co - CM Bills	(10,129.31)	(7,778.50)	0.00	(7,778.50)	(17,907.81)
2340027	A/P Assoc Co - Intercompany	211,160.49	(438,003.20)	0.00	(438,003.20)	(226,842.71)
2340029	A/P Assoc Co - AEPSC Bills	(3,196,742.26)	(1,994,013.08)	0.00	(1,994,013.08)	(5,190,755.34)
2340030	A/P Assoc Co - InterUnit A/P	(326,892.13)	142,913.72	142,913.72	0.00	(183,978.41)
2340032	A/P Assoc Co - Multi Prmts	(65.00)	(312.70)	0.00	(312.70)	(377.70)
2340034	A/P Assoc Co - System Sales	(3,239.90)	3,065.40	3,065.40	0.00	(174.50)
2340035	Fleet - M4 - A/P	(22,046.46)	10,907.28	10,907.28	0.00	(11,139.18)
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	(580.00)	(874.00)	0.00	(874.00)	(1,454.00)
2350001	Customer Deposits-Active	(21,828,694.26)	(1,554,292.26)	0.00	(1,554,292.26)	(23,382,986.52)
2350003	Deposits - Trading Activity	(259,900.52)	89,063.23	89,063.23	0.00	(166,837.29)
2350005	Deposits - Trading Contra	10,518.00	54,341.00	54,341.00	0.00	64,859.00
2360001	Federal Income Tax	(5,515,783.36)	10,605,184.44	10,605,184.44	0.00	5,089,401.08
236000209	State Income Taxes	63,670.00	0.00	0.00	0.00	63,670.00
236000211	State Income Taxes	(620,201.72)	620,201.72	620,201.72	0.00	0.00
236000212	State Income Taxes	0.00	5,311.61	5,311.61	0.00	5,311.61
2360004	FICA	(123,069.24)	76,755.79	76,755.79	0.00	(46,313.45)
2360005	Federal Unemployment Tax	(13,902.65)	(3,703.37)	0.00	(3,703.37)	(17,606.02)
2360006	State Unemployment Tax	(6,243.68)	5,970.15	5,970.15	0.00	(273.53)
236000711	State Sales and Use Taxes	(120,944.86)	120,944.86	120,944.86	0.00	0.00
236000712	State Sales and Use Taxes	0.00	(252,612.46)	0.00	(252,612.46)	(252,612.46)
236000808	Real & Personal Property Taxes	(446.76)	446.76	446.76	0.00	0.00
236000809	Real & Personal Property Taxes	(31,714.50)	31,714.50	31,714.50	0.00	0.00
236000810	Real Personal Property Taxes	(2,365,728.68)	2,268,991.96	2,268,991.96	0.00	(96,736.72)
236000811	Real Personal Property Taxes	(10,031,245.00)	9,500,786.83	9,500,786.83	0.00	(530,458.17)
236000812	Real Personal Property Taxes	0.00	(10,424,508.70)	0.00	(10,424,508.70)	(10,424,508.70)
236001211	State Franchise Taxes	8,908.00	(8,908.00)	0.00	(8,908.00)	0.00
236001212	State Franchise Taxes	0.00	27,955.00	27,955.00	0.00	27,955.00
236001611	State Gross Receipts Tax	(48,000.00)	48,000.00	48,000.00	0.00	0.00
236001612	State Gross Receipts Tax	0.00	(33,000.00)	0.00	(33,000.00)	(33,000.00)
236003309	Pers Prop Tax-Cap Leases	17.98	(17.98)	0.00	(17.98)	0.00
236003310	Pers Prop Tax-Cap Leases	(104,116.33)	104,116.33	104,116.33	0.00	0.00
236003311	Pers Prop Tax-Cap Leases	(77,647.73)	67,379.56	67,379.56	0.00	(10,268.17)
236003312	Pers Prop Tax-Cap Leases	0.00	(4,372.68)	0.00	(4,372.68)	(4,372.68)
236003509	Real Prop Tax-Cap Leases	310.74	(310.74)	0.00	(310.74)	0.00
236003511	Real Prop Tax-Cap Leases	2,189.54	(2,189.54)	0.00	(2,189.54)	0.00
2360037	FICA - Incentive accrual	(167,774.56)	(110,109.17)	0.00	(110,109.17)	(277,883.73)
2360038	Reorg Payroll Tax Accrual	0.00	(33,379.64)	0.00	(33,379.64)	(33,379.64)
2360502	State Inc Tax-Short Term FIN48	(272,722.00)	181,958.00	181,958.00	0.00	(90,764.00)
2360601	Fed Inc Tax-Long Term FIN48	(1,241,664.06)	75,113.00	75,113.00	0.00	(1,166,551.06)
2360602	State Inc Tax-Long Term FIN48	(93,746.00)	18,074.00	18,074.00	0.00	(75,672.00)
2360701	SEC Accum Defd FIT-Util FIN 48	1,241,664.00	(75,113.00)	0.00	(75,113.00)	1,166,551.00
2360702	SEC Accum Defd SIT - FIN 48	198,195.00	(24,567.00)	0.00	(24,567.00)	173,628.00
2360801	Federal Income Tax - IRS Audit	0.00	1.00	1.00	0.00	1.00
2360901	Accum Deld FIT- IRS Audit	0.00	(14,832.00)	0.00	(14,832.00)	(14,832.00)

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2012						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
2370006	Interest Accrd-Sen Unsec Notes	(6,461,093.13)	(0.04)	0.00	(0.04)	(6,461,093.17)
2370007	Interest Accrd-Customer Depsts	(1,130,578.45)	498,517.85	498,517.85	0.00	(632,060.60)
2370018	Accrued Margin Interest	(2,764.16)	170.91	170.91	0.00	(2,593.25)
2370048	Acrd Int. - FIT Reserve - LT	(38,439.00)	(5,767.00)	0.00	(5,767.00)	(44,206.00)
2370348	Acrd Int. - SIT Reserve - LT	(7,785.00)	7,785.00	7,785.00	0.00	0.00
2370448	Acrd Int. - SIT Reserve - ST	(72,817.00)	46,075.00	46,075.00	0.00	(26,742.00)
2410001	Federal Income Tax Withheld	(169,593.92)	169,593.92	169,593.92	0.00	0.00
2410002	State Income Tax Withheld	(130,088.15)	65,764.16	65,764.16	0.00	(64,323.99)
2410003	Local Income Tax Withheld	(20,076.25)	(692.91)	0.00	(692.91)	(20,769.16)
2410004	State Sales Tax Collected	(797,400.58)	154,872.53	154,872.53	0.00	(642,528.05)
2410005	FICA Tax Withheld	(58,082.34)	58,082.34	58,082.34	0.00	0.00
2410008	Franchise Fee Collected	(394,356.58)	31,682.48	31,682.48	0.00	(362,674.10)
2410009	KY Utility Gr Receipts Lic Tax	(1,072,603.24)	101,671.70	101,671.70	0.00	(970,931.54)
2420002	P/R Ded - Medical Insurance	(96,807.95)	4,488.87	4,488.87	0.00	(92,319.08)
2420003	P/R Ded - Dental Insurance	(7,876.66)	(1.12)	0.00	(1.12)	(7,877.78)
2420018	P/R Ded-Reg&Spec Life Ins Prem	(1.68)	1.68	1.68	0.00	0.00
2420021	Vacation Pay - Next Year	(3,244,513.03)	146,041.91	146,041.91	0.00	(3,098,471.12)
2420027	FAS 112 CURRENT LIAB	(883,521.64)	(140,598.36)	0.00	(140,598.36)	(1,024,120.00)
2420044	P/R Withholdings	(42,646.50)	1,973.19	1,973.19	0.00	(40,673.31)
2420046	FAS 158 SERP Payable - Current	0.00	(4.00)	0.00	(4.00)	(4.00)
2420051	Non-Productive Payroll	(46,968.46)	13,096.09	13,096.09	0.00	(33,872.37)
2420053	Perf Share Incentive Plan	(257,128.23)	98,994.94	98,994.94	0.00	(158,133.29)
2420071	P/R Ded - Vision Plan	(3,613.91)	153.86	153.86	0.00	(3,460.05)
2420076	P/R Savings Plan - Incentive	(86,807.54)	(59,429.75)	0.00	(59,429.75)	(146,237.29)
2420511	Control Cash Disburse Account	(3,337,113.99)	1,339,089.58	1,339,089.58	0.00	(1,998,024.41)
2420512	Unclaimed Funds	(1,981.93)	(1,674.61)	0.00	(1,674.61)	(3,656.54)
2420514	Revenue Refunds Accrued	(1,769,667.77)	(394,527.40)	0.00	(394,527.40)	(2,164,195.17)
2420532	Adm Liab-Cur-S/Ins-W/C	(494,875.51)	69,332.28	69,332.28	0.00	(425,543.23)
2420542	Acc Cash Franchise Req	(83,631.42)	3,238.51	3,238.51	0.00	(80,392.91)
2420558	Admitted Liab NC-Self/Ins-W/C	(1,470,658.92)	621,401.92	621,401.92	0.00	(849,257.00)
242059211	Sales Use Tax - Leased Equip	(2,054.61)	2,054.61	2,054.61	0.00	0.00
242059212	Sales Use Tax - Leased Equip	0.00	(14,374.41)	0.00	(14,374.41)	(14,374.41)
2420618	Accrued Payroll	(533,064.09)	(84,491.84)	0.00	(84,491.84)	(617,555.93)
2420623	Distr, Cust Ops & Reg Svcs ICP	(1,062,482.17)	(949,712.26)	0.00	(949,712.26)	(2,012,194.43)
2420624	Corp & Shrd Srv Incentive Plan	(168,406.18)	(98,170.82)	0.00	(98,170.82)	(266,577.00)
2420635	Generation Incentive Plan	(874,647.68)	(169,565.32)	0.00	(169,565.32)	(1,044,213.00)
2420643	Accrued Audit Fees	(21,634.91)	17,987.93	17,987.93	0.00	(3,646.98)
2420651	Reorg Severance Accrual	0.00	(462,555.99)	0.00	(462,555.99)	(462,555.99)
2420653	Reorg Misc HR Exp Accrual	0.00	(1,425.00)	0.00	(1,425.00)	(1,425.00)
2420656	Federal Mitigation Accru (NSR)	(1,378,584.37)	1,001,790.36	1,001,790.36	0.00	(376,794.01)
2420658	Accrued Prof. Tax Services	(130,930.00)	130,930.00	130,930.00	0.00	0.00
2420660	AEP Transmission ICP	(229,977.33)	(123,741.67)	0.00	(123,741.67)	(353,719.00)
2420664	ST State Mitigation Def (NSR)	(581,159.65)	123,871.70	123,871.70	0.00	(457,287.95)
2430001	Oblig Under Cap Leases - Curr	(1,452,237.35)	62,582.88	62,582.88	0.00	(1,389,654.47)
2430003	Accrued Cur Lease Oblig	(389.40)	(13,832.08)	0.00	(13,832.08)	(14,221.48)
2440001	Curr. Unreal Losses - NonAffil	(9,188,427.82)	4,439,565.06	4,439,565.06	0.00	(4,748,862.76)
2440002	LT Unreal Losses - Non Affil	(4,786,802.78)	586,606.71	586,606.71	0.00	(4,200,196.07)
2440009	S/T Option Premium Receipts	(5,489.30)	(3,601.96)	0.00	(3,601.96)	(9,091.26)
2440021	S/T Liability MTM Collateral	4,025,288.00	(2,398,845.00)	0.00	(2,398,845.00)	1,626,443.00
2440022	L/T Liability MTM Collateral	2,112,974.00	(1,530,429.00)	0.00	(1,530,429.00)	582,545.00
2450010	S/T Liability-Commodity Hedges	(460,369.00)	271,812.00	271,812.00	0.00	(188,557.00)
2450011	L/T Liability-Commodity Hedges	(60,485.00)	(22,246.00)	0.00	(22,246.00)	(82,731.00)
2520000	Customer Adv for Construction	(92,999.14)	29,821.40	29,821.40	0.00	(63,177.74)
2530000	Other Deferred Credits	(2,750,000.00)	2,750,000.00	2,750,000.00	0.00	0.00
2530022	Customer Advance Receipts	(1,901,790.44)	(732,707.09)	0.00	(732,707.09)	(2,634,497.53)
2530050	Deferred Rev -Pole Attachments	(153,385.62)	74,445.27	74,445.27	0.00	(78,940.35)
2530067	IPP - System Upgrade Credits	(251,989.70)	(8,290.02)	0.00	(8,290.02)	(260,279.72)
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	(167,611.00)	4,997.00	4,997.00	0.00	(162,614.00)
2530112	Other Deferred Credits-Curr	(992,389.18)	(120,937.54)	0.00	(120,937.54)	(1,113,326.72)
2530114	Federal Mitigation Deferral(NSR)	0.00	(754,941.55)	0.00	(754,941.55)	(754,941.55)
2530137	Fbr Opt Lns-Sold-Defd Rev	(130,285.22)	13,555.80	13,555.80	0.00	(116,729.42)
2540011	Over Recovered Fuel Cost	(3,137,945.88)	(4,790,377.00)	0.00	(4,790,377.00)	(7,928,322.88)
2540047	Unreal Gain on Fwd Commitments	(3,536,244.65)	(751,310.01)	0.00	(751,310.01)	(4,287,554.66)
2540071	KY Enhanced Reliability Liab	0.00	(215,164.00)	0.00	(215,164.00)	(215,164.00)
2540105	Home Energy Assist Prgm - KPCCO	(266,401.80)	32,912.51	32,912.51	0.00	(233,489.29)
2540173	Green Pricing Option	(614.00)	0.00	0.00	0.00	(614.00)
2543001	SFAS109 Flow Thru Def FIT Liab	(341,257.45)	149,695.01	149,695.01	0.00	(191,562.44)
2544001	SFAS 109 Exces Deferred FIT	(1,020,275.38)	45,016.93	45,016.93	0.00	(975,258.45)
2550001	Accum Deferred ITC - Federal	(633,763.82)	278,005.00	278,005.00	0.00	(355,758.82)
2811001	Acc Dfd FIT - Accel Amort Prop	(28,229,670.00)	1,585,032.05	1,585,032.05	0.00	(26,644,637.95)
2821001	Accum Defd FIT - Utility Prop	(191,985,551.86)	(6,737,565.09)	0.00	(6,737,565.09)	(198,723,116.95)
2823001	Acc Dfd FIT FAS 109 Flow Thru	(51,839,003.65)	(2,573,530.83)	0.00	(2,573,530.83)	(54,412,534.48)
2824001	Acc Dfd FIT - SFAS 109 Excess	663,179.00	(29,261.00)	0.00	(29,261.00)	633,918.00
2830006	ADIT Federal - SFAS 133 Nonaff	(31,936.00)	8,789.90	8,789.90	0.00	(23,146.10)

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2012						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
2831001	Accum Deferred FIT - Other	(18,828,529.71)	294,927.82	294,927.82	0.00	(18,533,601.89)
2832001	Accum Dfrd FIT - Oth Inc & Ded	(67,940.02)	(7,912.45)	0.00	(7,912.45)	(75,852.47)
2833001	Acc Dfrd FIT FAS 109 Flow Thru	(43,464,415.30)	(1,565,087.96)	0.00	(1,565,087.96)	(45,029,503.26)
2833002	Acc Dfrd SIT FAS 109 Flow Thru	(41,595,141.07)	(749,550.00)	0.00	(749,550.00)	(42,344,691.07)
	LIABILITIES AND OTHER CREDITS	(593,122,007.88)	3,082,264.07	3,082,264.07	0.00	(590,039,743.82)
4030001	Depreciation Exp	49,832,280.37	1,248,570.77	1,248,570.77	0.00	51,080,851.14
4030021	AEPSC Bell Howell Inserter	0.00	2,712.57	2,712.57	0.00	2,712.57
4040001	Amort. of Plant	3,573,500.22	(190,607.45)	0.00	(190,607.45)	3,382,892.77
4060001	Amort of Plt Acq Adj	38,616.00	0.00	0.00	0.00	38,616.00
4073000	Regulatory Debits	311,514.72	(22,428.00)	0.00	(22,428.00)	289,086.72
4081002	FICA	2,513,753.85	242,196.00	242,196.00	0.00	2,755,949.85
4081003	Federal Unemployment Tax	32,029.02	(1,538.81)	0.00	(1,538.81)	30,490.21
408100506	Real & Personal Property Taxes	832.00	(832.00)	0.00	(832.00)	0.00
408100507	Real & Personal Property Taxes	984.57	(984.57)	0.00	(984.57)	0.00
408100508	Real & Personal Property Taxes	(69,267.32)	68,820.56	68,820.56	0.00	(446.76)
408100509	Real & Personal Property Taxes	(533,500.00)	503,339.76	503,339.76	0.00	(30,160.24)
408100510	Real Personal Property Taxes	9,439,723.14	(9,538,097.42)	0.00	(9,538,097.42)	(98,374.28)
408100511	Real Personal Property Taxes	197.47	9,603,747.53	9,603,747.53	0.00	9,603,945.00
408100610	State Gross Receipts Tax	(565.00)	565.00	0.00	0.00	0.00
408100611	State Gross Receipts Tax	243,944.00	(213,832.00)	0.00	(213,832.00)	30,112.00
408100612	State Gross Receipts Tax	0.00	144,101.00	144,101.00	0.00	144,101.00
4081007	State Unemployment Tax	33,334.61	(1,074.52)	0.00	(1,074.52)	32,260.09
408100810	State Franchise Taxes	(23,315.00)	23,315.00	23,315.00	0.00	0.00
408100811	State Franchise Taxes	29,392.00	(51,586.00)	0.00	(51,586.00)	(22,194.00)
408100812	State Franchise Taxes	0.00	10,345.00	10,345.00	0.00	10,345.00
408101411	Federal Excise Taxes	2,315.26	(2,315.26)	0.00	(2,315.26)	0.00
408101412	Federal Excise Taxes	0.00	997.96	997.96	0.00	997.96
408101711	St Lic-Rgsttrion Tax-Fees	272.25	(272.25)	0.00	(272.25)	0.00
408101712	St Lic-Rgsttrion Tax-Fees	0.00	165.00	165.00	0.00	165.00
408101810	St Publ Serv Comm Tax-Fees	399,674.78	(399,674.78)	0.00	(399,674.78)	0.00
408101811	St Publ Serv Comm Tax-Fees	412,861.20	(0.02)	0.00	(0.02)	412,861.18
408101812	St Publ Serv Comm Tax-Fees	0.00	515,095.26	515,095.26	0.00	515,095.26
408101910	State Sales and Use Taxes	1,779.68	(1,779.68)	0.00	(1,779.68)	0.00
408101911	State Sales and Use Taxes	14,295.82	(13,048.70)	0.00	(13,048.70)	1,247.12
408101912	State Sales and Use Taxes	0.00	9,804.65	9,804.65	0.00	9,804.65
408102211	Municipal License Fees	200.00	(200.00)	0.00	(200.00)	0.00
408102212	Municipal License Fees	0.00	300.00	300.00	0.00	300.00
408102909	Real/Pers Prop Tax-Cap Leases	3,392.00	(3,374.02)	0.00	(3,374.02)	17.98
408102910	Real-Pers Prop Tax-Cap Leases	1,284.65	(103,338.46)	0.00	(103,338.46)	(102,053.81)
408102911	Real-Pers Prop Tax-Cap Leases	79,000.00	(140,822.48)	0.00	(140,822.48)	(61,822.48)
408102912	Real-Pers Prop Tax-Cap Leases	0.00	16,699.00	16,699.00	0.00	16,699.00
4081033	Fringe Benefit Loading - FICA	(953,696.83)	(142,225.55)	0.00	(142,225.55)	(1,095,922.38)
4081034	Fringe Benefit Loading - FUT	(9,914.09)	1,766.01	1,766.01	0.00	(8,148.08)
4081035	Fringe Benefit Loading - SUT	(16,037.25)	1,427.14	1,427.14	0.00	(14,610.11)
408103608	Real Prop Tax-Cap Leases	0.00	310.74	310.74	0.00	310.74
408103609	Real Prop Tax-Cap Leases	14,760.50	(14,760.50)	0.00	(14,760.50)	0.00
408103610	Real Prop Tax-Cap Leases	606.58	(606.58)	0.00	(606.58)	0.00
408103611	Real Prop Tax-Cap Leases	24,750.00	(22,492.56)	0.00	(22,492.56)	2,257.44
408103612	Real Prop Tax-Cap Leases	0.00	26,744.91	26,744.91	0.00	26,744.91
408200510	Real Personal Property Taxes	56,600.00	(56,600.00)	0.00	(56,600.00)	0.00
408200511	Real Personal Property Taxes	0.00	56,600.00	56,600.00	0.00	56,600.00
4091001	Income Taxes, UOI - Federal	3,355,828.05	6,809,929.85	6,809,929.85	0.00	10,165,757.90
409100200	Income Taxes, UOI - State	0.00	(498,211.00)	0.00	(498,211.00)	(498,211.00)
409100207	Income Taxes, UOI - State	(4,516.00)	4,516.00	4,516.00	0.00	0.00
409100208	Income Taxes, UOI - State	(2,648.00)	2,648.00	2,648.00	0.00	0.00
409100210	Income Taxes UOI - State	(616,267.59)	616,267.59	616,267.59	0.00	0.00
409100211	Income Taxes UOI - State	3,812,469.75	(4,107,807.96)	0.00	(4,107,807.96)	(295,338.21)
409100212	Income Taxes UOI - State	0.00	3,109,464.36	3,109,464.36	0.00	3,109,464.36
4092001	Inc Tax, Oth Inc&Ded-Federal	680,698.73	(578,143.87)	0.00	(578,143.87)	102,554.86
409200210	Inc Tax Oth Inc Ded - State	5,615.29	(5,615.29)	0.00	(5,615.29)	0.00
409200211	Inc Tax Oth Inc Ded - State	105,504.97	(112,661.48)	0.00	(112,661.48)	(7,156.51)
409200212	Inc Tax Oth Inc Ded - State	0.00	22,944.03	22,944.03	0.00	22,944.03
4101001	Prov Def I/T Util Op Inc-Fed	65,047,272.28	(3,486,204.77)	0.00	(3,486,204.77)	61,561,067.51
4102001	Prov Def I/T Oth I&D - Federal	62,448.64	(53,651.39)	0.00	(53,651.39)	8,797.25
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(47,081,447.06)	(4,295,558.21)	0.00	(4,295,558.21)	(51,377,005.27)
4112001	Prv Def I/T-Cr Oth I&D-Fed	(261,856.18)	148,535.83	148,535.83	0.00	(113,320.35)
4114001	ITC Adj, Utility Oper - Fed	(359,377.18)	81,372.18	81,372.18	0.00	(278,005.00)
4116000	Gain From Disposition of Plant	(2,735.00)	(375.00)	0.00	(375.00)	(3,110.00)
4118002	Comp. Allow Gains Title IV SO2	(1,503.24)	1,098.59	1,098.59	0.00	(404.65)
4118003	Comp. Allow. Gains-Seas NOx	0.00	(14,958.00)	0.00	(14,958.00)	(14,958.00)
4171001	Exp of NonUtil Oper - Nonassoc	0.38	(0.38)	0.00	(0.38)	0.00
4180001	Non-Operatng Rental Income	(56,000.00)	200.00	200.00	0.00	(55,800.00)
4180002	Non-Operatng Rntal Inc-Oper	0.00	330.20	330.20	0.00	330.20
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, 2012						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
4190002	Int & Dividend Inc - Nonassoc	(1,874,240.57)	1,838,335.44	1,838,335.44	0.00	(35,905.13)
4190005	Interest Income - Assoc CBP	(317,876.60)	96,325.16	96,325.16	0.00	(221,551.44)
4191000	Allw Oth Fnds Usd Drng Cnstr	(1,229,388.72)	(344,995.68)	0.00	(344,995.68)	(1,574,384.40)
4210002	Misc Non-Op Inc-NonAsc-Rents	(60,948.90)	(358.00)	0.00	(358.00)	(61,306.90)
4210003	Misc Non-Op Inc-NonAsc-Royalty	0.00	15.95	15.95	0.00	15.95
4210005	Misc Non-Op Inc-NonAsc-Timber	(13,148.76)	(42,888.81)	0.00	(42,888.81)	(56,037.57)
4210007	Misc Non-Op Inc - NonAsc - Oth	(18,838.09)	(25,845.68)	0.00	(25,845.68)	(44,683.77)
4210009	Misc Non-Op Exp - NonAssoc	(1,844.38)	4,585.44	4,585.44	0.00	2,741.06
4210031	Pwr Sales Outside Svc Territory	(648,522.19)	336,562.62	336,562.62	0.00	(311,959.57)
4210032	Pwr Purch Outside Svc Territory	654,806.28	(654,205.94)	0.00	(654,205.94)	600.34
4210033	Mark to Mkt Out Svc Territory	(75,465.88)	74,102.30	74,102.30	0.00	(1,363.58)
4210035	Gn/Ls MTM Emissions - Forwards	1,106.89	(1,106.89)	0.00	(1,106.89)	0.00
4210039	Carrying Charges	(131,998.68)	38,128.39	38,128.39	0.00	(93,870.29)
4210043	Realiz Sharing West Coast Pwr	(2,142.00)	1,528.00	1,528.00	0.00	(614.00)
4210045	UnReal Aff Fin Assign SNWA	(72,544.00)	72,544.00	72,544.00	0.00	0.00
4210046	Real Aff Fin Assign SNWA	41,288.26	(41,288.26)	0.00	(41,288.26)	0.00
4210049	Interest Rate Swaps-BTL Power	9,697.61	(8,366.51)	0.00	(8,366.51)	1,331.10
4210053	Specul. Allow. Gains-SO2	(1,077.03)	1,077.03	1,077.03	0.00	0.00
4261000	Donations	434,849.89	(112,279.46)	0.00	(112,279.46)	322,570.43
4263001	Penalties	3,254.75	(3,236.96)	0.00	(3,236.96)	17.79
4264000	Civic & Political Activities	328,858.88	(24,807.06)	0.00	(24,807.06)	304,051.82
4265002	Other Deductions - Nonassoc	47,652.36	(40,940.83)	0.00	(40,940.83)	6,711.53
4265004	Social & Service Club Dues	113,430.09	(53,571.04)	0.00	(53,571.04)	59,859.05
4265009	Factored Cust A/R Exp - Affil	1,095,107.32	(208,261.17)	0.00	(208,261.17)	886,846.15
4265010	Fact Cust A/R-Bad Debts-Affil	1,255,540.46	314,386.90	314,386.90	0.00	1,569,927.36
4265053	Specul. Allow Loss-SO2	0.25	(0.25)	0.00	(0.25)	0.00
4265054	Specul. Allow Loss-Seas NOx	39.42	(35.36)	0.00	(35.36)	4.06
4270006	Int on LTD - Sen Unsec Notes	33,998,706.23	0.01	0.01	0.00	33,998,706.24
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	471,186.47	(0.05)	0.00	(0.05)	471,186.42
4281004	Amrtz Loss Rquired 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	312.15	821.32	821.32	0.00	1,133.47
4310001	Other Interest Expense	9,876.40	(1,474.73)	0.00	(1,474.73)	8,401.67
4310002	Interest on Customer Deposits	1,236,767.04	(520,561.28)	0.00	(520,561.28)	716,205.76
4310007	Lines Of Credit	602,456.78	(2,064.65)	0.00	(2,064.65)	600,392.13
4310022	Interest Expense - Federal Tax	(165,787.00)	169,289.00	169,289.00	0.00	3,502.00
4310023	Interest Expense - State Tax	74,598.00	(55,575.62)	0.00	(55,575.62)	19,022.38
4320000	Allw Brwd Fnds Used Cnstr-Cr	(900,289.87)	(224,249.00)	0.00	(224,249.00)	(1,124,538.87)
4400001	Residential Sales-W/Space Htg	(106,682,627.62)	9,416,735.53	9,416,735.53	0.00	(97,265,892.09)
4400002	Residential Sales-W/O Space Ht	(51,475,240.16)	4,122,724.02	4,122,724.02	0.00	(47,352,516.14)
4400005	Residential Fuel Rev	(68,011,510.65)	6,830,753.84	6,830,753.84	0.00	(61,180,756.81)
4420001	Commercial Sales	(69,665,430.71)	4,595,079.85	4,595,079.85	0.00	(65,070,350.86)
4420002	Industrial Sales (Excl Mines)	(60,359,208.77)	9,854,846.89	9,854,846.89	0.00	(50,504,361.88)
4420004	Ind Sales-NonAffil(Incl Mines)	(41,324,910.69)	7,555,467.75	7,555,467.75	0.00	(33,769,442.94)
4420006	Sales to Pub Auth - Schools	(12,907,167.46)	1,121,641.04	1,121,641.04	0.00	(11,785,526.42)
4420007	Sales to Pub Auth - Ex Schools	(12,839,229.80)	763,328.20	763,328.20	0.00	(12,075,901.60)
4420013	Commercial Fuel Rev	(40,105,577.96)	3,320,399.08	3,320,399.08	0.00	(36,785,178.88)
4420016	Industrial Fuel Rev	(94,179,489.13)	10,478,340.12	10,478,340.12	0.00	(83,701,149.01)
4440000	Public Street/Highway Lighting	(1,312,234.40)	58,034.40	58,034.40	0.00	(1,254,200.00)
4440002	Public St & Hwy Light Fuel Rev	(306,463.03)	14,989.26	14,989.26	0.00	(291,473.77)
4470001	Sales for Resale - Assoc Cos	(34,312.35)	37,806.16	37,806.16	0.00	3,493.81
4470002	Sales for Resale - NonAssoc	(10,168,006.39)	866,004.98	866,004.98	0.00	(9,302,001.41)
4470006	Sales for Resale-Bookout Sales	(40,479,648.80)	22,022,326.15	22,022,326.15	0.00	(18,457,322.65)
4470007	Sales for Resale-Option Sales	0.00	(166.07)	0.00	(166.07)	(166.07)
4470010	Sales for Resale-Bookout Purch	34,253,852.36	(20,660,803.94)	0.00	(20,660,803.94)	13,593,048.42
4470011	Sales for Resale-Option Purch	0.00	110.24	110.24	0.00	110.24
4470027	Whsal/Muni/Pb Ath Fuel Rev	(2,654,723.92)	(127,198.19)	0.00	(127,198.19)	(2,781,922.11)
4470028	Sale/Resale - NA - Fuel Rev	(21,812,320.01)	5,728,996.74	5,728,996.74	0.00	(16,083,323.27)
4470033	Whsal/Muni/Pub Auth Base Rev	(3,413,741.59)	433,385.09	433,385.09	0.00	(2,980,356.50)
4470035	Slts for Rsl - Fuel Rev - Assoc	(280,381.28)	213,759.20	213,759.20	0.00	(66,622.08)
4470066	PWR Trding Trans Exp-NonAssoc	35,739.24	(27,219.91)	0.00	(27,219.91)	8,519.33
4470081	Financial Spark Gas - Realized	(61,155.72)	(113,302.09)	0.00	(113,302.09)	(174,457.81)
4470082	Financial Electric Realized	4,711,774.14	2,657,838.98	2,657,838.98	0.00	7,369,613.12
4470089	PJM Energy Sales Margin	(7,183,409.51)	5,881,091.67	5,881,091.67	0.00	(1,302,317.84)
4470093	PJM Implicit Congestion-LSE	10,219,326.33	(5,577,165.01)	0.00	(5,577,165.01)	4,642,161.32
4470098	PJM Oper.Reserve Rev-OSS	(1,354,878.85)	(1,791,054.87)	0.00	(1,791,054.87)	(3,145,933.72)
4470099	Capacity Cr. Net Sales	(4,822,484.28)	2,944,644.69	2,944,644.69	0.00	(1,877,839.59)
4470100	PJM FTR Revenue-OSS	(845,239.59)	613,021.43	613,021.43	0.00	(232,218.16)
4470101	PJM FTR Revenue-LSE	(7,630,823.49)	4,529,169.55	4,529,169.55	0.00	(3,101,653.94)
4470103	PJM Energy Sales Cost	(40,075,869.79)	5,777,970.41	5,777,970.41	0.00	(34,297,899.38)
4470106	PJM Pt2Pt Trans.Purch-NonAff.	2,149.63	21,579.68	21,579.68	0.00	23,729.31
4470107	PJM NITS Purch-NonAff.	1,529.61	4,309.68	4,309.68	0.00	5,839.29
4470109	PJM FTR Revenue-Spec	(122,813.24)	171,380.96	171,380.96	0.00	48,567.72
4470110	PJM TO Admin. Exp.-NonAff.	2,852.65	(4,359.24)	0.00	(4,359.24)	(1,506.59)

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2012						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
4470112	Non-Trading Bookout Sales-OSS	(13,221.71)	(397,078.34)	0.00	(397,078.34)	(410,300.05)
4470115	PJM Meter Corrections-OSS	(329,624.55)	(807,331.91)	0.00	(807,331.91)	(1,136,956.46)
4470116	PJM Meter Corrections-LSE	(202,806.02)	224,479.51	224,479.51	0.00	21,673.49
4470124	PJM Incremental Spot-OSS	(1,616.86)	1,617.16	1,617.16	0.00	0.30
4470126	PJM Incremental Imp Cong-OSS	2,321,061.97	(1,256,027.41)	0.00	(1,256,027.41)	1,065,034.56
4470128	Sales for Res-Aff. Pool Energy	(67,170,301.95)	34,657,507.95	34,657,507.95	0.00	(32,512,794.00)
4470131	Non-Trading Bookout Purch-OSS	14,245.50	(5,238.59)	0.00	(5,238.59)	9,006.91
4470141	PJM Contract Net Charge Credit	0.00	0.08	0.08	0.00	0.08
4470143	Financial Hedge Realized	(556,760.20)	232,413.82	232,413.82	0.00	(324,346.38)
4470144	Realiz.Sharing - 06 SIA	4,340.00	(2,733.00)	0.00	(2,733.00)	1,607.00
4470150	Transm. Rev.-Dedic. Whsl/Muni	(48,910.91)	(39,698.44)	0.00	(39,698.44)	(88,609.35)
4470155	OSS Physical Margin Reclass	5,053,640.10	212,313.61	212,313.61	0.00	5,265,953.71
4470156	OSS Optim. Margin Reclass	(5,053,640.10)	(212,313.61)	0.00	(212,313.61)	(5,265,953.71)
4470167	MISO FTR Revenues OSS	(24,582.62)	24,582.62	24,582.62	0.00	0.00
4470168	Interest Rate Swaps-Power	129,389.37	(77,933.50)	0.00	(77,933.50)	51,455.87
4470170	Non-ECR Auction Sales-OSS	(13,003,828.95)	3,801,212.91	3,801,212.91	0.00	(9,202,616.04)
4470174	PJM Whise FTR Rev - OSS	(621,788.13)	469,861.01	469,861.01	0.00	(151,927.12)
4470175	OSS Sharing Reclass - Retail	(5,117,679.51)	5,939,561.89	5,939,561.89	0.00	821,882.38
4470176	OSS Sharing Reclass-Reduction	5,117,679.51	(5,939,561.89)	0.00	(5,939,561.89)	(821,882.38)
4470180	Trading intra-book Reclass	21,279.21	(133,805.26)	0.00	(133,805.26)	(112,526.05)
4470181	Auction intra-book Reclass	(21,279.21)	133,805.26	133,805.26	0.00	112,526.05
4470202	PJM OpRes-LSE-Credit	(1,027,393.31)	(915,856.42)	0.00	(915,856.42)	(1,943,249.73)
4470203	PJM OpRes-LSE-Charge	3,648,614.45	(613,259.28)	0.00	(613,259.28)	3,035,355.17
4470206	PJM Trans loss credits-OSS	(1,086,360.39)	380,547.75	380,547.75	0.00	(705,812.64)
4470207	PJM trans loss charges - LSE	16,724,822.78	(6,807,405.35)	0.00	(6,807,405.35)	9,917,417.43
4470208	PJM Transm loss credits-LSE	(5,782,811.49)	2,958,724.66	2,958,724.66	0.00	(2,824,086.83)
4470209	PJM transm loss charges-OSS	3,221,056.64	(602,217.04)	0.00	(602,217.04)	2,618,839.60
4470214	PJM 30m Suppl Reserve CR OSS	(287,366.13)	36,690.71	36,690.71	0.00	(250,675.42)
4491003	Prov Rate Refund - Retail	0.00	1,635,430.00	1,635,430.00	0.00	1,635,430.00
4500000	Forfeited Discounts	(2,221,318.73)	(1,046,914.16)	0.00	(1,046,914.16)	(3,268,232.89)
4510001	Misc Service Rev - Nonaffil	(432,633.80)	78,721.42	78,721.42	0.00	(353,912.38)
4540001	Rent From Elect Property - Af	(263,188.63)	(6,853.27)	0.00	(6,853.27)	(270,041.90)
4540002	Rent From Elect Property-NAC	(4,878,144.34)	4,792,741.44	4,792,741.44	0.00	(85,402.90)
4540004	Rent From Elect Prop-ABD-Nonaf	(105,291.22)	13,170.89	13,170.89	0.00	(92,120.33)
4540005	Rent from Elec Prop-Pole Attk	0.00	(6,558,971.58)	0.00	(6,558,971.58)	(6,558,971.58)
4560007	Oth Elec Rev - DSM Program	(3,416,706.00)	314,914.01	314,914.01	0.00	(3,101,791.99)
4560012	Oth Elec Rev - Nonaffiliated	(4,150.10)	4,150.10	4,150.10	0.00	0.00
4560015	Other Electric Revenues - ABD	(246,345.04)	3,531.17	3,531.17	0.00	(242,813.87)
4560041	Miscellaneous Revenue-NonAffil	(1,000.00)	1,000.00	1,000.00	0.00	0.00
4560049	Merch Generation Finan -Realzd	(15.63)	(1.03)	0.00	(1.03)	(16.66)
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	15,706.34	38,405.87	38,405.87	0.00	54,112.21
4560109	Interest Rate Swaps-Coal	4,396.61	(3,769.62)	0.00	(3,769.62)	626.99
4561002	RTO Formation Cost Recovery	(2,406.40)	(8,068.70)	0.00	(8,068.70)	(10,475.10)
4561003	PJM Expansion Cost Recov	(78,428.46)	(6,585.19)	0.00	(6,585.19)	(85,013.65)
4561004	SECA Transmission Rev	0.00	(227,184.25)	0.00	(227,184.25)	(227,184.25)
4561005	PJM Point to Point Trans Svc	(736,101.15)	39,424.87	39,424.87	0.00	(696,676.28)
4561006	PJM Trans Owner Admin Rev	(231,337.60)	(4,317.96)	0.00	(4,317.96)	(235,655.56)
4561007	PJM Network Integ Trans Svc	(6,207,450.54)	(3,847,134.93)	0.00	(3,847,134.93)	(10,054,585.47)
4561019	Oth Elec Rev Trans Non Affil	(64,020.00)	4,956.00	4,956.00	0.00	(59,064.00)
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	(9,440.70)	977.74	977.74	0.00	(8,462.96)
4561029	PJM NITS Revenue Whsl Cus-NAif	(2,344,767.44)	(205,357.72)	0.00	(205,357.72)	(2,550,125.16)
4561030	PJM TO Serv Rev Whsl Cus-NAif	(40,878.52)	4,492.02	4,492.02	0.00	(36,386.50)
4561033	PJM NITS Revenue - Affiliated	(40,137,444.20)	136,872.86	136,872.86	0.00	(40,000,571.34)
4561034	PJM TO Adm. Serv Rev - Aff	(418,671.49)	(796.86)	0.00	(796.86)	(419,468.35)
4561035	PJM Affiliated Trans NITS Cost	35,803,217.99	1,498,894.30	1,498,894.30	0.00	37,302,112.29
4561036	PJM Affiliated Trans TO Cost	391,387.87	(4,342.43)	0.00	(4,342.43)	387,045.44
4561058	NonAffil PJM Trans Enhncmt Rev	(145,599.11)	(18,220.62)	0.00	(18,220.62)	(163,819.73)
4561059	Affil PJM Trans Enhancmnt Rev	(314,244.84)	51,327.86	51,327.86	0.00	(262,916.98)
4561060	Affil PJM Trans Enhancmnt Cost	279,650.70	(34,528.36)	0.00	(34,528.36)	245,122.34
4561061	NAif PJM RTEP Rev for Whsl-FR	(18,463.38)	1,710.79	1,710.79	0.00	(16,752.59)
4561062	PROVISION RTO Cost - Affi	583,890.79	(1,137,997.83)	0.00	(1,137,997.83)	(554,107.04)
4561063	PROVISION RTO Rev Affiliated	(668,023.25)	948,116.78	948,116.78	0.00	280,093.53
4561064	PROVISION RTO Rev WhslCus-NAif	(39,295.49)	52,746.76	52,746.76	0.00	13,451.27
4561065	PROVISION RTO Rev - NonAff	(78,590.97)	38,085.38	38,085.38	0.00	(40,505.59)
5000000	Oper Supervision & Engineering	3,244,583.96	(1,204,750.97)	0.00	(1,204,750.97)	2,039,832.99
5000001	Oper Super & Eng-RATA-Affil	30,243.16	(5,743.16)	0.00	(5,743.16)	24,500.00
5010000	Fuel	694,904.15	(438,268.87)	0.00	(438,268.87)	256,635.28
5010001	Fuel Consumed	184,362,675.87	(101,151,057.38)	0.00	(101,151,057.38)	83,211,618.49
5010003	Fuel - Procure Unload & Handle	3,147,087.96	(1,299,481.18)	0.00	(1,299,481.18)	1,847,606.78
5010005	Fuel - Deferred	2,274,017.00	2,516,360.00	2,516,360.00	0.00	4,790,377.00
5010012	Ash Sales Proceeds	0.00	(205,759.32)	0.00	(205,759.32)	(205,759.32)
5010013	Fuel Survey Activity	(1.00)	2.00	2.00	0.00	1.00
5010019	Fuel Oil Consumed	3,226,649.62	30,231.19	30,231.19	0.00	3,256,880.81
5020000	Steam Expenses	1,231,399.04	(423,110.32)	0.00	(423,110.32)	808,288.72

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2012						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
5020002	Urea Expense	4,119,618.49	(2,168,764.49)	0.00	(2,168,764.49)	1,950,854.00
5020003	Trona Expense	0.00	16.21	16.21	0.00	16.21
5020008	Activated Carbon	17.05	(24.56)	0.00	(24.56)	(7.51)
5020025	Steam Exp Environmental	(83.61)	87.58	87.58	0.00	3.97
5050000	Electric Expenses	470,918.66	(175,838.96)	0.00	(175,838.96)	295,079.70
5060000	Misc Steam Power Expenses	5,209,409.93	365,699.24	365,699.24	0.00	5,575,109.17
5060002	Misc Steam Power Exp-Assoc	39,541.00	(5,909.00)	0.00	(5,909.00)	33,632.00
5060004	NSR Settlement Expense	(232,272.16)	142,672.34	142,672.34	0.00	(89,599.82)
5060006	Voluntary CO2 Compliance Exp	2,889.22	(2,889.22)	0.00	(2,889.22)	0.00
5070000	Rents	4.00	(4.00)	0.00	(4.00)	0.00
5090000	Allow Consum Title IV SO2	12,386,400.09	(3,590,141.50)	0.00	(3,590,141.50)	8,796,258.59
5090002	Allowance Expenses	3.00	(3.00)	0.00	(3.00)	0.00
5090005	An. NOx Cons. Exp	1,034,617.94	(957,282.13)	0.00	(957,282.13)	77,335.81
5100000	Maint Supv & Engineering	2,050,260.19	9,234.84	9,234.84	0.00	2,059,495.03
5110000	Maintenance of Structures	1,229,635.56	(655,708.62)	0.00	(655,708.62)	573,926.94
5120000	Maintenance of Boiler Plant	5,969,199.31	(416,390.18)	0.00	(416,390.18)	5,552,809.13
5130000	Maintenance of Electric Plant	1,126,659.68	270,217.38	270,217.38	0.00	1,396,877.06
5140000	Maintenance of Misc Steam Plt	1,007,677.12	(390,554.92)	0.00	(390,554.92)	617,122.20
5140025	Maint MiscStmPlt Environmental	0.00	2.30	2.30	0.00	2.30
5300000	Maint of Reactor Plant Equip	0.00	(0.62)	0.00	(0.62)	(0.62)
5550001	Purch Pwr-NonTrading-Nonassoc	7,842,542.18	(6,309,795.40)	0.00	(6,309,795.40)	1,532,746.78
5550004	Purchased Power-Pool Capacity	54,857,137.00	(32,410,547.00)	0.00	(32,410,547.00)	22,446,590.00
5550005	Purchased Power - Pool Energy	12,877,373.70	41,435,930.08	41,435,930.08	0.00	54,313,303.78
5550023	Purch Power Capacity -NA	790,276.50	(491,819.25)	0.00	(491,819.25)	298,457.25
5550027	Purch Pwr-Non-Fuel Portion-Aff	43,686,862.00	(2,560,393.00)	0.00	(2,560,393.00)	41,126,469.00
5550032	Gas-Conversion-Mone Plant	323,581.96	58,688.21	58,688.21	0.00	382,270.17
5550036	PJM Emer.Energy Purch.	1,110.87	(1,110.87)	0.00	(1,110.87)	0.00
5550039	PJM Inadvertent Mtr Res-OSS	47,349.27	(34,594.14)	0.00	(34,594.14)	12,755.13
5550040	PJM Inadvertent Mtr Res-LSE	265,339.86	(202,950.44)	0.00	(202,950.44)	62,389.42
5550041	PJM Ancillary Serv.-Sync	7,944.63	(5,371.27)	0.00	(5,371.27)	2,573.36
5550046	Purch Power-Fuel Portion-Affil	54,394,588.85	6,860,916.14	6,860,916.14	0.00	61,255,504.99
5550074	PJM Reactive-Charge	1,206,227.12	(1,198,554.14)	0.00	(1,198,554.14)	7,672.98
5550075	PJM Reactive-Credit	(1,098,332.02)	1,192,306.59	1,192,306.59	0.00	93,974.57
5550076	PJM Black Start-Charge	37,134.76	4,187.08	4,187.08	0.00	41,321.84
5550077	PJM Black Start-Credit	(25,498.34)	(5,369.72)	0.00	(5,369.72)	(30,868.06)
5550078	PJM Regulation-Charge	2,525,524.49	(1,156,600.97)	0.00	(1,156,600.97)	1,368,923.52
5550079	PJM Regulation-Credit	(900,456.38)	136,183.43	136,183.43	0.00	(764,272.95)
5550080	PJM Hourly Net Purch.-FERC	11,413,039.47	(4,304,052.97)	0.00	(4,304,052.97)	7,108,986.50
5550083	PJM Spinning Reserve-Charge	111,875.89	(103,974.97)	0.00	(103,974.97)	7,900.92
5550084	PJM Spinning Reserve-Credit	(6,442.31)	4,901.97	4,901.97	0.00	(1,540.34)
5550090	PJM 30m Suppl Reserv Charge LSE	349,783.66	(101,047.85)	0.00	(101,047.85)	248,735.81
5550094	Purchased Power - Fuel	880,278.32	(213,558.99)	0.00	(213,558.99)	666,719.33
5550099	PJM Purchases-non-ECR-Auction	10,051,975.16	(2,565,437.71)	0.00	(2,565,437.71)	7,486,537.45
5550100	Capacity Purchases-Auction	833,000.00	(722,710.23)	0.00	(722,710.23)	110,289.77
5550101	Purch Power-Pool Non-Fuel -Aff	2,499,458.00	5,048,628.00	5,048,628.00	0.00	7,548,086.00
5550102	Pur Power-Pool NonFuel-OSS-Aff	45,349,482.00	(3,930,985.23)	0.00	(3,930,985.23)	41,418,496.78
5550107	Capacity purchases - Trading	1,561,632.46	(1,102,365.07)	0.00	(1,102,365.07)	459,267.39
5560000	Sys Control & Load Dispatching	320,245.72	(148,892.95)	0.00	(148,892.95)	171,352.77
5570000	Other Expenses	2,237,588.17	(806,364.38)	0.00	(806,364.38)	1,431,223.79
5570007	Other Pwr Exp - Wholesale RECs	26,216.78	935.48	935.48	0.00	27,152.26
5570008	Other Pwr Exp - Voluntary RECs	30.00	(30.00)	0.00	(30.00)	0.00
5600000	Oper Supervision & Engineering	627,759.88	31,627.93	31,627.93	0.00	659,387.81
5611000	Load Dispatch - Reliability	5,864.83	(222.82)	0.00	(222.82)	5,642.01
5612000	Load Dispatch-Mntr&Op TransSys	826,362.40	(61,829.17)	0.00	(61,829.17)	764,533.23
5613000	Load Dispatch-Trans Svc&Sched	4.35	(81.33)	0.00	(81.33)	(76.98)
5614000	PJM Admin-SSC&DS-OSS	92,773.69	(10,148.62)	0.00	(10,148.62)	82,625.07
5614001	PJM Admin-SSC&DS-Internal	1,091,676.94	(38,186.94)	0.00	(38,186.94)	1,053,490.00
5614007	RTO Admin Default LSE.	0.00	24,603.14	24,603.14	0.00	24,603.14
5615000	Reliability,Plng&Stds Develop	100,459.66	36,430.61	36,430.61	0.00	136,890.27
5618000	PJM Admin-RP&SDS-OSS	21,358.52	(1,259.94)	0.00	(1,259.94)	20,098.58
5618001	PJM Admin-RP&SDS- Internal	250,988.84	(25,572.29)	0.00	(25,572.29)	225,416.55
5620001	Station Expenses - Nonassoc	162,829.50	25,601.77	25,601.77	0.00	188,431.27
5630000	Overhead Line Expenses	155,113.63	(1,796.45)	0.00	(1,796.45)	153,317.18
5640000	Underground Line Expenses	3,933.43	(3,933.43)	0.00	(3,933.43)	0.00
5650002	Transmssn Elec by Others-NAC	282,697.14	(123,001.55)	0.00	(123,001.55)	159,695.59
5650012	PJM Trans Enhancement Charge	2,619,439.24	468,533.40	468,533.40	0.00	3,087,972.64
5650015	PJM TO Serv Exp - Aff	10,109.52	(5,460.36)	0.00	(5,460.36)	4,649.16
5650016	PJM NITS Expense - Affiliated	318,412.20	738,013.81	738,013.81	0.00	1,056,426.01
5650019	Affil PJM Trans Enhncement Exp	0.00	32,994.90	32,994.90	0.00	32,994.90
5650020	PROVISION RTO Affil Expense	(21,942.94)	41,779.20	41,779.20	0.00	19,836.26
5660000	Misc Transmission Expenses	1,036,098.24	172,068.59	172,068.59	0.00	1,208,166.83
5670001	Rents - Nonassociated	4,809.00	(4,422.56)	0.00	(4,422.56)	386.44
5670002	Rents - Associated	0.00	1,817.03	1,817.03	0.00	1,817.03
5680000	Maint Supv & Engineering	145,588.53	(9,282.53)	0.00	(9,282.53)	136,306.00

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2012						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
5690000	Maintenance of Structures	13,966.61	13,560.59	13,560.59	0.00	27,527.20
5691000	Maint of Computer Hardware	52,859.55	(8,437.60)	0.00	(8,437.60)	44,421.95
5692000	Maint of Computer Software	230,749.65	(26,660.93)	0.00	(26,660.93)	204,088.72
5693000	Maint of Communication Equip	211,706.02	(116,071.64)	0.00	(116,071.64)	95,634.38
5700000	Maint of Station Equipment	814,617.27	(250,220.92)	0.00	(250,220.92)	564,396.35
5710000	Maintenance of Overhead Lines	1,754,718.80	320,396.05	320,396.05	0.00	2,075,114.85
5730000	Maint of Misc Trnsmssn Plt	21,941.60	147,179.20	147,179.20	0.00	169,120.80
5757000	PJM Admin-MAM&SC- OSS	97,762.97	120.50	120.50	0.00	97,883.47
5757001	PJM Admin-MAM&SC- Internal	1,141,984.11	(45,545.49)	0.00	(45,545.49)	1,096,438.62
5800000	Oper Supervision & Engineering	795,829.65	(130,659.84)	0.00	(130,659.84)	665,169.81
5810000	Load Dispatching	1,804.56	488.94	488.94	0.00	2,293.50
5820000	Station Expenses	203,293.27	(23,438.64)	0.00	(23,438.64)	179,854.63
5830000	Overhead Line Expenses	897,007.75	(709,684.13)	0.00	(709,684.13)	187,323.62
5840000	Underground Line Expenses	143,639.98	(13,890.48)	0.00	(13,890.48)	129,749.50
5850000	Street Lighting & Signal Sys E	44,683.89	55,744.99	55,744.99	0.00	100,428.88
5860000	Meter Expenses	865,237.58	(345,768.76)	0.00	(345,768.76)	519,468.82
5870000	Customer Installations Exp	146,018.24	(16,292.36)	0.00	(16,292.36)	129,725.88
5880000	Miscellaneous Distribution Exp	4,292,674.45	1,115,305.43	1,115,305.43	0.00	5,407,979.88
5890001	Rents - Nonassociated	1,988,196.92	(361,424.60)	0.00	(361,424.60)	1,626,772.32
5890002	Rents - Associated	67,178.02	(11,938.69)	0.00	(11,938.69)	55,239.32
5900000	Maint Supv & Engineering	46.74	692.69	692.69	0.00	739.43
5910000	Maintenance of Structures	8,877.25	15,275.87	15,275.87	0.00	24,153.12
5920000	Maint of Station Equipment	1,019,999.78	(502,466.37)	0.00	(502,466.37)	517,533.41
5930000	Maintenance of Overhead Lines	28,505,596.67	(3,080,571.57)	0.00	(3,080,571.57)	25,425,025.10
5930001	Tree and Brush Control	243,140.35	116,525.24	116,525.24	0.00	359,665.59
5930010	Storm Expense Amortization	4,698,444.00	0.00	0.00	0.00	4,698,444.00
5940000	Maint of Underground Lines	69,503.01	22,654.67	22,654.67	0.00	92,157.68
5950000	Maint of Lne Trnf Rglators&Dvi	120,471.35	(52,086.34)	0.00	(52,086.34)	68,385.01
5960000	Maint of Strt Lghtng & Sgnal S	62,231.05	(18,515.37)	0.00	(18,515.37)	43,715.68
5970000	Maintenance of Meters	56,181.98	(2,389.87)	0.00	(2,389.87)	53,792.11
5980000	Maint of Misc Distribution Plt	139,002.18	(53,494.02)	0.00	(53,494.02)	85,508.16
9010000	Supervision - Customer Accts	324,869.72	(52,427.71)	0.00	(52,427.71)	272,442.01
9020000	Meter Reading Expenses	9,828.92	(8,819.25)	0.00	(8,819.25)	1,009.67
9020001	Customer Card Reading	1,598.15	(1,597.76)	0.00	(1,597.76)	0.39
9020002	Meter Reading - Regular	572,859.70	(195,616.46)	0.00	(195,616.46)	377,243.24
9020003	Meter Reading - Large Power	42,839.13	(7,076.27)	0.00	(7,076.27)	35,762.86
9020004	Read-In & Read-Out Meters	64,432.33	(25,419.83)	0.00	(25,419.83)	39,012.50
9030000	Cust Records & Collection Exp	537,318.90	13,616.38	13,616.38	0.00	550,935.28
9030001	Customer Orders & Inquiries	2,712,406.83	(361,170.29)	0.00	(361,170.29)	2,351,236.54
9030002	Manual Billing	42,555.95	6.60	6.60	0.00	42,562.55
9030003	Postage - Customer Bills	741,820.84	(173,857.71)	0.00	(173,857.71)	567,963.13
9030004	Cashiering	128,947.08	(3,908.55)	0.00	(3,908.55)	125,038.53
9030005	Collection Agents Fees & Exp	108,054.97	(8,067.81)	0.00	(8,067.81)	99,987.16
9030006	Credit & Oth Collection Activi	913,967.54	(88,091.07)	0.00	(88,091.07)	825,876.47
9030007	Collectors	587,706.43	24,618.68	24,618.68	0.00	612,325.11
9030009	Data Processing	152,725.73	3,255.17	3,255.17	0.00	155,980.90
9040007	Uncoll Accts - Misc Receivable	14,448.61	138,167.11	138,167.11	0.00	152,615.72
9050000	Misc Customer Accounts Exp	87,534.76	(71,271.10)	0.00	(71,271.10)	16,263.66
9070000	Supervision - Customer Service	327,503.55	(115,910.48)	0.00	(115,910.48)	211,593.07
9070001	Supervision - DSM	2,018.21	(1,999.54)	0.00	(1,999.54)	18.67
9080000	Customer Assistance Expenses	509,400.67	(25,717.00)	0.00	(25,717.00)	483,683.67
9080001	DSM-Customer Advisory Grp	742.50	(460.35)	0.00	(460.35)	282.15
9080004	Cust Assistance Exp - DSM - Ind	0.00	0.64	0.64	0.00	0.64
9080009	Cust Assistance Expense - DSM	2,484,940.21	(377,050.56)	0.00	(377,050.56)	2,107,889.65
9090000	Information & Instruct Advertis	187,053.78	(31,710.51)	0.00	(31,710.51)	155,343.27
9100000	Misc Cust Svc&Informational Ex	24,848.87	12,808.30	12,808.30	0.00	37,657.17
9100001	Misc Cust Svc & Info Exp - RCS	0.00	51.50	51.50	0.00	51.50
9110001	Supervision - Residential	9.56	(15.08)	0.00	(15.08)	(5.52)
9110002	Supervision - Comm & Ind	3.41	(3.41)	0.00	(3.41)	0.00
9120000	Demonstrating & Selling Exp	1.08	(1.08)	0.00	(1.08)	0.00
9120001	Demo & Selling Exp - Res	0.00	2.08	2.08	0.00	2.08
9200000	Administrative & Gen Salaries	5,810,297.53	912,863.77	912,863.77	0.00	6,723,161.30
9200003	Admin & Gen Salaries Trnsfr	(46.34)	46.34	46.34	0.00	0.00
9210001	Off Supl & Exp - Nonassociated	551,346.17	33,389.63	33,389.63	0.00	584,735.80
9210003	Office Supplies & Exp - Trnsf	(2.32)	9.09	9.09	0.00	6.77
9220000	Administrative Exp Trnsf - Cr	(140,317.13)	(10,881.79)	0.00	(10,881.79)	(151,198.92)
9220001	Admin Exp Trnsf to Cnstrction	(363,865.00)	(312,232.24)	0.00	(312,232.24)	(676,097.24)
9220004	Admin Exp Trnsf to ABD	(3,487.36)	(1,124.98)	0.00	(1,124.98)	(4,612.34)
9220125	SSA Expense Transfers BL	(625,191.89)	123,636.23	123,636.23	0.00	(501,555.66)
9230001	Outside Svcs Empl - Nonassoc	978,006.59	418,824.08	418,824.08	0.00	1,396,830.66
9230003	AEPSC Billed to Client Co	3,864,131.01	(600,956.43)	0.00	(600,956.43)	3,263,174.58
9240000	Property Insurance	641,057.77	(35,512.31)	0.00	(35,512.31)	605,545.46
9250000	Injuries and Damages	1,226,482.23	(90,727.28)	0.00	(90,727.28)	1,135,754.95
9250001	Safety Dinners and Awards	982.23	29.01	29.01	0.00	1,011.24

Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2012						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
9250002	Emp Accdent Prvntion-Adm Exp	9,508.20	(327.79)	0.00	(327.79)	9,180.41
9250004	Injuries to Employees	74,894.28	(42,431.90)	0.00	(42,431.90)	32,462.38
9250006	Wrkrs Cmpnstin Pre&Slf Ins Prv	501,566.88	(416,634.04)	0.00	(416,634.04)	84,932.84
9250007	Prsnal Injries&Prop Dmage-Pub	73,610.62	(67,753.91)	0.00	(67,753.91)	5,856.71
9250010	Frg Ben Loading - Workers Comp	(174,781.22)	(83,916.10)	0.00	(83,916.10)	(258,697.32)
9260000	Employee Pensions & Benefits	9,067.13	(2,511.66)	0.00	(2,511.66)	6,555.47
9260001	Edit & Print Empl Pub-Salaries	37,068.38	(6,295.60)	0.00	(6,295.60)	30,772.78
9260002	Pension & Group Ins Admin	29,740.00	2,118.92	2,118.92	0.00	31,858.92
9260003	Pension Plan	2,894,000.04	350,941.08	350,941.08	0.00	3,244,941.12
9260004	Group Life Insurance Premiums	133,843.83	7,892.99	7,892.99	0.00	141,736.82
9260005	Group Medical Ins Premiums	3,985,141.13	4,872.82	4,872.82	0.00	3,990,013.95
9260007	Group L-T Disability Ins Prem	178,026.43	(165,190.43)	0.00	(165,190.43)	12,836.00
9260009	Group Dental Insurance Prem	225,589.87	3,443.18	3,443.18	0.00	229,033.05
9260010	Training Administration Exp	6,845.59	(7,552.02)	0.00	(7,552.02)	(706.43)
9260012	Employee Activities	5,816.99	(1,210.53)	0.00	(1,210.53)	4,606.46
9260014	Educational Assistance Pmts	10,398.65	2,493.85	2,493.85	0.00	12,892.50
9260021	Postretirement Benefits - OPEB	2,387,468.02	(944,966.98)	0.00	(944,966.98)	1,442,501.04
9260026	Savings Plan Administration	0.00	58.85	58.85	0.00	58.85
9260027	Savings Plan Contributions	1,440,190.53	92,754.66	92,754.66	0.00	1,532,945.18
9260036	Deferred Compensation	26,067.46	(2,614.10)	0.00	(2,614.10)	23,453.36
9260037	Supplemental Pension	999.96	(278.02)	0.00	(278.02)	721.94
9260050	Frg Ben Loading - Pension	(1,116,707.68)	(231,910.38)	0.00	(231,910.38)	(1,348,618.06)
9260051	Frg Ben Loading - Grp Ins	(1,833,873.07)	(139,797.21)	0.00	(139,797.21)	(1,973,670.28)
9260052	Frg Ben Loading - Savings	(512,715.56)	(103,321.84)	0.00	(103,321.84)	(616,037.40)
9260053	Frg Ben Loading - OPEB	(608,471.17)	(267,293.27)	0.00	(267,293.27)	(875,764.44)
9260055	IntercoFringeOffset- Don't Use	(1,125,917.30)	(36,684.95)	0.00	(36,684.95)	(1,162,602.25)
9260056	Fidelity Stock Option Admin	248.88	(248.88)	0.00	(248.88)	0.00
9260057	Postret Ben Medicare Subsidy	(848,237.03)	1,400,663.03	1,400,663.03	0.00	552,426.00
9260058	Frg Ben Loading - Accrual	(13,487.88)	25,388.31	25,388.31	0.00	11,900.43
9270000	Franchise Requirements	190,119.37	(44,223.88)	0.00	(44,223.88)	145,895.49
9280000	Regulatory Commission Exp	3.02	(6.49)	0.00	(6.49)	(3.47)
9280001	Regulatory Commission Exp-Adm	(21.45)	17.11	17.11	0.00	(4.34)
9280002	Regulatory Commission Exp-Case	8,468.84	147,485.11	147,485.11	0.00	155,953.95
9301000	General Advertising Expenses	5,561.61	2,763.52	2,763.52	0.00	8,325.13
9301001	Newspaper Advertising Space	14,903.18	(1,702.37)	0.00	(1,702.37)	13,200.81
9301002	Radio Station Advertising Time	2,770.00	(20.00)	0.00	(20.00)	2,750.00
9301003	TV Station Advertising Time	513.34	(513.34)	0.00	(513.34)	0.00
9301006	Spec Corporate Comm Info Proj	0.00	0.28	0.28	0.00	0.28
9301010	Publicity	850.06	427.67	427.67	0.00	1,277.73
9301011	Dedications, Tours, & Openings	0.00	0.55	0.55	0.00	0.55
9301012	Public Opinion Surveys	21,357.66	(18,750.58)	0.00	(18,750.58)	2,607.08
9301014	Video Communications	34.50	(21.70)	0.00	(21.70)	12.80
9301015	Other Corporate Comm Exp	24,341.03	15,952.96	15,952.96	0.00	40,293.99
9302000	Misc General Expenses	336,462.75	(169,647.13)	0.00	(169,647.13)	166,815.62
9302003	Corporate & Fiscal Expenses	24,191.55	(3,703.78)	0.00	(3,703.78)	20,487.77
9302004	Research, Develop&Demonstr Exp	18,874.36	(15,876.59)	0.00	(15,876.59)	2,997.77
9302006	Assoc Bus Dev - Materials Sold	15,340.61	24,458.36	24,458.36	0.00	39,798.97
9302007	Assoc Business Development Exp	89,010.98	(28,641.21)	0.00	(28,641.21)	60,369.77
9302458	AEPSC Non Affiliated expenses	0.00	33.57	33.57	0.00	33.57
9310000	Rents	300.00	(280.47)	0.00	(280.47)	19.53
9310001	Rents - Real Property	86,802.40	8,431.25	8,431.25	0.00	95,233.65
9310002	Rents - Personal Property	38,985.92	(10,131.11)	0.00	(10,131.11)	28,854.81
9350000	Maintenance of General Plant	0.00	6.31	6.31	0.00	6.31
9350001	Maint of Structures - Owned	622,164.82	(101,998.45)	0.00	(101,998.45)	520,166.37
9350002	Maint of Structures - Leased	106,721.73	(44,667.68)	0.00	(44,667.68)	62,054.05
9350007	Maint of Radio Equip - Owned	69.79	(69.79)	0.00	(69.79)	0.00
9350013	Maint of Cmmncation Eq-Unall	1,069,892.52	(73,692.16)	0.00	(73,692.16)	996,200.36
9350015	Maint of Office Furniture & Eq	2,186.43	(2,031.33)	0.00	(2,031.33)	155.10
9350023	Site Communications Services	0.00	170.66	170.66	0.00	170.66
9350024	Maint of DA-AMI Comm Equip	183.23	(100.86)	0.00	(100.86)	82.37
	NET INCOME - EARN FOR CMMN STK	(42,373,948.29)	(8,604,504.91)	0.00	(8,604,504.91)	(50,978,453.21)
	PREF STK DIVIDEND REQUIREMENT	0.00	0.00	0.00	0.00	0.00