

Name of Respondent Kentucky Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/23/2014		Year/Period of Report End of 2013/Q4	
OTHER REGULATORY ASSETS (Account 182.3)							
Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped / classes.							
For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	Deferred Storm Expense	11,746,110		593	4,698,444	7,047,666	
2	Kentucky PSC Case No. 2009-00352						
3	Amortz period: July 2010 - June 2015						
4							
5	Deferred Storm Expenses - 2012	12,146,000				12,146,000	
6							
7	SFAS 109 Deferred FIT	86,311,032	14,464,355	Various	14,514,241	86,261,146	
8							
9	SFAS 109 Deferred SIT	42,344,691	29,918,678	Various	2,923,982	69,339,387	
10							
11	Post In-Service AFUDC Hanging Rock/	665,640		406	33,408	632,232	
12	Jefferson 765 KV Line						
13	Amortz period: Dec 1984 - Nov 2032						
14							
15	Depreciation Expense - Hanging Rock/	103,729		406	5,208	98,521	
16	Jefferson 765 KV Line						
17	Amortz period: Dec 1984 - Nov 2032						
18							
19	Deferred DSM Expense	1,589,323	4,692,898	456,908	5,368,465	913,756	
20							
21	Deferred Carbon Management Research	175,010	250,000	188,506	299,996	125,014	
22	Kentucky PSC Case 2008-00308 & 2009-00459						
23	Amortz period: July 2010 - June 2018						
24							
25	Deferred Equity Carrying Charge	(107,685)	22,428	407	111	-85,368	
26							
27	BridgeCo Transmission Org Funding	265,003		407,421	44,111	220,892	
28	Amortz period: Jan 2005 - Dec 2019						
29	FERC Docket AC04-101-000						
30							
31	PJM Integration Payments	274,003		407,421	132,204	141,799	
32	Amortz period: Jan 2005 - Dec 2014						
33	FERC Docket EL05-74-000						
34							
35	Other PJM Integration	279,976		407,421	46,603	233,373	
36	Amortz period: Jan 2005 - Dec 2019						
37	FERC Docket AC04-101-000						
38							
39	Carrying Charges - RTO Startup Costs	148,357	119,447	407,421	108,107	159,697	
40	Amortz period: Jan 2005 - Dec 2019						
41	FERC Docket AC04-101-000						
42							
43							

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OTHER REGULATORY ASSETS (Account 182.3)

Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.

For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Alliance RTO Deferred Expense	138,700		407,421	23,087	115,613
2	Amortz period: Jan 2005 - Dec 2019					
3	FERC Docket AC04-101-000					
4						
5	SFAS 112 Post Employment Benefit	5,229,713	2,623,080	Various	3,323,024	4,529,769
6						
7	SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans	52,048,201	40,938,845	Various	60,528,936	32,458,110
8						
9						
10	Unrealized Loss on Forward Commitments		12,625,503	Various	12,625,222	281
11						
12	Carbon Capture FEED Study	872,859		426	872,859	
13						
14	SFAS 106 Medicare Subsidy		5,307,191	926	2,924,371	2,382,820
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44	TOTAL :	214,230,662	110,962,425		108,472,379	216,720,708

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kentucky Power Company		04/23/2014	2013/Q4
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 9 Column: c

Amount includes Regulatory Assets associated with the Mitchell Plant transfer at 12/31/2013.

Schedule Page: 232.1 Line No.: 7 Column: c

Amount includes Regulatory Assets associated with the Mitchell Plant transfer at 12/31/2013.

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Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.							
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				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	Deferred Storm Expense	7,047,666		593	4,698,444	2,349,222	
2	Kentucky PSC Case No. 2009-00352						
3	Amortz period: July 2010 - June 2015						
4							
5	Deferred Storm Expenses - 2012	12,146,000				12,146,000	
6							
7	SFAS 109 Deferred FIT	86,261,146	13,512,985	various	13,279,681	86,494,450	
8							
9	SFAS 109 Deferred SIT	69,339,387	5,559,753	283.3	1,389,785	73,509,355	
10							
11	Post In-Service AFUDC Hanging Rock/	632,232		406	33,408	598,824	
12	Jefferson 765 KV Line						
13	Amortz period: Dec 1984 - Nov 2032						
14							
15	Depreciation Expense - Hanging Rock/	98,521		406	5,208	93,313	
16	Jefferson 765 KV Line						
17	Amortz period: Dec 1984 - Nov 2032						
18							
19	Deferred DSM Expense	913,756	5,200,274	456,908	5,756,608	357,422	
20							
21	Deferred Carbon Management Research	125,014	500,000	188,506	549,996	75,018	
22	Kentucky PSC Case 2008-00308 & 2009-00459						
23	Amortz period: July 2010 - June 2018						
24							
25	Deferred Equity Carrying Charge	(85,368)	22,428			-62,940	
26							
27	BridgeCo Transmission Org Funding	220,892		407,421	30,039	190,853	
28	Amortz period: Jan 2005 - Dec 2019						
29	FERC Docket AC04-101-000						
30							
31	PJM Integration Payments	141,799		407,421	141,799		
32	Amortz period: Jan 2005 - Dec 2014						
33	FERC Docket EL05-74-000						
34							
35	Other PJM Integration	233,373		407,421	31,737	201,636	
36	Amortz period: Jan 2005 - Dec 2019						
37	FERC Docket AC04-101-000						
38							
39	Carrying Charges - RTO Startup Costs	159,697	58,709	407,421	92,218	126,188	
40	Amortz period: Jan 2005 - Dec 2019						
41	FERC Docket AC04-101-000						
42							
43							

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OTHER REGULATORY ASSETS (Account 182.3)						
Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped / classes. For Regulatory Assets being amortized, show period of amortization.						
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Alliance RTO Deferred Expense	115,613		407,421	15,722	99,891
2	Amortz period: Jan 2005 - Dec 2019					
3	FERC Docket AC04-101-000					
4						
5	SFAS 112 Post Employment Benefit	4,529,769	737,810	Various	740,580	4,526,999
6						
7	SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans	32,458,110	88,613,065	Various	84,610,781	36,460,394
8						
9						
10	Unrealized Loss on Forward Commitments	281	7,903,213	Various	6,068,138	1,835,356
11						
12	SFAS 106 Medicare Subsidy	2,382,820		926	216,620	2,166,200
13						
14	Asset Retirement Obligations		8,287,118			8,287,118
15						
16	ATR Under Recovery		7,564,051	Various	6,940,674	623,377
17	Kentucky PSC Case No. 2012-00578					
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43						
44	TOTAL :	216,720,708	137,959,406		124,601,438	230,078,676

Name of Respondent Kentucky Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 05/02/2016		Year/Period of Report End of 2015/Q4	
OTHER REGULATORY ASSETS (Account 182.3)							
Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped / classes. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	Deferred Storm Expense	2,349,222		593	2,349,222		
2	Kentucky PSC Case No. 2009-00352						
3	Amortz period: July 2010 - June 2015						
4							
5	Deferred Storm Expenses	12,146,000	4,377,336	593	1,214,600	15,308,736	
6	Kentucky PSC Case No. 2014-00396						
7							
8	SFAS 109 Deferred FIT	86,494,450	19,231,874	190,282-3	26,083,456	79,642,868	
9							
10	SFAS 109 Deferred SIT	73,509,355	13,474,397	283	5,684,632	81,299,120	
11							
12	Post In-Service AFUDC Hanging Rock/	598,824		406	33,408	565,416	
13	Jefferson 765 KV Line						
14	Amortz period: Dec 1984 - Nov 2032						
15							
16	Depreciation Expense - Hanging Rock/	93,313		406	5,208	88,105	
17	Jefferson 765 KV Line						
18	Amortz period: Dec 1984 - Nov 2032						
19							
20	Deferred DSM Expense	357,422	7,357,457	456,908	3,382,486	4,332,393	
21							
22	Deferred Carbon Management Research	75,018	200,000	188,506	275,018		
23	Kentucky PSC Case 2008-00308 & 2009-00459						
24	Amortz period: July 2010 - June 2018						
25							
26	RTO Deferred Equity Carrying Charge	(62,940)	12,588			-50,352	
27							
28	BridgeCo Transmission Org Funding	190,853		407,421	32,471	158,382	
29	Amortz period: Jan 2005 - Dec 2019						
30	FERC Docket AC04-101-000						
31							
32	Other PJM Integration	201,636		407,421	34,305	167,331	
33	Amortz period: Jan 2005 - Dec 2019						
34	FERC Docket AC04-101-000						
35							
36	Carrying Charges - RTO Startup Costs	126,188		407,421	21,469	104,719	
37	Amortz period: Jan 2005 - Dec 2019						
38	FERC Docket AC04-101-000						
39							
40	Alliance RTO Deferred Expense	99,891		407,421	16,995	82,896	
41	Amortz period: Jan 2005 - Dec 2019						
42	FERC Docket AC04-101-000						
43							

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OTHER REGULATORY ASSETS (Account 182.3)

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				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	SFAS 112 Post Employment Benefit	4,526,999	637,010	Various	607,065	4,556,944
2						
3	SFAS 158 Employers' Accounting for Defined	36,460,394	21,945,673	Various	5,719,180	52,686,887
4	Benefit Pension and Other Postretirement Plans					
5						
6	Unrealized Loss on Forward Commitments	1,835,356	3,507,758	Various	5,179,409	163,705
7						
8	SFAS 106 Medicare Subsidy	2,166,200		926	216,620	1,949,580
9						
10	Asset Retirement Obligations	8,287,118	14,471,448	Various	22,758,566	
11						
12	Asset Transfer Rider Under Recovery	623,377	7,898,601	Various	8,521,978	
13	Kentucky PSC Case No. 2012-00578					
14	Kentucky PSC Case No. 2014-00396					
15						
16	Under Recovery of PJM True-Up		107,473	Various		107,473
17						
18	Cost of Removal-Big Sandy Coal		4,249,319		66,401,618	-62,152,299
19	Kentucky PSC Case No. 2014-00396					
20						
21	NBV - AROs Retired Plants		65,670,606	108	7,640,012	58,030,594
22	Kentucky PSC Case No. 2014-00396					
23						
24	M&S - Retiring Plants		4,627,404	154	142,417	4,484,987
25	Kentucky PSC Case No. 2014-00396					
26						
27	Unrecovered Plant - Big Sandy		255,341,849			255,341,849
28	Kentucky PSC Case No. 2014-00396					
29						
30	IGCC Pre-Construction Costs		1,331,253	506	26,624	1,304,629
31	Kentucky PSC Case No. 2014-00396					
32						
33	CCS FEED Study Costs		872,858	506	17,457	855,401
34	Kentucky PSC Case No. 2014-00396					
35						
36	Spent AROs - Big Sandy Coal		7,640,012			7,640,012
37	Kentucky PSC Case No. 2014-00396					
38						
39	Big Sandy Recovery Over/Under		423,838	407	1,077,379	-653,541
40	Kentucky PSC Case No. 2014-00396					
41						
42	Big Sandy Retirement Rider Unit 2 O&M		744,460	506		744,460
43	Kentucky PSC Case No. 2014-00396					

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OTHER REGULATORY ASSETS (Account 182.3)						
Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped / classes. For Regulatory Assets being amortized, show period of amortization.						
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				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Unrecovered Purchased Power-PPA		232,630	555,254		232,630
2	Kentucky PSC Case No. 2014-00396					
3						
4	Deferred Depreciation - Environmental		2,299,429	403	98,787	2,200,642
5	Kentucky PSC Case No. 2014-00396					
6						
7	Carrying Charge - Environmental		4,831,123	421,431	184,947	4,646,176
8	Kentucky PSC Case No. 2014-00396					
9						
10	CC - Unrec Equity - Environmental		94,542	1823	2,421,069	-2,326,527
11	Kentucky PSC Case No. 2014-00396					
12						
13	Deferred O&M - Environmental		1,676,021	Various	142,547	1,533,474
14	Kentucky PSC Case No. 2014-00396					
15						
16	Deferred Consumable Expense Environmental		294,369	502	26,909	267,460
17	Kentucky PSC Case No. 2014-00396					
18						
19	Deferred Property Tax - Environmental		45,130	408	1,619	43,511
20	Kentucky PSC Case No. 2014-00396					
21						
22	BS1OR Under Recovery		4,902,550	407		4,902,550
23	Kentucky PSC Case No. 2014-00396					
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44	TOTAL :	230,078,676	448,499,008		160,317,473	518,260,211

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				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	Deferred Storm Expense	4,377,336	381,440	593	381,440	4,377,336	
2	Kentucky PSC Case No. 2016-00180						
3							
4	Deferred Storm Expenses	10,931,400		593	2,429,200	8,502,200	
5	Kentucky PSC Case No. 2014-00396						
6	Amortz period: July 2015 - June 2020						
7							
8	SFAS 109 Deferred FIT	79,642,868	18,014,937	190,282-3	12,938,503	84,719,302	
9							
10	SFAS 109 Deferred SIT	81,299,120	7,857,987	283	597,834	88,559,273	
11							
12	Post In-Service AFUDC Hanging Rock/	565,416		406	33,408	532,008	
13	Jefferson 765 KV Line						
14	Amortz period: Dec 1984 - Nov 2032						
15							
16	Depreciation Expense - Hanging Rock/	88,105		406	5,208	82,897	
17	Jefferson 765 KV Line						
18	Amortz period: Dec 1984 - Nov 2032						
19							
20	Deferred DSM Expense	4,332,393	11,582,642	456,908	6,839,714	9,075,321	
21							
22	RTO Deferred Equity Carrying Charge	(50,352)	12,588			-37,764	
23							
24	BridgeCo Transmission Org Funding	158,382		407,421	35,099	123,283	
25	Amortz period: Jan 2005 - Dec 2019						
26	FERC Docket AC04-101-000						
27							
28	Other PJM Integration	167,331		407,421	37,082	130,249	
29	Amortz period: Jan 2005 - Dec 2019						
30	FERC Docket AC04-101-000						
31							
32	Carrying Charges - RTO Startup Costs	104,719	36,071	407,421	59,278	81,512	
33	Amortz period: Jan 2005 - Dec 2019						
34	FERC Docket AC04-101-000						
35							
36	Alliance RTO Deferred Expense	82,896		407,421	18,371	64,525	
37	Amortz period: Jan 2005 - Dec 2019						
38	FERC Docket AC04-101-000						
39							
40	SFAS 112 Post Employment Benefit	4,556,944	99,398	Various	1,368,077	3,288,265	
41							
42	SFAS 158 Employers' Accounting for Defined	52,686,887	8,751,477	Various	3,894,477	57,543,887	
43	Benefit Pension and Other Postretirement Plans						

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1	Unrealized Loss on Forward Commitments	163,705	1,515,670	Various	3,045,359	-1,365,984	
2							
3	Netting of Trading Activities related to						
4	Unrealized Gains/Losses on Forward Commitments						
5	between Regulated Assets/Liabilities		3,521,297	Various	2,141,406	1,379,891	
6							
7	SFAS 106 Medicare Subsidy	1,949,580		926	216,620	1,732,960	
8	Amortz period: Jan 2013 - Dec 2024						
9							
10	Under Recovery of PJM True-Up	107,473		Various	107,473		
11							
12	Cost of Removal-Big Sandy Coal	(62,152,299)	20,420,295			-41,732,004	
13	Kentucky PSC Case No. 2014-00396						
14							
15	NBV - AROs Retired Plants	58,030,594	5,603,792	108	14,692,288	48,942,098	
16	Kentucky PSC Case No. 2014-00396						
17							
18	M&S - Retiring Plants	4,484,987		154	581,694	3,903,293	
19	Kentucky PSC Case No. 2014-00396						
20							
21	Unrecovered Plant - Big Sandy	255,341,849	1,854,095			257,195,944	
22	Kentucky PSC Case No. 2014-00396						
23							
24	IGCC Pre-Construction Costs	1,304,629		506	53,250	1,251,379	
25	Kentucky PSC Case No. 2014-00396						
26							
27	CCS FEED Study Costs	855,401		506	34,914	820,487	
28	Kentucky PSC Case No. 2014-00396						
29							
30	Spent AROs - Big Sandy Coal	7,640,012	13,611,879	108	2,907,897	18,343,994	
31	Kentucky PSC Case No. 2014-00396						
32							
33	Big Sandy Recovery Over/Under	(653,541)	204,935	407	2,635,318	-3,083,924	
34	Kentucky PSC Case No. 2014-00396						
35							
36	Big Sandy Retirement Rider Unit 2 O&M	744,460	107,546	506	11,090	840,916	
37	Kentucky PSC Case No. 2014-00396						
38							
39	Unrecovered Purchased Power-PPA	232,630	457,101	555	657,497	32,234	
40	Kentucky PSC Case No. 2014-00396						
41							
42	Deferred Depreciation - Environmental	2,200,642	1,985,731	403	2,496,165	1,690,208	
43	Kentucky PSC Case No. 2014-00396						

Name of Respondent Kentucky Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2016/Q4	
OTHER REGULATORY ASSETS (Account 182.3)							
Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped / classes. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)		
1							
2	Carrying Charge - Environmental	4,646,176	3,749,056	421,431	5,259,052	3,136,180	
3	Kentucky PSC Case No. 2014-00396						
4							
5	CC - Unrec Equity - Environmental	(2,326,527)	2,635,178	1823	1,877,694	-1,569,043	
6	Kentucky PSC Case No. 2014-00396						
7							
8	Deferred O&M - Environmental	1,533,474	1,862,144	Various	1,816,596	1,579,022	
9	Kentucky PSC Case No. 2014-00396						
10							
11	Deferred Consumable Expense Environmental	267,460	835,657	502	294,369	808,748	
12	Kentucky PSC Case No. 2014-00396						
13							
14	Deferred Property Tax - Environmental	43,511	36,588	408	48,860	31,239	
15	Kentucky PSC Case No. 2014-00396						
16							
17	BS1OR Under Recovery	4,902,550	3,947,161	Various	4,951,875	3,897,836	
18	Kentucky PSC Case No. 2014-00396						
19							
20	Unrecovered Fuel Cost		7,658,395	Various	5,735,325	1,923,070	
21							
22	NERC Compliance and Cybersecurity Costs		73,676	421,403	22,225	51,451	
23	Kentucky PSC Case No. 2014-00396						
24							
25	Capacity Charge Tariff		749,853	Various	247,038	502,815	
26	Kentucky PSC Case No. 2014-00396, TFS 2016-00430						
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44	TOTAL :	518,260,211	117,566,589		78,471,696	557,355,104	