

Kentucky Power Company
Final Accounting Entries
As of February 28, 2017

Entry 1: To record the receipt of AGR's contribution of its 50% undivided interest in the assets and related liabilities of Mitchell Units 1&2 to Newco Kentucky Inc. (subsequently merged with and into KPCo), in accordance with CFR 18 Part 101, Electric Plant Instructions 5.A.

		(in whole dollars)	
Account	Account Description	Debit	Credit
102	Electric Plant Purchased or Sold	682,307,653	
124	Other Investments	2,633,823	
129	Special Funds	12,742,889	
151	Fuel Stock	32,979,440	
152	Fuel Stock Expenses Undistributed	1,040,933	
154	Plant Materials and Operating Supplies	10,532,759	
158.1	Allowances	3,158,670	
182.3	Regulatory Assets	33,362,092	
183	Preliminary Survey & Investigation Charges	1,587,320	
186	Miscellaneous Deferred Debits	4,474,549	
190	Accumulated Deferred Income Tax	21,825,285	
208	Donations Received from Stockholders		375,898,268
219	Accumulated Other Comprehensive Income	5,220,772	
224	Other Long-term Debt		200,000,000
228.2	Accumulated Provision for Injuries and Damages		10,240
228.3	Accum. Provision for Pension and Benefits		882,414
230	Asset Retirement Obligations		16,421,465
236	Taxes Accrued		4,175,000
237	Interest Accrued		59,375
242	Miscellaneous Current and Accrued Liabilities		1,104,515
253	Other Deferred Credits		355,702
281	Accum. Deferred Income Taxes-Accelerated Amort Property		61,534,011
282	Accum. Deferred Income Taxes-Other Property		93,123,611
283	Accum. Deferred Income Taxes-Other		58,301,584
	Total	811,866,185	811,866,185

Entry 2: To clear the balance in Account 102 to the appropriate electric plant accounts, in accordance with CFR 18 Part 101, Electric Plant instructions 5.B.

		(in whole dollars)	
Account	Account Description	Debit	Credit
101	Electric Plant in Service	917,141,782	
107	Construction Work in Progress	75,252,819	
102	Electric Plant Purchased or Sold		682,307,653
108	Accum Provision for Depreciation of Plant		310,086,948
	Total	992,394,601	992,394,601