

Kentucky Power Company					
Trial Balance					
For the Year Ended December 31, 2013					
Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
1010001	Plant in Service	1,422,389,282.23	0.00	(379,742,011.73)	1,042,647,270.50
1010002	Plant In Service-Transmission	495,980,928.54	0.00	(31,789,587.99)	464,191,340.55
1010003	Plant In Service-Distribution	652,615,328.83	14,910,837.96	0.00	667,526,166.79
1010004	Plant In Service - Gen & Misc	53,179,507.29	416,278,874.46	0.00	469,458,381.75
1011001	Capital Leases	2,721,009.02	132,831.76	0.00	2,853,840.78
1011004	Capital Leases - Gen & Misc	4,669,821.67	0.00	(1,244,513.28)	3,425,308.39
1011006	Prov-Leased Assets	(2,576,027.00)	706,559.91	0.00	(1,869,467.09)
1011012	Accrued Capital Leases	2,820.89	0.00	(2,820.89)	0.00
1050001	Held For Fut Use	6,778,355.00	0.00	0.00	6,778,355.00
1050003	Held For Fut Use-Distribution	0.00	627,603.73	0.00	627,603.73
1060001	Const Not Classifd	7,107,216.98	0.00	(6,629,950.38)	477,266.60
1060002	Const Not Classifd-Transmissn	0.00	43,653,203.28	0.00	43,653,203.28
1060003	Const Not Classifd-Distributio	0.00	25,327,088.41	0.00	25,327,088.41
1060004	Const Not Classifd-Gen&Misc	0.00	2,345,696.61	0.00	2,345,696.61
1070001	CWIP - Project	87,923,832.00	40,675,316.19	0.00	128,599,148.19
1080001	A/P for Deprec of Plt	(866,291,317.83)	0.00	(64,617,647.95)	(930,908,965.78)
1080005	RWIP - Project Detail	5,946,814.96	2,373,437.56	0.00	8,320,252.52
1080011	Cost of Removal Reserve	(24,179,469.28)	1,301,852.36	0.00	(22,877,616.92)
1080013	ARO Removal Deprec - Accretion	3,113,127.64	533,586.47	0.00	3,646,714.11
1110001	A/P for Amort of Plt	(20,894,341.14)	1,674,612.84	0.00	(19,219,728.30)
1210001	Nonutility Property - Owned	964,528.00	30,592.00	0.00	995,120.00
1220001	Depr&Amrt of Nonutil Prop-Ownd	(208,286.03)	0.00	(6,669.72)	(214,955.75)
1240002	Oth Investments-Nonassociated	806.00	0.00	0.00	806.00
1240005	Spec Allowance Inv NOx	6.77	0.00	0.00	6.77
1240007	Deferred Compensation Benefits	97,307.67	0.00	(15,328.53)	81,979.14
1240027	Other Property - RWIP	7,500.00	0.00	(4,100.00)	3,400.00
1240029	Other Property - CPR	6,336,336.84	0.00	(1,802,021.10)	4,534,315.74
1240092	Fbr Opt Lns-In Kind Sv-Invest	162,614.00	0.00	(5,682.00)	156,932.00
1290000	Pension Net Funded Position	0.00	11,446,241.63	0.00	11,446,241.63
1310000	Cash	1,481,977.75	0.00	(739,195.87)	742,781.88
1340018	Spec Deposits - Elect Trading	366,348.56	0.00	(364,879.45)	1,469.11
1340043	Spec Deposit UBS Securities	3,131,433.29	0.00	(1,818,321.30)	1,313,111.99
1340048	Spec Deposits-Trading Contra	(2,021,050.00)	1,406,197.00	0.00	(614,853.00)
1340050	Spec Deposit Mizuho Securities	443,769.34	0.00	(97,538.74)	346,230.60
1420001	Customer A/R - Electric	32,054,212.48	0.00	(4,314,971.30)	27,739,241.18
1420014	Customer A/R-System Sales	598,338.30	0.00	(60,022.33)	538,315.97
1420019	Transmission Sales Receivable	10,596.00	519.00	0.00	11,115.00
1420022	Cust A/R - Factored	(26,596,065.12)	981,614.56	0.00	(25,614,450.56)
1420023	Cust A/R-System Sales - MLR	3,943,255.08	0.00	(1,159,081.76)	2,784,173.33
1420024	Cust A/R-Options & Swaps - MLR	241,755.83	0.00	(203,633.21)	38,122.62
1420027	Low Inc Energy Asst Pr (LIEAP)	635,144.27	480,186.73	0.00	1,115,331.00
1420044	Customer A/R - Estimated	5,386,461.50	554,836.50	0.00	5,941,298.00
1420050	PJM AR Accrual	5,127,145.32	0.00	(3,054,918.98)	2,072,226.34
1420052	Gas Accruals	45,694.74	0.00	(45,694.58)	0.16
1420053	AR Coal Trading	37,777.44	0.00	(16,586.64)	21,190.80
1420054	Accrued Power Brokers	31,236.28	15,773.80	0.00	47,010.08
1420101	Other Accounts Rec - Cust	0.00	12,000.00	0.00	12,000.00
1420102	AR Peoplesoft Billing - Cust	1,320,692.78	0.00	(1,014,640.75)	306,052.03
1430022	2001 Employee Biweekly Pay Cnv	70,746.77	0.00	(3,388.59)	67,358.18
1430081	Damage Recovery - Third Party	33,644.00	0.00	(20,661.00)	12,983.00
1430083	Damage Recovery Offset Demand	(46,597.00)	32,845.00	0.00	(13,752.00)
1430089	A/R - Benefits Billing	1,675.53	987.33	0.00	2,662.86
1430101	Other Accounts Rec - Misc	746.45	0.00	(746.45)	0.00
1430102	AR Peoplesoft Billing - Misc	188,565.15	0.00	(182,437.94)	6,127.21
1440002	Uncoll Accts-Other Receivables	(163,314.53)	85,752.85	0.00	(77,561.68)
1460001	A/R Assoc Co - InterUnit G/L	44,758,749.34	0.00	(37,556,479.42)	7,202,269.92
1460002	A/R Assoc Co - Allowances	208,543.68	0.00	(68,718.78)	139,824.90
1460006	A/R Assoc Co - Intercompany	1,737,748.95	0.00	(1,281,606.88)	456,142.07
1460009	A/R Assoc Co - InterUnit A/P	2,277.16	4,286.04	0.00	6,563.20
1460011	A/R Assoc Co - Multi Pmts	1,191,613.36	0.00	(171,608.84)	1,020,004.52
1460019	A/R-Assoc Co-AEPSC-Agent	4,457,094.50	0.00	(4,397,835.13)	59,259.37

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1460024	A/R Assoc Co - System Sales	3,749.77	4,197.23	0.00	7,947.00
1460025	Fleet - M4 - A/R	14,658.31	7,883.99	0.00	22,542.30
1460045	A/R Assc Co-Realization Sharng	0.00	92.00	0.00	92.00
1510001	Fuel Stock - Coal	93,550,419.22	0.00	(9,098,088.03)	84,452,331.19
1510002	Fuel Stock - Oil	1,951,778.93	624,019.85	0.00	2,575,798.78
1510020	Fuel Stock Coal - Intransit	606,823.18	1,005,569.87	0.00	1,612,393.05
1520000	Fuel Stock Exp Undistributed	2,608,109.64	1,064,664.33	0.00	3,672,773.97
1540001	M&S - Regular	18,868,243.91	468,799.68	0.00	19,337,043.59
1540004	M&S - Exempt Material	152,563.52	8,372.70	0.00	160,936.22
1540006	M&S - Lime and Limestone	1,891,115.75	0.00	(105,199.48)	1,785,916.27
1540012	Materials & Supplies - Urea	531,671.39	0.00	(269,436.39)	262,235.00
1540013	Transportation Inventory	105,238.93	0.00	0.00	105,238.93
1540023	M&S Inv - Urea In-Transit	1,697,767.13	0.00	(174,808.32)	1,522,958.81
1581000	SO2 Allowance Inventory	3,221,135.92	0.00	(3,221,135.56)	0.36
1581003	SO2 Allowance Inventory - Curr	14,648,011.49	5,543,537.80	0.00	20,191,549.29
1581004	NOx Allowance Inventory - Curr	32,817.22	17,079.79	0.00	49,897.01
1581006	An. NOx Comp Inv - Curr	28,333.63	146,241.51	0.00	174,575.14
1581009	CSAPR Current SO2 Inv	350,000.00	0.00	0.00	350,000.00
1650001	Prepaid Insurance	481,538.67	0.00	(123,657.53)	357,881.14
165000212	Prepaid Taxes	515,095.27	0.00	(515,095.27)	0.00
165000213	Prepaid Taxes	0.00	473,122.09	0.00	473,122.09
1650009	Prepaid Carry Cost-Factored AR	13,101.01	1,860.94	0.00	14,961.95
1650010	Prepaid Pension Benefits	57,521,597.20	0.00	(5,450,175.40)	52,071,421.80
165001112	Prepaid Sales Taxes	294,772.55	0.00	(294,772.55)	0.00
165001113	Prepaid Sales Taxes	0.00	274,001.31	0.00	274,001.31
165001212	Prepaid Use Taxes	42,718.84	0.00	(42,718.84)	0.00
165001213	Prepaid Use Taxes	0.00	47,060.45	0.00	47,060.45
1650014	FAS 158 Qual Contra Asset	(57,521,597.20)	5,450,175.40	0.00	(52,071,421.80)
1650021	Prepaid Insurance - EIS	318,380.67	0.00	(82,230.82)	236,149.85
1650023	Prepaid Lease	69,262.29	0.00	(65,630.52)	3,631.77
1710048	Interest Receivable -FIT -LT	0.00	862.00	0.00	862.00
1710348	Interest Receivable -SIT -LT	1,285.00	0.00	(1,121.00)	164.00
1720000	Rents Receivable	2,989,752.80	0.00	(112,829.88)	2,876,922.92
1730000	Accrued Utility Revenues	23,401,608.87	0.00	(4,852,557.12)	18,549,051.75
1730002	Acrd Utility Rev-Factored-Assc	(18,929,908.84)	1,237,632.72	0.00	(17,692,276.12)
1750001	Curr. Unreal Gains - NonAffil	6,399,223.72	0.00	(2,121,934.25)	4,277,289.47
1750002	Long-Term Unreal Gns - Non Aff	6,847,291.77	0.00	(3,363,666.76)	3,483,625.01
1750021	S/T Asset MTM Collateral	(246,319.00)	246,319.00	0.00	0.00
1750022	L/T Asset MTM Collateral	(6,478.00)	6,478.00	0.00	0.00
1760010	S/T Asset for Commodity Hedges	21,915.00	57,182.00	0.00	79,097.00
1760011	L/T Asset for Commodity Hedges	40,841.00	0.00	(40,841.00)	0.00
1810006	Unamort Debt Exp - Sr Unsec Nt	2,428,002.30	0.00	(527,184.06)	1,900,818.24
1823007	SFAS 112 Postemployment Benef	5,229,712.00	0.00	(699,944.52)	4,529,767.48
1823009	DSM Incentives	2,129,800.00	280,484.00	0.00	2,410,284.00
1823010	Energy Efficiency Recovery	(23,236,774.00)	0.00	(4,062,327.00)	(27,299,101.00)
1823011	DSM Lost Revenues	5,738,560.00	331,974.00	0.00	6,070,534.00
1823012	DSM Program Costs	16,957,736.54	2,774,302.52	0.00	19,732,039.06
1823022	HRJ 765kV Post Service AFUDC	665,640.00	0.00	(33,408.00)	632,232.00
1823054	HRJ 765kV Depreciation Expense	103,729.00	0.00	(5,208.00)	98,521.00
1823077	Unreal Loss on Fwd Commitments	0.00	281.12	0.00	281.12
1823078	Deferred Storm Expense	23,892,110.00	0.00	(4,698,444.00)	19,193,666.00
1823115	Defrd Equity Carry Chg-Non Fuel	(107,684.65)	22,316.65	0.00	(85,368.00)
1823118	BridgeCo TO Funding	265,003.77	0.00	(44,110.87)	220,892.90
1823119	PJM Integration Payments	274,002.62	0.00	(132,203.97)	141,798.65
1823120	Other PJM Integration	279,975.90	0.00	(46,603.05)	233,372.85
1823121	Carry Chgs-RTO Startup Costs	148,357.99	11,339.51	0.00	159,697.50
1823122	Alliance RTO Deferred Expense	138,699.91	0.00	(23,087.16)	115,612.75
1823165	REG ASSET FAS 158 QUAL PLAN	47,649,991.00	0.00	(5,425,839.50)	42,224,151.50
1823166	REG ASSET FAS 158 OPEB PLAN	4,529,000.20	0.00	(14,159,928.89)	(9,630,928.69)
1823167	REG Asset FAS 158 SERP Plan	(130,790.00)	0.00	(4,323.00)	(135,113.00)
1823188	Deferred Carbon Mgmt Research	175,010.00	0.00	(49,996.00)	125,014.00

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Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
1823299	SFAS 106 Medicare Subsidy	0.00	2,382,820.35	0.00	2,382,820.35
1823301	SFAS 109 Flow Thru Defrd FIT	86,311,032.13	0.00	(49,885.96)	86,261,146.17
1823302	SFAS 109 Flow Thru Defrd SIT	42,344,691.07	26,994,696.00	0.00	69,339,387.07
1823306	Net CCS FEED Study Costs	872,858.31	0.00	0.00	872,858.31
1823325	CCS FEED Study Reserve	0.00	0.00	(872,858.31)	(872,858.31)
1830000	Prelimin Surv&Investgtn Chrgs	33,870,479.71	288,834.09	0.00	34,159,313.80
1830004	Prelim Survey & Investgtn Resrv	0.00	0.00	(31,974,459.51)	(31,974,459.51)
1860001	Allowances	454.17	0.00	0.00	454.17
186000311	Deferred Property Taxes	1,376,250.00	0.00	(1,376,250.00)	0.00
186000312	Deferred Property Taxes	13,284,709.00	0.00	(11,854,709.00)	1,430,000.00
186000313	Deferred Property Taxes	0.00	13,545,840.00	0.00	13,545,840.00
1860007	Billings and Deferred Projects	184,204.32	157,577.17	0.00	341,781.49
1860077	Agency Fees - Factored A/R	910,519.46	0.00	(44,384.93)	866,134.53
1860153	Unamortized Credit Line Fees	542,149.91	58,243.46	0.00	600,393.37
1860160	Deferred Expenses - Current	2,750,027.43	0.00	(2,750,059.90)	(32.47)
1860166	Def Lease Assets - Non Taxable	201,682.46	287,160.12	0.00	488,842.58
1860179	Local Credit Line Fees	0.00	299,549.22	0.00	299,549.22
1890004	Loss Rec Debt-Debentures	670,167.40	0.00	(33,648.59)	636,518.81
1900006	ADIT Federal - SFAS 133 Nonaff	91,485.30	0.00	(70,862.30)	20,623.00
1900009	ADIT Federal - Pension OCI Naf	10,545,631.64	0.00	(7,734,446.57)	2,811,185.07
1900015	ADIT-Fed-Hdg-CF-Int Rate	151,828.32	0.00	(32,534.64)	119,293.68
1901001	Accum Deferred FIT - Other	17,006,456.28	10,859,578.00	0.00	27,866,034.28
1902001	Accum Defrd FIT - Oth Inc & Ded	753,066.96	121,545.04	0.00	874,612.00
1903001	Acc Dfd FIT - FAS109 Flow Thru	13,322,568.05	11,007,782.95	0.00	24,330,351.00
1904001	Accum Dfd FIT - FAS 109 Excess	341,340.45	0.00	(15,903.47)	325,436.98
	TOTAL ASSETS AND OTHER DEBITS	2,389,706,124.74	0.00	(7,389,000.58)	2,382,317,124.16
2010001	Common Stock Issued-Affiliated	(50,450,000.00)	0.00	0.00	(50,450,000.00)
2080000	Donations Recvd from Stckhdrs	(531,535,594.90)	0.00	(83,112,673.02)	(614,648,267.92)
2160001	Unapprp Retnd Erngs-Unrestricted	(171,840,462.36)	0.00	(18,978,453.21)	(190,818,915.56)
2190006	OCI-Min Pen Liab FAS 158-Qual	18,415,062.64	0.00	(12,109,221.21)	6,305,841.43
2190007	OCI-Min Pen Liab FAS 158-OPEB	1,169,681.83	0.00	(2,254,750.97)	(1,085,069.14)
2190010	OCI for Commodity Hedges	126,913.23	0.00	(149,529.04)	(22,615.81)
2190015	Accum OCI-Hdg-CF-Int Rate	281,967.28	0.00	(60,421.56)	221,545.72
2230000	Advances from Associated Co	(20,000,000.00)	0.00	0.00	(20,000,000.00)
2240005	Other Long Term Debt - Other	0.00	0.00	(200,000,000.00)	(200,000,000.00)
2240006	Senior Unsecured Notes	(530,000,000.00)	0.00	0.00	(530,000,000.00)
2260006	Unam Disc LTD-Dr-Sr Unsec Note	804,716.64	0.00	(193,391.64)	611,325.00
4380001	Div Declrd - Common Stk - Asso	33,996,348.60	0.00	(13,962,189.51)	20,034,159.09
	TOTAL CAPITALIZATION	(1,249,031,367.04)	0.00	(330,820,630.16)	(1,579,851,997.19)
2220002	IPCs Reaquired - Current	65,000,000.00	0.00	(65,000,000.00)	0.00
2240502	Instl Purchase Contracts-Curr	(65,000,000.00)	65,000,000.00	0.00	0.00
2240506	Senior Unsecured Notes-Current	(250,000,000.00)	250,000,000.00	0.00	0.00
2270001	Obligatns Undr Cap Lse-Noncurr	(3,024,070.04)	0.00	(259,347.48)	(3,283,417.52)
2270003	Accrued Noncur Lease Oblig	(104,453.44)	0.00	(32,272.14)	(136,725.58)
2282003	Accm Prv I/D - Worker's Com	(74,079.85)	0.00	(55,318.01)	(129,397.86)
2283000	Accm Prv for Pensions&Benefits	(131,228.25)	0.00	(3,894.96)	(135,123.21)
2283002	Supplemental Savings Plan	(344,487.06)	69,943.14	0.00	(274,543.92)
2283003	SFAS 106 Post Retirement Benef	(7,075,610.52)	1,566,298.47	0.00	(5,509,312.05)
2283005	SFAS 112 Postemployment Benef	(5,200,034.00)	509,770.64	0.00	(4,690,263.36)
2283007	Perf Share Incentive Plan	(499,975.66)	79,346.92	0.00	(420,628.74)
2283013	Incentive Comp Deferral Plan	(211,127.53)	70,598.14	0.00	(140,529.39)
2283015	FAS 158 SERP Payable Long Term	130,794.00	4,334.00	0.00	135,128.00
2283016	FAS 158 Qual Payable Long Term	(18,459,259.40)	18,459,259.40	0.00	0.00
2283017	FAS 158 OPEB Payable Long Term	(6,328,510.71)	6,328,510.71	0.00	0.00
2283018	SFAS 106 Med Part-D	7,292,702.50	0.00	(964,340.11)	6,328,362.39
2284027	Econ. Development Fund NonCurr	0.00	0.00	(932,000.00)	(932,000.00)
2290006	Acc Prv for Potential Refund	(1,635,430.00)	1,635,430.00	0.00	0.00
2300001	Asset Retirement Obligations	(8,759,163.85)	0.00	(11,766,881.17)	(20,526,045.02)
2320001	Accounts Payable - Regular	(11,068,616.75)	2,794,272.51	0.00	(8,274,344.24)
2320002	Unvouchered Invoices	(26,593,597.61)	21,720,219.21	0.00	(4,873,378.40)
2320003	Retention	(1,374,734.71)	833,236.70	0.00	(541,498.01)

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2320011	Uninvoiced Fuel	(33,484,536.38)	27,330,458.54	0.00	(6,154,077.84)
2320050	Coal Trading	(32,493.23)	18,474.52	0.00	(14,018.71)
2320052	Accounts Payable - Purch Power	(120,596.23)	0.00	(116,450.61)	(237,046.84)
2320053	Elect Trad-Options&Swaps	(633,528.96)	390,071.59	0.00	(243,457.37)
2320056	Gas Physicals	(0.00)	0.00	0.00	(0.00)
2320062	Broker Fees Payable	(1,938.18)	246.05	0.00	(1,692.13)
2320073	A/P Misc Dedic. Power	(15,672.00)	0.00	(1,917.00)	(17,589.00)
2320076	Corporate Credit Card Liab	(123,033.99)	88,616.40	0.00	(34,417.59)
2320077	INDUS Unvouchered Liabilities	(1,456,022.08)	524,100.39	0.00	(931,921.70)
2320079	Broker Commisn Spark/Merch Gen	0.00	0.00	0.00	0.00
2320081	AP Accrual NYMEX OTC & Penults	(7,926.27)	7,926.27	0.00	0.00
2320086	Accrued Broker - Power	(228,700.05)	161,130.96	0.00	(67,569.09)
2320090	MISO AP Accrual	(302,489.52)	75,159.21	0.00	(227,330.31)
2320094	Customer A/P - REC Activity	0.00	0.00	(227.70)	(227.70)
2330000	Corp Borrow Program (NP-Assoc)	(13,358,855.63)	4,794,398.31	0.00	(8,564,457.32)
2330012	PCRB Note-Assoc-Current	0.00	0.00	(65,000,000.00)	(65,000,000.00)
2330212	PCRB Note-Assoc-Reacq-Current	0.00	65,000,000.00	0.00	65,000,000.00
2340001	A/P Assoc Co - InterUnit G/L	(30,088,843.55)	12,135,522.68	0.00	(17,953,320.87)
2340005	A/P Assoc Co - Allowances	(6,096,125.38)	0.00	(2,951,151.53)	(9,047,276.91)
2340011	A/P-Assoc Co-AEPSC-Agent	(12,990,390.36)	4,743,782.89	0.00	(8,246,607.47)
2340012	A/P Assoc-PCRB Interest	0.00	0.00	(1,210.98)	(1,210.98)
2340025	A/P Assoc Co - CM Bills	(63,679.41)	45,269.38	0.00	(18,410.03)
2340027	A/P Assoc Co - Intercompany	(231,495.24)	38,761.26	0.00	(192,733.98)
2340029	A/P Assoc Co - AEPSC Bills	(5,948,886.22)	2,276,105.39	0.00	(3,672,780.83)
2340030	A/P Assoc Co - InterUnit A/P	(823,290.93)	790,832.36	0.00	(32,458.57)
2340032	A/P Assoc Co - Multi Pmts	(377.70)	377.70	0.00	0.00
2340034	A/P Assoc Co - System Sales	(174.50)	174.50	0.00	0.00
2340035	Fleet - M4 - A/P	(11,139.18)	3,513.39	0.00	(7,625.79)
2340037	A/P Assoc-Global Borrowing Int	(87,500.00)	0.00	0.00	(87,500.00)
2340049	A/P Assoc -Realization Sharing	(1,454.00)	1,454.00	0.00	0.00
2340212	A/P Assoc-PCRB Reacq Int	0.00	1,210.98	0.00	1,210.98
2350001	Customer Deposits-Active	(23,382,986.52)	0.00	(987,432.08)	(24,370,418.60)
2350003	Deposits - Trading Activity	(166,837.29)	0.00	(674,029.53)	(840,866.82)
2350005	Deposits - Trading Contra	64,859.00	0.00	(64,859.00)	0.00
2360001	Federal Income Tax	5,089,401.08	0.00	(914,986.44)	4,174,414.64
236000209	State Income Taxes	63,670.00	0.00	0.00	63,670.00
236000212	State Income Taxes	5,311.61	0.00	(5,311.61)	0.00
236000213	State Income Taxes	0.00	976,091.60	0.00	976,091.60
2360004	FICA	(128,584.71)	70,138.90	0.00	(58,445.81)
2360005	Federal Unemployment Tax	(20,300.91)	0.00	(9,938.20)	(30,239.11)
2360006	State Unemployment Tax	(273.53)	0.00	(8,069.41)	(8,342.94)
236000700	State Sales and Use Taxes	0.00	0.00	(452,900.00)	(452,900.00)
236000712	State Sales and Use Taxes	(252,612.46)	252,612.46	0.00	0.00
236000713	State Sales and Use Taxes	0.00	0.00	(115,746.06)	(115,746.06)
236000810	Real Personal Property Taxes	(96,736.72)	96,736.72	0.00	0.00
236000811	Real Personal Property Taxes	(1,906,708.17)	1,906,708.17	0.00	0.00
236000812	Real Personal Property Taxes	(13,284,508.70)	7,172,694.70	0.00	(6,111,814.00)
236000813	Real Personal Property Taxes	0.00	0.00	(13,545,840.00)	(13,545,840.00)
236001212	State Franchise Taxes	27,955.00	0.00	(27,955.00)	0.00
236001213	State Franchise Taxes	0.00	34,518.00	0.00	34,518.00
236001312	State Business Occupatn Taxes	(337,256.00)	337,256.00	0.00	0.00
236001600	State Gross Receipts Tax	0.00	0.00	(71,358.33)	(71,358.33)
236001612	State Gross Receipts Tax	(33,000.00)	33,000.00	0.00	0.00
236001613	State Gross Receipts Tax	0.00	0.00	(15,000.00)	(15,000.00)
236003311	Pers Prop Tax-Cap Leases	(10,268.17)	10,268.17	0.00	0.00
236003312	Pers Prop Tax-Cap Leases	(4,372.68)	4,372.68	0.00	0.00
236003313	Pers Prop Tax-Cap Leases	0.00	0.00	(17,277.22)	(17,277.22)
236003513	Real Prop Tax-Cap Leases	0.00	0.00	(14,697.52)	(14,697.52)
2360037	FICA - Incentive accrual	(451,404.43)	172,328.10	0.00	(279,076.33)
2360038	Reorg Payroll Tax Accrual	(33,379.64)	33,379.64	0.00	0.00
2360502	State Inc Tax-Short Term FIN48	(90,764.00)	10,108.00	0.00	(80,656.00)

Kentucky Power Company					
Trial Balance					
For the Year Ended December 31, 2013					
Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
2360601	Fed Inc Tax-Long Term FIN48	(1,166,551.06)	632,529.51	0.00	(534,021.55)
2360602	State Inc Tax-Long Term FIN48	(75,672.00)	82,340.00	0.00	6,668.00
2360701	SEC Accum Defd FIT-Util FIN 48	1,166,551.00	0.00	(632,529.01)	534,021.99
2360702	SEC Accum Defd SIT - FIN 48	173,628.00	0.00	(87,030.00)	86,598.00
2360801	Federal Income Tax - IRS Audit	1.00	0.00	(1.00)	0.00
2360901	Accum Defd FIT- IRS Audit	(14,832.00)	14,832.00	0.00	0.00
2370002	Interest Accrued-Inst Pur Con	(5,772.19)	5,772.19	0.00	0.00
2370005	Interest Accrd-Other LT Debt	0.00	0.00	(59,375.00)	(59,375.00)
2370006	Interest Accrd-Sen Unsec Notes	(11,252,759.83)	4,791,666.62	0.00	(6,461,093.21)
2370007	Interest Accrd-Customer Depsts	(632,060.60)	592,969.43	0.00	(39,091.17)
2370018	Accrued Margin Interest	(2,593.25)	2,235.30	0.00	(357.95)
2370048	Acrd Int. - FIT Reserve - LT	(44,206.00)	0.00	(107,636.00)	(151,842.00)
2370202	Interest Accrd - IPC Buybacks	5,772.19	0.00	(5,772.19)	0.00
2370448	Acrd Int. - SIT Reserve - ST	(26,742.00)	0.00	(3,343.00)	(30,085.00)
2410001	Federal Income Tax Withheld	0.00	0.00	(19.99)	(19.99)
2410002	State Income Tax Withheld	(114,181.02)	47,721.76	0.00	(66,459.26)
2410003	Local Income Tax Withheld	(20,789.22)	0.00	(2,899.12)	(23,688.34)
2410004	State Sales Tax Collected	(642,528.05)	732.08	0.00	(641,795.97)
2410008	Franchise Fee Collected	(362,674.10)	0.00	(38,453.70)	(401,127.80)
2410009	KY Utility Gr Receipts Lic Tax	(970,931.54)	0.00	(89,310.64)	(1,060,242.18)
2420002	P/R Ded - Medical Insurance	(139,823.83)	44,095.34	0.00	(95,728.49)
2420003	P/R Ded - Dental Insurance	(7,877.78)	120.28	0.00	(7,757.50)
2420021	Vacation Pay - Next Year	(4,685,627.95)	1,605,960.70	0.00	(3,079,667.26)
2420027	FAS 112 CURRENT LIAB	(1,267,012.00)	258,465.00	0.00	(1,008,547.00)
2420044	P/R Withholdings	(50,764.63)	1,877.38	0.00	(48,887.25)
2420046	FAS 158 SERP Payable - Current	(4.00)	0.00	(11.00)	(15.00)
2420051	Non-Productive Payroll	(56,264.78)	25,341.36	0.00	(30,923.42)
2420053	Perf Share Incentive Plan	(167,260.29)	17,946.26	0.00	(149,314.03)
2420071	P/R Ded - Vision Plan	(3,460.05)	0.00	(56.15)	(3,516.20)
2420076	P/R Savings Plan - Incentive	(239,235.31)	106,831.75	0.00	(132,403.56)
2420087	Engage to Gain Incentive	0.00	0.00	(421,264.57)	(421,264.57)
2420088	Econ. Development Fund Curr	0.00	0.00	(233,000.00)	(233,000.00)
2420503	Worker's Comp Admin Fee	(48,131.00)	48,131.00	0.00	0.00
2420505	Workers Comp NC Admin Fee	(72,559.00)	72,559.00	0.00	0.00
2420511	Control Cash Disburse Account	(1,998,024.41)	316,227.23	0.00	(1,681,797.18)
2420512	Unclaimed Funds	(3,656.54)	0.00	(476.21)	(4,132.75)
2420514	Revenue Refunds Accrued	(2,164,195.17)	785,249.11	0.00	(1,378,946.06)
2420532	Adm Liab-Cur-S/Ins-W/C	(642,449.23)	0.00	(42,064.34)	(684,513.57)
2420542	Acc Cash Franchise Req	(80,392.91)	4,068.62	0.00	(76,324.29)
2420558	Admitted Liab NC-Self/Ins-W/C	(1,413,604.00)	209,137.30	0.00	(1,204,466.70)
242059212	Sales Use Tax - Leased Equip	(14,374.41)	14,374.41	0.00	0.00
242059213	Sales Use Tax - Lease Equip	0.00	0.00	(9,259.45)	(9,259.45)
2420618	Accrued Payroll	(978,919.48)	266,827.12	0.00	(712,092.36)
2420623	Distr, Cust Ops & Reg Svcs ICP	(2,012,194.43)	226,706.95	0.00	(1,785,487.48)
2420624	Corp & Shrd Srv Incentive Plan	(287,685.00)	63,632.76	0.00	(224,052.24)
2420635	Generation Incentive Plan	(3,291,349.00)	2,379,701.34	0.00	(911,647.66)
2420643	Accrued Audit Fees	(3,646.98)	0.00	(36,623.37)	(40,270.35)
2420651	Reorg Severance Accrual	(462,555.99)	462,555.99	0.00	0.00
2420653	Reorg Misc HR Exp Accrual	(1,425.00)	1,425.00	0.00	0.00
2420656	Federal Mitigation Accru (NSR)	(550,543.51)	0.00	(3,782.67)	(554,326.18)
2420660	AEP Transmission ICP	(353,719.00)	0.00	(23,076.49)	(376,795.49)
2420664	ST State Mitigation Def (NSR)	(668,155.45)	389,049.83	0.00	(279,105.62)
2430001	Oblig Under Cap Leases - Curr	(1,707,152.78)	751,795.39	0.00	(955,357.39)
2430003	Accrued Cur Lease Oblig	(21,448.36)	0.00	(12,733.23)	(34,181.59)
2440001	Curr. Unreal Losses - NonAffil	(4,748,862.76)	2,408,674.04	0.00	(2,340,188.72)
2440002	LT Unreal Losses - Non Affil	(4,200,196.07)	2,051,829.22	0.00	(2,148,366.85)
2440009	S/T Option Premium Receipts	(9,091.26)	9,091.26	0.00	0.00
2440021	S/T Liability MTM Collateral	1,626,443.00	0.00	(1,054,959.00)	571,484.00
2440022	L/T Liability MTM Collateral	582,545.00	0.00	(539,176.00)	43,369.00
2450010	S/T Liability-Commodity Hedges	(188,557.00)	129,634.00	0.00	(58,923.00)
2450011	L/T Liability-Commodity Hedges	(82,731.00)	82,731.00	0.00	0.00

Kentucky Power Company					
Trial Balance					
For the Year Ended December 31, 2013					
Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
2520000	Customer Adv for Construction	(63,177.74)	0.00	(48,955.33)	(112,133.07)
2530000	Other Deferred Credits	0.00	0.00	(7,346.34)	(7,346.34)
2530004	Allowances	0.00	0.00	(12,900.00)	(12,900.00)
2530022	Customer Advance Receipts	(2,634,497.53)	647,813.90	0.00	(1,986,683.63)
2530050	Deferred Rev -Pole Attachments	(78,940.35)	0.00	(11,887.90)	(90,828.25)
2530067	IPP - System Upgrade Credits	(260,279.72)	0.00	(8,562.75)	(268,842.47)
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	(162,614.00)	5,682.00	0.00	(156,932.00)
2530101	MACSS Unidentified EDI Cash	0.00	0.00	(238.51)	(238.51)
2530112	Other Deferred Credits-Curr	(1,113,326.72)	891,710.55	0.00	(221,616.17)
2530114	Federl Mitigation Deferral(NSR)	(1,103,065.05)	0.00	(7,578.60)	(1,110,643.65)
2530137	Fbr Opt Lns-Sold-Defd Rev	(116,729.42)	13,555.80	0.00	(103,173.62)
2540011	Over Recovered Fuel Cost	(7,928,322.88)	5,077,684.91	0.00	(2,850,637.97)
2540047	Unreal Gain on Fwd Commitments	(4,287,554.66)	1,028,860.63	0.00	(3,258,694.03)
2540071	KY Enhanced Reliability Liab	(215,164.00)	215,164.00	0.00	0.00
2540105	Home Energy Assist Prgm - KPCO	(233,489.29)	0.00	(76,431.81)	(309,921.10)
2540173	Green Pricing Option	(614.00)	0.00	0.00	(614.00)
2543001	SFAS109 Flow Thru Def FIT Liab	(191,562.44)	123,852.41	0.00	(67,710.03)
2544001	SFAS 109 Exces Deferred FIT	(975,258.45)	45,438.47	0.00	(929,819.98)
2550001	Accum Deferred ITC - Federal	(355,758.82)	230,011.62	0.00	(125,747.20)
2811001	Acc Dfd FIT - Accel Amort Prop	(26,644,637.95)	0.00	(59,949,081.15)	(86,593,719.10)
2821001	Accum Defd FIT - Utility Prop	(338,255,234.45)	29,494,783.56	0.00	(308,760,450.89)
2823001	Acc Dfrd FIT FAS 109 Flow Thru	(54,412,534.48)	0.00	(1,651,066.15)	(56,063,600.63)
2824001	Acc Dfrd FIT - SFAS 109 Excess	633,918.00	0.00	(29,535.00)	604,383.00
2830006	ADIT Federal - SFAS 133 Nonaff	(23,146.10)	0.00	(9,654.50)	(32,800.60)
2831001	Accum Deferred FIT - Other	(30,421,409.39)	3,174,978.17	0.00	(27,246,431.22)
2831002	Accum Deferred SIT - Other	(4,203,879.50)	0.00	(519,985.50)	(4,723,865.00)
2831102	Acc Dfd SIT-WV Pollution Cntrl	(8,283,498.00)	1,903,009.00	0.00	(6,380,489.00)
2832001	Accum Dfrd FIT - Oth Inc & Ded	(75,852.47)	0.00	(53,538.83)	(129,391.30)
2833001	Acc Dfd FIT FAS 109 Flow Thru	(45,029,503.26)	0.00	(9,430,683.25)	(54,460,186.51)
2833002	Acc Dfrd SIT FAS 109 Flow Thru	(42,344,691.07)	0.00	(26,994,696.00)	(69,339,387.07)
	LIABILITIES AND OTHER CREDITS	(1,087,699,955.91)	294,140,996.45	0.00	(793,558,959.45)
4030001	Depreciation Exp	51,080,851.14	2,639,964.00	0.00	53,720,815.14
4030021	AEPSC Bell Howell Inserter	2,712.57	0.00	(2,712.57)	0.00
4040001	Amort. of Plant	3,382,892.77	301,896.63	0.00	3,684,789.40
4060001	Amort of Plt Acq Adj	38,616.00	0.00	0.00	38,616.00
4073000	Regulatory Debits	289,086.72	210.10	0.00	289,296.82
4081002	FICA	2,755,949.85	0.00	(291,061.87)	2,464,887.98
4081003	Federal Unemployment Tax	30,490.21	16,999.09	0.00	47,489.30
408100508	Real & Personal Property Taxes	(446.76)	1,257.26	0.00	810.50
408100509	Real & Personal Property Taxes	(30,160.24)	30,160.24	0.00	0.00
408100510	Real Personal Property Taxes	(98,374.28)	164,721.63	0.00	66,347.35
408100511	Real Personal Property Taxes	9,603,945.00	0.00	(9,588,771.54)	15,173.46
408100512	Real Personal Property Taxes	0.00	9,939,610.22	0.00	9,939,610.22
408100600	State Gross Receipts Tax	0.00	71,358.33	0.00	71,358.33
408100608	State Gross Receipts Tax	0.00	0.00	(12,336.00)	(12,336.00)
408100609	State Gross Receipts Tax	0.00	0.00	(26,747.00)	(26,747.00)
408100611	State Gross Receipts Tax	30,112.00	0.00	(30,112.00)	0.00
408100612	State Gross Receipts Tax	144,101.00	0.00	(175,562.00)	(31,461.00)
408100613	State Gross Receipts Tax	0.00	54,371.00	0.00	54,371.00
4081007	State Unemployment Tax	32,260.09	14,654.21	0.00	46,914.30
408100811	State Franchise Taxes	(22,194.00)	22,194.00	0.00	0.00
408100812	State Franchise Taxes	10,345.00	0.00	(19,465.00)	(9,120.00)
408100813	State Franchise Taxes	0.00	3,782.00	0.00	3,782.00
408101412	Federal Excise Taxes	997.96	0.00	(997.96)	0.00
408101413	Federal Excise Taxes	0.00	2,489.24	0.00	2,489.24
408101712	St Lic-Rgstrtion Tax-Fees	165.00	0.00	(165.00)	0.00
408101713	St Lic Rgstrtion Tax-Fees	0.00	60.00	0.00	60.00
408101811	St Publ Serv Comm Tax-Fees	412,861.18	0.00	(412,861.18)	0.00
408101812	St Publ Serv Comm Tax-Fees	515,095.26	0.01	0.00	515,095.27
408101813	St Publ Serv Comm Tax-Fees	0.00	473,122.14	0.00	473,122.14
408101900	State Sales and Use Taxes	0.00	342,470.00	0.00	342,470.00

Kentucky Power Company					
Trial Balance					
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Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
408101911	State Sales and Use Taxes	1,247.12	0.00	(1,247.12)	0.00
408101912	State Sales and Use Taxes	9,804.65	0.00	(8,696.00)	1,108.65
408101913	State Sales and Use Taxes	0.00	11,174.77	0.00	11,174.77
408102212	Municipal License Fees	300.00	0.00	(300.00)	0.00
408102213	Municipal License Fees	0.00	325.00	0.00	325.00
408102909	Real/Pers Prop Tax-Cap Leases	17.98	0.00	(17.98)	0.00
408102910	Real-Pers Prop Tax-Cap Leases	(102,053.81)	102,053.81	0.00	0.00
408102911	Real-Pers Prop Tax-Cap Leases	(61,822.48)	51,796.36	0.00	(10,026.12)
408102912	Real-Pers Prop Tax-Cap Leases	16,699.00	0.00	(20,001.79)	(3,302.79)
408102913	Real-Pers Prop Tax-Cap Leases	0.00	17,300.00	0.00	17,300.00
4081033	Fringe Benefit Loading - FICA	(1,095,922.38)	52,367.03	0.00	(1,043,555.35)
4081034	Fringe Benefit Loading - FUT	(8,148.08)	0.00	(301.35)	(8,449.43)
4081035	Fringe Benefit Loading - SUT	(14,610.11)	0.00	(948.33)	(15,558.44)
408103608	Real Prop Tax-Cap Leases	310.74	0.00	(310.74)	0.00
408103611	Real Prop Tax-Cap Leases	2,257.44	0.00	(2,257.44)	0.00
408103612	Real Prop Tax-Cap Leases	26,744.91	0.00	(26,744.91)	0.00
408103613	Real Prop Tax-Cap Leases	0.00	27,000.00	0.00	27,000.00
408200511	Real Personal Property Taxes	56,600.00	0.00	(56,600.00)	0.00
408200512	Real Personal Property Taxes	0.00	58,650.58	0.00	58,650.58
4091001	Income Taxes, UOI - Federal	10,165,757.90	0.00	(7,926,607.94)	2,239,149.96
409100200	Income Taxes, UOI - State	(498,211.00)	498,211.00	0.00	0.00
409100211	Income Taxes UOI - State	(295,338.21)	295,338.21	0.00	0.00
409100212	Income Taxes UOI - State	3,109,464.36	0.00	(3,284,706.19)	(175,241.83)
409100213	Income Taxes UOI - State	0.00	2,473,071.92	0.00	2,473,071.92
4092001	Inc Tax, Oth Inc&Ded-Federal	102,554.86	1,079,707.17	0.00	1,182,262.03
409200211	Inc Tax Oth Inc Ded - State	(7,156.51)	7,156.51	0.00	0.00
409200212	Inc Tax Oth Inc Ded - State	22,944.03	0.00	(27,810.59)	(4,866.56)
409200213	Inc Tax Oth Inc Ded - State	0.00	208,126.48	0.00	208,126.48
4101001	Prov Def I/T Util Op Inc-Fed	61,561,067.51	0.00	(1,016,493.65)	60,544,573.86
4102001	Prov Def I/T Oth I&D - Federal	8,797.25	27,300.23	0.00	36,097.48
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(51,377,005.27)	7,966,812.48	0.00	(43,410,192.79)
4112001	Prv Def I/T-Cr Oth I&D-Fed	(113,320.35)	0.00	(12,611,659.99)	(12,724,980.34)
4114001	ITC Adj, Utility Oper - Fed	(278,005.00)	47,993.38	0.00	(230,011.62)
4116000	Gain From Disposition of Plant	(3,110.00)	0.00	(426.00)	(3,536.00)
4118002	Comp. Allow Gains Title IV SO2	(404.65)	240.42	0.00	(164.23)
4118003	Comp. Allow. Gains-Seas NOx	(14,958.00)	0.00	(11,358.00)	(26,316.00)
4118004	Comp. Allow. Gains-Ann NOx	0.00	0.00	(114,248.38)	(114,248.38)
4180001	Non-Operatng Rental Income	(55,800.00)	20,200.00	0.00	(35,600.00)
4180002	Non-Opratng Rntal Inc-Oper	330.20	0.00	(330.20)	0.00
4180003	Non-Opratng Rntal Inc-Maint	0.00	992.17	0.00	992.17
4180005	Non-Opratng Rntal Inc-Depr	6,669.72	0.00	0.00	6,669.72
4190002	Int & Dividend Inc - Nonassoc	(35,905.13)	0.00	(82,261.76)	(118,166.89)
4190005	Interest Income - Assoc CBP	(221,551.44)	185,783.26	0.00	(35,768.18)
4191000	Allw Oth Fnds Usd Dmg Cnstr	(1,574,384.40)	207,783.13	0.00	(1,366,601.27)
4210002	Misc Non-Op Inc-NonAsc-Rents	(61,306.90)	41,095.56	0.00	(20,211.34)
4210003	Misc Non-Op Inc-NonAscRoylty	15.95	0.00	(15.95)	0.00
4210005	Misc Non-Op Inc-NonAsc-Timber	(56,037.57)	19,421.58	0.00	(36,615.99)
4210007	Misc Non-Op Inc - NonAsc - Oth	(44,683.77)	33,733.74	0.00	(10,950.03)
4210009	Misc Non-Op Exp - NonAssoc	2,741.06	9,766.47	0.00	12,507.53
4210031	Pwr Sales Outside Svc Territory	(311,959.57)	310,692.13	0.00	(1,267.44)
4210032	Pwr Purch Outside Svc Territory	600.34	0.00	(61.01)	539.33
4210033	Mark to Mkt Out Svc Territory	(1,363.58)	1,363.58	0.00	0.00
4210039	Carrying Charges	(93,870.29)	16,922.36	0.00	(76,947.93)
4210043	Realiz Sharing West Coast Pwr	(614.00)	599.00	0.00	(15.00)
4210049	Interest Rate Swaps-BTL Power	1,331.10	0.00	(1,331.10)	0.00
4211000	Gain on Dspstion of Property	0.00	0.00	(1,768,047.94)	(1,768,047.94)
4212000	Loss on Dspstion of Property	0.00	7,425.00	0.00	7,425.00
4261000	Donations	322,570.43	49,751.11	0.00	372,321.54
4263001	Penalties	17.79	3,857.93	0.00	3,875.72
4264000	Civic & Political Activities	304,051.82	0.00	(56,325.57)	247,726.25
4265002	Other Deductions - Nonassoc	6,711.53	34,021,200.15	0.00	34,027,911.68

Kentucky Power Company					
Trial Balance					
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Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
4265004	Social & Service Club Dues	59,859.05	0.00	(7,250.59)	52,608.46
4265009	Factored Cust A/R Exp - Affil	886,846.15	0.00	(57,246.57)	829,599.58
4265010	Fact Cust A/R-Bad Debts-Affil	1,569,927.36	0.00	(394,764.53)	1,175,162.83
4265033	Transition Costs	0.00	23,459.18	0.00	23,459.18
4265054	Specul. Allow Loss-Seas NOx	4.06	0.00	(4.06)	0.00
4270006	Int on LTD - Sen Unsec Notes	33,998,706.24	0.00	0.00	33,998,706.24
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	471,186.42	0.00	0.00	471,186.42
4281004	Amrtz Loss Rquired Debt-Dbnt	33,648.60	0.00	(0.01)	33,648.59
4300001	Interest Exp - Assoc Non-CBP	1,050,000.00	0.00	0.00	1,050,000.00
4300003	Int to Assoc Co - CBP	1,133.47	11,308.51	0.00	12,441.98
4310001	Other Interest Expense	8,401.67	15,775.85	0.00	24,177.52
4310002	Interest on Customer Deposits	716,205.76	0.00	(673,422.27)	42,783.49
4310007	Lines Of Credit	600,392.13	20,308.17	0.00	620,700.30
4310022	Interest Expense - Federal Tax	3,502.00	0.00	(11,483.00)	(7,981.00)
4310023	Interest Expense - State Tax	19,022.38	0.00	(14,558.38)	4,464.00
4320000	Allw Brwed Fnds Used Cnstr-Cr	(1,124,538.87)	173,808.76	0.00	(950,730.11)
4400001	Residential Sales-W/Space Htg	(97,265,892.09)	0.00	(4,016,232.18)	(101,282,124.27)
4400002	Residential Sales-W/O Space Ht	(47,352,516.14)	210,038.94	0.00	(47,142,477.20)
4400005	Residential Fuel Rev	(61,180,756.81)	0.00	(6,279,350.47)	(67,460,107.28)
4420001	Commercial Sales	(65,070,350.86)	317,698.60	0.00	(64,752,652.26)
4420002	Industrial Sales (Excl Mines)	(50,504,361.88)	0.00	(4,375,709.46)	(54,880,071.34)
4420004	Ind Sales-NonAffil(Incl Mines)	(33,769,442.94)	5,829,267.38	0.00	(27,940,175.56)
4420006	Sales to Pub Auth - Schools	(11,785,526.42)	0.00	(79,482.57)	(11,865,008.99)
4420007	Sales to Pub Auth - Ex Schools	(12,075,901.60)	0.00	(77,656.61)	(12,153,558.21)
4420013	Commercial Fuel Rev	(36,785,178.88)	0.00	(2,754,877.60)	(39,540,056.48)
4420016	Industrial Fuel Rev	(83,701,149.01)	76,445.34	0.00	(83,624,703.67)
4440000	Public Street/Highway Lighting	(1,254,200.00)	0.00	(1,671.19)	(1,255,871.19)
4440002	Public St & Hwy Light Fuel Rev	(291,473.77)	0.00	(13,000.75)	(304,474.52)
4470001	Sales for Resale - Assoc Cos	3,493.81	0.00	(13,116.22)	(9,622.41)
4470002	Sales for Resale - NonAssoc	(9,302,001.41)	5,064,904.26	0.00	(4,237,097.15)
4470006	Sales for Resale-Bookout Sales	(18,457,322.65)	3,563,544.09	0.00	(14,893,778.56)
4470007	Sales for Resale-Option Sales	(166.07)	166.07	0.00	0.00
4470010	Sales for Resale-Bookout Purch	13,593,048.42	0.00	(3,126,587.22)	10,466,461.20
4470011	Sales for Resale-Option Purch	110.24	0.00	(110.24)	0.00
4470027	Whsal/Muni/Pb Ath Fuel Rev	(2,781,922.11)	11,333.59	0.00	(2,770,588.52)
4470028	Sale/Resale - NA - Fuel Rev	(16,083,323.27)	12,256,915.87	0.00	(3,826,407.40)
4470033	Whsal/Muni/Pub Auth Base Rev	(2,980,356.50)	1,146,205.52	0.00	(1,834,150.98)
4470035	Sls for Rsl - Fuel Rev - Assoc	(66,622.08)	0.00	(42,493.64)	(109,115.72)
4470066	PWR Trding Trans Exp-NonAssoc	8,519.33	0.00	(6,018.33)	2,501.00
4470081	Financial Spark Gas - Realized	(174,457.81)	0.00	(254,871.46)	(429,329.27)
4470082	Financial Electric Realized	7,369,613.12	0.00	(3,924,295.99)	3,445,317.13
4470089	PJM Energy Sales Margin	(1,302,317.84)	0.00	(7,933,608.22)	(9,235,926.06)
4470093	PJM Implicit Congestion-LSE	4,642,161.32	0.00	(220,616.39)	4,421,544.93
4470098	PJM Oper.Reserve Rev-OSS	(3,145,933.72)	1,662,510.74	0.00	(1,483,422.98)
4470099	Capacity Cr. Net Sales	(1,877,839.59)	1,421,997.42	0.00	(455,842.17)
4470100	PJM FTR Revenue-OSS	(232,218.16)	0.00	(126,937.95)	(359,156.11)
4470101	PJM FTR Revenue-LSE	(3,101,653.94)	0.00	(41,538.73)	(3,143,192.67)
4470103	PJM Energy Sales Cost	(34,297,899.38)	0.00	(25,141,840.60)	(59,439,739.98)
4470106	PJM Pt2Pt Trans.Purch-NonAff.	23,729.31	0.00	(22,117.22)	1,612.09
4470107	PJM NITS Purch-NonAff.	5,839.29	13,837.57	0.00	19,676.86
4470109	PJM FTR Revenue-Spec	48,567.72	0.00	(57,277.62)	(8,709.90)
4470110	PJM TO Admin. Exp.-NonAff.	(1,506.59)	2,921.05	0.00	1,414.46
4470112	Non-Trading Bookout Sales-OSS	(410,300.05)	412,327.52	0.00	2,027.47

Kentucky Power Company					
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Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
4470115	PJM Meter Corrections-OSS	(1,136,956.46)	1,103,849.82	0.00	(33,106.64)
4470116	PJM Meter Corrections-LSE	21,673.49	0.00	(107,520.92)	(85,847.43)
4470124	PJM Incremental Spot-OSS	0.30	0.00	(0.03)	0.27
4470126	PJM Incremental Imp Cong-OSS	1,065,034.56	2,400,741.48	0.00	3,465,776.04
4470128	Sales for Res-Aff. Pool Energy	(32,512,794.00)	0.00	(10,983,412.00)	(43,496,206.00)
4470131	Non-Trading Bookout Purch-OSS	9,006.91	0.00	(9,187.00)	(180.09)
4470141	PJM Contract Net Charge Credit	0.08	0.00	(0.08)	0.00
4470143	Financial Hedge Realized	(324,346.38)	176,307.02	0.00	(148,039.36)
4470144	Realiz.Sharing - 06 SIA	1,607.00	0.00	(3,199.00)	(1,592.00)
4470150	Transm. Rev.-Dedic. Whsl/Muni	(88,609.35)	43,524.60	0.00	(45,084.75)
4470155	OSS Physical Margin Reclass	5,265,953.71	0.00	(3,973,896.61)	1,292,057.10
4470156	OSS Optim. Margin Reclass	(5,265,953.71)	3,973,896.61	0.00	(1,292,057.10)
4470168	Interest Rate Swaps-Power	51,455.87	0.00	(18,996.82)	32,459.05
4470170	Non-ECR Auction Sales-OSS	(9,202,616.04)	4,120,779.74	0.00	(5,081,836.30)
4470174	PJM Whlse FTR Rev - OSS	(151,927.12)	47,041.03	0.00	(104,886.09)
4470175	OSS Sharing Reclass - Retail	821,882.38	0.00	(50,878.39)	771,003.99
4470176	OSS Sharing Reclass-Reduction	(821,882.38)	50,878.39	0.00	(771,003.99)
4470180	Trading intra-book Reclass	(112,526.05)	134,980.08	0.00	22,454.03
4470181	Auction intra-book Reclass	112,526.05	0.00	(134,980.08)	(22,454.03)
4470202	PJM OpRes-LSE-Credit	(1,943,249.73)	0.00	(2,389,652.89)	(4,332,902.62)
4470203	PJM OpRes-LSE-Charge	3,035,355.17	0.00	(922,572.27)	2,112,782.90
4470206	PJM Trans loss credits-OSS	(705,812.64)	0.00	(270,507.34)	(976,319.98)
4470207	PJM transm loss charges - LSE	9,917,417.43	0.00	(1,868,187.08)	8,049,230.35
4470208	PJM Transm loss credits-LSE	(2,824,086.83)	1,098,738.57	0.00	(1,725,348.26)
4470209	PJM transm loss charges-OSS	2,618,839.60	1,945,031.79	0.00	4,563,871.39
4470214	PJM 30m Suppl Reserve CR OSS	(250,675.42)	2,695.18	0.00	(247,980.24)
4470220	PJM Regulation - OSS	0.00	0.00	(12,396.00)	(12,396.00)
4470221	PJM Spinning Reserve - OSS	0.00	0.00	(59,387.99)	(59,387.99)
4470222	PJM Reactive - OSS	0.00	0.00	(416,223.83)	(416,223.83)
4491003	Prov Rate Refund - Retail	1,635,430.00	0.00	(2,113,757.00)	(478,327.00)
4500000	Forfeited Discounts	(3,268,232.89)	0.00	(72,122.91)	(3,340,355.80)
4510001	Misc Service Rev - Nonaffil	(353,912.38)	0.00	(26,201.42)	(380,113.80)
4540001	Rent From Elect Property - Af	(270,041.90)	7,829.52	0.00	(262,212.38)
4540002	Rent From Elect Property-NAC	(85,402.90)	0.00	(14,889.00)	(100,291.90)
4540004	Rent From Elect Prop-ABD-Nonaf	(92,120.33)	0.00	(17,101.16)	(109,221.49)
4540005	Rent from Elec Prop-Pole Attch	(6,558,971.58)	627,090.99	0.00	(5,931,880.59)
4560007	Oth Elec Rev - DSM Program	(3,101,791.99)	0.00	(221,695.90)	(3,323,487.89)
4560015	Other Electric Revenues - ABD	(242,813.87)	0.00	(236,840.38)	(479,654.25)
4560049	Merch Generation Finan -Realzd	(16.66)	18.34	0.00	1.68
4560050	Oth Elec Rev-Coal Trd Rlzd G-L	54,112.21	0.00	(95,340.79)	(41,228.58)
4560109	Interest Rate Swaps-Coal	626.99	0.00	(626.99)	0.00
4561002	RTO Formation Cost Recovery	(10,475.10)	4,183.76	0.00	(6,291.34)
4561003	PJM Expansion Cost Recov	(85,013.65)	636.47	0.00	(84,377.18)
4561004	SECA Transmission Rev	(227,184.25)	227,184.25	0.00	0.00
4561005	PJM Point to Point Trans Svc	(696,676.28)	75,341.39	0.00	(621,334.89)
4561006	PJM Trans Owner Admin Rev	(235,655.56)	11,874.89	0.00	(223,780.67)
4561007	PJM Network Integ Trans Svc	(10,054,585.47)	0.00	(3,043,134.23)	(13,097,719.70)
4561019	Oth Elec Rev Trans Non Affil	(59,064.00)	1,996.50	0.00	(57,067.50)
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	(8,462.96)	1,264.16	0.00	(7,198.80)
4561029	PJM NITS Revenue Whsl Cus-NAff	(2,550,125.16)	196,420.48	0.00	(2,353,704.68)
4561030	PJM TO Serv Rev Whls Cus-NAff	(36,386.50)	0.00	(255.17)	(36,641.67)
4561033	PJM NITS Revenue - Affiliated	(40,000,571.34)	3,439,693.89	0.00	(36,560,877.45)
4561034	PJM TO Adm. Serv Rev - Aff	(419,468.35)	47,511.53	0.00	(371,956.82)
4561035	PJM Affiliated Trans NITS Cost	37,302,112.29	0.00	(1,456,523.88)	35,845,588.41

Kentucky Power Company					
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Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
4561036	PJM Affiliated Trans TO Cost	387,045.44	0.00	(23,739.28)	363,306.16
4561058	NonAffil PJM Trans Enhncmt Rev	(163,819.73)	0.00	(89,526.22)	(253,345.95)
4561059	Affil PJM Trans Enhancmnt Rev	(262,916.98)	0.00	(22,903.21)	(285,820.19)
4561060	Affil PJM Trans Enhancmnt Cost	245,122.34	35,144.63	0.00	280,266.97
4561061	NAff PJM RTEP Rev for Whsl-FR	(16,752.59)	0.00	(1,667.16)	(18,419.75)
4561062	PROVISION RTO Cost - Affi	(554,107.04)	143,472.90	0.00	(410,634.14)
4561063	PROVISION RTO Rev Affiliated	280,093.53	0.00	(1,611.19)	278,482.34
4561064	PROVISION RTO Rev WhslCus-NAf	13,451.27	5,268.03	0.00	18,719.30
4561065	PROVISION RTO Rev - NonAff	(40,505.59)	118,730.45	0.00	78,224.86
5000000	Oper Supervision & Engineering	2,039,832.99	0.00	(270,184.65)	1,769,648.34
5000001	Oper Super & Eng-RATA-Affil	24,500.00	3,500.00	0.00	28,000.00
5010000	Fuel	256,635.28	102,889.33	0.00	359,524.61
5010001	Fuel Consumed	83,211,618.49	9,596,201.97	0.00	92,807,820.46
5010003	Fuel - Procure Unload & Handle	1,847,606.78	945,352.96	0.00	2,792,959.74
5010005	Fuel - Deferred	4,790,377.00	0.00	(9,868,061.91)	(5,077,684.91)
5010012	Ash Sales Proceeds	(205,759.32)	196,434.34	0.00	(9,324.98)
5010013	Fuel Survey Activity	1.00	0.00	(2.00)	(1.00)
5010019	Fuel Oil Consumed	3,256,880.81	0.00	(645,153.71)	2,611,727.10
5020000	Steam Expenses	808,288.72	50,650.07	0.00	858,938.79
5020002	Urea Expense	1,950,854.00	131,624.94	0.00	2,082,478.94
5020003	Trona Expense	16.21	0.00	(16.21)	0.00
5020008	Activated Carbon	(7.51)	7.51	0.00	0.00
5020025	Steam Exp Environmental	3.97	0.00	(11.38)	(7.41)
5050000	Electric Expenses	295,079.70	104,049.32	0.00	399,129.02
5060000	Misc Steam Power Expenses	5,575,109.17	0.00	(1,274,766.96)	4,300,342.21
5060001	Dresden Misc Steam Pwr Exp	0.00	4.40	0.00	4.40
5060002	Misc Steam Power Exp-Assoc	33,632.00	0.00	(10,435.00)	23,197.00
5060004	NSR Settlement Expense	(89,599.82)	70,513.17	0.00	(19,086.65)
5060025	Misc Stm Pwr Exp Environmental	0.00	15.51	0.00	15.51
5070000	Rents	0.00	900.00	0.00	900.00
5090000	Allow Consum Title IV SO2	8,796,258.59	0.00	(3,007,270.44)	5,788,988.15
5090002	Allowance Expenses	0.00	0.90	0.00	0.90
5090005	An. NOx Cons. Exp	77,335.81	0.00	(62,874.84)	14,460.97
5100000	Maint Supv & Engineering	2,059,495.03	0.00	(237,577.99)	1,821,917.04
5110000	Maintenance of Structures	573,926.94	298,902.51	0.00	872,829.45
5120000	Maintenance of Boiler Plant	5,552,809.13	1,013,133.99	0.00	6,565,943.12
5130000	Maintenance of Electric Plant	1,396,877.06	1,598,914.57	0.00	2,995,791.63
5140000	Maintenance of Misc Steam Plt	617,122.20	0.00	(38,204.71)	578,917.49
5140025	Maint MiscStmPlt Environmental	2.30	0.00	(4.60)	(2.30)
5170000	Oper Supervision & Engineering	0.00	1,073.95	0.00	1,073.95
5300000	Maint of Reactor Plant Equip	(0.62)	0.62	0.00	0.00
5550001	Purch Pwr-NonTrading-Nonassoc	1,532,746.78	0.00	(418,906.40)	1,113,840.38
5550004	Purchased Power-Pool Capacity	22,446,590.00	5,521,297.00	0.00	27,967,887.00
5550005	Purchased Power - Pool Energy	54,313,303.78	21,920,025.36	0.00	76,233,329.14
5550023	Purch Power Capacity -NA	298,457.25	0.00	(298,457.25)	0.00
5550027	Purch Pwr-Non-Fuel Portion-Aff	41,126,469.00	5,511,301.00	0.00	46,637,770.00
5550032	Gas-Conversion-Mone Plant	382,270.17	0.00	(8,965.00)	373,305.17
5550039	PJM Inadvertent Mtr Res-OSS	12,755.13	0.00	(30,992.93)	(18,237.80)
5550040	PJM Inadvertent Mtr Res-LSE	62,389.42	0.00	(99,655.49)	(37,266.07)
5550041	PJM Ancillary Serv.-Sync	2,573.36	0.00	(78.10)	2,495.26
5550046	Purch Power-Fuel Portion-Affil	61,255,504.99	0.00	(98,779.36)	61,156,725.63
5550074	PJM Reactive-Charge	7,672.98	0.00	(953.49)	6,719.49
5550075	PJM Reactive-Credit	93,974.57	18,200.99	0.00	112,175.56
5550076	PJM Black Start-Charge	41,321.84	3,942,570.33	0.00	3,983,892.17
5550077	PJM Black Start-Credit	(30,868.06)	19,124.13	0.00	(11,743.93)
5550078	PJM Regulation-Charge	1,368,923.52	0.00	(57,840.84)	1,311,082.68
5550079	PJM Regulation-Credit	(764,272.95)	420,452.57	0.00	(343,820.38)
5550080	PJM Hourly Net Purch.-FERC	7,108,986.50	2,354,803.25	0.00	9,463,789.75
5550083	PJM Spinning Reserve-Charge	7,900.92	68,674.31	0.00	76,575.23
5550084	PJM Spinning Reserve-Credit	(1,540.34)	0.00	(28,855.66)	(30,396.00)
5550090	PJM 30m Suppl Rserv Charge LSE	248,735.81	27,502.65	0.00	276,238.46

Kentucky Power Company					
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Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
5550094	Purchased Power - Fuel	666,719.33	0.00	(146,387.25)	520,332.08
5550099	PJM Purchases-non-ECR-Auction	7,486,537.45	0.00	(3,601,285.00)	3,885,252.45
5550100	Capacity Purchases-Auction	110,289.77	8,769.92	0.00	119,059.69
5550101	Purch Power-Pool Non-Fuel -Aff	7,548,086.00	3,238,515.00	0.00	10,786,601.00
5550102	Pur Power-Pool NonFuel-OSS-Aff	41,418,496.78	11,295,385.38	0.00	52,713,882.16
5550107	Capacity purchases - Trading	459,267.39	0.00	(275,946.89)	183,320.50
5560000	Sys Control & Load Dispatching	171,352.77	0.00	(33,328.28)	138,024.49
5570000	Other Expenses	1,431,223.79	0.00	(111,960.36)	1,319,263.43
5570007	Other Pwr Exp - Wholesale RECs	27,152.26	0.00	(8,719.27)	18,432.99
5600000	Oper Supervision & Engineering	659,387.81	229,566.02	0.00	888,953.83
5611000	Load Dispatch - Reliability	5,642.01	3,778.93	0.00	9,420.94
5612000	Load Dispatch-Mntr&Op TransSys	764,533.23	57,389.16	0.00	821,922.39
5613000	Load Dispatch-Trans Srvc&Sched	(76.98)	76.98	0.00	0.00
5614000	PJM Admin-SSC&DS-OSS	82,625.07	233,033.97	0.00	315,659.04
5614001	PJM Admin-SSC&DS-Internal	1,053,490.00	0.00	(403,908.66)	649,581.34
5614007	RTO Admin Default LSE.	24,603.14	0.00	(34,170.99)	(9,567.85)
5615000	Reliability,Plng&Stds Develop	136,890.27	9,043.78	0.00	145,934.05
5618000	PJM Admin-RP&SDS-OSS	20,098.58	49,038.32	0.00	69,136.90
5618001	PJM Admin-RP&SDS- Internal	225,416.55	0.00	(69,480.16)	155,936.39
5620001	Station Expenses - Nonassoc	188,431.27	125,420.90	0.00	313,852.17
5630000	Overhead Line Expenses	153,317.18	0.00	(33,774.71)	119,542.47
5650002	Transmssn Elec by Others-NAC	159,695.59	26,141.74	0.00	185,837.33
5650012	PJM Trans Enhancement Charge	3,087,972.64	399,803.41	0.00	3,487,776.05
5650015	PJM TO Serv Exp - Aff	4,649.16	8,844.25	0.00	13,493.41
5650016	PJM NITS Expense - Affiliated	1,056,426.01	1,595,533.36	0.00	2,651,959.37
5650019	Affil PJM Trans Enhncement Exp	32,994.90	97,036.51	0.00	130,031.41
5650020	PROVISION RTO Affl Expense	19,836.26	213,962.53	0.00	233,798.79
5660000	Misc Transmission Expenses	1,208,166.83	0.00	(92,654.56)	1,115,512.27
5670001	Rents - Nonassociated	386.44	10,682.69	0.00	11,069.13
5670002	Rents - Associated	1,817.03	0.00	(1,817.03)	0.00
5680000	Maint Supv & Engineering	136,306.00	0.00	(30,775.38)	105,530.62
5690000	Maintenance of Structures	27,527.20	0.00	(16,746.89)	10,780.31
5691000	Maint of Computer Hardware	44,421.95	0.00	(24,135.30)	20,286.65
5692000	Maint of Computer Software	204,088.72	81,629.07	0.00	285,717.79
5693000	Maint of Communication Equip	95,634.38	0.00	(69,616.42)	26,017.96
5700000	Maint of Station Equipment	564,396.35	219,618.00	0.00	784,014.35
5710000	Maintenance of Overhead Lines	2,075,114.85	0.00	(301,281.00)	1,773,833.85
5730000	Maint of Misc Trmsmssion Plt	169,120.80	0.00	(101,276.76)	67,844.04
5757000	PJM Admin-MAM&SC- OSS	97,883.47	230,246.23	0.00	328,129.70
5757001	PJM Admin-MAM&SC- Internal	1,096,438.62	0.00	(438,920.01)	657,518.61
5757002	SPP Admin-MAM&SC	0.00	0.01	0.00	0.01
5800000	Oper Supervision & Engineering	665,169.81	41,834.66	0.00	707,004.47
5810000	Load Dispatching	2,293.50	837.35	0.00	3,130.85
5820000	Station Expenses	179,854.63	0.00	(16,139.61)	163,715.02
5830000	Overhead Line Expenses	187,323.62	390,210.01	0.00	577,533.63
5840000	Underground Line Expenses	129,749.50	1,391.87	0.00	131,141.37
5850000	Street Lighting & Signal Sys E	100,428.88	18,452.50	0.00	118,881.38
5860000	Meter Expenses	519,468.82	167,336.29	0.00	686,805.11
5870000	Customer Installations Exp	129,725.88	31,455.63	0.00	161,181.51
5880000	Miscellaneous Distribution Exp	5,407,979.88	0.00	(1,386,106.09)	4,021,873.79
5890001	Rents - Nonassociated	1,626,772.32	0.00	(96,410.59)	1,530,361.73
5890002	Rents - Associated	55,239.32	10,386.84	0.00	65,626.16
5900000	Maint Supv & Engineering	739.43	849.60	0.00	1,589.03
5910000	Maintenance of Structures	24,153.12	7,905.26	0.00	32,058.38
5920000	Maint of Station Equipment	517,533.41	250,800.62	0.00	768,334.03
5930000	Maintenance of Overhead Lines	25,425,025.10	0.00	(737,592.16)	24,687,432.94
5930001	Tree and Brush Control	359,665.59	16,119.77	0.00	375,785.36
5930010	Storm Expense Amortization	4,698,444.00	0.00	0.00	4,698,444.00
5940000	Maint of Underground Lines	92,157.68	139,527.29	0.00	231,684.97
5950000	Maint of Lne Trnf,Rglators&Dvi	68,385.01	0.00	(11,797.65)	56,587.36
5960000	Maint of Strt Lghtng & Sgnal S	43,715.68	15,664.82	0.00	59,380.50

Kentucky Power Company					
Trial Balance					
For the Year Ended December 31, 2013					
Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
5970000	Maintenance of Meters	53,792.11	6,743.96	0.00	60,536.07
5980000	Maint of Misc Distribution Plt	85,508.16	36,211.35	0.00	121,719.51
9010000	Supervision - Customer Accts	272,442.01	12,958.31	0.00	285,400.32
9020000	Meter Reading Expenses	1,009.67	0.00	(1,780.22)	(770.55)
9020001	Customer Card Reading	0.39	0.00	(0.39)	0.00
9020002	Meter Reading - Regular	377,243.24	16,900.59	0.00	394,143.83
9020003	Meter Reading - Large Power	35,762.86	7,282.43	0.00	43,045.29
9020004	Read-In & Read-Out Meters	39,012.50	8,260.00	0.00	47,272.50
9030000	Cust Records & Collection Exp	550,935.28	0.00	(210,158.52)	340,776.76
9030001	Customer Orders & Inquiries	2,351,236.54	0.00	(252,101.72)	2,099,134.82
9030002	Manual Billing	42,562.55	0.00	(7,504.28)	35,058.27
9030003	Postage - Customer Bills	567,963.13	290,022.22	0.00	857,985.35
9030004	Cashiering	125,038.53	394.85	0.00	125,433.38
9030005	Collection Agents Fees & Exp	99,987.16	0.00	(60,949.63)	39,037.53
9030006	Credit & Oth Collection Activi	825,876.47	0.00	(65,528.32)	760,348.15
9030007	Collectors	612,325.11	0.00	(34,646.36)	577,678.75
9030009	Data Processing	155,980.90	7,077.33	0.00	163,058.23
9040007	Uncoll Accts - Misc Receivable	152,615.72	0.00	(207,131.06)	(54,515.34)
9050000	Misc Customer Accounts Exp	16,263.66	4,205.13	0.00	20,468.79
9070000	Supervision - Customer Service	211,593.07	0.00	(63,954.09)	147,638.98
9070001	Supervision - DSM	18.67	0.00	(9.57)	9.10
9080000	Customer Assistance Expenses	483,683.67	308.39	0.00	483,992.06
9080001	DSM-Customer Advisory Grp	282.15	326.57	0.00	608.72
9080004	Cust Assistnce Exp - DSM - Ind	0.64	0.00	(1.79)	(1.15)
9080009	Cust Assistance Expense - DSM	2,107,889.65	774,915.44	0.00	2,882,805.09
9090000	Information & Instruct Advertis	155,343.27	0.00	(14,871.65)	140,471.62
9100000	Misc Cust Svc&Informational Ex	37,657.17	0.00	(2,164.34)	35,492.83
9100001	Misc Cust Svc & Info Exp - RCS	51.50	0.00	(51.50)	0.00
9110001	Supervision - Residential	(5.52)	5.52	0.00	0.00
9120000	Demonstrating & Selling Exp	0.00	30,362.26	0.00	30,362.26
9120001	Demo & Selling Exp - Res	2.08	0.00	(0.54)	1.54
9120003	Demo & Selling Exp - Area Dev	0.00	349.42	0.00	349.42
9200000	Administrative & Gen Salaries	6,723,161.30	2,684,611.97	0.00	9,407,773.26
9210001	Off Supl & Exp - Nonassociated	584,735.80	520,881.85	0.00	1,105,617.64
9210003	Office Supplies & Exp - Trnsf	6.77	50.39	0.00	57.16
9220000	Administrative Exp Trnsf - Cr	(151,198.92)	0.00	(475,404.45)	(626,603.37)
9220001	Admin Exp Trnsf to Cnstrction	(676,097.24)	124,247.24	0.00	(551,850.00)
9220004	Admin Exp Trnsf to ABD	(4,612.34)	0.00	(3,777.93)	(8,390.27)
9220125	SSA Expense Transfers BL	(501,555.66)	501,555.66	0.00	0.00
9230001	Outside Svcs Empl - Nonassoc	1,396,830.66	887,934.55	0.00	2,284,765.21
9230003	AEPSC Billed to Client Co	3,263,174.58	0.00	(3,883,174.61)	(620,000.03)
9240000	Property Insurance	605,545.46	0.00	(55,693.03)	549,852.43
9250000	Injuries and Damages	1,135,754.95	0.00	(39,974.06)	1,095,780.89
9250001	Safety Dinners and Awards	1,011.24	841.83	0.00	1,853.07
9250002	Emp Accident Prvntion-Adm Exp	9,180.41	4,028.20	0.00	13,208.61
9250004	Injuries to Employees	32,462.38	0.00	(30,937.31)	1,525.07
9250006	Wrks Cmpnstn Pre&Sif Ins Prv	84,932.84	771,149.21	0.00	856,082.05
9250007	Prsnal Injries&Prop Dmage-Pub	5,856.71	76,156.01	0.00	82,012.72
9250010	Frg Ben Loading - Workers Comp	(258,697.32)	0.00	(150,651.39)	(409,348.71)
9260000	Employee Pensions & Benefits	6,555.47	8,236.15	0.00	14,791.62
9260001	Edit & Print Empl Pub-Salaries	30,772.78	0.00	(20,552.99)	10,219.79
9260002	Pension & Group Ins Admin	31,858.92	0.00	(10,223.74)	21,635.18
9260003	Pension Plan	3,244,941.12	812,975.88	0.00	4,057,917.00
9260004	Group Life Insurance Premiums	141,736.82	0.00	(18,130.44)	123,606.38
9260005	Group Medical Ins Premiums	3,990,013.95	0.00	(183,626.73)	3,806,387.22
9260006	Physical Examinations	0.00	27.96	0.00	27.96
9260007	Group L-T Disability Ins Prem	12,836.00	0.00	(1,337.47)	11,498.53
9260009	Group Dental Insurance Prem	229,033.05	5,377.27	0.00	234,410.32
9260010	Training Administration Exp	(706.43)	3,866.93	0.00	3,160.50
9260012	Employee Activities	4,606.46	1,227.04	0.00	5,833.50
9260014	Educational Assistance Pmts	12,892.50	0.00	(8,131.33)	4,761.17

Kentucky Power Company					
Trial Balance					
For the Year Ended December 31, 2013					
Account Number	Description	Pr Yr Ending Balance	Debits	Credit	Current Yr Balance
9260021	Postretirement Benefits - OPEB	1,442,501.04	0.00	(2,942,795.16)	(1,500,294.12)
9260026	Savings Plan Administration	58.85	0.00	(58.85)	0.00
9260027	Savings Plan Contributions	1,532,945.18	0.00	(129,072.90)	1,403,872.28
9260036	Deferred Compensation	23,453.36	0.00	(9,211.33)	14,242.03
9260037	Supplemental Pension	721.94	3,173.02	0.00	3,894.96
9260050	Frg Ben Loading - Pension	(1,348,618.06)	0.00	(321,354.79)	(1,669,972.85)
9260051	Frg Ben Loading - Grp Ins	(1,973,670.28)	30,267.14	0.00	(1,943,403.14)
9260052	Frg Ben Loading - Savings	(616,037.40)	42,434.95	0.00	(573,602.45)
9260053	Frg Ben Loading - OPEB	(875,764.44)	971,978.66	0.00	96,214.22
9260055	IntercoFringeOffset- Don't Use	(1,162,602.25)	230,214.73	0.00	(932,387.52)
9260057	Postret Ben Medicare Subsidy	552,426.00	0.00	(59,357.04)	493,068.96
9260058	Frg Ben Loading - Accrual	11,900.43	0.00	(17,243.47)	(5,343.04)
9260060	Amort-Post Retirement Benefit	0.00	216,620.10	0.00	216,620.10
9270000	Franchise Requirements	145,895.49	0.00	(3,640.59)	142,254.90
9280000	Regulatory Commission Exp	(3.47)	62,411.80	0.00	62,408.33
9280001	Regulatory Commission Exp-Adm	(4.34)	4.04	0.00	(0.30)
9280002	Regulatory Commission Exp-Case	155,953.95	48,215.81	0.00	204,169.76
9301000	General Advertising Expenses	8,325.13	0.00	(3,231.34)	5,093.79
9301001	Newspaper Advertising Space	13,200.81	8,433.82	0.00	21,634.63
9301002	Radio Station Advertising Time	2,750.00	0.00	(2,700.14)	49.86
9301003	TV Station Advertising Time	0.00	2,599.98	0.00	2,599.98
9301006	Spec Corporate Comm Info Proj	0.28	0.00	(0.28)	0.00
9301010	Publicity	1,277.73	1,634.84	0.00	2,912.57
9301011	Dedications, Tours, & Openings	0.55	0.00	(0.55)	0.00
9301012	Public Opinion Surveys	2,607.08	1,780.60	0.00	4,387.68
9301014	Video Communications	12.80	0.00	(5.77)	7.03
9301015	Other Corporate Comm Exp	40,293.99	0.00	(14,698.75)	25,595.24
9302000	Misc General Expenses	166,815.62	0.00	(40,651.84)	126,163.78
9302003	Corporate & Fiscal Expenses	20,487.77	0.00	(52.81)	20,434.96
9302004	Research, Develop&Demonstr Exp	2,997.77	455.29	0.00	3,453.06
9302006	Assoc Bus Dev - Materials Sold	39,798.97	1,879.48	0.00	41,678.45
9302007	Assoc Business Development Exp	60,369.77	179,101.31	0.00	239,471.08
9302458	AEPSC Non Affiliated expenses	33.57	0.00	(26.33)	7.24
9310000	Rents	19.53	1,343.72	0.00	1,363.25
9310001	Rents - Real Property	95,233.65	0.00	(3,057.88)	92,175.77
9310002	Rents - Personal Property	28,854.81	86,140.40	0.00	114,995.21
9350000	Maintenance of General Plant	6.31	0.00	(6.31)	0.00
9350001	Maint of Structures - Owned	520,166.37	0.00	(155,489.67)	364,676.70
9350002	Maint of Structures - Leased	62,054.05	0.00	(6,398.70)	55,655.35
9350003	Maint of Prprty Held Fture Use	0.00	0.04	0.00	0.04
9350013	Maint of Cmmncation Eq-Unall	996,200.36	0.00	(166,577.61)	829,622.75
9350015	Maint of Office Furniture & Eq	155.10	342,423.28	0.00	342,578.38
9350016	Maintenance of Video Equipment	0.00	653.60	0.00	653.60
9350019	Maint of Gen Plant-SCADA Equ	0.00	165.90	0.00	165.90
9350023	Site Communications Services	170.66	0.00	(170.66)	0.00
9350024	Maint of DA-AMI Comm Equip	82.37	6,705.00	0.00	6,787.37
	NET INCOME - EARN FOR CMMN STK	(50,978,453.21)	37,106,444.77	0.00	(13,872,008.43)
	PREF STK DIVIDEND REQUIREMENT	0.00	0.00	0.00	0.00